



City of Richmond

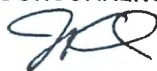


Report to Council

To: Richmond City Council
From: Jerry Chong
Acting General Manager, Finance and Corporate
Services
Date: June 6, 2022
File: 03-1200-03/2022-Vol
01
Re: 2021 Statement of Financial Information

Staff Recommendation

That the 2021 Statement of Financial Information be approved.

Jerry Chong
Acting General Manager, Finance and Corporate Services
(604-276-4064)

REPORT CONCURRENCE	
CONCURRENCE OF GENERAL MANAGER  Acting GM, F&CS	
SENIOR MANAGEMENT TEAM REVIEW	INITIALS: 
APPROVED BY CAO 	

Staff Report

Origin

Section 2(2) and (3) of the *Financial Information Act* states that a municipality must prepare the “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 amounts for the purpose of reporting under 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 required schedules for the Statement of Financial Information are captured in the City’s 2021 audited consolidated financial statements. There were no guarantee and indemnity agreements provided under the Guarantees and Indemnities Regulation (BC Reg. 258/87) reported for Section 5.

A schedule which shows employee remuneration in excess of \$75,000 and related expenses for the 2021 fiscal year is attached in Section 6.

Remuneration consists of base salary, taxable benefits and lump sum payments. Taxable benefits may include employer paid benefits such as life insurance, accidental death & dismemberment and vehicle benefits. Lump sum payments may include leave balances owed to employees, union gratuities and union overtime.

Expenses are reported in accordance with the *Financial Information Act*, and may include items such as individual professional memberships, mandatory professional development, employee tuition, and non-discretionary expenses incurred as part of the employee’s job function.

The remuneration and expenses being reported are within the Consolidated 5 Year Financial Plan Bylaw that was approved by Council. Management is responsible for the design, implementation, and maintenance of all internal controls. Additional internal controls with

respect to 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 2021 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 2021 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



Ivy Wong
Acting Director, Finance
(604) 276-4046

IW:mc

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2021

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CITY OF RICHMOND

2021 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*.

Jerry Chong
Acting 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 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.

Jerry Chong
Acting General Manager, Finance and Corporate Services

Dated:

Consolidated Financial Statements of

CITY OF RICHMOND

And Independent Auditors' Report thereon

Year ended December 31, 2021



KPMG LLP
PO Box 10426 777 Dunsmuir Street
Vancouver BC V7Y 1K3
Canada
Telephone (604) 691-3000
Fax (604) 691-3031

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Richmond

Opinion

We have audited the consolidated financial statements of the City of Richmond (the "City"), which comprise:

- the consolidated statement of financial position as at December 31, 2021
- the consolidated statement of operations for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2021, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.



- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada

May 9, 2022

CITY OF RICHMOND

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

December 31, 2021, with comparative information for 2020

	2021	2020
Financial Assets		
Cash and cash equivalents	\$ 672,031	\$ 530,034
Investments (note 3)	696,886	834,010
Investment in Lulu Island Energy Company ("LIEC") (note 4)	33,647	32,736
Accrued interest receivable	8,932	9,697
Accounts receivable (note 5)	29,655	21,521
Taxes receivable	14,157	14,419
Development fees receivable	12,425	28,517
Debt reserve fund - deposits (note 6)	508	508
	<u>1,468,241</u>	<u>1,471,442</u>
Liabilities		
Accounts payable and accrued liabilities	86,575	156,975
Post-employment benefits (note 14)	37,395	35,121
Development cost charges (note 7)	224,655	221,151
Deposits and holdbacks (note 8)	106,041	97,445
Deferred revenue (note 9)	56,186	49,024
Debt, net of MFA sinking fund deposits (note 10)	17,386	22,741
	<u>528,238</u>	<u>582,457</u>
Net financial assets	940,003	888,985
Non-Financial Assets		
Tangible capital assets (note 11)	2,539,267	2,488,139
Inventory of materials and supplies	4,696	4,285
Prepaid expenses	3,921	2,797
	<u>2,547,884</u>	<u>2,495,221</u>
Accumulated surplus (note 12)	<u>\$ 3,487,887</u>	<u>\$ 3,384,206</u>

Contingent demand notes (note 6)
Commitments and contingencies (note 17)

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, 2021, with comparative information for 2020

	2021 Budget (notes 2(p) and 23)	2021	2020
Revenue:			
Taxation and levies (note 19)	\$ 255,366	\$ 255,837	\$ 239,991
Utility fees	117,674	118,144	114,335
Sales of services	40,000	35,601	29,090
Payments-in-lieu of taxes	12,142	14,789	16,820
Provincial and federal contributions	10,855	12,704	16,953
Development cost charges (note 7)	24,669	16,223	16,737
Other capital funding sources	75,943	64,695	71,051
Other revenue:			
Investment income	13,290	14,968	20,175
Gaming revenue	-	5,700	2,705
Licenses and permits	11,403	13,995	19,407
Other (note 20)	12,808	23,131	30,466
Equity income in LIEC (note 4)	1,538	911	1,322
	575,688	576,698	579,052
Expenses:			
Community safety	127,108	123,232	112,895
Utilities: water, sewer and sanitation	109,787	106,519	102,824
Engineering, public works and project development	82,833	80,083	75,314
Community services	73,610	59,873	50,833
General government	63,976	54,249	51,495
Planning and development	24,409	25,166	19,201
Richmond Olympic Oval	14,844	14,079	12,586
Richmond Public Library	11,198	9,816	9,040
	507,765	473,017	434,188
Annual surplus	67,923	103,681	144,864
Accumulated surplus, beginning of year	3,384,206	3,384,206	3,239,342
Accumulated surplus, end of year	\$ 3,452,129	\$ 3,487,887	\$ 3,384,206

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, 2021, with comparative information for 2020

	2021 Budget (notes 2(p) and 23)	2021	2020
Annual surplus for the year	\$ 67,923	\$ 103,681	\$ 144,864
Acquisition of tangible capital assets	(106,483)	(61,150)	(70,726)
Contributed tangible capital assets	(61,479)	(61,004)	(58,240)
Amortization of tangible capital assets	67,458	68,519	66,254
Net loss (gain) on disposal of tangible capital assets	-	1,714	(6,136)
Proceeds on sale of tangible capital assets	-	793	8,507
	(32,581)	52,553	84,523
Acquisition of inventory of materials and supplies	-	(4,696)	(4,285)
Acquisition of prepaid expenses	-	(3,921)	(2,797)
Consumption of inventory of materials and supplies	-	4,285	2,961
Use of prepaid expenses	-	2,797	2,714
Change in net financial assets	(32,581)	51,018	83,116
Net financial assets, beginning of year	888,985	888,985	805,869
Net financial assets, end of year	\$ 856,404	\$ 940,003	\$ 888,985

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 103,681	\$ 144,864
Items not involving cash:		
Amortization of tangible capital assets	68,519	66,254
Net loss (gain) on disposal of tangible capital assets	1,714	(6,136)
Contributions of tangible capital assets	(61,004)	(58,240)
Equity income in LIEC	(911)	(1,322)
Changes in non-cash operating working capital:		
Accrued interest receivable	765	(1,916)
Accounts receivable	(8,134)	6,886
Taxes receivable	262	(3,386)
Development fees receivable	16,092	(7,373)
Inventory of materials and supplies	(411)	(1,324)
Prepaid expenses	(1,124)	(83)
Accounts payable and accrued liabilities	(70,400)	83,572
Post-employment benefits	2,274	934
Development cost charges	3,504	23,480
Deposits and holdbacks	8,596	(19,919)
Deferred revenue	7,162	(15,338)
Net change in cash from operating activities	70,585	210,953
Capital activities:		
Cash used to acquire tangible capital assets	(61,150)	(70,726)
Proceeds on disposal of tangible capital assets	793	8,507
Net change in cash from capital activities	(60,357)	(62,219)
Financing activities:		
Repayments of debt	(5,355)	(5,150)
Investing activities:		
Net sale (purchase) of investments	137,124	(3,114)
Net change in cash	141,997	140,470
Cash and cash equivalents, beginning of year	530,034	389,564
Cash and cash equivalents, end of year	\$ 672,031	\$ 530,034

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, 2021

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.

In March 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian federal and provincial governments enacting emergency measures to combat the spread of the virus. The economic conditions and the City’s response to the pandemic had a material impact on the City’s operating results and financial position in 2020 and continued in 2021 affecting both revenues and expenses. The City temporarily closed civic facilities, including recreation and community centres, managed workforce challenges, including the implementation of systems and processes to facilitate remote work, and workforce adjustments, such as delayed hiring, reallocation of staff resources and temporary layoffs. The primary impact was on parks, recreation and facilities. The situation is still dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the City is not known at this time.

2. Significant accounting policies:

The consolidated financial statements of the City have been prepared in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board (“PSAB”) of the Chartered Professional Accountants 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. 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.

(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.

CITY OF RICHMOND

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

Year ended December 31, 2021

2. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(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 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 tangible capital assets and debt.

(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 revenue and expenses. Revenue is recognized in the year in which it is 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.

(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.

CITY OF RICHMOND

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

Year ended December 31, 2021

2. Significant accounting policies (continued):

(g) Accounts receivable:

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

(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 initially recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the assets. The cost, less estimated 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.

CITY OF RICHMOND

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

Year ended December 31, 2021

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(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.

(iii) Natural resources, works of art, and cultural and historic assets:

Natural resources, works of art, and cultural and historic assets are not recorded as assets in the consolidated financial statements.

(iv) Interest capitalization:

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

(v) Labour capitalization:

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

(vi) 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.

(vii) 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.

(viii) 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, 2021

2. Significant accounting policies (continued):

(k) Revenue recognition:

Revenue is recognized in the period in which the transactions or events occurred that gave rise to the revenue. All revenue is 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 revenue.

(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. 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, other related expenses are incurred or services are provided.

Deferred revenue also represents funds received from external parties for specified purposes. This revenue is 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 expenses are incurred, deposits are recognized as revenue at amounts equal to the qualifying expenses.

(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 Consolidated 5 Year Financial Plan (2021-2025) ("Consolidated Financial Plan") and was adopted through Bylaw No. 10239 on March 22, 2021.

CITY OF RICHMOND

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

Year ended December 31, 2021

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 consolidated 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 consolidated financial statements and the reported amount of revenue and expenditures during the reporting period. Areas requiring the use of management estimates relate to performing the actuarial valuation of employee future benefits, the value of contributed tangible capital assets, value of developer contributions, useful lives for amortization, determination of provisions for accrued liabilities, performing the 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 consolidated 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, 2021

3. Investments:

	2021		2020	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 257,701	\$ 257,701	\$ 339,607	\$ 339,695
Government and government guaranteed bonds	280,063	280,802	326,838	334,579
Other bonds	159,122	159,283	167,565	171,729
	\$ 696,886	\$ 697,786	\$ 834,010	\$ 846,003

4. 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 Business Corporations Act on August 19, 2013. LIEC develops, manages and operates district energy utilities in the City of Richmond, on the City's behalf, including but not limited to energy production, generation or exchange, transmission, distribution, maintenance, marketing and sales to customers, customer service, profit generation, financial management and advisory services for energy and infrastructure.

Summarized financial information relating to LIEC is as follows:

	2021	2020
Cash, cash equivalents, and investments	\$ 15,755	\$ 12,619
Accounts receivable	1,676	3,034
Tangible capital assets	39,203	37,360
Total assets	56,634	53,013
Accounts payable and accrued liabilities	2,672	1,792
Deferred contributions	8,051	7,352
Concession liability	12,264	11,133
Total liabilities	22,987	20,277
Shareholder's equity	\$ 33,647	\$ 32,736
Total revenue	\$ 6,431	\$ 5,591
Total expenses	5,520	4,269
Net income	\$ 911	\$ 1,322

CITY OF RICHMOND

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

Year ended December 31, 2021

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

Included in accounts payable and accrued liabilities in the City's consolidated statement of financial position are payables to LIEC in the amount of \$151,454 (2020 - \$323,020).

On October 30, 2014, LIEC and the Oval Village district energy utility developer ("the Concessionaire") entered into a 30-year Concession Agreement, which is a public-private partnership project ("P3"), where the Concessionaire will design, construct, finance, operate, and maintain the infrastructure for the district energy utility at the Oval Village community. As part of the Agreement, the infrastructure will be owned by LIEC.

On October 30, 2014, the Concessionaire and the City entered into a Limited Guarantee Agreement. The City is the Guarantor and guarantees the performance of some of LIEC's obligations under the Concession Agreement to a maximum of \$18.2 million (2020 - \$18.2 million).

5. Accounts receivable:

	2021	2020
Water and sewer utilities	\$ 13,243	\$ 11,760
Casino revenue	2,701	-
Capital grants	6,873	4,278
Other trade receivables	6,838	5,483
	<u>\$ 29,655</u>	<u>\$ 21,521</u>

6. 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, 2021 and 2020 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, 2021

7. Development cost charges:

	2021	2020
Balance, beginning of year	\$ 221,151	\$ 197,671
Contributions	16,873	36,800
Interest	2,854	3,417
Revenue recognized	(16,223)	(16,737)
Balance, end of year	\$ 224,655	\$ 221,151

8. Deposits and holdbacks:

	Balance December 31, 2020	Deposit contributions/ interest earned	Refund/ expenditures	Balance December 31, 2021
Security deposits	\$ 74,977	\$ 136,664	\$ (127,545)	\$ 84,096
Developer contributions	7,797	130	(15)	7,912
Damage deposits	5,589	6,513	(6,309)	5,793
Contract holdbacks	5,267	4,916	(6,323)	3,860
Other	3,815	1,183	(618)	4,380
	\$ 97,445	\$ 149,406	\$ (140,810)	\$ 106,041

9. Deferred revenue:

	Balance December 31, 2020	Externally restricted inflows	Revenue earned	Balance December 31, 2021
Taxes and utilities	\$ 23,221	\$ 25,116	\$ (23,221)	\$ 25,116
Building permits/development	14,117	6,846	(6,698)	14,265
Oval	1,216	325	10	1,551
Capital grants	2,219	7,546	(3,691)	6,074
Business licenses	2,603	2,262	(2,228)	2,637
Parking easement/leased land	2,431	36	(49)	2,418
Other	3,217	312	596	4,125
	\$ 49,024	\$ 42,443	\$ (35,281)	\$ 56,186

CITY OF RICHMOND

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

Year ended December 31, 2021

10. Debt, net of MFA sinking fund deposits:

The interest rate for the year ended December 31, 2021 on the principal amount of the MFA debenture was 3.30% (2020 - 3.30%) per annum. Interest expense incurred for the year on the long-term debt was \$1,676,895 (2020 - \$1,676,895). The maturity date of the MFA debt is April 7, 2024.

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 2021	Net debt 2020
General Fund	\$ 50,815	\$ 33,429	\$ 17,386	\$ 22,741

Repayments on net outstanding debt over the next four years are as follows:

2022	\$ 5,570
2023	5,792
2024	6,024
	\$ 17,386

CITY OF RICHMOND

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

Year ended December 31, 2021

11. Tangible capital assets:

Cost	Balance December 31, 2020	Additions and transfers	Disposals	Balance December 31, 2021
Land	\$ 1,060,180	\$ 17,074	\$ -	\$ 1,077,254
Building and building improvements	552,624	33,162	(9,034)	576,752
Infrastructure	1,834,488	83,814	(5,924)	1,912,378
Vehicles, machinery and equipment	158,164	9,851	(1,884)	166,131
Library's collections, furniture and equipment	9,945	1,155	(390)	10,710
Assets under construction	83,592	(22,902)	-	60,690
	\$ 3,698,993	\$ 122,154	\$ (17,232)	\$ 3,803,915

Accumulated amortization	Balance December 31, 2020	Disposals	Amortization expense	Balance December 31, 2021
Building and building improvements	\$ 217,342	\$ (7,225)	\$ 19,316	\$ 229,433
Infrastructure	884,269	(5,352)	37,428	916,345
Vehicles, machinery and equipment	102,159	(1,758)	10,815	111,216
Library's collections, furniture and equipment	7,084	(390)	960	7,654
	\$ 1,210,854	\$ (14,725)	\$ 68,519	\$ 1,264,648

Net book value	December 31, 2021	December 31, 2020
Land	\$ 1,077,254	\$ 1,060,180
Buildings and building improvements	347,319	335,282
Infrastructure	996,033	950,219
Vehicles, machinery and equipment	54,915	56,005
Library's collection, furniture and equipment	3,056	2,861
Assets under construction	60,690	83,592
Balance, end of year	\$ 2,539,267	\$ 2,488,139

CITY OF RICHMOND

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

Year ended December 31, 2021

11. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$60,690,017 (2020 - \$83,592,534) 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 and recorded in other capital funding revenue on the statement of operations. The value of contributed assets received during the year is \$61,004,232 (2020 - \$58,239,544) comprised of land in the amount of \$17,281,008 (2020 - \$38,682,057), infrastructure in the amount of \$20,810,489 (2020 - \$16,979,272), buildings in the amount of \$22,682,598 (2020 - \$2,578,215), and machinery in the amount of \$230,137 (2020 - nil).

(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-down of tangible capital assets in 2021 (2020 - nil).

12. Accumulated surplus:

	General and Reserve Funds	Waterworks Utility Fund	Sewerworks Utility Fund	Richmond Olympic Oval	Library	2021 Total	2020 Total
Investment in tangible capital assets	\$ 2,510,069	\$ -	\$ -	\$ 8,503	\$ 3,057	\$ 2,521,629	\$ 2,465,108
Reserves (note 13)	639,109	-	-	8,100	-	647,209	609,533
Appropriated surplus	223,365	18,508	9,981	1,559	2,607	256,020	253,790
Investment in LIEC	33,647	-	-	-	-	33,647	32,736
Surplus	16,181	408	6,295	606	1,336	24,826	18,908
Other equity	4,556	-	-	-	-	4,556	4,131
Balance, end of year	\$ 3,426,927	\$ 18,916	\$ 16,276	\$ 18,768	\$ 7,000	\$ 3,487,887	\$ 3,384,206

CITY OF RICHMOND

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

Year ended December 31, 2021

13. Reserves:

	Balance, December 31, 2020	Change during year	Balance, December 31, 2021
Affordable housing	\$ 12,250	\$ 2,043	\$ 14,293
Arts, culture and heritage	3,721	(195)	3,526
Capital building and infrastructure	111,528	11,192	122,720
Capital reserve	222,778	21,667	244,445
Capstan station	11,477	(328)	11,149
Child care development	10,055	23	10,078
Community legacy and land replacement	1,387	71	1,458
Drainage improvement	60,597	(3,438)	57,159
Equipment replacement	22,577	2,629	25,206
Hamilton area plan community amenity	2,762	245	3,007
Leisure facilities	18,097	873	18,970
Local improvements	7,459	112	7,571
Neighborhood improvement	7,919	118	8,037
Oval	7,810	290	8,100
Public art program	4,582	(177)	4,405
Sanitary sewer	48,903	708	49,611
Steveston off-street parking	331	5	336
Steveston road ends	153	2	155
Waterfront improvement	195	(8)	187
Watermain replacement	54,952	1,844	56,796
	\$ 609,533	\$ 37,676	\$ 647,209

14. Post-employment benefits:

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

	2021	2020
Accrued benefit obligation, beginning of year	\$ 35,414	\$ 35,184
Current service cost	2,644	2,446
Interest cost	728	853
Past service cost	992	-
Benefits paid	(2,035)	(2,262)
Actuarial gain	(2,419)	(807)
Accrued benefit obligation, end of year	\$ 35,324	\$ 35,414

CITY OF RICHMOND

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

Year ended December 31, 2021

14. Post-employment benefits (continued):

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2020. This actuarial loss is being amortized over a period equal to the employees' expected average remaining service lifetime of 11 years.

	2021	2020
Accrued benefit obligation, end of year	\$ 35,324	\$ 35,414
Unamortized net actuarial gain (loss)	2,071	(293)
Accrued benefit liability, end of year	\$ 37,395	\$ 35,121

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

	2021	2020
Discount rate	2.40%	2.00%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary range increases	2.50% to 3.00%	2.50% to 3.00%

15. 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 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 may be adjusted for the amortization of any actuarial funding surplus and will be adjusted for the amortization of any unfunded actuarial liability.

CITY OF RICHMOND

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

Year ended December 31, 2021

15. Pension plan (continued):

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$14,125,356 (2020 - \$13,343,310) for employer contributions while employees contributed \$11,777,413 (2020 - \$11,199,779) to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021, with results available in 2022.

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.

16. Contingent assets and contractual rights:

(a) Contingent assets:

Contingent assets are possible assets arising from existing conditions or situations involving uncertainty. That uncertainty will ultimately be resolved when one or more future events not wholly within the City's control occurs or fails to occur.

The City has legal claims, service agreements, and land dedications that may qualify as contingent assets. Amounts cannot be estimated as of December 31, 2021. Contingent assets are not recorded in the consolidated financial statements.

(b) Contractual rights:

The City has entered into contracts or agreements in the normal course of operations that it expects will result in revenue and assets in future fiscal years. The City's contractual rights are comprised of leases, licenses, grants and various other agreements, including the provision of police services with the Vancouver Airport Authority. The following table summarizes the expected revenue from the City's contractual rights:

2022	\$ 27,333
2023	11,110
2024	3,671
2025	2,393
2026	401
Thereafter	7,988

The City is entitled to receive revenue from certain other agreements. The revenue from these agreements cannot be quantified and has not been included in the amounts noted above.

CITY OF RICHMOND

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

Year ended December 31, 2021

17. 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 Metro 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:

The City is committed to operating lease payments for premises and equipment in the following approximate amounts:

2022	\$ 2,670
2023	2,657
2024	2,487
2025	2,487
2026 and thereafter	3,542

(c) Litigation:

As at December 31, 2021, 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.

(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.

CITY OF RICHMOND

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

Year ended December 31, 2021

17. Commitments and contingencies (continued):

- (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 36 Class A and 19 Class B shares issued and outstanding as at December 31, 2021). 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 agreements with the various community associations which operate the community centers throughout the City. The City generally provides the buildings and grounds, pays the operating costs of the facilities, and provides certain staff and other services such as information technology. Typically the community associations are responsible for providing programming and services to the community. The community associations retain all revenue which they receive.

18. 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 consolidated financial statements.

	2021	2020
Richmond Community Associations	\$ 1,928	\$ 1,909

CITY OF RICHMOND

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

Year ended December 31, 2021

19. Taxation and levies:

	2021	2020
Taxes collected:		
Property taxes	\$ 496,172	\$ 413,302
Payment-in-lieu of taxes and grants	24,326	22,375
Local improvement levies	84	88
	520,582	435,765
Less transfers to other authorities:		
Province of British Columbia - School taxes	(192,631)	(123,333)
TransLink	(42,926)	(41,992)
Metro Vancouver	(8,029)	(7,267)
BC Assessment Authority	(6,297)	(6,286)
Other	(30)	(29)
	(249,913)	(178,907)
Less payment-in-lieu of taxes retained by the City	(14,832)	(16,867)
	\$ 255,837	\$ 239,991

20. Other revenue:

	2021	2020
Developer contributions	\$ 6,580	\$ 9,044
Tangible capital assets gain on sale of land	722	6,513
Penalties and fines	4,210	3,180
Parking program	1,343	1,204
Other	10,276	10,525
	\$ 23,131	\$ 30,466

CITY OF RICHMOND

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

Year ended December 31, 2021

21. Government transfers:

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

	2021	2020
Operating		
Province of British Columbia	\$ 12,590	\$ 17,534
TransLink	3,815	546
Government of Canada	1,999	1,579
Capital		
Province of British Columbia	6,069	9,965
TransLink	2,947	2,125
Government of Canada	567	-
	\$ 27,987	\$ 31,749

22. Segmented reporting:

The City 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, sewer, drainage and diking 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.

CITY OF RICHMOND

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

Year ended December 31, 2021

22. Segmented reporting (continued):

- (d) **Community Services** comprises of Parks, Recreation, Arts, and Culture and Heritage Services. 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, and community social development.
- (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, 2021

22. Segmented reporting (continued):

	Community safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Total City subtotal
Revenue:							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 255,837	\$ -	\$ 255,837
User fees	-	104,864	13,280	-	-	-	118,144
Sales of services	6,294	2,577	2,169	7,630	9,365	2,091	30,126
Payments-in-lieu of taxes	-	-	-	-	14,789	-	14,789
Provincial and federal grants	103	15	4,103	49	4,044	85	8,399
Development cost charges	-	795	4,801	3,319	2,202	5,106	16,223
Other capital funding sources	1	5,754	12,816	2,054	17,281	26,789	64,695
Other revenue:							
Investment income	-	272	-	-	14,682	-	14,954
Gaming revenue	-	-	-	-	5,700	-	5,700
Licenses and permits	4,429	32	588	-	47	8,899	13,995
Other	2,239	3,774	953	626	13,952	260	21,804
Equity income	-	-	-	-	911	-	911
	13,066	118,083	38,710	13,678	338,810	43,230	565,577
Expenses:							
Wages and salaries	50,092	14,609	27,679	30,710	29,025	12,447	164,562
Public works maintenance	31	6,707	4,906	2,038	(1,473)	788	12,997
Contract services	66,373	9,840	4,547	2,166	3,910	1,923	88,759
Supplies and materials	3,028	37,317	1,226	10,194	9,821	1,008	62,594
Interest and finance	91	27,494	10	123	2,576	2	30,296
Transfer from (to) capital for tangible capital assets	(54)	1,909	9,438	3,383	758	6,206	21,640
Amortization of tangible capital assets	3,025	8,626	31,645	10,249	9,517	2,758	65,820
Loss (gain) on disposal of tangible capital assets	646	17	632	1,010	115	34	2,454
	123,232	106,519	80,083	59,873	54,249	25,166	449,122
Annual surplus (deficit)	\$ (110,166)	\$ 11,564	\$ (41,373)	\$ (46,195)	\$ 284,561	\$ 18,064	\$ 116,455

CITY OF RICHMOND

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

Year ended December 31, 2021

22. Segmented reporting (continued):

	Total City subtotal	Richmond Public Library	Richmond Olympic Oval	2021 Consolidated	2020 Consolidated
Revenue:					
Taxation and levies	\$ 255,837	\$ -	\$ -	\$ 255,837	\$ 239,991
User fees	118,144	-	-	118,144	114,335
Sales of services	30,126	16	5,459	35,601	29,090
Payments-in-lieu of taxes	14,789	-	-	14,789	16,820
Provincial and federal grants	8,399	377	3,928	12,704	16,953
Development cost charges	16,223	-	-	16,223	16,737
Other capital funding sources	64,695	-	-	64,695	71,051
Other revenue:					
Investment income	14,954	14	-	14,968	20,175
Gaming revenue	5,700	-	-	5,700	2,705
Licenses and permits	13,995	-	-	13,995	19,407
Other	21,804	191	1,136	23,131	30,466
Equity income	911	-	-	911	1,322
	565,577	598	10,523	576,698	579,052
Expenses:					
Wages and salaries	164,562	7,156	8,789	180,507	164,788
Public works maintenance	12,997	19	-	13,016	13,343
Contract services	88,759	327	-	89,086	81,642
Supplies and materials	62,594	1,911	3,551	68,056	64,437
Interest and finance	30,296	5	-	30,301	29,779
Transfer from (to) capital for tangible capital assets	21,640	(544)	-	21,096	13,568
Amortization of tangible capital assets	65,820	960	1,739	68,519	66,254
Loss (gain) on disposal of tangible capital assets	2,454	(18)	-	2,436	377
	449,122	9,816	14,079	473,017	434,188
Annual surplus (deficit)	\$ 116,455	\$ (9,218)	\$ (3,556)	\$ 103,681	\$ 144,864

CITY OF RICHMOND

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

Year ended December 31, 2021

23. Budget data:

The budget data presented in these consolidated financial statements is based on the Consolidated Financial Plan adopted by Council on March 22, 2021. The table below reconciles the adopted Consolidated Financial Plan to the budget amounts reported in these consolidated financial statements.

	Financial plan Bylaw No. 10239	Financial statement budget
Consolidated financial plan:		
Revenue	\$ 575,688	\$ 575,688
Expenses	507,765	507,765
Annual surplus	67,923	67,923
Less:		
Acquisition of tangible capital assets	(272,899)	-
Contributed tangible capital assets	(61,479)	-
Transfer to reserves	(64,560)	-
Debt principal	(5,355)	-
Add:		
Capital funding	316,724	-
Transfer from surplus	19,646	-
Annual surplus	\$ -	\$ 67,923

CITY OF RICHMOND

Unaudited Statement of Safe Restart Grant
(Tabular amounts expressed in thousands of dollars)

Year ended December 31, 2021

The Safe Restart Grant was received November 2020 from the Province of British Columbia. A requirement of the Safe Restart Grant is to include a schedule to the financial statements presenting the amount of funding received, use of funds and year end balance of unused funds. This schedule has been included in order to comply with the conditions of the grant.

	2021	2020
Safe Restart Grant received	\$ -	\$ 9,331
Total eligible costs incurred:		
Recreation facility revenue shortfall	3,372	-
City grants program	2,613	-
Gaming revenue shortfall	1,300	-
Other revenue shortfall	1,034	-
Equipment technology	1,012	-
Balance, end of year	\$ -	\$ 9,331

CITY OF RICHMOND
Schedule of Guarantee and Indemnity Agreements for 2021

Section 5

A Schedule of Guarantees and Indemnity payments has not been prepared as the City of Richmond has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Elected Officials for 2021

Name	Title	Base Salary		Benefits & Other ¹		Expenses
Brodie, Malcolm	Mayor	\$	182,253	\$	23,809	\$ 806
Au, Chak	Councillor		72,707		12,305	631
Day, Carol	Councillor		82,636		14,796	5
Hobbs, Andrew	Councillor		42,484		6,187	626
Loo, Alexa	Councillor		82,636		15,395	1,130
McNulty, William	Councillor		82,636		14,520	154
McPhail, Linda	Councillor		82,636		14,880	1,430
Steves, Harold	Councillor		82,636		14,585	-
Wolfe, Michael	Councillor		82,636		17,114	1,130
Total		\$	793,260	\$	133,591	\$ 5,912

¹Consists of taxable benefits (i.e. life insurance, accidental death and dismemberment, critical illness and vehicle allowance)

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Name	Base Salary	Benefits & Other ¹	Expenses
Aarons, David	\$ 136,186	\$ 8,606	\$ 505
Achiam, Cecilia	255,581	43,574	2,000
Ackerman, Laurie	84,451	3,632	78
Adair, Darrin	68,909	12,594	251
Adams, Clay	170,665	16,175	366
Adamson, Claire	112,109	7,653	1,897
Allen, Michael	122,678	17,090	-
Alves, Luis	130,051	15,137	-
Alyasin, Khaled	70,437	5,750	372
Alyasin, Zakarya	70,640	8,214	415
Anderson, Adam	106,558	15,553	-
Anderson, Christopher	77,201	2,311	-
Anderson, Mark	88,525	39,355	-
Anderson, Matthew	80,876	3,826	-
Andersson, Bengt	84,403	1,928	642
Angman, Shelley	75,870	1,677	-
Anselmo, David	81,646	3,050	255
Araki, Stephen	82,398	3,590	222
Arcand, Daniel	91,898	34,786	547
Armstrong, Warren	90,430	9,339	78
Arneson, Christina	80,652	3,763	-
Arrigo, Stephen	95,649	22,355	309
Askwith, Stephanie	87,734	5,871	-
Assadian, Poroshat	111,910	15,102	-
Atwal, Bhupinder	76,360	1,854	542
Atwall, Devin	78,971	1,794	1,780
Au, Micah	81,758	9,129	-
Aujla, Jag	106,665	8,122	-
Ayers, Elizabeth	166,755	36,946	88
Babalos, Alexander	94,473	9,144	-
Bachynski, Laurie	197,044	37,108	5

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Badesha, Amit	71,123	5,360	222
Badesha, Geetanji	67,258	20,886	-
Badesha, Jasvir	68,939	14,153	-
Badra, Marcos	117,664	5,496	209
Badyal, Sara	108,543	4,211	810
Bae, Do Youl	82,442	1,103	1,039
Bailes, Christopher	76,405	1,679	-
Bailey, Casey	92,457	4,893	50
Bains, Hardeep	131,248	8,415	401
Bains, Mandeep	131,866	20,266	3,343
Bains, Rajinder	92,336	31,997	-
Bajwa, Akhtar	68,987	21,708	-
Baker, Danny	106,631	5,607	-
Baker, Gillian	77,526	8,410	-
Baker, Steven	96,542	4,241	593
Baluyot, Hilario	83,392	5,005	162
Banzet, Calvin	81,764	9,954	-
Barkley, Matthew	103,521	20,588	-
Barlow, Kenneth	121,602	6,429	-
Barlow, Paul Graham	106,595	15,261	-
Barnes, Richard	53,814	45,674	-
Barstow, Murray	97,672	14,463	1,491
Bartley-Smith, Brenda	118,857	5,167	992
Barwin, Simon	103,470	13,981	-
Basford, Adam	75,569	8,853	-
Basraon, Avtar	91,616	28,698	1,062
Bath, Paul	97,154	16,614	-
Batra, Amritpal	85,472	1,625	1,932
Bauder, Kristine	96,551	7,257	-
Baumeister, Richard	92,839	6,604	150
Baumgardner, Sherry	83,550	1,110	100

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Bavis, Nathan	107,220	16,305	-
Baxter, Jennifer	73,579	9,636	-
Beare, Adam	97,929	5,223	-
Bedi, Govind	81,716	11,547	-
Beeby, James	114,174	23,304	-
Begg, Pam	78,682	25,667	-
Beley, Scott	82,170	546	-
Bennett, Shayne	106,733	12,375	-
Benning, Dal	114,210	14,685	-
Berg, Debra	80,652	4,213	-
Bergsma, Jacob	79,878	12,984	241
Bergsma, Nolan	88,288	14,851	-
Bergsma, Peter	102,085	29,039	140
Bhangu, Bu	82,450	1,103	3,147
Bhangu, Gurinder	69,606	12,668	-
Biason, Evangel	80,652	6,645	-
Bie, Lloyd	170,437	22,393	466
Billings, Alan	115,335	8,593	-
Bishay, Soraya	78,365	1,563	-
Bleidistel, Michael	100,570	12,083	-
Bloomfield, Derrick	76,267	2,205	100
Boden, Christopher	75,951	881	78
Bogner, Christopher	91,119	30,777	960
Bola, Kulwinder	106,592	12,071	-
Bolton, George	78,242	1,675	-
Bonato, Steven	108,192	5,687	-
Bosley, Janine	85,933	1,093	-
Bowley-Cowan, Laura	111,073	7,375	49
Bowman, Joshua	103,499	8,571	-
Boyal, Amarjit	68,790	11,674	-
Bramhill, Geoffrey	70,497	12,827	1,685

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Brannen, Andrew	106,576	14,249	-
Braun, Robert	85,092	2,442	-
Bredeson, Lance	167,672	10,370	4,275
Brisson, Montgomery	129,312	8,304	-
Broughton, Skyler	88,996	31,205	907
Bruce, Ian	78,474	2,950	-
Brunskill, Jason	130,027	13,630	-
Buchannon, William	131,865	18,727	-
Buemann, Tricia	106,015	12,439	64
Buie, Dovelie	134,083	21,666	-
Bulick, John	106,607	10,290	-
Burbidge, Scott	85,912	1,616	1,030
Burgess, Tyson	91,754	1,329	-
Buric, Tony	100,620	1,983	642
Burner, Melanie	85,112	2,259	-
Burns, Brendan	172,449	11,501	3,661
Bursey, Bradley	97,713	4,987	-
Burt, Christopher	89,498	31,781	-
Bustillo, Juanito	80,377	4,779	1,831
Bustillo, Michael	72,025	6,112	2,048
Butler, Jason	90,130	13,679	-
Buttar, Onkar	88,731	2,689	-
Bycraft, Suzanne	161,720	11,664	654
Byrne, Daisy	79,253	637	1,302
Cabatic, Allan	106,644	13,643	-
Camacho, Alexander	81,693	49,606	774
Cameron, David	84,775	6,832	-
Campbell, Robert	81,709	3,473	-
Candusso, Giorgio	91,452	4,346	-
Canlas, Nicholas	68,769	21,930	745
Cantarella, Lorraine	104,708	23,710	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Capogna, Nan	92,532	2,456	-
Capuccinello Iraci, Anthony	251,147	62,873	2,944
Caravan, Joan	100,571	4,915	-
Carey, Alisa	87,086	3,788	2,257
Carlile, Tanner	103,476	10,358	-
Carron, Kimberley	92,532	1,912	-
Carter, Chris	107,247	7,764	-
Carter-Huffman, Suzanne	119,157	5,250	-
Celones, Christopher	70,806	16,126	-
Cerantola, Davin	119,291	11,856	-
Chai, Sandra	135,836	8,615	992
Chaichian, Camyar	103,078	5,684	573
Chan, Donna	146,116	7,970	904
Chan, Donna L	104,120	7,712	-
Chan, Ka Hing	143,518	10,866	939
Chan, Kavid	100,497	26,021	-
Chan, Milton	174,254	36,834	466
Chand, Amit	82,745	21,694	530
Chandra, Ryan	103,482	13,335	-
Chang, Yvonne	91,020	8,069	992
Cheah, Xin Ning	73,686	3,447	560
Cheema, Felicia	71,391	16,104	-
Chen, Christine	78,115	3,784	798
Chen, Nicholas	68,081	17,517	617
Chen, Qi	71,554	4,664	-
Cheng, Reinaldo	109,464	5,972	992
Cheuk, Chun Yu (Tom)	88,425	10,568	-
Chiang, Paul	100,570	5,830	892
Chima, Jaspal	85,112	8,017	-
Chin, Donald	130,014	10,132	-
Ching, Ka Wai	81,693	2,764	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Ching, Mike	144,433	15,339	1,392
Choiselat, Sasha	82,462	3,358	2,672
Chong, Jerry	242,335	39,672	1,373
Chou, Yu-Hsuan	85,112	3,220	-
Christopherson, Tracy	85,430	1,625	-
Chu, Anthony	69,954	37,654	-
Chu, Vincent	135,836	8,586	7
Chung, Leon	103,449	4,403	-
Cinquemani, Leonardo	83,054	3,226	1,281
Cirillo, Nicola	84,762	5,751	-
Clark, Alison	106,578	11,073	-
Clarke, Rebecca	114,108	8,535	1,222
Clarke, Tristan	81,693	2,905	-
Clarkson, Neil	85,100	2,362	-
Clarkson, Reena	73,579	3,490	-
Close, Kirsten	124,856	10,610	121
Colby, Traci	66,362	13,213	-
Collinge, Chris	85,022	1,959	16
Connolly, Norm	125,912	6,765	-
Cooper, Bradley	130,027	8,980	-
Cooper, James	180,426	22,614	1,696
Cornelssen, Kelvin	118,103	10,051	460
Corrado, Mark	139,440	8,442	164
Cox, Taylor	74,217	5,246	-
Craddock, Jeffrey	88,731	2,689	267
Craig, Wayne	197,399	30,340	573
Creighton, Gregg	97,720	520	140
Crocker, Colleen	85,311	2,010	-
Cromie, Kevin	81,984	3,086	-
Cromie, Spencer	86,147	705	75
Cruz, Louella	78,268	5,176	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Csepany, Andras	96,290	553	140
Culshaw, Steven	81,454	11,368	729
Curry, Anthony	106,873	6,020	-
Cuthbert, Cameron	70,897	19,999	143
Dacey, Shaun	100,570	3,805	-
Dadwal, Kam	85,214	35,384	225
Dalla, Rajneesh	85,472	5,821	2,007
Dalla, Ridhi	83,120	1,103	277
Dalziel, Jeffrey	123,342	6,908	-
Davidson, Frank	98,706	4,375	219
Davies, Beth	84,809	1,630	-
Davies, Dean	80,087	5,598	431
Davies, Sean	85,858	3,706	984
Davies, Sean D	71,546	16,568	532
de Crom, Theodore	142,886	18,274	444
de Leon, Senen	82,616	4,850	-
De Sousa, Steven	89,024	4,546	568
De Visser, Chee	104,708	6,687	992
Dean, Roy	75,198	3,491	2,168
Decker, Kim	118,510	6,849	181
Deer, Angela	101,184	6,709	312
DeGianni, Rod	130,037	7,817	-
Del Rosario, Susan	80,384	1,819	-
DeMatos, Steve	79,163	1,117	-
Demers, Michel	85,317	2,726	1,006
Dennis, Alison	119,810	12,437	-
Dezordo, Peter	76,221	1,493	241
Dhaliwal, Jordan	69,834	17,287	274
Dhaliwal, Kamaljit	96,551	14,060	-
Dhaliwal, Manjinder	90,968	9,531	343
Dharampal, Jasjit	92,841	3,865	1,552

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Dhillon, Darshan	74,293	1,009	-
Dhillon, Kearnbir	100,703	5,197	-
Dhillon, Navtej	103,466	11,254	-
Dias, Ben	147,142	25,189	25
Dickson, James	114,622	5,305	-
Dietz, Richard	77,843	1,767	826
Dineen, Scott	106,581	8,470	-
Discusso, Matthew	85,669	2,484	468
Discusso, Peter	119,127	32,576	653
Dixon, Scott	120,648	9,053	-
Dobie, Adam	81,761	7,386	-
Donald, Brian	76,948	1,691	-
Donald, Gary	84,930	4,182	-
Douglas, Stewart	106,569	7,183	-
Draper, Jason	130,037	15,782	-
Duarte, Victor	96,551	2,043	-
Dube, Danielle	106,623	7,773	4,350
Dubnov, Shawn	97,653	4,173	834
Duddles, Kevin	88,727	1,565	78
Duggan, Christine	113,286	7,171	-
Duncan, George	367,367	91,376	283
Duncan, Nathaniel	86,616	1,905	850
Duncan, Scott	120,456	30,533	-
Dunn, David	106,583	17,811	-
Duranleau, Sonia	106,789	17,972	-
Dusanj, Sukhjjevan	78,569	15,675	804
Ebert, Marcus	82,278	2,709	78
Edwards, Brenda	81,480	3,430	-
Edwards, Sara	106,567	5,636	-
Ellis, Joshua	83,604	4,737	1,268
Elshof, Eric	130,040	12,507	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Enefer, John	130,092	15,403	-
Eng, Kevin	108,679	7,186	-
Erceg, Joe	258,633	112,626	1,246
Estabrook, Russell	86,335	3,097	-
Evanger, Todd	75,169	3,606	100
Faccone, Steven	78,804	1,374	1,254
Falcon, Cindy	96,551	3,245	58
Falconer, Todd	47,117	38,496	-
Falkenham, Gregory	79,857	19,371	-
Farrell, Daniel	93,736	4,755	172
Fasciani, Mary Ann	88,732	1,734	-
Fatiaki, Kamoe	82,604	4,246	-
Fedoruk, Lisa	87,838	4,726	-
Fengstad, Grant	193,696	56,515	155
Fenwick, Marie	146,376	10,864	288
Ferland, Khadija	141,566	10,444	3,402
Fernandes, Carlos	89,399	2,304	-
Ferraro, Domenic	97,710	15,900	140
Fisher, Taylor	72,720	10,251	282
Fitton, Russell	118,326	7,753	-
Fitzpatrick, Brendan	71,932	10,965	444
Fitzpatrick, Tanya	73,494	1,933	24
Fleming, Andrew	68,975	10,405	401
Fletcher, Mark	70,560	8,411	311
Fleury, Shane	83,475	2,298	357
Fok, Kai Sang	69,217	6,452	-
Fong, Mindy	66,577	31,610	-
Fong, Patrick	105,658	10,650	433
Ford, Larry	147,452	22,047	631
Forrest, Rebecca	94,343	6,050	251
Frampton, Michael	106,584	27,731	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Fraser, Kevin	100,379	2,264	1,059
Galano-Tan, John	96,315	12,347	950
Galbraith, Adam	110,856	6,697	-
Gallant, Roger	72,119	5,392	172
Galloway, Shane	80,003	8,811	-
Gardner, Derek	75,756	1,070	778
Gauley, Steve	133,177	8,816	568
Gauvin, Darnell	77,467	4,428	90
Gee, Peter	88,140	4,395	-
Gellard, Noah	72,373	9,677	201
Gelz, Earl	97,720	2,808	140
Gewargis, Martin	83,688	4,892	-
Giammarco, Leanne	75,055	1,428	-
Gibson, Christina	85,112	6,899	-
Gibson, Matthew	75,035	1,955	819
Gilbert, Daniel	78,419	18,006	1,978
Giles, Christa	74,914	1,688	-
Gilfillan, Cindy	135,836	41,271	992
Gilfillan, Kris	96,620	7,455	-
Gill, Manraj	103,271	17,411	277
Gill, Raminder	111,211	13,525	-
Gillon, Robert	87,004	5,689	1,006
Giroux, Daniel	78,614	946	104
Goddard, Sarah	65,686	11,272	-
Gondos, Nicholas	72,356	9,986	-
Gossard, Jeremy	70,544	7,278	305
Gould, Joshua	84,763	8,542	-
Gounder, Krishna	85,112	2,294	-
Graebel, Gordon	53,284	86,484	-
Grauer, Craig	74,804	4,071	150
Gray, Kevin	162,500	19,156	1,741

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Greenlees, Matthew	92,128	20,390	-
Griffin, Kevin	130,081	8,196	-
Griffin, Michael	106,632	12,078	-
Griffith, Michael	90,216	984	691
Gronlund, Todd	130,013	7,015	-
Gross, Todd	161,790	19,783	459
Gushel, Brad	97,720	34,441	169
Haer, Corrine	118,857	7,609	488
Haer, Sunny	103,627	12,832	-
Hahn, Ruth	104,772	2,389	280
Halldorson, Arnie	74,792	1,941	-
Hamaguchi, Trevor	103,462	10,182	-
Hamalainen, Juha	88,239	3,354	-
Hamilton, Jameson	88,248	4,345	-
Hamilton, Richard	92,561	8,391	-
Hamley, Carolyn	78,472	644	-
Hanna, Fadi	88,241	13,236	481
Hansen, Terry	130,018	5,712	-
Harada, Gordon	76,917	1,552	-
Harris, David	106,946	8,453	-
Harris, Mark	74,981	757	-
Hatzistamatis, Stamatis	79,981	2,329	-
Hawley, Jason	84,800	10,496	-
Hayes, Jennifer	172,449	10,875	2,939
Heap, Nicholas	118,857	6,624	-
Heathe, Gerina	80,652	3,602	-
Heidrich, George	97,040	6,656	1,471
Heinrich, George	97,720	9,855	140
Henderson, Derek	87,878	1,027	232
Henderson, George	69,148	10,755	-
Herbert, Nicholas	76,383	6,119	1,264

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Herder, Kendall	76,042	2,285	-
Hertha, Deborah	104,708	6,687	24
Hickey, Paula	81,353	1,856	-
Hicks, Christopher	73,889	2,905	2,877
Hill, James	103,486	9,753	-
Hill, Sheila	85,112	2,259	-
Hingorani, Sonali	119,391	6,436	461
Hinman, Gregory	103,522	6,359	-
Hirayama, Ryan	81,728	7,900	-
Ho, Jason	132,912	9,457	825
Ho, Mei Ping	125,533	21,934	1,115
Ho, Michael	87,604	19,839	-
Ho, Wing Chun	81,693	1,619	58
Hobman, Lisa	166,504	10,506	3,797
Hoff, Paul	130,014	10,210	-
Hoff, Tresse	97,497	1,743	1,032
Hoffard, Grant	86,934	1,327	857
Hogan, Angela	85,112	1,618	-
Homeniuk, Alexander	88,317	1,681	173
Hopkins, John	149,106	13,391	573
Horstmann, Michelle	80,652	3,602	183
Huang, Leo	103,557	26,427	787
Hui, Albert	81,693	2,476	892
Hui, Gerry	92,532	12,329	992
Hui, Ka Yi	100,570	5,455	-
Huie, Kevin	75,663	498	1,826
Huk, Matthew	79,175	2,079	895
Humhej, Jerry	116,961	12,029	-
Hung, Edward	118,857	10,388	58
Hunt, Evan	69,505	19,281	831
Hunter, Derek	97,669	37,584	140

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Name	Base Salary	Benefits & Other ¹	Expenses
Hutchison, Colin	76,479	826	718
Huynh, Linh	77,524	5,459	385
Irvine, Katherine	88,731	10,464	-
Irving, John	248,865	68,564	1,355
Isaac, Darryl	106,567	10,554	-
Ison, Marvin	106,630	11,775	-
Iuliano, Mike	88,241	1,097	1,095
Jacobo, Erwin	88,662	3,012	-
Jacobsen, Carl	88,238	836	107
Jaggs, Gordon	118,006	6,744	-
James, Craig	85,112	2,306	642
Jansen, Sandra	79,941	13,472	104
Jaswal, Harpreet	74,547	10,938	-
Jauk, Liesl	123,101	9,188	2,373
Javadi-Doodran, Yashar	81,693	3,078	-
Jeffcoatt, Steven	135,977	5,613	-
Jesson, Claudia	159,061	35,335	5
Jessop, Kyle	75,968	3,280	90
Jesty, Brian	83,024	3,780	726
Jo, Dorothy	89,588	3,429	-
Jochimski, Colin	93,244	4,423	-
Johal, Bill	100,570	11,108	-
Johal, Jatinder	137,554	16,837	995
Johal, Raminder	75,756	3,390	-
Johnson, Trevor	118,731	25,591	-
Johnston, David	147,500	21,111	-
Jones, Alan	136,197	28,736	683
Jones, Debra	85,079	2,495	1,550
Jones, Glen	85,112	4,988	137
Jones, Michele	75,033	3,699	-
Jut, Jeffrey	83,957	2,564	150

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

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Name	Base Salary	Benefits & Other ¹	Expenses
Kam, Marilyn	88,819	22,349	2,057
Kam, Richard	106,582	15,720	-
Kaminsky, Serguei	81,773	7,823	-
Kaplun, Shannon	67,473	10,796	392
Karpun, Mark	129,987	5,385	-
Kaufman, Julie	76,748	2,385	100
Keating, Roger	114,926	6,125	393
Keenan, Bernadette	81,693	4,037	642
Kelder, Randell	58,364	78,225	-
Kelly, Michael	133,125	22,245	-
Kelly, Patrick	103,612	17,209	-
Kendall, Donald	82,833	2,610	886
Kenny, Richard	81,683	2,205	847
Khatkar, Parmveer	84,782	14,900	-
Khudhur, Omar	77,772	2,552	229
Kiesewetter, Harold	134,933	20,644	-
King, Eileen	65,995	31,562	3,552
Kinney, Derrian	75,868	11,462	-
Kinney, Gary	97,950	36,200	19
Kirichuk, Iryna	100,570	6,101	-
Kirk, Wes	73,919	2,788	-
Kita, Jason	160,590	10,096	1,130
Kivari, Mia	106,559	4,131	-
Klomp, Frederik	106,460	9,437	-
Ko, Charmaine	75,653	26,453	-
Konkin, Barry	44,319	32,928	-
Kopp, Brent	130,013	8,392	-
Kornerup, John	80,789	6,811	4,990
Koster, Kristine	84,403	3,608	-
Kovich, John	86,345	2,406	-
Kruk, Robert	81,607	4,148	730

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Name	Base Salary	Benefits & Other ¹	Expenses
Krumenacker, Kurtis	83,186	10,114	1,188
Kube-Njenga, Jennifer	116,005	5,049	-
Kucher, Leanne	78,683	1,886	-
Kulusic, Stephen	85,035	4,050	-
Kumar, Amit	72,142	4,450	981
Kump, Will	85,280	3,239	20
Kurnicki, Alexander	108,540	5,119	1,087
Kurta, Stanley	100,571	8,935	-
Kuzik, Jared	86,795	29,047	2,033
Kuznik, Gregory	72,254	14,512	-
Kwan, Ashley Yee Teng	79,972	1,783	576
La Rocque, Gail	77,513	2,274	-
Laboucane, Kenneth	83,479	5,449	456
Lai, Patrick	92,532	22,836	475
Laird, Scott	87,917	3,882	556
Lam, Gordon	81,761	5,838	-
Lamont, Ryan	119,025	6,268	-
Lannard, Kevin	92,532	1,861	692
Larson, Harold	81,756	5,957	-
Laternus, Mark	88,289	8,702	-
Lawless, Ann	88,866	481	551
Lazar-Schuler, Christina	85,112	1,973	74
Ledezma, Gonzalo	109,491	13,364	-
Lee, Andrea	80,652	3,602	251
Lee, Donna	94,123	1,841	100
Lee, Edwin	99,229	2,389	568
Lee, James	84,591	5,935	-
Lee, Jeff	123,598	10,509	5,710
Lee, Matthew	52,410	29,112	-
Lee, Tsz Hin	66,303	10,882	-
Lee, Vicky	83,673	1,639	950

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Name	Base Salary	Benefits & Other ¹	Expenses
Lee, Wun Fung	88,731	14,362	-
Legear, Loryn	81,883	2,569	187
Lehbauer, Jordan	106,567	6,680	-
Leiva, Anastacio	103,518	15,195	-
Lemaire, Joel	123,644	15,870	-
Leney, Kyle	130,094	11,521	-
Leung, Alan	85,168	5,995	-
Leung, Chi Choi	100,564	5,699	-
Leung, Kwan Pui	75,055	1,832	-
Leung, Michael	82,254	10,008	279
Leung, Simon	81,693	11,716	-
Lewis, Arthur	130,546	26,011	-
Li, Alvin	70,870	12,297	60
Li, Xiaoxue	75,738	1,889	992
Lian, George	78,365	2,111	992
Lima, Trevor	68,456	14,387	201
Lin, Fred	135,836	7,307	903
Lin, I-Fang	100,754	3,971	-
Lin, Pei Shi	80,987	7,026	642
Linares, David	72,543	11,356	3,418
Lincoln, Dawn	78,364	8,063	-
Lindenbach, Greg	100,643	5,392	-
Liu, Douglas	119,467	5,243	-
Liu, Marcus	105,008	4,291	-
Liu, Yaduo	84,548	11,179	-
Livingston, Steve	130,027	5,618	-
Lloyd, Adrian	91,340	6,331	-
Lloyd, Susan	109,661	7,429	2,001
Lo, Judy	78,365	5,655	58
Lo, Kin Ming	107,828	4,712	6,602
Lo, Man Yi	78,358	1,617	-

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Name	Base Salary	Benefits & Other ¹	Expenses
Lochbaum, Kim	78,492	19,908	-
Long, Thomas	74,468	10,008	-
Long, Wayne	78,562	1,720	707
Lopez Velarde, Monica	64,853	12,907	-
Lou, Faythe	78,043	2,821	-
Louie, Beayue	100,570	3,805	-
Lovett, Andrew	103,472	11,920	1,236
Lowe, Aaron	80,887	2,743	713
Luk, Becky	91,216	3,924	-
Luk, Yun	88,731	34,683	104
Lum, Robert	109,611	4,785	2,001
Lusk, Serena	258,852	32,786	419
Lussier, Cynthia	97,169	5,171	-
Ma, Cliff	110,338	5,810	995
Ma, Ming Yi	94,790	1,260	4,208
Maan, Amildeep	75,817	9,399	2,140
MacArthur, Gordon	82,971	991	-
MacDonald, Kylie	94,171	3,127	-
MacDonald, Lisa	81,693	1,553	892
MacDonald, Ryan	84,770	8,652	-
Mack, Rodney	91,111	28,217	140
MacKinnon, Cameron	89,677	2,663	1,506
MacKinnon, Deb	104,708	9,703	-
MacKowski, Igor	74,787	894	-
MacLeod, Brian	130,002	7,811	-
MacNeill, Skye	70,204	6,089	692
Mah, Cheryl	73,579	3,782	-
Mahon, Steve	96,551	2,848	-
Maksymchuk, Chuck	80,112	17,683	531
Maldonado, Tanya	78,365	3,664	-
Mand, Paul	88,241	354	489

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Name	Base Salary	Benefits & Other ¹	Expenses
Mander, Daljit	83,484	18,694	1,899
Manke, Gordon	88,486	6,273	-
Mann, Amraj	90,625	7,807	846
Mann, Sonny	86,538	3,871	-
Marchal, Luke	92,620	12,499	-
Marcotte, Ford	80,289	29,007	328
Markham, Monique	83,379	38,414	-
Marquez, Christopher	85,112	5,033	958
Marsh, Andrew	74,206	2,540	-
Martin, Cindi	74,250	13,765	-
Martin, Melissa	69,985	6,911	-
Martin, Paul	113,598	5,072	-
Massender, Ian	62,503	41,540	-
Matheson, Kathy	69,475	15,507	-
Matsuzaki, Spencer	75,180	1,509	1,096
Maxwell, Mark	89,783	2,518	884
Maxwell, Michael	115,884	31,810	-
McCaffrey, John	130,347	28,250	-
McCall, Robert	106,601	11,604	294
McCluskey, Ryan	106,578	12,783	-
McConkey, Patrick	103,468	9,498	-
McCullough, Cameron	106,461	6,292	-
McDonald, Julia	84,773	10,049	-
McDonald, Michael	103,470	15,982	-
McDougall, Karen	71,516	9,533	-
McDougall, Mitch	77,101	9,618	-
McGee, David	85,112	1,847	-
McGowan, Jared	73,743	3,777	78
McGrath, Alan	163,653	28,339	788
McKenzie-Cook, Christopher	105,576	26,792	520
McLoughlin, Kris	81,700	5,258	-

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Name	Base Salary	Benefits & Other ¹	Expenses
McMillan, Richard	130,221	21,577	-
McPhedrian, Matthew	80,022	6,642	-
McQuistin, Dylan	70,996	5,277	446
McVea, Aidan	130,795	24,422	-
Mearns, Jonathan	124,620	8,473	670
Medhurst, Colin	106,584	16,327	-
Melnychuk, John	92,649	11,377	1,132
Memon, Wasim	100,570	37,462	186
Menta, Joanne	78,365	4,736	-
Mercer, Barry	96,296	39,636	140
Mercer, Noel	89,293	2,508	-
Metzak, Brian	106,557	19,945	-
Milaire, Pratima	45,659	31,774	-
Milford, Wendy	81,693	2,383	-
Millar, Alexander	84,764	6,673	-
Miller, Chad	97,720	9,913	1,091
Miller, Shawn	68,468	9,994	201
Mills, Warren	86,234	4,439	2,823
Minshall, Travis	91,898	864	352
Mitzel, Dale	85,112	11,089	-
Modhwadia, Samir	82,581	3,603	47
Mohan, Colin	141,736	14,675	-
Mohan, Dharam	71,726	3,333	-
Molema, Kenneth	130,037	14,180	-
Moore-Dempsey, Erin	105,451	8,344	-
Mora, Jamie	106,567	8,716	-
Morin, Michel	85,112	3,716	-
Morison, Douglas	106,483	15,924	-
Morizawa, Paul	78,343	3,501	-
Morris, Aila	80,778	2,813	887
Morris, Allen	111,737	5,960	308

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Name	Base Salary	Benefits & Other ¹	Expenses
Morrison, Amber	77,674	11,488	-
Morrison, Lesley	72,126	78,226	-
Morrison, Taylor	74,381	14,330	1,878
Moss, Kelly	122,089	9,754	-
Mossman, Cody	86,713	20,812	754
Moxin, Greg	94,073	15,819	-
Muir, Morgan	99,388	1,949	-
Mulgrew, Stephen	83,832	18,269	-
Mulhall, Laoise	86,175	2,169	225
Muller, Shane	83,718	21,946	-
Mullock, Kevin	140,910	13,547	-
Mumblo, Ian	100,336	9,179	-
Murao, Dustin	103,498	12,982	-
Murray, Ken	129,404	14,007	-
Muter, Heather	88,632	5,313	-
Nagata, Darren	97,719	25,994	290
Nanka, Eric	92,569	6,585	-
Naso, Marcela	76,073	3,640	-
Nathorst, Dave	97,060	5,883	307
Nenno, Pierre	81,020	6,303	150
Neufeld, Tammy	90,279	2,017	-
Newell, Allan	96,194	3,259	-
Newstead, Blair	85,112	1,920	-
Ng, Wai Ling Winnie	66,440	18,714	-
Ngan, Venus	135,836	8,639	1,448
Nickel, Christel	103,637	15,103	-
Nickel, Sarah	85,104	8,330	104
Nikolic, Diana	122,166	6,858	608
Nishi, Casey	92,027	2,002	580
Nishi, Grant	96,551	3,954	155
Nishi, Kristina	86,831	7,104	1,138

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Name	Base Salary	Benefits & Other ¹	Expenses
Nivens, Michael	85,112	3,816	-
Nixon, John	78,616	316	265
Nolan, Mark	92,692	11,439	-
Northrup, Trevor	130,316	17,763	644
Norton, Ian	82,235	1,496	-
Osborne, Renata	96,039	25,095	-
Ogis, Peter	106,451	8,242	-
O'Halloran, Matthew	106,079	7,957	201
Oliver, Ian	75,593	1,436	-
Olson, Brandon	104,352	21,647	703
Ordman, Jonas	82,206	1,101	2,709
Ouellet, Justin	88,247	26,315	-
Oviedo, Jose	91,980	9,935	-
Paller, Elena	118,857	6,406	1,205
Pallett, Robin	105,008	2,646	853
Palliser, Howard	85,112	2,232	-
Pang, Serene	85,112	4,070	2,151
Panni, Daianna	75,055	1,428	-
Parhar, Gurdawar	108,615	7,403	-
Parker, Cory	151,655	20,868	689
Parminter, Kelsey	92,617	4,064	-
Paterson, Kenneth	88,620	18,895	-
Patkau, Brad	130,066	8,124	-
Pattullo, Chris	85,112	29,860	841
Paulin, Chad	121,602	9,262	549
Pedersen, Brian	79,234	891	321
Penney, Daniel	106,578	4,977	-
Penrose, Trevor	89,627	21,798	-
Percival Smith, Beverly	75,055	3,360	-
Perkins, Michael	116,275	18,808	-
Pighin, Darren	126,268	7,923	-

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Name	Base Salary	Benefits & Other ¹	Expenses
Piluso, Riccardo	91,904	8,026	609
Pitts, Dermott	35,450	145,617	140
Plomp, Deborah	58,797	30,510	-
Pockett, Kyle	72,341	4,493	-
Poole, Jeremy	66,621	16,653	1,164
Poole, Travis	82,061	3,607	1,117
Porlier, Sheila	104,708	8,714	-
Powell, Jo	80,652	3,602	-
Poxon, Gerald	119,180	12,304	-
Protz, Gregory	128,195	16,509	-
Puddicombe, Alan	76,422	3,764	380
Qaddoumi, Hikmat	105,008	14,382	-
Quan, Stanley	85,956	7,175	401
Quiambao, James	93,619	2,771	-
Quinn, Star of Peace	76,471	5,283	-
Quon, Howard	85,112	24,713	-
Racic, Mile	124,549	7,102	3,692
Rai, Gurpartap	130,874	6,972	1,511
Ramirez, Antonio	81,655	8,949	182
Ramos, Dinos	93,354	463	-
Ramsden, Rachel	69,738	7,264	-
Redlinski, Jacek	92,653	3,933	850
Redzic, Vesna	100,570	3,656	-
Rehmat, Khalil	106,004	4,642	-
Reis, Joshua	128,901	11,749	627
Rempel, Graeme	84,789	10,510	-
Rempel, Timothy	89,609	1,818	552
Rende, Michael	123,187	9,668	-
Renwick, Rick	151,312	4,751	960
Revell, Michael	89,065	2,864	78
Reyes, Maurice	69,584	11,997	-

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Name	Base Salary	Benefits & Other ¹	Expenses
Richards, David	116,973	8,684	99
Richards, Tom	78,703	316	407
Ricketts, Terry	85,584	3,017	136
Roberts, Lance	91,019	5,027	855
Robertson, Cameron	80,784	3,345	-
Robertson, Kirsten	73,744	3,222	-
Robie, Colin	96,729	6,356	433
Robles, Miguel	88,241	686	-
Robson, Mark	111,486	13,644	-
Rocha, Carlos	96,551	2,407	381
Rockerbie, Jordan	83,514	3,443	-
Rodriguez, Edgar	127,996	13,632	1,543
Rogal, Peter	78,598	8,666	-
Romas, Mike	126,047	5,321	1,570
Rosenberg, Suzanne	85,104	1,618	130
Roszkowski, Ailie	85,807	594	688
Rowley, Darren	113,127	10,108	422
Rushton, Wade	75,234	17,084	78
Russell, Paul	107,379	9,963	-
Russell, Peter	162,723	32,392	1,245
Ryan, Bhavani	71,505	3,919	-
Saggers, Paul	99,571	3,681	850
Saito, Aaron	127,378	10,625	-
Sakai, Ross	85,112	6,007	-
Sakurai, Hanae	78,869	2,411	300
Salameh, Alexander	101,251	7,160	-
Salmasi, Kamran	92,532	11,513	-
Samson, Brent	106,571	9,593	-
Sander, Amarjit	88,241	2,094	508
Sandhu, Amritpal	95,343	4,207	393
Sandhu, Parmel	92,532	2,456	-

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Name	Base Salary	Benefits & Other ¹	Expenses
Sandhu, Pulvinder	76,591	17,457	2,636
Sangha, Rajvinder	108,192	8,022	-
Santos, Adam	84,792	10,320	-
Santos, Manuel	88,023	7,776	-
Santos, Victor	88,808	823	104
Saretsky, Ryan	72,515	7,314	406
Savoie, Gilbert	88,732	2,355	-
Sawada, Stephen	103,583	19,864	-
Schell, Terry	130,016	5,015	-
Schiedel, Tyler	103,091	18,441	-
Schlossarek, Teresa	88,731	2,021	-
Schouten, Geoff	78,970	1,563	534
Schouten, Stacey	101,421	5,075	-
Schroeder, Scott	96,551	2,696	-
Schuler, Terry	75,055	1,710	-
Schultz, Jeremy	106,569	9,996	-
Schultz, Kim	76,400	2,483	320
Schultz, Susan	88,225	22,056	-
Scott, Jason	86,401	11,463	1,668
Scott, Sean	103,476	10,912	-
Selinger, Edward	139,838	12,604	506
Shariff, Aliya	82,937	3,698	58
Sharkey, Christopher	79,184	1,046	476
Sharma, Amen	81,693	2,081	15
Sharma, Shyreen	75,055	1,428	-
Sharp, Gabrielle	81,693	2,269	-
Shaw, Geoffrey	66,563	10,650	-
Shaw, Trevor	91,155	4,900	1,158
Shay, Horace	74,160	3,203	270
Shepherd, Bryan	147,426	19,634	766
Shepherd, Lisa	83,008	4,680	1,021

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Name	Base Salary	Benefits & Other ¹	Expenses
Shergill, Katrina	65,154	12,215	-
Sheridan, Conor	97,927	11,338	722
Sherlock, Lesley	106,319	4,076	-
Shigeoka, Shannon	90,075	4,450	927
Shimonek, Todd	82,254	4,460	-
Sholdra, Brian	103,472	4,720	-
Shum, Chi Ting	100,570	14,149	169
Sidhu, Baldev	71,743	8,783	-
Siemens, Gregory	127,425	26,228	1,006
Sikora, Rose	104,708	4,588	-
Simas, Antonio	100,570	4,022	565
Simkin, Eric	106,584	9,425	-
Simmons, Norman	88,241	3,410	-
Simonson, Brock	74,050	2,195	-
Sinclair, Magnus	75,902	3,871	92
Sinclair, Owen	82,877	23,733	4,353
Siu, Nicholas	73,029	3,049	-
Slater, Tanya	106,486	7,428	-
Smail, Robert	83,384	4,844	1,284
Smith, Mark	132,608	7,351	644
Smith, Michael	108,502	10,284	-
Smith, Suzanne	128,889	11,801	1,630
Smithers, Todd	81,920	45,886	777
Snowball, Joanne	73,731	3,320	-
Sodi, Sunjeev	124,953	6,970	3,529
Somerville, Kim	163,165	40,207	50
Sparolin, Eric	146,118	15,594	938
Specht, Darren	75,139	2,948	-
Spencer, Cody	118,810	7,813	245
Squarci, Leigh	79,424	719	-
Stancioff Clayton, Abbas	81,117	4,483	3,028

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Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Standerwick, Jeffrey	125,593	9,434	2,616
Staples, Kaitlynn	80,652	4,674	1,315
Steel, Tyler	84,769	5,361	-
Stene, Ryan	130,017	12,876	-
Stewardson, Kevin	120,297	10,812	-
Stewart, Aaron	78,892	5,605	-
Stewart, James	103,476	14,679	-
Stewart, Kathleen	92,804	2,575	642
Stockdale, Todd	108,736	6,600	-
Stocking, Nicole	111,783	2,560	2,053
Stockley, Ivan Scott	80,179	6,492	307
Stokes, Ryan	84,817	7,715	-
Stone, Brett	76,597	5,489	1,144
Streit, Hans-Peter	75,055	6,179	-
Swail, Stefanie	88,993	1,742	-
Swanson, Brad	88,731	3,448	-
Swift, Brad	69,820	57,208	-
Sze, Patsy	58,797	16,755	-
Tack, Troy	131,394	21,850	-
Tahir, Edwin	85,875	1,734	-
Tait, Kyle	106,767	5,561	-
Tait, Peter	96,551	3,518	-
Takagawa, Michael	68,380	7,729	201
Talmey Jr, Patrick	92,722	39,351	1,024
Talmey, Paul	112,929	2,794	-
Tanyag, Wilbert	82,252	2,722	279
Tarr, Christopher	106,577	5,758	-
Tatchen, Elisabeth	103,471	14,463	-
Tate, Bryce	72,630	2,792	594
Taylor, Kirk	164,863	15,138	1,152
Taylor, Mervyn	130,092	23,149	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Teichrieb, Craig	103,480	11,252	-
Tellis, Peter	125,273	5,014	3,644
Teo, James	105,000	20,410	-
Tewfik, Frederic	152,898	8,324	1,552
Thandi, Neera	92,532	11,857	992
Thibodeau, Jon	111,737	5,960	1,355
Thomas, Bryan	87,983	2,874	421
Thomas, Cindy	139,201	57,558	557
Thomas, Marianne	109,464	2,082	42
Thome, John	75,055	1,428	-
Thrasher, Don	73,092	4,816	229
Tikanmaki, Anna	129,477	23,291	-
Tillmanns, Mike	86,253	1,461	279
Tillyer, Curtis	84,451	3,707	-
Tinney, Lucas	81,763	7,764	-
Tjepkema, Nicole	85,112	3,112	184
Tkachuk, David	76,423	1,040	-
To, Tik Hang	80,652	3,524	615
Tobin, Sean	103,591	14,979	-
Toda, Julie-Anne	101,383	6,438	309
Tom, Ian	78,209	5,456	1,034
Tongohan, Darwin	84,954	10,372	150
Tooth, Gregory	88,732	1,687	-
TorabiMoghaddam, Niloufar	142,053	9,325	315
Tourigny, Christopher	78,820	365	616
Toyoda, Lianne	80,652	3,602	-
Tran, Ton	75,168	2,174	-
Tran, Vu	85,112	2,259	767
Tremayne, Brent	99,548	7,468	-
Tremblay, Alex	79,044	3,549	1,082
Tremblay, Gail	80,055	1,028	1,077

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Trott, Eric	75,590	983	306
Trotter, Nicole	88,241	865	471
Truscott, Loic	103,509	13,466	-
Tsang, Jonathan	103,463	5,765	-
Turick, Julia	89,704	2,971	72
Turick, Renata	98,280	4,066	493
Turner, Jeffrey	116,777	3,846	118
Tycholis, Kathy	85,112	2,580	-
Underwood, Brandon	84,773	7,970	-
Vallance, Scott	85,112	3,220	-
Van Iperen, Aaron	113,032	10,454	-
Van Neck, Caitlyn	69,484	11,582	-
Van Niekerk, Stuart	81,758	7,503	-
Vance, Justin	75,822	9,621	-
Vanderwel, Christopher	103,522	11,655	-
Varley, Sue	96,551	2,874	82
Vaughn, Jerret	130,040	7,469	-
Velkova, Biliana	97,990	2,838	361
Vellani, Omar	103,631	12,935	-
Venturas, Byron	68,812	11,564	-
Villaluz, Jaime	93,010	13,122	585
Virk, Manjit	74,374	1,417	-
Vo, Tuan	80,408	2,153	-
Vodchenko, Ivan	82,225	1,098	279
Vrakela, Ivana	100,571	4,100	-
Vrba, Karol	106,576	13,281	-
Vrooman, Rowan	130,220	20,273	-
Vuletin, Johana	74,103	14,051	42
Waddington, Nathaniel	84,768	7,402	-
Wahl, Kevin	130,028	8,141	-
Wakelin, Frank	100,570	25,316	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Wall, Anthony	116,211	10,256	-
Walrond, Randall	76,557	12,249	-
Walters, Bryan	130,024	10,013	-
Wan, King-Lun	85,112	13,516	229
Warren, Darren	92,532	2,818	-
Warzel, Edward	145,743	10,822	557
Watson, Kenneth	79,614	2,085	800
Wei, Daniel	84,777	8,653	-
Weissler, Forrest	139,926	7,343	2,302
Wellsted, Darryl	135,415	30,146	104
Welsh, Michael	121,859	8,799	-
Weststrate, Jason	96,201	8,646	92
Wheeler, Gregg	118,857	10,117	-
Whitelaw, Peter	111,543	2,940	699
Whitmarsh, Kevin	81,693	4,620	-
Whittam, Jonathan	85,304	3,777	1,559
Whitty, Robert	125,266	29,528	315
Whyman, Max	87,590	15,485	-
Wild, Danyon	130,039	7,516	-
Wilke, Steve	95,066	10,356	-
Wilkinson, Timothy	193,558	26,129	1,836
Willett, Ryan	72,927	8,696	692
Williams, Carli	95,215	33,754	-
Wilson, Dennis	70,673	14,003	-
Windsor, Ryan	103,389	24,164	466
Wishlove, Vernon James	172,070	13,616	975
Wong, Desmond	100,571	11,217	-
Wong, Ivy	177,649	57,103	997
Wong, Kimberley	58,797	26,048	150
Wong, William	93,720	46,718	140
Woolgar, John	146,491	27,754	-

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2021

Name	Base Salary	Benefits & Other ¹	Expenses
Wringe, Iain	84,770	8,023	-
Wrobel, Jocelyn	68,386	17,143	-
Wyatt, Sail	91,993	7,590	-
Wyenberg, Grant	133,218	21,880	-
Xavier, Victor	77,285	6,458	-
Xie, Xichen	78,332	3,166	42
Xu, Dajiang	84,954	9,587	-
Yang, Judy	85,112	1,636	642
Yee, David	72,626	16,901	1,748
Yee, Edmond	78,365	9,619	992
Yee, Stephen	94,967	13,617	393
Yeung, Yuen	92,532	3,219	2,807
Yon, Elisa	81,693	2,168	100
Yoo, John	106,571	9,207	-
Young, Jim	177,565	24,417	1,372
Younis, Munkith	153,034	29,601	1,233
Zanardo, Wilma	124,097	17,438	-
Zhang, Feng	78,365	5,875	992
Zhang, Ling Yi	81,693	18,906	-
Zukowsky, Doug	85,963	36,638	320
Total	\$ 89,742,818	\$ 9,794,016	\$ 361,506

¹ Consists of taxable benefits (i.e. group life, accidental death and dismemberment and vehicle) and lump sum payments such as leave balances owed to employees, union gratuities and union overtime.

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Grand Total for 2021

Name	Remuneration¹	Expenses
Employees Over \$75,000	\$ 99,536,834	\$ 361,506
Employees Under \$75,000	41,197,290	132,903
Total	\$ 140,734,124	\$ 494,409

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, union gratuities and union 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 total excludes Council, Richmond Public Library, Richmond Olympic Oval Corporation and Lulu Island Energy Company.

CITY OF RICHMOND
Statement of Severance Agreements for 2021

Section 6

There was one severance agreement made between the City of Richmond and its non-unionized employees during fiscal year 2021.

The agreement represents nine months of salary and benefits.

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
10647802 Canada Limited	\$ 30,400
3M Canada Company	52,558
A J Forsyth - A Division of Russel Metals Inc	34,824
A R Mower & Supply Ltd	91,057
Abbotsford Chrysler Dodge Jeep Ram Ltd	42,817
Abbotsford Hyundai	38,110
Acceo Solutions Inc	67,219
Access Information Management of Canada	30,201
Acklands Grainger Inc	52,627
Advance Property Exposure Canada Inc	30,428
AES Engineering Ltd	44,742
Airon Heating & Air Conditioning Ltd	713,443
All Roads Construction Ltd	2,575,875
Amazon	94,957
Amber Pacific Studios Ltd	29,100
Amberleaf Partners Inc	28,034
Andrew Sheret Ltd	657,793
Angusone Professional Recruitment	39,715
Anigraph Productions Limited	57,056
Annacis Commercial Paint	39,490
Ansan Industries Ltd	602,541
Apex Granite & Tile Inc	68,305
Aplin & Martin Consultants Ltd	374,483
Apple Canada Inc	200,976
Ashton Mechanical Ltd	1,231,725
Assa Abloy Entrance Systems	38,005
Associated Engineering (BC) Ltd	344,402
Associated Fire and Safety	501,827
Astro Turf West Distributors Ltd	443,000
Astrographic Industries Ltd	242,675
Atlas Power Sweeping Ltd	89,914
Avenue Machinery Corp	95,394

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
AVO Vehicle Outfitting Inc	25,133
Avolve Software Corporation	55,448
BA Blacktop Ltd	305,919
Bang the Table Canada Ltd	48,792
Barry Hamel Equipment Ltd	39,193
BC Assessment*	6,356,653
BC Employer Health Tax	3,768,785
BC Hydro	5,044,957
BC Life & Casualty*	1,203,160
British Columbia Society for the Prevention of Cruelty to Animals	724,742
Best Buy	26,845
BI Pure Water Inc	156,639
BI Associates Corporate Psychologists	102,160
Blackmamba Tree Service Inc	43,614
Bleumore Consulting Ltd	41,516
Blue Max Drilling Inc	60,544
Boston Construction Corporation	1,079,124
Brenco Industries Ltd	41,984
Brighthouse Civil Contracting Ltd	161,352
Brock White Canada	107,712
Bunzl Cleaning & Hygiene	106,248
Busch Systems International Inc	62,152
Calytera Software Inc	304,903
Canada Post Corporation	260,549
Canada Revenue Agency*	39,295,723
Canadian Dewatering	115,074
Canadian Mattress Recycling Inc	401,909
Canadian National Railway Company	474,968
Canadian Red Cross*	38,874
Canex Building Supplies Ltd	112,529
Cansel Survey Equipment	62,927
Cascades Recovery +	53,877

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
CDW Canada	127,101
Centralsquare Canada Software Inc	238,685
CFT Engineering Inc	40,361
Chase Paymentech	556,507
Chernoff Thompson Architects	232,520
Chinese Informedia Consulting Group Inc	47,300
Cimco Refrigeration	124,030
Cintas Canada Limited	144,357
City Electric Supply	172,991
City of Vancouver	1,331,801
Cleantech Service Group Limited	28,937
Cleartech Industries Inc	125,723
Cloverdale Paint Inc	108,733
Coast Capital Savings Federal Credit	131,272
Cobra Electric Services Ltd	2,320,184
Coencorp Consultant Corporation Inc	46,351
Cold Fire Canada Ltd	60,656
Columbia Chrysler	62,145
Commercial Lighting Products Ltd	67,393
Commercial Truck Equipment	367,401
CommunityLogiq Software Inc	25,000
Compugen Inc	917,386
Concerta Consulting Incorporated	51,091
Container West Sales Ltd	59,706
Corix Utilities Inc	62,995
Creative Door Services Ltd	120,260
Cromer Industries (1988) Corp	34,304
Cullen Diesel Power Ltd	106,279
CUPE 394*	678,990
CUPE 718*	870,914
CWPK Art Practice	105,000
Dams Ford Lincoln Sales Ltd	319,949

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Dava Developments Ltd	141,617
Davidson Bros Mechanical Contractors Ltd	2,385,265
Dayton Mills Construction Ltd	292,138
DB Perks & Associates	62,896
Dell Canada Inc	654,962
Deloitte LLP	26,384
Dentons Canada LLP	147,208
DHI Water & Environment Inc	227,237
Dillon Consulting	29,450
Direct Energy Marketing Ltd	219,327
DLA Piper (Canada) LLP	56,142
DLA Piper (Canada) LLP, In Trust	250,000
DMD & Associates Ltd	52,711
Dominion Blueprint & Reprographics Ltd	79,218
Dorset Realty Group	595,330
Double R Rentals	132,784
Douglas Lake Equipment Ltd	31,145
Drive Products	210,459
Dueck Chevrolet Buick Cadillac GMC Ltd	65,328
Dura Seal Ltd	42,538
E B Horsman & Son Ltd	60,908
East Richmond Nurseries	45,042
EBB Environmental Consulting Inc	123,667
Eclipsys Solutions Inc	707,079
E-Comm, Emergency Communications for BC	3,980,307
Econolite Canada Inc	1,113,295
Ecotainer Sales Inc	110,869
Ecowaste Industries Ltd	466,832
ECS Electrical Cable Supply Ltd	32,539
Edifice Construction Inc	2,528,266
Election Systems & Software Canada	81,297
Elemental Architecture and Interiors Inc	72,470

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Schedule of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Elite Fire Protection Ltd	219,872
EMCO Corporation	47,121
Entity Mechanical Ltd	202,272
Envyrozone Inc	54,635
ESC Automation Inc	421,059
ESI Acquisition Inc	61,759
Esolutionsgroup Limited	29,000
Esri Canada Ltd	202,535
Eurovia British Columbia Inc	195,334
Everbridge Inc	99,384
Extreme Glass Ltd	35,484
Family Maintenance Enforcement Program	29,596
Family Services Employee Assistance Program	107,151
Federation of Canadian Municipalities	86,878
Finning (Canada)	212,657
Fireball Excavating & Transport Inc	190,983
First Truck Centre	29,422
Flir Unmanned Aerial Systems ULC	81,392
Flocor Inc	609,518
Foreseeson Technology Inc	830,908
Forgerock US, Inc	167,930
FortisBC - Natural Gas	465,738
Fountain Tire (Delta) Truck Centre Ltd	104,332
Frances Andrew Site Furnishings Ltd	50,092
Fraser River Pile and Dredge Ltd	100,060
Fraser Valley Equipment Ltd	43,936
Fred Surridge Ltd	1,443,007
G B Bobcat Service	145,874
G.P. Rollo & Associates Ltd	73,350
Gardaworld Cash Services Canada Corp	239,341
GCL Contracting Inc	5,300,610
GE Intelligent Platforms Inc	42,466

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Schedule of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
George Bubas Motors Ltd	31,997
GFL Environmental Inc	3,518,929
Gibson Waterworks Supply Inc	28,595
Glacier Media Group	59,202
Gladiuk Contracting Ltd	298,849
Golder Associates Ltd	72,227
Goodyear Canada Inc	66,003
GPM Civil Contracting Incorporated	1,272,508
Graham Infrastructure LP	655,437
Greater Vancouver Regional District*	37,244,390
Greater Vancouver Water District	27,541,420
Green Admiral Nature Restoration	54,885
Gregg Distributors Ltd	252,893
Grimco	26,849
Guillevin International Inc	325,027
Habitat Systems Inc	206,770
Harris & Company LLP	198,070
HDR Architecture Associates Inc	60,215
Heather Macleod Williams	25,780
Heatherbrae Builders Co. Ltd	505,134
Hemmera Envirochem	79,728
Heritage Office Furnishings Ltd	452,297
Hexcel Construction Ltd	1,345,690
HILTI Canada Ltd	40,410
Holland Imports Inc	41,223
Hooker Craig Lum Group Ltd	25,200
Hoots Bicycle Accessories Limited	208,099
Horizon Landscape Contractors Inc	38,665
Horseshoe Press Inc	25,528
HUB Surface Systems West Inc	50,037
Hunter Litigation Chambers Law Corp	368,034
Hunter McCorquodale	38,867

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
ICONIX Waterworks LP	183,044
IDRS	73,452
Imperial Parking Canada Corporation	116,523
Infor Canada Ltd	234,172
Inland Kenworth	34,652
Innovative Traffic Solutions Inc	25,741
Inspired HR Consulting	57,498
Integral Group	28,087
Interprovincial Traffic Service Ltd	586,033
iON United Inc	38,093
ISL Engineering and Land Services Ltd	222,301
Island Key Computer Ltd	98,635
JJM Construction Ltd	198,374
Jarislowky Fraser Limited	120,000
JSP Enterprises	78,740
Justice Institute of BC	111,589
Kal Tire	38,454
Kaleidoscope Training and Consulting	63,875
Keg Restaurants Ltd	29,504
Kerr Wood Leidal Associates Limited	802,639
Kindred Construction Ltd	592,381
King Hoe Excavating Ltd	616,991
Klassen Diesel Sales Ltd	29,996
Knight Industrial Services	25,756
Konecranes Canada Inc	58,290
Kornerup IT Consulting	28,910
KPMG LLP	65,662
Kronos Canadian Systems Inc	38,758
Kutny's Richmond Soils	50,327
Lafarge Concrete Ltd	1,327,149
Lanesafe Traffic Control Ltd	56,226
Langley Concrete Group	41,892

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Latoplast Limited	32,233
Lawson Lundell LLP	40,960
Layfield Canada Ltd	146,028
LEC Group	32,025
Linde Canada Inc	57,607
LIT Aquatics Ltd	233,504
Lordco Parts Ltd	156,187
Lyonridge Property Services	25,753
M2K Construction Ltd	2,881,086
MA Eng-Tech Construction	124,218
Macaulay Trucking Ltd	283,246
Maduxx Inc	25,000
Mainland Construction Materials ULC	574,053
Mainland Ford Ltd	303,065
Mainroad Maintenance Products	99,844
Mancorp Industrial Sales Ltd	48,289
Manus Abrasive Systems Inc	28,965
Maple Leaf Disposal Ltd	73,020
Marcon Metalfab Inc	112,473
Marine Roofing Repair & Maintenance	168,421
Mar-Tech Underground Services Ltd	123,725
Maven Consulting Limited	141,594
Maydanyk Trucking Ltd	92,774
McElhanney Consulting Services Ltd	583,505
Mcgregor Hardware Distribution	33,085
McRae's Environmental Services Ltd	2,319,276
MDT Technical Services Inc	35,770
Medteq Solutions Ca Ltd	44,415
Mercer (Canada) Ltd	28,500
Merletti Construction (1999) Ltd	3,459,894
Metro Motors Ltd	420,849
Metro Vancouver Regional District	5,933,620

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
MetroSystems	38,408
MG Collision Repairs Ltd	31,649
Mickelson Consulting Inc	80,956
Microserve	122,663
Mike's Computer Shop	32,981
Millennium Tent & Party Rentals	30,343
Mills Office Productivity	252,190
Min, Ines	26,709
Minister of Finance*	242,215,075
Mits Airconditioning Inc	28,218
Miza Architects Inc	88,127
MKW Engineering Services	80,136
Mobil	26,124
Modu-Loc Fence Rentals Ltd	44,645
Morrison Hershfield Limited	121,084
Morrow Bioscience Ltd	30,368
Multivista Construction Documentation ULC	52,155
Mundie Trucking	122,773
Municipal Finance Authority of BC*	29,911
Municipal Insurance Association of BC	993,827
Municipal Pension Plan*	24,791,442
Musco Sports Lighting Canada Co	74,083
NAPA Auto Parts	58,554
Nedco	60,378
Neptune Technologie Group	276,242
Nettraffic Technologies Consulting Inc	39,000
Network Consulting Services Inc	60,820
New City Solutions	33,301
New Line Products Ltd	27,047
Nilex Civil Environmental Group	50,737
Norton Rose Fulbright Canada LLP	86,390
Nova Pole International Inc	33,280

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Nucor Environmental Solutions Ltd	30,003
Nutech Facility Services Ltd	167,546
Nutrien Ag Solution	107,603
O.T. Fabricating Ltd	117,278
O4 Architecture Ltd	418,961
Ocean Pipe	108,596
Olthuis van Ert	88,894
Omicron Canada Inc	406,927
Omicron Construction Ltd	34,015
Ono Work & Safety Ltd	30,516
Open Text Corporation	215,720
Oracle Canada ULC	706,272
P D Trucking	137,084
Pace Solutions Corporation	27,810
Pacific Blue Cross*	5,176,417
Pacific Cutting & Coring Ltd	246,352
Pacific Fasteners Ltd	27,428
Pacific Flow Control Ltd	33,613
Pareto Technology Group	27,860
Parsons Inc	59,762
Paul Sahota Trucking	147,959
PCL Constructors Westcoast Inc	31,530
Perfectmind Inc	187,289
Performance Objects Inc	75,495
Peterbilt Pacific Inc	220,232
Phoenix Truck & Crane Services	54,884
Pickering Safety	68,689
Pinchin Ltd	54,075
Pit Stop Portable Toilet Services Ltd	51,141
PitneyWorks	120,000
PJB Mechanical Plumbing & Heating	538,416
PJS Systems	29,584

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Plan Group	101,827
Planet Clean	170,422
Platinum Professional Claims	29,765
Polymetis Projects	250,000
Powerland Computers Ltd	36,370
PrairieCoast Equipment	58,916
Premier Automatic Transmissions Ltd	31,547
Protective Clothing Solutions Inc	50,198
PS Traffic Pro Services (2012) Inc	47,505
PSL Par's Services Ltd	32,729
Purtech Service Group Inc	25,762
PW Trenchless Construction Inc	282,288
Qualichem Industrial Products	250,478
R. F. Binnie & Associates Ltd	230,367
Radical I/O Technology Inc	387,790
Raider- Hansen	27,339
Randstad Canada	35,000
Raysa Enterprises Inc	44,200
Receiver General for Canada*	74,679
Receiver General for Canada (RCMP)	48,820,650
Rectec Industries Inc	227,312
Regional Animal Protection Society	42,376
Reliable Equipment Rentals Ltd	38,299
Rene Creative	26,540
Renewal Constructions Inc	33,401
Renov8t.com Construction Inc	191,263
Rescue Tools Canada	83,981
RGC Trucking & Excavating Ltd	36,105
Richardson, Jaynellen	45,080
Richelieu Hardware Ltd	27,563
Richmond Air Sweep Enterprises 1986 Inc	33,998
Richmond Art Gallery Association	43,697

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Richmond Building Supply	41,982
Richmond Firefighter Assn RFFA Local 1286*	629,813
Richmond Firefighters Charitable Society	25,664
Richmond Fitness & Wellness Association	264,647
Richmond Hotel Association*	563,222
Richvan Holdings Ltd	38,812
Ricoh Canada Inc	35,842
River White Homes Ltd	1,894,317
Riverside Recycling & Aggregate Sales Ltd	63,954
Roadway Traffic Products	166,992
Rocksolid Landsculpting Corporation	57,405
Rod's Redevelopment Limited Partnership	70,948
Rollins Machinery Ltd	266,438
RONA	32,134
Ross Rex Industrial Painters Ltd	70,018
Royal Roads University	52,666
Royal Stewart Ltd	94,443
RTR Terra Contracting Ltd	519,477
Safe & Sound Security Systems Ltd	359,803
Sandhu, Dalip	159,696
Sasco Contractors Ltd	235,560
School District 38 Richmond*	334,005
Scotia Bank	182,256
Scott Construction Group	50,696
Scott Special Projects Ltd	1,946,511
Scottish Line Painting Ltd	33,380
Secure Energy	27,682
Select Art Advertising Inc	27,223
Sherine Industries Ltd	69,273
Shy's Forest Products Ltd	33,493
Sidhoo Trucking Ltd	30,525
Sierra Waste Services Ltd	10,351,276

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Siteimprove Inc	35,345
Slip Tube Enterprises Ltd	64,713
SLR Consulting (Canada) Ltd	26,915
Smart City ITS Sales Ltd	47,047
Smith + Andersen	42,846
Smythe LLP	25,750
Softchoice LP	74,495
Sole Food Farm Inc	57,375
Solid General Contractors Inc	322,615
South Arm Excavating	334,399
South Coast British Columbia	4,581,253
Southern Butler Price	57,955
Spearmc Consulting Inc	189,023
Specimen Trees Wholesale Nurseries Ltd	60,453
Square One Paving Ltd	34,230
SSQ Insurance Company Inc*	47,390
Stantec Consulting Ltd	41,332
Steele Electric (2001) Ltd	59,750
Steer Davies Gleave North America	80,643
Stellar Power & Control Solutions	88,469
Stormtec Filtration Inc	41,460
Strata Plan EPS3676 Cadence	28,087
Strive Contracting Ltd	30,971
Stryker Canada ULC	38,454
Studio Hub Architects Ltd	101,677
Summit Energy Services Inc	29,386
Sunbelt Rentals	44,555
Suncor Energy Products Partnership	1,676,847
Sunrise Washroom Rentals	25,644
Super Save Disposal Inc	416,396
Superior City Services Ltd	31,254
Superior Propane Inc	92,252

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Schedule of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Sutton Road Marking Ltd	30,627
T M Johnston Gradall Ltd	60,541
Target Products Ltd	27,628
Tec Floor Coverings Ltd	32,910
Technical Safety BC	47,527
Telus Communications Inc	1,761,552
Telus Mobility	417,302
Tervita Corporation	74,408
Textile Image Inc	51,389
The Corker Collective Inc	49,500
The Driving Force Inc	192,029
The Get Go Inc	79,900
The Gordian Group Inc	123,266
The Home Depot	154,589
Thinkspace Architecture Planning	255,135
Thomas Trucking	201,645
Thurber Engineering Ltd	58,480
Tibco Software Ireland Ltd	84,747
Tinbox Energy Software	59,605
Together We Can	40,512
Tomko Sports Systems Inc	66,077
Tourism Richmond*	2,725,900
Trane Canada	78,918
TransLink*	43,325,278
Tricom Building Maintenance Ltd	111,246
Triple Five Quality Wood	27,516
Tritech Group Ltd	203,989
Turaco Energy and Engineering Consulting	45,360
Turning Point Technology Services Inc	693,561
Twining, Short & Haakonson, Barristers	96,381
Tybo Constructors Ltd	106,642
UBS Industries	29,305

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Uline Canada Corporation	67,012
Ulmer Contracting Ltd	915,563
Ultima Medical Services Inc	25,834
Ultra-Tech Cleaning Systems Ltd	29,687
Unified Alloys	65,914
Union of BC Municipalities*	25,388
United Rentals	249,040
Urban Systems Ltd	25,116
Valmont West Coast Engineering	35,738
Vancity	27,480
Vanport Enterprises Ltd	272,814
VDZ+A Consulting Inc	38,783
VFA Canada Corporation	107,818
Vimar Equipment Ltd	388,101
Walker's Gradall Services Ltd	376,389
Wedler Engineering	87,345
Wesco Distribution Canada Inc	110,263
West Coast Elevator Ltd	92,918
West Consulting Services	80,170
Westburne	431,439
Westcoast Drainage & Contracting	135,595
Western Weed Control Ltd	75,067
Westerra Equipment LP	26,593
Westlund - EMCO Corporation	31,214
Westmar Advisors Inc	45,100
Westpac Solutions Ltd	58,960
Westview Sales Ltd	169,302
WFR Wholesale Fire & Rescue Ltd	72,916
Wilco Civil Inc	1,270,971
Williams Engineering Canada Inc	29,534
Willis Canada Inc	2,552,205
Wirefire Solutions Inc	173,732

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
 Schedule of Payments to Suppliers For Goods and Services
 In Excess of \$25,000 for 2021

Section 7

Supplier Name	Payment Amount
Wishbone Industries Ltd	25,390
Wong's Greenhouse & Nursery	43,574
Work Truck West	51,760
WorkSafe BC	3,701,357
WSP Canada Inc	177,942
Wurth Canada	77,434
Xerox Canada Ltd	161,605
Xylem Canada LP	189,509
Yard At A Time Concrete Ltd	38,367
Young Anderson Barristers & Solicitors	273,215
Zeemac Vehicle Lease Ltd	313,912
Payments Over \$25,000	629,823,780
Payments Under \$25,000	7,770,553
Total Payments	\$ 637,594,333

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.

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2021

Section 7

Organization	Payment Amount
525 W Georgia Street Ltd	\$ 72,800
Amyotrophic Lateral Sclerosis Society	4,000
Arison Yue Opera Society	3,490
BC Philharmonic Society	4,000
Big Brothers of Greater Vancouver	6,000
Boys & Girls Clubs of South Coast BC	6,500
Canadian Mental Health Association	8,670
Canadian YC Chinese Orchestra	8,100
Chimo Community Services	50,000
Cinevolution Media Arts Society	9,200
City Centre Community Association	73,601
Community Arts Council of Richmond	8,400
Community Mental Wellness Association	10,200
Connections Community Services Society	14,321
Direct Theatre Collective Society	2,500
East Richmond Community Association	1,800
Family Services of Greater Vancouver	58,969
Hamilton Community Association	16,654
Heart of Richmond Aids Society	12,740
HUB Cycling	64,475
Kidsport - Richmond Chapter	24,000
Kwantlen Farmers Market Society	9,500
Little Wings Day Care Centre Society	5,268
Minoru Seniors Society	5,000
Parish of St. Alban's (Richmond)	20,406
Pathways Clubhouse	35,027
Philippine Cultural Arts Society of BC	3,500
Plea Community Services of BC	5,000
Rabbitats Rescue Society	30,000
Richmond Addiction Services Society	226,860
Richmond Agricultural & Industrial	9,500
Richmond Art Gallery Association	4,450
Richmond Arts Coalition	9,300
Richmond BC Pickleball Association	1,000
Richmond Cares Richmond Gives	99,782

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2021

Section 7

Organization	Payment Amount
Richmond Centre For Disability	183,259
Richmond City Centre Community	3,764
Richmond Community Band Society	1,600
Richmond Community Orchestra & Chorus	8,000
Richmond Curling Club	30,000
Richmond Delta Youth Orchestra	8,000
Richmond Family Place Society	38,000
Richmond Fitness & Wellness Association	15,500
Richmond Food Security Society	13,764
Richmond Gateway Theatre Society	1,359,942
Richmond Hospital/Healthcare Auxiliary	150,000
Richmond Mental Health Consumer and Friends Society	5,355
Richmond Multicultural Community	12,750
Richmond Museum Society	80,776
Richmond Music School Society	9,400
Richmond Potters' Club	5,800
Richmond Poverty Reduction Coalition	5,000
Richmond School District No. 38	50,279
Richmond Singers	8,000
Richmond Society for Community Living	28,000
Richmond Therapeutic Riding Association	62,030
Richmond Winter Club	67,000
Richmond Women's Resource Centre	26,000
Richmond Youth Choral Society	8,000
Sea Island Community Association	3,440
Sharing Farm Society	23,000
Steveston Community Society- Richmond	24,000
Steveston Historical Society	4,000
Summer Grant Committee	4,887
Textile Arts Guild of Richmond	2,075
The Governing Council of the Salvation Army in Canada	6,000
The Kehila Society of Richmond	3,000
Touchstone Family Association	105,700
Turning Point Recovery Society	15,000
Uzume Taiko Drum Group Society	4,550

CITY OF RICHMOND
Schedule of Grants and Subsidies for 2021

Section 7

Organization	Payment Amount
Vancouver Cantonese Opera	4,450
West Richmond Community Association	6,476
Total Payments	\$ 3,311,810