

NO: R138

COUNCIL DATE: June 26, 2017

---

## REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **June 21, 2017**

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

FILE: **1880-20**

SUBJECT: **2016 Statement of Financial Information**

---

## RECOMMENDATION

The Finance & Technology Department recommend that Council:

1. Receive this report as information; and
2. Approve the 2016 Statement of Financial Information that is attached to this report as Appendix "I".

## INTENT

The purpose of this report is to fulfil the annual Financial Information Act (the "Act") requirement to report publicly, the Statement of Financial Information.

## BACKGROUND

The Financial Information Act was enacted in the fall of 1993 and requires all municipalities to provide the Province with a Statement of Financial Information on an annual basis. The Statement is to include, for the year being reported, the City's audited financial statements along with information regarding the remuneration paid to the Mayor and each Councillor, the name of and the remuneration paid to each employee who received more than \$75,000 from the City, the name of and the amount paid to each supplier of goods and/or services to whom the City paid more than \$25,000, and grants paid by the City for more than \$25,000.

The Act requires that Council approve the Statement of Financial Information prior to its submission to the Province. The Act also requires that the Statement be made available to the public before June 30<sup>th</sup> of the year following the year to which the information in the Statement applies.

## DISCUSSION

The 2016 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 2016 audited financial statements, which were adopted by Council on May 8, 2017.

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 2016;
- 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 amounts paid by the City to or for the employee in performing their job function, 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.

## SUSTAINABILITY CONSIDERATIONS

The 2016 Statement of Financial Information is required as part of the Financial Information Act. This reporting supports the objectives of the City’s Sustainability Charter, specifically with the following Charter action item:

- Corporate SO8: Work towards corporate financial sustainability, including financial reporting.

## 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 2016 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.

Kam Grewal, CPA  
Acting General Manager,  
Finance & Technology

Appendix “I”: 2016 Statement of Financial Information for the City of Surrey

**CITY OF SURREY**

**STATEMENT OF FINANCIAL  
INFORMATION**

**Year Ended December 31, 2016**

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

---

<b>Section Number</b>	<b>Section</b>
Statement of Financial Information Approval.....	1
Management Report.....	2
Financial Statements.....	3
Schedule of Debts.....	4
Schedule of Guarantee and Indemnity Agreements.....	5
Schedule of Remuneration and Expenses.....	6
Statement of Severance Agreements.....	7
Schedule of Suppliers of Goods or Services.....	8
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

---

Kam Grewal, CPA, CMA  
Acting General Manager,  
Finance & Technology

June \_\_, 2017

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

Kam Grewal, CPA, CMA  
Acting General Manager, Finance & Technology  
June \_\_, 2016



**CITY OF SURREY**







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.

*MAY 8, 2017*

## **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, 2016. The purpose of this report is to publish the consolidated Financial Statements and the Auditors' Report for the City of Surrey pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). 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, 2016 including its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

## **FINANCIAL OVERVIEW**

### **2016 in Review**

The construction of new facilities under the 'Build Surrey' Program continued to facilitate development activity throughout the City during 2016. Of particular significance was the opening of the Grandview Heights Indoor Pool, serving the growing community of South Surrey. Design work also began on the new Clayton Hub, which will incorporate integrated arts, library, recreation and outdoor space in a single facility to serve the communities of East and West Clayton. In the residential development community, the shift toward the construction of multi-family dwellings has continued into 2016, 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 strong commercial and institutional sector activity, which has been particularly evident in the City Centre. In addition, industrial development in the Campbell Heights area remains steady.

The City's revenues in 2016 totaled \$914.7 million, which is an increase in comparison to revenues of \$853.4 million collected in 2015. This increase was attributable primarily to additional property taxes, utility fees, license, permits and one-time land sale proceeds. The additional revenue generated from the increased property related fees and taxes was required to support a \$12.5 million budgeted increase in Public Safety along with a \$8.8 million budgeted increase in support for new Civic Facilities opening in 2016 and necessary labour and inflationary cost increases.

The City's expenses totaled \$698.8 million in 2016, which was an increase in comparison to expenses of \$670.5 million in 2015. This increase was primarily attributable to increase in the RCMP contract, increases in Parks, Recreation and Culture programming and a reclassification of utility overhead cost recoveries.

## Investments

The City's investment policy, which complies with Community Charter requirements, outlines how City funds are to be invested to achieve reasonable returns and with investment security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2016 was \$747.2 million (\$643.7 million in 2015), which earned \$16.5 million in interest in 2016; plus an additional \$1.2 million was earned specifically for deferred development cost charges. The average rate of return during 2016 on the City's investment portfolio was 2.05%.

## Reserve Funds

The City's statutory reserve funds amount to \$116.9 million at the end of 2016 compared to a balance of \$111.0 million at the end of 2015. This increase is mainly due to the sale of lands in Campbell Heights. The deferred development cost charge balance at the end of 2016 was \$267.0 million, which is an increase over the balance of \$239.6 million at the end of 2015. 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 (2017-2021) Financial Plan.

## Financial Position

The financial position is calculated as Financial Assets less Liabilities and results in either a Net Financial Asset or a Net Financial Debt. A Net Financial Asset position is an indicator of the funds available for future expenditures and a Net Financial Debt position is an indicator of funds required to pay for past expenditures.

In 2016, the City's the financial position improved by \$25.5 million resulting in a Net Financial Asset position of \$58.7 million mainly due to the City's annual consolidated surplus (revenues exceeding expenses) of \$215.9 million offset by net capital acquisitions.

The City's non-financial assets increased in 2016 by \$190.4 million, bringing the total to \$8.3 billion. The increase is the net result of capital additions of physical assets in the year offset by disposals and amortization expense.

The result of the increase in financial position and non-financial assets was accumulated surplus increasing in 2016 to \$8.4 billion (2015 - \$8.2 billion). 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 continues as over 1,000 new residents per month make Surrey their home. With this level of growth expected to sustain for the next two decades, the City needs to continue to expand its infrastructure and service levels to ensure that both current and future residents and business needs are adequately met. 2016 marked the official opening of New Grandview Heights Pool and the City's New Works Yard facility. An additional gas boiler plant and distribution system to support the City's District Energy System was completed in 2016 and construction continued on the public/private partnership of one of the largest Organics Biofuel Facilities in Canada, allowing for the introduction of cost and environmentally effective energy to more residential customers. Planning has also started on some significant community projects to support our growing population, these include the relocation of the North Surrey Arenas, the addition of a Multi-use facility in Clayton and expansion of the Surrey Museum and additional ice surfaces in Cloverdale.

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 City continues to introduce technology that improves customer service as well as enhancing and expanding our online service delivery.

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 are currently studying the potential impact and developing policies to implement the upcoming guidelines related to Inter-Equity Transactions; Related Party Disclosures; Assets, Contingent Assets, and Contractual Rights. These new standards will be required to be adopted by January 1, 2018. Effective January 1, 2019 and January 1, 2020 respectively, staff will also be required to adopt new standards related to Restructuring and Financial Instruments. Other areas of potential change include possible changes to asset retirement obligations, revenue recognition, public private partnerships, employee future benefit obligations and the conceptual framework for financial performance. 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, CPA, CGA  
General Manager, Finance & Technology Department

**FINANCIAL STATEMENTS**  
FOR THE YEAR ENDED DECEMBER 31, 2016



KPMG Enterprise™  
Metro Tower I  
4710 Kingsway, Suite 2400  
Burnaby BC V5H 4M2  
Canada  
Telephone (604) 527-3600  
Fax (604) 527-3636

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Surrey

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, 2016 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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

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

### *Auditors' Responsibility*

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2016, and its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants

May 8, 2017  
Burnaby, Canada

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

# CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

As at December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016	2015
		<i>(recast - note 2)</i>
<b>FINANCIAL ASSETS</b>		
Cash	\$ 32,794	\$ 12,121
Accounts receivable <i>(note 3)</i>	120,753	109,251
Properties held-for-sale <i>(note 4)</i>	-	42,506
Investments <i>(note 5)</i>	826,195	706,717
	<b>979,742</b>	<b>870,595</b>
<b>LIABILITIES</b>		
Accounts payable and accrued liabilities <i>(note 6)</i>	157,779	143,826
Deposits and prepayments <i>(note 7)</i>	236,442	194,784
Deferred revenue <i>(note 8)</i>	35,314	31,305
Deferred development cost charges <i>(note 9)</i>	266,968	239,631
Debt <i>(note 10)</i>	224,562	227,918
	<b>921,065</b>	<b>837,464</b>
<b>NET FINANCIAL ASSETS</b>	<b>58,677</b>	<b>33,131</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible capital assets <i>(note 12)</i>	8,312,963	8,123,149
Inventories of supplies	880	857
Prepaid expenses	4,517	3,997
	<b>8,318,360</b>	<b>8,128,003</b>
<b>ACCUMULATED SURPLUS</b> <i>(note 13)</i>	<b>\$ 8,377,037</b>	<b>\$ 8,161,134</b>

Commitments and contingencies *(note 14)*



Vivienne Wilke, CPA, 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

# CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]*

	2016 Budget <i>(note 24)</i>	2016	2015 <i>(recast - note 2)</i>
<b>REVENUES</b>			
Taxation revenue <i>(note 16)</i>	\$ 368,277	\$ 365,863	\$ 343,460
Sales of goods and services	219,533	226,242	211,520
Development cost charges <i>(note 9)</i>	133,486	61,260	58,598
Developer contributions	132,901	141,214	143,004
Investment income	17,160	16,500	16,437
Transfers from other governments <i>(note 23)</i>	52,783	22,784	22,405
Other	66,904	80,838	58,016
<b>TOTAL REVENUES</b>	991,044	914,701	853,440
<b>EXPENSES</b>			
Police services	148,154	148,379	133,003
Parks, recreation and culture	102,500	102,710	93,830
General government	82,796	80,232	75,323
Roads and traffic safety	72,659	66,936	75,269
Water	69,458	67,147	65,281
Fire services	59,600	60,183	58,858
Sewer	56,499	55,096	52,471
Solid waste	32,884	28,999	28,690
Drainage	32,868	32,171	33,790
Planning and development	29,319	25,449	24,003
Library services	18,476	18,532	18,283
Engineering	5,686	10,326	9,717
Surrey City Energy	1,289	395	231
Parking	859	2,243	1,724
<b>TOTAL EXPENSES</b>	713,047	698,798	670,473
<b>ANNUAL SURPLUS</b>	277,997	215,903	182,967
Accumulated Surplus, beginning of year	8,161,134	8,161,134	7,978,167
Accumulated Surplus, end of year	\$ 8,439,131	\$ 8,377,037	\$ 8,161,134

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



# CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT) CITY OF SURREY

As at December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016	2015
	(note 24)		
<b>ANNUAL SURPLUS</b>	\$ 277,997	\$ 215,903	\$ 182,967
Acquisition of tangible capital assets	(534,708)	(335,442)	(338,776)
Amortization of tangible capital assets	116,775	120,838	116,837
Loss (gain) on disposal of tangible capital assets	-	(5,460)	10,134
Proceeds on disposal of tangible capital assets	-	14,622	7,506
	(139,936)	10,461	(21,332)
Acquisition of inventories of supplies	-	(880)	(857)
Consumption of inventories of supplies	-	857	1,011
Acquisition of prepaid expenses	-	(4,517)	(3,997)
Use of prepaid expenses	-	3,997	3,962
Transfer to properties held-for-sale	-	15,628	63,836
	-	15,085	63,955
<b>CHANGE IN NET FINANCIAL ASSETS (DEBT)</b>	(139,936)	25,546	42,623
Net financial assets (debt), beginning of year	33,131	33,131	(9,492)
<b>Net financial assets (debt) , end of year</b>	\$ (106,805)	\$ 58,677	\$ 33,131

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

# CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

*For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]*

	2016	2015
Cash provided by (used in):		
<b>OPERATING TRANSACTIONS</b>		
Annual Surplus	\$ 215,903	\$ 182,967
Non-Cash charges to operations:		
Amortization expense	120,838	116,837
Loss (gain) on disposal of tangible capital assets	(5,460)	10,134
Developer contributions of tangible capital assets <i>(note 12(b))</i>	(114,215)	(129,608)
Change in non-cash operating working capital:		
Accounts receivable	(11,502)	35,422
Inventories of supplies	(23)	154
Prepaid expenses	(520)	(35)
Accounts payable and accrued liabilities	13,953	(10,508)
Deposits and prepayments	41,658	24,260
Deferred revenue	4,009	4,862
Deferred development cost charges	27,337	10,036
<b>Net change in cash from operating transactions</b>	<b>291,978</b>	<b>244,521</b>
<b>FINANCING TRANSACTIONS</b>		
Repayment of debt	(5,323)	(5,119)
Proceeds from issuance of loan payable	27,703	2,910
Repayment on loan payable	(25,736)	(11,849)
<b>Cash used by financing transactions</b>	<b>(3,356)</b>	<b>(14,058)</b>
<b>CAPITAL TRANSACTIONS</b>		
Cash used to acquire tangible capital assets	(221,227)	(209,168)
Acquisition of properties held-for-sale	(6,955)	(9,272)
Disposal of properties held-for-sale	65,089	61,717
Proceeds on disposal of tangible capital assets	14,622	7,506
<b>Cash used by capital transactions</b>	<b>(148,471)</b>	<b>(149,217)</b>
<b>INVESTING TRANSACTIONS</b>		
Increase in investments	(119,478)	(116,252)
<b>Cash used by investing transactions</b>	<b>(119,478)</b>	<b>(116,252)</b>
Increase (decrease) in cash	20,673	(35,006)
Cash, beginning of year	12,121	47,127
<b>Cash, end of year</b>	<b>\$ 32,794</b>	<b>\$ 12,121</b>

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

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[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 Chartered Professional Accountants of Canada.

#### 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.

#### 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 29.9% 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 nine holding companies (proportionately consolidated) referred to as the "Surrey Centre Tower Holdings".

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

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

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

#### **iv) Surrey City Development Corporation (continued)**

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

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

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

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

The consolidated financial statements include the assets, liabilities, revenues and expenses of Surrey Homelessness and Housing Society ("SHHS"). All 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) Innovation Boulevard Corporation**

The City has a 50% ownership in the Innovation Boulevard Corporation ("IBC"), a government partnership. The consolidated financial statements include the City's 50% proportional share of the assets, liabilities, revenues and expenses of IBC. There was no impact to the City's financial statements for 2016. All inter-entity accounts and transactions between IBC and the City are eliminated proportionally upon consolidation.

#### **vii) 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 amounts 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 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.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

**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**

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

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

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

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

**i) Budget data**

The budget data presented in these consolidated financial statements was included in the City of Surrey 2016 – 2020 Consolidated Financial Plan and was adopted through By-law #18563 on March 7, 2016.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

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

**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.

**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 lives for amortization, provisions for accrued liabilities, contingencies and in performing actuarial valuations of employee future benefits.

Actual results could differ from these estimates.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
 [tabular amounts in thousands of dollars]

## 1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

### 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 22).

### m) Liabilities for contaminated sites

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

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

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

## 2. RECAST OF COMPARATIVE FIGURES

During the year, the City determined that certain parcels of land were inaccurately valued in the prior year's asset registers. The prior years' comparative figures have been recast for these immaterial items.

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

### ACCUMULATED SURPLUS AT JANUARY 1:

	2015
Opening accumulated surplus, as previously reported	\$ 7,985,458
Adjustment for land values	(7,291)
Opening accumulated surplus, as recast	\$ 7,978,167

### TANGIBLE CAPITAL ASSETS AT DECEMBER 31:

	2015
Tangible Capital Assets, as previously reported	\$ 8,130,440
Adjustment for land values	(7,291)
Tangible Capital Assets, as recast	\$ 8,123,149

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

### 3. ACCOUNTS RECEIVABLE

	2016	2015
General accounts receivable	\$ 31,982	\$ 31,819
Development Cost Charges	51,438	36,842
Property taxes	17,688	20,386
Utility rates	13,059	12,887
Due from joint venture partners	82	1,460
Due from other authorities	3,721	3,170
Debt guarantee	2,467	2,400
Tax sale properties	316	287
	<b>\$ 120,753</b>	<b>\$ 109,251</b>

### 4. PROPERTIES HELD-FOR-SALE

	2016	2015
Opening balance	\$ 42,506	\$ 31,115
Transfer from tangible capital assets	15,628	63,836
Disposal on sale	(65,089)	(61,717)
Additions	6,955	9,272
	<b>\$ -</b>	<b>\$ 42,506</b>

### 5. INVESTMENTS

	2016	2015
Investments maturing within one year	\$ 444,108	\$ 390,812
Investments maturing within two years	98,021	91,421
Investments maturing within ten years	275,834	216,172
	<b>817,963</b>	<b>698,405</b>
Other investments	7,928	8,008
Investment in partnership	304	304
	<b>\$ 826,195</b>	<b>\$ 706,717</b>

City investments had an average portfolio yield of 2.05% (2015 – 2.38%). All City investments can be liquidated on demand, but may have associated penalties on liquidation.

Other investments include a diversified portfolio of fixed income and equity securities held by the Surrey Homelessness and Housing Society for the purpose of supporting programs and projects related to reducing homelessness and increasing access to safe and affordable housing in Surrey.

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 was 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.



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2016	2015
Trade accounts payable	\$ 59,057	\$ 55,187
Due to Federal Government	40,961	34,585
Employee future benefits (note 11)	26,903	25,655
Due to joint venture partners	4,121	1,340
Contractors' holdbacks	11,048	11,768
Due to Regional Districts	7,489	7,324
Due to Province of British Columbia	3,550	4,351
Due to other government entities	2,641	1,607
Interest on debt	2,009	2,009
	<b>\$ 157,779</b>	<b>\$ 143,826</b>

## 7. DEPOSITS AND PREPAYMENTS

	2016	2015
<b>Deposits:</b>		
Future works	\$ 46,429	\$ 39,474
Planning and permits	55,621	48,607
Engineering	49,583	42,333
Capital deposits	28,970	9,740
Pavement cuts	4,386	3,967
Boulevard trees	2,527	2,333
Latecomer	965	929
Tenant deposits	1,070	641
Other deposits	3,077	4,161
Developer works agreement	609	140
Amenities	373	315
<b>Total deposits</b>	<b>\$ 193,610</b>	<b>\$ 152,640</b>
<b>Prepayments:</b>		
Taxes	\$ 38,167	\$ 38,811
Utilities	2,352	2,029
Tax sale private purchase payment	2,303	1,294
Other prepayments	10	10
<b>Total prepayments</b>	<b>42,832</b>	<b>42,144</b>
<b>Total deposits and prepayments</b>	<b>\$ 236,442</b>	<b>\$ 194,784</b>

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

## 8. DEFERRED REVENUE

	2016	2015
Development/building permits	\$ 21,371	\$ 19,471
Deferred gains on land sales to joint ventures	3,957	3,958
Deferred lease revenue	7,688	5,924
Other	2,298	1,952
	<b>\$ 35,314</b>	<b>\$ 31,305</b>

## 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 recorded in a separate reserve fund. DCC's are deferred and recognized as revenue when the related costs are incurred.

	2016	2015
Deferred DCC's:		
Arterial roads	\$ 67,446	\$ 55,763
Parkland	51,638	43,324
Drainage/storm water detention	38,561	39,685
Sanitary sewer	26,474	27,273
Collector roads	17,431	15,008
Water	13,156	12,021
Area specific	49,757	43,486
Park development	2,505	3,071
	<b>\$ 266,968</b>	<b>\$ 239,631</b>
<b>Deferred DCC's, beginning of year</b>	<b>\$ 239,631</b>	<b>\$ 229,595</b>
DCC's levied for the year	87,398	66,798
Investment income	1,199	1,836
Total DCC's deferred	88,597	68,634
Revenue recognized for General Capital	(41,464)	(43,547)
Revenue recognized for Water Capital	(4,063)	(6,945)
Revenue recognized for Sewer & Drainage Capital	(15,733)	(8,106)
Total DCC's recognized as revenue	(61,260)	(58,598)
Net increase for the year	27,337	10,036
<b>Deferred DCC's, end of year</b>	<b>\$ 266,968</b>	<b>\$ 239,631</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 10. DEBT

	2016	2015
Debt (i)	\$ 190,993	\$ 196,316
Loans payable (ii)	33,569	31,602
	<b>\$ 224,562</b>	<b>\$ 227,918</b>

### i) 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 2016	Net debt 2015
General Capital Fund	\$ 212,335	\$ 21,342	<b>\$ 190,993</b>	\$ 196,316

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.*

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

## 10. DEBT (CONTINUED)

### ii) Loans payable

Loans payable by Surrey City Development Corporation are as follows:

	2016	2015
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	\$ -	\$ 4,138
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	-	13,624
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	13,433	13,840
Term loan, Beedie LP, 5-year term maturing November 1, 2021, payable in monthly payments of \$90,473, including interest calculated at the BA Swap Rate plus 1.60% per annum, secured by a mortgage on the commercial property	9,727	-
Construction loan, Surrey Centre LPs, in the form of bankers' acceptances, bearing interest at the bank's prime lending rate, secured by the underlying property, and repayable upon the earlier of the receipt of the net proceeds from sales, take-out financing, lease prepayments, or upon the maturity date of October 31, 2017	10,409	-
	<b>\$ 33,569</b>	<b>\$ 31,602</b>

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

	Sinking fund installments and actuarial adjustments	Loan payments	Total
2017	\$ 5,536	\$ 11,106	\$ 16,642
2018	5,757	720	6,477
2019	5,988	748	6,736
2020	6,227	774	7,001
2021	6,476	750	7,226
2022 and thereafter	161,009	19,471	180,480
Total	\$ 190,993	\$ 33,569	\$ 224,562

Interest charges on debt are as follows:

	2016	2015
Cash for interest payments	\$ 8,097	\$ 8,097
Total interest expense	\$ 8,097	\$ 8,097

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 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.

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2016. The difference between the actuarially determined accrued benefit obligation of \$25.4 million and the accrued benefit liability of \$26.9 million as at December 31, 2016 is an unamortized actuarial gain of \$1.5 million. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime of 11 years.

	2016	2015
<b>Accrued benefit obligation:</b>		
Balance, beginning of year	\$ 23,687	\$ 23,107
Current service cost	1,901	1,803
Interest cost	789	766
Actuarial loss (gain)	304	(480)
Benefits paid	(1,317)	(1,509)
Accrued benefit obligation, end of year	\$ 25,364	\$ 23,687

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2016	2015
<b>Actuarial benefit obligation, end of year</b>	<b>\$ 25,364</b>	<b>\$ 23,687</b>
Unamortized actuarial gain	1,539	1,968
Accrued benefit liability, end of year	\$ 26,903	\$ 25,655

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

	2016	2015
Discount rate	3.20%	3.20%
Expected future inflation rate	1.80%	2.50%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	11.0

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

## 12. TANGIBLE CAPITAL ASSETS

<b>Cost</b>	Balance at December 31, 2015	Additions	Disposals / WIP Allocations	<b>Balance at December 31, 2016</b>
	<i>(recast – note 2)</i>			
Land and land improvements	\$ 1,768,255	\$ 51,029	\$ 7,467	<b>\$ 1,811,817</b>
Buildings	564,221	49,098	18,325	<b>594,994</b>
Infrastructure	4,410,365	73,875	2,517	<b>4,481,723</b>
Machinery and equipment	241,005	27,409	9,648	<b>258,766</b>
Land under road	2,723,491	84,120	-	<b>2,807,611</b>
Work-in-Progress	226,947	335,363	287,244	<b>275,066</b>
<b>Total</b>	<b>\$ 9,934,284</b>	<b>\$ 620,894</b>	<b>\$ 325,201</b>	<b>\$ 10,229,977</b>

<b>Accumulated Amortization</b>	Balance at December 31, 2015	Amortization	Accumulated Amortization on Disposals	<b>Balance at December 31, 2016</b>
Land and land improvements	\$ 75,429	\$ 4,201	\$ 230	<b>\$ 79,400</b>
Buildings	199,385	17,827	3,759	<b>213,453</b>
Infrastructure	1,419,244	78,319	1,540	<b>1,496,023</b>
Machinery and equipment	117,077	20,491	9,430	<b>128,138</b>
<b>Total</b>	<b>\$ 1,811,135</b>	<b>\$ 120,838</b>	<b>\$ 14,959</b>	<b>\$ 1,917,014</b>

<b>Net Book Value by category</b>	December 31, 2015	December 31, 2016
	<i>(recast – note 2)</i>	
Land and land improvements	\$ 1,692,826	<b>\$ 1,732,417</b>
Buildings	364,836	<b>381,541</b>
Infrastructure	2,991,121	<b>2,985,700</b>
Machinery and equipment	123,928	<b>130,628</b>
Land under road	2,723,491	<b>2,807,611</b>
Work-in-Progress	226,947	<b>275,066</b>
<b>Total</b>	<b>\$ 8,123,149</b>	<b>\$ 8,312,963</b>

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 12. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by fund	December 31, 2015	December 31, 2016
	<i>(recast – note 2)</i>	
General capital	\$ 2,208,796	\$ 2,263,673
Transportation capital	3,603,485	3,706,381
Water capital	605,333	612,464
Sewer capital	540,766	555,403
Drainage capital	1,071,231	1,074,279
Library capital	5,418	5,300
Surrey City Development Corp.	88,120	95,463
<b>Total</b>	<b>\$ 8,123,149</b>	<b>\$ 8,312,963</b>

### 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 tangible capital 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 \$275.1 million (2015 - \$226.9 million) has not been amortized. Amortization of these assets will commence when each specific asset is put into service.

### b) Contributed Tangible Capital Assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year is \$114.2 million (2015 - \$129.6 million) comprised of roads infrastructure in the amount of \$92.4 million (2015 - \$95.5 million), water and wastewater infrastructure in the amount of \$12.6 million (2015 - \$19.7 million) and land in the amount of \$9.2 million (2015 - \$14.4 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) Works of Art and Historical Cultural Assets

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets 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, 2016 and 2015.

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016  
[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:

	2016	2015
		<i>(recast – note 2)</i>
<b>Accumulated Surplus per Statement of Financial Position</b>	<b>\$ 8,377,037</b>	<b>\$ 8,161,134</b>
Less Restricted Funds:		
Tangible capital assets	8,312,963	8,123,149
Debt funded assets	(177,249)	(182,656)
	<b>8,135,714</b>	<b>7,940,493</b>
<b>Reserves set aside by Council</b>		
Equipment and Building Replacement	34,325	33,670
Neighborhood Concept Plans	22,648	22,783
Park Land Acquisition	18,687	9,948
Local Improvement financing	16,143	15,689
Capital Legacy	15,638	19,486
Environmental Stewardship	6,559	6,536
Parking Space	1,586	1,535
Water Claims	1,338	1,328
Affordable Housing	23	23
	<b>116,947</b>	<b>110,998</b>
<b>Internal borrowing</b>	<b>(15,040)</b>	<b>(23,213)</b>
<b>Restricted Reserves</b>		
Infrastructure Replacement	(22,278)	(5,058)
Revenue Stabilization	16,589	13,989
Self-Insurance	13,113	15,053
Operating Emergencies	8,782	8,782
Environmental Emergencies	7,420	7,420
Prepaid expenses	4,517	3,997
Inventories of supplies	880	857
Committed funds	163,821	147,662
	<b>192,844</b>	<b>192,702</b>
<b>Other Entities</b>		
Surrey City Development Corporation	(67,816)	(74,366)
Surrey Homelessness and Housing Society	7,879	8,012
	<b>(59,937)</b>	<b>(66,354)</b>
<b>Total Restricted Funds</b>	<b>8,370,528</b>	<b>8,154,626</b>
<b>Unappropriated Surplus</b>	<b>\$ 6,509</b>	<b>\$ 6,508</b>



*For the year ended December 31, 2016  
[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 work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see note 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, 2016). 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 favor 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 included in surplus (note 13). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable.
- 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, 2016  
[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:

- i) MFA Debenture Issue No. 116 April 4, 2011;
- ii) MFA Debenture Issue No. 121 October 4, 2012; and
- iii) 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.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

#### **14. COMMITMENTS AND CONTINGENCIES (CONTINUED)**

**i) Surrey Organics Biofuel Processing facility**

The City has entered into a 25-year agreement with Orgaworld Surrey Limited Partnership (the "Operator") to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. The City has provided the land upon which the facility is being constructed and will fund 25% of the construction costs up to a maximum of \$16 million, to be received through a P3 Canada Infrastructure Grant. The construction costs, as at December 31, 2016, were \$45 million. Under the agreement, the City has guaranteed to deliver to the Operator a minimum tonnage of City Organic Waste (as defined in the Agreement) for processing. The City will make payments to the Operator for acceptance of City Organic Waste in accordance with a specified formula. The Operator will also have the right to earn revenue from the delivery/acceptance of organic waste from third parties. In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility. Upon expiry of the lease term the facility will become the asset of the City.

The facility is expected to be completed and to commence operation in 2017. At the time of completion, the City will receive the grant revenue from P3 Canada and remit the funds to the Operator. The City will record the facility on its financial statements as a tangible capital asset in the amount of its cost of construction, estimated to be approximately \$60 million. The City will also record a liability representing future obligations to the Operator in an amount equal to the difference between the construction cost of the facility and the P3 Canada Infrastructure Grant. The liability and deferred revenue will be reduced over the term of the agreement as payments are made to the Operator.

#### **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 administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2016, the Plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The most recent valuation for the Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available in 2019.

Employers participating in the Plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the Plan records accrued liabilities and accrued assets for the Plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the Plan.

The City paid \$17.6 million (2015 - \$16.8 million) for employer contributions while employees contributed \$14.7 million (2015 - \$14.0 million) to the Plan in 2016.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

**16. TAXATION REVENUE**

	2016	2015
<b>Tax collected:</b>		
Property taxes	\$ 297,206	\$ 275,392
Collections for other authorities	284,725	281,012
Drainage Parcel taxes	51,569	50,108
Grants-in-lieu of taxes	16,446	17,440
Other	642	520
	<b>650,588</b>	<b>624,472</b>
<b>Less transfers to other authorities:</b>		
Province of BC - School Taxes	215,746	212,851
Greater Vancouver Regional District	6,059	6,022
BC Assessment Authority	6,786	6,764
Greater Vancouver Transportation Authority	41,375	42,055
Other	14,759	13,320
	<b>284,725</b>	<b>281,012</b>
<b>Taxation revenue</b>	<b>\$ 365,863</b>	<b>\$ 343,460</b>

**17. SIGNIFICANT TAXPAYERS**

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

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 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:

			2016	2015
Assets				
Cash and short term investments			\$ 3,515	\$ 3,321
<hr/>				
Equity	Employee Benefits Fund	Cemetery Perpetual Care Fund	2016	2015
Balance, beginning of year	\$ 618	\$ 2,703	\$ 3,321	\$ 3,171
Employment insurance rebate	79	-	79	73
Contributions	-	189	189	164
Interest revenue	4	-	4	6
Benefits purchased	(5)	-	(5)	(15)
Refunded to employees	(73)	-	(73)	(78)
Balance, end of year	\$ 623	\$ 2,892	\$ 3,515	\$ 3,321

## 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.

## 20. INNOVATION BOULEVARD CORPORATION

On October 28, 2016, the City of Surrey and Simon Fraser University ("SFU") incorporated the Innovation Boulevard Corporation ("IBC"), a government partnership. SFU and the City are the only shareholders of IBC with each having a 50% interest. The purposes of this company is the development of an integrated innovation and technology hub in Surrey that coordinates and facilitates the efforts of private industry, investors, the City, SFU, Fraser Health Authority, other levels of government, local universities and colleges, healthcare and other service providers, not-for-profit stakeholders, researchers, and leaders to build a dynamic infrastructure to support innovation, research, community engagement, private and public investment, job creation and oversight to improve the lives of the people of Surrey and beyond. As the City jointly controls IBC, the City proportionately consolidates IBC's statements with the City's financial statements. As at December 31, 2016, IBC had no assets or liabilities.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

## 21. SURREY CITY DEVELOPMENT CORPORATION

On April 24, 2007 the City of Surrey incorporated the Surrey City Development Corporation ("SCDC") with the purpose of advancing the commercial, industrial, institutional and residential development of the City. The City is the sole shareholder of the Development Corporation and has provided financing to sustain operations 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, 2016, 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, 2016 are as follows:

Assets	\$	124
Liabilities		(27)
Accumulated surplus	\$	97

Revenues and expenditures for the year ended were \$436 thousand (2015 – \$895 thousand) and \$103 thousand (2015 - \$175 thousand), respectively.

### b) 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 29.9%. 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, 2016 are as follows:

Assets	\$	364
Liabilities:		
Accounts payable		(61)
Loans payable		(10,409)
Deposits payable		(4,482)
Payable to partners		(4,120)
Deferred gain		(3,519)
		(22,591)
Tangible capital assets		35,989
Accumulated surplus	\$	13,762

Revenues and expenditures for the year ended were \$29 thousand (2015 – \$117 thousand) and \$6 thousand (2015 – \$0), respectively.

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 21. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

- c) **Beedie Limited Partnership** Beedie Limited Partnership (“Beedie LP”) is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City. 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, 2016 are as follows:

Assets	\$	97
Liabilities		(10,213)
Tangible capital assets		9,679
Prepays		305
Accumulated deficit	\$	(132)

Revenues and expenditures for the year ended were \$332 thousand (2015 – \$0) and \$612 thousand (2015 – \$0), respectively.

## 22. SEGMENTED INFORMATION

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

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

### Police Services

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

### Parks, Recreation and Culture Services

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

### General Government Services – Mayor & Councillor’s Department, City Manager’s Department, Finance & 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.

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

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

### **Water Services**

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

### **Fire Services**

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

### **Sewer Services**

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

### **Engineering Services**

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

### **Drainage Services**

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

### **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**

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.



# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015 [in thousands of dollars]

## 22. SEGMENTED INFORMATION (CONTINUED)

	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer
<b>REVENUES</b>							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 591,684	\$ 22,801	\$ 113	\$ -	\$ 2,244
Collections for other authorities	-	-	(284,725)	-	-	-	-
Taxation revenue	-	-	306,959	22,801	113	-	2,244
Sales of goods and services	1,318	27,116	24,228	97	71,091	1,987	48,015
Development cost charges	-	-	61,260	-	-	-	-
Developer contributions	-	138	26,894	95,055	2,780	-	9,841
Investment income	-	19	15,452	-	544	-	375
Transfers from other governments	6,438	389	6,143	8,596	-	-	-
Other	100	2,298	52,725	-	1,016	20	464
	7,856	29,960	493,661	126,549	75,544	2,007	60,939
<b>EXPENSES</b>							
Salaries and benefits	23,591	54,491	36,169	5,081	-	54,293	-
RCMP contracted services	121,149	-	-	-	-	-	-
Consulting and professional services	948	4,380	3,936	2,524	490	86	592
Telephone and communications	390	262	1,070	36	12	162	25
Regional district utility charges	-	-	-	-	43,555	-	33,515
Utilities	438	3,832	34	4,325	561	342	1,926
Garbage collection and disposal	9	162	23	104	-	17	-
Maintenance and small equipment	62	6,984	4,441	227	213	760	117
Insurance and claims	-	3	3,841	-	-	12	-
Leases and rentals	881	915	311	962	153	5	318
Supplies and materials	419	7,883	2,763	3,781	936	1,992	1,545
Advertising and media	3	517	353	34	5	13	-
Grants and sponsorships	-	483	3,607	-	-	-	-
Contract payments	-	3,875	591	7,227	2,764	376	2,866
Other	694	2,228	3,308	205	727	805	193
Cost recoveries, net	(1,441)	108	(4,469)	5,534	8,194	(518)	2,388
Interest on debt	-	-	8,097	-	-	-	-
Other interests and fiscal services	12	338	1,506	-	(22)	-	2
Amortization expense	1,224	16,249	14,651	36,896	9,559	1,838	11,609
	148,379	102,710	80,232	66,936	67,147	60,183	55,096
<b>Excess (deficiency) of revenues over expenses</b>	(140,523)	(72,750)	413,429	59,613	8,397	(58,176)	5,843
Transfer from (to) operating funds	-	150	(59,671)	32,782	3,614	-	9,280
Transfer from (to) reserve funds	-	269	(41,026)	24,238	3,572	(1,297)	8,448
Transfer from (to) capital funds	-	(1,342)	63,734	(22,130)	(10,178)	-	(8,506)
Annual surplus (deficit)	\$ (140,523)	\$ (73,673)	\$ 376,466	\$ 94,503	\$ 5,405	\$ (59,473)	\$ 15,065

# NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2016, with comparative figures for 2015 [in thousands of dollars]*

							<b>CONSOLIDATED</b>	
<b>Solid Waste Management</b>	<b>Drainage</b>	<b>Planning and Development</b>	<b>Library Services</b>	<b>Engineering</b>	<b>Surrey City Energy</b>	<b>Parking</b>	<b>2016</b>	<b>2015</b>
\$ -	\$ 33,746	\$ -	\$ -	\$ -	\$ -	\$ -	<b>\$ 650,588</b>	\$ 624,472
-	-	-	-	-	-	-	<b>(284,725)</b>	(281,012)
-	33,746	-	-	-	-	-	<b>365,863</b>	343,460
39,744	-	3,697	256	5,644	283	2,766	<b>226,242</b>	211,520
-	-	-	-	-	-	-	<b>61,260</b>	58,598
-	6,481	-	25	-	-	-	<b>141,214</b>	143,004
-	110	-	-	-	-	-	<b>16,500</b>	16,437
-	245	-	973	-	-	-	<b>22,784</b>	22,405
139	99	20,715	395	2,252	-	615	<b>80,838</b>	58,016
39,883	40,681	24,412	1,649	7,896	283	3,381	<b>914,701</b>	853,440
-	-	20,121	13,282	36,830	372	626	<b>244,856</b>	227,643
-	-	-	-	-	-	-	<b>121,149</b>	107,732
834	2,676	729	84	388	37	9	<b>17,713</b>	19,000
8	11	69	30	122	1	41	<b>2,239</b>	2,075
-	-	-	-	-	-	-	<b>77,070</b>	74,240
-	8	478	373	597	150	-	<b>13,064</b>	11,574
19,923	2	9	9	37	-	-	<b>20,295</b>	18,934
18	182	1,533	194	985	10	145	<b>15,871</b>	16,858
2	-	-	-	58	-	-	<b>3,916</b>	3,309
264	747	8	47	405	-	-	<b>5,016</b>	4,312
2,312	874	1,651	441	5,106	5	29	<b>29,737</b>	28,547
24	4	17	1,095	18	-	-	<b>2,083</b>	2,066
-	-	80	-	-	-	-	<b>4,170</b>	2,684
596	1,286	14	20	1,244	8	289	<b>21,156</b>	31,629
75	638	1,224	691	760	-	8	<b>11,556</b>	12,587
3,361	6,241	(575)	272	(40,947)	(231)	(61)	<b>(22,144)</b>	(19,898)
-	-	-	-	-	-	-	<b>8,097</b>	8,097
62	-	26	5	1	43	143	<b>2,116</b>	2,247
1,520	19,502	65	1,989	4,722	-	1,014	<b>120,838</b>	116,837
28,999	32,171	25,449	18,532	10,326	395	2,243	<b>698,798</b>	670,473
10,884	8,510	(1,037)	(16,883)	(2,430)	(112)	1,138	<b>215,903</b>	182,967
(6,133)	1,220	-	16,258	4,206	(215)	(1,491)	-	-
-	7,668	(166)	509	(2,215)	-	-	-	-
(13)	(17,677)	202	(5)	58	(4,206)	63	-	-
\$ 4,738	\$ (279)	\$ (1,001)	\$ (121)	\$ (381)	\$ (4,533)	\$ (290)	<b>\$ 215,903</b>	\$ 182,967

# NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]

## 23. TRANSFERS FROM OTHER GOVERNMENTS

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

	2016	2015
<b>Revenue</b>		
<b>BC Provincial government grants:</b>		
Roads	\$ 936	\$ 188
Traffic fines revenue sharing	6,099	6,583
Casino revenue sharing	4,167	3,072
Library operating	941	939
Climate Action Revenue Incentive Program	520	405
Sewer replacement	245	14
Child care and seniors	231	273
Victim services	168	168
Arts	55	82
BC One Card	32	32
<b>Subtotal BC Provincial government grants</b>	<b>13,394</b>	<b>11,756</b>
<b>Federal government grants:</b>		
Roads	435	-
Parks development	46	119
Keep of prisoners	171	201
Summer students	7	13
Child care	51	59
<b>Subtotal Federal government grants</b>	<b>710</b>	<b>392</b>
<b>TransLink:</b>		
Arterial widening and intersection improvements	4,130	3,162
Arterial paving	1,801	2,515
Arterial bridges	1	301
Traffic signals, signs and markings	441	469
Bicycle street network and other transit projects	851	993
<b>Subtotal TransLink grants</b>	<b>7,224</b>	<b>7,440</b>
<b>UBCM Community Works Fund:</b>	<b>1,456</b>	<b>2,817</b>
<b>Total transfers from other government revenues</b>	<b>\$ 22,784</b>	<b>\$ 22,405</b>

*For the year ended December 31, 2016  
[tabular amounts in thousands of dollars]*

## 24. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2016 – 2020 Consolidated Financial Plan and was adopted through By-law #18563 on March 7, 2016. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
<b>Revenues:</b>	
Approved Consolidated budget	\$ 991,044
<b>Total Revenues:</b>	991,044
<b>Expenses:</b>	
Approved Consolidated budget	1,321,784
Transfers between funds	(330,740)
	991,044
<b>Less:</b>	
Capital expenditures	(598,308)
Municipal Debt	(10,429)
<b>Add:</b>	
Transfers between funds	330,740
<b>Total Expenses:</b>	713,047
<b>Annual surplus per statement of operations</b>	<b>\$ 277,997</b>

## 25. COMPARATIVE FIGURES

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

CITY OF SURREY  
**SUPPLEMENTARY  
FINANCIAL INFORMATION**



## SCHEDULE 1 UNAUDITED STATEMENT OF FINANCIAL POSITION - BY FUND CITY OF SURREY

As at December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
<b>FINANCIAL ASSETS</b>									
Cash	\$ 28,805	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable <i>(note 3)</i>	81,875	-	-	-	-	-	-	-	-
Properties held-for-sale <i>(note 4)</i>	-	-	-	-	-	-	-	-	-
Investments <i>(note 5)</i>	825,323	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	19,324	-	77,659	55,124	12,629	2,053
	936,003	-	-	19,324	-	77,659	55,124	12,629	2,053
<b>LIABILITIES</b>									
Accounts payable and accrued liabilities <i>(note 6)</i>	147,412	-	-	-	-	66	12	-	2,080
Deposits and prepayments <i>(note 7)</i>	232,484	-	-	-	-	1,243	1,121	-	-
Due to other funds	467,611	10,802	11,641	-	2,718	-	-	-	-
Deferred revenue <i>(note 8)</i>	31,587	-	-	-	-	-	-	-	59
Deferred development cost charges <i>(note 9)</i>	-	-	-	-	-	-	-	-	-
Debt <i>(note 10)</i>	-	-	-	-	-	-	-	-	-
	879,094	10,802	11,641	-	2,718	1,309	1,133	-	2,139
Net Financial Assets (Debt)	56,909	(10,802)	(11,641)	19,324	(2,718)	76,350	53,991	12,629	(86)
<b>NON-FINANCIAL ASSETS</b>									
Tangible capital assets <i>(note 12)</i>	-	-	-	-	-	-	-	-	-
Inventories of supplies	507	-	-	-	-	334	39	-	-
Prepaid expenses	3,800	-	-	-	-	-	259	-	35
	4,307	-	-	-	-	334	298	-	35
Accumulated Surplus (Deficit)	\$ 61,216	\$ (10,802)	\$ (11,641)	\$ 19,324	\$ (2,718)	\$ 76,684	\$ 54,289	\$ 12,629	\$ (51)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2016	2015
							<i>(recast - note 2)</i>
\$ -	\$ -	\$ 3,827	\$ 162	\$ -	\$ -	\$ 32,794	\$ 12,121
470	-	1,023	-	60,349	(22,964)	120,753	109,251
-	-	-	-	-	-	-	42,506
-	-	303	7,928	-	(7,359)	826,195	706,717
13,274	-	-	-	309,175	(489,238)	-	-
13,744	-	5,153	8,090	369,524	(519,561)	979,742	870,595
-	-	34,786	211	-	(26,788)	157,779	143,826
-	-	1,070	-	649	(125)	236,442	194,784
-	-	-	-	-	(492,772)	-	-
-	-	3,957	-	-	(289)	35,314	31,305
-	-	-	-	251,928	15,040	266,968	239,631
190,993	-	33,569	-	-	-	224,562	227,918
190,993	-	73,382	211	252,577	(504,934)	921,065	837,464
(177,249)	-	(68,229)	7,879	116,947	(14,627)	58,677	33,131
8,225,179	5,300	98,614	-	-	(16,130)	8,312,963	8,123,149
-	-	-	-	-	-	880	857
-	-	539	-	-	(116)	4,517	3,997
8,225,179	5,300	99,153	-	-	(16,246)	8,318,360	8,128,003
\$ 8,047,930	\$ 5,300	\$ 30,924	\$ 7,879	\$ 116,947	\$ (30,873)	\$ 8,377,037	\$ 8,161,134



## SCHEDULE 2 UNAUDITED STATEMENT OF OPERATIONS - BY FUND CITY OF SURREY

*For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]*

	<b>OPERATING FUNDS</b>								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
<b>REVENUES</b>									
Taxation revenue <i>(note 16)</i>	\$ 307,079	\$ -	\$ -	\$ 22,801	\$ -	\$ 113	\$ 2,244	\$ 33,746	\$ -
Sales of goods and services	64,503	283	2,766	97	39,745	71,091	48,015	-	255
Development cost charges <i>(note 9)</i>	-	-	-	-	-	-	-	-	-
Developer contributions	140	-	-	414	-	-	-	180	-
Investment income	19,360	-	-	-	-	544	375	110	-
Transfers from other governments <i>(note 23)</i>	12,970	-	-	246	-	-	-	-	973
Other	42,918	-	615	-	139	1,016	464	99	395
	446,970	283	3,381	23,558	39,884	72,764	51,098	34,135	1,623
<b>EXPENSES</b>									
Police services	147,155	-	-	-	-	-	-	-	-
Parks, recreation and culture	86,363	-	-	-	-	-	-	-	-
General government	63,513	-	-	-	-	-	-	-	-
Roads and traffic safety	-	-	-	30,032	-	-	-	-	-
Water	-	-	-	-	-	56,892	-	-	-
Fire services	58,340	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	43,480	-	-
Solid waste	-	-	-	-	27,479	-	-	-	-
Drainage	-	-	-	-	-	-	-	12,405	-
Planning and development	25,384	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	16,542
Engineering	5,603	-	-	-	-	-	-	-	-
Surrey City Energy	-	395	-	-	-	-	-	-	-
Parking	-	-	1,229	-	-	-	-	-	-
	386,358	395	1,229	30,032	27,479	56,892	43,480	12,405	16,542
<b>Excess (Deficiency) of Revenues over Exp.</b>	60,612	(112)	2,152	(6,474)	12,405	15,872	7,618	21,730	(14,919)
Transfer from (to) operating funds	(3,318)	(216)	(1,524)	14,469	(6,145)	(6,862)	931	(12,252)	14,916
Transfer from (to) reserve funds	(20,346)	-	-	(257)	-	(260)	223	666	-
Transfer from (to) capital funds	(25,231)	(4,206)	(28)	(17,022)	(13)	(10,476)	(8,346)	(13,472)	-
<b>ANNUAL SURPLUS (DEFICIT)</b>									
	11,717	(4,534)	600	(9,284)	6,247	(1,726)	426	(3,328)	(3)
Accumulated Surplus (Deficit), beginning of year	49,499	(6,268)	(12,241)	28,608	(8,965)	78,410	53,863	15,957	(48)
Accumulated Surplus (Deficit), end of year	\$ 61,216	\$ (10,802)	\$ (11,641)	\$ 19,324	\$ (2,718)	\$ 76,684	\$ 54,289	\$ 12,629	\$ (51)

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	SHHS	Reserve Funds	Adjustments	2016	2015
							<i>(recast - note 2)</i>
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (120)	\$ 365,863	\$ 343,460
-	-	39	-	40	(592)	226,242	211,520
-	-	-	-	53,087	8,173	61,260	58,598
125,288	25	-	-	15,167	-	141,214	143,004
751	-	22	270	719	(5,651)	16,500	16,437
8,595	-	-	-	-	-	22,784	22,405
8	-	24,068	106	284	10,726	80,838	58,016
134,642	25	24,129	376	69,297	12,536	914,701	853,440
1,224	-	-	-	-	-	148,379	133,003
17,657	-	-	-	-	(1,310)	102,710	93,830
9,360	-	11,321	509	(14,545)	10,074	80,232	75,323
36,904	-	-	-	-	-	66,936	75,269
10,255	-	-	-	-	-	67,147	65,281
1,847	-	-	-	-	(4)	60,183	58,858
11,616	-	-	-	-	-	55,096	52,471
1,520	-	-	-	-	-	28,999	28,690
19,766	-	-	-	-	-	32,171	33,790
65	-	-	-	-	-	25,449	24,003
-	1,990	-	-	-	-	18,532	18,283
18,834	-	-	-	-	(14,111)	10,326	9,717
-	-	-	-	-	-	395	231
1,014	-	-	-	-	-	2,243	1,724
130,062	1,990	11,321	509	(14,545)	(5,351)	698,798	670,473
4,580	(1,965)	12,808	(133)	83,842	17,887	215,903	182,967
77,455	1,343	-	-	19,976	-	98,773	78,164
97,360	509	-	-	-	-	77,895	55,064
-	(5)	-	-	(97,869)	-	(176,668)	(133,228)
179,395	(118)	12,808	(133)	5,949	17,887	215,903	182,967
7,868,535	5,418	18,116	8,012	110,998	(48,760)	8,161,134	7,978,167
\$ 8,047,930	\$ 5,300	\$ 30,924	\$ 7,879	\$ 116,947	\$ (30,873)	\$ 8,377,037	\$ 8,161,134

**SCHEDULE 3 UNAUDITED GENERAL  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016 (Schedule 2)	2015
<b>REVENUES</b>			
Taxation revenue	\$ 309,642	\$ 307,079	\$ 289,556
Sales of goods and services	71,275	64,503	56,167
Developer contributions	-	140	247
Investment income	13,769	19,360	20,037
Transfers from other governments	11,329	12,970	13,523
Other	33,622	42,918	38,410
	439,637	446,970	417,940
<b>EXPENSES</b>			
Police services	146,850	147,155	131,826
Parks, recreation and culture	88,606	86,363	80,004
General government	58,551	63,513	60,001
Fire services	57,996	58,340	57,124
Planning and development	29,315	25,384	23,999
Engineering	5,329	5,603	5,923
	386,647	386,358	358,877
<b>Excess of Revenues over Expenses</b>	52,990	60,612	59,063
Transfers to other funds and reserves	(52,990)	(48,895)	(55,041)
<b>ANNUAL SURPLUS</b>	-	11,717	4,022
Accumulated Surplus, beginning of year	-	49,499	45,477
Accumulated Surplus, end of year	\$ -	\$ 61,216	\$ 49,499

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 4 UNAUDITED SOLID WASTE  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016 <i>(Schedule 2)</i>	2015
<b>REVENUES</b>			
Sales of goods and services	\$ 40,014	\$ 39,745	\$ 39,011
Other	125	139	147
	40,139	39,884	39,158
<b>EXPENSES</b>			
Solid waste	31,364	27,479	27,170
	31,364	27,479	27,170
<b>Excess of Revenues over Expenses</b>	8,775	12,405	11,988
Transfers to other funds and reserves	(8,775)	(6,158)	(6,436)
<b>ANNUAL SURPLUS</b>	-	6,247	5,552
Accumulated Deficit, beginning of year	-	(8,965)	(14,517)
Accumulated Deficit, end of year	\$ -	\$ (2,718)	\$ (8,965)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 5 UNAUDITED ROADS & TRAFFIC SAFETY**  
**OPERATING FUND** CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016 (Schedule 2)	2015
<b>REVENUES</b>			
Taxation revenue	\$ 22,615	\$ 22,801	\$ 19,197
Sales of goods and services	219	97	1,727
Developer contributions	-	414	963
Transfers from other governments	-	246	565
Other	-	-	479
	22,834	23,558	22,931
<b>EXPENSES</b>			
Roads and traffic safety	33,762	30,032	37,997
Parking	-	-	279
	33,762	30,032	38,276
<b>Deficiency of Revenues over Expenses</b>	(10,928)	(6,474)	(15,345)
Transfers from (to) other funds and reserves	10,928	(2,810)	15,834
<b>ANNUAL SURPLUS (DEFICIT)</b>	-	(9,284)	489
Accumulated Surplus, beginning of year	-	28,608	28,119
Accumulated Surplus, end of year	\$ -	\$ 19,324	\$ 28,608

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 6 UNAUDITED WATER  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
<b>REVENUES</b>			
Taxation revenue	\$ 92	\$ 113	\$ 166
Sales of goods and services	68,635	71,091	67,518
Investment income	727	544	801
Other	679	1,016	901
	70,133	72,764	69,386
<b>EXPENSES</b>			
Water	60,453	56,892	55,702
	60,453	56,892	55,702
<b>Excess of Revenues over Expenses</b>	9,680	15,872	13,684
Transfers to other funds and reserves	(9,680)	(17,598)	(15,855)
<b>ANNUAL DEFICIT</b>	-	(1,726)	(2,171)
Accumulated Surplus, beginning of year	-	78,410	80,581
Accumulated Surplus, end of year	\$ -	\$ 76,684	\$ 78,410

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 7 UNAUDITED SEWER  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
<b>REVENUES</b>			
Taxation revenue	\$ 1,935	\$ 2,244	\$ 2,533
Sales of goods and services	45,894	48,015	46,129
Developer contributions	-	-	8
Investment income	528	375	496
Other	240	464	451
	48,597	51,098	49,617
<b>EXPENSES</b>			
Sewer	45,048	43,480	41,023
	45,048	43,480	41,023
Excess of Revenues over Expenses	3,549	7,618	8,594
Transfers to other funds and reserves	(3,549)	(7,192)	(3,850)
<b>ANNUAL SURPLUS</b>			
Accumulated Surplus, beginning of year	-	53,863	49,119
Accumulated Surplus, end of year	\$ -	\$ 54,289	\$ 53,863

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 8 UNAUDITED DRAINAGE  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Utility Rates Budget	2016	2015
		(Schedule 2)	
<b>REVENUES</b>			
Taxation revenue	\$ 33,993	\$ 33,746	\$ 32,050
Development cost charges	-	-	(14)
Developer contributions	-	180	153
Investment income	-	110	188
Other	207	99	92
	34,200	34,135	32,469
<b>EXPENSES</b>			
Drainage	13,176	12,405	12,929
	13,176	12,405	12,929
Excess of Revenues over Expenses	21,024	21,730	19,540
Transfers to other funds and reserves	(21,024)	(25,058)	(22,362)
<b>ANNUAL DEFICIT</b>	-	(3,328)	(2,822)
Accumulated Surplus, beginning of year	-	15,957	18,779
Accumulated Surplus, end of year	\$ -	\$ 12,629	\$ 15,957

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.



**SCHEDULE 9 UNAUDITED PARKING**  
**OPERATING FUND** CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016 (Schedule 2)	2015
<b>REVENUES</b>			
Sales of goods and services	\$ 2,763	\$ 2,766	\$ 716
Other	-	615	-
	2,763	3,381	716
<b>EXPENSES</b>			
Parking	859	1,229	435
	859	1,229	435
<b>Excess of Revenues over Expenses</b>	1,904	2,152	281
Transfers to other funds and reserves	(1,904)	(1,552)	(2,316)
<b>ANNUAL SURPLUS (DEFICIT)</b>	-	600	(2,035)
Accumulated Deficit, beginning of year	-	(12,241)	(10,206)
Accumulated Deficit, end of year	\$ -	\$ (11,641)	\$ (12,241)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 10 UNAUDITED SURREY CITY ENERGY  
OPERATING FUND CITY OF SURREY**

For the year ended December 31, 2016, with comparative figures for 2015  
[in thousands of dollars]

	2016 Budget	2016 (Schedule 2)	2015
<b>REVENUES</b>			
Sales of goods and services	\$ 1,086	\$ 283	\$ 166
Developer contributions	-	-	151
	1,086	283	317
<b>EXPENSES</b>			
Surrey City Energy	1,289	395	231
	1,289	395	231
<b>Excess (Deficiency) of Revenues over Expenses</b>	(203)	(112)	86
Transfers from (to) other funds and reserves	203	(4,422)	(2,769)
<b>ANNUAL DEFICIT</b>			
	-	(4,534)	(2,683)
Accumulated Deficit, beginning of year	-	(6,268)	(3,585)
Accumulated Deficit, end of year	\$ -	\$ (10,802)	\$ (6,268)

The 2016 Tax Levy Budget was used to determine 2016 taxation rates.

**SCHEDULE 11 UNAUDITED  
RESERVE FUNDS CITY OF SURREY**

As at December 31, 2016, [in thousands of dollars]

	<b>Equipment and Building Replacement</b>	<b>*** Municipal Land</b>	<b>Park Land Acquisition</b>	<b>*Capital Legacy</b>	<b>Neighborhood Concept Plans</b>
Balance, beginning of year	\$ 33,670	\$ -	\$ 9,948	\$ 19,486	\$ 22,783
DCC's levied for the year	-	-	-	-	-
Investment income	233	12	69	134	157
Other revenue	-	324	9,931	-	5,196
Other Contributions	345	14,200	-	-	-
	578	14,536	10,000	134	5,353
Transfers from (to)					
Operating funds	(11,006)	(138)	-	(10,982)	220
Capital funds	10,929	29,714	1,261	14,964	5,268
Internal borrowing	-	(15,040)	-	-	-
	(77)	14,536	1,261	3,982	5,488
Balance, end of year	\$ 34,325	\$ -	\$ 18,687	\$ 15,638	\$ 22,648

**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	\$ 46,120
Principal Repayable, Guildford Pool Loan	(14,349)
Principal Repayable, East Clayton Fitness Facility Loan	(5,219)
Principal Repayable, RCMP Facility Loan	(4,577)
Principal Repayable, Newton Fitness Facility Loan	(4,220)
Principal Repayable, Grandview Heights Pool Loan	(1,156)
Principal Repayable, Other Facility, Parks and Culture Loans	\$ (961)
Funds on Hand for Financing Projects	\$ 15,638

**\*\* 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	\$ 8,042
Receivable From Property Owners	8,101
Equity, December 31, 2016	\$ 16,143

Environmental Stewardship	**Local Improvement Financing	Water Claims	Affordable Housing	Parking Space	Reserves Subtotal	****Deferred Development Charges	Future Commitments
\$ 6,536	\$ 15,689	\$ 1,328	\$ 23	\$ 1,535	\$ 110,998	\$ 239,631	\$ 184,232
-	-	-	-	-	-	87,398	-
45	51	10	-	11	722	1,199	-
-	-	-	-	40	15,491	-	-
-	-	-	-	-	14,545	-	-
45	51	10	-	51	30,758	88,597	-
22	(403)	-	-	-	(22,287)	-	-
-	-	-	-	-	62,136	(61,260)	(9,006)
-	-	-	-	-	(15,040)	(15,040)	-
22	(403)	-	-	-	24,809	(76,300)	(9,006)
\$ 6,559	\$ 16,143	\$ 1,338	\$ 23	\$ 1,586	\$ 116,947	\$ 251,928	\$ 175,226

**\*\*\* 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	\$ 19,284
Internal Borrowing from Reserves	14,611
Principal Repayable, City Centre Land Loan	(8,555)
Principal Repayable, City Centre Social Lands Loan	(3,371)
Principal Repayable, City Centre Development Loan	(2,485)
Principal Repayable, University Drive	(1,008)
Principal Repayable, City Parkway	(1,155)
Principal Repayable, Social Housing Loan	(1,458)
Principal Repayable, Bridgeview Ind. Land Loan	(54)
Principal Repayable, Green Timbers	(15,809)
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	\$ 266,968
Less: Internal borrowings	(15,040)
Funds on Hand for Financing Projects	\$ 251,928

## SCHEDULE 12 UNAUDITED RESERVES, CONTINGENCIES AND SURPLUS CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015, 2014, 2013 and 2012  
[in thousands of dollars]

	2016	2015	2014	2013	2012
	<i>(recast - note 2) (recast - note 2) (recast - note 2) (recast - note 2)</i>				
<b>RESERVE FUNDS</b>					
Equipment and building replacement	\$ 34,325	\$ 33,670	\$ 35,888	\$ 34,836	\$ 36,653
Neighborhood Concept Plans	22,648	22,783	23,836	23,545	21,439
Park land acquisition	18,687	9,948	8,876	5,186	2,984
Local improvement financing	16,143	15,689	15,173	14,654	14,273
Capital legacy	15,638	19,486	2,854	23,998	12,757
Environmental stewardship	6,559	6,536	6,448	6,558	6,580
Parking space	1,586	1,535	1,260	1,244	1,226
Water claims	1,338	1,328	1,315	1,299	1,280
Affordable housing	23	23	8	33	18
Municipal land	-	-	-	(1,378)	(8,205)
	<b>\$ 116,947</b>	<b>\$ 110,998</b>	<b>\$ 95,658</b>	<b>\$ 109,975</b>	<b>\$ 89,005</b>
<b>INTERNAL BORROWING</b>	<b>\$ (15,040)</b>	<b>\$ (23,213)</b>	<b>\$ (25,536)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>UNAPPROPRIATED SURPLUS</b>					
General operating fund	\$ 7,831	\$ 7,831	\$ 7,831	\$ 7,831	\$ 6,348
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	(324)	(325)	(325)	(324)	(324)
	<b>6,509</b>	<b>6,508</b>	<b>6,508</b>	<b>6,509</b>	<b>5,026</b>
Other Entities:					
Surrey City Development Corp	(67,816)	(74,366)	(105,265)	(96,505)	(58,707)
Surrey Homelessness and Housing Society	7,879	8,012	8,212	8,380	8,692
	<b>\$ (53,428)</b>	<b>\$ (59,846)</b>	<b>\$ (90,545)</b>	<b>\$ (81,616)</b>	<b>\$ (44,989)</b>
<b>APPROPRIATED SURPLUS</b>					
Infrastructure replacement	\$ (22,278)	\$ (5,058)	\$ 6,103	\$ 49,376	\$ 46,154
Revenue stabilization	16,589	13,989	13,250	12,661	12,661
Self insurance	13,113	15,053	15,982	16,138	14,755
Operating contingency and emergencies	8,782	8,782	8,758	7,042	7,042
Environmental emergencies	7,420	7,420	5,346	2,852	5,928
Prepaid expenses	4,517	3,997	3,962	3,299	2,941
Inventories of supplies	880	857	1,011	1,010	1,030
	<b>\$ 29,023</b>	<b>\$ 45,040</b>	<b>\$ 54,412</b>	<b>\$ 92,378</b>	<b>\$ 90,511</b>
<b>COMMITTED FUNDS</b>					
General operating	\$ 44,727	\$ 33,250	\$ 28,353	\$ 28,627	\$ 30,170
Roads operating and capital	39,157	37,434	26,843	23,781	17,751
Water operating and capital	38,872	38,919	38,406	35,549	37,345
Sewer operating and capital	24,965	28,188	24,232	27,378	29,251
Drainage operating and capital	12,629	15,957	18,779	14,630	13,413
Surrey City Energy operating and capital	3,233	(6,268)	(3,585)	(1,622)	-
Library Services	238	182	198	219	250
	<b>\$ 163,821</b>	<b>\$ 147,662</b>	<b>\$ 133,226</b>	<b>\$ 128,562</b>	<b>\$ 128,180</b>
<b>TANGIBLE CAPITAL ASSETS</b> <i>(note 12)</i>	<b>\$ 8,312,963</b>	<b>\$ 8,123,149</b>	<b>\$ 7,982,686</b>	<b>\$ 7,696,429</b>	<b>\$ 7,394,797</b>
Debt funded assets	(177,249)	(182,656)	(171,734)	(158,199)	(86,044)
Total Equity in Tangible Capital Assets	<b>\$ 8,135,714</b>	<b>\$ 7,940,493</b>	<b>\$ 7,810,952</b>	<b>\$ 7,538,230</b>	<b>\$ 7,308,753</b>
<b>TOTAL ACCUMULATED SURPLUS</b>	<b>\$ 8,377,037</b>	<b>\$ 8,161,134</b>	<b>\$ 7,978,167</b>	<b>\$ 7,787,529</b>	<b>\$ 7,571,460</b>

**SCHEDULE 13 UNAUDITED CONSOLIDATED  
REVENUES CITY OF SURREY**

*For the year ended December 31, 2016, with comparative figures for 2015, 2014, 2013 and 2012  
[in thousands of dollars]*

	2016	2015	2014	2013	2012
<b>TAXATION REVENUE</b>					
Property taxes	\$ 297,206	\$ 276,588	\$ 262,365	\$ 248,683	\$ 235,146
Drainage parcel taxes	51,569	50,108	31,918	29,116	25,390
Grants-in-lieu of taxes	16,446	16,244	15,190	14,217	12,299
Other	642	520	475	274	225
Collections for other authorities					
Province of BC - School taxes	215,746	215,134	211,600	203,664	192,665
Greater Vancouver Regional District	6,059	6,140	6,151	6,180	10,893
BC Assessment Authority	6,786	6,832	6,792	6,593	6,201
Greater Vancouver Transportation Authority	41,375	42,579	42,765	41,413	39,760
Other	14,759	10,327	8,777	10,758	3,625
	<b>650,588</b>	<b>624,472</b>	<b>586,033</b>	<b>560,898</b>	<b>526,204</b>
Collections for other authorities	<b>(284,725)</b>	<b>(281,012)</b>	<b>(276,085)</b>	<b>(268,608)</b>	<b>(253,144)</b>
	<b>\$ 365,863</b>	<b>\$ 343,460</b>	<b>\$ 309,948</b>	<b>\$ 292,290</b>	<b>\$ 273,060</b>
<b>SALE OF GOODS AND SERVICES</b>					
Application fees	\$ 3,537	\$ 2,831	\$ 1,993	\$ 2,165	\$ 2,422
Recreation and culture	24,727	21,520	20,048	19,092	18,850
Utility rates and fees	153,449	147,107	141,495	133,197	129,046
Other	44,529	40,062	31,820	25,348	21,034
	<b>\$ 226,242</b>	<b>\$ 211,520</b>	<b>\$ 195,356</b>	<b>\$ 179,802</b>	<b>\$ 171,352</b>
<b>DEVELOPMENT COST CHARGES</b>	<b>\$ 61,260</b>	<b>\$ 58,598</b>	<b>\$ 56,611</b>	<b>\$ 68,383</b>	<b>\$ 36,405</b>
<b>DEVELOPER CONTRIBUTIONS</b>	<b>\$ 141,214</b>	<b>\$ 143,004</b>	<b>\$ 170,536</b>	<b>\$ 123,067</b>	<b>\$ 104,181</b>
<b>INVESTMENT INCOME</b>	<b>\$ 16,500</b>	<b>\$ 16,437</b>	<b>\$ 18,454</b>	<b>\$ 20,189</b>	<b>\$ 19,410</b>
<b>TRANSFERS FROM OTHER GOVERNMENTS</b>					
Provincial government and other	\$ 22,074	\$ 22,013	\$ 28,027	\$ 30,580	\$ 42,585
Federal government	710	392	18,102	21,922	12,839
	<b>\$ 22,784</b>	<b>\$ 22,405</b>	<b>\$ 46,129</b>	<b>\$ 52,502</b>	<b>\$ 55,424</b>
<b>OTHER</b>					
Licenses and permits	\$ 27,575	\$ 24,126	\$ 21,620	\$ 21,280	\$ 22,415
Leases and rentals	10,589	11,954	11,129	9,844	6,447
Penalties and interest on taxes	4,776	4,901	5,096	4,819	4,352
Miscellaneous	5,264	5,214	3,937	3,378	3,286
Asset disposals	32,634	11,821	6,982	14,073	6,099
	<b>\$ 80,838</b>	<b>\$ 58,016</b>	<b>\$ 48,764</b>	<b>\$ 53,394</b>	<b>\$ 42,599</b>
<b>TOTAL REVENUES</b>	<b>\$ 914,701</b>	<b>\$ 853,440</b>	<b>\$ 845,798</b>	<b>\$ 789,627</b>	<b>\$ 702,431</b>

## SCHEDULE 14 UNAUDITED CONSOLIDATED EXPENSES CITY OF SURREY

For the year ended December 31, 2016, with comparative figures for 2015, 2014, 2013 and 2012  
[in thousands of dollars]

	2016	2015	2014	2013	2012
<b>BY FUNCTION</b>					
Police services	\$ 148,379	\$ 133,003	\$ 120,938	\$ 116,146	\$ 113,211
Parks, recreation and culture	102,710	93,830	84,583	79,552	72,781
General government	80,232	75,323	79,567	64,227	56,977
Roads and traffic safety	66,936	75,269	63,650	49,707	51,100
Water	67,147	65,281	63,126	61,000	59,497
Fire services	60,183	58,858	61,114	53,969	52,681
Sewer	55,096	52,471	59,861	48,140	48,069
Solid waste	28,999	28,690	27,605	25,776	26,956
Drainage	32,171	33,790	40,969	28,411	28,365
Planning and development	25,449	24,003	24,383	22,651	22,363
Library services	18,532	18,283	15,780	14,590	15,800
Engineering	10,326	9,717	12,061	8,970	5,751
Surrey City Energy	395	231	284	397	431
Parking	2,243	1,724	1,239	22	-
	<b>\$ 698,798</b>	<b>\$ 670,473</b>	<b>\$ 655,160</b>	<b>\$ 573,558</b>	<b>\$ 553,982</b>
<b>BY OBJECT</b>					
Salaries and benefits	\$ 244,856	\$ 227,643	\$ 217,515	\$ 208,975	\$ 193,319
RCMP contracted services	121,149	107,732	97,766	93,583	92,173
Consulting and professional services	17,713	19,000	20,983	15,259	18,494
Telephone and communications	2,239	2,075	2,217	2,944	2,454
Regional district utility charges	77,070	74,240	71,955	70,845	69,047
Utilities	13,064	11,574	11,551	10,044	9,499
Garbage collection and disposal	20,295	18,934	19,205	18,336	19,535
Maintenance and small equipment	15,871	16,858	17,768	13,694	12,934
Insurance and claims	3,916	3,309	2,705	2,063	1,516
Leases and rentals	5,016	4,312	3,574	3,496	3,328
Supplies and materials	29,737	28,547	39,962	23,011	24,343
Advertising and media	2,083	2,066	2,099	1,853	2,425
Grants and sponsorships	4,170	2,684	2,341	1,937	2,415
Contract payments	21,156	31,629	22,565	19,353	18,675
Other	11,556	12,587	22,993	7,346	4,267
Cost recoveries, net	(22,144)	(19,898)	(18,315)	(21,234)	(19,871)
Interest on debt (note 9)	8,097	8,097	8,092	5,505	4,696
Interest, fiscal services and other	2,116	2,247	1,744	2,350	1,409
	<b>577,960</b>	<b>553,636</b>	<b>546,720</b>	<b>479,360</b>	<b>460,658</b>
Amortization expense	120,838	116,837	108,440	94,198	93,324
	<b>\$ 698,798</b>	<b>\$ 670,473</b>	<b>\$ 655,160</b>	<b>\$ 573,558</b>	<b>\$ 553,982</b>





Information on the City of Surrey's outstanding debt is included in Note 10 of the 2016 Notes to the Consolidated 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) of the 2016 Notes to the Consolidated 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**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
**FOR THE YEAR ENDED DECEMBER 31, 2016**

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**ELECTED OFFICIALS**

ELECTED OFFICIALS	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES
Mayor Hepner	132,467.70	15,855.65 ***	11,142.51
Councillor Gill	67,023.67	5,744.02	12,325.12
Councillor Hayne	67,023.67	2,855.75	16,692.40
Councillor LeFranc	67,023.67	5,650.85	13,701.21
Councillor Martin	67,023.67	5,744.02	4,118.28
Councillor Starchuk	67,023.67	4,137.25	9,004.55
Councillor Steele	67,023.67	5,837.19	13,661.86
Councillor Villeneuve	67,023.67	6,504.01	11,370.27
Councillor Woods	67,023.67	60.65	12,682.30
<b>TOTAL AMOUNT</b>	<b>668,657.06</b>	<b>52,389.39</b>	<b>104,698.50</b>

\*\*\* Includes car allowance of \$15,795

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Aasebo, Brian J	76,377.63	3,285.07	856.60
Adams, Laurie S	93,048.42	5,176.35	13.85
Afridi, Amer A	119,844.79	7,560.58	3,059.02
Al Issa, Ammar	76,904.45	2,192.91	1,013.86
Albisser, Benjamin C.	93,095.45	4,445.12	10.50
Aldcorn, Robert	95,486.70	3,225.54	367.72
Aldus, Chris	93,829.33	8,946.57	-
Alexander, Craig	73,947.18	5,324.40	916.67
Alexis, Joseph J	85,306.19	7,430.79	12.35
Alizadeh Eghyanous, Farhad	131,543.52	25,250.75	1,877.43
Aller Fernandez, Carlos Guillermo	74,363.90	5,797.37	21.45
Amos, Daniel C.	96,105.37	6,605.28	326.42
Amundson, Erin J	89,128.01	2,943.14	37.33
Andersen, Kirsten	90,442.74	4,808.90	36.75
Andersen, Randy B.	74,379.72	4,076.25	246.75
Andre, Victor M	73,920.41	3,770.54	797.67
Aney, Kevin G.	78,289.25	1,973.74	5,747.39
Anuik, Lorne A.	101,768.14	10,808.32	4,852.44
Arar, Aiman A.	116,577.57	13,114.49	3,432.87
Arason, Jeff R.	160,099.62	13,831.25	2,304.55
Arbo, Erik D.	98,570.98	3,251.68	-
Arlt, Raeanne J.	77,343.37	4,021.26	-
Arlt, Tim J.	133,187.94	16,300.88	1,325.50
Arnett, John K	79,090.95	4,761.91	100.00
Asadian, Yalda	92,346.57	5,028.74	2,060.54
Athwal, Parwinder S.	75,053.22	9,646.57	776.50
Atkins, Christopher T	73,938.93	3,935.95	1,155.50
Atkinson, S Melanie	74,435.29	12,203.21	2,558.44
Attwal, Sarbjit S.	80,435.74	3,138.10	420.00
Aven, Neal W.	106,472.03	22,831.00	2,802.64
Ayach, Liana L.	72,310.14	5,423.37	1,375.38
Babiyak, Gerard A.	77,871.78	6,421.46	35.44
Badial, Harinder S	74,803.16	4,243.90	3,323.49
Bahia, Sukhjot S.	81,104.30	2,730.15	261.24
Bains, Harvinder S.	80,427.57	2,744.26	399.00
Baird, David C.	116,428.74	7,291.65	285.50
Baldwin, Ryan W.	95,822.43	9,977.93	-
Balmer, Kevin AJ	84,729.54	7,538.09	380.50
Bandurka, Donald P.	110,967.57	5,807.39	108.51
Banziger, David	74,448.71	2,709.49	6,703.45
BaObaid, Wajeh	88,497.28	7,671.32	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Baragan,Roxana	80,142.07	2,695.96	1,950.47
Barber,Duncan	95,600.97	4,589.66	-
Barnscher,Daniel A.	163,961.45	27,275.74	3,910.18
Baron,Carolyn A.	134,946.24	9,969.99	3,437.82
Bartholomew,Claude C.	98,480.31	9,174.35	-
Bartlett,Scott M.	98,922.52	12,368.63	178.25
Bartnik,Thomas	123,311.93	12,732.61	604.42
Basnayake,Koshala	93,110.27	4,983.81	250.18
Bates,Laurie A.	72,901.22	6,783.99	-
Baynham,Maggie E	72,779.95	5,409.88	3,881.91
Baysan,Gem	107,802.20	6,828.11	3,551.86
Beaton,Lisa	67,046.73	12,384.59	-
Beattie,Joshua Raymond	92,830.99	2,981.33	-
Becker,Edward W.	96,105.37	6,819.29	-
Beenham,Kevin R.	121,453.22	9,200.33	-
Begin,Gabriel	93,023.70	10,902.42	-
Bellefontaine,Bernice R	73,213.92	10,687.47	46.59
Bellefontaine,Philip J.	138,527.86	18,138.58	56.04
Bennest,Aaron L	79,551.84	4,908.60	7,172.10
Bentley,Darin R.	96,562.45	11,615.16	2,051.20
Berar,Baldev S.	82,305.81	23,803.14	11.00
Berdusco,Kevin A	95,542.66	7,803.01	255.67
Berg,Douglas E.	116,909.16	9,037.08	128.00
Berg,Fred N.	114,127.99	7,593.34	103.44
Bergen,Brian D.	113,417.41	11,811.20	86.90
Berg-Iverson,Keith W.	103,043.17	16,947.30	-
Bernat,Siegfried	87,716.99	3,672.07	461.25
Bertoia,Daniel R	101,668.93	4,377.00	229.90
Bertoia,Farah	92,816.67	3,492.45	-
Bertoia,Mark A	93,915.18	3,365.51	50.00
Berube,Marc	115,236.94	7,798.25	123.43
Best,Jeffrey W.	116,846.05	9,224.54	100.00
Best,Rob M.	104,127.87	9,336.55	80.00
Betts,Mark E.	98,457.37	10,485.99	-
Bhullar-Gill,Sally S	123,574.53	15,205.96	1,042.45
Blackburn,Timothy A.	117,057.29	7,018.43	50.49
Blakey,Cheryl D	76,859.19	2,087.83	1,240.00
Blandy,Cameron J	77,267.09	2,572.75	2,259.92
Blom,James W.	116,053.92	8,314.50	-
Boan,Jaime A.	175,183.34	23,387.53	3,507.30
Bobsien,Alex W.	116,227.73	5,246.40	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Bodnark, Richard D.	95,715.80	5,589.42	-
Boechler, Dave F.	115,677.82	8,091.68	-
Boehm, Andreas Michael	72,862.20	2,535.53	4,693.58
Bogen, Jan E.	99,664.89	2,904.25	1,164.71
Boles, Theresa M	95,715.80	4,507.67	-
Boles, W Brian	95,486.70	4,008.11	-
Bolt, Heather L.	94,675.52	9,085.83	1,854.12
Bolton, Lyle P.	117,057.29	6,766.53	10.50
Bonn, Trevor A.	117,249.22	5,438.97	125.00
Booiman, Rudy S.	82,157.91	3,471.79	389.26
Boon, Jason	93,095.45	4,492.36	-
Boreson, Robert A.	95,313.56	4,303.97	322.34
Boros, John D.	74,095.16	3,663.98	1,333.44
Botelho, Randy M	66,058.98	17,023.50	-
Boyal, Ravinder S.	74,215.13	7,820.56	-
Boychuk, Ronald W.	68,490.19	13,890.02	-
Boyes, Jason	114,020.20	5,975.62	1,387.58
Brand, I Johan	138,559.83	14,642.96	3,662.64
Brar, Equbal S	80,764.34	4,697.25	157.50
Brar, Joey J.	127,029.34	13,461.50	9,100.43
Brar, Kanwardeep S.	80,480.75	6,939.54	350.00
Brar, Sandeep S	82,409.05	9,072.23	1,793.77
Brayfield, Ryan M.	74,186.09	5,083.07	520.83
Bridgwater, Dominika M	76,468.32	5,763.33	35.71
Briscoe, Simon	86,608.21	4,754.71	20.00
Brisson, Montgomery C.	108,115.32	9,551.93	996.54
Britton, Tammy R.	101,686.65	5,108.21	900.65
Broersma, Keith	88,821.91	4,080.13	2,694.20
Bromley, Chris F.	116,258.71	7,717.57	155.50
Broughton, Bruce F.	78,587.18	326.30	3,684.74
Brown, Janiece A.	66,207.53	12,935.33	3,759.03
Brown, Matthew K	92,500.63	10,278.68	4,457.37
Bruinink, Karen V	73,979.22	4,939.73	87.80
Buchanan, Donald F	81,889.02	2,437.81	385.71
Buchmann, Thomas	106,042.85	4,519.28	1,913.40
Bukowski, John T.	98,860.58	9,009.50	-
Buljevic, Ivan	75,992.11	2,130.97	5,697.99
Bulka, Michael J.	116,969.70	10,895.33	115.00
Bull, Dennis R.	117,115.25	6,423.07	1,750.05
Bull, Richard W.	101,681.39	6,105.13	-
Bunsko, Mark W.	118,102.76	13,459.54	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Burger, Jason A.	129,926.33	6,624.91	128.00
Burkholder, Ross V	87,366.88	11,305.74	-
Burns, David R	116,645.14	8,594.73	3,235.46
Burns, Peter R.	98,281.57	11,592.35	-
Bushnell, Jason	70,042.38	6,967.42	2,561.17
Butchart, Brandon	95,125.65	14,949.66	412.21
Butula, Christine M.	97,865.36	5,933.50	-
Caines, Andrew M	73,843.08	2,818.99	264.05
Cairney, Jason W.	98,060.34	12,321.07	18.25
Callard, Jeff	93,362.95	11,182.74	10.50
Callewaert, James R	79,408.94	5,539.57	1,004.60
Calvert, Kyle F	93,305.57	7,542.41	-
Campbell, Alan K.	75,541.62	3,794.71	6.00
Campbell, Gordon W.	74,504.81	13,787.57	1,683.49
Campbell, Hugh Macmillan	106,902.95	7,665.20	4,386.56
Canton, Stephen James	75,583.40	4,892.66	640.74
Capuccinello Iraci, Anthony	150,599.75	8,463.86	3,430.25
Carmichael, Brian K.	133,066.54	3,846.84	2,500.00
Carnegie, Ralston L.	115,491.05	5,672.96	-
Carson, Elizabeth S	80,448.73	4,744.19	5,553.61
Castiglia, Danny V	99,018.35	5,365.90	1,991.60
Catlin, Michael D	95,438.31	9,597.91	8.25
Caughlan, Glen P.	81,103.85	3,467.37	7,703.08
Cavan, Laurie A.	220,754.41	38,645.74	5,458.51
Cavezza, Vince	73,623.03	1,586.01	-
Cerezo, Ernesto	94,727.50	11,678.21	52.60
Cesario, Lisa J.	74,217.00	5,677.82	250.75
Chamberlayne, Curtis M	94,425.88	9,916.90	-
Chan, Helen Gee	90,431.90	3,331.59	2,787.64
Chan, Nadia P	81,304.89	5,403.90	3,764.37
Chand, Sherel S.	73,718.16	16,271.94	2,019.18
Chapman, Ricky D	71,103.76	12,354.81	570.30
Chauhan, Satnam S	116,579.31	17,081.48	5,290.18
Che, Manh P	80,135.35	4,002.93	5,272.96
Cherry, Jami L	95,740.96	5,025.11	-
Cheyne, Dwayne D.	74,215.13	3,414.53	1,223.82
Chinery, Gary B.	68,732.64	55,739.66	-
Ching, Miranda K.	73,999.11	3,939.06	40.15
Chohan, Debra D	70,749.99	8,159.96	-
Chong, Randy E.	94,958.92	9,761.13	259.30
Chow, Marion	81,221.35	8,633.28	331.45



**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Chow,Nathan	85,318.70	3,153.73	2,100.92
Christian,Anna M	81,144.87	5,434.09	4,436.97
Christiansen,Mack N	73,768.60	4,697.48	-
Chu,Clinton W.	109,720.89	5,420.97	591.10
Chun,Nora	94,631.26	2,843.57	4,292.76
Clark,Cameron	78,213.68	5,645.72	1,129.75
Clayton,Steve J.	75,354.36	4,487.91	420.00
Cleave,Dean B.	115,767.98	5,303.71	69.99
Clifford,Kevin J	79,646.10	16,567.07	5,389.79
Codron,Matthew	92,186.29	4,420.80	160.00
Cole,Ryan Thomas	84,735.18	8,503.62	-
Collins,Scott	74,270.39	7,493.13	617.51
Conway-Brown,Russell J.	116,270.31	11,913.75	-
Cook,Jordi D.	93,380.51	9,913.66	-
Cook,Karen A.	99,235.64	7,170.54	-
Cooke,Robert	87,417.46	20,651.20	366.06
Cooper,Scott D.	115,236.93	6,093.85	499.24
Cooper,Steven J.	66,014.92	12,860.23	143.60
Coplin,Kevin W.	95,876.27	10,187.40	-
Conda,Goran	80,486.91	2,905.81	699.87
Cormack,Justin M.	98,090.28	11,713.55	1,074.71
Corrin,Graham M.	93,030.86	9,748.67	-
Corrin,Keith D.	95,991.35	5,351.63	312.21
Corrin,Matthew J.	94,001.05	8,343.36	-
Costanzo,Robert A.	160,086.25	30,205.27	3,126.90
Cowx,Wayne A.	73,641.70	3,897.03	2,136.17
Cronin,Paul M.	95,995.58	2,325.47	389.01
Crosby,Kenneth B.	74,366.36	9,485.32	1,238.17
Croy,Owen C.	166,507.31	25,604.64	3,259.53
Cugnet,Jaimie	80,363.64	5,919.54	750.65
Cumiford,Alan	70,433.15	4,875.72	-
Curley,Chris G.	74,370.32	3,249.71	156.62
Currie,Amber	69,067.64	13,942.04	761.45
Cuthbert,Andrew	73,912.99	2,968.79	-
Cyr,Aaron W	92,614.72	10,711.70	1,283.80
Cyr,Brian	98,834.40	5,201.95	-
Dallas,Ken W	80,511.00	7,499.05	607.25
Dance,Ryan G.	95,566.94	10,576.97	97.35
Daniel,Geoffrey I	53,757.20	28,164.09	505.11
Daniwall,Harnaik S	80,641.60	19,206.31	291.20
Danylchuk,Roderick C.	78,606.05	2,333.79	5,315.49

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Davey, Peter G.	72,496.82	3,186.88	189.40
Davidson, Louis R.	94,758.41	20,289.02	130.26
Daviduk, Jason WA	94,616.30	3,361.85	1,285.07
Davies, Calvin J.	108,770.41	8,972.89	-
Davis, Jeff Barrett	84,748.65	6,727.08	467.43
Davison, Liane J.	96,035.07	12,078.23	3,344.83
de Goede, Matthys MH	80,116.36	6,004.20	-
De Graaf, Katherine E.	95,963.92	3,723.09	771.32
De Romeri, Enrico A.	65,855.82	10,976.50	-
Deacon, Jeremy S	93,305.57	8,022.27	12.50
Deleeuw, Gord W.	116,265.16	6,659.73	-
Delosada, John K.	116,734.02	6,343.13	-
Denney, Jeffrey M	94,371.58	3,604.01	-
Desai, Inamul H	95,834.91	39,316.96	290.85
Dhaliwal, Balwinder K.	74,108.01	9,467.10	-
Dhaliwal, Gaganjit	66,915.28	9,529.27	-
Dhanda, Kamaljit K.	70,529.50	9,813.68	74.80
Dhanjal, Baldev S	73,108.87	2,262.23	-
Dhanju, Roohbir S	93,528.64	2,081.12	4,759.52
Dhillon, Harinder K.	120,988.08	4,394.84	2,960.96
Dhillon, Rashpal S.	117,067.60	7,677.66	1,433.79
Didoshak, Angela M.	71,227.81	10,625.86	40.00
Dietelbach, Mark D.	102,745.52	3,456.09	2,367.70
Dietrich, Rick L.	116,494.42	6,222.75	-
Dighton, Graham T.	97,967.49	5,934.90	75.00
Dinwoodie, Byron R.	95,861.49	6,433.75	90.50
Dionne, Danny L	92,920.98	7,935.22	-
Dirksen, Benjamin G.	102,854.82	20,689.55	-
Doad, Jaime D	94,258.24	2,445.19	14.81
Dolphin, Morris H.	74,398.84	6,409.70	324.53
Dong, Andrew G.	80,327.26	2,907.63	-
Donohoe, Lisa J.	84,825.56	7,550.68	-
Dornian, S Paul	98,986.54	8,083.85	322.71
Dosanjh, Balraj S.	96,925.82	3,673.25	10.50
Dougan, Cameron D	84,663.16	3,466.47	-
Dowbiggin, Neil J.	69,421.36	7,290.72	207.30
Dube, Remi	132,421.35	14,687.50	425.25
Ducharme, Richard	93,362.95	8,022.19	150.00
Dunbar, Mark R	74,310.18	5,122.12	246.75
Duncan, Andrew J	93,725.94	7,453.20	-
Dutilloy, Melissa	78,334.56	1,289.50	171.15

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Dyck,Andrew	73,971.29	2,019.51	273.00
Dyck,Thomas A.	115,926.39	4,840.46	-
Dykeman,Tim	95,909.17	8,376.87	10.50
Dykes,Tammy I.	98,912.62	9,545.06	-
Eason,Lisa A	90,152.99	8,970.51	-
Eastwood,Colleen G	70,068.52	6,068.40	-
Eaton,Wesley D.	117,523.60	12,983.86	1,106.45
Eddy,Brent D	97,493.19	8,432.61	-
Elder,Cody	76,027.36	2,587.29	362.25
Ellard,Allan	72,250.36	8,407.52	-
Ellard,Quinn	92,326.70	4,622.46	426.83
Elliott,Corrie B	73,236.17	3,187.40	1,261.50
Ellis,Richard M.	133,956.32	10,160.82	-
Elson,Mark D	89,318.79	6,130.81	1,321.75
Elving,Donald A.	94,615.08	2,835.89	2,774.00
Enns,Eleanor C.	76,274.01	3,035.47	521.17
Enns,Geertruida	80,530.14	9,816.18	787.50
Ens,Carl A.	116,117.05	5,669.66	100.00
Evans,Brice A	95,904.78	7,088.17	312.21
Evans,Travis H	93,068.78	8,456.77	751.83
Ewert,Dean W.	102,949.56	5,891.67	-
Fader,Henry S.	74,700.48	3,197.10	-
Fahmy,Sharif	74,147.32	2,926.70	1,227.99
Fandrey,John A	67,082.41	12,289.12	85.00
Farrell,Donald Scott	85,714.37	5,772.35	-
Fiddler,Michael L.	96,105.37	8,122.09	-
Fillion,Suzanne	169,643.90	4,239.97	2,584.30
Fisher,Sheena J	73,276.63	4,494.17	141.95
Fisher,Victor J.	103,478.81	11,693.05	1,462.05
Foley,Duane W.	93,305.57	9,414.20	116.00
Fontana,Tullio	73,084.05	3,118.26	-
Fournier,Marc G.	117,901.01	8,865.21	-
Frank,Janelle	72,117.86	6,585.47	242.50
Fraser,Chris E.	93,725.95	13,085.45	15.00
Friesen,Lindsey A	73,345.38	1,919.02	738.50
Fry,Karen L.	57,120.79	81,334.41	1,502.32
Fulop,Perry	116,499.18	7,470.43	954.80
Fulton,Christopher R.	92,830.99	5,015.73	-
Fung,Edward	94,620.47	4,462.60	778.00
Fung,Eric Kim	73,825.46	2,687.41	2,657.39
Gain,Chris I	116,452.02	7,847.52	828.99

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Gallagher,Ryan M.	80,795.78	7,202.81	2,070.65
Gallant,Matthew	81,278.84	6,936.60	10.50
Gallie,Kent Gregory	93,011.46	5,645.83	825.67
Ganda,Amrinder	86,385.50	10,672.55	-
Gardiner,Norman M	95,356.84	11,628.10	-
Garis,Leonard W	213,366.27	27,815.46	15,070.08
Gay,Howard C.m.	63,821.91	13,759.83	-
Geddes,John	67,851.65	11,673.39	-
Georgas,Gregorios E	92,885.33	9,019.91	629.48
George,Andrew R.	120,490.53	10,359.47	108.59
Gibson,Gillian	92,796.73	1,717.73	422.09
Gibson,Timothy W	76,577.78	5,197.73	303.96
Gilbert,Raymond J.	74,255.60	9,114.38	-
Gill,Gina Kaur	79,166.78	3,799.46	889.02
Gill,Hardip	74,918.26	6,993.37	469.07
Gill,Hartej	88,006.31	3,895.55	5,914.22
Gill,Jagdeep S.	80,337.38	1,712.27	7,606.93
Gill,Kulwant	73,963.40	2,124.98	-
Gill,Kyle Cameron Frost	68,914.71	6,706.92	-
Gill,Ronald	125,168.32	6,533.28	4,331.83
Gill-Badesha,Daljrit	102,541.34	8,254.64	6,949.96
Gillespie,Colleen E	80,196.20	3,717.61	2,595.53
Giratalla,Waleed Mahmoud	97,829.76	4,768.30	3,125.21
Gjesdal,Roy K	98,598.96	4,956.67	-
Glass,Robert J	98,841.15	5,345.06	1,242.85
Godwin,Stephen B.	115,248.73	5,413.29	2,056.07
Gordon,Scott C.	97,967.51	4,859.62	85.00
Gosse,Sherri L	107,971.22	4,098.75	4.00
Grafton,Steve P.	65,541.05	13,045.98	143.60
Graham,Jeffrey F.	80,515.88	3,302.01	449.51
Green,Brian R.	117,902.91	4,728.96	-
Grewal,Harprit S.	80,942.55	42,478.42	6,807.58
Grewal,Kamaljeet S.	147,870.43	14,557.14	1,693.07
Grewal,Kuljeet	85,224.32	4,844.53	3,311.99
Grewal,Sukhmeet Singh	80,421.24	1,249.37	-
Griffioen,Mark E.	134,506.78	24,311.53	5,159.05
Grover,Julie L.	80,222.55	13,315.05	280.94
Groves,Donald S.	160,094.70	10,816.30	2,883.86
Hadfield,Mandy	75,202.23	2,435.61	457.11
Hadley,Carla M	112,749.94	7,242.39	2,264.95
Haglund,Lloyd Sterling	92,732.58	5,719.36	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Haidon, Kathleen	73,328.25	6,103.83	1,184.56
Hakesley, Robert H.	81,413.71	8,794.49	63.44
Haldane, Stephen E	74,227.19	2,441.21	331.63
Hamilton, Emily L	67,053.56	10,098.90	1,308.87
Hamilton, Richard S.	80,801.49	3,045.66	4,520.67
Hammerer, Ryan E.	89,210.39	12,168.56	-
Hanlon, Daniel P	79,515.59	2,768.20	430.50
Hanna, Ryan	92,885.33	3,660.38	-
Hardiman, Laura C	100,432.11	11,167.04	6,758.04
Hardychuk, Shawn M.	115,280.51	3,363.60	-
Harkness, David B	116,480.90	12,846.48	5,827.41
Harper, Barrie A.	80,848.68	19,686.69	-
Harrap, Samuel J.	94,774.09	3,906.28	270.17
Harris, Christopher Thomas	70,095.88	5,041.96	-
Harris, Cindy L	87,000.74	8,870.74	37.33
Harris, Kelsey	92,162.07	8,217.00	-
Harris, Shannon M	103,287.37	4,407.70	987.59
Harris, Trevor K	100,433.49	11,560.88	128.00
Harrison, Robert S	117,249.22	6,443.69	3,024.73
Harry, Sabreena K	80,275.93	1,992.16	13.85
Hart, Daryl A.	121,414.21	7,913.36	-
Hasebe, Chadwick D.	92,591.16	7,680.46	-
Hatfield, Trent R	73,985.30	4,118.78	1,405.46
Hawley, Shaun	93,443.86	10,197.30	-
Hayes, Niles L.	95,616.56	9,899.37	-
Healey, Jason D	73,902.10	3,335.98	383.34
Hebden, Paul A.	92,831.00	10,743.28	10.50
Heer, Arvinder Singh	73,699.18	3,521.21	273.00
Heer, Preet	102,663.36	6,287.86	1,329.66
Henderson, W David	95,995.58	6,525.54	-
Hensbee, Chad	82,240.11	6,035.92	-
Heska, Grant M.	90,939.11	11,926.77	76.13
Hickson, Tim G.	115,990.31	7,125.60	-
Higgs, Margaret N	80,867.48	4,917.40	-
Hillier, Sheldon D.	115,343.33	5,686.01	1,441.08
Hintsche, Ronald R.	157,463.73	11,713.88	1,352.02
Hislop, David O	70,481.82	6,858.03	118.72
Ho, Doris Lai Sze	74,594.61	4,439.77	2,679.32
Ho, James C.	80,507.05	10,088.91	182.50
Ho, Susan E.	79,855.57	6,322.40	304.08
Hoath, William D.	93,325.03	6,257.23	139.99

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Hobson,Joshua S	96,799.15	5,284.07	322.33
Hoeller,Charles	93,539.42	2,646.89	1,077.68
Holland,Jeffrey B.	92,966.83	8,441.21	844.25
Holovach,Kelvin M.	87,518.28	22,997.29	-
Horn,Randy H	93,457.43	8,597.94	-
Howlett,Lawrence S.	116,106.75	7,041.79	60.00
Howling,Gordon S.	95,925.94	4,574.08	3,623.90
Hryb,Nicholas O.	95,789.71	9,274.36	99.99
Hua,Ning Ning	71,020.92	8,014.82	74.99
Hughan,Sarah	99,436.85	12,525.67	1,308.07
Hughes,Joshua P.	80,029.16	5,073.68	2,309.99
Hungar,Schaelen M.	98,493.70	5,852.59	-
Hunt,Terence J.	117,273.66	6,591.54	28.00
Hunter,Brad J.	102,389.01	9,495.47	-
Huynh,Philip	150,641.82	10,091.48	5,294.30
Icasiano,Ryan	74,863.09	2,546.84	563.58
Innes,Nancy E.	116,258.75	5,528.27	-
Ireland,Jerome K.	74,099.80	5,023.82	789.25
Irvine,Kelly D.	88,292.15	8,129.12	1,276.57
Ivanov,Viatcheslav	87,228.83	11,081.58	-
Iverson,Eileen M	129,976.08	10,548.00	1,372.29
Iverson,Kalum A.	92,704.93	4,660.29	230.00
Izzard,David	108,811.52	1,527.41	3,978.37
Jackson,Kim Michelle	70,660.61	7,698.91	-
Jackson,Tyler R	69,800.44	6,547.11	-
Jagielski,Arkadiusz R.	80,469.35	10,430.73	6,033.91
Jamieson,Aaron G	102,203.79	9,107.21	118.00
Jamin,Francois	75,860.35	3,290.80	14.50
Janda,Harjinder S	111,551.20	22,245.48	2,147.17
Janzen,Erwin P.	116,478.97	4,606.18	-
Jaswal,Gopal	92,830.99	7,854.59	466.83
Jeklin,Troy W	72,980.06	13,305.46	543.13
Jensen,G Hiroshi	73,963.40	2,131.79	2,580.85
Jensen,Joshua	80,337.98	11,935.26	1,011.24
Jerome,Reo R.	120,807.79	12,955.42	-
Jesson,Claudia	95,450.01	2,966.40	266.38
Jhingan,Waqt	86,272.24	2,449.54	392.67
Johal,Snover	63,810.38	20,279.22	-
Johnson,Alicia D.	82,000.94	2,401.03	1,673.05
Johnson,Duane A	78,984.03	5,710.61	-
Johnson,Melissa C	74,838.11	2,458.91	618.27

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Johnson,Scott A.	95,779.15	9,972.37	389.01
Johnston,Matthew D	92,685.46	5,745.70	426.83
Jones,Amanda L	74,034.44	3,304.08	229.26
Jones,David J	75,807.91	3,398.90	367.50
Jones,Donna L.	181,252.35	31,261.18	17,450.38
Jones,Ian G	92,820.74	7,732.50	437.33
Jones,Jack D.	73,349.76	2,534.98	494.50
Jones,Nathan M	96,298.58	9,806.42	1,283.80
Jones,Stuart D.	98,599.20	2,615.44	2,044.43
Jonski,Stan	95,008.45	4,433.19	50.94
Jorgensen,Misty R.	71,232.59	4,738.65	1,150.02
Jow,Jordan	69,892.81	7,411.88	110.50
Jow,Scott D	92,536.82	8,584.46	426.83
Joyce,Nina A.	76,553.93	611.64	-
Joyce,Peter L	122,111.27	17,345.90	1,478.66
Jung,Derek S	93,362.95	7,076.53	-
Juulsen,Neil B	98,669.23	6,736.81	1,981.10
Kaila,Sukhcharn S	89,411.06	2,383.03	1,041.07
Kang,Gurinder K.	104,981.69	5,160.68	1,298.62
Karim,Shaidah A	80,465.61	5,099.16	362.25
Katzenmeier,Andreas	71,865.53	3,664.79	140.00
Kaur,Gurvinder	78,082.99	2,982.46	1,053.50
Kehler,Danny A.	108,044.88	11,561.93	-
Kemp,Thomas W	114,020.23	6,502.88	1,275.96
Kent,Scott	96,125.44	6,823.38	160.00
Kenyon,James	93,114.91	9,566.07	-
Keon,Chris J.	139,501.28	7,731.49	6,994.29
Kerr,Colleen F	114,020.21	4,411.34	3,490.17
Kerr,Gordon B.	100,622.07	17,619.39	2,837.90
Kerr,Nicholas D	74,187.09	5,815.59	753.79
Kerr,Raymond	136,116.18	23,254.65	1,662.60
Kidd,Donald A.	94,874.18	23,850.51	201.98
Killamsetty,Praveena	72,235.57	4,663.59	6,196.28
King,Aliza	71,101.73	13,859.20	19.24
King,W Ross R	117,115.26	7,166.74	-
Kirsebom,Jan P.	116,258.73	7,260.85	-
Kish,Stephen L.	114,737.47	4,879.38	644.10
Klaassen,Jeff J.	116,494.41	6,984.30	-
Klassen,Craig S	95,932.23	7,537.73	395.50
Klassen,Curtis D.	93,850.78	10,544.82	125.00
Klassen,Patrick S.	89,533.92	4,812.79	624.20

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Klassen,Randal J.	81,144.03	5,465.77	2,205.45
Knezevic,Nenad	77,774.53	3,308.35	107.79
Knight,Ashley A.	89,148.67	10,261.76	886.17
Knowles,Michael Keith	92,748.66	8,071.96	15.53
Koch-Schulte,John J.	89,234.82	2,257.01	542.02
Kohan,Terry W.	138,440.76	7,744.18	2,443.17
Komzak,Robert L.	98,454.08	5,553.23	50.50
Kooner,Harminder S	74,856.58	7,492.74	9.75
Kosa,Ileana	83,141.83	6,821.51	399.00
Kozevnikov,Ingrid	64,766.55	23,927.51	-
Krgovich,Michael John	85,012.87	6,631.40	-
Krueger,Jurgen H.	80,042.33	3,010.13	7,929.25
Kubanski,Jacob David	70,164.46	5,095.13	-
Kuehlmorgen Hille,Elke	64,098.09	14,624.02	-
Kumar,Suneel	73,964.60	2,749.18	-
Kuzmanovski,Kliment	74,572.10	2,949.44	395.96
Kwan,Gertrude S.y.	98,633.20	5,615.04	537.17
Kwan,Tammi	86,631.94	3,091.72	52.50
Lachica,Mercedita S	79,033.18	2,494.54	69.83
Lai,Tai Hung	95,588.36	8,472.87	8,698.03
Lalli,Sarabjit S	101,308.21	11,511.60	10.50
Lalonde,Vincent A.	323,168.36	51,109.51	17,735.83
Lamontagne,Jean L.	233,999.50	18,606.48	467.56
Langman,Ronald F.	103,411.38	4,894.66	-
Larocque,Gilbert	84,427.08	7,306.67	2,515.45
Lattanzio,Saverio E.	98,645.45	9,883.20	-
Lau,Patricia	97,087.10	2,280.25	-
Lau,Samuel S.	160,153.90	15,803.28	669.10
Laudon,Mark N	94,620.47	3,296.62	3,308.90
Lavia,Greg J.	80,509.65	9,731.15	7,000.75
Lee,Benjie	121,471.24	5,177.42	4,035.32
Lee,Jeannie M.I.	112,285.65	1,088.85	2,764.43
Lee,Jung Min	79,155.94	5,309.17	2,038.73
Lee,Ken S	87,259.34	3,408.53	618.47
Lee,Paul C	138,466.44	19,307.14	7,718.61
Lee,Robert T	128,587.89	9,591.39	896.41
Lees,Lloyd D.	91,702.37	11,242.87	125.00
LeForte,Warren E.	105,284.22	5,155.07	79.75
Legroulx,Denis R.	81,103.45	4,217.36	5,083.11
Lehal,Mandeep S	73,955.23	2,427.31	17.51
Lehmann,John F.	137,018.26	26,423.26	10,202.34



**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Leighton,Craig A.	119,854.12	17,390.64	336.76
LeMond,Dan D.	116,582.03	7,006.61	75.00
Lepik,Mark R	74,259.44	2,494.93	122.59
Lewis,Howard	78,133.19	6,572.77	131.25
Li,Kok Kuen	137,870.75	15,571.12	693.62
Liebich,Kelly J.	104,712.38	5,801.93	45.94
Lieuwen,Kenneth J	100,711.08	3,831.12	130.50
Lindgren,Pete J.	106,204.06	10,912.17	1,382.30
Littlejohn,Kevin J.	74,538.25	12,124.19	315.39
Liu,Victor W	116,579.35	25,073.58	4,686.50
Lo,Andrew K.	73,478.42	18,754.23	2.00
Loerich,Sophie	93,754.26	3,680.49	2,258.50
Long,Harry	87,776.73	9,910.05	362.25
Long,Stephanie A.	94,631.63	2,858.49	2,702.35
Low,Doug M.	98,905.13	8,948.34	-
Low,Shawn M.	124,186.59	7,248.44	4,058.02
Lukowska,Elzbieta	85,742.12	4,717.05	1,722.41
Lum,Oliver Wai Chow	122,379.59	12,341.21	650.02
Lum,Oscar	66,927.64	19,970.40	45.37
Lunn,James C	73,962.55	8,174.03	-
Luschynski,Wendy E.	84,762.66	6,054.13	650.00
Luymes,Donald T	160,176.19	18,231.38	607.76
Ma,Edwin M.C.	95,774.92	4,745.64	118.00
Ma,Regent	75,674.49	2,492.36	563.28
Mac Farlane,Craig	199,087.55	31,832.97	5,903.70
Mac Gillivray,Bill J.	100,767.29	9,335.62	158.00
Mac Neil,Ryan J.	103,819.93	14,881.50	-
MacEwan,Adam	84,993.63	8,014.61	975.00
MacKenzie,Kurt A	92,830.98	9,943.03	-
Maghera,Sukhwinder Singh Deepak	76,840.18	9,442.33	875.20
Magnien,Theresa	113,434.60	11,718.51	-
Mah,Marilyn	75,071.07	3,092.10	1,000.01
Mahanger,Gurdeep	95,320.68	36,008.04	13.85
Mahnic,Marjan M.	87,320.94	9,732.83	184.40
Main,Alan G	82,152.41	10,895.67	1,411.48
Majhen,Mark Z.	102,251.51	7,820.32	10.50
Malcolm,Iain A.	120,864.98	7,001.74	159.99
Mani,Jocelyn Anne	98,878.02	1,333.01	1,661.51
Mann,Gurdeep	73,061.60	2,617.65	108.85
Mann,Harbinder K.	81,690.26	8,596.42	846.61
Mann,Jagjit K	95,244.36	11,225.53	1,157.36

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Marcuk,Devon J	99,151.98	7,458.11	1,102.71
Margarit,Kristin Lynn	76,017.80	3,110.88	14.22
Marian,Iosif E.	71,096.22	11,880.86	441.65
Marosevich,Kim B	94,898.18	13,014.35	3,302.74
Marriott,Brent W.	104,109.92	10,934.74	-
Martens,Allan D.	105,702.13	11,452.05	165.00
Martin,Robert J	94,958.51	36,106.55	32.92
Massey,Glenn D.	74,092.58	8,638.35	-
Matharu,Paul	91,391.92	8,507.27	426.83
Matheson,Timothy S	95,944.86	7,244.80	26.78
Mathewson,Anna	95,271.94	5,502.75	3,613.01
Matthews,Catherine G.	115,147.79	5,495.92	332.29
Mauro,Carli M.	71,530.65	3,657.45	1,385.20
Mauro,Joseph M	92,830.99	9,482.21	-
May,Glenn Kyle	74,844.21	2,082.09	7,188.18
Maynard,Lori	94,634.52	4,191.98	-
Mc Beth,Steve D.	68,228.69	19,277.74	-
Mc Carron,Darryl L	116,850.69	7,379.75	2,248.12
Mc Donald,Glenn E.	73,955.13	6,514.85	638.59
Mc Donald,Victor A	98,768.82	11,478.57	1,981.10
Mc Gee,Glen A.	116,985.15	5,392.59	-
Mc Harg,Gary D.	133,635.56	5,826.60	-
Mc Intosh,Dan J.	116,481.58	7,606.81	2,556.73
Mc Intyre,Geoff R.	96,428.84	12,522.65	100.50
Mc Intyre,Ryan L	96,873.40	9,665.24	910.71
Mc Kinlay,Scott A.	116,951.66	7,401.98	-
Mc Kinnon,Sheila	128,719.46	16,025.91	1,140.30
Mc Lachlan,Craig D.	95,095.03	10,237.14	389.00
Mc Laren,Todd D.	104,430.40	4,951.44	-
Mc Lean,Ian	98,171.98	9,340.84	1,991.60
Mc Nabb,Barry W.	99,282.89	11,159.04	1,074.71
Mc Namara,Michael W.	105,168.53	6,310.14	426.53
Mc Rae,Mark B.	98,446.65	6,969.40	38.92
Mc Robbie,Greg E	94,593.82	4,745.64	156.75
McDougall,Thomas Allan Angus	81,409.15	7,171.21	-
McDowell,Carleen	85,853.65	4,327.23	208.93
McGuire,Daniel B	92,660.86	2,971.56	-
McIntosh,Richard	87,275.93	2,388.57	3,027.00
McKay,William David	119,219.81	6,516.80	2,098.68
McLeod,Doug J	104,851.39	13,206.56	2,767.31
McMillan,Scott	82,605.36	5,166.94	1,720.71

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Medeiros,Victor	86,377.28	21,877.02	152.25
Melnyk,Jenel	80,183.42	2,819.56	1,406.10
Meneely,Jason A.	78,377.51	2,990.84	7.31
Meng,Qi	114,020.23	6,996.67	1,295.09
Merry,Douglas J	82,068.41	6,323.99	3,053.96
Michielin,Dino F.	93,157.71	9,511.36	109.99
Miklossy,Scott	114,486.96	4,898.77	-
Mikulski,Katarzyna	81,176.07	2,524.01	780.76
Miller,Cynthia M	89,718.78	4,713.45	37.33
Miller,Evan J.	115,343.33	6,442.72	991.08
Miller,Owen	85,339.15	5,655.23	-
Milling,Tyler W	73,345.52	2,830.53	21.30
Milloy,Jonathan D	80,367.11	1,959.74	7,483.53
Minaker,Gordon R.	116,071.95	7,719.67	10.50
Moore,Derrick	80,431.97	1,284.47	1,259.60
Moore,Raymond	81,190.65	9,499.12	4,064.59
Moquin,Jeffrey A.	74,460.43	16,599.36	-
Morgan,Aaron	85,339.14	5,667.30	7.00
Morris,Shelley C	99,164.46	9,623.34	150.00
Morrison,Angus E	93,221.52	7,090.40	426.83
Morrison,Gwen A.	80,076.67	1,264.33	-
Mossey,Douglas V	110,550.97	7,605.99	2,270.62
Moyen,Curtis L	95,263.94	6,472.48	389.00
Mueller,Peter M.	64,437.48	25,847.45	-
Mulldoon,Rosalinda J.	84,152.56	6,602.77	-
Muller,Keith J.	93,236.88	15,458.56	-
Murphy,Aileen M.	98,632.90	5,534.74	3,196.55
Murphy,John D.	99,401.00	10,702.09	708.00
Murphy,Robert D.	110,961.75	11,009.24	100.00
Murphy,Rory K.	116,721.12	7,350.28	-
Muzzin,Stephen P	94,612.00	2,618.66	19.10
Myette,Ken H	90,314.02	3,359.02	555.27
Myette,Robert P	73,905.84	1,352.93	157.50
Myring,Nicholas M.	92,830.99	6,173.16	-
Nagpal,Vinay	80,421.25	2,295.63	-
Narayan,Leslie A.	70,961.61	7,808.66	-
Narayan,Shiri	118,777.08	8,808.42	1,576.52
Nardi,Amanda J	77,677.50	6,648.80	1,611.26
Nawrocki,Linda R	71,015.06	6,298.70	2,532.80
Nazeman,Mehran R.	162,766.67	21,209.47	1,292.43
Neal,Marion H	66,752.69	9,892.01	220.02

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Neary,Brian Richard	80,422.56	2,435.71	3,360.18
Neilson,Layna	75,580.87	801.29	807.40
Nelson Smith,Matthew B	76,219.34	6,131.08	-
Nesci,Cory	77,540.28	1,865.19	666.40
Ness,Byron S.	116,071.96	7,398.40	100.00
Netherton,Scott E.	111,388.89	7,741.56	852.02
Neufeld,Adrian	93,305.57	9,106.31	-
Neufeld,Tim C	116,579.49	24,204.40	2,081.84
Neuman,Scott	160,041.39	16,029.30	725.48
Neustaedter,Charles H	116,553.42	14,001.70	832.48
Ng,Jeffrey C.	94,839.15	21,663.55	10,258.69
Nielsen,Dan K.	111,505.24	21,007.33	2,479.62
Nielsen,Mark F.	104,759.87	11,566.10	1,420.30
Nijjar,Harneke	90,112.03	2,862.53	6,140.20
Nip,Donald Dat Ming	93,541.35	1,886.46	560.92
Nolan,Andrew	67,779.58	10,335.97	937.30
Norris,Hugh F.	116,559.58	22,683.55	1,526.66
Nylander,James	95,538.42	4,741.98	415.35
Oakley,Tina Louise	80,111.61	3,084.02	152.25
O'Brien,Keldon S.	110,693.13	10,647.26	-
Oliver,Jeff A.	98,128.29	5,120.18	-
Oliver-Trygg,Steve W.	115,889.08	8,007.51	130.00
Olivier,Nathan	95,861.49	4,947.80	150.00
Olsen,Richard D.	105,225.32	3,693.76	150.00
Olson,George A.	116,529.18	5,159.78	-
ONeill,Eoin	80,424.17	1,559.85	1,099.40
Oppelt,Richard D.	116,473.59	10,872.59	-
Orcutt,Brenda L.	86,767.82	5,020.33	929.66
Ordeman,Arjen A	117,412.81	7,618.39	3,013.39
Orsetti,David F.	74,183.00	18,252.49	1,543.98
Osler,Matthew F	102,568.49	5,503.87	2,854.17
Overland,Graham A	92,830.99	9,752.16	426.83
Owen,Jason	111,752.26	7,179.44	5,828.21
Padilla,Sarah	84,013.30	3,394.17	306.67
Pandher,Karandeep S.	95,925.98	5,243.66	2,606.88
Pang,Jeffrey	87,894.59	8,281.94	232.05
Pape,Matthew N	81,227.65	7,731.77	-
Pargee,Robert	93,325.03	7,938.12	88.50
Parkinson,Sarah F	65,082.47	12,501.95	-
Parry,Ryan W	115,223.83	13,806.65	36.66
Pasqua,Richard M.	104,843.94	10,433.56	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Patrick,David	92,320.55	11,012.56	426.77
Paulrajan,Stanley P.	116,448.07	8,195.33	10,523.60
Peake,Scott S.	115,556.75	5,423.42	2,086.77
Pearson,Ryan M.	73,731.82	2,352.00	188.25
Pegios,Spiro	117,835.64	9,439.52	100.00
Pencer,Glenn C.	117,513.23	11,656.36	-
Percival,Peter H	93,362.95	8,495.37	-
Pereira,Les P	95,786.78	5,797.52	255.67
Perka,Daniel	92,156.40	11,043.86	100.00
Perkins,Tyler Shane	77,864.78	5,267.82	5,677.50
Pervan,Ward A	99,139.81	12,988.89	1,652.21
Peters,David	80,425.80	2,480.86	6,855.33
Peters,Raelyn S.	123,081.03	15,227.57	3,241.51
Peters,Shawna	69,949.26	5,649.93	-
Petersen,Lauren	72,474.13	3,378.01	1,629.68
Petretta,May	75,250.58	6,826.07	1,973.33
Petrovic,Mirjana	89,770.51	4,229.22	1,787.83
Petrovic,Sinisa	100,979.82	7,464.28	798.00
Picard,Chi Ying	72,698.61	6,742.12	603.75
Pinchin,Jay D.	104,962.55	4,415.52	-
Pitcairn,Lee-Anne	98,611.80	5,563.75	68.82
Pladson,Gord C	77,001.68	5,210.17	2,765.67
Planzer,Eric	77,659.09	4,412.67	20.00
Poettcker,Alan M.	95,053.87	11,610.65	-
Pokorny,Harold J	80,153.32	13,359.33	-
Pollock,Eric	93,152.83	8,166.53	501.83
Pollock,Michael E.	116,258.75	10,104.22	100.00
Poon,Kenneth M	86,177.40	3,108.84	1,053.62
Possey,Chad	95,672.51	4,459.23	255.67
Price,Christopher C.	95,183.70	9,965.33	322.33
Price,Ivan C	100,914.53	15,293.96	-
Pruden,Nicole Ashleigh	93,114.91	9,957.80	426.83
Pyne,Matthew A.	73,362.47	4,228.32	583.75
Radovich,Joseph I.	105,274.71	23,126.76	-
Rai,Ranjeev Randy	76,749.01	2,393.13	36.90
Ramsay,David D.	98,949.68	6,335.88	28.00
Rankin,Donald I	101,176.58	9,642.04	128.00
Rawcliffe,Nicholas N.	164,329.39	14,734.83	1,149.77
Rayek,Deborah	77,730.07	2,052.81	424.22
Rayter,Kelly E.	150,599.71	6,467.87	3,460.39
Reddy,Rajesh K.	80,488.52	7,985.90	2,314.38

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Redmond,John J.	98,253.24	8,087.95	-
Rehal,Jaspreet	138,112.29	11,099.19	5,692.75
Reimer,Brian	93,083.14	5,471.32	-
Relitz,Trevor K.	73,848.52	3,467.33	140.00
Rennie,Stacey A.	117,997.95	8,820.92	8,332.91
Reny,Robert D	81,121.82	3,951.26	5,265.71
Restrepo,Juan J.	73,979.15	4,479.70	105.00
Resurreccion,Ryan R	75,755.58	7,240.08	-
Reynolds,Guy Q.j.	74,383.97	5,078.26	656.25
Rezazadah,Akhshid Ali	80,441.06	4,734.53	448.46
Rezazadeh,Forouzan	99,924.20	2,328.84	1,291.49
Richards,Brad William	70,401.63	4,835.63	-
Riley,Chris G.	74,389.53	4,658.71	188.97
Rimek,Brad W.	101,442.59	16,932.20	150.00
Rines,William A.	116,773.98	3,713.13	-
Ristau,Kevin W.	104,325.82	12,652.81	28.00
Ritchie,Ronald M.	116,509.85	6,897.77	-
Roberts,Stephen C	73,827.66	4,605.99	416.60
Roberts,Tara M	77,071.19	733.93	3,312.90
Robertson,Judith I.	160,086.27	12,778.48	3,135.37
Robertson,Ken	95,832.99	5,562.93	322.34
Robinson,Lorne F.	87,112.71	16,000.77	1,307.25
Robinson,Pierre B.	100,365.95	11,582.55	313.41
Robinson,Steve E.	130,231.01	43,073.37	12,393.15
Roeck,Aaron Matthew	81,635.98	8,020.82	10.50
Rondeau,Mary Beth S.	108,530.68	11,466.64	1,017.45
Rothwell,Michael L.	116,448.09	5,680.12	13.85
Rudzki,Remi	92,915.04	9,307.53	-
Ruediger,Isabel	116,509.90	12,087.78	617.50
Ruitenbeck,Gregory	92,025.49	2,232.77	1,420.35
Rukavina,Mary	116,448.13	5,268.35	1,905.25
Ryan,Richard M.	116,486.53	20,838.77	2,915.97
Rychly,Carey	75,156.64	4,745.21	-
Sachdeva,Vipin	112,454.65	5,306.74	1,369.65
Sadafi,Asma	114,020.21	6,403.86	798.00
Sadler,David R	70,977.36	4,300.35	4,992.46
Sadowski,Jordan Tyler	85,760.07	8,321.15	158.10
Saffery,Lynn A.	87,012.54	5,437.75	2,471.78
Sagastizado,Juan F	74,366.09	2,409.65	243.96
Sahota,Parwinder K.	76,975.37	2,981.53	1,241.75
Salisbury,Derek M.	97,616.13	5,623.54	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Sampietro, Terry P.	100,769.67	9,913.12	733.15
Samson, Geoff P.	154,405.05	8,550.94	59.45
Sander, Tim W	80,149.83	2,920.36	5,742.03
Sanderson, Daryl R.	116,803.53	7,759.22	65.00
Sandu, Rabinder S.	121,765.67	17,368.29	102.47
Sangha, Amrjit S.	95,616.56	10,966.17	100.00
Sanghera, Harinder K	88,340.56	5,119.92	1,823.75
Sarai, Scott	92,904.79	9,744.76	-
Savage, Reginald H.	92,522.48	7,289.10	219.99
Saxton, Lauralene	71,270.14	12,425.45	-
Sayson, Justin R	92,830.99	8,706.79	10.50
Schaafsma, Jeffrey L.	111,314.96	14,962.41	2,172.91
Schenk, Amanda	76,994.35	3,242.14	816.53
Schiebler, Katherine	84,020.80	6,201.50	-
Schierling, Todd D.	102,669.19	6,371.39	-
Schmidt, Michael K.	94,779.36	4,804.62	98.00
Schmitz, William F.	95,774.92	10,017.45	-
Schmor, Carl V.	108,589.86	8,581.82	-
Schnare, Philippe A.	116,592.33	10,662.24	10.50
Scholes, Samuel Douglas Delaney	69,825.65	5,527.34	-
Schulz, Alanna J	81,540.22	10,958.33	1,476.87
Schulz, Mark S	73,253.00	9,022.04	18.08
Schulze, Kevin M.	100,661.47	6,784.50	-
Schwartz, Andy A	97,377.54	6,760.11	1,074.71
Scott, Eric D.	114,975.88	5,217.86	-
Scott, Guthrie Blair	69,938.28	6,945.76	-
Scott, Lindsay D	81,971.62	2,404.17	-
Scovill, Dean M	75,026.65	3,119.85	156.24
Seco, Paul Rio	77,145.74	7,988.21	18.08
Seehra, Gurbaksh K.	80,421.25	2,372.99	480.50
Sekhon, Hartej S	82,710.88	3,755.26	476.58
Serediuk, James M.	81,161.72	6,603.05	1,568.33
Seter, Mark H.	108,025.31	11,365.90	-
Shah, Javed Ali	73,986.35	3,924.35	-
Shah, Nipesh D	74,328.40	3,693.24	792.73
Shangari, Kishore K.	63,194.99	16,941.77	792.75
Sharp, Keith Gordon	130,052.43	31,799.76	1,698.23
Shauer, Jennie-Lee R	96,274.83	5,157.68	-
Shcherbyna, Olga	73,158.01	7,766.92	2,603.03
Sheel, Daniel D.	115,223.38	10,879.12	63.44
Sheeley, Patrick J	95,443.42	6,981.28	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Sheriff,David C	85,315.47	8,073.22	-
Sherwood,J Evan	77,320.13	1,962.54	13.85
Shield,Jonathan W.	94,627.20	3,937.68	32.74
Sidhu,Jagdeep Richie	79,106.99	5,297.22	-
Siemens,Jonathan M	92,530.67	10,301.85	174.99
Siggs,Jerry L.	96,298.58	11,757.88	-
Silvestre,Jorge M	89,595.56	7,548.42	3,193.33
Simoese,Fernando M.	113,224.90	5,247.70	23.35
Simonsen,Kirk K	95,480.37	6,563.18	-
Simpson,Joshua R	94,076.68	5,460.18	1,283.80
Simpson,Martin	93,275.76	6,056.90	-
Simpson,Sean T.	155,013.63	20,002.98	5,443.33
Singh,Andrew W.	75,482.64	10,247.23	6.87
Singh,Gian	101,768.11	10,066.41	5,837.85
Sirk,Albert A	74,264.43	2,951.71	-
Siudut,George E.	140,435.14	13,990.69	103.31
Siudut,Rodney G	77,484.83	7,253.94	157.50
Skowronski,Michael	73,979.75	3,860.31	61.05
Skyers,Maria CL	69,811.14	5,498.02	535.50
Skytte,Steven A.	117,321.32	13,997.08	75.00
Slamang,Hassem	116,839.63	3,454.42	10.50
Sloan,Richard G.	106,334.00	12,612.81	10.50
Sloan,Stephen G	93,305.57	7,029.31	426.83
Smeenk,Andrea L	93,024.68	2,506.47	1,002.75
Smid,Yme	72,407.25	6,730.35	-
Smith,Donald V.	75,108.76	9,798.76	-
Smith,Fraser John	234,263.05	36,128.68	16,414.62
Smith,Murray G.	114,902.45	5,475.47	-
Smith,Roger	87,270.18	5,290.48	-
Smith,Ryan G.	101,061.65	6,944.35	90.50
Snelling,Anthony I.	73,910.61	2,590.84	256.50
Snider,Gregory M	94,625.09	3,241.16	5,667.24
Snyder,Colin B.	105,527.74	7,682.93	-
Solomon,Scott T.	99,504.35	13,221.50	-
Somerville,Janelle S	76,162.31	2,549.82	3,028.79
Sorenson,Kris J.	76,844.97	3,670.58	4,783.78
Spraggs,Taylor B J	73,720.94	3,888.58	1,714.17
St Cyr,Maureen L.	150,653.99	10,201.89	7,481.47
Stack,Falina D	92,573.31	4,141.01	849.97
Standfield,Shira B	89,811.16	2,691.78	4,856.27
Stapleton,Jesse	69,800.43	6,851.67	-



**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Steele,Paul S.	94,872.41	30,481.85	783.68
Steenge,Dirk A	73,416.00	2,188.41	430.50
Stevens,Christopher	93,362.95	6,125.98	426.83
Stevens,Mark A	79,815.96	2,746.93	6,640.24
Stewart,Carla A	98,675.10	6,914.55	2,400.31
Stewart,Christopher L	93,095.45	7,510.89	-
Stickley,Susan A.	78,841.46	9,456.79	340.00
Stibel,Thomas A.	118,297.21	11,874.96	85.00
Strating,Jeff	74,368.21	2,630.96	1,517.06
Stretch,Bryan P	95,909.01	9,030.95	389.00
Sukenick,Freedom S.	90,369.10	4,769.95	-
Sullivan,Jane L	138,427.09	6,665.97	612.84
Sutherland,Derek V	93,734.18	5,460.19	-
Swanson,Kelsey	115,599.64	13,911.16	4,403.97
Symons,Charleen M.	80,142.06	3,773.53	194.00
Szostak,Chris S.	97,958.30	13,096.29	472.33
Tagliafierro,Domenic T	73,914.58	3,071.87	-
Taha,Ehab	73,806.42	6,257.38	3,932.60
Takhar,Rosy K	116,448.13	5,004.26	792.06
Tallarico,Caroline G	70,278.59	8,168.94	350.21
Tanggara,Anita	102,030.51	3,039.35	1,910.67
Taylor,Christopher J.	93,443.86	9,455.07	120.00
Teeple,Michael N.	74,421.20	6,152.66	-
Temperton,Ross G	75,828.70	4,497.96	85.00
Terzariol,Lory	90,285.78	4,601.17	1,378.41
Tetrault,Bruce E.	107,063.08	7,261.11	588.00
Tewson,Robert E.	116,543.96	11,895.21	126.00
Thibaudeau,Jerome P	97,727.08	12,999.47	327.53
Thiessen,Scott J	81,514.53	7,432.81	-
Thind,Bobby S	80,423.67	824.34	15.53
Thody,Derek R	69,938.28	5,659.38	-
Thomas,Larry S.	154,730.05	28,427.98	3,322.15
Thompson,Lance	73,127.99	2,706.44	578.67
Tiede,Kristen L	102,086.30	5,885.62	3,210.34
Tojcic,Angela D	66,712.59	9,866.14	1,578.82
Tooke,Thoreau Benjamin Rowe	83,215.66	3,310.91	1,104.82
Tosdevine-Tataryn,Sahra-Lea	76,262.88	6,812.71	129.35
Townsend,Charles A.	116,615.81	10,211.09	193.00
Toxopeus,Brian	81,325.10	7,551.77	10.50
Traa,John J	94,534.42	6,041.42	-
Trainor,Michael	75,846.51	9,731.60	-

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Trill,Dallas J.	115,208.41	5,339.43	17.24
Trotman,Robert S.	80,127.38	2,937.31	7,243.36
Trottier,Judith	86,860.49	2,023.71	1,242.51
Tulud,Nele B	73,911.67	2,694.18	-
Tyakoff,Alexander	108,085.32	10,861.79	861.25
Tyler,James F.	116,550.02	18,938.21	657.53
Uhrich,Edward L.	116,448.13	3,248.33	2,389.08
Underhill,Candy L	75,506.80	3,246.88	7.85
Unsworth,James D	99,973.67	7,421.51	-
Upshon,Simon B.	99,600.00	21,323.15	2,496.52
Uy,Manuel	76,970.81	3,556.68	1,154.85
Vadik,David J.	99,010.52	8,933.09	116.00
Vallis,James B	98,792.14	3,781.01	190.00
Van Dijk,Victor H	95,212.21	5,105.38	440.21
Van Dongen,George C.	60,161.19	16,965.48	222.95
Van Houten,Alanna M.	88,764.19	8,244.56	37.33
Van Rooyen,Dylan	93,030.86	7,500.57	10.50
Varaitch,Terri K.	71,859.02	8,736.68	-
Varner,James W.	73,364.86	3,492.44	1,196.18
Vaughan,K David	116,956.86	3,874.18	-
Vaughan,Lyle D.	117,321.31	8,399.59	303.79
Velin,Chris E	89,590.52	8,108.37	1,796.03
Veras Pena,Ramon Alfredo	73,205.21	2,580.29	-
Vestergaard,Dorothy C	72,855.95	2,332.65	686.25
Vincent,Michael J	93,389.61	8,727.80	-
Virk,Arminder Singh	91,716.30	7,608.69	-
Wade,Lisa	71,033.61	7,858.81	570.35
Wadhwa,Harsukhdip S.	72,451.79	3,644.67	157.50
Walker,Benjamin	93,278.92	6,392.38	437.33
Wallace,Michael B.	105,804.57	5,158.21	119.90
Walters,Corey D	116,745.56	7,607.55	-
Walters,Troy	93,878.21	7,198.84	-
Wang,Timothy X.	111,162.17	10,606.53	1,298.87
Ward,Samantha	106,121.94	5,070.31	2,591.54
Warren,Kenneth C	73,076.75	3,070.05	140.00
Warren,Tracy	98,972.60	6,934.38	2,009.97
Waskito,Joseph	73,976.60	3,266.37	-
Waterhouse,Terry	176,564.62	9,908.29	16,252.28
Watt,Jason Allan	133,827.94	5,333.00	1,244.19
Watts,Nicholas J.	112,683.30	16,871.21	104.42
Watts,Trevor M.	117,321.31	10,410.17	28.00

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Webb,Nicola J	213,434.28	36,599.90	558.29
Wegleitner,Michael G.	102,326.65	10,514.07	10.50
Welch,Clayton J	79,529.31	1,614.57	5,876.75
Welch,Jeff A.	130,109.26	20,083.32	604.33
Westman,Alison	91,780.72	9,516.69	37.33
Westman,Warren G	100,897.79	9,803.79	442.99
White,Lisa A.	160,090.06	16,929.57	5,161.70
Whitton,Stephen P	108,748.78	4,345.39	-
Widera,Waldemar	95,797.23	11,614.34	-
Wiederick,Gordon C.	75,321.71	6,047.29	-
Wielgasz,Bryan James	81,449.99	6,806.25	-
Wiggins,Cory M.	95,657.75	9,810.06	389.00
Wiggins,Ian	70,141.07	6,094.86	-
Wilke,Vivienne	234,264.97	38,210.62	4,344.50
Williamson,Aaron M.	73,252.23	2,748.74	40.58
Wilson,Andrew T	94,663.01	5,587.06	92.11
Wilson,Michael J.	96,164.49	7,068.20	1,283.80
Witt,Matthew	96,380.92	7,979.22	197.00
Wolfe,Tamara M.	94,665.07	5,348.67	100.00
Wong Moon,Roger L	100,712.77	2,824.83	29.00
Wong,Anders K	74,850.52	3,823.59	105.00
Wong,Joe C.s.	83,441.00	4,215.91	-
Wong,Kai Chun	79,803.43	2,499.20	597.74
Woodward,Ken S.	116,571.09	15,183.83	537.17
Wooldridge,Collin E	80,469.02	5,461.52	-
Woronuik,Brian D	98,608.37	5,359.93	1,981.10
Worsley,Robert W.	67,141.06	14,776.52	-
Woznikoski,Brian W	150,786.24	20,675.87	1,673.53
Wright,Avril E	87,429.53	2,647.60	1,070.75
Wright,Donald G.	84,944.88	5,887.89	493.50
Wu,Stephen	104,277.28	7,248.62	3,956.27
Wyatt,David S	116,588.09	6,982.19	996.45
Xu,Chao	94,623.35	3,675.43	79.90
Xu,Shenglin	83,301.90	3,940.59	1,892.02
Yakemchuk,Tasha K	81,114.34	2,630.54	2,211.41
Yakimovitch,Karmelle	74,705.26	1,271.44	919.92
Yee,David L	102,779.13	7,841.13	49.67
Yeung,Alice W	78,279.33	2,002.28	1,253.62
Yohannes,Yonatan	129,853.45	15,961.97	1,685.25
Young,Oliver J.	73,801.38	4,715.53	157.50
Zacharias,Daniel	81,374.37	7,210.89	10.50

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF REMUNERATION AND EXPENSES**  
**CITY EMPLOYEES**

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Zazzara, Kelly	105,673.56	3,231.43	808.96
Zecchel, Steven M.	133,903.08	8,955.29	-
Zhang, Huanming	73,988.39	10,096.57	484.00
Zhang, Jing	94,739.43	15,171.82	5,820.91
Zhang, Mei	80,434.07	3,250.61	163.50
Zinger, Kevin J.	117,619.16	15,572.03	1,502.52
Zoerb, Patrick D.	87,252.41	2,410.76	-
Zopf, Jason Curtis	92,139.48	5,506.16	144.06
<hr/>			
<b>Consolidated Total of Employees with Remuneration exceeding \$75,000</b>	<b>\$ 90,767,703.65</b>	<b>\$ 7,887,941.11</b>	<b>\$ 1,087,426.01</b>
<hr/>			
<b>Consolidated Total of Employees with Remuneration of \$75,000 or less</b>	<b>\$ 84,729,374.04</b>	<b>\$ 5,702,547.07</b>	<b>\$ 478,147.43</b>
<hr/>			
<b>Consolidated Total</b>	<b>\$ 175,497,077.69</b>	<b>\$ 13,590,488.18</b>	<b>\$ 1,565,573.44</b>

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

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, 2016, the City of Surrey entered into 3 severance agreements ranging from 1.4 months to 3 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**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
0890551 BC LTD. DBA ALPINE LANDSCAPING	232,305.48
0946235 B.C. LTD.	59,787.00
164 DEVELOPMENT INC.	76,473.60
360 SURVEILLANCE INC.	51,755.20
365 PRODUCTIONS INC	150,156.36
3M CANADA COMPANY COMPAGNIE 3M CANADA	239,043.87
3R DEMOLITION CORP	449,554.16
4TH UTILITY INCORPORATED	117,014.34
624270 BC LTD.	72,334.43
635913 BC LTD DBA MUSTANG CONTRACTING	145,241.26
654465 B.C. LTD DBA M J PAWLOWSKI & ASSOCIATES	25,095.29
7218 KG FINANCIAL INC. C/O VALUE PROPERTY CENTRE INC	575,434.78
A&G SUPPLY LTD.	307,222.84
A.C. PAVING COMPANY LTD.	825,162.11
A.R. THOMSON GROUP	31,631.93
A.R.M. CONTRACTING	94,967.25
A.S.I. MANUFACTURING LTD.	25,456.20
ABBOTSFORD COMMUNITY SERVICES	44,974.46
ABC TRANSMISSIONS LTD.	34,358.81
ABNEY ROOFING LTD.	46,415.91
ACE LOCK & KEY	56,315.83
ACKLANDS-GRAINGER INC.	87,762.46
ACME VISIBLE FILING SYSTEMS LTD.	45,914.85
ACOM BUILDING MAINTENANCE LTD.	1,142,151.00
ACRODEX INC.	294,413.08
ACTION GLASS INC.	25,740.50
ACTION STAINLESS LTD.	139,910.40
ADCENTIVES	595,147.49
ADS ENVIRONMENTAL SERVICES	577,964.03
AECOM CANADA LTD.	141,636.21
AEGIS INDUSTRIAL FINISHING LTD	28,704.38
AGGRESSIVE TUBE BENDING INC.	25,871.80
AJS DESIGN INC.	35,842.13
ALL PRO SERVICES LTD.	214,557.30
ALLIANCE FIRE & SAFETY CO.	41,264.69
ALLONDALE ANIMAL HOSPITAL	65,874.82
ALPHA NEON (2012) LTD.	25,449.43
ALSCO CANADA CORPORATION	39,601.54
ALTASTREAM POWER SYSTEMS	166,455.79
AMAZON COM	29,453.62
AMBIENT DYNAMICS LTD.	50,047.20
AMEC FOSTER WHEELER ENVIRONMENT & INFRASTRUCTURE	55,444.19
AMERESCO CANADA LTD.	30,450.00
ANDREW SHERET LIMITED	711,168.26
ANGEL ANIMAL HOSPITAL	90,725.25
ANTHEM WEST CLAYTON DEVELOPMENT LP	210,685.73

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
APLIN & MARTIN CONSULTANTS LTD.	989,413.05
APOLLA DEVELOPMENT LTD.	73,500.00
APPLE CANADA INC.	114,936.73
ARCOSE CONSULTING LTD.	33,522.00
ARGUS CARRIERS LTD.	234,031.15
ARTS CLUB THEATRE COMPANY	231,764.51
ART'S NURSERY LIMITED	49,663.64
ASSA ABLOY ENTRANCE SYSTEMS CANADA INC.	64,193.72
ASSOCIATED ENGINEERING (B.C.) LTD.	793,486.14
ASSOCIATED FIRE SAFETY EQUIPMENT INC.	218,465.86
ASTECH CONSULTANTS LTD.	86,588.58
ASTROGRAPHIC INDUSTRIES LTD.	35,702.34
ATHELITE SPORTS ACADEMY INC.	206,487.85
ATHWAL CONSTRUCTION INC.	387,850.26
ATLANTIC INDUSTRIES LIMITED	66,182.99
ATLAS POWER SWEEPING LTD.	136,444.92
AUDIO VISUAL SYSTEM INTEGRATION INC., DBA SHARP'S AUDIO VISUAL	86,693.65
AVENUE MACHINERY CORP.	110,387.81
B C HYDRO & POWER AUTHORITY	11,056,395.40
B&B BEARING AND ELECTRIC MOTOR LTD.	37,764.30
B&B CONTRACTING (2012) LTD.	8,258,888.86
B&R METALWORKS 1998 INC.	132,180.83
B.A. BLACKTOP LTD.	3,248,539.33
B.C. HARDWOOD FLOOR CO. LTD.	36,025.76
BADGER DAYLIGHTING LP	329,053.16
BAG TO EARTH INC.	92,610.00
BAILLIE & ASSOCIATES CONSULTING LTD.	25,300.80
BARCO INC.	39,168.90
BARNES WHEATON (NORTH SURREY) CHEVROLET BUICK GMC LTD.	37,521.74
BASH MASTERS CATERERS LTD.	42,966.00
BAY HILL CONTRACTING LTD.	25,635.91
BC BOILER SERVICES LTD.	56,259.52
BC EVENT MANAGEMENT INC.	98,659.50
BC HYDRO & POWER AUTHORITY	152,830.11
BC ONE CALL LIMITED	29,410.76
BC PLANT HEALTH CARE INC.	2,816,858.04
BCRS ROAD SAFE INC.	1,128,041.55
BD HALL CONSTRUCTORS CORPORATION	5,352,857.68
BDI A DIVISION OF BELL MOBILITY INC.	37,734.09
BE GARDENING & LANDSCAPING	69,098.38
BEL CONTRACTING, A DIVISION OF BELPACIFIC EXCAVATING & SHORING LIMITED PARTNERSHIP	1,394,629.23
BELL CANADA	103,897.25
BELL MOBILITY INC.	598,724.78
BEST BUY	26,318.88
BETTSM CONTROLS INC.	127,353.71
BILL MATHERS CONTRACTING	614,899.34



**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
BLACHERE ILLUMINATION CANADA	44,856.00
BLACK PRESS GROUP LTD.	553,167.64
BLACKALL INDUSTRIES INC D.B.A. HIGHLAND LOWBED SERVICE	43,821.75
BLACKRETE PAVING LTD.	740,268.94
BLACKSTONE CONSTRUCTION MANAGEMENT LTD.	85,757.21
BLINK ACRO	31,641.76
BLUE PINE ENTERPRISES LTD.	41,013.00
BMS INTEGRATED SERVICES INC	53,691.03
BOLLMAN ROOFING & SHEET METAL LTD.	79,809.97
BORDEN LADNER GERVAIS LLP	34,454.70
BOTTOMLINE TECHNOLOGIES [CANADA] INC.	44,940.00
BOULEVARD SIGNS INC. (DBA FASTSIGNS)	44,687.28
BRANDT TRACTOR LTD.	240,160.13
BRAY ENTERPRISES LTD.	46,124.40
BRIERE PRODUCTION GROUP INC.	247,705.15
BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY	33,649.83
BRITISH COLUMBIA MUNICIPAL SAFETY ASSOCIATION	80,594.06
BRITISH COLUMBIA SAFETY AUTHORITY	42,775.81
BUDGET BRAKE & MUFFLER AUTO CENTRES	227,213.45
BUNT & ASSOCIATES ENGINEERING (BC) LTD.	36,235.51
BUSCH SYSTEMS INTERNATIONAL	61,445.67
BUSY BEE SANITARY SUPPLIES INC.	108,974.87
BYTE CAMP EDUCATION SOCIETY	37,320.60
C W B CONSTRUCTION & LANDSCAPING	190,354.01
C.E.S. ENGINEERING LTD.	65,415.11
CALIAN LTD.	441,604.21
CAMCENTRAL SYSTEMS INC.	256,487.86
CAN AM BUILDING SUPPLY LTD.	29,335.95
CAN RIDGE INDUSTRIES LTD.	37,491.62
CANADA POST CORPORATION	126,000.00
CANADA REVENUE AGENCY	10,030,846.75
CANADA'S BIG TRUCK RENTAL	84,386.56
CANADIAN DEWATERING LP	36,248.17
CANADIAN HORIZONS (18TH AVENUE) DEVELOPMENT CORP	211,500.00
CANADIAN LAWN CARE SERVICES LTD.	127,232.36
CANADIAN MATTRESS RECYCLING INC.	184,706.30
CANADIAN UNION OF PUBLIC EMPLOYEES, SURREY LOCAL 402	2,661,545.78
CANCO CRANES & EQUIPMENT LTD	53,704.02
CANEM SYSTEMS LTD.	39,099.23
CANNOR NURSERIES LTD.	141,015.70
CANSEL SURVEY EQUIPMENT LTD.	82,934.36
CANSTAR RESTORATIONS	52,126.81
CAPILANO HIGHWAY SERVICES COMPANY	47,722.50
CAPITAL TECHNOLOGY PARTNERS	78,037.26
CARSCADDEN STOKES MCDONALD ARCHITECTS INC.	608,806.91
CARSWELL, A DIVISION OF THOMSON CANADA LIMITED	46,385.17

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
CARTER CHEVROLET BUICK GMC CADILLAC LTD.	33,184.48
CASCADIA ENERGY LTD.	605,695.22
CATALYS LUBRICANTS INC.	41,843.02
CATERING VISIONS	90,851.48
CDC CONSTRUCTION LTD.	356,226.14
CDN TIRE STORE	30,945.07
CEDAR CREST LANDS (B.C.) LTD.	522,158.64
CEDAR RIM NURSERY LTD.	138,404.67
CF PROJECTS INC.	127,338.75
CHARTIS INSURANCE COMPANY OF CANADA	72,571.18
CHEMAQUA	44,515.39
CHERNOFF THOMPSON ARCHITECTS	57,071.54
CHEVRON CANADA LIMITED	104,640.49
CHRISTIE LITES (VANCOUVER) INC	27,659.67
CINTAS	65,714.29
CITRIX SYSTEMS INC.	58,237.18
CITY OF LANGLEY	47,255.12
CITY OF VANCOUVER	160,060.91
CLASSIS CUSTOM SITE FURNISHINGS LTD.	25,536.00
CLEAN FOR YOU CLEANING SERVICES LTD.	188,291.18
CLEAN IT RECYCLING SOLUTIONS INC.	32,042.56
CLEARTECH INDUSTRIES INC.	370,087.77
CLEMAS CONTRACTING LTD.	32,151.00
CLOVER TOWING LTD.	141,620.45
CLOVERDALE BUSINESS IMPROVEMENT ASSOC.	183,500.00
CLOVERDALE PAINT INC.	151,423.36
COAST POWERTRAIN LTD.	34,712.82
COASTAL CONTROLS LTD	36,327.55
COASTAL TRAINING CONSULTANTS LTD.	26,216.06
COASTLAND ENGINEERING & SURVEYING LTD.	66,981.46
COBRA ELECTRIC LTD.	4,520,521.73
COLLIERS MACAULAY NICOLLS INC.	131,072.07
COLLINGWOOD APPRAISALS LTD.	51,576.68
COLUMBIA BITULITHIC - DIVISION OF LAFARGE CANADA INC.	63,687.96
COMMERCIAL LIGHTING PRODUCTS LTD.	115,721.53
COMMERCIAL TRUCK EQUIPMENT CO.	107,792.02
COMMISSIONAIRES BC	103,519.00
COMPASS GROUP CANADA LTD	58,472.28
COMPLETE POWER SYSTEMS LTD.	35,813.41
COMPUTRONIX (CANADA) LTD.	99,388.45
CONCORD SECURITY CORPORATION	1,922,145.48
CONTENT STRATEGY INC.	55,660.50
COREPM SERVICES Ltd. dba CORE PROJECT MANAGEMENT	25,574.54
CORIX UTILITIES INC.	2,479,113.18
CORIX WATER PRODUCTS LP	126,728.77
COX INSURANCE ASSOCIATES ADJUSTING CORPORATION	30,983.64

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
CPS (CANADA) INC.	40,218.93
CREATIVE TRANSPORTATION SOLUTIONS LTD.	47,935.13
CRESCENT BEACH LIFE GUARDING CORPORATION	97,125.00
CRESSEY DEVELOPMENT LLP	3,287,188.64
CROCKER EQUIPMENT CO. LTD.	43,047.05
CROWN CONTRACTING LIMITED	2,481,681.89
CSDC SYSTEMS INC.	338,687.42
CTH SYSTEMS INC.	281,359.80
CUBEX LIMITED	115,813.70
CULINARY CAPERS CATERING INC.	201,522.62
CWPC PROPERTY CONSULTANTS LTD.	53,296.95
CYNTECH CONSTRUCTION LTD	136,728.89
DAFCO FILTRATION GROUP CORPORATION	31,345.37
DAMS FORD LINCOLN SALES LTD.	716,071.29
DAVEY TREE EXPERT CO. OF CANADA LIMITED	81,903.06
DB PERKS & ASSOCIATES LTD.	235,362.25
DECCAN INTERNATIONAL	32,866.50
DELL CANADA INC.	1,210,171.76
DELOITTE LLP	97,650.00
DELPHI GROUP	83,747.97
DELTA AGGREGATES LTD.	112,509.99
DENBOW TRANSPORT LTD.	98,402.46
DIAMOND HEAD CONSULTING LTD.	571,792.22
DILIGENT CORPORATION	68,911.50
DILLON CONSULTING LIMITED	813,629.39
DINESEN NURSERIES LTD.	472,751.90
DIRECT EQUIPMENT WEST LTD.	56,582.79
DIVISION 15 MECHANICAL LTD.	3,031,318.87
DJ WEEDBUSTERS LTD.	136,809.24
DMD & ASSOCIATES LTD.	59,245.39
DOUBLE M EXCAVATING LTD.	440,710.18
DOUBLE R RENTALS 1987 LIMITED	96,963.47
DOWNTOWN SURREY BUSINESS IMPROVEMENT ASSOCIATION	906,963.00
DREAMSEATS LLC	44,604.59
DUMARESQ SOFTWARE AND CONSULTING	41,475.00
DYE & DURHAM CORPORATION	220,754.85
DYNA ENGINEERING LTD.	25,809.28
DYNAMIC OWL CONSULTING INC.	46,562.07
E.B. HORSMAN & SON	53,437.01
EAST RICHMOND NURSERIES INC.	80,780.05
E-COMM,EMERGENCY COMMUNICATION FOR BRITISH COLUMBIA INC.	972,426.65
ECONOLITE CANADA, INC.	221,656.06
ECOWASTE INDUSTRIES LTD.	179,812.41
ECOWORKS LANDSCAPE SERVICES LTD.	165,554.03
EDI ENVIRONMENTAL DYNAMICS INC.	29,043.71
EDIFICE CONSTRUCTION INC.	186,601.01

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
EECOL ELECTRIC CORP	35,729.27
ELK FITNESS REPAIR	164,991.89
ELLA VENTURES LTD. DBA BC UPFITTERS AND LINE-X	47,980.12
ELLISDON CORPORATION	4,446,249.64
EMCO CORPORATION	334,643.52
ENCOM WIRELESS DATA SOLUTIONS	158,350.50
ENGINEERED PUMP SYSTEMS LTD.	66,896.15
ENKON ENVIRONMENTAL	158,661.86
ENM DEVELOPMENTS LTD.	35,712.50
ENTERPRISE RENT-A-CAR CANADA COMPANY	45,423.23
ERICSSON MFG. LTD.	43,042.56
EROSION CONTROL CONTRACTORS INC.	29,065.59
ESC AUTOMATION INC.	28,560.14
ESRI CANADA LIMITED	610,407.50
EUROVIA BRITISH COLUMBIA INC.	5,246,736.58
EVENTPOWER	80,146.36
EXOTEK SYSTEMS	71,093.70
EXTREME GLASS LTD.	73,907.84
FABCO PLASTICS WESTERN (BC)	80,029.36
FAMILY SERVICES OF GREATER VANCOUVER	139,889.99
FARM-TEK SERVICES INC.	234,376.15
FDM SOFTWARE LTD.	133,073.68
FEDERATION OF CANADIAN MUNICIPALITIES	67,065.77
FERNGROVE GARDEN CARE	62,305.42
FINAL DRIVE INVESTMENTS LTD	51,988.65
FINNING INTERNATIONAL INC.	410,510.52
FIRST TRUCK CENTRE VANCOUVER INC.	355,762.93
FIRSTONSITE RESTORATION L.P.	169,946.21
FITNESS TOWN COMMERCIAL (FTC)	159,540.58
FLEETWOOD BUSINESS IMPROVEMENT ASSOCIATION	225,000.00
FLYNN CANADA LTD.	184,724.40
FOCUS PRE-PRESS SYSTEMS	30,865.84
FORRESTER SWITZERLAND GMBH	55,193.22
FORTISBC - NATURAL GAS	706,697.58
FORTRAN TRAFFIC SYSTEMS LTD	32,258.69
FRASER HEIGHTS ANIMAL HOSPITAL	81,354.30
FRASER VALLEY EQUIPMENT LTD.	75,627.70
FRASER VALLEY REFRIGERATION LTD.	418,760.41
FRICIA CONSTRUCTION INC.	426,312.46
FROGGERS CREEK TREE CONSULTANTS LTD.	31,531.51
G & R SINGH & SON TRUCKING LTD.	352,120.55
GARDAWORLD CASH SERVICES CANADA CORPORATION	51,336.23
GCL CONTRACTING AND ENGINEERING INC.	3,806,838.77
GEMCO CONSTRUCTION LTD.	37,275.00
GEOPACIFIC CONSULTANTS LTD.	53,249.85
GESCAN, DIVISION OF SONEPAR CANADA INC.	37,452.42

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
GEVERS ENGINEERING LIMITED	109,646.09
GFS BRITISH COLUMBIA INC.	108,728.28
GIBRALTAR HOLDINGS LTD.	76,980.83
GL ENTERPRISES	40,696.05
GOLD KEY SALES AND LEASE LTD.	164,233.60
GOLDER ASSOCIATES LTD.	101,127.89
GORANSON CONSTRUCTION LTD.	265,012.33
GRAHAM CONSTRUCTION & ENGINEERING	35,350.84
GRAHAM CONSTRUCTION & ENGINEERING LP	8,295,657.09
GRANDVIEW BLACKTOP LTD.	423,597.90
GREATER VANCOUVER REGIONAL DISTRICT	25,833.68
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	33,515,150.00
GREATER VANCOUVER WATER DISTRICT	43,564,429.86
GREEN OVER GREY LIVING WALLS AND DESIGN INC.	29,138.62
GREEN TIMBERS HERITAGE SOCIETY	165,000.00
GREGG DISTRIBUTORS (B.C.) LTD.	66,110.72
GRIFF BUILDING SUPPLIES LTD.	46,084.78
H.Y. ENGINEERING LTD.	77,199.70
HABITAT SYSTEMS INC.	227,994.96
HACH SALES & SERVICE CANADA INC.	29,368.14
HADDON HOLDINGS LIMITED	35,287.71
HALTON RECYCLING LTD, DBA EMTERRA GROUP & EMTERRA ENVIRO	54,463.66
HANLEY AGENCIES LTD.	420,803.30
HARMONY EXPRESSIVE ARTS	28,425.75
HARRIS CANADA SYSTEMS, INC.	55,009.06
HARVEST FRASER RICHMOND ORGANICS LTD	3,592,520.38
HATCH MOTT MACDONALD LTD	162,568.88
HAZICO HOLDINGS	37,651.51
HAZMASTERS INC.	64,669.23
HCMA ARCHITECTURE + DESIGN	1,107,765.95
HEATHERBRAE BUILDERS CO. LTD.	3,482,235.86
HEMMERA ENVIROCHEM INC.	30,775.37
HERITAGE OFFICE FURNISHINGS LTD.	402,666.88
HI-LITE TRUCK ACCESSORIES LTD.	51,503.57
HI-PRO SPORTING GOODS LTD.	28,217.95
HOLIDAYLIGHTS.COM INC. DBA STAR ILLUMINATIONS	114,360.96
HOOTSUITE MEDIA INC.	51,253.94
HORIZON LANDSCAPE CONTRACTORS INC.	1,604,244.39
HOULE ELECTRIC LIMITED	127,439.36
HRC CONSTRUCTION INC.	208,991.90
HUB FIRE ENGINES & EQUIPMENT LTD.	25,276.02
HUGH & MCKINNON REALTY LTD.	67,741.84
HYTEK MECHANICAL INC.	228,122.59
IBM CANADA LTD.	176,027.88
ICOM PRODUCTIONS INC.	26,250.00
IDEASPACE	33,529.50

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
IMPERIAL PARKING CANADA CORPORATION	36,848.71
IMPERIAL PAVING LIMITED	470,389.09
IMPEX MANAGEMENT LTD.	108,566.47
INDUSTRA CONSTRUCTION CORP	63,614.08
INLINE SALES AND SERVICE LTD.	51,921.27
INNOVATIVE TRAFFIC SOLUTIONS INC.	106,310.40
INPROTECT SYSTEMS INC.	26,199.90
INSIGHTS LEARNING & DEVELOPMENT (CANADA WEST) LTD.	39,585.00
INSTANT LAWN TURF FARM(1994)	66,589.95
INTEGRITY-PAAHI SOLUTIONS INC. DBA IPS	51,458.80
INTERNATIONAL CROWD MANAGEMENT INC.	137,525.82
INTERNATIONAL DIRECT RESPONSE SERVICES LTD	360,049.30
INTERNATIONAL WEB EXPRESS INC	125,862.86
INTERPROVINCIAL TRAFFIC SERVICES LTD.	81,791.44
IRC BUILDING SCIENCES GROUP BC INC	27,462.75
IRON MOUNTAIN CANADA CORPORATION	151,142.41
ISL ENGINEERING AND LAND SERVICES LTD.	1,039,715.13
ISLAND KEY COMPUTER LTD	62,740.73
J E BINDING ENTERPRISES LTD. DBA SURREY AUTO TEC	92,872.52
J. COTE & SON EXCAVATING LTD.	1,260,336.90
J.R. INDUSTRIAL SUPPLIES LTD.	584,690.17
JACOB BROS. CONSTRUCTION INC.	3,877,806.51
JB MARKO DEVELOPMENT CORP.	77,994.43
JENSEN HUGES CONSULTING CANADA LTD	29,629.99
JL LAWN & TREE CARE INC.	29,572.48
JMP LANDSCAPING AND CITYSCAPE SOLUTIONS INC	59,129.70
JOANNA ASHWORTH, CONSULTANT	25,200.00
JOHN DONNELLY & ASSOCIATES EVENT MARKETING INC.	344,458.07
K.D.S. CONSTRUCTION LTD.	292,844.84
KAL TIRE	191,426.90
KARIN MARK, CONSULTANT	27,834.21
KATHRYN JANE WATT DBA FENTON STREET PUBLISHING	38,150.93
KATZIE DEVELOPMENT CORPORATION LTD.	283,180.22
KELLER WILLIAMS ELITE REALTY	33,521.25
KENNEDY ANDERSON CREATIVE GROUP	46,357.54
KERR WOOD LEIDAL ASSOCIATES LTD.	809,120.81
KEY INNOVATIONS INC.	47,415.76
KEY-BENCH ADVERTISING LTD.	1,076,623.97
KK GROUND SUPPORT INC.	42,703.83
KLM CONTRACTING LTD.	124,149.60
KLOHN CRIPPEN BERGER LTD	59,767.97
KONICA MINOLTA BUSINESS SOLUTIONS (CANADA) LTD.	38,283.32
KPMG LLP	92,242.50
L & J GRAPHICS CORPORATION	39,807.69
LA CONTRACTING LTD.	214,532.87
LAFARGE CANADA INC.	8,099,566.40

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
LAKEWOOD HYLAND DEVELOPMENTS LTD.	92,433.60
LAND TITLE AND SURVEY AUTHORITY OF BC	101,500.00
LANG-FAB FABRICATORS LTD.	29,698.33
LANGLEY CONCRETE LIMITED PARTNERSHIP	123,713.40
LAWSON LUNDELL LLP	27,572.61
LEE DUNCAN HOLDINGS LTD.	80,821.71
LEE'S TREES LTD.	295,142.62
LEGENDARY DEVELOPMENTS (MORGAN HEIGHTS) LTD.	29,873.02
LEHIGH MATERIALS, A DIV. OF LEHIGH HANSON MATERIALS LTD.	215,129.17
LETCHER AKELAITIS	91,807.63
LIEBERT CANADA, DIVISION OF EMERSON ELECTRIC CANADA LTD	41,647.20
LIFE FITNESS	118,572.56
LIFECYCLE CONSULTANTS INC.	101,915.11
LIFESAVING SOCIETY B.C. & YUKON BRANCH	54,904.91
LIFESTYLE MAINTENANCE INC.	71,041.38
LINKEDIN IRELAND LIMITED	43,825.00
LM GARDENING INC.	110,998.10
LOBLAW COMPANIES LIMITED	4,820,828.01
LONG VIEW SYSTEMS CORPORATION	271,200.73
LORDCO PARTS LTD.	51,302.51
LUCANA CONTRACTING	32,478.60
LUCENT QUAY CONSULTING INC.	98,727.45
LUMCA	128,063.25
MAINLAND CIVIL WORKS INC.	406,917.46
MAINLAND FORD LTD.	77,737.00
MAINLAND SAND & GRAVEL ULC	513,592.06
MAINROAD MAINTENANCE PRODUCTS LTD.	484,207.02
MANUFACTURERS LIFE INSURANCE COMPANY	8,762,923.91
MAPLE LEAF DISPOSAL LTD.	109,903.19
MAPLE REINDERS INC.	3,239,870.70
MARATHON SURFACES INC.	93,467.38
MARBROM ENTERPRISES LTD. DBA CASCADIA DESIGN PRODUCTS	44,706.90
MARSHALL SURVEYS LTD.	54,540.62
MAR-TECH UNDERGROUND SERVICES LTD.	1,236,745.82
MARY-JANE BENNETT, CONSULTANT	27,822.81
MATCON DEMOLITION LTD.	86,709.00
MAXWELL FLOORS LTD.	50,279.25
MAXXAM ANALYTICS	55,052.77
MCASPHALT INDUSTRIES LTD.	27,462.38
MCCRANN CYRUS MFG.	28,486.08
MCELHANNEY CONSULTING SERVICES LTD.	1,294,592.85
MCGINN ENGINEERING & PRESERVATION LTD.	42,028.35
MCRAE'S ENVIRONMENTAL SERVICES LTD.	350,489.12
MCRAE'S POWER SWEEPING LTD.	700,552.27
MCRAE'S SEPTIC TANK SERVICE (FRASER VALLEY LTD.)	984,191.97
MCW PROPERTY SERVICES LTD.	76,485.42

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
MD SIGNS LTD.	28,075.97
MEADOWLANDS HORTICULTURAL INC.	49,297.83
MERLETTI CONSTRUCTION (1999) LTD.	1,593,679.69
METRO BLACKTOP CO. LTD.	85,987.65
METRO MOTORS LTD.	1,905,377.88
METRO VANCOUVER HOUSING CORP.	143,032.47
MICHELIN NORTH AMERICA (CANADA) INC.	33,991.96
MICRO COM SYSTEMS LTD.	241,329.61
MICROSOFT CANADA INC.	104,431.74
MICROSOFT CORPORATION	1,095,395.06
MIKE FADUM AND ASSOCIATES LTD.	27,873.83
MILLS BASICS	235,690.61
MINISIS INC.	37,537.50
MINISTER OF FINANCE	79,771.27
MINISTER OF FINANCE AND CORPORATE RELATIONS	2,674,807.67
MISSION CONTRACTORS LTD.	426,733.88
MMM GROUP LIMITED	499,931.14
MOBILEPD INC.	32,166.00
MODERN GROUNDS MAINTENANCE LTD.	577,521.28
MODO CO-OPERATIVE	49,454.89
MODU-LOC FENCE RENTALS LP	77,987.74
MORGAN HEIGHTS CONSTRUCTION CORPORATION	242,159.23
MORREY NISSAN OF COQUITLAM LTD	36,376.48
MORRISON HERSHFIELD LIMITED	57,373.02
MSC INDUSTRIAL SUPPLY ULC	95,578.46
MULTIGUIDE TECHNOLOGIES INC.	77,805.99
MUNICIPAL PENSION PLAN	17,612,736.58
MWL DEMOLITION LTD.	283,651.21
N.A.T.S. NURSERY LTD.	213,876.23
NAPA SURREY - MAG AUTO & INDUSTRIAL SUPPLIES	41,269.65
NATIONAL PUBLIC RELATIONS INC.	53,196.37
NEC CANADA, INC.	183,995.84
NERO GLOBAL TRACKING	92,811.00
NETWORK TEST LABS INC.	142,065.57
NEVER GET OFF THE BOAT INTERNATIONAL LTD.	42,250.00
NEW LINE PRODUCTS LTD.	58,406.97
NEW PLANET COLLISION LTD.	74,766.97
NEWTON BUSINESS IMPROVEMENT ASSOCIATION	400,000.00
NGU CONSULTANTS INC	38,500.01
NILEX INC.	211,004.66
NOR IMAGES ENTERPRISES LTD.	65,104.59
NORTH GRANDVIEW LP	52,108.22
NORTHCOAST BUILDING PRODUCTS LTD.	92,748.60
NORTHWEST GARDENING SERVICES LTD.	251,242.50
NORTHWEST HYDRAULIC CONSULTANTS LTD.	600,671.02
NOVA POLE INTERNATIONAL INC.	66,358.88



**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
NOVACOM CONSTRUCTION LTD	4,979,166.47
NR MOTORS LTD	39,720.80
NUTECH FACILITY SERVICES LTD	183,889.94
OFFICE ESSENTIALS	29,192.75
OLAMETER INC.	227,150.46
OMNI ENGINEERING INC.	632,783.99
OPEN DOOR SOLUTIONS	99,445.25
OPEN TEXT CORPORATION	243,928.73
OPTIONS COMMUNITY SERVICES SERVICES	119,491.71
OPUS DAYTONKNIGHT CONSULTANTS LTD.	77,539.30
ORACLE CANADA ULC	425,185.93
ORGANIZED CRIME AGENCY OF BC	479,988.99
ORION FIRE DISTRIBUTION LTD.	56,077.30
OUTBACK IMAGING USA LLC	35,723.48
OVERHEAD DOOR COMPANY	112,294.46
PACE CHEMICALS LTD.	37,966.03
PACE GROUP COMMUNICATIONS INC.	131,612.57
PACHENA PROPERTIES LTD.	107,100.00
PACIFIC BARK BLOWERS INC.	56,584.50
PACIFIC BLASTING & DEMOLITION LTD.	212,658.60
PACIFIC COAST HEAVY TRUCK GROUP	140,423.94
PACIFIC FLOW CONTROL LTD.	194,506.27
PACIFIC LAND RESOURCE GROUP INC.	39,500.04
PACIFIC SURREY CONSTRUCTION LTD.	439,700.96
PALADIN SECURITY GROUP LTD.	162,687.29
PARA SPACE LANDSCAPING INC.	65,325.32
PARAGON ENGINEERING LTD.	223,826.94
PARSONS INC.	416,266.91
PAUL MAXIM, CONSULTANT	78,750.00
PAUL VAN LOENEN DBA VAN-L CONSTRUCTION	66,045.00
PBX ENGINEERING LTD.	129,594.30
PCI KING GEORGE DEVELOPMENTS INC AND KGS EQUITIES INC	137,128.32
PCM PROPERTY SERVICES INC.	86,191.32
PEDRE CONTRACTORS LTD.	10,194,109.32
PEEL'S NURSERIES LTD.	38,160.84
PENNY COATES, CONSULTANT	74,291.71
PEN-WEST DEVELOPMENTS INC.	202,777.79
PERFORMANCE ELECTRIC LTD.	172,792.96
PERFORMANCE VISUAL WORKS INC	27,424.17
PETER CLAIR, INSTRUCTOR	39,177.53
PHOENIX ENTERPRISES LTD	252,499.95
PHOENIX TENT AND EVENT RENTALS	118,768.15
PICTOMETRY CANADA CORP.	113,655.93
PINE MECHANICAL LTD.	54,642.00
PIONEER PAVING LTD.	124,979.82
PIT STOP PORTABLE TOILET SERVICES LTD. BC	33,122.72

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
PITNEY BOWES	49,036.51
PITNEYWORKS	400,000.04
PITT RIVER QUARRIES LTD.	75,367.74
POLYCRETE RESTORATIONS LTD.	275,458.74
POLYGON HARVARD GARDENS LTD	68,181.75
POPULAR LANDSCAPING & GARDENING LTD.	25,790.70
PORTAL VILLAGE MANAGEMENT LTD.	38,006.17
POSSIBIL.COM CONSULTING INC.	35,775.00
PREMIER PACIFIC SEEDS LTD.	93,144.73
PREMIUM RESTORATION LTD.	56,189.13
PRESSED METAL PRODUCTS LTD.	30,037.43
PRINTHINK SOLUTIONS INC	288,373.16
PRO QUALITY LOCKSMITH CO.	49,223.25
PRO SOUND & STAGE LIGHTING LTD.	50,919.70
PROFIRE EMERGENCY EQUIPMENT INC.	112,989.48
PROGRESSIVE WASTE SOLUTIONS CANADA INC.	13,355,326.89
PROPER LANDSCAPING INC.	321,978.52
PROSHOW AUDIOVISUAL BROADCAST	41,139.79
PROTECT INTERNATIONAL INC.	41,018.25
PURE TECHNOLOGIES LTD.	49,229.46
PW TRENCHLESS CONSTRUCTION INC.	209,863.85
PWL PARTNERSHIP LANDSCAPE ARCHITECT INC.	52,957.12
QUALICO DEVELOPMENTS (VANCOUVER) INC.	111,445.25
QUALITY CLASSROOMS	35,285.94
QUALITY PROGRAM SERVICES	42,000.00
QUANTUM MURRAY LP	34,706.77
R. AND L. BIO-PEST CONTROL LTD.	54,902.72
R.F. BINNIE & ASSOCIATES LTD.	1,218,470.91
RAINBOW PAVING LTD.	133,554.75
RAINCOAST APPLIED ECOLOGY	84,471.64
RAM PARTAP SINGH & SUDESHNA DEVI SINGH, LESSOR	44,520.00
RAYBERN ERECTORS LTD.	695,634.25
RAZOR MANUFACTURING LTD.	99,239.03
RE:SOUND MUSIC LICENSING COMPANY	28,335.09
RECEIVER GENERAL FOR CANADA	114,863,845.36
RECTEC INDUSTRIES INC.	304,117.97
REPUBLIC OF QUALITY	111,595.58
REVOLUTION ENVIRONMENTAL SOLUTIONS LP	56,020.69
RICHCO CONTRACTING LTD.	2,682,022.59
RICHELIEU BUILDING SPECIALTIES A DIV OF RICHELIEU HARWARE LTD.	31,393.74
RISKWIDE CONSULTING INC	40,267.50
RJS PAINTING & WALLCOVERING LIMITED	129,990.00
ROARON CONSTRUCTION LIMITED	54,026.70
ROBERT SURANYI, CONSULTANT	27,300.00
ROCKY MOUNTAIN PHOENIX	327,071.20
ROCKY POINT ENGINEERING LTD.	25,840.50

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
ROLLINS MACHINERY LIMITED	263,681.10
RONA HOME CENTRE	27,566.65
RONA REVY INC.	43,859.92
RONCO PRODUCTS INC.	68,083.52
ROPER GREYELL LLP	38,944.35
ROSEMARY DEVELOPEMENTS LTD.	45,557.40
ROWE EVENT & SHOW SERVICES LTD	32,205.70
ROYAL CITY FIRE SUPPLIES LTD.	29,918.18
ROYAL CITY YOUTH BALLET	34,667.43
ROYAL LEPAGE WOLSTENCROFT	45,150.00
ROYAL PRINTERS LTD.	36,933.12
RTB SAFE TRAFFIC INC.	92,531.24
SAFE GUARD FENCE LTD.	76,829.55
SAFELIGHT COMMUNICATIONS LTD.	102,505.53
SAFEWAY	34,711.10
SANDPIPER CONTRACTING LLP	4,109,132.23
SAVE ON FOODS	26,726.80
SBC INSURANCE AGENCIES LTD.	42,236.19
SCALAR DECISIONS INC.	819,585.83
SCHINDLER ELEVATOR CORPORATION	89,284.85
SCHOOL DISTRICT (NO. 36)	90,425.56
SEA TO SKY CONTRACTING DBA SEA TO SKY TRANSFER	171,141.36
SECURIGUARD SERVICES LIMITED	180,502.39
SELECT PROJECT MANAGEMENT LTD.	65,208.67
SEMIAMMOO ARTS, COMMUNITY ARTS	125,414.13
SEMIAMMOO BULLDOZING & TRUCKING LTD.	161,917.96
SENSUS COMMUNICATION SOLUTIONS INC	40,806.48
SENTINEL SECURITY SOLUTIONS INC.	106,079.91
SERVANTAGE SERVICES CORP.	327,095.85
SERVICENOW, INC.	822,475.55
SHABNEM AFZAL PUBLIC SAFETY INC.	108,397.28
SHANAHAN'S BUILDING PRODUCTS DIV OF SHANAHANS LTD PARTNERSHIP	62,020.87
SHAPE ARCHITECTURE INC.	247,506.59
SHAW BUSINESS, A DIVISION OF SHAW TELECOM G.P	115,261.94
SHAW CABLESYSTEMS G.P.	68,657.71
SHELDON TETREAUULT CONSULTING INC.	64,661.31
SHELTER MODULAR INC	57,925.36
SHERINE INDUSTRIES LTD.	126,429.85
SIERRA SYSTEMS GROUP INC.	146,412.00
SIGMA SAFETY	38,426.65
SIMON FRASER UNIVERSITY	37,162.14
SINGH TRUCKING LTD.	73,211.28
SIRSIDYNIX (CANADA) INC.	88,022.60
SITE ACCESS CONSTRUCTION	26,525.11
SIX FACTOR PROFESSIONAL SERVICES LTD.	61,932.98
SKY IS FALLING INC.	39,375.00

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
SKYE CONSULTING (B.C.) LTD.	157,509.27
SMITH-CAMERON PUMP SOLUTIONS	146,831.42
SMITHRITE DELIVERY SERVICES LTD.	60,900.00
SMITHRITE DISPOSAL LTD.	398,631.61
SMS EQUIPMENT INC.	106,445.47
SNAP-TEX CANWEST INC	30,360.75
SNC-LAVALIN INC., ENVIRONMENT DIVISION	88,383.24
SOFTBALL BC	40,215.00
SOFTBALL CITY	26,300.00
SOFTCHOICE CORPORATION	165,412.60
SOLARWINDS, INC.	60,359.37
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD.	35,157.22
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY	673,586.55
SOUTHERN RAILWAY OF BC LTD.	150,098.27
SPEARHEAD EXECUTIVE COACHING	51,467.52
SPECIALTY COATINGS CO. DIV. OF L&M PAINTING & DEC.	25,305.00
SPECIMEN TREES WHOLESALE NURSERIES LTD.	137,100.46
SPICERS CANADA ULC	141,418.25
SPORT MEDICINE COUNCIL OF B.C.	32,021.28
STAK FITNESS	136,788.59
STANTEC CONSULTING LTD.	810,985.73
STAR RENTALS LTD.	30,589.96
STEELE'S GARAGE	46,785.61
STEFAN, FRASER & ASSOCIATES INC.	109,830.00
STERLING FLEET OUTFITTERS	45,641.99
STEVE MURRAY TRUCKING	66,491.25
STEWART GROUP STRATEGIC CONSULTING INC.	154,893.09
STILLWOOD CAMP & CONFERENCE CENTRE	28,153.00
STONEWATER VENTURES #182	57,790.55
SULLY'S LAWN CARE & LANDSCAPING	189,754.41
SUNCORP VALUATIONS LTD.	50,610.00
SUNRISE LANDSCAPING LTD.	101,531.14
SUPER SAVE DISPOSAL INC.	27,172.96
SUPERIOR CITY SERVICES LTD.	341,032.59
SURESPAN CONSTRUCTION LTD.	516,663.17
SURREY ASSOCIATION FOR COMMUNITY LIVING	58,380.80
SURREY FOOD BANK SOCIETY	28,968.00
SURREY RADIATOR & AIR CONDITIONING	43,409.24
SURREY TOURISM AND CONVENTION ASSOCIATION	751,428.24
SUSAN A. POINT, ARTIST	38,069.14
SUTTLE RECREATION INC.	41,272.08
SUTTON ROAD MARKING LTD.	1,434,627.42
SWAN COMMUNITY SERVICES LTD.	34,320.00
SWR DRAIN SERVICE LTD	56,441.17
SYSCO CANADA, INC.	57,541.06
TAG CONSTRUCTION LTD.	2,610,449.36

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
TALBOT MARKETING	102,565.28
TAYLOR KURTZ ARCHITECTURE & DESIGN INC.	720,669.08
TELUS COMMUNICATIONS COMPANY	630,078.32
TELUS SERVICES INC. PAYMENT PROCESSING	486,529.68
TERMINAL VIDEO LISTING INC.	245,942.94
TERRA EQUIPMENT LTD.	84,939.76
TERRALINK HORTICULTURE INC.	35,928.27
TERVITA CORPORATION	139,600.70
TETRA TECH CANADA INC.	389,870.26
THE ACTIVE NETWORK, LTD.	109,423.48
THE AME CONSULTING GROUP LTD.	77,740.24
THE BERRANT GROUP, A DIVISION OF BERRANT INTERNATIONAL	33,474.00
THE CANADIAN RED CROSS SOCIETY	99,678.17
THE CENTRE FOR CHILD DEVELOPMENT OF THE L.MAINLAND	88,411.20
THE CO-OPERATORS	39,766.38
THE DRIVING FORCE INC.	206,178.44
THE FELDMAN AGENCY	77,875.00
THE FINDOLOGIST	37,497.06
THE HERJAVEC GROUP INC.	90,730.25
THE HOCKEY SHOP	62,613.73
THE HOME DEPOT	55,622.50
THE LOGIC GROUP	86,523.54
THE TEMPEST DEVELOPMENT GROUP INC.	188,065.74
THE W GROUP	178,117.44
THINKSPACE ARCHITECTURE PLANNING INTERIOR DESIGN	52,989.08
THURBER ENGINEERING LTD.	154,712.87
TIDE'S OUT SERVICES LTD.	859,874.97
TIENSHER MANAGEMENT GROUP	25,305.00
TK GRAPHICS	283,852.56
TMF TEXTILE SERVICES	30,532.03
TODAY'S TILE LTD	48,796.55
TOMKO SPORTS SYSTEMS INC.	33,315.65
TOPPING ELECTRONICS - DIV. OF INSPECTECH ANALYGAS GROUP INC.	35,936.43
TOTER, LLC C/O WASTEQUIP, LLC	550,231.90
TRANE CANADA T42324C	211,562.62
TRANSFORM COMPOST SYSTEMS	47,763.56
TRANSITION CONSTRUCTION INC.	95,288.47
TRICO EXCAVATING INC.	918,738.18
TURNBULL CONSTRUCTION PROJECT MANAGERS LTD.	141,683.20
TWO TALL TOTEMS LTD.	39,768.75
TYBO CONTRACTING LTD.	4,237,045.08
UBCM	62,116.08
UBS INDUSTRIES	47,408.23
ULINE CANADA CORPORATION	64,744.85
ULMER CONTRACTING LTD.	88,725.00
UNION OF BRITISH COLUMBIA MUNICIPALITIES	107,941.50

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
UNIT4 BUSINESS SOFTWARE CORP	270,557.22
UNIVERSAL LANDSCAPING INC	26,729.85
UNIVERSITY OF THE FRASER VALLEY	60,090.00
UNIVERSITY SPRINKLERS	47,502.00
UNIWELD SERVICES (2007) LTD.	43,194.46
UPAKNEE INC.	197,270.44
URBAN SYSTEMS LTD.	574,870.15
VALLEY MOBILE POWERWASH (AVON-LEAH ENTERPRISES LTD.)	56,459.88
VALLEY TRAFFIC SYSTEMS INC	159,561.78
VANCOUVER CASKET LTD.	45,020.22
VANE LAWN & GARDEN SERVICES LTD.	487,902.72
VERGE CONTRACTING SERVICES INC.	162,392.70
VERITIV CANADA, INC.	69,485.61
VIKING FIRE PROTECTION INC.	29,174.77
VIMAR EQUIPMENT LTD.	120,762.49
VISION CRITICAL COMMUNICATIONS INC.	45,353.28
VP DEVELOPMENTS INC.	29,822.37
W.K. WILLIAMS CONSULTING SERVICES	40,409.25
WAJAX EQUIPMENT	100,681.83
WAL-MART SUPERCENTRE	45,319.76
WASTE MANAGEMENT OF CANADA CORPORATION	342,699.19
WATER POLO CANADA	41,000.00
WATERMARK SOLUTIONS LTD	74,928.00
WEB ENGINEERING LTD.	1,082,741.83
WEDLER ENGINEERING LLP	115,820.70
WEST COAST BARK PRODUCTS INC	35,931.53
WEST COAST NISSAN LTD.	109,935.84
WEST PACIFIC CONSULTING GROUP MANAGED SERVICES INC. dba ITIQ TECH RECRUITERS	265,363.90
WESTBURNE WEST DIVISION OF REXEL CANADA ELECTRICAL INC.	27,638.90
WESTCHEM MFG. LTD.	78,374.10
WESTERN SAFETY PRODUCTS LTD.	46,148.78
WESTVAC INDUSTRIAL LTD.	59,148.33
WESTVIEW SALES LTD.	92,894.35
WF ARCHITECTURE INC. & AEPLI ARCHITECTURE INC. DBA FRANCL ARCHITECTURE	610,012.93
WILCO CIVIL INC.	326,538.63
WILD WEST GARDENS LTD.	51,706.38
WILL CREATIVE INC.	35,122.50
WILLIS CANADA INC.	1,891,995.00
WINVAN PAVING LTD.	5,460,498.12
WOLSELEY CANADA INC.	347,887.27
WOOD WYANT INC.	75,417.43
WORK AUTHORITY, A DIVISION OF KODIAK GROUP HOLDINGS CO.	50,949.76
WORK TRUCK WEST A DIV OF WEST COAST MACHINERY	396,509.63
WORKSAFE BC WORKERS COMPENSATION BOARD/BC	3,078,687.43
WSP CANADA INC.	41,497.12
WURTH CANADA LTD	33,677.26

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
FOR THE YEAR ENDED DECEMBER 31, 2016

**SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES**

<b>SUPPLIER NAME</b>	<b>AMOUNT (\$)</b>
XEROX CANADA LTD.	567,618.69
XYLEM CANADA COMPANY	34,664.54
YARD-AT-A-TIME CONCRETE (1988) LTD.	245,181.01
YELLOW PENCIL INC.	578,878.67
ZAPPONE TRUCKING LTD.	57,079.05
Z-CARD CANADA	33,132.76
ZEEMAC VEHICLE LEASE LTD.	123,426.64
ZENTERRA GRANDVIEW LIMITED PARTNERSHIP	28,921.63
ZENTERRA SUNNYSIDE TITLE CO LTD.	473,946.03
ZIBIT DESIGN & DISPLAY	67,125.38
ZONE WEST ENTERPRISES LTD.	36,511.48
ZYNBIT.COM INC	41,351.43
<b>Consolidated Total Paid to Suppliers Who Received Aggregate Payment Exceeding \$25,000</b>	<b>\$ 507,973,804.50</b>
<b>Consolidated Total Paid to Suppliers Who Received Aggregate Payment of \$25,000 or less</b>	<b>\$ 13,568,599.58</b>
<b>Total Amount Paid to Suppliers</b>	<b>\$ 521,542,404.08</b>

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**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
 FOR THE YEAR ENDED DECEMBER 31,2016

**SCHEDULE OF GRANTS AND CONTRIBUTIONS**

<b>ORGANIZATION</b>	<b>AMOUNT (\$)</b>
LOWER FRASER VALLEY EXHIBITION ASSOCIATION	623,223.29
SURREY CRIME PREVENTION SOCIETY	230,000.00
SURREY FIREFIGHTERS CHARITABLE SOCIETY	177,993.19
SIMON FRASER UNIVERSITY	144,300.00
UBC FACULTY OF APPLIED SCIENCE	80,000.00
CANADIAN OPEN FASTPITCH SOCIETY	75,000.00
CLOVERDALE CURLING CLUB	68,150.00
LOOKOUT EMERGENCY AID SOCIETY (FORMERLY KNOWN AS KEYS)	37,000.00
METRO VANCOUVER CRIME STOPPERS	35,000.00
SARAH MCLACHLAN SCHOOL OF MUSIC	30,000.00
ARTS COUNCIL OF SURREY	26,900.00
<b>Consolidated Total of Grants and Contributions Exceeding \$25,000</b>	<b>\$ 1,527,566.48</b>
<b>Consolidated Total of All Grants and Contributions of \$25,000 or less</b>	<b>\$ 590,982.48</b>
<b>Total of All Grants and Contributions</b>	<b>\$ 2,118,548.96</b>

**CITY OF SURREY**  
**STATEMENT OF FINANCIAL INFORMATION (SOFI)**  
 FOR THE YEAR ENDED DECEMBER 31,2016

**SCHEDULE OF LEASE IN-KIND**

<b>ORGANIZATION</b>	<b>AMOUNT (\$)</b>
Fraser Valley Heritage Railway Society	112,000.00
Sunnyside Saddle Club	38,400.00
<b>Consolidated Total of Lease-In-Kind exceeding \$25,000</b>	<b>\$ 150,400.00</b>
Surrey Sailing Club	24,000.00
Surrey Heritage Society	24,000.00
Panorama Ridge Riding Club	22,500.00
Lower Mainland German Shepherd Dog Club	6,000.00
Action BMX Association	4,000.00
Crescent Beach Swim Club	625.00
<b>Consolidated Total of Lease-In-Kind of \$25,000 or Less</b>	<b>\$ 81,125.00</b>
<b>Total Lease-In-Kind</b>	<b>\$ 231,525.00</b>