

NO: R127

COUNCIL DATE: June 24, 2019

REGULAR COUNCIL

TO: **Mayor & Council**

DATE: **June 19, 2019**

FROM: **General Manager, Finance**

FILE: **1880-20**

SUBJECT: **2018 Statement of Financial Information**

RECOMMENDATION

The Finance Department recommends that Council:

1. Receive this report for information; and
2. Approve the 2018 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 of British Columbia with a Statement of Financial Information on an annual basis. The Statement of Financial Information 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 of British Columbia. The Act also requires that the Statement of Financial Information be made available to the public before June 30th of the year following the year to which the information in the Statement of Financial Information applies.

DISCUSSION

The 2018 Statement of Financial Information has been prepared in accordance with the Act and is attached as Appendix “I” to this report. The Statement of Financial Information includes the 2018 audited financial statements, which were adopted by Council on April 15, 2019.

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

- Base Salary: This is the salary that the employee earned in 2018;
- 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 2018 Statement of Financial Information is required as part of the *Financial Information Act*. This reporting supports the objectives of the City’s Sustainability Charter 2.0. In particular, this reporting supports the following Corporate Sustainability Objective “SO”:

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

CONCLUSION

The Act requires that municipalities provide to the Province of British Columbia, a Statement of Financial Information for each calendar year. This Statement of Financial Information is to be approved by Council before it is forwarded to the Province. The Act stipulates that the Statement of Financial Information 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 2018 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, CMA
General Manager, Finance

Appendix “I”: 2018 Statement of Financial Information for the City of Surrey

CITY OF SURREY

**STATEMENT OF FINANCIAL
INFORMATION**

Year Ended December 31, 2018

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

Section Number	Section
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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*.

Doug McCallum
Mayor, City of Surrey

Kam Grewal, CPA, CMA
General Manager,
Finance

June __, 2019

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, BDO, 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
General Manager, Finance
June __, 2019

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2018



Councillor Jack Hundial, Chair



Councillor Linda Annis, Member

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

MAY 6, 2019

To Mayor Doug McCallum and Members of City Council

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

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

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

FINANCIAL OVERVIEW

2018 in Review

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

Financial Position

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

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

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

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

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

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

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

CONSOLIDATED STATEMENT OF OPERATIONS

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

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

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

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

Investments

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

Reserve Funds

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

THE FUTURE

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

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

Respectfully submitted,



Kam Grewal, CPA, CMA
General Manager, Finance

CITY OF SURREY

Independent Auditor's Report

To the Mayor and Council of the City of Surrey

Opinion

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

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

Basis for Opinion

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

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Consolidated Entity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Consolidated Entity, or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Consolidated Entity's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally-accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally-accepted auditing standards we exercise professional judgment and maintain professional skepticism throughout the audit. We also:



- Identify and assess the risks of material misstatement of the consolidated financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances. But not for the purpose of expressing an opinion on the effectiveness of the Consolidated Entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Consolidated Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However future events or conditions may cause the Consolidated Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Unaudited Information

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

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 1, 2019

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

CITY OF SURREY

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

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



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Kam Grewal, CPA, CMA
General Manager
Finance Department

CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

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

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

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

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

	2018 Budget	2018	2017
	(Note 22)		
ANNUAL SURPLUS	\$ 310,442	\$ 386,179	\$ 287,115
Acquisition of tangible capital assets	(666,077)	(527,460)	(489,886)
Amortization of tangible capital assets	128,967	130,649	124,322
Loss (gain) on disposal of tangible capital assets	-	(11,014)	3,742
Proceeds on disposal of tangible capital assets	-	17,242	3,909
	(226,668)	(4,404)	(70,798)
Acquisition of inventories of supplies	-	(760)	(929)
Consumption of inventories of supplies	-	929	880
Acquisition of prepaid expenses	-	(4,197)	(4,375)
Use of prepaid expenses	-	4,375	4,517
Transfer to properties held-for-sale	-	43,792	25,388
Transfer to investment in government business partnership	-	-	9,679
	-	44,139	35,160
CHANGE IN NET FINANCIAL ASSETS (DEBT)	(226,668)	39,735	(35,638)
Net financial assets, beginning of year	23,039	23,039	58,677
Net financial assets (debt) , end of year	\$ (203,629)	\$ 62,774	\$ 23,039

CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

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

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

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

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

GENERAL

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

1. SIGNIFICANT ACCOUNTING POLICIES

a) Basis of accounting

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

b) Basis of consolidation

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

i) Operating Funds

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

ii) Capital Funds

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

iii) Reserve Funds

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

iv) Surrey City Development Corporation

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

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Basis of consolidation (continued)

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

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

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

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

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

v) Surrey Homelessness and Housing Society

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

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

vi) Innovation Boulevard Corporation

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

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

c) Cash and Cash Equivalents

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

d) Trust Funds

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

e) Revenue recognition

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

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

f) Taxation Revenue

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

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

g) Government transfers

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

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

h) Collection on behalf of other authorities

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

i) Development cost charges

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

j) Developer contributions

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

k) Investment income

Investment income is reported as revenue in the period earned.

l) Deferred revenue

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

m) Expenses

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

n) Investments

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

o) Non-financial assets

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

i) Tangible capital assets

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

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

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

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

ii) Contributions of tangible capital assets

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

iii) Intangible assets

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

iv) Tangible capital assets disclosed at nominal values

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

v) Write-down of tangible capital assets

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

vi) Leases

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

o) Non-financial assets (continued)

vii) Inventories of supplies

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

p) Employee future benefits

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

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

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

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

q) Budget data

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

r) Use of estimates

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

s) Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Surrey has provided definitions of segments used by the City as well as presented financial information in segmented format (Note 20).

t) Liabilities for contaminated sites

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

u) Accounting policy change

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

2. ACCOUNTS RECEIVABLE

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

3. INVESTMENTS

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

3. INVESTMENTS (CONTINUED)

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

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

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

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

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

5. DEPOSITS AND PREPAYMENTS

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

6. DEFERRED REVENUE

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

7. DEFERRED DEVELOPMENT COST CHARGES

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

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

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

8. DEBT

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

i) MFA Debt

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

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

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

Current borrowing includes:

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

8. DEBT (CONTINUED)

ii) Loans payable

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

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

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

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

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

9. EMPLOYEE FUTURE BENEFITS

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

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

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

Reconciliation of accrued benefit liability to accrued benefit obligation:

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

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

10. TANGIBLE CAPITAL ASSETS

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

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

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

a) Assets Under Construction

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

b) Contributed Tangible Capital Assets

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

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

10. TANGIBLE CAPITAL ASSETS (CONTINUED)

c) Biofuel Processing Facility

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

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

d) Works of Art and Historical Cultural Assets

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

e) Write-down of Tangible Capital Assets

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

11. ACCUMULATED SURPLUS

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

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

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

12. COMMITMENTS AND CONTINGENCIES

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

f) Debt Reserve Fund Demand Note

The City has a contingent liability with respect to the Municipal Finance Authority of BC's ("MFA") Debt Reserve Fund Demand Notes. This contingent liability is a condition of the borrowings undertaken by the City.

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

f) Debt Reserve Fund Demand Note (Continued)

Demand note amounts are as follows:

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

g) Policing services

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

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

13. CONTRACTUAL RIGHTS

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

a) Lease revenue

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

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

b) Developer contributions

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

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

14. PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2017, the Plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local government.

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

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

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

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

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

15. TAXATION REVENUE

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

16. OTHER REVENUE

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

17. SIGNIFICANT TAXPAYERS

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

18. TRUST FUNDS

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

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

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

19. SURREY CITY DEVELOPMENT CORPORATION

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

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

a) The Grove Limited Partnership

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

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

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

b) Surrey Centre Limited Partnerships

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

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

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

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

c) Beedie Limited Partnership

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

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

20. SEGMENTED INFORMATION

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

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

Police Services

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

Parks, Recreation and Culture Services

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

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

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

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

Roads and Traffic Safety Services

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

Water Services

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

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

20. SEGMENTED INFORMATION (CONTINUED)

Fire Services

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

Sewer Services

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

Solid Waste Management Services

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

Drainage Services

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

Planning and Development Services

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

Surrey Public Library Services

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

Engineering Services

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

Surrey City Energy

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

Parking

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

20. SEGMENTED INFORMATION (CONTINUED)

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

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

20. SEGMENTED INFORMATION (CONTINUED)

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

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

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

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

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

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

21. TRANSFERS FROM OTHER GOVERNMENTS

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

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

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

22. BUDGET DATA

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

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

23. COMPARATIVE FIGURES

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

SCHEDULE 1 TANGIBLE CAPITAL ASSETS CITY OF SURREY

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

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

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

CITY OF SURREY
**SUPPLEMENTARY
FINANCIAL INFORMATION**

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

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

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

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

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

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

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

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

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

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

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

ADDITIONAL INFORMATION:

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

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

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

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

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

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

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

**** Municipal Land Reserve Fund:**

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

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

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

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

Information on the City of Surrey's outstanding debt is included in Note 8 of the 2018 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 12 of the 2018 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, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
ELECTED OFFICIALS

ELECTED OFFICIALS	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER	TOTAL EXPENSES	TOTAL
Hepner McMillan,Linda M.	122,257.25	11,628.21	30,378.80	164,264.26 *
McCallum,Doug W.	20,908.95	3,442.50	583.39	24,934.84
Annis,Linda	10,663.64	1,089.84	469.86	12,223.34
Elford,Doug	10,663.64	1,089.84	385.68	12,139.16
Gill,Tarinder	62,566.14	6,415.47	10,050.52	79,032.13 *
Guerra,Laurie	10,663.64	1,089.84	435.68	12,189.16
Hayne,Bruce J	61,741.14	13,682.07	14,714.06	90,137.27 *
Hundial,Jack	10,663.63	1,089.84	385.68	12,139.15
LeFranc,Vera	62,566.14	9,689.07	17,808.76	90,063.97 *
Locke,Brenda	12,142.04	2,568.24	411.68	15,121.96
Martin,Mary E	62,566.14	12,645.87	11,604.57	86,816.58 *
Nagra,Mandeep	10,663.64	1,089.84	385.68	12,139.16
Patton,Allison	10,663.64	1,089.84	460.89	12,214.37
Pettigrew,Steven	10,663.64	1,089.84	385.68	12,139.16
Starchuk,Michael A.	34,763.42	40,677.79	15,386.46	90,827.67 *
Steele,Helen B.	60,707.02	11,754.85	13,490.22	85,952.09 *
Villeneuve,Judy A	62,086.76	6,909.42	15,728.80	84,724.98 *
Woods,David C	62,566.14	12,857.07	18,305.78	93,728.99 *
TOTAL AMOUNT	699,516.61	139,899.44	151,372.19	990,788.24

*Includes separation allowances

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Aasebo, Brian J	88,435.38	4,460.79	187.75
Afzal, Shabnem	115,384.59	903.10	4,214.08
Ahmed, Haider	77,143.72	3,908.34	377.00
Al Issa, Ammar	89,963.95	1,482.67	1,037.12
Albisser, Benjamin C.	97,150.53	6,580.10	0.00
Aldcorn, Robert	106,481.47	4,468.50	120.00
Aldus, Chris	93,831.80	13,421.47	280.00
Alexander, Craig	77,186.32	4,296.70	1,502.09
Alexis, Joseph J	98,009.91	11,959.82	0.00
Ali, Kylie M	74,344.84	1,524.57	1,271.16
Alizadeh Eghyanous, Farhad	142,447.77	24,851.39	3,020.02
Aller Fernandez, Carlos Guillermo	88,021.62	8,633.56	554.95
Amos, Daniel C.	100,468.72	7,343.51	150.25
Amundson, Erin J	96,703.92	3,429.18	0.00
Andersen, Kirsten	99,288.10	5,879.65	40.62
Andersen, Randy B.	77,391.17	2,539.36	87.32
Andre, Victor M	76,486.40	3,054.49	1,078.11
Androsoff, Natalie B.	69,479.55	17,129.81	304.38
Aney, Kevin G.	82,507.16	2,070.40	7,970.47
Arar, Aiman A.	123,597.73	13,472.96	1,118.70
Arason, Jeff R.	188,967.21	22,039.24	3,430.56
Arbo, Erik D.	105,227.72	3,190.39	431.99
Arlt, Raeanne J.	85,077.84	3,682.98	0.00
Arlt, Tim J.	142,549.22	14,091.11	4,171.15
Arnett, John K	82,631.12	5,532.72	0.00
Asadian, Yalda	99,180.02	1,431.52	1,465.98
Askarian, Mohammad	75,486.29	8,413.11	6,258.09
Athwal, Parwinder S.	89,194.50	13,026.48	633.56
Atkins, Christopher T	87,274.77	8,755.13	526.86
Atkinson, S Melanie	82,744.78	6,562.81	1,063.98
Attwal, Sarbjit S.	88,535.87	4,879.54	618.26
Aujla, Wassan Singh	89,068.90	3,615.34	6,410.78
Aulakh, Lakhveer	79,437.62	7,121.84	577.80
Aven, Neal W.	147,492.27	26,759.22	1,950.42
Ayach, Liana L.	73,662.15	4,263.54	2,166.77
Ayotte, Todd R.	73,919.58	1,671.35	6,120.77
Badial, Harinder S	82,590.53	4,150.37	2,179.38
Bahia, Sukhjot S.	83,948.04	1,528.14	256.34
Bains, Harvinder S.	90,098.25	3,111.23	795.00
Baird, David C.	122,880.98	4,658.60	60.00
Baldwin, Ryan W.	100,501.99	11,825.21	0.00
Balmer, Kevin AJ	97,057.95	2,800.68	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Banford,Matthew J	76,486.40	2,368.01	1,380.65
Banziger,David	83,238.40	5,068.41	7,405.27
BaObaid,Wajeih	97,932.80	3,283.02	84.09
Baragan,Roxana	82,950.47	2,557.41	1,376.44
Barber,Duncan	101,949.31	5,964.60	0.00
Baron,Carolyn A.	139,859.72	10,820.95	1,321.29
Bartholomew,Claude C.	102,693.93	14,154.66	0.00
Bartlett,Jeremy	83,678.90	11,120.51	73.79
Bartlett,Scott M.	107,017.23	17,363.02	1,333.93
Bartnik,Thomas	129,034.65	7,206.37	18.34
Basnayake,Koshala	97,178.90	3,159.68	0.00
Bates,Laurie A.	75,408.98	5,860.82	0.00
Baugh,Nathan Edward Thomas	71,472.10	5,858.18	2,837.02
Baysan,Gem	119,539.77	10,704.13	0.00
Beamer,Adam C	70,254.30	5,118.43	1,391.12
Beattie,Joshua Raymond	97,845.15	4,745.90	10.00
Becker,Edward W.	100,514.20	9,894.56	180.00
Beenham,Kevin R.	110,968.48	21,443.17	90.00
Begin,Gabriel	97,712.67	9,183.15	0.00
Bellefontaine,Philip J.	143,278.86	19,794.96	5,964.33
Bennest,Aaron L	82,296.13	2,296.87	7,548.63
Bennett,Cameron L	75,546.88	989.66	51.26
Bentley,Darin R.	105,447.90	19,467.96	545.20
Berar,Baldev S.	83,576.07	15,434.05	22.17
Berdusco,Kevin A	102,997.69	6,107.74	90.00
Berg,Douglas E.	123,165.16	9,001.78	0.00
Bergen,Brian D.	122,932.41	4,649.93	421.14
Berg-Iverson,Keith W.	120,572.78	16,183.47	10.00
Bernat,Siegfried	102,164.61	10,525.72	733.53
Berry,David	76,199.06	719.79	7,104.16
Bertoia,Daniel R	117,747.55	4,920.78	0.00
Bertoia,Farah	78,809.90	2,315.94	28.00
Bertoia,Mark A	100,630.66	2,677.14	360.00
Best,Jeffrey W.	35,846.16	43,682.01	63.59
Best,Rob M.	118,450.93	6,679.71	185.00
Betts,Mark E.	107,687.84	18,378.06	918.93
Bhullar,Parissa	79,872.38	872.66	990.62
Bhullar-Gill,Sally S	131,013.66	17,052.55	2,617.86
Billings,Garrett L	75,832.70	9,497.98	0.00
Binnie,Evan Wesley James	76,192.00	4,058.34	1,152.90
Bird,Josh	89,922.14	6,304.75	73.79

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Bizina, Margarita	86,485.55	1,646.57	130.90
Blais, Martin	93,312.81	3,496.85	2,371.95
Blakey, Cheryl D	83,238.41	1,946.44	850.76
Blandy, Cameron J	87,254.86	3,321.69	0.00
Boan, Jaime A.	187,263.64	25,838.15	4,296.60
Bobsien, Alex W.	34,806.90	60,311.95	90.00
Bodnark, Richard D.	100,650.62	6,292.81	28.00
Bogen, Jan E.	109,472.78	13,703.39	10.00
Boles, Theresa M	103,112.16	2,741.51	415.00
Boles, W Brian	100,642.86	3,523.53	0.00
Bolt, Heather L.	97,932.81	12,561.55	0.00
Bolton, Devon James	79,715.16	1,625.55	9,576.83
Bolton, Lyle P.	57,087.25	21,464.35	245.00
Bond, Shalyne	73,454.55	2,217.17	331.16
Bonn, Trevor A.	122,794.38	5,981.37	0.00
Bonnel, Alain J	73,303.37	14,494.72	4,713.38
Booiman, Rudy S.	97,116.61	3,928.30	364.13
Bordignon, James	79,122.40	4,672.05	6,422.17
Boreson, Robert A.	103,797.98	4,224.27	425.00
Boros, John D.	78,377.64	5,749.03	70.00
Boswell, Deremie	76,228.75	5,320.43	0.00
Botelho, Randy M	68,256.00	16,268.19	0.00
Botelho, Rodney John	68,256.00	9,189.13	0.00
Boyal, Ravinder S.	78,377.68	2,249.96	3,174.51
Boychuk, Ronald W.	76,984.80	14,030.49	0.00
Boyes, Jason	121,084.64	6,215.79	0.00
Brady, Shawn	76,486.40	2,143.37	0.00
Brand, I Johan	151,551.23	14,449.38	6,716.79
Brar, Equbal S	83,123.99	8,021.51	0.00
Brar, Joey J.	155,686.62	18,690.41	6,267.42
Brar, Kanwardeep S.	83,238.40	12,115.44	626.74
Brayfield, Ryan M.	76,903.71	5,479.12	991.26
Brenner, James A.	82,951.26	10,064.19	6,465.63
Brennert, Robert R	78,684.92	846.54	0.00
Bridgwater, Dominika M	88,864.74	4,196.01	12.38
Briscoe, Simon	100,763.77	3,961.97	190.00
Brisson, Montgomery C.	129,721.35	13,536.90	2,064.38
Britton, Tammy R.	102,653.27	7,013.38	0.00
Broersma, Keith	102,043.23	2,869.11	1,059.48
Brown, Christa Louise	83,462.23	3,927.69	555.38
Brown, Janiece A.	71,810.42	9,855.17	2,428.25

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Brown, Kimberley Dianne	71,895.57	3,411.47	261.57
Brown, Matthew K	108,066.37	28,572.22	3,654.77
Browne, Natalie	89,152.42	1,206.18	2,879.27
Bruinink, Karen V	76,563.99	2,133.61	0.00
Buchanan, Donald F	97,580.36	3,353.29	1,672.15
Buchmann, Thomas	127,634.51	7,558.27	1,632.96
Bukowski, John T.	108,960.77	11,716.77	0.00
Buljevic, Ivan	80,767.98	5,980.69	6,850.15
Bulka, Michael J.	122,572.47	12,082.87	0.00
Bull, Dennis R.	123,207.50	3,367.27	125.00
Bunsko, Mark W.	122,898.83	13,724.12	185.00
Burger, Jason A.	134,480.48	8,851.01	78.18
Burkholder, Ross V	90,295.10	13,633.89	304.38
Burns, Ara Kei	91,010.01	7,698.31	63.79
Burns, David R	127,714.72	13,046.02	23.35
Burns, Peter R.	108,762.57	5,895.26	415.00
Bushnell, Jason	76,563.90	9,874.74	4,588.06
Butchart, Brandon	103,959.21	12,654.26	0.00
Butula, Christine M.	106,953.01	6,012.77	415.00
Caines, Andrew M	76,412.80	3,255.83	0.00
Cairney, Jason W.	142,503.54	31,574.26	8,779.19
Callard, Jeff	98,230.62	26,724.00	140.00
Callewaert, James R	82,160.03	3,324.27	140.99
Calvert, Kyle F	97,587.72	14,785.08	10.00
Campbell, Fraser John	75,436.48	401.59	1,016.40
Campbell, Gordon W.	78,377.67	7,906.11	753.24
Campbell, Hugh Macmillan	121,114.80	6,784.35	3,274.52
Canton, Stephen James	78,460.81	4,173.45	710.68
Capuccinello Iraci, Anthony	151,279.55	26,397.69	3,006.81
Carmichael, Brian K.	140,218.04	4,597.06	90.00
Carnegie, Ralston L.	122,548.11	8,660.86	0.00
Carroll, Todd P	78,893.71	3,079.76	3,714.15
Carson, Elizabeth S	88,627.00	3,696.55	1,726.45
Castiglia, Danny V	111,009.90	2,964.53	0.00
Catlin, Michael D	106,318.73	21,391.96	46.20
Cavan, Laurie A.	245,669.04	35,808.06	11,882.68
Cavezza, Vince	75,603.20	1,352.72	28.49
Caviglia, Christina	91,328.35	6,482.91	0.00
Cella, Stefano	82,169.84	5,093.84	770.00
Cerezo, Ernesto	97,932.80	11,107.57	3,069.88
Cesario, Lisa J.	75,227.61	4,419.43	236.25

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Chamberlayne,Curtis M	100,155.94	16,749.01	10.00
Chambers,Rebecca L	71,692.16	8,071.76	0.00
Chan,Helen Gee	94,023.30	5,784.05	534.48
Chan,Nadia P	108,197.10	3,569.55	3,282.88
Chang,Charles Kai Chen	74,304.39	1,385.90	222.00
Chapman,Ricky D	68,971.21	12,284.45	30.39
Chattell,Carrie A.	78,523.75	5,954.24	2,198.41
Chauhan,Satnam S	123,597.66	19,812.82	2,968.13
Che,Manh P	83,238.42	2,989.21	0.00
Cheung,Yan Wai	75,603.20	1,870.22	126.00
Cheyne,Dwayne D.	82,139.62	2,223.72	7,278.92
Chinery,Gary B.	76,563.90	50,684.43	0.00
Ching,Miranda K.	77,158.90	4,627.86	19.60
Chohan,Debra D	79,469.66	8,820.67	0.00
Chong,Randy E.	100,943.45	13,660.37	0.00
Chow,Marion	79,933.62	8,676.70	30.71
Chow,Nathan	96,848.02	6,314.20	2,349.00
Christiansen,Matthew Ian	78,649.20	5,302.11	7,206.71
Chu,Clinton W.	121,084.61	6,867.98	731.19
Clark,Cameron	93,312.79	6,076.65	2,211.77
Clayton,Steve J.	77,928.04	4,508.65	21.45
Codron,Matthew	96,902.86	8,384.79	0.00
Cole,Ryan Thomas	98,195.12	10,428.44	0.00
Conti,Newton	106,749.53	2,155.22	4,428.31
Conway-Brown,Russell J.	121,050.11	12,378.81	125.00
Cook,Jordi D.	81,497.02	10,360.65	298.00
Cooper,Scott D.	121,056.54	11,856.53	2,652.88
Coplin,Kevin W.	100,059.42	4,818.72	180.00
Corda,Goran	90,115.67	9,140.82	304.38
Cormack,Justin M.	109,754.93	13,270.69	10.00
Corrin,Graham M.	98,225.25	19,238.88	10.00
Corrin,Keith D.	104,324.02	7,992.41	425.00
Corrin,Matthew J.	100,870.24	11,572.20	200.00
Costanzo,Robert A.	197,786.31	39,354.96	5,706.40
Coventry,Cole	76,444.89	7,520.84	0.00
Cowx,Wayne A.	76,454.08	2,350.71	679.82
Crawford,Brody Barclay	55,264.15	28,197.82	0.00
Cronin,Paul M.	100,506.42	2,130.40	10.00
Crosby,Kenneth B.	84,264.82	20,952.07	1,040.99
Cross,Graeme	121,158.16	7,607.72	684.38
Cugnet,Jaimie	85,008.00	6,850.30	10.48

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Cumiford,Alan	90,098.72	17,669.50	63.79
Curley,Chris G.	76,095.84	3,623.38	0.00
Currie,Amber	71,332.01	20,220.75	1,653.72
Cuthbert,Andrew	76,486.40	2,223.06	0.00
Cyr,Aaron W	100,676.14	10,987.85	180.00
Cyr,Brian	107,722.13	6,691.47	854.90
Dallas,Ken W	86,249.90	7,101.13	2,038.95
Dance,Ryan G.	100,721.62	14,614.47	10.00
Daniwall,Harnaik S	99,288.11	4,967.60	304.38
Davidson,Louis R.	97,932.83	15,122.14	82.07
Davies,Calvin J.	122,322.12	8,712.60	0.00
Davis,Jeff Barrett	95,506.81	9,531.42	3,569.99
Davison,Liane J.	109,651.81	10,256.20	3,245.96
Dayal,Amit	81,007.22	12,546.53	5,058.72
de Goede,Matthys MH	83,624.94	8,734.92	2,076.80
De Romeri,Enrico A.	67,736.46	9,247.61	0.00
De Vera,Albert John	90,533.16	8,065.49	0.00
Deacon,Jeremy S	97,720.19	12,848.31	0.00
Deane,Gllena	75,068.48	1,714.16	126.00
Deery,Nicole	68,651.27	12,768.22	0.00
Delosada,John K.	122,618.47	4,982.72	10.00
Desai,Inamul H	106,334.93	42,618.05	508.78
Desautels,Erin A.	75,056.75	2,430.03	1,413.73
Dhak,Jaspal	67,090.28	8,376.21	0.00
Dhaliwal,Balwinder K.	76,598.40	11,979.79	0.00
Dhanda,Kamaljit K.	68,924.25	8,415.48	500.00
Dhanjal,Baldev S	75,603.20	1,464.61	0.00
Dhanju,Roohbir S	97,563.28	3,293.83	751.18
Dhanoa,Ameet	74,550.34	6,411.49	996.69
Dhillon,Rashpal S.	122,499.38	11,156.63	10.00
Didmon,Randy M	72,184.70	8,145.52	1,006.19
Dietelbach,Mark D.	107,132.06	2,213.72	683.52
Dietrich,Rick L.	121,579.20	6,730.36	320.00
Dighton,Graham T.	105,240.69	10,182.32	415.00
Ding,Liwen	112,115.38	1,881.62	304.51
Dinwoodie,Byron R.	104,524.35	13,048.75	415.00
Dionne,Danny L	98,227.41	10,236.07	0.00
Dirksen,Benjamin G.	142,503.57	22,856.16	7,255.93
Doad,Jaime D	99,288.09	4,793.72	0.00
Dolphin,Morris H.	78,793.61	7,101.28	190.49
Dong,Andrew G.	87,227.60	5,501.27	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Donohoe, Lisa J.	97,199.05	15,410.71	30.74
Dornian, S Paul	106,391.96	12,555.75	415.00
Dosanjh, Balraj S.	102,077.11	2,627.37	415.00
Dougan, Cameron D	97,259.35	2,333.94	10.00
Dove, Benjamin	76,094.19	3,675.64	63.79
Drummond, Christy	66,423.14	14,394.40	0.00
Dube, Remi	148,848.40	15,318.83	429.28
Ducharme, Richard	91,501.11	7,143.54	0.00
Ducic, Slobodan	75,926.20	5,104.76	1,796.48
Duifhuis, Mercedes	103,556.10	3,299.69	1,770.44
Duncan, Andrew J	100,063.87	8,024.77	435.00
Dutilloy, Melissa	80,183.64	2,275.07	96.72
Dyck, Thomas A.	121,801.13	7,028.73	10.00
Dykeman, Tim	99,903.05	7,373.14	90.00
Dykes, Tammy I.	107,991.97	9,306.72	507.00
Eason, Lisa A	99,835.90	12,671.92	0.00
Eastwood, Colleen G	81,724.33	1,185.61	0.00
Eaton, Wesley D.	148,081.69	27,116.59	199.52
Eddy, Brent D	106,704.93	14,237.46	1,463.93
Elder, Cody	82,918.08	2,356.27	315.68
Elford, Kari	73,801.33	4,860.53	178.37
Ellard, Allan	73,880.27	9,958.67	0.00
Ellard, Quinn	97,536.08	3,951.17	10.00
Elliott, Corrie B	73,454.50	2,992.82	786.73
Elson, Mark D	89,320.00	7,550.60	199.03
Enns, Eleanor C.	74,006.03	4,992.98	850.38
Enns, Geertruida	83,238.40	9,528.35	430.76
Ens, Carl A.	127,110.78	8,683.81	10.00
Essel, Michael	76,094.19	5,983.79	0.00
Evans, Brice A	102,191.66	10,575.67	20.00
Evans, Travis H	97,874.19	13,686.35	38.81
Ewert, Dean W.	121,402.29	9,852.79	10.00
Fader, Henry S.	77,317.60	6,135.62	0.00
Fahmy, Sharif Hazem	77,496.63	1,907.04	557.70
Fandrey, John A	59,932.46	16,153.78	70.00
Farrell, Donald Scott	97,846.23	9,908.49	10.00
Farrell, Jennifer A.	77,393.17	4,279.23	663.18
Fiddler, Michael L.	99,786.57	3,977.57	10.00
Fioraso, Sunthalee	73,711.86	1,603.42	0.00
Fisher, Jeffrey	83,798.13	11,016.83	73.79
Fisher, Sheena J	79,846.33	3,066.54	2,659.79

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Fisher,Victor J.	121,740.25	14,911.98	0.00
Foden,Judy K.	78,625.59	16,606.83	59.83
Foley,Duane W.	99,872.02	10,475.32	190.00
Folka,Erin K	90,548.72	289.25	77.28
Fontana,Tullio	75,277.28	2,295.29	2,862.85
Fortin,Eric	67,402.16	9,226.88	0.00
Fouche,Anja	80,657.18	8,596.13	41.18
Fournier,Marc G.	123,782.09	11,733.17	135.00
Franklin,Carolyn A	56,134.60	19,104.29	0.00
Fraser,Chris E.	100,286.82	17,330.12	180.00
Fraser,Sandon	73,454.55	2,047.67	4,868.04
French,Lana G	73,454.56	2,023.70	323.71
Frew,Matthew John	90,378.94	3,740.52	0.00
Friesen,Lindsey A	76,342.08	4,392.80	28.84
Fulop,Perry	53,223.90	75,784.97	0.00
Fulton,Christopher R.	100,820.76	4,277.19	180.00
Fung,Eric Kim	81,572.61	3,123.99	3,323.65
Gain,Chris I	123,597.67	9,429.61	1,445.62
Gallagher,Ryan M.	93,810.44	10,911.82	1,918.58
Gallant,Matthew	98,009.88	10,045.05	0.00
Gallello,James D.	76,096.29	4,923.05	63.79
Gallichen,Jason F	70,410.53	14,249.59	70.00
Gallie,Kent Gregory	99,288.09	7,738.04	4,099.99
Ganda,Amrinder	92,655.51	2,040.41	751.06
Garcea,Reece	75,220.40	890.07	6,598.72
Garcha,Amar	73,674.24	2,110.13	0.00
Gardiner,Doug	75,631.15	1,146.74	7,228.98
Gardiner,Norman M	102,945.28	19,395.62	160.00
Garis,Leonard W	233,632.08	35,909.60	19,674.73
Gay,Howard C.m.	65,720.00	15,540.86	0.00
Geddes,John	70,695.73	11,276.70	0.00
Gehon,Chad Allen	90,187.68	9,752.07	0.00
Georgas,Gregorios E	97,234.53	22,482.75	0.00
George,Andrew R.	140,339.20	9,037.67	2.85
Gibson,Lindsey M	91,506.38	8,049.67	0.00
Gibson,Timothy W	93,007.25	7,271.90	285.19
Gill,Gina Kaur	84,741.79	1,184.71	41.92
Gill,Jagdeep S.	83,346.15	2,192.32	12,594.27
Gill,Kulwant	76,563.90	1,380.40	86.25
Gill,Kyle Cameron Frost	90,297.43	9,343.15	0.00
Gill,Ronald	149,567.94	9,478.58	770.73

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Gill-Badesha,Daljit	116,316.26	7,206.05	11,060.39
Gillespie,Colleen E	83,948.02	4,480.17	1,760.08
Gilmore,Ryan J	79,475.96	3,953.02	2,813.28
Gjesdal,Roy K	110,994.48	4,185.97	10.00
Godwin,Stephen B.	123,597.70	6,097.08	3,692.90
Gojevic,Steven	75,835.87	8,711.91	145.18
Gordon,Scott C.	107,301.19	8,598.04	3,425.00
Gosse,Sherri L	121,493.26	15,247.78	15.00
Grafton,Steve P.	68,223.16	15,536.34	0.00
Graham,Jeffrey F.	45,173.60	36,327.76	226.89
Grayson,Kelly G	67,167.46	11,456.55	0.00
Grewal,Harprit S.	83,298.26	55,571.93	4,951.90
Grewal,Kamaljeet S.	181,594.28	34,559.11	2,117.42
Grewal,Kuljeet	93,786.59	5,927.87	1,091.04
Grewal,Sukhmeet Singh	91,672.12	3,051.37	4,409.14
Griffioen,Mark E.	152,631.10	25,134.15	9,314.01
Grover,Julie L.	87,864.94	7,894.69	264.06
Groves,Donald S.	171,788.27	15,370.12	4,158.33
Hadfield,Mandy	83,631.25	2,422.77	1,526.34
Haglund,Lloyd Sterling	96,885.62	16,374.12	80.00
Haldane,Stephen E	76,342.08	2,614.83	165.90
Hamilton,Emily L	77,542.50	12,617.40	779.63
Hamilton,Richard S.	83,948.02	2,501.18	6,114.77
Haney,Brian D	70,819.65	9,883.97	70.00
Hanna,Ryan	97,322.81	4,718.45	10.00
Hansen,Spenser	83,129.50	14,954.80	63.79
Hardiman,Laura C	102,840.35	4,313.97	1,003.00
Hargie,William	73,454.55	1,909.46	1,778.76
Harkness,David B	123,597.68	17,207.53	16,078.41
Harper,Barrie A.	82,895.47	27,579.18	366.45
Harris,Christopher Thomas	90,615.55	5,350.70	63.79
Harris,Cindy L	92,331.63	4,283.22	0.00
Harris,Shannon M	116,455.94	6,740.59	5,737.94
Harris,Trevor K	119,360.70	16,177.13	0.00
Harrison,Robert S	122,832.27	7,509.41	10.00
Harry,Sabreena K	90,668.20	1,499.85	1,410.00
Hartwell,Kurtis J	76,275.01	1,305.82	452.60
Harvie,Jeremy T.	70,860.58	7,996.22	73.50
Hasanzadeh,Mohammed H	88,021.64	4,893.45	336.46
Hasebe,Chadwick D.	100,468.70	13,225.43	180.00
Hashtroodi,Kaveh	74,675.08	3,648.01	1,924.44

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Hatfield,Trent R	76,563.90	5,963.10	4,610.54
Hawley,Shaun	97,844.21	8,727.71	200.00
Haye,Andrew	73,454.51	28,131.25	3,719.13
Hayes,Niles L.	100,048.34	18,119.05	0.00
Healey,Jason D	76,539.76	2,541.88	1,079.83
Hebden,Paul A.	100,255.38	14,381.77	0.00
Heer,Arvinder Singh	76,563.90	5,038.58	804.46
Heer,Preet	146,236.95	6,428.66	16.42
Henderson,W David	104,610.29	4,817.95	10.00
Hensbee,Chad	98,183.23	9,576.72	0.00
Heska,Grant M.	104,354.95	9,951.19	35.00
Higgs,Margaret N	83,241.21	1,703.42	0.00
Hillier,Sheldon D.	122,554.83	5,681.92	25.61
Hindle,Brad	86,526.40	513.28	990.62
Hintsche,Ronald R.	178,667.28	10,267.11	770.73
Ho,Cheuk Ting	82,823.26	1,618.65	332.19
Ho,James C.	83,238.41	5,447.42	0.00
Ho,Susan E.	86,749.92	9,311.73	681.79
Hoath,William D.	98,009.86	6,633.09	211.00
Hobson,Joshua S	104,349.70	4,567.07	425.00
Hodson,Jeffrey Alan	76,268.29	8,411.30	10.00
Hohmann,Peter K.	73,454.54	1,917.75	0.00
Holland,Jeffrey B.	104,868.35	14,323.57	1,233.21
Holovach,Kelvin M.	90,295.11	34,227.27	0.00
Hooker,Verdun	94,459.75	5,755.71	2,409.02
Horita,Steven D	79,945.39	2,263.98	0.00
Horn,Randy H	100,650.63	10,357.35	376.00
Howlett,Lawrence S.	122,665.83	6,890.90	10.00
Howling,Gordon S.	99,275.66	5,483.92	1,300.57
Hryb,Nicholas O.	100,721.60	11,831.89	0.00
Hua,Ning Ning	73,454.52	6,039.58	0.00
Hughan,Sarah	98,403.30	9,346.53	1,728.50
Hughes,Joshua P.	98,651.70	7,392.24	4,065.98
Hungar,Schaelen M.	105,726.73	9,826.37	425.00
Hunt,Terence J.	55,693.47	69,543.31	199.00
Hunter,Brad J.	117,395.41	10,267.37	50.00
Hutfelter,Chase K	91,010.00	4,851.31	109.99
Huynh,Philip	166,542.56	8,321.38	3,339.60
Ibbott,Brad	115,961.50	1,810.10	486.51
Icasiano,Ryan	87,019.60	3,635.07	1,515.22
Innes,Nancy E.	122,572.47	4,540.43	10.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Ireland,Jerome K.	91,869.16	746.80	3,518.72
Ivanov,Viatcheslav	94,374.09	5,731.88	587.34
Iverson,Eileen M	90,435.87	15,427.64	0.00
Iverson,Kalum A.	97,712.67	9,183.16	0.00
Izzard,David	121,084.62	5,099.59	2,412.04
Jackson,Kim Michelle	70,680.33	8,516.65	6.14
Jackson,Tyler R	90,449.60	11,158.66	0.00
Jagielski,Arkadiusz R.	83,238.45	8,904.37	30.83
Jain,Parul	87,140.11	1,175.33	12.32
Jamieson,Aaron G	118,678.51	12,328.32	0.00
Jamin,Francois	83,238.45	2,860.37	4,591.56
Janda,Harjinder S	122,064.24	26,033.26	2,347.20
Janzen,Erwin P.	86,676.22	20,568.78	0.00
Jaswal,Gopal	98,186.48	12,243.40	50.00
Jeklin,Troy W	76,480.88	9,733.61	366.45
Jensen,G Hiroshi	82,291.59	1,724.32	543.64
Jerome,Reo R.	141,579.90	28,388.32	0.00
Jerome,Reo Rylee	75,216.38	10,494.17	0.00
Jhingan,Waqt	106,167.21	6,512.31	347.52
Jiang,Tao	88,661.83	2,733.74	1,203.54
Joaquin,Shelley	74,287.61	4,102.69	468.10
Johal,Snover	67,383.74	34,518.73	0.00
Johnson,Duane A	82,659.90	6,107.18	878.00
Johnson,Melissa C	87,069.07	4,256.21	799.05
Johnson,Scott A.	100,721.61	8,134.16	184.00
Johnston,Matthew D	97,985.10	10,122.35	241.20
Jones,Amanda L	90,510.22	4,224.57	498.31
Jones,David J	78,503.57	2,496.42	0.00
Jones,Donna L.	204,775.77	42,330.95	25,764.50
Jones,Ian G	97,700.80	6,268.84	10.00
Jones,Jack D.	76,486.40	1,459.34	189.00
Jones,Natalie	73,788.67	3,384.19	590.51
Jones,Nathan M	101,506.89	9,347.76	10.00
Jones,Stuart D.	110,364.39	4,106.60	526.86
Jonski,Stan	100,875.79	4,406.39	2,792.76
Jow,Jordan	90,688.01	9,217.09	91.79
Jow,Scott D	97,536.07	13,673.36	10.00
Joyce,Nina A.	79,344.12	10,818.07	20.72
Joyce,Peter L	127,782.52	17,363.40	76.45
Jung,Derek S	97,123.61	13,458.88	10.00
Juulsen,Neil B	110,254.30	8,948.24	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Kaila,Sukhcharn S	98,637.47	6,982.63	143.44
Kamitakahara,Heather M.	73,863.93	2,026.27	1,799.35
Kang,Gurinder K.	118,348.67	3,685.32	2,787.05
Karim,Shaidah A	90,205.72	9,377.36	353.60
Karpijuk,Jarek	142,918.12	4,372.19	0.00
Karwal,Gurvinder S	76,568.46	1,704.14	1,506.84
Katzenmeier,Andreas	76,017.36	2,929.22	189.00
Kaur,Gurvinder	81,014.57	1,152.70	1,197.08
Kehler,Danny A.	122,762.70	13,461.49	178.00
Kemp,Thomas W	121,084.65	7,937.49	1,090.32
Kendall,Jeffrey R	88,519.37	2,934.51	0.00
Kenney,Jason	77,225.44	596.09	2,349.97
Kenny,Alexander	64,825.48	12,297.00	573.49
Kent,Scott	103,890.22	7,347.17	425.00
Kenyon,James	98,009.89	7,858.31	10.00
Keon,Chris J.	158,355.88	10,913.66	107.86
Kerr,Colleen F	121,084.62	5,190.85	2,128.75
Kerr,Gordon B.	114,259.75	21,340.72	300.09
Kerr,Nicholas D	76,380.93	3,631.01	122.64
Kerr,Raymond	157,197.19	27,551.08	6,251.79
Kesteven,Blair	81,270.22	4,193.75	3,579.08
Kidd,Donald A.	97,932.80	20,213.90	0.00
Killamsetty,Praveena	91,663.26	16,027.80	2,977.27
Kim,Jae Chul	114,856.95	6,160.68	1,641.68
Kincek,Alex	73,454.51	2,707.20	692.95
King,Aliza	73,454.52	1,984.71	1,804.13
Kirsebom,Jan P.	121,851.20	4,666.06	10.00
Kischnick,Markus B.	101,318.29	4,407.85	526.86
Kish,Stephen L.	123,597.74	6,366.59	4,648.02
Klaassen,Jeff J.	121,690.17	6,578.73	0.00
Klassen,Craig S	101,940.71	2,611.72	0.00
Klassen,Curtis D.	100,763.77	11,617.12	180.00
Klassen,Patrick S.	121,045.01	4,782.00	1,133.67
Klassen,Randal J.	83,867.29	4,014.37	1,720.88
Kling,Kevin	76,197.76	1,773.30	0.00
Klitz,Peter	102,043.21	2,939.33	273.00
Knezevic,Nenad	81,316.06	3,105.15	0.00
Knight,Ashley A.	91,739.06	6,965.01	359.46
Knowles,Michael Keith	97,932.83	11,148.75	72.30
Koenig,Matthew	75,665.58	8,878.73	73.79
Kohan,Terry W.	143,278.85	15,327.93	7,063.56

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Komzak,Robert L.	116,318.33	8,960.37	205.00
Koo,Ching Fu	75,323.46	8,809.87	973.21
Kooner,Gurpreet	84,637.13	1,597.43	4,316.11
Kooner,Harminder S	77,886.60	7,288.83	0.00
Kooner,Kiranjyot K	62,203.22	13,569.41	1,385.33
Kosa,Ileana	91,088.71	3,607.71	795.00
Kozevnikov,Ingrid	66,018.70	33,316.29	0.00
Krgovich,Michael John	97,359.47	9,911.54	0.00
Kubanski,Jacob David	90,890.80	11,302.29	10.00
Kucharczyk,Paula	75,561.25	1,362.60	3,166.29
Kumar,Suneel	76,563.90	2,428.46	57.71
Kwan,Gertrude S.y.	110,364.39	5,355.09	364.22
Kwan,Tammi	97,145.00	2,681.26	1,882.08
Kwok,Emily	81,760.28	2,620.31	1,573.27
Labelle,Jeremy A	75,691.41	7,731.51	0.00
Labrecque,Benoit	83,798.12	4,165.56	63.79
Lachica,Mercedita S	83,238.43	1,337.39	0.00
Lai,Tai Hung	106,334.90	30,632.79	458.40
Lalli,Sarabjit S	113,945.45	19,876.46	0.00
Lalonde,Vincent A.	348,632.97	45,171.58	7,905.97
Lamarre,Laurie S	97,555.87	2,506.72	0.00
Lamontagne,Jean L.	248,706.71	21,820.25	704.93
Landucci,Robin M	72,569.18	10,362.79	4,455.65
Langman,Ronald F.	121,354.02	16,321.01	1,823.27
Lapczak,Ivan P	77,590.27	2,714.65	2,802.67
Larocque,Gilbert	132,761.42	14,207.59	1,647.25
Lattanzio,Saverio E.	108,205.27	9,135.28	415.00
Lau,Samuel S.	182,095.64	16,361.70	1,224.91
Lazenby,Colin Grady	72,327.08	7,932.40	4,778.16
Lee,Benjie	133,461.37	4,765.77	4,498.02
Lee,Jung Min	85,050.91	4,420.62	4,906.60
Lee,Ken S	90,295.14	1,970.83	464.19
Lee,Kyung Mee	99,262.36	4,962.14	3,117.55
Lee,Paul C	151,021.46	18,712.95	5,121.19
Lee,Robert T	139,902.33	11,789.68	1,756.07
Legroulx,Denis R.	83,948.04	4,545.67	2,350.59
Lehal,Mandeep S	82,918.02	3,837.16	167.29
Lehmann,John F.	152,631.14	30,530.19	5,156.87
LeMond,Dan D.	122,665.83	6,647.24	0.00
Lepik,Mark R	77,060.80	3,493.28	220.21
Lewis,Howard	83,322.37	7,727.79	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Li,Kok Kuen	142,549.21	14,073.19	2,265.24
Liau,Hui S	75,034.54	2,046.87	950.00
Lidder,Anoop	75,050.97	2,997.74	0.00
Liebich,Kelly J.	110,003.60	6,523.31	150.25
Lietz,Tyler	82,672.12	3,659.81	63.79
Lieuwen,Kenneth J	116,620.66	7,859.46	120.00
Lin,Michelle	83,439.82	2,250.44	102.43
Lindgren,Pete J.	124,230.64	11,890.62	0.00
Littlejohn,Kevin J.	77,640.25	8,082.59	46.98
Liu,Hang	93,538.22	2,473.95	99.29
Liu,Victor W	123,597.72	27,152.00	1,314.10
Lo,Andrew K.	75,323.13	13,213.93	127.16
Loehrich,Sophie	91,884.03	6,047.19	2,219.96
Long,Harry	90,295.19	10,799.37	665.12
Loucks,Gary	80,637.89	1,207.48	123.12
Low,Doug M.	106,038.12	20,815.50	540.00
Low,Shawn M.	136,891.29	8,011.94	2,178.39
Lukowska,Elzbieta	89,113.45	3,192.58	2,213.86
Lum,Oliver Wai Chow	131,983.40	15,466.68	671.97
Lum,Oscar	70,656.56	6,110.64	70.00
Lumsden,Christopher RJ	74,422.52	1,784.20	0.00
Lunn,James C	76,486.40	2,961.15	239.38
Luschynski,Wendy E.	88,934.53	17,668.00	0.00
Luymes,Donald T	171,788.35	15,780.78	1,065.04
Ma,Edwin M.C.	101,036.64	5,122.21	10.00
Ma,Regent	91,672.11	2,426.01	1,261.68
Mac Farlane,Craig	94,915.44	121,469.10	48.70
Mac Gillivray,Bill J.	113,790.21	9,250.81	0.00
Mac Neil,Ryan J.	123,537.19	5,526.98	0.00
MacEwan,Adam	98,183.24	5,454.73	0.00
MacInnis,Geordie M	78,793.66	13,167.31	951.86
MacIntyre,Steve J	72,658.18	7,314.50	628.79
MacKenzie,Kurt A	98,636.62	11,355.77	28.00
MacLeod,Lee Justin	77,728.46	1,904.75	7,413.30
MacPherson,Jonathan R	75,697.23	1,363.20	964.82
Maghera,Sukhwinder Singh Deepak	82,291.65	11,835.39	1,614.87
Magnien,Theresa	128,998.23	5,472.33	744.51
Mah,Marilyn	82,610.24	2,013.30	0.00
Mahanger,Gurdeep	97,932.82	25,751.44	287.66
Mahnic,Marjan M.	89,600.02	2,751.83	0.00
Main,Alan G	90,295.10	22,299.76	1,653.75

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Majhen, Mark Z.	118,842.49	13,851.47	197.00
Major, Darren	114,179.57	7,517.20	5,123.35
Malcolm, Iain A.	125,023.35	6,945.46	0.00
Mani, Jocelyn Anne	117,152.43	4,612.20	1,033.56
Mann, Gurchan	76,040.93	2,554.35	1,148.62
Mann, Gurdeep	74,813.13	2,241.44	0.00
Mann, Harbinder K.	84,609.41	7,739.39	40.32
Mann, Jagjit K	72,536.53	26,429.46	5,204.27
Maradi, Sandor Janos	79,538.46	2,153.60	4,558.06
March, Lauralee	92,019.37	4,382.66	9,546.75
Marcuk, Devon J	110,496.19	15,519.55	10.00
Marczak, Magdalena	73,746.18	7,407.63	312.61
Margarit, Kristin Lynn	87,129.23	4,259.78	10.00
Marian, Iosif E.	73,454.51	6,673.24	0.00
Marosevich, Kim B	109,057.69	6,225.79	5,395.13
Marriott, Brent W.	122,396.54	15,350.28	10.00
Martens, Allan D.	122,618.48	7,631.76	10.00
Martin, Leita S	73,072.56	2,330.49	2,213.06
Martin, Robert J	97,932.80	24,644.63	16.24
Matharu, Paul	97,480.08	13,900.07	10.00
Matheson, Timothy S	100,510.30	10,388.85	0.00
Mathewson, Anna	105,948.95	5,793.01	14,123.89
Matterson, Scott A	73,454.53	2,520.20	482.95
Matthews, Catherine G.	115,414.00	4,511.88	467.63
Matthews, Ingrid	86,176.38	1,525.05	0.00
Mattoo, Anil	76,563.90	1,449.37	511.57
Mauro, Carli M.	83,901.35	4,916.77	2,705.70
Mauro, Joseph M	97,800.97	7,925.51	130.00
May, Glenn Kyle	81,775.05	1,609.63	7,339.90
Mayer, Irene G	72,747.05	2,533.69	480.88
Mc Beth, Steve D.	75,807.22	19,197.36	366.45
Mc Carron, Darryl L	135,951.64	16,457.65	6,467.05
Mc Donald, Glenn E.	76,486.40	4,320.41	1,401.54
Mc Donald, Victor A	110,362.03	20,298.85	10.00
Mc Guinness, Sean	75,603.20	881.28	366.45
Mc Intosh, Dan J.	125,343.16	4,827.66	99.99
Mc Intyre, Geoff R.	104,564.29	10,926.18	415.00
Mc Intyre, Ryan L	103,586.30	11,894.76	75.00
Mc Kinlay, Scott A.	106,251.58	53,735.56	10.00
Mc Lachlan, Craig D.	103,626.03	19,125.96	2,152.50
Mc Laren, Todd D.	120,790.24	4,973.11	1,297.44

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Mc Lean,Ian	110,557.63	17,883.29	0.00
Mc Nabb,Barry W.	121,058.03	16,248.78	2,238.27
Mc Namara,Michael W.	121,722.61	9,905.06	495.23
Mc Rae,Mark B.	106,108.69	7,370.30	1,392.81
Mc Robbie,Greg E	103,930.97	5,386.98	150.00
McArthur,Brandon	76,135.83	7,229.43	0.00
McDougall,Thomas Allan Angus	97,744.96	12,475.30	30.25
McDowell,Carleen	83,297.39	8,138.38	3,187.05
McIntosh,Richard	90,308.01	2,689.87	0.00
McKay,William David	131,085.46	15,807.16	142.51
McKinnon,Keith	74,088.93	993.77	4,547.98
McLean,Ann	79,230.47	1,822.72	989.00
McLean,Jennifer L.	83,117.94	2,491.93	534.48
McLeod,Doug J	128,411.55	15,488.10	1,979.38
McQueen,Michael	72,558.12	5,773.87	542.50
Medeiros,Victor	91,326.40	22,228.62	0.00
Meers,Scott W	66,235.36	8,886.77	0.00
Melquist,Lisa	75,771.75	1,411.29	0.00
Meng,Qi	121,084.62	7,007.66	1,270.62
Merry,Douglas J	100,018.38	5,581.30	1,466.37
Michielin,Dino F.	122,572.47	16,425.65	184.00
Miklossy,Scott	123,597.72	5,467.00	0.00
Miller,Cynthia M	104,407.91	6,531.20	56.04
Miller,Evan J.	120,923.38	8,567.82	2,094.76
Miller,Owen	97,573.75	10,811.37	90.00
Milling,Tyler W	76,197.76	2,361.64	0.00
Milloy,Jonathan D	89,004.97	3,732.71	7,193.51
Minaker,Gordon R.	100,393.44	5,116.23	45.00
Mohammad,Monica	76,021.70	2,482.80	7,412.32
Mohamoud,Ahmed	96,741.05	12,362.89	0.00
Monk,James R	85,429.84	9,773.23	1,814.12
Moon,Robyn E	56,769.27	32,229.46	0.00
Moore,Derrick	88,930.80	4,606.91	2,354.90
Moore,Raymond	95,175.15	5,445.28	4,366.91
Moquin,Jeffrey A.	76,074.36	8,962.54	540.05
Morgan,Aaron	98,009.88	13,942.30	10.00
Morris,Shelley C	142,503.56	17,219.35	5,521.03
Morrison,Angus E	97,499.41	16,481.84	10.00
Morrison,Gwen A.	83,238.41	563.47	0.00
Mossey,Douglas V	123,597.72	9,705.97	3,204.20
Moyen,Curtis L	103,661.91	13,991.08	415.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Muller,Keith J.	97,565.13	34,833.28	0.00
Mumm,David	71,187.88	8,040.15	979.65
Murphy,Aileen M.	110,364.38	7,885.11	1,454.77
Murphy,John D.	110,073.15	19,683.06	10.00
Murphy,Robert D.	121,912.09	15,664.55	480.13
Murphy,Rory K.	65,371.52	22,322.49	60.00
Murray,A Relaine	74,195.70	6,455.72	0.00
Muzzin,Stephen P	97,932.80	1,970.54	3,064.68
Myette,Ken H	90,295.11	2,401.51	612.38
Myette,Robert P	76,486.40	920.18	0.00
Myring,Nicholas M.	97,845.15	5,938.00	10.00
Naceur McLean,Janice Louise	74,608.59	4,351.25	452.68
Nagpal,Vinay	83,238.40	2,254.32	1,940.88
Nam,Hyung Joo	76,659.10	4,973.66	1,869.38
Narayan,Leslie A.	84,377.47	9,973.79	918.93
Narayan,Shiri	130,827.09	11,891.60	1,287.12
Nasato,Linda	95,498.98	2,402.28	0.00
Nazeman,Mehran R.	96,139.21	32,789.59	1,123.15
Neal,Marion H	69,420.11	9,356.93	324.32
Neilson,Layna	88,341.73	2,710.11	1,475.56
Nelson Smith,Matthew B	80,697.95	5,856.17	750.00
Nesci,Cory	80,401.95	1,783.18	155.70
Netherton,Scott E.	118,082.81	4,237.68	2,029.38
Neufeld,Adrian	96,881.33	17,817.43	0.00
Neufeld,Joel Eric	83,425.98	4,974.71	63.79
Neufeld,Tim C	134,494.19	24,913.10	1,933.41
Neuman,Scott	184,672.62	23,738.81	9,125.37
Neustaedter,Charles H	123,597.72	16,479.00	2,175.47
Ng,Jeffrey C.	97,932.80	9,677.97	7,227.14
Nielsen,Dan K.	123,597.69	27,053.82	1,782.78
Nielsen,Mark F.	122,784.91	14,440.28	126.00
Nijjar,Juskar	68,571.21	6,569.61	2,238.89
Nijjar,Reminder S	70,026.32	14,791.55	2,920.00
Nip,Donald Dat Ming	98,573.49	1,912.47	2,753.27
Nolan,Andrew	77,460.30	10,807.03	1,343.32
Noort,Jillian	59,397.90	15,686.36	0.00
Norris,Hugh F.	123,597.68	25,414.05	1,041.66
Nylander,James	106,334.91	2,430.22	0.00
O Hanley,Alanna	78,682.10	1,108.40	0.00
Oakley,Tina Louise	78,771.86	886.89	0.00
O'Brien,Keldon S.	120,081.22	7,663.84	10.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
O'Byrne,David J	68,256.00	7,607.76	0.00
Okabe,Douglas J	73,454.51	2,065.36	462.61
Oliver,Jeff A.	105,195.31	3,484.71	535.00
Oliver-Trygg,Steve W.	122,799.79	9,081.36	0.00
Olivier,Nathan	100,490.92	5,712.58	0.00
Olsen,Richard D.	122,659.06	3,722.92	10.00
Olson,Benn	73,597.68	8,513.16	63.79
Olson,George A.	122,832.27	6,696.57	0.00
ONeill,Eoin	83,238.44	877.78	1,877.22
Onusko,Nicholas A.	78,471.28	4,621.90	0.00
Oppelt,Richard D.	123,597.71	13,831.29	671.47
Orcutt,Brenda L.	89,606.82	14,962.19	1,791.78
Ordeman,Arjen A	132,284.57	7,374.65	2,435.17
Orsetti,David F.	76,563.90	26,685.85	926.98
Osler,Matthew F	117,468.34	8,396.17	1,935.44
Ouellette,Jourdain	69,433.54	6,117.27	1,065.70
Overland,Graham A	97,845.11	11,117.38	0.00
Owen,Jason	123,350.29	8,698.54	2,399.93
Padilla,Sarah	82,246.65	4,016.36	138.23
Paduraru,Eliza	61,104.34	16,798.88	0.00
Pajaro,Therese Valerie	87,012.87	2,637.68	1,783.00
Palombi,Lisa A	72,230.95	3,498.54	0.00
Pandher,Karandeep S.	109,889.18	5,739.10	2,016.37
Pang,Jeffrey	96,563.75	6,990.88	251.24
Pape,Matthew N	88,235.03	11,679.25	32.62
Pargee,Robert	100,500.34	5,336.97	279.99
Parkinson,Sarah F	64,145.57	17,087.69	0.00
Parry,Ryan W	122,355.93	16,467.27	0.00
Parsons,Adrienne A.	76,464.99	13,253.48	1,051.47
Parsons,Kelsey	89,288.10	5,830.45	0.00
Pasqua,Richard M.	122,270.70	12,570.33	126.00
Patrick,David	97,789.10	4,136.09	125.00
Patten,Kristin	84,805.80	1,791.60	2,283.67
Patterson,Arielle T	87,599.03	9,124.03	454.48
Paulrajan,Stanley P.	133,315.45	5,890.15	52.50
Peake,Scott S.	123,835.05	11,151.88	10.00
Pearson,Ryan M.	76,516.00	2,191.59	755.91
Pederson,Clifford M.	45,328.80	34,529.10	0.00
Pederson,Denis Erlo	81,905.69	6,556.65	73.79
Pegios,Spiro	127,958.60	11,250.32	10.00
Pencer,Glenn C.	122,073.14	9,144.75	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Percival, Peter H	98,404.05	11,765.77	10.00
Pereira, Les P	102,352.48	8,783.30	590.00
Perka, Daniel	100,045.80	15,095.09	190.00
Perkins, Tyler Shane	90,610.80	14,030.31	300.88
Pervan, Ward A	109,032.48	18,130.99	525.00
Peters, David	83,238.40	3,702.64	9,478.09
Peters, Raelyn S.	139,603.52	3,815.04	2,033.50
Peters, Shawna	110,767.14	4,290.02	657.60
Petersen, Lauren	76,124.76	2,816.81	2,310.86
Peterson, Cory W.	81,334.96	1,022.11	6,030.33
Petretta, May	121,084.61	5,139.18	875.83
Philp, Colin	72,805.43	7,281.07	0.00
Picard, Chi Ying	82,950.40	6,357.08	272.88
Pinchin, Jay D.	122,174.61	3,468.22	10.00
Pitcairn, Lee-Anne	110,068.77	5,739.23	0.00
Pitz, Lisa	73,449.04	2,221.23	2,519.39
Placek, Andrew F	75,952.90	4,447.24	63.79
Pladson, Gord C	84,350.84	3,466.76	2,441.87
Poettcker, Alan M.	100,535.24	14,341.63	10.00
Pokorny, Harold J	83,120.67	12,574.05	0.00
Pollock, Eric	97,720.18	13,156.39	0.00
Pollock, Michael E.	121,611.68	7,621.62	10.00
Poon, Eric	92,218.00	1,902.82	1,666.25
Poon, Kenneth M	96,822.60	4,110.67	3,961.79
Popiez, Jacob	75,952.90	9,242.36	63.79
Possey, Chad	82,841.87	4,049.07	10.00
Possey, Josh	75,308.80	702.70	103.58
Powell, Ryan J	74,281.20	1,058.08	5,338.75
Prasad, Jai N.	74,509.02	3,178.21	0.00
Prasad, Jitendra	80,770.39	7,190.38	0.00
Pray, Clinton	76,486.40	3,686.74	441.83
Price, Aaron	76,563.90	3,244.91	950.00
Price, Christopher C.	103,889.50	10,756.02	425.00
Price, Ivan C	106,334.92	6,516.27	28.00
Pruden, Nicole Ashleigh	98,315.71	18,070.19	0.00
Prystay, Deborah	78,438.85	1,208.77	0.00
Pyne, Matthew A.	76,486.40	3,618.52	112.96
Radovich, Joseph I.	122,983.05	15,477.08	10.00
Rai, Ranjeev Randy	83,238.42	3,444.87	4,329.62
Ramsay, David D.	105,593.43	6,239.36	548.05
Randhawa, Amandeep S	76,563.94	2,288.61	511.57

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Rankin,Donald I	112,196.97	8,005.29	1,680.80
Rawcliffe,Nicholas N.	171,788.30	16,692.55	1,434.90
Rayter,Kelly E.	166,918.45	9,847.16	3,410.62
Reddy,Rajesh K.	83,238.41	11,051.07	1,457.10
Redmond,John J.	107,086.03	12,800.87	1,333.93
Rehal,Jaspreet	143,278.87	11,115.19	7,023.79
Reimer,Brian	98,009.87	6,534.19	0.00
Relitz,Trevor K.	76,247.20	1,714.74	205.90
Rennie,Stacey A.	129,306.46	14,645.80	6,148.18
Rennie,Traci C.	73,454.51	2,157.23	160.60
Reyn,Robert D	85,358.56	3,503.65	3,641.56
Restrepo,Juan J.	76,563.90	3,672.82	25.00
Resurreccion,Ryan R	96,020.70	6,774.34	0.00
Revell,Samantha	66,390.60	16,409.91	0.00
Reynolds,Guy Q.j.	54,069.52	34,613.78	0.00
Rezazadeh,Forouzan	112,506.72	4,978.68	1,928.70
Rhee,Jung Hun	81,089.96	2,310.19	304.38
Richards,Brad William	90,633.01	12,158.36	196.00
Riley,Chris G.	78,377.64	3,121.98	392.86
Rimek,Brad W.	120,249.33	20,332.51	0.00
Rines,William A.	121,468.24	4,694.80	10.00
Ristau,Kevin W.	122,905.34	7,821.91	10.00
Ritchie,Ronald M.	125,517.93	6,723.66	0.00
Robertson,Judith I.	6,482.58	100,613.19	0.00
Robertson,Ken	103,200.73	2,899.42	425.00
Robinson,Lorne F.	90,929.99	6,998.24	657.98
Robinson,Pierre B.	111,429.27	5,686.96	1,786.33
Robu,Constanta	96,968.84	3,777.93	727.29
Roeck,Aaron Matthew	97,724.47	9,076.74	0.00
Roman,Amanda M	89,907.89	5,546.45	0.00
Rosti,Akhshid Alix	103,051.72	4,908.13	3,338.34
Rothwell,Michael L.	123,597.74	12,847.14	0.00
Roya,Nasrin	68,817.23	7,882.50	0.00
Rubuliak,Nathaniel	76,228.74	6,724.53	0.00
Rudzki,Remi	98,009.85	5,592.70	0.00
Ruediger,Isabel	124,180.01	6,798.92	3,973.76
Ruitenbeck,Gregory	99,288.13	5,327.06	2,522.62
Rukavina,Mary	123,597.68	7,811.73	3,415.29
Ryan,Richard M.	120,308.17	20,891.66	63.41
Rychly,Carey	77,781.15	2,429.86	0.00
Sabarre,Jessica	95,936.65	8,565.49	1,928.29

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Sachdeva,Vipin	132,763.45	8,020.68	1,280.19
Sadafi,Asma	121,084.60	11,775.82	1,069.95
Sadler,David R	78,162.01	2,323.17	3.00
Sadowski,Jordan Tyler	97,720.19	9,593.68	0.00
Saffery,Lynn A.	102,317.89	10,685.85	3,463.82
Sagastizado,Juan F	76,095.84	1,721.89	0.00
Sahota,Parwinder K.	79,042.60	2,677.78	950.00
Saini,Deepika	71,076.66	5,467.78	68.07
Salampassis,Argiro	63,023.90	15,245.41	0.00
Salisbury,Derek M.	105,980.32	6,667.42	415.00
Sampietro,Terry P.	105,245.42	11,109.55	1,705.62
Samson,Geoff P.	155,602.02	12,169.52	1,566.51
Sander,Tim W	83,262.34	7,280.22	7,359.73
Sanderson,Phillipa	123,201.99	9,100.17	2,043.91
Sandu,Rabinder S.	128,177.56	8,527.26	464.59
Sangha,Amrjit S.	101,097.62	36,232.96	0.00
Sangha,Charanpreet	74,627.58	1,140.34	462.00
Sanghera,Harinder K	107,061.31	8,699.64	2,509.12
Santrau,Mandie L.	73,454.53	2,924.18	873.62
Sarai,Scott	97,845.12	14,468.01	150.00
Savage,Reginald H.	99,897.53	10,747.44	180.00
Sawatzky,Ryan	76,135.84	4,473.82	123.79
Saxton,Lauralene	75,476.17	15,607.95	423.99
Sayson,Justin R	97,962.51	7,183.57	0.00
Schaafsma,Jeffrey L.	115,649.22	9,612.04	2,359.04
Schenk,Amanda	80,736.26	2,371.68	10,830.91
Schierling,Todd D.	121,802.58	6,049.19	0.00
Schmidt,Michael K.	103,434.52	5,085.04	415.00
Schmitz,William F.	100,423.25	13,932.20	10.00
Schmor,Carl V.	121,056.51	8,667.73	239.84
Schnare,Philippe A.	123,109.68	11,291.40	0.00
Scholes,Samuel Douglas Delaney	90,211.18	4,279.22	63.79
Schulze,Kevin M.	122,821.44	7,583.69	80.00
Schwartz,Andy A	108,464.40	2,833.78	10.00
Scott,Guthrie Blair	90,386.06	15,659.22	63.79
Scott,Lindsay D	105,999.10	1,965.78	959.18
Scott,Neil	73,454.53	2,322.66	149.24
Scott,Shaun	76,563.90	2,399.10	85.50
Scovill,Dean M	78,615.65	2,973.85	1,625.69
Searle,Jami	69,978.74	6,425.07	19.46
Seehra,Gurbaksh K.	83,238.41	1,608.84	2,254.39

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Sekhon,Hartej S	90,295.13	8,102.21	0.00
Serediuk,James M.	83,948.03	2,421.08	3,541.18
Seter,Mark H.	121,058.66	20,376.35	1,873.27
Shah,Javed Ali	76,563.90	2,509.98	0.00
Shah,Nipesh D	90,309.91	3,478.16	64.99
Shangari,Kishore K.	73,322.28	2,093.26	6,569.50
Sharp,Keith Gordon	134,480.51	25,752.98	7,624.54
Shauer,Jennie-Lee R	100,751.40	1,635.89	56.04
Shcherbyna,Olga	79,050.13	1,614.50	0.00
Sheel,Daniel D.	121,056.49	10,596.41	261.53
Sheeley,Patrick J	101,085.61	5,070.47	10.00
Shehadeh,Samir Anwar	91,112.35	4,162.31	0.00
Sheriff,David C	98,021.77	8,653.19	10.00
Sherwood,J Evan	82,475.61	1,596.35	0.00
Shield,Jonathan W.	108,469.09	4,834.69	-249.33
Sidhu,Jagdeep Richie	83,238.41	13,214.58	41.84
Siemens,Jonathan M	97,889.30	14,323.10	28.00
Siggs,Jerry L.	104,436.14	18,241.20	425.00
Silva,Rosemary	90,349.28	2,295.04	0.00
Silvestre,Jorge M	105,295.96	12,159.44	3,288.65
Simoese,Fernando M.	121,056.53	4,223.11	225.90
Simonsen,Kirk K	103,310.08	9,614.57	160.00
Simpson,Joshua R	101,218.54	12,230.16	180.00
Simpson,Martin	99,596.91	4,201.73	190.00
Simpson,Sean T.	171,291.36	20,660.00	10,200.14
Singh,Andrew W.	79,747.31	12,409.72	856.09
Singh,Gian	105,245.47	11,159.30	3,997.57
Sirk,Albert A	76,159.31	2,075.77	0.00
Siudut,George E.	18,324.89	154,621.41	60.01
Siudut,Rodney G	83,238.41	14,490.26	2,233.64
Skowronski,Michael	79,655.80	3,614.63	28.56
Skyers,Maria CL	76,563.92	2,891.76	903.17
Skytte,Steven A.	122,548.10	12,022.73	0.00
Slamang,Hassem	122,821.44	6,080.13	0.00
Sloan,Richard G.	103,675.38	21,465.03	0.00
Sloan,Stephen G	97,676.03	13,156.86	0.00
Smart,Katie	75,952.34	8,241.75	120.00
Smid,Yme	74,271.00	4,052.41	0.00
Smith,Fraser John	248,706.66	42,888.31	18,529.19
Smith,Murray G.	92,356.58	15,114.19	20.00
Smith,Roger	90,295.11	3,375.99	624.75

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Snelling,Anthony I.	76,486.40	1,791.36	207.16
Snider,Gregory M	97,932.82	12,386.79	2,641.50
Snyder,Colin B.	122,355.95	10,804.11	0.00
Solomon,Scott T.	110,622.24	9,630.90	121.99
Somerville,Janelle S	84,027.85	1,403.68	2,427.99
Sondh,Harpreet	88,263.92	1,701.86	0.00
Sorenson,Kris J.	93,911.07	2,135.64	1,002.31
Speechley,William	83,227.45	1,272.90	0.00
Spraggs,Taylor B J	73,940.23	5,096.37	0.00
St Cyr,Maureen L.	162,783.13	10,327.81	3,856.00
Stack,Falina D	107,544.82	8,199.40	9,891.04
Stapleton,Jesse	89,865.38	9,497.76	143.79
Steele,Paul S.	111,102.96	4,243.80	109.88
Steenge,Dirk A	76,376.00	1,695.16	165.90
Stefan,Jason	119,919.81	7,060.44	4,781.46
Stephens,Jake	83,231.05	3,847.11	63.79
Stevens,Christopher	98,448.18	14,438.68	0.00
Stevens,Mark A	82,712.05	3,246.65	5,464.08
Stewart,Carla A	110,303.51	1,822.90	2,133.69
Stewart,Christopher L	97,536.09	15,556.84	10.00
Stickley,Susan A.	92,323.16	12,955.21	122.31
Stiebel,Thomas A.	122,943.23	10,517.03	0.00
Stoochnow,Michael	72,968.99	3,422.90	9.85
Storey,Jason C	70,908.72	12,421.58	500.00
Strating,Jeff	76,095.84	1,336.34	0.00
Strauts,Blake	83,810.14	10,345.57	63.88
Stretch,Bryan P	101,950.37	17,445.16	60.00
Sukenick,Freedom S.	98,926.70	7,247.80	10.00
Sull,Sarjinder	76,269.20	2,189.05	511.57
Sullivan,Jane L	148,793.75	6,269.88	2,733.31
Sutherland,Derek V	99,899.74	11,922.81	340.00
Swanson,Kelsey	123,597.70	12,208.66	8,753.70
Symons,Charleen M.	82,950.43	5,702.29	490.88
Sze,Robert Ging Men	83,359.77	11,060.91	63.79
Szostak,Chris S.	104,342.84	21,649.31	415.00
Tagliafierro,Domenic T	76,486.40	2,203.53	220.50
Takhar,Rosy K	123,597.67	5,970.08	56.30
Tallarico,Caroline G	88,768.48	5,931.97	5,757.80
Tanggara,Anita	115,253.39	4,908.00	3,888.80
Tarumoto,Lynne A.	72,220.37	4,863.30	0.00
Taylor,Christopher J.	101,169.72	13,066.93	328.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Taylor,Jonathan	75,868.05	3,250.60	91.79
Teeple,Michael N.	51,953.91	26,553.34	0.00
Terzariol,Lory	100,369.08	2,432.34	144.79
Tetrault,Bruce E.	123,355.89	7,525.40	162.38
Tewson,Robert E.	123,802.08	17,181.84	0.00
Thibaudeau,Jerome P	105,250.23	13,913.91	27.50
Thiessen,Scott J	97,322.82	14,322.24	10.00
Thind,Bobby S	83,238.41	622.51	0.00
Thody,Derek R	86,027.91	2,217.89	0.00
Thomas,Larry S.	174,307.64	26,916.77	5,319.20
Thompson,Lance	74,813.13	2,495.88	352.02
Tiede,Kristen L	115,197.52	9,133.64	719.38
Todd,Darren	131,326.38	1,823.08	2,688.80
Tomio,Susanne M	75,192.75	6,015.87	551.10
Torrence,Lindsey M	69,216.40	12,004.51	0.00
Tosdevine-Tataryn,Sahra-Lea	83,484.15	2,905.60	1,962.79
Townsend,Charles A.	123,098.83	11,481.17	0.00
Toxopeus,Brian	98,094.97	13,808.28	0.00
Traa,John J	102,410.70	5,401.26	0.00
Trainor,Michael	77,027.80	12,827.32	0.00
Trotman,Robert S.	82,388.25	8,402.86	7,469.30
Tse,Yat Ching	88,195.04	4,170.56	653.00
Tulud,Nele B	76,486.40	2,546.11	20.25
Tung,Inderjit	82,593.07	2,703.79	2,586.92
Turner,Donald F.	50,234.40	28,162.27	0.00
Tyler,James F.	133,426.38	16,268.30	3,200.89
Ungless,Neil	76,096.28	8,236.02	150.00
Unsworth,James D	114,601.32	11,078.12	140.00
Uppal,Raveen	81,925.69	3,964.06	16.18
Vadik,David J.	107,384.87	12,677.85	1,028.86
Valdes,Ryan	75,981.47	8,153.34	0.00
Van Dijk,Victor H	101,457.40	2,494.13	0.00
Van Eaton,Kerri N	88,011.02	1,673.96	2,548.23
Van Rooyen,Dylan	97,715.85	10,609.28	51.81
Varaitch,Terri K.	77,217.98	10,155.30	0.00
Varner,James W.	76,265.60	1,438.95	574.49
Velin,Chris E	98,837.69	4,430.42	3,057.79
Veras Pena,Ramon Alfredo	76,275.01	1,697.22	0.00
Vincent,Michael J	97,700.81	8,146.51	0.00
Virk,Arminder Singh	96,792.99	9,227.04	0.00
Wadhwa,Harsukhdip S.	75,989.60	2,889.17	0.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Wainman,Jenny S	73,454.51	5,382.98	634.54
Walker,Benjamin	97,580.23	12,319.92	0.00
Walker,Tracy	75,096.21	2,130.95	1,366.61
Wall,Jordan	83,208.96	3,333.82	63.79
Wallace,Greg	74,698.40	1,145.60	46.77
Wallace,Michael B.	122,134.03	8,203.02	0.00
Wallace,Twyla	82,025.76	1,102.54	160.00
Walters,Corey D	122,406.01	10,475.32	10.00
Walters,Troy	100,948.99	5,187.75	10.00
Wang,Bo Chun	77,402.22	1,715.51	587.44
Wang,Timothy X.	121,084.63	13,567.06	751.31
Ward,Samantha	120,033.13	3,058.07	1,975.57
Warren,Kenneth C	79,070.48	3,068.77	112.35
Warren,Tracy	110,453.80	6,843.00	10.00
Waskito,Joseph	76,563.90	1,737.13	0.00
Waterhouse,Terry	183,812.00	26,220.18	16,526.28
Watson,Natalie E	82,601.92	9,736.39	0.00
Watt,Jason Allan	143,285.87	6,128.55	1,643.46
Watts,Nicholas J.	122,760.47	14,241.97	40.00
Watts,Trevor M.	122,876.94	10,524.75	0.00
Wegleitner,Michael G.	122,277.46	10,748.21	0.00
Welch,Clayton J	82,918.02	1,432.40	4,007.34
Westman,Alison	105,339.38	7,956.66	56.04
Westman,Warren G	113,039.13	18,719.40	0.00
White,Lisa A.	171,788.36	23,869.18	3,074.75
White,Ryan	74,853.55	3,544.73	7,485.88
Whitters,Cameron	83,314.83	12,911.25	63.79
Widera,Waldemar	100,468.72	8,611.51	59.99
Wiederick,Gordon C.	76,280.61	10,111.40	0.00
Wielgasz,Bryan James	97,700.82	4,873.40	0.00
Wiens,Christopher J	73,849.52	4,515.52	110.00
Wiggins,Cory M.	100,948.98	10,629.78	199.00
Wiggins,Ian	90,555.55	10,992.47	0.00
Wilcott,Christopher Ian	85,178.19	1,772.47	534.48
Williamson,Aaron M.	83,080.35	2,274.10	3,201.47
Wilson,Andrew T	97,932.80	3,236.75	10.25
Wilson,Benjamin	119,986.36	9,012.88	336.35
Wilson,Michael J.	101,264.01	14,908.13	180.00
Witt,Matthew	100,536.40	12,350.11	10.00
Wolfe,Tamara M.	101,036.63	3,290.19	180.00
Wong Moon,Roger L	106,334.90	2,287.88	29.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Wong,Anders K	83,238.43	3,547.12	1,944.94
Wong,Eldwin	81,567.69	1,326.34	0.00
Wong,Fay K	77,504.00	8,029.70	2,707.75
Wong,Jeremy Jie Min	95,483.16	2,198.65	1,033.56
Wong,Kerry D.	97,932.84	10,181.96	916.76
Wong,Nga Chung	97,932.81	2,390.20	28.93
Woodward,Ken S.	131,013.63	8,665.39	1,788.22
Wooldridge,Collin E	83,238.42	9,657.07	144.14
Woronuik,Brian D	111,221.08	4,090.05	130.00
Woronuik,Jacob Riley	83,798.08	11,689.32	96.31
Worsley,Robert W.	76,095.84	18,267.46	100.99
Wright,Avril E	90,295.13	1,683.03	2,601.29
Wright,Donald G.	110,309.39	13,895.11	3,444.81
Wu,Stephen	121,479.78	15,959.38	7,328.97
Wuensche,Melissa J	88,111.04	3,128.28	0.00
Wyatt,David S	124,761.54	5,736.11	10.00
Xu,Chao	97,932.80	3,055.36	0.00
Xu,Shenglin	86,277.73	1,553.09	431.30
Yadav,Amritprit K.	85,493.00	4,492.71	7,636.75
Yakemchuk,Tasha K	83,948.04	2,075.32	2,989.52
Yakimovitch,Karmelle	77,496.76	930.93	805.36
Yasinski,Steve	76,537.83	2,053.00	0.00
Yee,David L	106,334.90	3,145.07	133.95
Yeung,Alice W	81,014.59	8,838.32	1,475.27
Yih,Elizabeth	75,101.92	7,658.99	937.49
Yohannes,Yonatan	134,987.94	19,993.42	3,327.68
Young,Oliver J.	77,252.80	2,639.08	22.40
Zacharias,Daniel	97,668.52	13,457.06	0.00
Zanon,Egberto	89,747.69	2,305.57	0.00
Zaragoza,Felipe	75,734.21	4,660.15	0.00
Zhang,Huanming	76,486.40	5,297.96	588.00
Zhang,Jing	97,932.80	17,837.53	4,581.85
Zhang,Mei	83,238.42	2,275.32	519.26
Zia,Leah D.	83,165.21	1,758.48	1,532.53
Zinger,Kevin J.	123,434.39	11,334.69	10.00
Zopf,Jason Curtis	96,593.88	4,379.91	1,853.28
Consolidated Total of Employees with Remuneration exceeding \$75,000	\$ 103,057,532.42	\$ 9,907,805.23	\$ 1,298,926.48
Consolidated Total of Employees with Remuneration of \$75,000 or less	\$ 92,920,377.62	\$ 5,994,952.08	\$ 461,593.79

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
 FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	TOTAL EXPENSES
Consolidated Total	\$ 195,977,910.04	\$ 15,902,757.31	\$ 1,760,520.27

* 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, 2018, the City of Surrey entered into 6 severance agreements ranging from 0.5 months to 9 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, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
0890551 BC LTD. DBA ALPINE LANDSCAPING	292,170.89
0946235 B.C. LTD.	89,155.50
0952123 BC LTD	71,940.06
1011534 BC LTD.	105,196.34
1011911 BC LTD.	25,034.10
1014925 BC LTD.	106,029.00
1030603 BC LTD	377,328.56
1050127 BC LTD.	136,402.24
1066182 BC LTD.	55,283.76
1098828 B.C. LTD.	30,126.85
360 SURVEILLANCE INC.	76,276.96
3M CANADA COMPANY COMPAGNIE 3M CANADA	277,392.11
3R DEMOLITION CORP	160,471.50
3SI RISK STRATEGIES INC.	27,447.66
4TH UTILITY INCORPORATED	273,281.06
624270 BC LTD.	67,580.28
635913 BC LTD DBA MUSTANG CONTRACTING	146,632.09
638471 BC LTD	129,478.11
6505589 CANADA INC. DBA WINMAR VANCOUVER	258,076.99
6S MARKETING INC.	35,250.00
7218 KG FINANCIAL INC. C/O VALUE PROPERTY CENTRE INC	593,829.82
A&G SUPPLY LTD.	577,999.70
A.R.M. CONTRACTING	77,266.35
ABBOTSFORD COMMUNITY SERVICES	65,070.70
ABC PIPE CLEANING SERVICES LTD.	63,841.61
ABC TRANSMISSIONS LTD.	29,033.92
ABD TRUCK CRANE SERVICE	49,237.85
ABLE AUCTION	26,385.08
ACCESS GAS SERVICE INC.	1,066,786.68
ACE LOCK & KEY	81,501.98
ACKLANDS-GRAINGER INC.	25,193.15
ACME VISIBLE FILING SYSTEMS LTD.	26,469.71
ACOM BUILDING MAINTENANCE LTD.	1,098,942.11
ACRODEX INC. dba PCM CANADA	260,191.80
ACTION HOLDINGS LTD. O/A CUSTOM BLACKTOP CO.	893,888.50
ACTION STAINLESS LTD.	29,949.92
ADCENTIVES	486,134.61
AECOM CANADA LTD.	67,471.18
AES ENGINEERING LTD.	25,381.92

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
AGGRESSIVE TUBE BENDING INC.	42,147.67
AINSWORTH INC.	37,853.84
ALEXANDER, HOLBURN, BEAUDIN & LANG LLP BARRISTERS&SOLICITORS	104,041.64
ALL PRO SERVICES LTD.	575,844.61
ALL ROADS CONSTRUCTION LTD	840,724.38
ALLIANCE FIRE & SAFETY CO.	48,559.13
ALLONDALE ANIMAL HOSPITAL	151,263.10
ALPHA BRAVO CHARLIE MAINTENANCE LTD.	63,221.32
ALSCO CANADA CORPORATION	47,074.81
ALSTOM TRANSPORT CANADA INC.	43,556.40
ALTASTREAM POWER SYSTEMS	207,995.52
ALTITUDE LOGIC INC.	189,452.64
AMERESCO CANADA INC.	30,450.00
ANDREW SHERET LIMITED	741,754.21
ANGEL ANIMAL HOSPITAL	52,190.34
ANNEX CONSULTING GROUP INC.	258,755.61
ANTHEM 16434 FRASER DEVELOPMENTS LTD. INC. NO BC1006244	96,254.26
AOYUAN MANAGEMENT SERVICES (BC) LTD.	250,000.00
APA CANADA INC.	52,500.00
APLIN & MARTIN CONSULTANTS LTD.	3,019,062.30
APOLLA DEVELOPMENT LTD.	246,046.56
APPLE CANADA INC.	66,828.90
APPROACH NAVIGATION SYSTEMS INC	217,796.92
AQUAM AQUATIC SPECIALIST INC.	40,619.99
AQUATERRA ENVIRONMENTAL LTD.	107,389.82
ARCTIC ARROW POWERLINE GROUP LTD.	47,843.90
ARGUS CARRIERS LTD.	227,239.98
ARPAC STORAGE SYSTEMS CORPORATION	47,063.45
ARROW SOLAR & SECURITY FILMS	27,279.49
ASIAN WEDDING DECORATIONS LTD	44,625.00
ASSA ABLOY ENTRANCE SYSTEMS CANADA INC.	145,568.38
ASSETWORKS INC	107,800.70
ASSOCIATED ENGINEERING (B.C.) LTD.	463,293.98
ASSOCIATED FIRE SAFETY EQUIPMENT INC.	266,253.24
ASTECH CONSULTANTS LTD.	40,297.73
ASTRO TURF WEST DISTRIBUTORS LTD.	1,373,242.50
ATHELITE SPORTS ACADEMY INC.	161,427.41
ATLANTIC INDUSTRIES LIMITED	63,393.79
ATLAS PEST & WILDLIFE CONTROL LTD	33,845.87

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
ATLAS POWER SWEEPING LTD.	120,834.01
AUGUSTINE SOIL & MULCH LTD.	26,927.68
AUSTIN METAL FABRICATORS LTD.	26,808.60
AVANTE CONCRETE LTD.	70,801.50
AVENUE MACHINERY CORP.	35,976.84
AVI-SPL CANADA LTD	148,147.90
B&B CONTRACTING (2012) LTD.	11,755,892.81
B&R METALWORKS 1998 INC.	177,612.75
B. LEIREN ASSOCIATES INC.	91,353.99
B.A. BLACKTOP LTD.	799,300.00
B.C. HARDWOOD FLOOR CO. LTD.	31,670.10
BADGER DAYLIGHTING LP	86,212.89
BAG TO EARTH INC.	95,222.40
BAK 2 BAK ENTERTAINMENT INC.	31,500.00
BASH MASTERS CATERERS LTD.	53,613.00
BATT DEVELOPMENT LTD.	50,018.42
BAY HILL CONTRACTING LTD.	202,845.15
BC EVENT MANAGEMENT INC.	123,745.71
BC HYDRO & POWER AUTHORITY	14,506,831.36
BC ONE CALL LIMITED	49,879.47
BC PLANT HEALTH CARE INC.	2,625,079.51
BCRS ROAD SAFE INC.	204,144.99
BDI A DIVISION OF BELL MOBILITY INC.	356,739.41
BDO CANADA LLP	46,368.00
BEL CONTRACTING, A DIVISION OF BELPACIFIC EXCAVATING & SHORING LIMITED	2,004,427.33
BELFOR CANADA INC	138,148.77
BELFOR PROPERTY RESTORATION	56,372.77
BELL CANADA	122,820.64
BELL MOBILITY INC.	672,710.80
BENTLEY APPRAISALS LTD.	25,410.00
BGC ENGINEERING INC	29,156.55
BIG BELLY SOLAR INC.	35,296.89
BILL MATHERS CONTRACTING	686,258.82
BIOREM INC.	43,120.00
BJT HOLDINGS LTD.	92,164.80
BLACK PRESS GROUP LTD.	475,962.83
BLACKALL INDUSTRIES INC D.B.A. HIGHLAND LOWBED SERVICE	91,303.22
BLACKRETE PAVING LTD.	262,210.20
BLUE PINE ENTERPRISES LTD.	57,659.18

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
BMS PLUMBING & MECHANICAL SYSTEMS LTD	101,010.00
BOLLMAN ROOFING & SHEET METAL LTD.	48,489.00
BOSA PROPERTIES (105) INC.	158,082.45
BOSA PROPERTIES (BRIGHT A.2) INC	85,155.00
BOT CORP	59,896.90
BOULEVARD SIGNS INC. (DBA FASTSIGNS)	28,703.57
BRANDT TRACTOR LTD.	86,732.97
BRAY ENTERPRISES LTD.	71,662.50
BRIERE PRODUCTION GROUP INC.	266,362.67
BRITISH COLUMBIA INSTITUTE OF TECHNOLOGY	49,642.02
BRITISH COLUMBIA MUNICIPAL SAFETY ASSOCIATION	89,869.07
BSI ONLINE ULC	99,600.00
BSM TECHNOLOGIES LTD.	47,468.73
BUDGET BRAKE & MUFFLER AUTO CENTRES	259,733.28
BUSY BEE SANITARY SUPPLIES INC.	43,739.30
BUZZ PROMOTIONS	32,608.80
BYTE CAMP EDUCATION SOCIETY	58,583.50
C W B CONSTRUCTION & LANDSCAPING	660,783.41
C.E.S. ENGINEERING LTD.	70,875.00
C.P. DISTRIBUTORS LTD.	36,727.94
CALIAN LTD.	514,487.09
CAMCENTRAL SYSTEMS INC.	199,132.12
CAN AM BUILDING SUPPLY LTD.	43,086.71
CAN RIDGE INDUSTRIES LTD.	45,376.97
CANADA POST CORPORATION	451,988.05
CANADA REVENUE AGENCY	10,681,640.04
CANADA TICKET INC.	38,631.53
CANADA'S BIG TRUCK RENTAL	92,684.34
CANADIAN ENGINEERED PRODUCTS AND SALES LTD.	42,181.38
CANADIAN HORIZONS (18TH AVENUE) DEVELOPMENT CORP	489,098.30
CANADIAN HORIZONS (ABBEY RIDGE) DEVELOPMENT CORP.	134,750.00
CANADIAN LINEN AND UNIFORM SERVICE	27,766.53
CANADIAN MATTRESS RECYCLING INC.	191,883.30
CANADIAN OPEN FASTPITCH SOCIETY	25,000.00
CANADIAN TURNER CONSTRUCTION COMPANY LTD.	169,113.62
CANADIAN UNION OF PUBLIC EMPLOYEES, SURREY LOCAL 402	3,070,321.51
CANEM SYSTEMS LTD.	63,637.81
CANNOR NURSERIES LTD.	278,269.93
CANSEL SURVEY EQUIPMENT LTD.	51,905.08

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
CANSTAR RESTORATIONS	533,750.93
CANWEST CONCRETE CUTTING BC CORP	209,909.42
CARLETON RESCUE EQUIPMENT LTD.	46,176.95
CARSCADDEN STOKES MCDONALD ARCHITECTS INC.	70,797.75
CARTER DODGE CHRYSLER JEEP LTD	27,855.52
CASEWARE INTERNATIONAL INC	28,680.75
CATALYS LUBRICANTS INC.	36,296.76
CATAPULT ERP ESRVICES INC	27,102.09
CATERING VISIONS	190,339.91
CEDAR CREST LANDS (B.C.) LTD.	2,460,513.45
CEDAR RIM NURSERY LTD.	53,614.96
CENTAUR PRODUCTS INC.	28,203.77
CGI INFORMATION SYSTEMS & MGMT CONSULTANTS INC.	351,099.01
CH2M HILL CANADA LIMITED	172,456.18
CHAPARRAL INDUSTRIES (86) INC.	80,325.00
CHARTIS INSURANCE COMPANY OF CANADA	83,418.27
CHEMAQUA	31,160.65
CHERNOFF THOMPSON ARCHITECTS	184,614.39
CHRISTIE LITES (VANCOUVER) INC	34,225.45
CHRISTIE LITES SALES LTD.	41,715.43
CINTAS	64,516.21
CITRIX SYSTEMS INC.	55,247.87
CITY OF VANCOUVER	617,683.89
CIVIC HOTEL, AUTOGRAPH COLLECTION	30,972.54
CLASSIS CUSTOM SITE FURNISHINGS LTD.	78,683.70
CLAYMORE CLOTHES LTD.	25,367.44
CLEAN FOR YOU CLEANING SERVICES LTD.	172,543.27
CLEARTECH INDUSTRIES INC.	482,199.04
CLEMAS CONTRACTING LTD.	171,041.85
CLOVER TOWING (2015) LTD.	204,380.76
CLOVERDALE BUSINESS IMPROVEMENT ASSOC.	193,500.00
CLOVERDALE PAINT INC.	131,466.51
COAST POWERTRAIN LTD.	30,894.48
COASTAL CONTROLS LTD	35,054.38
COASTAL TRAINING CONSULTANTS LTD.	113,776.10
COASTLAND ENGINEERING & SURVEYING LTD.	30,699.23
COASTLINE CLEANING SERVICES LIMITED	33,845.75
COBRA ELECTRIC LTD.	4,224,179.22
COLLIERS PROJECT LEADERS INC	110,733.66

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
COLLINGWOOD APPRAISALS LTD.	40,969.45
COMBINED PAINTING	248,791.58
COMMERCIAL LIGHTING PRODUCTS LTD.	102,870.32
COMMERCIAL TRUCK EQUIPMENT CORP.	95,977.08
COMMON THEORY CREATIVE INC.	46,200.00
COMPASS GROUP CANADA LTD	49,930.35
COMPLETE POWER SYSTEMS LTD.	118,894.25
COMPUTERSHARE TRUST COMPANY OF CANADA	351,597.71
COMPUTRONIX (CANADA) LTD.	61,595.00
CONCORD PAINTING & WALLCOVERING LTD.	53,235.00
CONCORD PARKING LTD	1,161,994.83
CONWEST CONTRACTING LTD.	39,977.92
COREPM SERVICES Ltd. dba CORE PROJECT MANAGEMENT	196,399.68
CORIX UTILITIES INC.	905,791.83
CORIX WATER PRODUCTS LP	1,713,660.50
CORNERSTONE ADJUSTERS INC.	40,082.40
COSSETTE COMMUNICATION INC.	52,172.81
CRAFTSMAN MECHANICAL SYSTEMS INC.	52,683.75
CRATEX CONTAINER SALES (DIV. OF DELTA CONTAINER INC.	79,917.60
CREATIVE CHILDREN FURNITURE AND ART SUPPLIES LTD.	26,337.42
CREATIVE TRANSPORTATION SOLUTIONS LTD.	36,214.50
CRESCENT BEACH LIFE GUARDING CORPORATION	101,430.00
CROCKER EQUIPMENT CO. LTD.	29,650.74
CROSSON VALUATION INC.	25,565.87
CROWN CONTRACTING LIMITED	2,908,733.31
CSDC SYSTEMS INC.	175,879.38
CULINARY CAPERS CATERING INC.	195,349.40
CULLEN WESTERN STAR TRUCKS LTD.	36,065.98
CUMMINGS TRAILER SALES & RENTALS	33,006.42
CUMMINS CANADA ULC DBA CUMMINS WESTERN CANADA	78,484.14
CWPC PROPERTY CONSULTANTS LTD.	57,667.05
CY GROWER SUPPLIES	28,427.21
CYBERNETIC CONTROL SYSTEMS INC.	31,555.83
DAFCO FILTRATION GROUP CORPORATION	46,024.38
DALIBAR SANDHU & NARINDER SIDHU	92,905.29
DAMS FORD LINCOLN SALES LTD.	1,029,715.43
DARNU MANAGEMENT LTD.	320,306.20
DATAFIX A DIVISION OF COMPRINT SYSTEMS	119,892.50
DB PERKS & ASSOCIATES LTD.	158,509.55

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
DCH EXCAVATING LTD.	99,974.70
DECCAN INTERNATIONAL	31,175.30
DEKRA-LITE	61,115.79
DELANEY DISTRIBUTING INC.	32,621.45
DELL CANADA INC.	1,543,145.13
DELOITTE LLP	91,848.97
DENBOW TRANSPORT LTD.	169,061.33
DENTONS CANADA LLP	131,297.69
DETAIL PRESSURE WASHING LTD.	33,932.85
DIALOG BC ARCHITECTURE ENGINEERING INTERIOR DESIGN	96,184.72
DIALOGUE CONSULTING INC.	41,580.00
DIAMOND HEAD CONSULTING LTD.	540,965.02
DILIGENT CORPORATION	37,115.66
DILLON CONSULTING LIMITED	1,134,455.00
DINESEN NURSERIES LTD.	546,167.72
DINKOING TECH INC.	37,110.83
DIRECT EQUIPMENT WEST LTD.	82,433.59
DIVERSIFIED MANAGEMENT INC	28,131.21
DL SAFETY CONSULTING LTD.	2,338,124.91
DL WATTS FLOORINGS (1994) LTD.	82,578.20
DMD & ASSOCIATES LTD.	38,247.45
DOCU-LINK INTERNATIONAL INC dba GILMORE DOCULINK	52,102.39
DOMAIN7 SOLUTIONS INC.	128,551.50
DOMINION SELF-PARK SYSTEMS LTD.	33,596.21
DOUBLE DOT INVESTMENT GROUP LTD.	563,038.02
DOUBLE R RENTALS 1987 LIMITED	65,372.94
DOWNTOWN SURREY BUSINESS IMPROVEMENT ASSOCIATION	1,074,400.00
DRAKE MEDOX HEALTH SOLUTIONS	36,078.00
DUECK ISUZU TRUCKS LIMITED	187,888.57
DYE & DURHAM CORPORATION	221,274.85
DYNAMIC SPECIALTY VEHICLES LTD.	297,238.61
E.B. HORSMAN & SON	65,082.71
EAST RICHMOND NURSERIES INC.	106,187.20
E-CARD ID PRODUCTS LTD.	29,418.20
E-COMM,EMERGENCY COMMUNICATION FOR BRITISH COLUMBIA INC.	1,754,037.18
ECONOLITE CANADA, INC.	240,152.64
ECOSAFE ZERO WASTE INC.	39,124.17
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	89,843.47
ECOWORKS LANDSCAPE SERVICES	731,887.89

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
EDGEWOOD PROPERTIES INC	175,520.75
EECOL ELECTRIC CORP	261,528.58
ELECTION SYSTEMS & SOFTWARE CANADA,ULC	155,033.64
ELECTRO MOTORS CO. LTD.	63,013.65
ELECTRUM CHARGING SOLUTIONS INC	147,450.38
ELK FITNESS REPAIR	181,132.97
ELLISDON CORPORATION	7,481,825.70
EMCO CORPORATION	313,469.79
ENGLISH LAWNS LTD.	55,618.51
ENKON ENVIRONMENTAL LTD.	329,512.75
ENVIRO CAN CLEAN LTD.	226,856.07
ENVIRONICS ANALYTICS	26,668.95
ERICA STOCKING, ARTIST	48,444.34
ERICSSON MFG. LTD.	43,613.02
ERM FOCUS SERVICES INC.	62,973.76
EROSION CONTROL CONTRACTORS INC.	83,574.56
ESC AUTOMATION INC.	302,431.66
ESRI CANADA LIMITED	694,718.50
EUROVIA BRITISH COLUMBIA INC.	8,860,531.82
EVENTPOWER	69,603.21
EVOLVE TRAFFIC SOLUTIONS LTD	37,998.42
EVOQUA WATER TECHNOLOGIES LTD.	35,228.59
EX SERVICEMEN SECURITY SERVICE LTD.	89,389.15
EXOTEK SYSTEMS	237,278.36
EXTREME GLASS LTD.	87,113.06
EYFORD MACAULAY SHAW & PADMANABHAN LLP	108,144.28
FABCO PLASTICS WESTERN (BC)	59,378.93
FALCON EQUIPMENT LTD.	119,640.96
FAMILY SERVICES OF GREATER VANCOUVER	144,090.42
FARM-TEK SERVICES INC.	249,134.08
FDM SOFTWARE LTD.	134,557.82
FEDERATION OF CANADIAN MUNICIPALITIES	105,756.81
FERENCE & COMPANY CONSULTING LTD.	101,132.49
FINAL DRIVE INVESTMENTS LTD	65,028.60
FINNING INTERNATIONAL INC.	35,787.97
FIRST TRUCK CENTRE VANCOUVER INC.	894,769.55
FITNESS TOWN COMMERCIAL BC INC.	115,526.43
FLAMAN FITNESS B.C. LTD.	26,591.55
FLEETWOOD BUSINESS IMPROVEMENT ASSOCIATION	225,000.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
FLYNN CANADA LTD.	367,233.95
FOREIGHT CYBER INTELLIGENCE INC	38,999.51
FORESIGHT CLEANTECH ACCELERATOR CENTRE	30,000.00
FORRESTER RESEARCH LTD.	64,900.00
FORTISBC - NATURAL GAS	967,674.05
FORTISBC ENERGY INC.	171,999.18
FRASER HEIGHTS ANIMAL HOSPITAL	40,695.16
FRASER VALLEY AGGREGATES [2014] LTD.	147,600.23
FRASER VALLEY AGGREGATES LTD.	289,065.00
FRASER VALLEY EQUIPMENT LTD.	110,601.82
FRASER VALLEY REFRIGERATION LTD.	403,134.85
FRED SURRIDGE LTD.	67,536.92
G & R SINGH & SON TRUCKING LTD.	1,059,408.67
G.R.P. CONSTRUCTION LTD.	90,704.01
GARDAWORLD CASH SERVICES CANADA CORPORATION	49,366.31
GARNETT WILSON REALTY ADVISORS LTD.	78,487.50
GBS CONSTRUCTION MANAGERS INC	152,268.56
GCL CONTRACTING AND ENGINEERING INC.	1,843,009.61
GEMCO CONSTRUCTION LTD.	76,562.85
GEMELLI STONework INC.	115,293.15
GENESIS SECURITY INC.	265,323.03
GENTIAN EVENTS LIMITED	39,278.64
GESCAN, DIVISION OF SONEPAR CANADA INC.	47,664.27
GG UTILITIES LTD.	683,216.78
GIBRALTAR HOLDINGS LTD.	208,624.22
GINQO CONSULTING LTD	29,649.30
GL ENTERPRISES	32,567.63
GLOBAL KNOWLEDGE NETWORK (CANADA) INC	49,333.12
GOLD KEY SALES AND LEASE LTD.	253,100.81
GORANSON CONSTRUCTION LTD.	287,094.60
GORDON FOOD SERVICE CANADA LTD.	200,625.17
GRADEX CONSTRUCTION LTD	610,965.00
GRAHAM CONSTRUCTION & ENGINEERING LP	1,492,444.49
GRAINGER ENTERPRISES	43,316.70
GRANDVIEW BLACKTOP LTD.	1,906,951.03
GRANT THORNTON LLP	86,231.88
GRAPHICALLY SPEAKING SERVICES INC.	43,628.43
GRAVITY UNION SOLUTIONS LTD	32,641.88
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	40,146,469.10

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
GREATER VANCOUVER WATER DISTRICT	49,143,989.41
GREEN CHAIR RECYCLING	70,942.50
GREEN FOR LIFE ENVIRONMENTAL INC.	129,471.20
GREEN OVER GREY LIVING WALLS AND DESIGN INC.	31,668.13
GREEN TIMBERS HERITAGE SOCIETY	165,000.00
GREENBARN POTTERS SUPPLY LTD.	43,363.95
GREGG DISTRIBUTORS (B.C.) LTD.	73,914.25
GRIFF BUILDING SUPPLIES LTD.	102,240.84
GTECHNA, A DIVISION OF ACCEO SOLUTIONS INC.	52,696.82
GUILLEVIN INTERNATIONAL CIE/CO.	82,425.44
GURU NANAK SIKH GURDWARA SOCIETY	282,949.50
H & T INVESTMENTS, DBA CAFE CENTRAL	27,798.48
H.Y. ENGINEERING LTD.	184,834.92
HABITAT SYSTEMS INC.	310,053.86
HALEY DODGE	55,655.68
HALLWOOD MILHAM TECHNOLOGIES INC.	41,176.82
HANLEY AGENCIES LTD.	357,413.55
HARBOUR WEST CONSULTING INC.	82,601.10
HARMONY EXPRESSIVE ARTS	28,884.45
HARVEST FRASER RICHMOND ORGANICS LTD	441,172.39
HAYER BUILDERS GROUP INC.	40,414.29
HAZMASTERS INC.	88,719.04
HCMA ARCHITECTURE + DESIGN	2,041,841.10
HEAD TO TOE SAFETY LTD	36,836.58
HEATHERBRAE BUILDERS CO. LTD.	9,883,902.57
HERITAGE OFFICE FURNISHINGS LTD.	255,275.75
HI-LITE TRUCK ACCESSORIES LTD.	101,893.22
HITEX NORTH AMERICA LTD.	117,070.24
HOLIDAYLIGHTS.COM INC. DBA STAR ILLUMINATIONS	27,671.42
HOLMAN EXHIBITS LIMITED	562,591.33
HOPEWELL DEVELOPMENT CORPORATION	396,441.97
HORIZON LANDSCAPE CONTRACTORS INC.	2,130,344.82
HOULE ELECTRIC LIMITED	103,703.82
HUB CYCLING	69,520.00
HUGH & MCKINNON REALTY LTD.	73,196.26
HYLAND EXCAVATING LTD.	2,311,960.18
HYTEK MECHANICAL INC.	60,716.78
IBM CANADA LTD.	206,931.10
IC WALL AND FLOOR SOLUTIONS LTD.	35,715.64

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
ICE DEVELOPMENT LTD	551,570.93
ICOM PRODUCTIONS INC.	26,250.00
IMPACT CANOPIES CANADA INC.	61,344.32
IMPERIAL PARKING CANADA CORPORATION	29,383.79
IMPEX MANAGEMENT LTD.	116,362.05
INFINITY PROPERTIES (GUILDFORD) LTD.	181,489.51
INFRASTRUCTURE BRIDGE ADVISORY LIMITED	93,975.29
INLAND KENWORTH LTD.	132,254.05
INLINE SALES AND SERVICE LTD.	59,819.30
INNOVATIVE TRAFFIC SOLUTIONS INC.	83,916.00
INSIGHTS LEARNING & DEVELOPMENT (CANADA) LTD.	86,117.04
INTERCONTINENTAL TRUCK BODY (BC) INC.	90,967.76
INTER-MTN. TESTING LTD.	74,071.21
INTERNATIONAL DIRECT RESPONSE SERVICES LTD	206,081.62
INTERNATIONAL WEB EXPRESS INC	71,584.73
INTERPAVE PRECAST SYSTEMS LTD.	26,142.38
INTERPROVINCIAL TRAFFIC SERVICES LTD.	487,477.89
INVITICUS ENTERTAINMENT GROUP INC.	25,000.00
IRC BUILDING SCIENCES GROUP BC INC	175,599.38
IRIDIA MEDICAL INC.	29,108.31
IRON MOUNTAIN CANADA CORPORATION	174,413.11
ISL ENGINEERING AND LAND SERVICES LTD.	2,022,609.26
ISLAND KEY COMPUTER LTD	43,727.04
J. COTE & SON EXCAVATING LTD.	1,154,397.50
J. E. BINDING ENTERPRISES LTD. DBA SURREY AUTO TEC	101,923.64
J.E. BINDING ENTERPRISES LTD. DBA NAT'S REPAIRS	27,192.08
J.R. INDUSTRIAL SUPPLIES LTD.	641,324.15
JACK CEWE LTD.	573,778.37
JACOB BROS. CONSTRUCTION INC.	3,129,491.40
JB MARKO DEVELOPMENT CORP.	95,993.73
JENNIFER BASU, CONSULTANT	71,180.52
JMP LANDSCAPING AND CITYSCAPE SOLUTIONS INC	81,373.60
JOHLIN MEASUREMENT LTD.	303,966.50
JOHN DONNELLY & ASSOCIATES EVENT MARKETING INC.	385,672.90
JONATHAN WOODS, CONSULTANT	42,918.75
JUBRAJ S. BHINDER, DBA J. BHINDER TRUCKING	34,298.46
JWS MANAGEMENT LTD.	34,730.04
K.D.S. CONSTRUCTION LTD.	4,420,303.98
KAL TIRE	223,854.46

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
KATE HOLLAND LANDSCAPE ACCESSORIES LTD.	55,716.66
KATZIE DEVELOPMENT PARTNERSHIP LIMITED	105,825.70
KEBET HOLDINGS LTD.	51,837.33
KELLER FOUNDATIONS LTD	62,842.50
KERR WOOD LEIDAL ASSOCIATES LTD.	133,284.12
KEY INNOVATIONS INC.	25,851.15
KEY-BENCH ADVERTISING LTD.	32,815.10
KIDDE CANADA INC.	43,182.72
KIMBO DESIGN	29,925.00
KING HOE EXCAVATING LTD	407,921.07
KINSOL TIMBER SYSTEMS LTD	121,671.46
KLM CONTRACTING LTD.	158,741.43
KLOHN CRIPPEN BERGER LTD	32,787.74
KONE INC.	172,171.86
KONICA MINOLTA BUSINESS SOLUTIONS (CANADA) LTD.	83,241.18
KRONOS CANADIAN SYSTEMS INC.	31,053.62
KTI LIMITED	109,258.89
L & J GRAPHICS CORPORATION	25,933.39
LA CONTRACTING LTD.	141,603.54
LAFARGE ASPHALT TECHNOLOGIES A DIV. OF LAFARGE CANADA INC.	1,149,014.13
LAFARGE CANADA INC.	13,074,407.99
LAND TITLE AND SURVEY AUTHORITY OF BC	90,000.00
LANGLEY CONCRETE & TILE LTD.	53,869.95
LARK PROJECTS LTD.	19,702,410.33
LAWSON LUNDELL LLP	134,681.16
LED ROADWAY LIGHTING LTD.	2,086,331.61
LEE DUNCAN HOLDINGS LTD.	327,421.60
LEE'S TREES LTD.	628,600.83
LEHIGH MATERIALS, A DIV. OF LEHIGH HANSON MATERIALS LTD.	490,798.99
LIFE FITNESS	99,631.70
LIFECYCLE CONSULTANTS INC.	75,270.65
LIFESAVING SOCIETY B.C. & YUKON BRANCH	75,218.37
LIFESTYLE MAINTENANCE INC.	97,520.25
LIGHT HOUSE SUSTAINABLE BUILDING CENTRE SOCIETY	45,000.00
LINKEDIN IRELAND UNLIMITED COMPANY	47,650.00
LJA ELECTION CONSULTING	150,292.82
LM GARDENING INC.	120,109.76
LMS LIMITED PARTNERSHIP	44,987.20
LOGINRADIUS INC.	89,824.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
LONG VIEW SYSTEMS CORPORATION	713,681.30
LORDCO PARTS LTD.	27,507.12
LORNE ANUIK, CONSULTANT	30,668.50
LOUIS HUGO FRANCESCUTTI PROFESSIONAL CORPORATION	65,635.69
LUCENT QUAY CONSULTING INC.	78,452.26
M.D. CHARLTON CO. LTD.	55,160.78
M.J. DRAPERY AND BLIND LTD.	31,286.15
M.VAN NOORT & SONS BULB CO.LTD	25,444.51
MACDONALD REALTY LTD. MAPLE RIDGE	27,825.00
MACK KIRK ROOFING & SHEET METAL LTD.	916,661.98
MACKOFF & COMPANY	26,622.18
MAINLAND CIVIL SITE SERVICES INC.	4,245,369.82
MAINLAND CONSTRUCTION MATERIALS ULC	2,560,908.33
MAINLAND FORD LTD.	64,456.10
MANITOU INCORPORATED	121,737.92
MANUFACTURERS LIFE INSURANCE COMPANY (MANULIFE FINANCIAL)	15,206,548.48
MANULIFE FINANCIAL	35,278.51
MANULIFE SECURITIES INC	80,493.03
MAPLE LEAF DISPOSAL LTD.	141,717.82
MAPLE REINDERS INC.	84,087.42
MARATHON SURFACES INC.	64,022.50
MARBROM ENTERPRISES LTD. DBA CASCADIA DESIGN PRODUCTS	32,072.25
MARIA STANBOROUGH, CONSULTANT	33,010.75
MAR-TECH UNDERGROUND SERVICES LTD.	1,109,546.49
MAXWELL FLOORS LTD.	61,183.50
MAXXAM ANALYTICS	31,803.42
MCASPHALT INDUSTRIES LTD.	43,904.00
MCDONALD & ROSS CONST. LTD.	552,094.88
MCELHANNEY CONSULTING SERVICES LTD.	1,517,468.36
MCEWAN ELECTRIC LTD.	95,680.43
MCGINN ENGINEERING & PRESERVATION LTD.	74,404.96
MCRAE'S ENVIRONMENTAL SERVICES LTD.	167,492.16
MCRAE'S POWER SWEEPING LTD.	1,190,236.17
MCRAE'S SEPTIC TANK SERVICE (FRASER VALLEY) LTD.	1,497,812.15
MCW PROPERTY SERVICES LTD.	99,362.00
MEADOWLANDS HORTICULTURAL INC.	42,829.91
METRO BLACKTOP CO. LTD.	43,816.50
METRO MOTORS LTD.	1,826,243.27
METRO TESTING LABORATORIES (SURREY) DIVISION OF CCMET INC.	28,639.70

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
METRO VANCOUVER REGIONAL DISTRICT	587,099.00
MICHELIN NORTH AMERICA (CANADA) INC.	53,172.57
MICRO COM SYSTEMS LTD.	313,454.49
MICROSOFT CANADA INC.	183,704.38
MICROSOFT CORPORATION	1,702,066.97
MICROSOFT STORE	25,055.40
MINDY SMITH, CONSULTANT	57,896.95
MINISTER OF FINANCE	188,516.77
MINISTER OF FINANCE AND CORPORATE RELATIONS	1,619,482.90
MISSION CONTRACTORS LTD.	247,637.53
MIZA ARCHITECTS INC.	64,410.31
MK ILLUMINATION CANADA WEST INC	64,737.60
MODERN GROUNDS MAINTENANCE LTD.	788,201.20
MODO CO-OPERATIVE	42,601.36
MODU-LOC FENCE RENTALS LP	155,242.13
MODUS PLANNING, DESIGN & ENGAGEMENT INC.	44,292.41
MONGODB, INC	284,554.52
MORGAN VIEW ESTATES LTD. & PLATINUM ENTERPRISES LTD.	427,697.85
MORRISON HERSHFIELD LIMITED	38,306.10
MPS SOLUTIONS LTD.	42,631.37
MSC INDUSTRIAL SUPPLY ULC	119,018.27
MUD BAY DYKING DISTRICT	37,284.00
MUNICIPAL PENSION PLAN	19,606,242.50
MURRAY & ASSOCIATES	27,796.23
MURRAY LATTA PROGRESSIVE MACHINE INC.	25,813.76
MURRY HEARL, CONSULTANT	67,980.00
MWL DEMOLITION LTD.	257,023.36
N.A.T.S. NURSERY LTD.	206,152.46
NAPA SURREY - MAG AUTO & INDUSTRIAL SUPPLIES	37,459.61
NATATORIUM CONSULTING SERVICES	117,951.26
NATHANSON, SCHACHTER & THOMPSON LLP	39,023.26
NEDERMAN CANADA LTD.	52,607.15
NET ZERO WASTE ABBOTSFORD INC.	45,641.49
NEVER IDLE HOLDINGS INC.	32,936.00
NEW LINE PRODUCTS LTD.	57,080.45
NEW PLANET COLLISION LTD.	34,597.31
NEWTON BUSINESS IMPROVEMENT ASSOCIATION	400,000.00
NGU CONSULTANTS INC	39,375.00
NILEX INC.	263,412.92

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
NORELCO INDUSTRIES LTD	29,738.81
NORSTONE EXCAVATING	30,108.75
NORTHCOAST BUILDING PRODUCTS LTD.	80,761.29
NORTHERN BUILDING SUPPLY LTD.	26,246.38
NORTHWEST GARDENING SERVICES LTD.	117,264.56
NORTHWEST HYDRAULIC CONSULTANTS LTD.	301,934.15
NOVA POLE INTERNATIONAL INC.	79,847.04
NOVACOM BUILDING PARTNERS LTD.	881,628.94
NUCOR ENVIRONMENTAL SOLUTIONS LTD	159,908.89
NUTECH FACILITY SERVICES LTD	239,837.36
NUTRIEN AG SOLUTIONS (CANADA)	42,478.53
OCEAN CONCRETE a division of LEHIGH HANSON MATERIALS LIMITED	31,987.20
OMNI ENGINEERING INC.	275,028.67
ON THE SPOT SERVICES INC.	77,130.92
OPEN TEXT CORPORATION	285,372.73
OPUS INTERNATIONAL CONSULTANTS (CANADA) LTD.	84,330.07
ORACLE CANADA ULC	469,329.79
ORGAWORLD SURREY LP	19,461,099.36
ORION FIRE DISTRIBUTION LTD.	85,032.67
PACE CHEMICALS LTD.	54,527.92
PACE GROUP COMMUNICATIONS INC.	137,304.74
PACHENA PROPERTIES LTD.	107,100.00
PACIFIC ACE SPORTS SURFACES & EQUIPMENT LTD.	53,219.25
PACIFIC COAST HEAVY TRUCK GROUP	160,428.88
PACIFIC FLOW CONTROL LTD.	206,386.81
PACIFIC LAND RESOURCE GROUP INC.	44,973.04
PACIFIC SURREY CONSTRUCTION LTD.	481,955.77
PALADIN SECURITY GROUP LTD.	1,513,458.66
PALADIN TECHNOLOGIES	219,376.65
PANORAMA MEWS DEVELOPMENTS LTD.	194,040.00
PAQUIN ENTERTAINMENT GROUP INC.	41,350.00
PARA SPACE LANDSCAPING INC.	77,378.71
PARK RIDGE HOMES (PANORAMA 3) LTD.	34,042.85
PARKLAND REFINING (B.C.) LTD.	151,731.11
PARSONS INC.	244,192.19
PATRICIA HUNTSMAN CULTURE + COMMUNICATION	28,641.00
PBX ENGINEERING LTD.	60,487.89
PCM PROPERTY SERVICES INC.	89,321.64
PEDRE CONTRACTORS LTD.	8,966,732.91

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
PEEL'S NURSERIES LTD.	51,099.86
PEN-WEST DEVELOPMENTS INC.	135,966.03
PERFECTMIND INC.	248,631.04
PERFORMANCE ELECTRIC LTD.	126,076.94
PETER CLAIR, INSTRUCTOR	35,237.16
PFS STUDIO	76,941.66
PH5 ARCHITECTURE INC	67,780.97
PHOENIX ENTERPRISES LTD	788,856.68
PHOENIX TENT AND EVENT RENTALS	126,266.48
PIC CONTRACTING INC	80,211.31
PICKERING SAFETY	51,633.32
PICTOMETRY CANADA CORP.	86,147.85
PINNA SUSTAINABILITY INC	31,615.50
PIONEER PAVING LTD.	191,545.20
PIT STOP PORTABLE TOILET SERVICES LTD. BC	79,011.08
PITNEY BOWES	59,316.10
PITNEYWORKS	460,000.04
PJS SYSTEMS INC.	47,051.89
PML PROFESSIONAL MECHANICAL LTD.	113,400.11
POLO SECURITY SERVICES LTD.	26,088.30
POLYCRETE RESTORATIONS LTD.	26,628.84
POPULAR LANDSCAPING & GARDENING LTD.	31,084.17
POSSIBIL.COM CONSULTING INC.	29,974.50
POWER FLAGGING & TRAFFIC CONTROL	120,362.24
POWERLAND COMPUTERS LTD.	69,973.03
PRECISION SERVICE & PUMPS INC.	92,381.48
PREMIER PACIFIC SEEDS LTD.	64,583.60
PREMIUM SOILS LTD.	41,596.28
PRINTHINK SOLUTIONS INC	325,723.56
PRO QUALITY LOCKSMITH CO.	39,730.86
PROACTIVE CONSTRUCTION LTD.	77,429.81
PROFIRE EMERGENCY EQUIPMENT INC.	144,061.13
PRO-LINE FENCE LTD	81,196.68
PROPER LANDSCAPING INC.	404,482.45
PROSHOW AUDIOVISUAL BROADCAST	41,032.41
PROSTAR PAINTING AND RESTORATION LTD	28,688.94
PROTEC PRODUCTION GROUP INC.	37,438.54
PTV AMERICA, INC.	53,486.46
PW TRENCHLESS CONSTRUCTION INC.	173,206.66

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
PWL PARTNERSHIP LANDSCAPE ARCHITECT INC.	104,211.30
QM LP DBA QM ENVIRONMENTAL	98,130.18
QUADRA MECHANICAL LTD.	347,613.68
QUALICO DEVELOPMENTS (VANCOUVER) INC.	47,228.52
QUALITY PROGRAM SERVICES	26,250.00
R KIM PERRY & ASSOCIATES INC	51,429.56
R.D.M. ENTERPRISES LTD.	181,480.58
R.F. BINNIE & ASSOCIATES LTD.	1,318,865.98
RADIOWORKS COMMUNICATIONS INC.	26,184.42
RAM PARTAP SINGH & SUDESHNA DEVI SINGH, LESSOR	66,780.00
RAYBERN ERECTORS LTD.	65,310.35
RAYSA ENTERPRISES INC	224,500.50
RAZOR MANUFACTURING LTD.	51,981.67
RCM ENTERPRISES INC.	140,735.78
REACHMASTER, INC	34,518.44
RECEIVER GENERAL FOR CANADA	92,743,767.79
RECTEC INDUSTRIES INC.	60,566.24
REMPPEL BROS. CONCRETE LTD.	36,755.63
RESHAPE INFRASTRUCTURE STRATEGIES LTD.	230,866.58
REVOLUTION ENVIRONMENTAL SOLUTIONS LP	79,148.42
RICHCO CONTRACTING LTD.	10,543,439.26
RICHELIEU BUILDING SPECIALTIES A DIV OF RICHELIEU HARWARE LTD.	33,432.51
RIDEAU RECOGNITION SOLUTIONS INC.	46,800.94
RJS PAINTING & WALLCOVERING LIMITED	118,592.25
ROADWAY TRAFFIC PRODUCTS LTD.	560,878.44
ROBERT SURANYI, CONSULTANT	25,200.00
ROCK ADVERTISING INC.	63,719.41
ROCK MECHANICAL INC.	52,585.13
ROCKDOC CONSULTING INC.	26,516.88
ROCKY MOUNTAIN PHOENIX	244,698.97
ROLLINS MACHINERY LIMITED	106,510.09
RONA INC.	48,209.63
ROOF TECH 2000 CONSULTANTS LTD	56,912.85
ROSEMARY DEVELOPMENTS LTD.	25,062.53
ROWE EVENT & SHOW SERVICES LTD	32,116.87
ROYAL CITY FIRE SUPPLIES LTD.	33,107.42
ROYAL CITY YOUTH BALLET	39,292.64
ROYAL LEPAGE BRENT ROBERTS REALTY	109,147.50
RTB SAFE TRAFFIC INC.	176,980.48

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
SAFE GUARD FENCE LTD.	107,190.30
SAFELIGHT COMMUNICATIONS LTD.	86,884.03
SALMON'S RENTALS LTD. DBA APEX EVENT RENTALS INC.	49,809.64
SANDERSON CONCRETE INC.	111,184.64
SANDPIPER CONTRACTING LLP	4,049,649.53
SATISTAR CORPORATION	96,022.50
SBC INSURANCE AGENCIES LTD.	56,023.70
SCALAR DECISIONS INC.	1,030,445.67
SCHOOL DISTRICT (NO. 36)	175,097.32
SCOTT CONSTRUCTION MANAGEMENT LTD.	12,110,296.58
SCOTT VEGETATION MANAGEMENT	44,406.00
SEA TO SKY CONTRACTING DBA SEA TO SKY TRANSFER	307,098.11
SEA TO SKY SOILS AND COMPOSTING INC	562,296.07
SEATTLE BUSINESS SOFTWARE INC. DBA ORBUS SOFTWARE	33,521.65
SECURIGUARD SERVICES LIMITED	266,842.44
SELECT PROJECT MANAGEMENT LTD.	57,246.00
SEMIAHMOO ARTS, COMMUNITY ARTS	177,686.32
SEMIAHMOO BULLDOZING & TRUCKING LTD.	80,810.11
SEMIAHMOO FIRST NATION	47,609.25
SEMIAHMOO STABLES	40,719.42
SENTINEL SECURITY SOLUTIONS INC.	114,661.80
SERENADER SOURCE INC.	38,500.00
SERVANTAGE SERVICES CORP.	384,121.26
SERVICEMASTER FOR BURNABY S FRASER	36,463.88
SERVICENOW, INC.	184,411.14
SEYEM' QWANTLEN RESOURCES LTD	29,888.10
SHANAHAN'S BUILDING PRODUCTS DIV OF SHANAHANS LTD PARTNERSH	41,097.18
SHAW BUSINESS, A DIVISION OF SHAW TELECOM G.P	168,206.68
SHELDON TETREULT CONSULTING INC.	56,274.70
SHERINE INDUSTRIES LTD.	115,331.75
SHERWIN-WILLIAMS	26,141.93
SHOW TECH AVL	58,988.65
SHOWMAX EVENT PRODUCTION SERVICES	40,132.75
SIGMA SAFETY	112,173.40
SIMON FRASER UNIVERSITY	30,125.00
SINGH TRUCKING LTD.	151,663.37
SIRSIDYNIX (CANADA) INC.	88,790.66
SKYE CONSULTING (B.C.) LTD.	207,970.56
SLOANE STREET COMMUNICATIONS	25,200.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
SMARTSHARE SOLUTIONS INC.	25,088.00
SMITH-CAMERON PUMP SOLUTIONS	173,045.43
SMITHRITE DISPOSAL LTD.	279,918.42
SMS EQUIPMENT INC.	101,837.10
SOCIETY OF COMPOSERS, AUTHORS AND MUSIC PUBLISHERS OF CANADA	27,084.01
SOFTCHOICE CORPORATION	148,745.21
SOLARWINDS, INC.	83,738.42
SOUND SOLUTIONS (2002) INC.	62,883.25
SOUNDBAR AUDIO VISUAL	38,966.70
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD.	48,982.85
SOUTH FRASER BROADCASTING INC.	26,313.00
SOUTHERN RAILWAY OF BC LTD.	416,138.68
SOUTHWEST CONTRACTING LTD.	27,090.00
SPEARHEAD EXECUTIVE COACHING	39,305.42
SPECIALTY COATINGS CO. DIV. OF L&M PAINTING & DEC.	29,715.00
SPECIMEN TREES WHOLESALE NURSERIES LTD.	296,899.69
SPECTRATEC SERVICES GROUP (2002) INC.	41,454.00
SPECTRUM PIPE GROUP INC	45,343.35
SPICERS CANADA ULC	162,655.17
SPORT MEDICINE COUNCIL OF B.C.	29,431.00
SQUARE ONE PAVING LTD.	28,106.40
STACEY HOLLOWAY & ASSOCIATES LTD.	32,859.15
STANTEC CONSULTING LTD.	446,054.81
STAPLES ADVANTAGE	271,637.28
STAR RENTALS LTD.	40,937.64
STEFAN, FRASER & ASSOCIATES INC.	64,480.50
STELLA-JONES INC.	31,899.32
STERLING FENCE CO. LTD.	36,818.53
STERLING FLEET OUTFITTERS	112,873.87
STERLING WHALLEY TOWERS LTD.	92,905.29
STEVE MURRAY TRUCKING	123,382.35
STILLWOOD CAMP & CONFERENCE CENTRE	29,671.00
STONEWATER VENTURES (NO 182) LTD	66,410.66
STUDIO MORISON LIMITED	66,516.71
SULLY'S LAWN CARE & LANDSCAPING LTD	506,105.47
SUNBELT RENTALS OF CANADA INC.	33,331.65
SUNCORP VALUATIONS LTD.	48,300.00
SUPER SAVE FENCE RENTALS INC.	32,166.64
SUPER SAVE HYDRO VAC INC.	259,323.83

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
SURE PROPERTY CONDITION ASSESSMENTS DBA SURE HAZMAT AND TESTING	45,417.97
SURESPAN CONSTRUCTION LTD.	350,759.72
SURREY ASSOCIATION FOR COMMUNITY LIVING	56,415.34
SURREY BOARD OF TRADE	54,548.32
SURREY CITY DEVELOPMENT CORPORATION	443,360.01
SURREY CRIME PREVENTION SOCIETY	30,100.00
SURREY FOOD BANK SOCIETY	26,070.00
SURREY RADIATOR & AIR CONDITIONING	42,258.88
SURREY TOURISM AND CONVENTION ASSOCIATION	30,000.00
SURREY TOWER DEVELOPMENT MANAGEMENT CORPORATION	79,337.66
SUTTON ROAD MARKING LTD.	1,239,740.73
SWAN COMMUNITY SERVICES LTD.	35,126.40
SWR DRAIN SERVICE LTD	42,944.68
T 'N' T ENERGY SYSTEMS SERVICES INC.	46,495.30
TAG CONSTRUCTION LTD.	1,031,491.25
TALBOT MARKETING	90,834.71
TAYLOR KURTZ ARCHITECTURE & DESIGN INC.	1,066,328.25
TEAM AQUATIC SUPPLIES LTD, A DIV OF DB PERKS & ASSOCIATES	65,351.75
TECHNICAL SAFETY BC	71,270.89
TELUS COMMUNICATIONS INC.	832,944.17
TELUS SERVICES INC. PAYMENT PROCESSING	191,368.15
TERRA EQUIPMENT LTD.	95,980.24
TERRALINK HORTICULTURE INC.	57,101.39
TETRA TECH CANADA INC.	146,908.24
TEXTILE IMAGE INC.	33,422.60
THE AME CONSULTING GROUP LTD.	43,319.91
THE CANADIAN RED CROSS SOCIETY	125,107.34
THE CENTRE FOR CHILD DEVELOPMENT OF THE L.MAINLAND	87,210.00
THE CORPORATION OF THE CITY OF WHITE ROCK	34,391.51
THE DRIVING FORCE INC.	210,304.74
THE DUTCHMAN'S CATERERS LTD.	30,182.88
THE FINDOLOGIST	74,154.71
THE GOURMET LUNCH LADIES	34,394.61
THE HERJAVEC GROUP INC.	117,761.91
THE HOCKEY SHOP	30,816.33
THE LOGIC GROUP	95,902.80
THE PEPSI BOTTLING GROUP (CANADA) ULC	27,432.77
THE SENALOSA GROUP, INC.	199,617.48
THE W GROUP	353,724.84

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
THINKSPACE ARCHITECTURE PLANNING INTERIOR DESIGN	34,923.11
THURBER ENGINEERING LTD.	198,064.35
TIDE'S OUT SERVICES LTD.	817,340.27
TIENSHER MANAGEMENT GROUP	39,060.00
TK GRAPHICS	240,435.53
TODAY'S TILE LTD	101,515.05
TOTER, LLC C/O WASTEQUIP, LLC	635,476.70
TRANE CANADA T42324C	228,297.92
TRANSITION CONSTRUCTION INC.	69,720.00
TRANSWEST ROOFING LTD.	132,968.12
TRICA CXM SOLUTIONS LTD	52,370.08
TRICO EXCAVATING INC.	1,667,314.43
TRICON CIVIL WORKS LTD.	153,231.75
TRIX CONTRACTING LTD.	42,530.25
TRITON ENVIRONMENTAL CONSULTANTS	104,563.23
TROTTER & MORTON BUILDING TECHNOLOGIES INC.	380,050.09
TS SNOW REMOVAL	58,255.27
TURNBULL CONSTRUCTION PROJECT MANAGERS LTD.	219,620.84
TYBO CONTRACTING LTD.	16,109,533.50
UBCM	130,693.75
UBS INDUSTRIES	58,921.07
ULINE CANADA CORPORATION	77,723.47
ULMER CONTRACTING LTD.	55,545.00
UNION OF BRITISH COLUMBIA MUNICIPALITIES	49,961.40
UNIT4 BUSINESS SOFTWARE CORP	281,797.37
UNIVERSITY OF BRITISH COLUMBIA	106,163.50
UNIVERSITY OF THE FRASER VALLEY	46,896.04
UNIVERSITY SPRINKLERS SYSTEMS INC.	129,651.64
UNIWELD SERVICES (2007) LTD.	328,711.85
UPAKNEE INC.	169,781.42
URBAN ADVANTAGE	51,837.01
URBAN SYSTEMS LTD.	588,071.28
VAL MART DOOR SALES LTD.	168,708.53
VALLEY MOBILE POWERWASH (AVON-LEAH ENTERPRISES LTD.)	54,727.24
VALLEY TRAFFIC SYSTEMS INC	73,994.27
VANE LAWN & GARDEN SERVICES LTD.	515,506.96
VERGE CONTRACTING SERVICES INC.	120,029.79
VERITIV CANADA, INC.	46,854.71
VERNON TECHNOLOGY SOLUTIONS INC.	55,992.39

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
VERTIV CANADA ULC	27,532.72
VIMAR EQUIPMENT LTD.	207,193.87
VISION CRITICAL COMMUNICATIONS INC.	27,466.35
VITALSMARTS LC	45,692.30
VIVO VENTURES	113,420.86
VP DEVELOPMENTS INC.	141,870.75
W. MADER EXCAVATING & TRUCKING LTD.	55,935.70
WALK OFF THE EARTH ENTERTAINMENT INC.	46,500.00
WASTE CONNECTIONS OF CANADA	14,281,452.22
WASTE MANAGEMENT OF CANADA CORPORATION	77,033.08
WATER MATRIX INC	72,800.00
WATER STREET ENGINEERING LTD.	171,236.90
WEB ENGINEERING LTD.	1,097,607.74
WEDLER ENGINEERING LLP	36,045.65
WESCO DISTRIBUTION CANADA LP	108,176.74
WEST COAST BARK PRODUCTS INC	34,804.89
WEST COAST NISSAN LTD.	39,423.68
WEST PACIFIC CONSULTING GROUP MANAGED SERVICES INC. dba ITIQ TECH RECI	302,704.55
WESTERN GEOTECHNICAL CONSULTANTS LTD	56,595.00
WESTERN SAFETY PRODUCTS LTD.	31,306.66
WESTERN WATERSHED DESIGNS INC.	1,738,888.70
WESTERRA EQUIPMENT LP	28,627.45
WESTKEY GRAPHICS LTD.	26,457.07
WESTPORT CONSTRUCTION GROUP INC.	300,099.56
WESTPRO A DIVISION OF POMERLEAU INC	3,571,870.35
WESTVIEW SALES LTD.	61,004.10
WF ARCHITECTURE INC. & AEPLI ARCHITECTURE INC. DBA FRANCL ARCHITECTURE	415,291.51
WHISTLER CENTRE FOR SUSTAINABILITY	49,225.53
WHITESTAR PROPERTY SERVICES LTD	581,198.49
WICKENHEISER INTERNATIONAL WOMEN'S HOCKEY FESTIVAL LTD.	100,000.00
WILD WEST GARDENS LTD.	148,601.59
WILLE NORTH AMERICA INC.	198,322.22
WILLIS CANADA INC.	1,842,769.10
WINVAN PAVING LTD.	1,443,110.61
WIREFIRE CREATIVE INC.	29,636.25
WISHBONE INDUSTRIES LTD.	44,676.80
WME ENTERTAINMENT	62,708.46
WMW PUBLIC: ARCHITECTURE + COMMUNICATION INC.	193,959.64
WOLSELEY CANADA INC.	451,755.98

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
WOOD ENVIRONMENT & INFRASTRUCTURE SOLUTIONS	64,757.18
WOOD PROJECTS LTD	467,012.16
WORK AUTHORITY, A DIVISION OF KODIAK GROUP HOLDINGS CO.	33,494.22
WORK TRUCK WEST A DIV OF WEST COAST MACHINERY	276,928.87
WORKSAFE BC WORKERS COMPENSATION BOARD/BC	2,985,815.99
WSP CANADA GROUP LIMITED	449,381.39
WSP CANADA INC.	218,667.05
WYNKER ELECTRIC & CONTROLS LTD	73,573.82
XEROX CANADA LTD.	664,400.90
XYLEM CANADA COMPANY	179,962.70
YARD-AT-A-TIME CONCRETE (1988) LTD.	450,635.60
YELLOW PENCIL INC.	305,506.95
YOUNG, ANDERSON BARRISTERS & SOLICITORS	59,199.42
ZAPPONE TRUCKING LTD.	103,275.90
ZEEMAC VEHICLE LEASE LTD.	416,076.92
ZENTERRA DEVELOPMENTS LTD.	108,672.28
ZIBIT DESIGN & DISPLAY	50,978.42
Consolidated Total Paid to Suppliers Who Received Aggregate Payment Exceeding \$25,000	\$ 614,799,061.00
Consolidated Total Paid to Suppliers Who Received Aggregate Payment of \$25,000 or less	\$ 14,581,933.69
Total Amount Paid to Suppliers	\$ 629,380,994.69

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2018

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS & SERVICES

SUPPLIER NAME	AMOUNT (\$)
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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, 2018

SCHEDULE OF GRANTS AND CONTRIBUTIONS

ORGANIZATION	AMOUNT (\$)
ARTS COUNCIL OF SURREY	34,000.00
ARTSCAN RESOURCE NETWORK SOCIETY	29,000.00
CLOVERDALE CURLING CLUB	68,302.50
GURDWARA SAHIB DASMESH DARBAR	35,000.00
INNOVATION BOULEVARD CORPORATION	250,000.00
LOOKOUT HOUSING AND HEALTH SOCIETY	25,000.00
LOWER FRASER VALLEY EXHIBITION ASSOCIATION	613,360.00
METRO VANCOUVER CRIME STOPPERS	40,000.00
SIMON FRASER UNIVERSITY	100,000.00
SURREY BOARD OF TRADE	40,000.00
SURREY CITY ORCHESTRA SOCIETY	37,014.77
SURREY CRIME PREVENTION SOCIETY	230,000.00
SURREY FIREFIGHTERS CHARITABLE SOCIETY	237,179.85
YO BRO YOUTH INITIATIVE SOCIETY	50,000.00
Consolidated Total of Grants and Contributions Exceeding \$25,000	\$ 1,788,857.12
Consolidated Total of All Grants and Contributions of \$25,000 or less	\$ 695,845.31
Total of All Grants and Contributions	\$ 2,484,702.43

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
 FOR THE YEAR ENDED DECEMBER 31,2018

SCHEDULE OF LEASE-IN-KIND

ORGANIZATION	AMOUNT (\$)
Fraser Valley Heritage Railway Society	112,000.00
Surrey Heritage Society	57,000.00
Sunnyside Saddle Club	38,400.00
Consolidated Total of Lease-In-Kind exceeding \$25,000	\$ 207,400.00
Surrey Sailing Club	24,000.00
Panorama Ridge Riding Club	22,500.00
Lower Mainland German Shepherd Dog Club	6,000.00
Action BMX Association	12,000.00
Crescent Beach Swim Club	625.00
Consolidated Total of Lease-In-Kind of \$25,000 or Less	\$ 65,125.00
Total Lease-In-Kind	\$ 272,525.00