



City of Richmond

Report to Council

To: Richmond City Council
From: Andrew Nazareth
General Manager, Finance and Corporate
Services
Re: 2017 Statement of Financial Information

Date: June 15, 2018
File: 03-1200-03/2018-Vol
01

Staff Recommendation

That the 2017 Statement of Financial Information be approved.

Andrew Nazareth
General Manager, Finance and Corporate Services
(604-276-4095)

REPORT CONCURRENCE
CONCURRENCE OF GENERAL MANAGER
CONCURRENCE OF SMT
APPROVED BY CAO

Staff Report

Origin

Section 2(2) and (3) of the Financial Information Act stipulate that a municipality must prepare the following “Statement of Financial Information” within six months of the end of each fiscal year. Furthermore, Section 9(2) of the Financial Information Regulation requires that the statement be approved by its Council and by the officer assigned responsibility for financial administration under the Local Government Act. The following statements and schedules of financial information must be prepared:

- statement of assets and liabilities;
- an operational statement;
- a schedule of debts;
- a schedule of guarantee and indemnity agreements;
- a schedule showing remuneration and expenses paid to or on behalf of each employee as required by the Act;
- a schedule showing the payments for each supplier of goods and services;
- a schedule of grants and subsidies.

The current prescribed amount for purposes of reporting stipulated in the Financial Information Regulation for employee remuneration/expenses and payments to suppliers are \$75,000 and \$25,000 respectively.

Analysis

Sections 1 to 4 of the attached schedules is captured in the City’s 2017 audited consolidated financial statements. Section 5 is not applicable as there were no guarantee and indemnity agreements provided under the Guarantees and Indemnities Regulation (BC Reg. 258/87).

A statement which shows employee remuneration in excess of \$75,000 and related expenses for the 2017 fiscal year is attached in Section 6.

Remuneration consists of base salary, taxable benefits and payouts. Taxable benefits include employer paid benefit premiums such as medical services plan, life insurance, AD&D insurance, vehicle benefits, acting pay and job scope related to duties in support of committees, advisory groups and public consultation. Payouts include leave balances such as banked overtime, gratuity and vacation banks for which the majority are specified in collective agreements.

For the City of Richmond, (excluding Mayor and Councillors) remuneration for 2,242 employees totalled \$128.4 million. Remuneration reported in 2017 includes leave payouts due to the retirement of long service staff, policy requirements, and voluntary payouts. For the Richmond Public Library, remuneration for 142 employees totalled \$5.5 million.

Management salaries are charged to the Richmond Olympic Oval Corporation in accordance with resolutions of Council. Management salaries of \$74,600 were charged to the Oval Corporation in conjunction with the Chief Administrative Officer performing duties in the capacity as Chief Executive Officer, as reported in the Oval Corporation's financial information. This amount is in addition to the Chief Administrative Officer's remuneration as reported in section 6 of the 2017 Statement of Financial Information.

Expenses are reported in accordance with the Financial Information Act, and include items such as individual professional memberships, mandatory professional development, employee tuition and business travel costs. Expenses may also include business related expenditures incurred by staff to perform their job functions.

The remuneration and expenses that are being reported are within the 5 Year Financial Plan Bylaw that was approved by Council. The internal controls on expenditures include bylaws, policies, administrative procedures, guidelines, and governance through reviews by Senior Management and Council.

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2017 fiscal year is attached in Section 7.

A statement listing payments for the purposes of grants and subsidies is attached in Section 7.

Financial Impact

None.

Conclusion

The attached 2017 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



Jerry Chong
Director, Finance
(604) 276-4064

JC:jb

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2017

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CITY OF RICHMOND

2017 STATEMENT OF FINANCIAL INFORMATION APPROVAL

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*.



Andrew Nazareth
General Manager, Finance and
Corporate Services

Malcolm D. Brodie
Mayor

Prepared pursuant to the Financial Information Regulation, Schedule 1, Section 9

MANAGEMENT REPORT

The consolidated financial statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with generally accepted accounting principles. The integrity and objectivity of the consolidated financial statements are management's responsibility. Management is also responsible for all the schedules prepared for the Statement of Financial Information, and for ensuring that the schedules are consistent, where appropriate, with the information contained in the consolidated 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.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control and for approving the financial information included in the Statement of Financial Information.

The external auditors, KPMG LLP, conducted an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the consolidated Statement of Financial Information 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 presented their findings to the City's Finance Committee.



Andrew Nazareth
General Manager, Finance and Corporate Services

Dated: June 20, 2018

Consolidated Financial Statements of

CITY OF RICHMOND

Year ended December 31, 2017



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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying consolidated financial statements of the City of Richmond, which comprise the consolidated statement of financial position as at December 31, 2017 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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



Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Richmond as at December 31, 2017, and its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

May 14, 2018

Burnaby, Canada

CITY OF RICHMOND

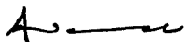
Consolidated Statement of Financial Position
(Expressed in thousands of dollars)

December 31, 2017, with comparative figures for 2016

	2017	2016
		(recast – note 3)
Financial Assets		
Cash and cash equivalents	\$ 47,867	\$ 18,335
Investments (note 4)	972,783	978,638
Investment in Lulu Island Energy Company (note 5)	28,289	-
Accrued interest receivable	6,651	6,972
Accounts receivable (note 6)	27,036	27,766
Taxes receivable	8,976	9,422
Development fees receivable	22,376	16,712
Debt reserve fund - deposits (note 7)	508	508
	<u>1,114,486</u>	<u>1,058,353</u>
Liabilities		
Accounts payable and accrued liabilities (note 8)	99,036	96,720
Development cost charges (note 9)	130,684	117,597
Deposits and holdbacks (note 10)	82,786	72,796
Deferred revenue (note 11)	66,287	66,320
Debt, net of MFA sinking fund deposits (note 12)	37,603	42,181
	<u>416,396</u>	<u>395,614</u>
Net financial assets	698,090	662,739
Non-Financial Assets		
Tangible capital assets (note 13)	2,251,901	2,180,026
Inventory of materials and supplies	3,762	3,138
Prepaid expenses	2,376	2,525
	<u>2,258,039</u>	<u>2,185,689</u>
Accumulated surplus (note 14)	<u>\$ 2,956,129</u>	<u>\$ 2,848,428</u>

Commitments and contingencies (note 18)

See accompanying notes to consolidated financial statements.



General Manager, Finance and Corporate Services

CITY OF RICHMOND

Consolidated Statement of Operations
(Expressed in thousands of dollars)

Year ended December 31, 2017, with comparative information for 2016

	2017 Budget (notes 2(p) and 24)	2017	2016 (recast - note 3)
Revenue:			
Taxation and levies (note 20)	\$ 206,490	\$ 206,901	\$ 198,612
Utility fees	97,678	99,493	97,819
Sales of services	35,576	39,430	38,231
Payments-in-lieu of taxes	13,860	14,647	14,770
Provincial and federal grants	7,592	9,276	9,101
Development cost charges	18,933	15,710	16,632
Other capital funding sources	45,429	57,570	34,283
Other revenues:			
Investment income	14,694	17,832	17,614
Gaming revenue	18,088	16,753	17,559
Licenses and permits	9,548	13,011	12,422
Other (note 21)	9,985	31,502	35,543
Equity income (note 5)	-	1,042	-
	477,873	523,167	492,586
Expenses:			
Community safety	95,910	89,933	88,702
Utilities: water, sewer and sanitation	87,097	87,757	84,183
Engineering, public works and project development	68,171	66,120	61,243
Community services	63,361	77,387	59,618
General government	60,204	51,720	45,634
Planning and development	14,275	15,417	14,233
Richmond Olympic Oval	15,652	15,331	15,120
Library services	9,983	9,619	9,788
Lulu Island Energy Company (note 2(a))	-	-	943
	414,653	413,284	379,464
Annual surplus	63,220	109,883	113,122
Accumulated surplus, beginning of year (note 5)	2,846,246	2,846,246	2,735,306
Accumulated surplus, end of year	\$ 2,909,466	\$ 2,956,129	\$ 2,848,428

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

Consolidated Statement of Changes in Net Financial Assets (Expressed in thousands of dollars)

Year ended December 31, 2017, with comparative information for 2016

	2017 Budget	2017	2016
	(notes 2(p) and 24)		(recast - note 3)
Surplus for the year	\$ 63,220	\$ 109,883	\$ 113,122
Acquisition of tangible capital assets	(116,714)	(110,742)	(139,781)
Contributed tangible capital assets	(30,610)	(52,249)	(32,123)
Amortization of tangible capital assets	55,892	58,012	55,960
Net gain on disposal of tangible capital assets	-	(3,293)	(12,859)
Proceeds on sale of tangible capital assets	-	5,361	15,784
Reclassification of assets to LIEC as GBE	-	31,036	-
Classification of LIEC as GBE (note 5)	-	(2,182)	-
	(28,212)	35,826	103
Acquisition of inventories of supplies	-	(3,762)	(3,138)
Acquisition of prepaid expenses	-	(2,376)	(2,525)
Consumption of inventories of supplies	-	3,138	2,359
Use of prepaid expenses	-	2,525	1,930
Change in net financial assets	(28,212)	35,351	(1,271)
Net financial assets, beginning of year	662,739	662,739	664,010
Net financial assets, end of year	\$ 634,527	\$ 698,090	\$ 662,739

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

Consolidated Statement of Cash Flows
(Expressed in thousands of dollars)

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
		(recast – note 3)
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 109,883	\$ 113,122
Items not involving cash:		
Amortization	58,012	55,960
Gain on disposal of tangible capital assets	(3,293)	(12,859)
Contributions of tangible capital assets	(52,249)	(32,123)
Accounting adjustments upon transition of LIEC to a GBE	5,846	-
Increase in investment in GBE	(1,042)	-
Change in non-cash operating working capital:		
Accrued interest receivable	321	(685)
Accounts receivable	730	2,396
Taxes receivable	446	(1,412)
Development fees receivable	(5,664)	4,423
Prepaid expenses	149	(595)
Inventories of supplies	(624)	(779)
Accounts payable and accrued liabilities	2,316	9,019
Deposits and holdbacks	9,990	13,900
Deferred revenue	(33)	17,609
Development cost charges	13,087	6,006
Net change in cash from operating activities	137,875	173,982
Capital activities:		
Cash used to acquire tangible capital assets	(110,742)	(139,781)
Proceeds on disposal of tangible capital assets	5,361	15,784
Net change in cash from capital activities	(105,381)	(123,997)
Financing activities:		
Decrease in debt	(4,578)	(4,402)
Investing activities:		
Sale (purchase) of investments	5,855	(49,048)
Contribution to LIEC	(4,239)	-
Net change in cash from investing activities	1,616	(49,048)
Net change in cash and cash equivalents	29,532	(3,465)
Cash and cash equivalents, beginning of year	18,335	21,800
Cash and cash equivalents, end of year	\$ 47,867	\$ 18,335

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

Notes to Consolidated Financial Statements
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

1. Operations:

The City of Richmond (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, transportation, infrastructure, environmental, recreational, water, sewer, and drainage.

2. Significant accounting policies:

The consolidated financial statements of the City are the representation of management and have been prepared in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants Canada.

(a) Basis of consolidation:

The consolidated financial statements reflect a combination of the City's General Revenue, General Capital and Loan, Waterworks and Sewerworks, and Reserve Funds consolidated with the Richmond Public Library (the "Library") and the Richmond Olympic Oval (the "Oval"). The Library is consolidated as the Library Board is appointed by the City. The Oval is consolidated as they are a wholly owned municipal corporation of the City and operate as an other government organization. Interfund transactions, fund balances and activities have been eliminated on consolidation. The City's investment in Lulu Island Energy Company ("LIEC"), a wholly owned government business enterprise ("GBE"), is accounted for using the modified equity method effective for fiscal 2017. For fiscal 2016 and prior, LIEC was consolidated into the City's financial statements as it was classified as a government organization (note 5).

(i) General Revenue Fund:

This fund is used to account for the current operations of the City as provided for in the Annual Budget, including collection of taxes, administering operations, policing, and servicing general debt.

(ii) General Capital and Loan Fund:

This fund is used to record the City's tangible capital assets and work-in-progress, including engineering structures such as roads and bridges, and the related long-term debt.

(iii) Waterworks and Sewerworks Funds:

These funds have been established to cover the costs of operating these utilities, with related capital and loan funds to record the related capital assets and long-term debt.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

2. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iv) Reserve Funds:

Certain funds are established by bylaws for specific purposes. They are funded primarily by budgeted contributions from the General Revenue Fund and developer contributions plus interest earned on fund balances.

(b) Basis of accounting:

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

(c) Government transfers:

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

(d) Cash and cash equivalents:

Cash and cash equivalents consist of cash, highly liquid money market investments and short-term investments with maturities of less than 90 days from date of acquisition.

(e) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary. At various times during the term of each individual investment, market value may be less than cost. Such declines in value are considered temporary for investments with known maturity dates as they generally reverse as the investments mature and therefore an adjustment to market value for these market declines is not recorded.

(f) Investment in government business enterprises:

Government business enterprises are recorded using the modified equity method of accounting. The City's investment in the GBE is recorded as the value of the GBE's shareholder's equity. The investment's income or loss is recognized by the City when it is earned by the GBE. Inter-organizational transactions and balances are not eliminated, except for any gains or losses on assets remaining within the City.

(g) Accounts receivable:

Accounts receivable are net of an allowance for doubtful accounts and therefore represent amounts expected to be collected.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

2. Significant accounting policies (continued):

(h) Development cost charges:

Development cost charges are restricted by legislation to expenditures on capital infrastructure. These amounts are deferred upon receipt and recognized as revenue when the expenditures are incurred in accordance with the restrictions.

(i) Post-employment benefits:

The City and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employee plan, contributions are expensed as incurred.

Post-employment benefits also accrue to the City's employees. The liabilities related to these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefits plans are accrued based on projected benefits prorated as employees render services necessary to earn the future benefits.

(j) Non-financial assets:

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

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the assets. The cost, less the 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
Buildings and building improvements	10 - 75
Infrastructure	5 - 100
Vehicles, machinery and equipment	3 - 40
Library's collections, furniture and equipment	4 - 20

Amortization is charged over the asset's useful life commencing when the asset is acquired. 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 also are recorded as revenue.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(iii) Natural resources:

Natural resources are not recognized as assets in the financial statements.

(iv) Works of art and cultural and historic assets:

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(v) Interest capitalization:

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

(vi) Labour capitalization:

Internal labour directly attributable to the construction, development or implementation of a tangible capital asset is capitalized.

(vii) Leased tangible capital assets:

Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as leased tangible capital assets. All other leases are accounted for as operating leases and the related payments are charged to expenses as incurred.

(viii) Impairment 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, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

(ix) Inventory of materials and supplies:

Inventory is recorded at cost, net of an allowance for obsolete stock. Cost is determined on a weighted average basis.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

2. Significant accounting policies (continued):

(k) Revenue recognition:

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

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

(l) Property taxes:

The City establishes property tax rates based on assessed market values provided by the British Columbia Assessment Authority (BCA). Market values are determined as of July 1st of each year. The City records taxation revenue at the time the property tax bills are issued and the City is entitled to collect interest and penalties on overdue taxes.

(m) Deferred revenue:

The City defers a portion of the revenue collected from permits, licenses and other fees and recognizes this revenue in the year in which related inspections are performed or other related expenditures are incurred.

Deferred revenue also represents funds received from external parties for specified purposes. These revenues are recognized in the period in which the related expenses are incurred.

(n) Deposits:

Receipts restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as deposits and are refundable under certain circumstances. When qualifying expenditures are incurred, deposits are recognized as revenue at amounts equal to the qualifying expenditures.

(o) Debt:

Debt is recorded net of related sinking fund balances.

(p) Budget information:

Budget information, presented on a basis consistent with that used for actual results, was included in the City's 5 Year Consolidated Financial Plan (2017-2021) ("Consolidated Financial Plan") and was adopted through Bylaw No. 9663 on February 14, 2017.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

2. Significant accounting policies (continued):

(q) Contaminated sites:

Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic or radioactive material of live organism that exceeds an environmental standard. Liabilities are recorded net of any expected recoveries.

A liability for remediation of contaminated sites is recognized when a site is not in productive use and the following criteria are met:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The City is directly responsible or accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

The liability is recognized as management's estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site.

(r) Use of accounting estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenue and expenditures during the reporting period. Significant areas requiring the use of management estimates relate to the value of contributed tangible capital assets, value of developer contributions, useful lives for amortization, determination of provisions for accrued liabilities, performing actuarial valuation of employee future benefits, allowance for doubtful accounts, and provision for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in the financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

(s) Segment disclosures:

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 has provided definitions of segments as well as presented financial information in segment format.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

3. Recast of comparative figures:

Tangible capital assets:

During the year, the City determined that certain tangible capital assets had been omitted from its asset registers.

The impact of these immaterial errors has been recorded retrospectively and prior periods have been recast as follows:

Accumulated surplus at January 1, 2016:

Accumulated surplus, as previously reported	\$ 2,731,194
Net book value of tangible capital assets not previously recorded	4,112

Accumulated surplus, as recast	\$ 2,735,306
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Annual surplus for 2016:

Annual surplus, as previously reported	\$ 105,467
Recognition of contributed capital assets, net of amortization expense	7,655

Annual surplus, as recast	\$ 113,122
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Tangible capital assets at December 31, 2016:

Tangible capital assets, as previously reported	\$ 2,168,259
Net book value of tangible capital assets not previously recorded	11,767

Tangible capital assets, as recast	\$ 2,180,026
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4. Investments:

	2017		2016	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 499,541	\$ 488,215	\$ 473,721	\$ 473,409
Government and government guaranteed bonds	177,648	178,246	213,542	216,895
Municipal Finance Authority Pooled Investment	45,065	43,943	44,172	43,834
Other Bonds	250,529	249,120	247,203	249,235
	\$ 972,783	\$ 959,524	\$ 978,638	\$ 983,373

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

5. Investment in Lulu Island Energy Company Ltd:

The City owns 100% of the issued and outstanding shares of LIEC, which was incorporated under the British Columbia Company Act on August 19, 2013. LIEC develops, manages and operates district energy utilities in the City of Richmond on the City's behalf.

Summarized financial information relating to LIEC is as follows:

	2017	2016
Cash, cash equivalents, and investments	\$ 6,227	\$ 170
Accounts receivable	1,488	696
Tangible capital assets	32,033	31,256
Total assets	39,748	32,122
Accounts payable and accrued liabilities	1,550	1,194
Deferred contributions	3,522	2,686
Concession liability	6,387	5,234
Total liabilities	11,459	9,114
Shareholder's equity	\$ 28,289	\$ 23,008
Total revenue	\$ 4,224	\$ 800
Total expenses	3,182	822
Net income (loss)	\$ 1,042	\$ (22)

Included in the City's consolidated statement of financial position are payables to LIEC in the amount of \$360,766 (2016 - nil).

During 2016, LIEC was considered a government organization and was accounted for in accordance with Canadian generally accepted accounting principles as prescribed by the PSAB of the Chartered Professional Accountants of Canada, and consolidated in the financial statements of the City.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

5. Investment in Lulu Island Energy Company Ltd. (continued):

Effective January 1, 2017, LIEC is classified as a GBE and its financial information is no longer consolidated with the City's financial information. The City's investment in LIEC as a GBE is accounted for using the modified equity method. The adjustments to opening 2017 accumulated surplus are as follows:

Accumulated surplus at January 1, 2017:

Accumulated surplus, as at December 31, 2016	\$ 2,848,428
Accounting changes to opening accumulated surplus due to LIEC's transition to GBE	(2,182)
Adjusted opening accumulated surplus, as at January 1, 2017	\$ 2,846,246

6. Accounts receivable:

	2017	2016
Water and sewer utilities	\$ 12,661	\$ 12,541
Casino revenues	4,025	3,951
Capital grant	2,929	2,345
Other trade receivables	7,421	8,929
	\$ 27,036	\$ 27,766

7. Debt reserve fund deposits and contingent demand notes:

The City issues its debt instruments through the Municipal Finance Authority (the "MFA"). As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA in a Debt Reserve Fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the City's accounts. The details of the cash deposits and contingent demand notes at December 31, 2017 are as follows:

	Cash deposits	Contingent demand notes
General Revenue Fund	\$ 508	\$ 2,447

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

8. Accounts payable and accrued liabilities:

	2017	2016
Trade and other liabilities	\$ 68,618	\$ 65,417
Post-employment benefits (note 16)	30,418	31,303
	<u>\$ 99,036</u>	<u>\$ 96,720</u>

9. Development cost charges:

	2017	2016
Balance, beginning of year	\$ 117,597	\$ 111,591
Contributions	26,866	20,886
Interest	1,931	1,752
Revenue recognized	(15,710)	(16,632)
Balance, end of year	<u>\$ 130,684</u>	<u>\$ 117,597</u>

10. Deposits and holdbacks:

	Balance December 31, 2016	Deposit contributions	Refund/ expenditures	Balance December 31, 2017
Security deposits	\$ 50,970	\$ 21,932	\$ 14,819	\$ 58,083
Developer contribution	5,643	7,290	5,224	7,709
Contract holdbacks	5,764	60	-	5,824
Transit Oriented Development Fund	1,057	-	995	62
Other	9,362	11,276	9,530	11,108
	<u>\$ 72,796</u>	<u>\$ 40,558</u>	<u>\$ 30,568</u>	<u>\$ 82,786</u>

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

11. Deferred revenue:

	Balance December 31, 2016	External restricted inflows	Revenue earned/ adjustments	Balance December 31, 2017
Taxes and Utilities	\$ 19,888	\$ 19,613	\$ 19,888	\$ 19,613
Building permits/development	12,767	6,928	5,969	13,726
Oval	5,819	11,056	10,360	6,515
Capital grants	21,094	4,631	5,447	20,278
Business licenses	2,485	2,109	2,084	2,510
Parking easement/leased land	2,421	47	45	2,423
Other	1,846	8,164	8,788	1,222
	\$ 66,320	\$ 52,548	\$ 52,581	\$ 66,287

12. Debt, net of MFA sinking fund deposits:

The interest rate for the year ended December 31, 2017 on the principal amount of the MFA debentures was 3.30% per annum. Interest expense incurred for the year on the long-term debt was \$1,676,895 (2016 - \$1,676,895).

The City obtains debt instruments through the MFA pursuant to security issuing bylaws under authority of the Community Charter to finance certain capital expenditures.

Gross amount for the debt less principal payments and actuarial adjustments to date are as follows:

	Gross amount borrowed	Repayments and actuarial adjustments	Net debt 2017	Net debt 2016
General Fund	\$ 50,815	\$ 4,578	\$ 37,603	\$ 42,181

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

12. Debt, net of MFA sinking fund deposits (continued):

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

2018	\$ 4,761
2019	4,951
2020	5,149
2021	5,355
2022	5,570
Thereafter	11,817
	\$ 37,603

13. Tangible capital assets:

	Balance, December 31, 2016	Adjustment for LIEC as GBE	Additions and transfers	Disposals	Balance December 31, 2017
Land	\$ 859,115	\$ -	\$ 47,068	\$ (1,065)	\$ 905,118
Building and building improvements	385,795	-	30,941	(707)	416,029
Infrastructure	1,688,543	(31,361)	41,265	(1,372)	1,697,075
Vehicles, machinery and equipment	116,842	-	14,333	(370)	130,805
Library's collections, furniture and equipment	8,428	-	1,109	(490)	9,047
Assets under construction	113,436	(959)	28,275	-	140,752
	\$ 3,172,159	\$ (32,320)	\$ 162,991	\$ (4,004)	\$ 3,298,826

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

13. Tangible capital assets (continued):

Accumulated amortization	Balance, December 31, 2016 <small>(recast - note 3)</small>	Adjustment for LIEC as GBE <small>(note 5)</small>	Disposals	Amortization expense	Balance December 31, 2017
Building and building improvements	\$ 155,999	\$ -	\$ (363)	\$ 14,943	\$ 170,579
Infrastructure	758,501	(1,284)	(783)	32,931	789,365
Vehicles, machinery and equipment	72,699	-	(326)	8,916	81,289
Library's collections, furniture and equipment	4,934	-	(464)	1,222	5,692
	\$ 992,133	\$ (1,284)	\$ (1,936)	\$ 58,012	\$ 1,046,925

	Net book value 2017	Net book value 2016 <small>(recast - note 3)</small>
Land	\$ 905,118	\$ 859,115
Buildings and building improvements	245,450	229,796
Infrastructure	907,710	930,042
Vehicles, machinery and equipment	49,516	44,143
Library's collection, furniture and equipment	3,355	3,494
Assets under construction	140,752	113,436
Balance, end of year	\$ 2,251,901	\$ 2,180,026

(a) Assets under construction:

Assets under construction having a value of \$140,751,542 (2016 - \$113,435,734) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$52,248,550 (2016 - \$32,123,282 restated) comprised of infrastructure in the amount of \$13,694,410 (2016 - \$17,308,488), land in the amount of \$36,128,140 (2016 - \$14,814,794 restated), and building in the amount of \$2,426,000 (2016 - nil).

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

13. Tangible capital assets (continued):

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital asset was recognized at a nominal value.

(d) Works of art and historical treasures:

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

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year (2016 - nil).

14. Accumulated surplus:

	General Funds and Reserve	Water Utility Fund	Sanitary Sewer Utility Fund	Richmond Olympic Oval	Library Services	2017 Total	2016 Total (recast – note 3)
Investment in tangible capital assets	\$ 2,199,287	\$ -	\$ -	\$ 9,122	\$ 3,362	\$ 2,211,771	\$ 2,154,591
Reserves (note 15)	480,134	-	-	4,749	-	484,883	471,846
Appropriated surplus	155,866	31,512	15,657	1,684	291	205,010	200,966
Investment in LIEC	28,289	-	-	-	-	28,289	-
Surplus	14,644	246	6,247	546	935	22,618	18,001
Other equity	3,558	-	-	-	-	3,558	3,024
Balance, end of year	\$ 2,881,778	\$ 31,758	\$ 21,904	\$ 16,101	\$ 4,588	\$ 2,956,129	\$ 2,848,428

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

15. Reserves:

	2016	Change during year	2017
Reserve funds:			
Affordable housing	\$ 23,726	\$ (13,558)	\$ 10,168
Arts, culture and heritage	4,538	(355)	4,183
Capital building and infrastructure	63,476	6,255	69,731
Capital reserve	155,672	7,927	163,599
Capstan station	14,957	4,768	19,725
Child care development	3,789	(783)	3,006
Community legacy and land replacement	8,413	210	8,623
Drainage improvement	55,903	1,053	56,956
Equipment replacement	18,571	3,597	22,168
Hamilton area plan community amenity	-	735	735
Leisure facilities	5,568	1,197	6,765
Local improvements	6,222	(175)	6,047
Neighborhood improvement	6,933	167	7,100
Oval	4,261	488	4,749
Public art program	3,108	753	3,861
Sanitary sewer	44,527	(1,618)	42,909
Steveston off-street parking	305	5	310
Steveston road ends	407	(196)	211
Waterfront improvement	615	(271)	344
Watermain replacement	50,855	2,838	53,693
	\$ 471,846	\$ 13,037	\$ 484,883

16. Post-employment benefits:

The City provides certain post-employment benefits, non-vested sick leave, compensated absences, and termination benefits to its employees.

	2017	2016
Balance, beginning of year	\$ 31,303	\$ 31,706
Current service cost	1,814	1,980
Interest cost	1,015	906
Past service cost (credit)	-	(868)
Amortization of actuarial gain	(61)	(473)
Benefits paid	(3,653)	(1,948)
Balance, end of year	\$ 30,418	\$ 31,303

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

16. Post-employment benefits (continued):

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2017. The difference between the actuarially determined accrued benefit obligation of approximately \$29,892,000 and the liability of approximately \$30,418,000 as at December 31, 2017 is an unamortized net actuarial gain of \$526,000. This actuarial gain is being amortized over a period equal to the employees' average remaining service lifetime of 10 years.

	2017	2016
Actuarial benefit obligation:		
Liability, end of year	\$ 30,418	\$ 31,303
Unamortized actuarial loss (gain)	(526)	253
Balance, end of year	\$ 29,892	\$ 31,556

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

	2017	2016
Discount rate	2.90%	3.30%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary range increases	2.50% to 3.00%	2.50% to 3.00%

17. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of 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, 2015, the plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

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 is then adjusted to the extent there is amortization of any funding deficit.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

17. Pension plan (continued):

The most recent valuation for the Municipal Pension 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 of Richmond paid \$12,284,569 (2016 - \$11,952,478) for employer contributions while employees contributed \$10,154,394 (2016 - \$9,827,790) to the plan in fiscal 2017.

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 individual employers participating in the plan.

18. Commitments and contingencies:

(a) Joint and several liabilities:

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 for 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.

(b) Lease payments:

In addition to the obligations under capital leases, at December 31, 2017, the City was committed to operating lease payments for premises and equipment in the following approximate amounts:

2018	\$ 5,185
2019	3,867
2020	2,950
2021	2,960
2022 and thereafter	14,106

(c) Litigation:

As at December 31, 2017, there were a number of claims or risk exposures in various stages of resolution. The City has made no specific provision for those where the outcome is presently not determinable.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

18. Commitments and contingencies (continued):

(d) Municipal Insurance Association of British Columbia ("Association"):

The City is a participant in the Association. Should the Association pay out claims in excess of premiums received, it is possible that the City, along with other participants, would be required to contribute towards the deficit. Management does not consider external payment under this contingency to be likely and therefore, no amounts have been accrued.

(e) Contractual obligation:

The City has entered into various contracts for services and construction with periods ranging beyond one year. These commitments are in accordance with budgets passed by Council.

(f) E-Comm Emergency Communications for Southwest British Columbia Incorporated ("E-Comm"):

The City is a shareholder of the E-Comm whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 29 Class A and 23 Class B shares issued and outstanding as at December 31, 2017). 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.

(g) Community Associations:

The City has a close relationship with the various community associations which operate the community centers throughout the City. While they are separate legal entities, the City does generally provide the buildings and grounds for the use of the community associations as well as pay the operating costs of the facilities. Typically the community associations are responsible for providing programming and services to the community. The community associations retain all revenue which they receive. The City provides the core staff for the facilities as well as certain additional services such as information technology services.

19. Trust funds:

Certain assets have been conveyed or assigned to the City to be administered as directed by agreement or statute. The City holds the assets for the benefit of and stands in fiduciary relationship to the beneficiary. The following trust fund is excluded from the City's financial statements.

	2017	2016
Richmond Community Associations	\$ 1,800	\$ 1,270

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

20. Collections for other authorities:

The City is obligated to collect certain taxation revenue on behalf of other government bodies. These funds are excluded from the City's financial statements since they are not revenue of the City. Such taxes collected and remitted to the government bodies during the year are as follows:

	2017	2016
Province of British Columbia - Schools	\$ 169,573	\$ 149,518
Greater Vancouver Regional District and others	46,678	42,104
	\$ 216,251	\$ 191,622

21. Other revenues:

	2017	2016
Developer contributions	\$ 13,014	\$ 10,098
Tangible capital assets gain on sale of land	4,217	13,880
Taxes and fines	3,247	2,944
Parking program	1,818	2,153
Other	9,206	6,468
	\$ 31,502	\$ 35,543

22. Government transfers:

Government transfers are received for operating and capital activities. The operating transfers consist of gaming revenue and provincial and federal grants. Capital transfers are included in other capital funding sources revenue. The source of the government transfers are as follows:

	2017	2016
Operating:		
Province of BC	\$ 21,368	\$ 22,652
TransLink	2,656	2,595
Government of Canada	1,580	1,413
Capital:		
Province of BC	746	941
TransLink	456	1,049
Government of Canada	803	104
	\$ 27,609	\$ 28,754

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

23. Segmented reporting:

The City of Richmond provides a wide variety of services to its residents. For segment disclosure, these services are grouped and reported under service areas/departments that are responsible for providing such services. They are as follows:

- (a) **Community Safety** brings together the City's public safety providers such as Police (RCMP), Fire-Rescue, Emergency Programs, and Community Bylaws. It is responsible for ensuring safe communities by providing protection services with a focus on law enforcement, crime prevention, emergency response, and protection of life and properties.
- (b) **Utilities** provide such services as planning, designing, constructing, operating, and maintaining the City's infrastructure of water and sewer networks and sanitation and recycling.
- (c) **Engineering, Public Works and Project Development** comprises of General Public Works, Roads and Construction, Storm Drainage, Fleet Operations, Engineering, Project Development, and Facility Management. The services provided are construction and maintenance of the City's infrastructure and all City owned buildings, maintenance of the City's road networks, managing and operating a mixed fleet of vehicles, heavy equipment and an assortment of specialized work units for the City operations, development of current and long-range engineering planning and construction of major projects.
- (d) **Community Services** comprises of Parks, Recreation, Arts, Culture and Heritage Services and Community Social Development. These departments ensure recreation opportunities in Richmond by maintaining a variety of facilities such as arenas, community centres, pools, etc. It designs, constructs and maintains parks and sports fields to ensure there is adequate open green space and sports fields available for Richmond residents. It also addresses the economic, arts, culture, and community issues that the City encounters.
- (e) **General Government** comprises of Mayor and Council, Corporate Administration, and Finance and Corporate Services. It is responsible for adopting bylaws, effectively administering city operations, levying taxes, legal services, providing sound management of human resources, information technology, City finance, and ensuring high quality services to Richmond residents.
- (f) **Planning and Development** is responsible for land use plans, developing bylaws and policies for sustainable development in the City including the City's transportation systems.
- (g) **Richmond Olympic Oval Corporation** is formed as a wholly owned subsidiary of the City. The City uses the Richmond Olympic Oval facility as a venue for a wide range of sports, business and community activities.
- (h) **Richmond Public Library** provides public access to information by maintaining 5 branches throughout the City.

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

23. Segmented reporting (continued):

	Community safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Total City subtotal
Revenues:							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 206,901	\$ -	\$206,901
User fees	-	88,022	11,471	-	-	-	99,493
Sales of services	5,948	3,015	3,117	9,445	6,749	2,961	31,235
Payments-in-lieu of taxes	-	-	-	-	14,647	-	14,647
Provincial and federal grants	89	-	2,910	170	2,881	-	6,050
Development cost charges	-	2,213	2,280	5,624	2,202	3,391	15,710
Other capital funding sources	-	2,462	13,093	4,454	35,961	1,600	57,570
Other revenues:							
Investment income	-	542	-	-	17,222	-	17,764
Gaming revenue	676	-	-	-	16,077	-	16,753
Licenses and permits	4,248	-	84	-	56	8,623	13,011
Other	2,181	3,042	672	736	9,905	105	16,641
Lulu Island Energy Company income	-	-	-	-	1,042	-	1,042
	13,142	99,296	33,627	20,429	313,643	16,680	496,817
Expenses:							
Wages and salaries	40,570	12,549	23,786	31,200	25,772	9,950	143,827
Public works maintenance	15	6,886	7,074	1,689	(1,478)	785	14,971
Contract services	44,028	8,741	2,888	4,467	3,407	984	64,515
Supplies and Materials	2,534	29,613	1,485	14,441	11,039	596	59,708
Interest and finance	61	20,601	-	80	2,473	-	23,215
Transfer from (to) capital for tangible capital assets	40	1,131	4,776	19,154	(1,037)	1,819	25,883
Amortization of tangible capital assets	2,685	8,078	25,331	6,356	11,544	1,283	55,277
Loss (gain) on disposal of tangible capital assets	-	158	780	-	-	-	938
	89,933	87,757	66,120	77,387	51,720	15,417	388,334
Annual surplus (deficit)	\$ (76,791)	\$ 11,539	\$ (32,493)	\$ (56,958)	\$ 261,923	\$ 1,263	\$108,483

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
 (Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

23. Segmented reporting (continued):

	Total City subtotal	Richmond Olympic Oval	Richmond Public Library	2017 Consolidated	2016 Consolidated (recast – note 3)
Revenues:					
Taxation and levies	\$ 206,901	\$ -	\$ -	\$ 206,901	\$ 198,612
User fees	99,493	-	-	99,493	97,819
Sales of services	31,235	8,100	95	39,430	38,231
Payments-in-lieu of taxes	14,647	-	-	14,647	14,770
Provincial and federal grants	6,050	2,805	421	9,276	9,101
Development cost charges	15,710	-	-	15,710	16,632
Other capital funding sources	57,570	-	-	57,570	34,283
Other revenues:					
Investment income	17,764	-	68	17,832	17,614
Gaming revenue	16,753	-	-	16,753	17,559
Licenses and permits	13,011	-	-	13,011	12,422
Other	16,641	5,629	9,232	31,502	35,543
Lulu Island Energy Company income	1,042	-	-	1,042	-
	496,817	16,534	9,816	523,167	492,586
Expenses:					
Wages and salaries	143,827	8,916	6,833	159,576	152,286
Public works maintenance	14,971	-	2	14,973	14,368
Contract services	64,515	-	397	64,912	63,583
Supplies and materials	59,708	4,903	1,348	65,959	60,227
Interest and finance	23,215	-	1	23,216	22,602
Transfer from (to) capital for tangible capital assets	25,883	-	(171)	25,712	9,417
Amortization of tangible capital assets	55,277	1,513	1,222	58,012	55,960
Loss (gain) on disposal of tangible capital assets	938	-	(14)	924	1,021
	388,334	15,332	9,618	413,284	379,464
Annual surplus (deficit)	\$ 108,483	\$ 1,202	\$ 198	\$ 109,883	\$ 113,122

CITY OF RICHMOND

Notes to Consolidated Financial Statements (continued)
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2017

24. Budget data:

The budget data presented in these consolidated financial statements is based on the Consolidated Financial Plan adopted by Council on February 14, 2017. The chart below reconciles the adopted Consolidated Financial Plan to the budget figures reported in these consolidated financial statements.

	Financial Plan Bylaw No. 9663	Financial Statement Budget
Revenues:		
Consolidated Financial Plan	\$ 482,467	\$ 482,467
Less: LIEC budget	-	(4,594)
Total revenue	482,467	477,873
Expenses:		
Consolidated Financial Plan	418,210	418,210
Less: LIEC budget	-	(3,557)
Total expenses	418,210	414,653
Annual surplus	\$ 64,257	\$ 63,220
Less: Acquisition of tangible capital assets	(406,199)	-
Less: Transfer to reserves	(66,824)	-
Less: Debt principal	(4,578)	-
Add: Capital funding	383,279	-
Add: Transfer from surplus	30,065	-
Annual surplus per consolidated statement of operations	\$ -	\$ 63,220

25. Comparative information:

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Elected Officials for 2017

Name		Base Salary	Benefits & Other ¹	Expenses
Brodie, Malcolm	Mayor	\$132,426	\$18,786	\$5,047
Au, Chak Kwong	Councillor	66,214	9,170	6,537
Dang, Derek	Councillor	66,214	10,366	123
Day, Carol	Councillor	66,214	11,087	2,497
Johnston, Ken	Councillor	66,214	10,378	3,410
Loo, Alexa	Councillor	66,214	10,520	5,940
McNulty, William	Councillor	66,214	9,966	434
McPhail, Linda	Councillor	66,214	8,449	1,049
Steves, Harold	Councillor	66,214	10,326	1,513
Number of Elected Officials		9	\$662,138	\$99,048
			\$26,550	

¹ Consists of taxable benefits

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Achiam,Cecilia	174,614	28,368	3,070
Ackerman,Robert Harold	79,550	4,778	70
Adair,Darrin Robert	62,183	15,060	655
Adams,Reg	92,758	4,109	-
Adamson,Claire	91,507	10,021	10,108
Allen,Michael	109,585	8,347	-
Alves,Luis	94,333	22,487	-
Anderson,Adam	93,753	8,328	-
Anderson,Christopher	61,033	14,740	-
Anderson,Mark	62,041	21,205	75
Andersson,Bengt	78,165	4,261	80
Anselmo,David	74,933	6,593	547
Araki,Stephen Hiroshi	61,225	18,984	500
Arcand,Daniel	79,675	13,375	70
Armour,Kimberley	76,430	10,936	24
Armstrong,Warren	67,321	27,217	70
Arneson,Christina	74,357	4,469	884
Arrigo,Steve	81,584	26,187	70
Arsenault,Ron	68,959	7,992	-
Askwith,Stephanie	93,491	9,149	3,235
Atva,Tina	137,008	10,884	739
Atwal,Bob	79,442	13,153	-
Aujla,Jag	96,489	10,587	-
Ayers, Elizabeth	134,374	16,098	10,108
Babalos,Alexander	93,458	11,725	-
Badyal,Sara	96,833	4,063	874
Bains,Mandeep Kaur	109,523	4,410	10,944
Baker,Danny	93,745	8,338	-
Baker,Steven J	88,961	9,016	272
Baliong,Glenn	75,343	3,202	-
Baluyot,Hilario S	65,714	11,634	968
Bardin,Harjap	81,952	1,668	4,940
Bardock,Jason	70,745	7,950	911
Barkley,Matthew William	93,389	9,763	-
Barlow,Kenneth	109,591	7,360	249
Barlow,Paul Graham	93,584	8,674	-
Barnes,Richard	137,109	11,629	-
Barr,Jeff J	74,340	2,969	150
Barstow,Murray	87,943	12,584	220
Bartley-Smith,Brenda	109,585	6,221	930

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

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	Base Salary	Benefits & Other ¹	Expenses
Barwin, Simon	70,737	8,690	-
Basraon, Avtar	67,652	18,169	70
Bath, Paul	84,770	34,343	-
Batke, Wilfred	78,621	4,003	-
Batkin, Wayne	54,222	31,365	-
Bauder, Kristine	89,046	6,562	115
Baumeister, Richard	80,086	18,113	-
Bavis, Nathan	96,493	15,763	-
Baxter, Jennifer	67,847	20,282	-
Beare, Adam	88,797	5,386	-
Beaulne, Guy	68,975	8,477	-
Beeby, James	96,554	18,499	-
Beetstra, Jack	119,929	7,232	-
Bennett, Shayne	96,493	6,084	-
Benning, Dal	75,343	4,411	-
Bennington, Monica	71,650	3,443	166
Berg, Debra	74,361	4,863	-
Berg, Wayne	75,326	3,193	1,415
Bergsma, Nolan	79,506	10,123	-
Bergsma, Peter J	91,586	4,963	-
Bertoia, Marc A	79,668	23,869	300
Biason, Evangel	74,269	5,356	-
Bie, Lloyd	134,382	9,340	1,408
Billings, Alan	96,554	11,902	-
Bishay, Soraya	72,269	3,756	1,419
Bleidistel, Michael	81,168	6,315	1,933
Bogner, Christopher	79,630	18,951	173
Boily, Robert	62,178	15,124	-
Bola, Kulwinder	96,493	6,372	-
Bolton, George A	71,261	22,528	-
Bonato, Steven	96,554	7,449	-
Bosley, Janine	76,728	4,039	-
Bowley-Cowan, Laura Dee	97,285	5,257	2,577
Bowman, Joshua	70,862	5,668	-
Boyal, Andy	62,202	15,451	-
Brannen, Andrew	96,493	16,600	-
Brar, Paul	92,208	7,319	13,436
Braun, Robert	78,405	4,745	-
Breau, Jenna	74,376	4,754	702
Bredeson, Lance	150,000	10,489	5,358

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	Base Salary	Benefits & Other ¹	Expenses
Brevner,Mark	96,659	18,697	-
Broughton,Skyler	79,304	25,884	944
Brownlee,David	96,840	4,234	-
Brunskill,Jason	113,394	6,976	-
Buchannon,William Victor	117,773	10,690	-
Buemann,Tricia A.	89,046	5,285	36
Buie,Dovelle	125,246	6,948	609
Bulick,John	93,688	4,898	3,235
Burbidge,Scott	77,538	9,057	792
Burgess,Tyson	74,359	3,847	-
Burner,Melanie	78,543	4,911	369
Burns,Tony	85,327	5,106	289
Burse,Bradley Ross	88,643	27,753	-
Butler,Jason	66,960	19,086	718
Buttar,Onkar	81,843	5,550	-
Bycraft,Suzanne J	134,382	29,116	1,029
Cabatic,Allan	93,753	14,225	-
Camacho,Alexander	75,353	4,795	692
Candusso,Giorgio	83,747	9,558	-
Cantarella,Lorraine	96,599	7,167	908
Capogna,Nan	85,333	6,490	44
Caravan,Bob B	96,842	12,602	443
Caravan,Joan	92,571	5,544	-
Carey,Alisa	78,519	4,968	-
Carlile,Cathryn Volkering	216,171	44,797	513
Carron,Kimberley L	81,199	5,950	-
Carter,Chris	92,462	5,503	260
Carter-Huffman,Suzanne	109,899	18,563	-
Cerantola,Davin	76,258	16,327	1,696
Chai,Sandra	117,815	8,026	4,268
Chaichian,Camyar	89,005	5,400	1,261
Chan,Donna L	79,304	8,200	-
Chan,Donna	134,382	6,805	393
Chan,Kavid	92,753	16,843	10,135
Chan,Milton	134,382	13,634	2,219
Chand,Amit	70,560	15,576	812
Chandra,Ryan Ramesh Samuel	70,730	9,304	-
Cheng,Reinaldo	87,134	3,223	930
Cheuk,Tom	79,436	14,635	3,173
Chiang,Paul Chi-Kin	85,333	12,285	1,070

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	Base Salary	Benefits & Other ¹	Expenses
Chima,Jaspal	78,248	10,589	-
Chin,Donald	96,397	19,601	-
Ching,Linda	75,571	4,289	2,057
Ching,Mike	123,051	9,236	961
Choiselat,Sasha	75,358	2,430	1,039
Chong,Jerry	166,987	28,447	6,708
Chow,Joanne	76,489	1,682	3,489
Christopherson,Tracy Ann	75,837	3,636	417
Chu,Vincent Woon-Zeen	123,750	7,400	2,225
Cinquemani,Leonardo	63,831	15,959	550
Clark,Alison	93,745	7,996	-
Clarke,Tristan	77,716	3,461	8,407
Clarkson,Reena	67,883	9,575	1
Close,Kirsten	89,040	4,363	145
Collinge,Chris	77,325	4,725	3,509
Cook,Ryan	61,175	24,147	-
Cook,Tara	76,636	5,014	-
Cooper,Brad D	97,397	17,647	-
Cooper,James	125,239	10,243	1,736
Cordoni,Raymond M	150,028	14,066	2,746
Cornelssen,Kelvin	96,562	10,820	583
Craddock,Jeffrey D	75,353	5,316	971
Craig,Wayne	166,987	26,561	818
Craven,Stacey Lynn	77,962	4,236	1,003
Creighton,Gregg	88,521	5,745	-
Cromie,Spencer	76,627	4,477	370
Crossfield,Colin	68,379	15,536	220
Crowe,Terry	150,037	19,141	533
Csepany,Andras	84,493	6,265	-
Culshaw,Steven	60,253	15,006	1,345
Curry,Anthony	96,489	19,122	-
Cuthbert,Coralys	96,540	5,718	-
Dacey,Shaun	80,981	2,117	-
D'Altroy,Curtis Arthur	117,802	3,052	-
Dalziel,Jeffrey	96,503	7,902	-
David,Christopher	73,547	1,557	-
Davidson,Frank P	88,404	13,013	-
Davies,Dean	60,484	16,609	1,561
Davies,Sean	78,658	5,952	150
Davis,Sue L.	72,246	3,612	-

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	Base Salary	Benefits & Other ¹	Expenses
de Brouwer,Dave	113,703	8,001	-
de Crom,Theodore	134,382	22,055	5,982
Deane, Gregory Thomas	117,771	15,790	-
Decker, Kim	109,591	8,799	426
Deer, Angela	96,546	5,718	4,354
DeGianni, Rod	96,372	22,960	-
DeGirolamo, Vanessa	70,819	8,833	-
Del Rosario, Susan	74,136	3,911	55
Demers, Michel	73,671	7,729	470
Dennis, Alison	88,548	6,842	2,461
Dhaliwal, Kamaljit	78,717	16,147	-
Dhaliwal, Manjinder	77,595	11,681	70
Dhanowa, Dalvinder	77,599	19,352	620
Dharampal, Jasjit	73,254	6,514	420
Dhillon, Kearnbir	93,617	7,365	-
Dhillon, Navtej Singh	77,680	11,501	-
Dias, Ben	134,382	25,381	346
Dickson, James	96,562	9,022	-
Digby, Janet Hope	109,899	4,939	972
Dimitrov, Momchil	89,370	2,742	1,422
Dineen, Scott	93,621	6,412	-
Discusso, Peter	83,598	31,542	701
Discusso, Susan L	78,490	2,510	346
Dixon, Scott	96,554	10,120	1,779
Dohanic, Mike	71,129	14,668	-
Donald, Gary	68,443	11,433	-
Douglas, Stewart	93,588	8,323	-
Draper, Jason	96,526	41,219	896
Drawc, Chris	74,306	2,988	93
Duarte, Victor	82,209	3,428	265
Dube, Danielle	93,745	3,370	-
Dubnov, Shawn	88,521	28,817	385
Duddles, Kevin	65,399	17,412	-
Duncan, George	312,051	36,842	3,180
Duncan, Jeremy	96,558	12,418	2,153
Duncan, Nathaniel Joseph	64,464	10,746	202
Duncan, Scott	118,551	11,942	-
Dunn, Darrell	67,931	14,025	-
Dunn, David	93,648	6,244	2,985
Duranleau, Sonia	96,512	18,201	-

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	Base Salary	Benefits & Other ¹	Expenses
Dusanj,Sukhjjevan	67,249	13,557	70
Dyer,Sean	83,972	7,534	4,895
Ebert,Marcus	63,047	20,969	-
Edwards,Brenda	75,157	3,568	-
Edwards,Carli	132,699	9,865	697
Elmore,Jeanette	91,403	2,172	773
Elshof,Eric R	115,670	13,542	-
Enefer,John	111,261	8,713	260
Eng,Kevin	96,423	9,713	206
Epp,Dylan	56,680	19,736	375
Erceg,Joe	225,576	44,135	1,946
Esko,Jamie	134,154	8,437	12,098
Estabrook,Russell	77,348	9,687	-
Eward,Cindy	89,046	4,293	219
Falconer,Todd James	117,791	7,627	-
Farrell,Daniel	81,838	4,057	-
Fatiaki,Kamoe	60,850	15,160	205
Fedoruk,Lisa	73,651	9,667	15
Fengstad, Grant	166,962	43,484	4,887
Fenwick,Marie	110,779	9,801	2,873
Ferland,Khadija	96,546	4,766	2,249
Fernandes,Carlos	78,256	8,536	-
Fernyhough,Jane Lee	157,361	226,549	2,652
Ferraro,Domenic	88,433	9,703	70
Fiessel,Darvin	71,393	5,707	70
Findlay,Pauline	61,834	19,299	247
Fiss,Eric	96,842	11,837	2,922
Fitton,Russell	96,554	6,457	1,746
Fleury,Shane	62,278	21,260	-
Fong,Mindy	67,707	14,042	-
Fong,Patrick Shiu-Ping	71,571	3,861	5,367
Ford,Larry	112,356	27,524	4,166
Forrest,Rebecca	86,983	6,415	1,263
Frampton,Michael	93,447	12,839	-
Frankish,Kirsten	74,005	2,698	731
Frederickson,Gordon D	78,494	3,973	114
Friess,Paul	77,836	5,063	80
Froelich,Judy	85,130	17,631	-
Fylling,Robert Leith	78,467	4,029	-
Fyrk,Terry	67,859	17,632	-

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	Base Salary	Benefits & Other ¹	Expenses
Galano-Tan,John	86,158	31,124	930
Galbraith,Adam	96,554	9,651	-
Gee,Peter	79,381	11,299	-
Gelz,Earl Steven	88,639	6,195	-
Gibson,Christina	78,747	4,742	118
Gilchrist,Robert	89,114	5,340	-
Gilfillan,Cindy	125,246	8,757	1,903
Gilfillan,Kris	86,015	34,405	-
Gilfillan,Terry K	88,623	16,648	-
Gill,Raminder	96,554	5,714	-
Gillis,David M	96,826	9,411	70
Gillis,Kerry	81,764	9,003	2,886
Gillon,Robert	77,531	5,473	80
Girard,Terry	60,944	18,000	70
Giroux,Daniel A	71,008	7,813	70
Glahn,Brad	117,802	3,089	641
Godidek,Colin	60,652	29,326	75
Goll,Sharil	78,558	4,470	-
Gondos,Kyle	63,115	22,633	-
Gonzalez,Robert	235,177	30,592	6,516
Graebel,Gordon	137,109	15,005	-
Graham,Ronald	92,687	4,952	-
Grauer,Craig	68,233	16,995	74
Gray,Kevin Edward	148,525	18,948	1,916
Greenlees,Matthew	79,275	6,313	173
Griffin,Kevin	96,640	9,361	-
Griffin,Michael	81,066	8,185	-
Griffith,Michael	75,873	7,071	529
Gronlund,Todd	96,450	11,747	260
Grover,Roger William	36,775	58,254	-
Gushel,Brad J	87,979	34,825	-
Hahn,Ruth H.S.	96,846	6,427	685
Halldorson,Arnie	88,263	19,690	70
Hamaguchi,Trevor	77,734	9,994	-
Hamalainen,Juha	79,263	8,674	-
Hanna,Kenneth	78,368	6,813	-
Hansen,Terry Donald	117,794	4,038	-
Harris,David	96,512	9,630	-
Harris,Douglas	117,804	4,866	-
Hayes,Jennifer	150,019	9,942	3,666

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	Base Salary	Benefits & Other ¹	Expenses
Heap,Nicholas	109,591	6,639	119
Heidrich,George	78,506	9,855	-
Heinrich,George	88,264	13,329	70
Henderson,Derek	77,770	5,502	1,430
Henderson,George C	64,358	10,696	-
Herbert,Nick	67,642	28,177	74
Hertha,Deborah	81,048	5,663	270
Hickey,Paula	75,353	3,850	-
Higgs,Levi	107,333	7,262	3,260
Hill,James	77,787	10,509	258
Hill,Sheila Maureen	79,452	9,486	1,887
Hingorani,Sonali	109,591	6,460	897
Hinman,Gregory David	77,716	9,219	-
Ho,Jason	109,585	8,289	671
Ho,William	61,056	14,804	3,124
Ho,Wing Chun	75,335	4,138	462
Hoff,Paul	117,794	6,487	-
Hoff,Tresse	88,478	6,566	399
Hogan,Angela Jean	78,495	2,514	-
Hogan,Ruth E M	69,328	22,772	26
Homeniuk,Alexander	78,490	2,515	-
Hopkins,John	109,649	10,738	533
Horstmann,Michelle	74,365	4,863	-
Howe,Shawn	79,039	7,968	380
Howell,Kim	77,397	34,726	263
Huang,Leo	86,209	1,747	4,474
Hui,Albert	75,208	3,847	801
Hui,Kathy	92,739	4,278	-
Humhej,Jerry John	96,562	11,028	258
Hung,Edward H P	145,672	27,463	822
Hunter,Derek	88,268	7,211	70
Hyde,Ryan	61,233	23,616	-
Ilott,Steve	75,354	5,308	-
Ince,David R	134,374	13,813	35
Irvine,Katherine	72,564	8,585	-
Irving,John D	166,998	41,944	5,983
Isaac,Darryl	93,422	14,013	29
Isherwood,Ted	79,903	4,975	-
Ison,Marvin	93,753	6,722	32
Iuliano,Mike	77,762	4,926	70

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	Base Salary	Benefits & Other ¹	Expenses
Jacobo,Erwin	79,898	4,925	150
Jacobsen,Doug	79,884	4,224	150
Jaggs,Gordon	109,591	8,497	879
James,Craig	78,490	3,964	205
Jameson,Marty	88,639	6,309	-
Janes,Rod	79,429	5,884	-
Jansen,Sandra	137,095	2,835	291
Jauk,Liesl	113,498	10,306	620
Jeffcoatt,Steven Paul	117,794	9,273	-
Jesson,Claudia	109,224	12,588	863
Jochimski,Colin Edward	74,143	15,471	-
Johal,Bill	82,494	8,609	-
Johal,Jatinder	115,823	13,334	1,675
Johnson,Tom	117,794	10,921	-
Johnson,Trevor William	136,620	9,476	-
Johnston,David W	117,882	24,318	-
Jones,Alan	95,993	25,616	39
Jones,Debra	78,495	2,517	31
Jones,Glen	72,265	3,868	-
Jorger,Ben	85,184	5,261	70
Jut,Jeffrey	62,714	21,051	-
Kahn,Stacey	109,591	7,360	2,097
Kam,Richard	93,659	4,646	-
Karpun,Mark Edward	117,796	3,026	-
Kawabata,Yosh	68,096	8,632	-
Keating,Roger	85,305	9,659	552
Keenan,Bernadette	75,358	3,596	1,039
Kelder,Randy	117,834	18,378	-
Kelly,Mike	107,524	9,540	31
Kelly,Patrick	70,806	8,072	-
Kendall,Donald	60,228	18,522	-
Kenny,Richard	75,348	4,168	432
Kiesewetter,Harold Michael	118,101	13,212	-
Kinney,Gary	87,504	19,930	38
Kinsey,David P	117,794	7,605	-
Kirichuk,Iryna	92,701	5,235	-
Kirk,Wesley	59,655	18,649	-
Kita,Jason	109,585	14,753	3,899
Kivari,Mia	96,521	6,647	784
Klomp,Frederik Jason	93,743	7,227	-

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	Base Salary	Benefits & Other ¹	Expenses
Knapp, Barry	117,794	1,375	-
Knowles, Tom	77,592	12,792	-
Kolb, Daniel	78,492	4,167	1,759
Konkin, Barry	125,246	9,067	17
Konkin, Don F	79,747	4,967	70
Kopp, Brent D	114,878	9,445	-
Kotze, Norman	80,305	12,374	1,134
Kovacs, James	60,683	14,826	70
Kovich, John	74,429	7,054	-
Krevs, Joseph	75,503	5,164	1,174
Kruk, Robert	67,239	15,663	75
Krumenacker, Kurtis	48,213	28,073	-
Kube, Jennifer	109,585	6,495	-
Kucher, Leanne	72,304	3,941	-
Kulusic, Steve	78,495	15,383	-
Kump, Will	78,295	4,142	1
Kurnicki, Alexander	81,244	5,479	862
Kurta, Stanley Edward	92,693	8,968	3,186
Lai, Patrick	80,721	4,544	1,718
Laidlaw, Scott	76,922	12,261	321
Laing, Kari	125,239	9,427	1,957
Laird, Scott	60,750	16,051	173
Lamont, Ryan	108,404	10,144	-
Lannard, Kevin D	85,324	5,485	420
Lapalme, Karina	125,246	10,444	1,500
Lawless, Ann	75,458	231	251
Lazar-Schuler, Christina	78,486	2,645	769
LeClaire, Joseph Gerald	66,249	11,433	-
Lecy, Katherine	125,246	6,825	4,795
Ledezma, Gonzalo	96,493	14,010	-
Lee, Edwin	81,830	3,484	533
Lee, James Arcot	77,752	9,466	33
Lee, Vicky	92,663	33,742	1,351
Lee, Wun Fung	81,766	6,431	5,658
Lees, Brooke	78,489	8,185	302
Lehbauer, Jordan	96,493	12,027	-
Lei, Loletta	105,344	10,604	-
Leiva, Anastacio	93,389	15,061	3,235
Lemaire, Joel	117,801	2,689	549
Leney, Kyle	96,501	26,391	-

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	Base Salary	Benefits & Other ¹	Expenses
Lepine,Carol	78,495	2,510	1,752
Leung,Alan	75,472	5,397	-
Leung,Chi Choi	92,356	4,269	-
Leung,Michael	74,349	4,946	150
Leung,Simon	70,365	7,649	-
Lewis,Arthur Michael	116,976	31,039	-
Li,Jessie	77,401	11,300	680
Lilova,Neonila	125,246	10,726	4,472
Lim,Wesley	109,585	7,360	1,955
Lin,Fred	125,239	8,125	464
Lincoln,Dawn	72,198	8,343	-
Lindenbach,Greg	96,540	5,982	-
Liu,Anna	57,242	22,227	131
Liu,Douglas	109,585	6,226	-
Liu,Marcus	96,834	6,637	-
Livingston,Amy	71,663	4,376	-
Livingston,Steve R	107,532	9,166	-
Lloyd,Adrian	81,565	7,298	205
Lloyd,Susan	92,000	8,932	596
Lo,Judy	72,257	5,348	80
Loran,Gerry	88,484	4,383	-
Louie,Beayue	98,570	17,235	11
Lovett,Andrew	70,730	8,281	-
Luk,Becky	72,208	3,682	-
Luk,Yun	82,097	37,207	4,310
Lum,Robert	76,820	7,187	-
Lum,Shawna Kailey	78,495	3,211	249
Lusk,Serena	153,754	15,892	13,863
Lussier,Cynthia	74,060	5,141	-
Ma,Cliff	96,554	9,824	-
MacArthur,Gordon	74,930	341	-
MacDonald,Lisa J	72,247	3,827	420
Mack,Kelly	92,753	4,129	33
Mack,Rodney Charles	71,740	29,086	725
MacKinnon,Deb	96,540	12,686	50
MacLeod,Brian	117,761	6,747	2,738
MacNeill,Tom	93,614	16,381	2,605
Mahon,Steve	89,046	4,293	75
Makaoff,Frank	101,166	10,602	115
Maksymchuk,Chuck	62,364	19,626	-

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Maldonado, Tanya	72,238	3,473	-
Manke, Gordon	78,678	9,375	-
Mann, Amraj	77,047	7,116	220
Martin, Paul	96,554	7,711	258
Massender, Ian	96,738	23,785	-
Maxwell, James D	76,201	4,309	-
Maxwell, Mark	80,058	19,153	-
Maxwell, Mike	109,869	53,459	-
Maxwell, Randy J	79,350	4,602	-
Mayberry, Rick	77,612	5,443	421
McCaffrey, John	117,794	5,924	260
McCall, Robert	93,745	10,616	-
McCluskey, Ryan	93,548	9,736	-
McCluskey, Shawn P	109,591	7,098	-
McConkey, Patrick	93,389	7,931	-
McCullough, Cameron	93,753	4,411	2,900
McCullough, Charles M	40,742	52,861	-
McDougall, Karen	69,226	11,950	-
McDougall, Mitch	67,519	12,772	-
McEwen, Brendan	125,246	8,124	728
McGee, David H	78,490	3,950	-
McGowan, William	151,631	35,287	848
McGrath, Alan J	101,303	11,226	1,652
McKenzie-Cook, Christopher	87,877	25,313	-
McKnight, Bjarne	93,624	6,655	260
McMillan, Richard	117,794	8,227	-
McMullen, Mark	125,246	8,475	558
McVea, Aidan M	117,843	12,519	751
Mearns, Jonathan	84,982	9,528	944
Meausette, Steve	88,345	19,096	-
Medhurst, Colin	89,523	15,745	-
Melnychuk, John	85,333	7,147	80
Memon, Wasim	92,796	42,112	26
Mercer, Barry J	85,045	25,003	-
Mercer, Noel	62,036	21,727	-
Merchant, Rozina	88,711	1,786	1,026
Metzak, Brian	92,276	12,915	-
Milaire, Pratima	101,480	6,474	381
Milford, Wendy	69,223	8,311	-
Miller, Chad A	80,223	30,666	-

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Miller, Jacquie	60,843	15,451	1,248
Miller, Jesse	61,005	23,600	-
Minshall, Travis	79,397	5,096	-
Mitzel, Dale R	78,495	3,280	420
Moffat, Denton	68,644	10,465	425
Mohan, Colin	117,874	11,338	-
Molema, Kenneth	96,535	15,660	260
Monkman, Tom	117,797	8,368	-
Montague, Eli	69,990	20,277	70
Mora, Jamie	93,567	8,601	-
Morin, Mike	75,237	1,779	1,881
Morison, Douglas	86,280	5,936	260
Morizawa, Paul I	72,185	5,672	340
Morris, Allen Jay	95,198	6,059	1,803
Morris, Sarah	109,585	5,321	4,489
Morrison, Lesley	125,171	9,423	310
Moss, Kelly	96,554	8,715	2,619
Moxin, Greg Alan	79,504	13,423	105
Muir, Morgan	78,557	4,521	-
Muller, Shane	65,715	18,946	725
Mullock, Kevin	117,794	13,482	1,184
Muraao, Dustin Toshiaki	78,228	10,103	-
Murray, Ken	96,539	8,456	343
Muter, Heather	90,367	4,420	403
Nagata, Darren	78,958	28,020	-
Nanray, Rajpal	69,185	6,612	235
Nathorst, Dave	84,970	8,849	-
Nazareth, Andrew	225,590	45,796	2,771
Neidig, Brad A	117,794	6,008	-
Nenno, Pierre	60,996	17,930	-
Neufeld, Tammy	80,243	6,225	74
Newell, Allan D	96,567	3,526	-
Newstead, Blair	78,490	3,245	-
Ng, Beata	92,183	6,647	807
Ngan, Venus	125,246	8,353	1,356
Nguyen, Jennifer Yin Wah	74,414	1,437	930
Nguyen, Julieta	72,339	21,761	-
Nickel, Christel	77,734	6,885	-
Nickel, Sarah	74,725	4,445	97
Nikolic, Diana	109,524	7,344	533

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Nishi,Casey	66,155	15,574	70
Nishi,Ernie	92,724	6,348	420
Nishi,Grant	89,040	2,815	2,087
Nolan,Mark	79,472	32,930	-
Northrup,Trevor	90,627	4,842	-
Norton,Ian	74,305	3,210	-
Novak,Karen	72,201	4,840	2,707
Nurse,Roy	78,157	22,764	-
Oborne,Renata	77,401	13,271	802
O'Brien,Richard	62,954	31,426	36
Ogis,Peter	93,753	6,825	-
Olson,Brandon	70,003	24,136	220
Ooi,Emily	78,490	4,229	-
Orr,Richard Edward	74,387	16,081	-
Ostafiew, Alan	11,843	88,828	-
Oviedo,J Francisco	77,513	7,430	70
Paller,Elena	109,591	5,561	381
Palliser,Howard	78,495	3,958	-
Parhar,Gurdawar	96,493	4,953	-
Parker,Cory Dean	117,794	5,645	707
Paterson,Kenneth	79,549	7,160	-
Patkau,Brad	95,533	22,446	-
Patrick,Terry	117,804	4,686	258
Penner,Paul Randall	98,797	4,852	1,134
Penney,Daniel	93,682	3,759	-
Penrose,Trevor	61,977	20,294	243
Perkins,Mike	96,554	16,612	-
Pighin,Darren	96,556	7,731	-
Piluso,Riccardo	77,964	16,909	220
Pinkney,Jason	96,562	8,001	1,863
Pitts,Dermott	88,607	29,922	-
Plishka,Miriam	90,759	7,670	981
Pommier,Lionel Jay	25,594	55,117	-
Poole,Travis	60,760	15,035	620
Porlier,Sheila Meri	96,540	5,718	87
Powell,Jo Anne	70,624	7,621	19
Poxon,Gerald	96,554	5,812	2,235
Price,Peter	117,880	41,143	-
Priest,Steve	88,617	17,442	1,433
Protz,Gregory A	114,908	22,561	-

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Qaddoumi,Hikmat	96,892	19,357	-
Quinn,Star of Peace	93,745	7,460	258
Racic,Mile	109,556	14,458	1,788
Ramirez,Tony	67,822	9,811	346
Ramos,Dinos Frank	81,788	6,370	-
Raschpichler,Norma	78,317	12,501	418
Rattan,Amarjeet	157,361	21,248	949
Rautenberg,Joyce	102,579	7,945	3,511
Reddy,Ram	61,043	15,542	-
Redlinski,Jacek	85,553	8,942	175
Redpath,Mike	107,046	52,985	9,075
Redzic,Vesna	92,749	5,679	-
Rempel,Timothy	79,295	13,293	398
Rende,Michael	96,595	10,250	-
Renwick,Rick	138,327	5,044	-
Revell,Michael David	81,617	3,324	150
Richards,David Bruce	78,900	24,222	75
Ricketts,Terry	78,376	3,773	-
Ringwald,Leah	74,365	3,911	2,747
Roberts,Lance	72,425	9,415	770
Robie,Colin	72,871	14,563	-
Robles,Miguel	79,900	5,005	150
Robson,Mark	96,556	8,861	524
Rocha,Carlos	89,046	5,915	-
Rodriguez,Edgar	112,969	6,358	604
Romanchook,Mitch	125,239	6,825	6,634
Roszkowski,Ailie	77,465	6,088	96
Rowley,Darren	96,554	9,447	260
Rushton,Peter	71,028	6,943	-
Russell, Peter	150,037	15,314	3,920
Russell,Paul	96,503	4,569	-
Rybicki,Mike	79,903	6,345	150
Ryle,Brendan	78,165	3,729	80
Sage, Barbara	167,329	11,984	5,191
Saggers,Paul	85,327	7,497	175
Saito,Aaron	96,560	14,350	-
Sakai,Ross	78,462	5,606	-
Sakurai,Hanae	72,260	7,115	404
Salameh,Alexander	93,745	10,229	260
Salmasi,Kamran	85,320	6,830	2,567

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Salzl, Maria	109,585	5,321	28
Samson, Brent	93,532	11,662	260
Sander, Amarjit	77,697	3,603	117
Sandhu, Parmel	75,220	3,128	647
Sandhu, Paul	81,843	2,622	346
Sandhu, Pulvinder Singh	52,438	25,290	-
Sangha, Rob	96,493	4,575	-
Santos, Manuel	79,810	5,019	150
Santos, Victor M.	73,883	11,725	83
Savoie, Gilbert	80,152	5,803	2,821
Sawada, Stephen	91,859	13,306	-
Sayson, Aida Co-Hee	128,878	15,484	-
Sayson, Alexander	92,758	3,125	-
Sayson, Jared	60,878	14,979	1,857
Scarborough, Gregory	81,073	5,763	3,592
Schell, Terry Peter	117,822	12,269	-
Schiedel, Tyler	93,458	18,844	-
Schlossarek, Teresa	81,843	2,622	-
Schroeder, Scott	89,040	4,342	1,503
Schultz, Jeremy	93,525	12,254	-
Schultz, Peter	78,674	5,015	251
Sciberras, Frank	92,753	3,790	-
Scott, Jason	76,987	11,506	220
Scrutton, Joseph	79,880	4,210	150
Selinger, Edward A	114,255	9,248	-
Semple, David C	66,654	16,664	5
Sharma, Amen	74,942	3,881	150
Sharp, Gabrielle	75,296	4,166	47
Shaw, John	88,621	3,143	-
Shaw, Trevor	78,567	6,737	1,369
Shebib, Jodie	84,291	6,127	3,771
Shepherd, Bryan A	134,374	17,642	173
Sheridan, Conor	80,178	12,165	5,153
Sherlock, Lesley	96,848	5,534	-
Shiau, Melissa	61,996	18,770	1,852
Shigeoka, Shannon	74,840	5,953	814
Shimonek, Todd	72,732	4,419	-
Sholdra, Brian	93,389	5,992	-
Shum, Sunny	92,648	10,739	2,104
Sikora, Rose	96,540	5,718	546

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Simas, Tony	92,751	14,613	54
Simkin, Eric	93,602	7,423	-
Simmons, Norman	79,810	6,429	353
Simonson, Brock	61,657	16,645	1,224
Simson, Richard	96,763	2,801	-
Smith, Mark	96,554	16,437	-
Smith, Michael	96,493	5,625	-
Somerville, Kim M	134,264	10,434	2,453
Sparolin, Eric	125,246	8,409	1,401
Specht, Darren Michael	67,332	11,129	-
Standerwick, Jeffrey	96,322	30,022	-
Stene, Ryan	96,524	15,570	-
Stewardson, Kevin	96,787	9,126	1,434
Stewart, James Fredrick	78,067	11,837	1,493
Stewart, Tom	166,987	26,661	1,422
Stock, Dennis	105,338	5,642	-
Stockdale, Todd	96,268	5,663	-
Stocking, Nicole	96,845	3,926	316
Stockley, Scott	60,766	18,124	-
Stowe, Syd	114,105	14,557	865
Stratuliak, John Clarence	84,604	13,064	-
Sutton, Stuart	118,013	6,083	-
Swanson, Brad	72,288	3,788	-
Sweet, Sue J	85,324	5,819	403
Swift, Brad D	115,301	13,247	260
Synan, Mark	68,043	10,413	851
Tack, Troy	117,804	23,209	-
Tagger, Meena	74,370	5,026	6,916
Tahir, Edwin	71,712	4,460	1,330
Tait, Jim	166,987	11,903	1,405
Tait, Kyle	90,212	11,157	-
Talmey Jr., Pat	78,649	40,665	70
Talmey, Paul Kelly	109,585	6,079	-
Tambellini, Denise A	109,585	7,666	2,278
Tanyag, Wilbert	74,359	3,371	150
Tarr, Christopher	96,493	5,804	-
Tasaka, Bryan	125,239	8,926	93
Tatchen, Elisabeth	93,458	22,361	-
Taylor, Kirk	150,050	11,587	1,362
Taylor, Mervyn	95,824	20,057	-

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Teichrieb,Craig	93,491	17,151	4,039
Tellis,Peter	105,081	7,622	-
Teo,James	96,569	21,100	5,922
Tetlock,Dan	60,832	44,256	-
Thandi,Neera	85,047	8,447	930
Thibodeau,Jon	78,149	9,866	-
Thomas,Bryan	79,880	5,199	-
Thomas,Cindy	125,246	9,427	581
Thomas,Marianne	100,976	4,113	930
Thrasher,Don	60,074	15,509	-
Tikanmaki,Anna	126,855	16,230	72
Tillmanns,Mike	79,527	4,871	-
Tillyer,Steve	88,560	31,425	-
Tjepkema,Nicole	71,334	3,736	137
Tobin,Sean	70,806	7,442	-
Toews,Curt	49,425	27,135	-
Tooth,Gregory	77,877	1,267	112
Townsend,Ted	150,028	13,061	3,543
Townsley,Gail	108,672	4,993	3,251
Toyoda,Lianne	74,361	4,863	-
Tran,Vu Khanh	78,494	10,319	1,384
Tremblay,Gail	65,760	11,872	1,152
Trotter,Nicole	79,800	6,153	2
Truscott,Loic	93,491	13,877	-
Tsang,Jonathan Joseph Kwok-Jun	77,199	6,975	-
Turick,Julia	81,833	3,514	795
Turick,Renata	78,528	3,043	695
Tycholis,Kathy	78,494	18,943	99
Ubial,Jessie F	82,599	4,081	150
Vallance,Scott	78,479	18,185	-
Van Bemmelen,Tyler	67,294	13,451	-
Van Bruksvoort,Alex W	115,016	4,930	748
Van Den Boogaard,Leonardus	137,121	3,457	-
Van Deursen,Nicole Andrea	68,509	7,445	-
Van Iperen,Aaron	96,562	2,972	1,735
Vance,Justin	68,333	33,731	74
Vanderwel,Christopher Richard	77,734	12,269	-
Varley,Sue	89,040	4,349	105
Varney,Opal Catherine H	101,247	7,014	3,321
Vaughn,Jerret	93,508	19,390	-

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Veerman, Maarten	146,510	10,335	14
Venturas, Byron P	61,964	22,115	-
Villaluz, Jaime	79,967	8,408	1,065
Virk, Manjit	69,218	5,916	-
Vrakela, Ivana	92,757	4,176	-
Vrba, Karol	93,446	12,996	-
Vrooman, Rowan	96,490	27,598	-
Wahl, Kevin E	117,804	4,974	2,900
Wakelin, Frank	67,799	8,807	2,886
Walker, Wesley	116,758	7,593	2,843
Wall, Anthony	96,554	8,671	-
Walters, Bryan	96,728	19,141	-
Wan, King-Lun	78,926	4,423	210
Warkentin, Daryle Dean	118,013	18,604	-
Warren, Darren	85,333	5,630	814
Warzel, Edward Brian	110,203	9,682	690
Waterhouse, Shane	66,382	8,640	97
Weber, David	157,361	25,690	266
Wei, Victor	157,351	23,773	3,851
Weissler, Forrest	112,989	5,775	29
Wellsted, Darryl	114,907	22,219	552
Welsh, Michael	96,562	13,447	1,779
Weststrate, Jason Campbell	78,177	9,147	-
Wheeler, Gregg	109,591	8,975	1,814
Whitty, Cheryl Ann	78,490	3,259	1,039
Whitty, Robert	108,131	1,776	3,098
Whyman, Max	61,694	19,115	-
Wild, Danyon	117,794	18,425	-
Wilding, Marianne	72,135	8,868	-
Wilke, Steve	84,315	19,461	-
Wilkinson, Timothy J G	157,092	15,713	1,514
Windsor, Ryan	83,864	15,433	796
Wong, Ivy	125,239	11,042	1,242
Wong, Patrick	72,881	39,268	930
Wong, William	82,655	14,613	-
Woo, Gavin	157,361	11,332	1,463
Woolgar, John	134,382	11,381	3,754
Wyatt, Sail	79,093	9,399	-
Wyenberg, Grant	117,794	5,703	-
Wynne, Philip	96,834	6,120	175

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2017

	Base Salary	Benefits & Other ¹	Expenses
Yang, Judy	78,532	3,278	930
Yee, Stephen	84,479	11,152	1,411
Yeung, Yuen Tung	80,577	7,760	420
Yon, Elisa	64,162	11,351	99
Yoo, John	93,524	11,023	-
Young, Jim	157,351	14,653	8,441
Zanardo, Wilma Angela	85,280	5,736	-
Zhang, Grace	72,234	8,712	930
Zukowsky, Doug	71,443	34,216	70
Number of Employees - 769	70,358,575	9,067,433	592,181

¹ Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Grand Total For 2017

Name	No. of Employees	Remuneration ¹	Expenses
Employees Over \$75,000	769	\$79,426,008	\$592,181
Employees Under \$75,000	1,473	48,944,064	159,427
Grand Total	2,242	<u>\$128,370,072</u>	<u>\$751,608</u>

¹Combines salary, taxable benefits, and other lump sum payouts

The variance between the Schedule of Remuneration and the salaries and benefit expenses reported in the consolidated financial statements of the City are due to various factors including:

- The remuneration 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 is on an accrual basis;
- The remuneration schedule includes taxable benefits while the financial statements includes items such as non-taxable benefits and employer pension contributions;
- The above remuneration schedule excludes Council, Richmond Public Library, Richmond Olympic Oval Corporation, and Lulu Island Energy Company.

CITY OF RICHMOND
STATEMENT OF SEVERANCE AGREEMENTS FOR 2017

Section 6

There were 8 severance agreements between the City of Richmond and its employees during 2017

These agreements represent 1 day to 16 months of salaries.

RICHMOND PUBLIC LIBRARY
SCHEDULE OF REMUNERATION AND EXPENSES FOR 2017

Section 6

Schedule 1 - Board of Trustees

NAME	Board Trustees	REMUNERATION	EXPENSES
Koch, Susan	Chair	-	2,051
Leung, Robin	Vice-Chair	-	72
Au, Chak	Councillor	-	-
Corr, Traci	Trustee	-	94
Cousar, Diane	Trustee	-	-
Gillanders, Chaslynn	Trustee	-	94
Oye, Jordan	Trustee	-	1,838
Shchedrinskiy, Arseniy	Trustee	-	150
Tang, Simon	Trustee	-	187
Number of Trustees	9	<u>\$ -</u>	<u>\$ 4,486</u>

Schedule 2 - Employees Earnings in Excess of \$75,000

Name		REMUNERATION ¹	EXPENSES
Au, Melanie		80,521	757.05
Bechard, Anne		76,274	2,821.92
Buss, Gregory		106,461	-
Ellis, J.Mark		115,342	751.06
Gettel, Cathy		80,874	210.17
He, Ping		85,630	1,178.46
Jang, Wendy		82,455	473.36
Rahman, Shaneena		88,327	1,082.61
Smith, Lee Anne		87,106	1,024.80
Vokey, Stephanie		77,727	951.14
Walters, Susan		166,696	6,661.23
Employees Over \$75,000	11	<u>\$ 1,047,412</u>	<u>\$ 15,912</u>
Employees Under \$75,000	131	<u>\$ 4,457,189</u>	<u>\$ 5,051</u>
Grand Total	142	<u>\$ 5,504,602</u>	<u>\$ 20,963</u>

¹Combines salary, taxable benefits, and other payouts

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
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Payments	Amount
14 ORANGES SOFTWARE INC	\$ 37,000
3M CANADA COMPANY	25,562
A R MOWER & SUPPLY LTD	192,088
ACCURATE TRUCK SERVICE	53,151
ACGI SHIPPING INC	68,921
ACKLANDS GRAINGER INC	349,695
AECOM CANADA LTD	25,825
AIRON HEATING & AIR CONDITIONING LTD	359,245
ALBA CONSTRUCTION LTD	35,961
ALL-PRO SERVICES LTD	45,653
ALM2 MARINE LTD	76,006
AMACON DEVELOPMENT	33,200
AMDS / AUKUSTI MEDIA DESIGN STUDIO	28,779
AMEC FOSTER WHEELER ENVIRONMENT	148,567
AMRE SUPPLY CO LTD	31,058
ANDERSON CREEK SITE DEVELOPING LTD	30,000
ANDREW SHERET LTD	980,149
ANDREW TODD CONSERVATORS LTD	38,213
ANIGRAPH PRODUCTIONS LIMITED	175,459
ANNEX CONSULTING GROUP INC	104,358
ANTHONY JONES & ASSOCIATES INC	72,718
APLIN & MARTIN CONSULTANTS LTD	791,309
APPLE CANADA INC	48,791
ARMTEC LIMITED PARTNERSHIP	196,188
ASHTON MECHANICAL LTD	465,977
ASHTON SERVICE GROUP LTD	681,739
ASSA ABLOY ENTRANCE SYSTEMS	29,333
ASSEMBLY ARCHITECTURE INC	25,917
ASSOCIATED ENGINEERING (BC) LTD	325,937
ASSOCIATED FIRE AND SAFETY	113,351
ASTRO TURF WEST DISTRIBUTORS LTD	78,380
ATLAS POWER SWEEPING LTD	117,649
ATS TRAFFIC BRITISH COLUMBIA	63,783
AVENUE MACHINERY CORP	27,706
AVOLVE SOFTWARE CORPORATION	67,210
B LEIREN ASSOCIATES INC	72,660
BA BLACKTOP LTD	144,971
BANK OF NOVA SCOTIA TRUST COMPANY	75,000
BARNES WHEATON GM	57,191
BAROOTES PARTNERSHIP GROUP INC	40,810
BC ASSESSMENT*	5,487,287
BC HOUSING MANAGEMENT COMMISSION	17,142,228

*Payments include tax transfers and third party contributions **GNCL 461**

CITY OF RICHMOND
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Payments	Amount
BC HYDRO	5,077,143
BC LIFE & CASUALTY*	921,671
BC RECORDS MANAGEMENT SERVICES LTD	29,435
BCD HOLDINGS LTD	73,992
BELL MEDIA INC	51,935
BINGHAM HILL ARCHITECTS	27,150
BLACKSTONE CONSULTING GROUP INC	787,372
BLANCHETTE PRESS	29,372
BOLDLY CREATIVE AGENCY INC	28,880
BOWDEN, TONY	46,621
BRENNTAG CANADA INC	26,244
BRIDGEPORT COLLISION LTD	61,631
BRIERE PRODUCTION GROUP INC	153,873
BRITANNIA HERITAGE SHIPYARD SOCIETY	129,792
BROCK WHITE CANADA COMPANY, LLC	63,120
BROWN BROS FORD	39,036
BUSCH SYSTEMS INTERNATIONAL INC	26,923
BUTLER WORKPLACE SOLUTIONS	41,958
CAMBIE ROOFING & DRAINAGE	75,621
CANADA POST CORPORATION	249,650
CANADA REVENUE AGENCY*	35,306,389
CANADA SAVINGS BONDS*	451,772
CANADIAN LINEN SUPPLY	30,854
CANADIAN MATTRESS RECYCLING INC	27,590
CANADIAN NATIONAL RAILWAY COMPANY	74,372
CANADIAN STAINLESS FASTENERS INC	69,574
CANNOR NURSERIES LTD	29,331
CANSEL SURVEY EQUIPMENT	28,064
CANSTORE RENTALS LTD	37,969
CASCADIA SPORT SYSTEMS INC	84,596
CDW CANADA	25,882
CEDAR CREST LANDS (BC) LTD	1,119,222
CHASE PAYMENTECH	421,096
CHEVRON CANADA LTD	1,311,738
CHINESE INFORMEDIA CONSULTING GROUP INC	50,865
CIMCO REFRIGERATION	77,410
CINTAS CANADA LIMITED	50,114
CITY GREEN SOLUTIONS	38,378
CITY OF VANCOUVER	1,045,713
CITY SPACES CONSULTING LTD	50,283
CIVIC LEGAL LLP	116,382
CIVIC LEGAL LLP, IN TRUST	898,783

*Payments include tax transfers and third party benefits. **CNCL - 462**

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Statement of Payments to Suppliers For Goods and Services
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Payments	Amount
CLEARTECH INDUSTRIES INC	137,861
COBRA ELECTRIC LTD	2,213,665
COENCORP CONSULTANT CORPORATION INC	37,581
COLD FIRE CANADA LTD	81,595
COLUMBIA CHRYSLER	29,159
COMMERCIAL AQUATIC SUPPLIES	80,744
COMMERCIAL LIGHTING PRODUCTS LTD	320,363
COMMERCIAL TRUCK EQUIPMENT CO	31,472
COMMODORE'S BOATS LTD	41,109
COMPLETE METAL MARKETS LTD	25,296
CONCERTA CONSULTING INCORPORATED	26,561
CONTROL SOLUTIONS LTD	27,757
CORIX UTILITIES INC	125,922
CORIX WATER PRODUCTS LIMITED PARTNERSHIP	145,693
CREATIVE DOOR SERVICES LTD	59,551
CROP PRODUCTION SERVICES (CANADA) INC	77,580
CSDC SYSTEMS INC	69,078
CTH SYSTEMS INC	88,211
CULLEN DIESEL POWER LTD	52,916
CULLEN WESTERN STAR TRUCKS LTD	65,604
CUMMINGS SALES AND RENTALS	35,417
CUPE 394*	587,830
CUPE 3966 LIBRARY*	97,852
CUPE 718*	861,177
CUSHMAN & WAKEFIELD LTD	50,000
D JENSEN & ASSOCIATES LTD	193,028
D LITCHFIELD & CO LTD	49,107
DAFCO FILTRATION GROUP	44,268
DAMS FORD LINCOLN SALES LTD	218,360
DAVIES PARK & ASSOCIATES (VANCOUVER) INC	140,441
DELL CANADA INC	279,865
DENTONS CANADA LLP	57,901
DGBK ARCHITECTS	276,118
DIALOG BC ARCHITECTURE ENGINEERING	68,928
DIAMOND HEAD CONSULTING LTD	61,635
DILLON CONSULTING	372,074
DIRECT ENERGY MARKETING LTD	323,162
DIRECTIONAL MINING & DRILLING LTD	82,177
DLA PIPER (CANADA) LLP	351,923
DLA PIPER (CANADA) LLP, IN TRUST	9,327,039
DMD & ASSOCIATES LTD	34,305
DOMINION BLUE REPROGRAPHICS	40,809

*Payments include tax transfers and third party contributions

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Payments	Amount
DON DICKEY SUPPLIES	62,822
DONNELLY & ASSOCIATES EVENT MARKETING INC	289,613
DORSET REALTY GROUP	403,982
DOUBLE R RENTALS	126,962
DOUG MUNDAY DESIGN	44,982
DREAMRIDER PRODUCTIONS SOCIETY	25,486
DREW'S CATERING & EVENTS	33,732
DUECK CHEVROLET BUICK CADILLAC GMC LTD	257,718
DULUX PAINTS	32,739
DYNAMIC FACILITY SERVICES LTD	233,497
E B HORSMAN & SON LTD	89,382
EAST RICHMOND NURSERIES	68,750
EBB ENVIRONMENTAL CONSULTING INC	40,834
E-COMM,EMERGENCY COMMUNICATIONS FOR BC	3,465,781
ECONOLITE CANADA INC	559,381
ECOTAINER SALES INC	55,950
ECOWASTE INDUSTRIES LTD	346,985
ECS ELECTRICAL CABLE SUPPLY LTD	31,736
EECOL ELECTRIC CORP	392,659
E-FACTOR ENGINEERING	34,893
ELTEC ELEVATOR LTD	41,630
EMCO CORPORATION	80,811
ENERGY CANVAS LTD	42,618
ENGLOBE CORP	110,256
ERM FOCUS SERVICES INC	34,450
ESC AUTOMATION INC	261,310
ESRI CANADA LTD	173,872
EUROVIA BRITISH COLUMBIA INC	630,354
EVENTPOWER	49,711
EXPERT CASTING LTD	28,762
EXTREME GLASS LTD	51,144
FAMILY MNTNCE ENFORCEMENT PROGRAM	45,058
FASTER ASSET SOLUTIONS	56,842
FEDERATION OF CANADIAN MUNICIPALITIES	35,759
FINNING (CANADA)	108,326
FIREBALL EXCAVATING & TRANSPORT INC	79,750
FIREWORKS SPECTACULARS CANADA LTD	34,240
FIRST TRUCK CENTRE VANCOUVER INC	29,834
FIRSTONSITE RESTORATION LIMITED	165,028
FISHBONE ETC DESIGN	30,784
FITNESS TOWN	27,507
FLOCOR INC	274,709

*Payments include tax transfers and third party contributions **CNCL - 464**

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Section 7

Payments	Amount
FORGEROCK US, INC	86,884
FORTISBC - NATURAL GAS	471,428
FRASER RIVER PILE AND DREDGE LTD	926,555
FRASER VALLEY EQUIPMENT LTD	30,958
FRED SURRIDGE LTD	2,121,639
FSEAP VANCOUVER	92,051
G B BOBCAT SERVICE	228,717
G P ROLLO & ASSOCIATES LTD	36,303
GARDAWORLD CASH SERVICES CANADA CORP	32,861
GDI SERVICES (CANADA) LP	124,657
GENESIS SECURITY	39,415
GENTILE'S CABINETS PLUS LTD	38,640
GEORGE BUBAS MOTORS LTD	37,301
GLACIER MEDIA GROUP	133,478
GLADIUK CONTRACTING LTD	258,063
GLOBAL KNOWLEDGE NETWORK (CANADA) INC	57,750
GLOBAL RISK INNOVATIONS	42,147
GOLDER ASSOCIATES LTD	72,607
GRAHAM CONSTRUCTION AND ENGINEERING LP	660,079
GREAT WEST EQUIPMENT	61,159
GREATER VANCOUVER REGIONAL DISTRICT*	32,365,774
GREATER VANCOUVER WATER DISTRICT	23,417,102
GREEN ADMIRAL NATURE RESTORATION	89,727
GREGG DISTRIBUTORS LTD	73,030
GUEST EXCAVATING LTD	56,720
GUILLEVIN INTERNATIONAL INC	335,144
GUNNEBO CANADA INC	94,302
HAPA COLLABORATIVE	39,160
HARBOUR INTERNATIONAL TRUCKS	50,986
HARBOUR WEST CONSULTING INC	25,603
HARRIS & COMPANY LLP	356,739
HARVEST FRASER RICHMOND ORGANICS LTD	1,187,062
HEMMERA ENVIROCHEM	38,398
HERITAGE OFFICE FURNISHINGS LTD	578,017
HERITAGE PAINTING & DECORATING	78,868
HERJAVEC GROUP INC	39,150
HOLLAND IMPORTS INC	47,729
HOMAN ROOFING LTD	467,804
HOPKINS, DOLLY	37,056
HORSESHOE PRESS INC	78,320
HORSESHOE STAR HOLDINGS LTD	42,393
HORTON, JOHN M	49,930

*Payments include tax transfers and third party contributions

CITY OF RICHMOND
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Section 7

Payments	Amount
HR ARCHITECTS	50,315
HUGHES CONDON MARLER: ARCHITECTS	729,178
HUNTER LITIGATION CHAMBERS LAW CORP	89,443
ICE DEVELOPMENT LTD	1,811,067
ILLUMINATA MARKETING INC	30,900
IMPARK PARKING	91,801
INFOR CANADA LTD	298,664
INSIGHT CANADA INC	37,479
INTEGRAL GROUP	32,497
INTELEX TECHNOLOGIES INC	53,292
INTERCONTINENTAL TRUCK BODY (BC) LTD	61,892
INTERNATIONAL CROWD MANAGEMENT	74,747
INTERNATIONAL WEB EXPRESS	52,015
INTERPROVINCIAL TRAFFIC SERVICE LTD	285,587
ION UNITED INC	35,485
IRIDIA MEDICAL INC	26,630
ISL ENGINEERING AND LAND SERVICES LTD	54,734
ISLAND KEY COMPUTER LTD	220,748
J & T SPORTS	42,771
J S MUNDAY TRUCKING	54,434
JAUD'ARTS	74,300
JEGO, MIYOUKI	65,141
JOHN FOSTER PLANNING	27,875
JSP ENTERPRISES	86,840
JUSTICE INSTITUTE OF B C	43,049
KAL TIRE	282,047
KENNEDY LANDSCAPING LTD	28,279
KERR WOOD LEIDAL ASSOCIATES LIMITED	457,180
KIA WEST	148,088
KING HOE EXCAVATING LTD	310,999
KONICA MINOLTA BUSINESS SOLUTIONS	76,428
KPMG LLP	124,939
KSB PUMPS INC	37,406
KUTNY'S RICHMOND SOILS (UNIT PRICING)	87,573
LAFARGE CANADA INC	3,097,465
LAFARGE CONCRETE LTD	1,314,943
LANARC CONSULTING LTD	90,550
LAND TITLE SERVICE AUTHORITY OF BC	37,300
LANGLEY CONCRETE GROUP	214,241
LAU, HENRY	151,067
LAYFIELD CANADA LTD	83,879
LIFE FITNESS	48,506

*Payments include tax transfers and third party. **CNCL - 466**

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Payments	Amount
LINDSAY VENTURES (2004) INC	54,634
LIT AQUATICS LTD	217,299
LONDON DRUGS	25,243
LONG VIEW SYSTEMS	270,338
LORDCO PARTS LTD	125,950
LYNNE WERKER ARCHITECT	35,382
MA ENG-TECH CONSTRUCTION	117,847
MACAULAY TRUCKING LTD	265,975
MACDONALD & LAWRENCE TIMBER FRAMING LTD	59,078
MAHIL TRUCKING	27,073
MAINLAND CONSTRUCTION MATERIALS ULC	1,185,712
MAINROAD LOWER MAINLAND CONT	130,872
MAINROAD MAINTENANCE PRODUCTS	594,154
MANCORP INDUSTRIAL SALES LTD	57,732
MAPLE LEAF TREE MOVERS	33,418
MAPLELAN INTERNATIONAL DEVELOPMENT LTD	26,500
MARINE PETROBULK LP	58,098
MARINE REPAIR & MAINTENANCE	33,677
MAR-TECH UNDERGROUND SERVICES LTD	40,463
MAVEN CONSULTING LIMITED	89,908
MAYDANYK TRUCKING LTD	99,543
MCASPHALT INDUSTRIES LTD	27,602
MCCARTHY TETRAULT LLP, IN TRUST	3,137,246
MCELHANNEY CONSULTING SERVICES LTD	505,941
MCGREGOR & THOMPSON HARDWARE LTD	51,109
MCKINNEY BULLDOZING LTD	61,560
MCRAE'S ENVIRONMENTAL SERVICES LTD	2,048,987
MDT TECHNICAL SERVICES INC	51,991
MEDICAL SERVICES PLAN*	1,179,005
MERCER (CANADA) LTD	134,803
MERLETTI CONSTRUCTION (1999) LTD	1,293,061
METRO MOTORS LTD	394,349
MICKELSON CONSULTING, INC	90,229
MILLENNIUM TENT & PARTY RENTALS	28,120
MILLS PRINTING & STATIONERY CO LTD	415,271
MINISTER OF FINANCE*	617,204
MODU-LOC FENCE RENTALS LTD	54,498
MORRISON HERSHFIELD LIMITED	35,069
MUNDIE TRUCKING	126,167
MUNICIPAL INSURANCE ASSOCIATION OF BC	1,025,131
MUNICIPAL PENSION PLAN*	21,490,390
NAPA AUTO PARTS	86,242

*Payments include tax transfers and third party contributions

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Payments	Amount
NAS RECRUITMENT COMMUNICATIONS	39,879
NEPTUNE TECHNOLOGIE GROUP	229,581
NETEX CANADA NETTING INC	167,883
NETTRAFFIC TECHNOLOGIES CONSULTING INC	43,160
NETWORK CONSULTING SERVICES INC	91,840
NILEX CIVIL ENVIRONMENTAL GROUP	90,991
NORDICITY	33,284
NOVAX INDUSTRIES CORP	97,885
OCEAN PIPE	73,432
O'CONNOR DODGE CHRYSLER JEEP	75,180
OFFICE OF MCFARLANE BIGGAR	42,500
ONIX NETWORKING CANADA	45,328
ONNI CONTRACTING LTD	171,146
ONO WORK & SAFETY LTD	27,171
ONSOLVE (USD)	63,033
OPACITY DESIGN GROUP LTD	129,267
OPEN TEXT CORPORATION	197,746
OPUS DAYTONKNIGHT CONSULTANTS LTD	61,925
OPUS INTERNATIONAL CONSULTANTS	1,003,560
ORACLE CANADA ULC	524,838
ORGANIZED CRIME AGENCY OF BC	93,684
ORH	35,063
P D TRUCKING	138,401
PACIFIC BLUE CROSS*	4,179,702
PACIFIC CUTTING & CORING LTD	236,296
PACIFIC FLOW CONTROL LTD	34,594
PACIFIC INDUSTRIAL AND MARINE LTD	49,870
PACIFIC INDUSTRIAL MOVERS	34,000
PARKLAND REFINING (BC) LTD	351,943
PAUL SAHOTA TRUCKING	182,441
PEDRE CONTRACTORS LTD	265,017
PEEL'S NURSERIES LTD	141,111
PERFECTMIND INC	257,016
PERFORMANCE CONTRACTING LTD	1,552,421
PERFORMANCE OBJECTS INC	89,550
PETERBILT PACIFIC INC	566,274
PHOENIX TENT AND EVENTS RENTALS	117,903
PHYSIO CONTROL CANADA	48,434
PIT STOP PORTABLE TOILET SERVICES LTD	43,856
PITNEYWORKS	140,000
PJS SYSTEMS	167,355
PLAN GROUP	139,677

*Payments include tax transfers and third party contributions

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Payments	Amount
PLANET CLEAN	402,103
POLYMETIS PROJECTS	25,000
PRAIRIECOAST EQUIPMENT	50,679
PREMIER PACIFIC SEEDS LTD	32,329
PREMIER SECURITY INC	127,869
PRIORITY CONSULTING GROUP INC	35,892
PRISM ENGINEERING LTD	26,500
PROFIRE EMERGENCY EQUIPMENT INC	69,799
PROGRESSIVE WASTE SOLUTIONS (USE 39346)	88,135
PROPANE DEPOT	28,297
PS TRAFFIC PRO SERVICES (2012) INC	318,015
PSE EQUIPMENT LTD	109,555
PSL PAR'S SERVICES LTD	58,824
PW TRENCHLESS CONSTRUCTION INC	30,500
PWL PARTNERSHIP LANDSCAPE ARCHITECTS INC	170,383
QTRADE SECURITIES INC	29,832
QUALICHEM INDUSTRIAL PRODUCTS	143,289
QUOIN CONSULTING LTD.	72,550
R F BINNIE AND ASSOCIATES LTD	96,371
RADICAL I/O TECHNOLOGY INC	349,500
RATIO ARCHITECTURE INTERIOR DESIGN	162,316
RAVENHILL GROUP INC	31,330
RCR TECHNOLOGIES INC	85,310
RDM EQUIPMENT SALES & RENTALS	58,380
RECEIVER GENERAL FOR CANADA (RCMP)	29,672,903
RECEIVER GENERAL FOR CANADA(INDUSTRY - RADIO)	27,137
RECTEC INDUSTRIES INC	185,325
REGEHR CONTRACTING LTD	142,306
REGIONAL ANIMAL PROTECTION SOCIETY	173,856
RGC TRUCKING & EXCAVATING	128,539
RICHMOND ANIMAL PROTECTION SOCIETY	437,368
RICHMOND FIREFIGHTER ASSN RFFA LOCAL 1286*	561,087
RICHMOND FITNESS & WELLNESS ASSOCIATION	187,600
RICHMOND GATEWAY THEATRE	26,867
RICHMOND HOTEL ASSOCIATION	218,070
RICHMOND OLYMPIC OVAL	3,382,477
RICHVAN HOLDINGS LTD	186,136
RICOH CANADA INC	281,587
RIVER WHITE HOMES LTD	3,930,997
ROADWAY TRAFFIC PRODUCTS	139,489
ROBERT HALF TECHNOLOGY	45,874
ROCKY MOUNTAIN PHOENIX	30,170

*Payments include tax transfers and third party contributions

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Payments	Amount
ROGERS WIRELESS INC	38,979
ROLLINS MACHINERY LTD	109,797
RONA	36,279
ROWE EVENT & SHOW SERVICES LTD	32,863
ROYAL CITY FIRE SUPPLIES LTD	137,791
RUSTY'S AUTO TOWING	38,014
S. SIDHU TRUCKING LTD	34,404
SAFE & SOUND SECURITY SYSTEMS LTD	481,414
SANDHU, DALIP	138,231
SAVOURY CHEF FOODS	25,277
SCALAR DECISIONS INC	138,489
SCHOOL DISTRICT 38 RICHMOND*	133,164,973
SCOTIA BANK	26,055
SCOTIA INSTITUTIONAL ASSET MANAGEMENT	120,000
SCOTIA TRUST	92,860
SELECT ART ADVERTISING INC	29,382
SELECTRON TECHNOLOGIES INC	28,930
SHAPE ARCHITECTURE INC	122,363
SHEPPARD, EMILY	60,666
SHERATON VANCOUVER AIRPORT HOTEL	31,218
SHERINE INDUSTRIES LTD	106,108
SHY'S FOREST PRODUCTS LTD	69,605
SIDHOO TRUCKING LTD	131,015
SIERRA WASTE SERVICES LTD	8,527,665
SIMSON-MAXWELL	105,531
SITE ECONOMICS LTD	78,538
SKINNER'S HILL MUSIC LTD	25,000
SMITHRITE DISPOSAL LTD	236,626
SNC-LAVALIN INC	51,495
SOFTCHOICE LP	161,543
SOUTH ARM COMMUNITY ASSOCIATION	80,404
SOUTH ARM EXCAVATING	403,149
SOUTHRIDGE BUILDING SUPPLIES LTD	67,877
SPECIMEN TREES WHOLESALE NURSERIES LTD	26,438
SSQ INSURANCE COMPANY INC*	43,092
STAK FITNESS INTERNATIONAL INC	71,225
STERLING FLEET OUTFITTERS INC	48,774
STEVESTON COMMUNITY SOCIETY	71,508
STIKEMAN ELLIOTT LLP	27,033
STITCHWORKS CUSTOM APPAREL	26,578
STRATA PLAN LMS 2701	45,166
STREAMLINE FENCING & CONTRACTING LTD	121,815

*Payments include tax transfers and third party contributions.

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Payments	Amount
STUART OLSON CONSTRUCTION LTD	48,924,926
SUMMIT VALVE AND CONTROLS	26,677
SUNBELT RENTALS	334,298
SUPEENE, JOHN	27,610
SUPER SAVE DISPOSAL INC	36,499
T M JOHNSTON GRADALL LTD	220,973
TEC FLOOR COVERINGS LTD	27,912
TELUS COMMUNICATIONS INC	479,055
TELUS MOBILITY	428,373
TELUS SERVICES INC	81,568
TEMPEST DEVELOPMENT GROUP INC	119,289
TERRACANA FOUNDATION SOLUTIONS INC	296,487
TERVITA CORPORATION	252,239
TETRA TECH CANADA INC	25,300
TEXTILE ARTCRAFT INC	30,708
TEXTILE IMAGE INC	40,177
THE ACTIVE NETWORK, LTD	94,913
THE BILLIONS CORPORATION CANADA	26,750
THE BUTLER DID IT CATERING CO	95,942
THE ECONO-RACK GROUP (2015) INC	31,948
THE GORDIAN GROUP INC	182,430
THE HEALTHY CHEF SERVICES LTD	34,705
THE HOME DEPOT	73,665
THIS WAY EVENT SERVICES	63,501
THOMAS TRUCKING	198,695
THREE DIMENSIONAL SERVICES INC	73,509
THURBER ENGINEERING LTD	76,494
TIBCO SOFTWARE IRELAND LTD	123,510
TK GRAPHICS	50,375
TORBRAM ELECTRIC SUPPLY	67,454
TOURISM RICHMOND*	4,026,460
TRANE CANADA	262,480
TRANSLINK*	35,254,895
TREE WORKS LTD	32,196
TRIPLE "5" TRUCKING LTD	50,600
TURNING POINT TECHNOLOGY SERVICES INC	553,742
TVL INC	39,558
TWINING, SHORT & HAAKONSON, BARRISTERS	43,827
UBNT.CA	28,033
UCC GROUP INC	629,168
ULMER CONTRACTING LTD	922,204
UNION OF BC MUNICIPALITIES*	111,214

*Payments include tax transfers and third party contributions.

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Payments	Amount
UNITED FINANCIAL CORPORATION	57,375
UNITED RENTALS	471,255
UNITED TALENT AGENCY	49,500
UNITED WAY OF THE LOWER MAINLAND*	44,675
URBAN AGRICULTURE CONSULTING INC	35,279
VALKYRIE LAW GROUP LLP	52,041
VALMONT WEST COAST ENGINEERING	110,711
VANCOUVER COASTAL HEALTH AUTHORITY	339,686
VANCOUVER FRASER PORT AUTHORITY	35,247
VANCOUVER HONDA	40,104
VANCOUVER'S COCKTAILS & CANAPES CATERING	28,231
VANPORT ENTERPRISES LTD	333,160
VENTANA CONSTRUCTION CORPORATION	2,010,266
VFA	40,439
VIMAR EQUIPMENT LTD	214,966
VIRTUS	38,744
WALKER'S GRADALL SERVICES LTD	402,498
WASTE CONNECTIONS OF CANADA INC	74,083
WDFALCONER CONSULTING SERVICES	64,350
WESCLEAN SALES LTD	26,979
WESCO DISTRIBUTION CANADA INC	90,056
WEST COAST ELECTRIC LTD	84,186
WEST COAST MACHINERY LTD	36,837
WEST RICHMOND COMMUNITY ASSOCIATION	96,380
WESTBURNE	444,933
WESTCOAST DRAINAGE & CONTRACTING	315,891
WESTERN OIL SERVICES LTD	60,611
WESTERN PACIFIC PAPER LTD	31,080
WESTERN WATER AND GAS PRODUCTS LTD	80,085
WESTERN WEED CONTROL LTD	124,000
WESTVIEW SALES LTD	175,974
WFR WHOLESALE FIRE & RESCUE LTD	42,780
WILCOR INDUSTRIES	28,401
WILLIS CANADA INC	1,525,247
WINVAN PAVING LTD	47,516
WMC (WESTERN MANAGEMENT CONSULTANTS)	59,952
WONG'S GREENHOUSE & NURSE	33,143
WOOD WYANT INC	26,441
WORK TRUCK WEST	148,272
WORKSAFE BC	2,736,022
WSP CANADA GROUP LIMITED	35,488
X10 NETWORKS	152,972

*Payments include tax transfers and third party contributions. **GNGL-472**

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2017

Section 7

Payments	Amount
XYLEM CANADA COMPANY	178,810
YOUNG ANDERSON BARRISTERS & SOLICITORS	70,927
ZENA SIMCES & ASSOCIATES INC	75,548
Payments Over \$25,000	\$ 522,581,382
Payments Under \$25,000	10,282,158
Total Payments	\$ 532,863,540

The City prepares the Schedule of Payments to Suppliers For Goods and Services based on actual cash disbursements processed through its Financial System. The total figure will vary from the expenditures shown in the consolidated financial statements which use the accrual method of accounting and various factors including:

- Timing differences between the cash basis and accrual method;
- There are disbursements that are not considered expenditures for other taxing authorities and employee payroll deductions;
- The Schedule of Payments excludes the payments made by the Richmond Public Library, Richmond Olympic Oval Corporation, and Lulu Island Energy Company;
- There are payments that are externally recovered, these recoveries are recorded against expenditures or as revenue in the consolidated financial statements.

RICHMOND PUBLIC LIBRARY
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2017

Section 7

Payments	Amount
LIBRARY BOUND INC	\$ 827,027
CVS MIDWEST TAPE	181,371
IRONWOOD DEVELOPMENTS	160,933
OVERDRIVE INC	133,825
BC HYDRO	106,125
DORSET REALTY GROUP CANADA LTD	83,611
OVERDRIVE BOOKS	81,492
INNOVATIVE INTERFACES GLOBAL LIMITED	71,160
HERITAGE OFFICE FURNISHINGS LTD	69,151
BC LIBRARIES COOPERATIVE	63,053
LIFESTYLE MAINTENANCE INC	55,266
PUBLIC LIBRARY INTERLINK	51,533
MEDICAL SERVICES PLAN	50,522
BIBLIOTHECA CANADA INC	50,218
UNITED LIBRARY SERVICES INC	38,413
MILLS PRINTING & STATIONERY CO LTD	35,331
PROQUEST LLC	29,790
MINISTER OF FINANCE	28,950
SERVICEMASTER CLEAN	27,750
LINKEDIN IRELAND UNLIMITED COMPANY	26,854
RICOH CANADA INC.	26,397
DELL CANADA INC	26,382
Payments Over \$25,000	<u>\$ 2,225,152</u>
Payments Under \$25,000	495,663
Payments Total	<u><u>\$ 2,720,815</u></u>

CITY OF RICHMOND
Statement of Grants and Subsidies in 2017

Section 7

Grants and Subsidies	Amount
ALFRED B. DIXON ELEMENTARY SCHOOL	\$ 2,500
AMYOTROPHIC LATERAL SCLEROSIS SOCIETY	700
ATIRA WOMEN'S RESOURCE SOCIETY	25,000
BIG BROTHERS OF GREATER VANCOUVER	4,843
BIG SISTERS OF BC LOWER MAINLAND	4,843
BOYS & GIRLS CLUBS OF SOUTH COAST BC	5,000
CANADIAN MENTAL HEALTH ASSOCIATION	6,329
CANADIAN RED CROSS SOCIETY	2,000
CANADIAN YC CHINESE ORCHESTRA	6,000
CHILD CARE TRAINING AND PROFESSIONAL	5,500
CHILDREN OF THE STREET SOCIETY	4,084
CHIMO COMMUNITY SERVICES	49,392
CINEVOLUTION MEDIA ARTS SOCIETY	14,300
CITY CENTRE COMMUNITY ASSOCIATION	45,288
COMMUNITY ARTS COUNCIL OF RICHMOND	9,200
COMMUNITY MENTAL WELLNESS ASSOCIATION	9,548
DE GRANO, IVY	2,500
DEVELOPMENTAL DISABILITIES ASSOCIATION	2,500
EAST RICHMOND COMMUNITY ASSOCIATION	4,884
FAMILY SERVICES OF GREATER VANCOUVER	47,066
FRIENDS OF THE RICHMOND ARCHIVES	4,000
GIBSON-ZEINOUN, MAHARA	500
GULF OF GEORGIA CANNERY SOCIETY	3,750
HAMILTON COMMUNITY ASSOCIATION	11,854
HAMZAGIC, AMMAR	500
HEART OF RICHMOND AIDS SOCIETY	11,500
HUGH BOYD PARENT ADVISORY COMMITTEE	2,500
JAMES GILMORE ELEMENTARY SCHOOL	2,500
JAMES WHITESIDE PARENT ADVISORY	2,500
KAJAKS TRACK AND FIELD CLUB	1,000
KIDSPORT RICHMOND	20,758
LA SOCIETE DE LA GARDERIE ET DE LA	6,712
LITTLE WINGS DAY CARE CENTRE SOCIETY	4,837
MINORU SENIORS SOCIETY	5,000
MITCHELL ELEMENTARY PARENT ADVISORY	2,500

CITY OF RICHMOND
Statement of Grants and Subsidies in 2017

Section 7

Grants and Subsidies	Amount
MULTICULTURAL HELPING HOUSE SOCIETY	8,780
PARISH OF ST ALBAN'S	15,315
PATHWAYS CLUBHOUSE	34,340
PHILIPPINE CULTURAL ARTS SOCIETY OF BC	2,100
RICHMOND ADDICTION SERVICES SOCIETY	213,458
RICHMOND AGRICULTURAL & INDUSTRIAL	7,150
RICHMOND AMATEUR RADIO CLUB	1,614
RICHMOND ART GALLERY ASSOCIATION	12,516
RICHMOND ARTS COALITION	15,200
RICHMOND BETHEL MENNONITE BRETHREN	2,690
RICHMOND CENTRE FOR DISABILITY	124,486
RICHMOND CHINESE COMMUNITY SOCIETY	2,800
RICHMOND CITY CENTRE COMMUNITY	9,000
RICHMOND COMMUNITY BAND SOCIETY	2,704
RICHMOND COMMUNITY ORCHESTRA & CHORUS	9,200
RICHMOND DELTA YOUTH ORCHESTRA	9,500
RICHMOND FAMILY PLACE SOCIETY	25,825
RICHMOND FITNESS & WELLNESS ASSOCIATION	11,500
RICHMOND FOOD BANK SOCIETY	5,000
RICHMOND FOOD SECURITY SOCIETY	11,800
RICHMOND GARDEN CLUB	4,000
RICHMOND GATEWAY THEATRE	1,204,541
RICHMOND HOSPICE ASSOCIATION	10,210
RICHMOND LACROSSE ASSOCIATION	1,000
RICHMOND MENTAL HEALTH CONSUMER&	3,841
RICHMOND MULTICULTURAL COMMUNITY	10,976
RICHMOND MUSEUM SOCIETY	1,500
RICHMOND MUSIC SCHOOL SOCIETY	9,000
RICHMOND NATURE PARK SOCIETY	2,500
RICHMOND POTTERS' CLUB	5,900
RICHMOND SINGERS	7,000
RICHMOND SOCIETY FOR COMMUNITY LIVING	20,700
RICHMOND STROKE RECOVERY CENTRE	500
RICHMOND THERAPEUTIC RIDING	34,934
RICHMOND WOMEN'S RESOURCE CENTRE	20,420

CITY OF RICHMOND
Statement of Grants and Subsidies in 2017

Section 7

Grants and Subsidies	Amount
RICHMOND YOUTH CHORAL SOCIETY	9,500
RICHMOND YOUTH SERVICE AGENCY	13,186
RIVER COMMUNITY CHURCH	500
SAMUEL BRIGHOUSE ELEMENTARY	2,500
SEA ISLAND COMMUNITY ASSOCIATION	5,308
SOCIETY OF RICHMOND CHILDREN'S CENTRES	2,837
SOUTH ARM COMMUNITY ASSOCIATION	2,500
STEVESTON COMMUNITY SOCIETY	27,500
STRAIT OF GEORGIA MARINE RESCUE SOCIETY	2,042
TEXTILE ARTS GUILD OF RICHMOND	2,750
THE SHARING FARM SOCIETY	55,100
THOMAS KIDD ELEMENTARY	2,500
THOMPSON COMMUNITY ASSOCIATION	8,600
TICKLE ME PICKLE THEATRE SPORTS	4,500
TOMEKICHI HOMMA ELEMENTARY	2,500
TOMORROW'S TOP KIDS CHILD CARE SOCIETY	12,801
TOUCHSTONE FAMILY ASSOCIATION	100,000
TRUE LIGHT SCHOOL OF BC	3,760
TURNING POINT RECOVERY SOCIETY	6,000
VANCOUVER CANTONESE OPERA	3,800
VANCOUVER TAGORE SOCIETY	3,800
VOLUNTEER RICHMOND INFORMATION SERVICES	42,561
WEST RICHMOND COMMUNITY ASSOCIATION	2,500
WILLIAM BRIDGE ELEMENTARY SCHOOL	2,500
WS IMMIGRANT AND MULTICULTURAL SERVICES	2,500
Grant Total	<u><u>\$ 2,515,932</u></u>

RICHMOND PUBLIC LIBRARY
Statement of Grants and Subsidies in 2017

Section 7

Grants and Subsidies	Amount
<hr/> RICHMOND COMMUNITY FOUNDATION	\$ 5,000
Grants Total	<hr/> <hr/> \$ 5,000