



# City of Richmond

## Report to Council


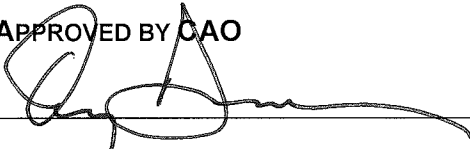
**To:** Richmond City Council  
**From:** Andrew Nazareth  
General Manager, Finance and Corporate  
Services  
**Re:** 2014 Statement of Financial Information

**Date:** June 17, 2015  
**File:** 03-1200-03/2015-Vol  
01

### Staff Recommendation

That the 2014 Statement of Financial Information as per the staff report dated June 17, 2015 from the Manager, Business Advisory Services, be approved.

Andrew Nazareth  
General Manager, Finance and Corporate Services  
(1-604-276-4095)

<b>REPORT CONCURRENCE</b>
<b>CONCURRENCE OF GENERAL MANAGER</b> 
<b>APPROVED BY CAO</b> 

## Staff Report

### Origin

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

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

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

### Analysis

Sections 1 to 4 of the attached schedules is captured in the City's 2014 audited consolidated financial statements. Section 5 is not applicable as there were no guarantee and indemnity agreements provided under the Guarantees and Indemnities Regulation (BC Reg. 258/87).

A statement which shows employee remuneration in excess of \$75,000 and related expenses for the 2014 fiscal year is attached in Section 6.

Remuneration consists of base salary, taxable benefits, and payouts. Taxable benefits as specified by the Canada Revenue Agency or Council Policy which include employer paid extended health premiums such as Medical Services Plan, life insurance, AD&D insurance, vehicle benefits, acting pay and job scope related to duties in support of committees, advisory groups, and public consultation. Payouts include leave balances such as banked overtime, gratuity and vacation banks for which the majority are specified in collective agreements.

For the City of Richmond, (excluding Mayor and Councillors) remuneration for 1,998 employees totalled \$109.2 million. Remuneration reported in 2014 includes leave payouts due to the retirement of long service staff, policy requirements, and voluntary payouts. For the Richmond Public Library, remuneration for 134 employees totalled \$5.5 million.

Management salaries are charged to the Richmond Olympic Oval Corporation in accordance with resolutions of Council. Management salaries of \$64,870 were charged to the Oval

Corporation in conjunction with the Chief Administrative Officer performing duties in the capacity as Chief Executive Officer, as reported in the Oval Corporation's financial information.

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

The remuneration and expenses that are being reported are within the budget that was previously approved by Council through the 5 Year Financial Plan Bylaw. Staff ensure through administrative procedures, guidelines, and internal controls, that compliance is followed and expenditures are properly verified.

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2014 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 2014 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



Katherine Lecy  
Manager, Business Advisory Services  
(604-276-4103)

KL:zf

CITY OF RICHMOND  
STATEMENT OF FINANCIAL INFORMATION  
For the year ended December 31, 2014

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**CITY OF RICHMOND**

**2014 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*.



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Andrew Nazareth  
General Manager, Finance and  
Corporate Services

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Malcolm D. Brodie  
Mayor

### 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 is management's responsibility. Management is also responsible for all the schedules prepared for the Statement of Financial Information, and for ensuring that the schedules are consistent, where appropriate, with the information contained in the consolidated financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

Council is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal control.

The external auditors, KPMG LLP, conducted an independent examination, in accordance with generally accepted auditing standards, and expressed 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 Act. Their audit involves obtaining audit evidence about the amount and disclosures in the consolidated financial statements. The audit also includes appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors presented their audit findings to the City's Finance Committee.



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Andrew Nazareth  
General Manager, Finance and Corporate Services

Dated: June 17, 2015

Consolidated Financial Statements of

**CITY OF RICHMOND**

Year ended December 31, 2014



**KPMG LLP**  
**Chartered Accountants**  
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Burnaby BC V5H 4N2  
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## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying consolidated financial statements of the City of Richmond, which comprise the consolidated statement of financial position as at December 31, 2014 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

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

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

### *Auditors' Responsibility*

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

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

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

### *Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Richmond as at December 31, 2014, and its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants

May 11, 2015

Burnaby, Canada



# CITY OF RICHMOND


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

December 31, 2014, with comparative figures for 2013

	2014	2013
<b>Financial Assets</b>		
Cash and cash equivalents	\$ 22,053	\$ 38,368
Investments (note 3)	842,642	716,114
Accrued interest receivable	5,363	3,224
Accounts receivable (note 4)	28,071	19,422
Taxes receivable	7,481	9,447
Development fees receivable	25,360	21,405
Debt reserve fund - deposits (note 5)	708	200
	<u>931,678</u>	<u>808,180</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (note 6)	88,331	83,204
Development cost charges (note 7)	82,965	87,212
Deposits and holdbacks (note 8)	65,103	51,841
Deferred revenue (note 9)	41,823	35,870
Debt, net of MFA sinking fund deposits (note 10)	50,815	1,056
	<u>329,037</u>	<u>259,183</u>
Net financial assets	602,641	548,997
<b>Non-Financial Assets</b>		
Tangible capital assets (note 11)	1,947,102	1,877,298
Inventory of materials and supplies	2,415	2,363
Prepaid expenses	1,950	1,594
	<u>1,951,467</u>	<u>1,881,255</u>
Accumulated surplus (note 12)	<u>\$ 2,554,108</u>	<u>\$ 2,430,252</u>

Commitments and contingencies (note 16)

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, 2014, with comparative figures for 2013

	Budget 2014	2014	2013
(notes 2(m) and 22)			
<b>Revenue:</b>			
Taxation and levies	\$ 183,822	\$ 183,687	\$ 176,283
Utility fees	90,428	93,201	90,540
Sales of services	28,707	32,809	34,959
Payments-in-lieu of taxes	13,473	14,546	14,406
Provincial and federal grants	6,782	7,480	7,092
Development cost charges		18,765	11,730
Other capital funding sources	192,122	51,667	55,542
<b>Other revenues:</b>			
Investment income	16,790	16,568	13,490
Gaming revenue	14,908	21,047	17,632
Licenses and permits	7,704	9,819	9,241
Other (note 19)	57,393	35,194	23,947
	612,129	484,783	454,862
<b>Expenses:</b>			
Law and Community safety	87,025	83,820	77,649
Utilities: water, sewer and sanitation	78,108	79,552	75,134
Engineering, public works and project development	55,369	55,899	53,268
Community services	52,021	65,137	49,753
General government	50,754	42,582	41,061
Planning and development	12,806	13,301	11,854
Richmond Olympic Oval	11,565	11,065	10,509
Library services	9,590	9,563	9,390
Lulu Island Energy Company	-	8	-
	357,238	360,927	328,618
Annual surplus	254,891	123,856	126,244
Accumulated surplus, beginning of year	2,430,252	2,430,252	2,304,008
Accumulated surplus, end of year	\$ 2,685,143	\$ 2,554,108	\$ 2,430,252

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, 2014, with comparative figures for 2013

	2014 budget (notes 2(m) and 22)	2014	2013
Surplus for the year	\$ 254,891	\$ 123,856	\$ 126,244
Acquisition of tangible capital assets	(192,122)	(78,946)	(47,447)
Acquired tangible capital assets from developers		(43,835)	(50,887)
Amortization of tangible capital assets	51,433	52,106	50,334
Gain on disposal of tangible capital assets	-	(13,744)	(3,590)
Proceeds on sale of tangible capital assets	-	14,615	4,911
	114,202	54,052	79,565
Acquisition of inventories of supplies	-	(2,415)	(2,363)
Acquisition of prepaid expenses	-	(1,950)	(1,594)
Consumption of inventories of supplies	-	2,363	2,276
Use of prepaid expenses	-	1,594	1,954
Change in net financial assets	114,202	53,644	79,838
Net financial assets, beginning of year	548,997	548,997	469,159
Net financial assets, end of year	\$ 663,199	\$ 602,641	\$ 548,997

See accompanying notes to consolidated financial statements.

# CITY OF RICHMOND

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

Year ended December 31, 2014, with comparative figures for 2013

	2014	2013
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 123,856	\$ 126,244
Items not involving cash:		
Amortization	52,106	50,334
(Gain) on disposal of tangible capital assets	(13,744)	(3,590)
Contributions of tangible capital assets	(43,835)	(50,887)
Change in non-cash operating working capital:		
Increase in accrued interest receivable	(2,139)	(102)
(Increase) decrease in accounts receivable	(8,649)	3,057
Decrease (increase) in taxes receivable	1,966	(349)
Increase in development fees receivable	(3,955)	(8,482)
(Increase) decrease in debt reserve fund	(508)	186
(Increase) decrease in prepaid expenses	(356)	360
Increase in inventories of supplies	(52)	(87)
Increase in accounts payable and accrued liabilities	5,157	7,821
Increase in deposits and holdbacks	13,262	11,172
Increase (decrease) in deferred revenue	5,953	(1,437)
(Decrease) increase in development cost charges	(4,247)	24,665
Net change in cash from operating activities	124,815	158,905
Capital activities:		
Cash used to acquire tangible capital assets	(78,945)	(47,447)
Proceeds on disposal of tangible capital assets	14,614	4,911
Net change in cash from capital activities	(64,331)	(42,536)
Financing activities:		
Increase (decrease) in debt	49,759	(2,432)
Principal payments on obligations under capital leases	(30)	(48)
Net change in cash from financing activities	49,729	(2,480)
Investing activities:		
(Decrease) in investments	(126,528)	(125,153)
Net change in cash and cash equivalents	(16,315)	(11,264)
Cash and cash equivalents, beginning of year	38,368	49,632
Cash and cash equivalents, end of year	\$ 22,053	\$ 38,368

See accompanying notes to consolidated financial statements.

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 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, environmental, recreational, water, and sewer.

## 2. Significant accounting policies:

The consolidated financial statements of the City are the representation of management prepared in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of 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"), the Richmond Olympic Oval and the Lulu Island Energy Company Ltd. (LIEC). The Library is consolidated as the Library Board is appointed by the City. The Richmond Olympic Oval and LIEC are consolidated as they are wholly owned municipal corporations of the City and operate as other government organizations. Inter-fund transactions, fund balances and activities have been eliminated on consolidation.

#### (i) General Revenue Fund:

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

#### (ii) General Capital and Loan Fund:

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

#### (iii) Waterworks and Sewerworks Funds:

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

#### (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.

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 2. Significant accounting policies (continued):

### (b) Basis of accounting:

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

### (c) Government transfers:

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

### (d) Cash and cash equivalents:

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

### (e) Investments:

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

### (f) Accounts receivable:

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

### (g) 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.

### (h) 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.

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 2. Significant accounting policies (continued):

(i) Non-financial assets:

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

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which includes amounts that are directly attributable to acquisition, construction, development, or betterment of the assets. The cost, less the residual value, of the tangible capital assets, excluding land are amortized on a straight line basis over their estimated useful lives as follows:

<b>Asset</b>	<b>Useful life - years</b>
Buildings and building improvements	10 - 75
Infrastructure	5 - 100
Vehicles, machinery and equipment	3 - 40
Library's collections, furniture and equipment	4 - 20

Amortization is charged over the asset's useful life commencing when the asset is acquired. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

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

(iii) Natural resources:

Natural resources that have been purchased are not recognized as assets in the financial statements.

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

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

(v) Interest capitalization:

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

(vi) Labour capitalization:

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

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 2. Significant accounting policies (continued):

### (i) Non-financial assets (continued):

#### (vii) Leased tangible capital assets:

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

#### (viii) Impairment of tangible capital assets:

Tangible capital assets are written down when conditions indicate that they no longer contribute to the Company'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 statement of operations.

#### (ix) Inventory of materials and supplies:

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

### (j) Revenue recognition:

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

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

### (k) Deferred revenue:

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

### (l) Deposits:

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

### (m) Debt:

Debt is recorded net of related sinking fund balances.



# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 2. Significant accounting policies (continued):

(n) Budget information:

Budget information, presented on a basis consistent with that used for actual results, was included in the City of Richmond's Five Year Financial Plan and was originally adopted through Bylaw No. 9100 on February 24, 2014.

(o) Use of accounting estimates:

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

(p) Segment disclosures:

A segment is defined as a distinguishable activity of group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Richmond has provided definitions of segments used by the City as well as presented financial information in segment format (note 21).

(q) Public-private partnership projects:

Public-private partnership ("P3") projects are delivered by private sector partners selected to design, build, finance, and maintain the assets. The cost of the assets under construction are estimated at fair value, based on construction progress billings and also includes other costs, if any, incurred directly by the City.

The asset cost includes development costs estimated at fair value. Interest during construction is not included in the asset cost. When available for operations, the project assets are amortized over their estimated useful lives. Correspondingly, an obligation for the cost of capital and financing received to date, net of the contributions received is recorded as a liability and included as debt on the statement of financial position.

# CITY OF RICHMOND

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

Year ended December 31, 2014

### 3. Investments:

	2014		2013	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 298,737	\$ 298,768	\$ 205,162	\$ 205,186
Government and government guaranteed bonds	261,847	265,941	442,963	444,447
Municipal Finance Authority Pooled Investment	22,527	22,527	22,033	22,033
Other Bonds	259,531	261,176	45,956	47,100
	<u>\$ 842,642</u>	<u>\$ 848,412</u>	<u>\$ 716,114</u>	<u>\$ 718,766</u>

### 4. Accounts receivable:

	2014	2013
Water and sewer utilities	\$ 10,358	\$ 8,949
Casino revenues	5,652	4,292
Capital grant	4,279	1,350
Other trade receivables	7,782	4,831
	<u>\$ 28,071</u>	<u>\$ 19,422</u>

### 5. 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, 2014 are as follows:

	Cash deposits	Contingent demand notes
General Revenue Fund	\$ 708	\$ 2,447

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 6. Accounts payable and accrued liabilities:

	2014	2013
Trade and other liabilities	\$ 57,576	\$ 53,162
Post-employment benefits (note 14)	30,755	30,042
	\$ 88,331	\$ 83,204

## 7. Development cost charges:

	2014	2013
Balance, beginning of year	\$ 87,212	\$ 62,547
Contributions	13,313	35,424
Interest	1,205	971
Revenue recognized	(18,765)	(11,730)
Balance, end of year	\$ 82,965	\$ 87,212

## 8. Deposits and holdbacks:

	Balance December 31, 2013	Deposit contributions	Refund expenditures	Balance December 31, 2014
Security deposits	\$ 35,859	\$ 20,727	\$ 8,209	\$ 48,377
Developer contribution	6,164	124	951	5,337
Contract holdbacks	1,598	2,225	1,855	1,968
Transit Oriented Development Fund	1,523	-	-	1,523
Other	6,697	5,200	3,999	7,898
	\$ 51,841	\$ 28,276	\$ 15,014	\$ 65,103

## 9. Deferred revenue:

Deferred revenue represents revenues that are collected but not earned as of December 31, 2014. These revenues will be recognized in future periods as they are earned. Deferred revenue also represents funds received from external parties for specified purposes. These revenues are recognized in the period in which the related expenses are incurred.

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 9. Deferred revenue (continued):

	Balance December 31, 2013	External restricted inflows	Revenue earned	Balance December 31, 2014
Taxes and Utilities	\$ 16,843	\$ 19,983	\$ 18,369	\$ 18,457
Building permits/business licenses	9,235	5,855	5,206	9,884
Capital grants	3,187	6,844	6,560	3,471
Parking easement/leased land	2,409	47	43	2,413
Other	4,196	3,994	592	7,598
	\$ 35,870	\$ 36,723	\$ 30,770	\$ 41,823

## 10. Debt:

The rates of interest on the principal amount of the MFA debentures vary between 3.15% and 3.30% per annum. The average rate of interest for the year ended December 31, 2014 approximates 3.30%.

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 2014	Net debt 2013
General Fund	\$ 70,815	\$ 20,000	\$ 50,815	\$ 1,056
	\$ 70,815	\$ 20,000	\$ 50,815	\$ 1,056

Repayments on net outstanding debenture debt over the next year are as follows:

	General Fund	Total
2015	4,232	4,232
2016	4,402	4,402
2017	4,578	4,578
2018	4,761	4,761
2019	4,951	4,951
	\$ 22,924	\$ 22,924

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 11. Tangible capital assets:

Cost	Balance at December 31, 2013	Additions and transfers	Disposals	Balance at December 31, 2014
Land	\$ 671,922	\$ 51,846	\$ (10)	\$ 723,758
Buildings and building improvements	352,937	8,029	-	360,966
Infrastructure	1,561,056	30,109	(5,439)	1,585,726
Vehicles, machinery and equipment	93,386	7,485	(2,812)	98,059
Library's collections, furniture and equipment	9,391	1,320	(1,452)	9,259
Assets under construction	42,232	23,991	-	66,223
	\$ 2,730,924	\$ 122,780	\$ (9,713)	\$ 2,843,991

Accumulated amortization	Balance at December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Buildings and building improvements	\$ 115,392	\$ -	\$ 12,812	\$ 128,204
Infrastructure	673,784	4,632	31,215	700,367
Vehicles, machinery and equipment	59,894	2,785	6,385	63,494
Library's collections, furniture and equipment	4,556	1,426	1,694	4,824
	\$ 853,626	\$ 8,843	\$ 52,106	\$ 896,889

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 11. Tangible capital assets (continued):

	Net book value December 31, 2014	Net book value December 31, 2013
Land	\$ 723,758	\$ 671,922
Buildings and building improvements	232,762	237,545
Infrastructure	885,359	887,272
Vehicles, machinery and equipment	34,565	33,492
Library's collection, furniture and equipment	4,435	4,835
Assets under construction	66,223	42,232
Balance, end of year	\$ 1,947,102	\$ 1,877,298

(a) Assets under construction:

Assets under construction having a value of approximately \$66,223,263 (2013 - \$42,231,645) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is approximately \$43,834,556 (2013 - \$50,887,000) comprised of infrastructure in the amount of approximately \$18,937,542 (2013 - \$10,934,000), land in the amount of approximately \$24,897,014 (2013 - \$38,892,000), and Library books in the amount of approximately nil (2013 - \$971,000).

(c) Tangible capital assets disclosed at nominal values:

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

(d) Works of Art and Historical Treasures:

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

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year (2013 - nil).

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 12. Accumulated surplus:

	General Funds and Reserve	Water Utility Fund	Sanitary Sewer Utility Fund	Richmond Olympic Oval	Library Services	Lulu Island Energy	2014 Total	2013 Total
Investment in tangible capital assets	\$1,935,285	\$ -	\$ -	\$ 7,076	\$ 4,438	\$ -	\$1,946,799	\$1,876,184
Reserves (note 13)	372,274	-	-	2,648	-	-	374,922	353,805
Appropriated Surplus	162,143	8,397	13,223	681	200	-	184,644	159,559
Surplus	19,133	15,536	9,290	1,313	115	23	45,410	38,341
Other equity	2,333	-	-	-	-	-	2,333	2,363
Balance, end of year	\$2,491,168	\$ 23,933	\$ 22,513	\$ 11,718	\$ 4,753	\$ 23	\$2,554,108	\$2,430,252

## 13. Reserves:

	2013	Change during year	2014
Reserve funds:			
Affordable housing	\$ 20,696	\$ (8,145)	\$ 12,551
Arts, culture and heritage	4,379	(17)	4,362
Capital building and infrastructure	46,394	9,257	55,651
Capital reserve	101,834	1,972	103,806
Capstan station	3,862	4,379	8,241
Child care development	2,696	(495)	2,201
Community legacy and land replacement	16,353	367	16,720
Drainage improvement	35,555	8,950	44,505
Equipment replacement	17,820	(579)	17,241
Leisure facilities	3,551	70	3,621
Local improvements	6,527	116	6,643
Neighborhood improvement	6,335	389	6,724
Public art program	2,282	272	2,554
Sanitary sewer	37,233	2,271	39,504
Steveston off-street parking	287	6	293
Steveston road ends	684	(61)	623
Waterfront improvement	104	555	659
Watermain replacement	42,481	3,894	46,375
Oval Capital Reserve	4,732	(2,084)	2,648
	\$ 353,805	\$ 21,117	\$ 374,922

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 14. Post-employment benefits:

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

	2014	2013
Balance, beginning of year	\$ 30,042	\$ 28,414
Current service cost	1,791	2,212
Interest cost	1,054	1,038
Amortization of actuarial loss	430	389
Benefits paid	(2,562)	(2,011)
Balance, end of year	\$ 30,755	\$ 30,042

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2013 and the results are extrapolated to December 31, 2014. The difference between the actuarially determined accrued benefit obligation of approximately \$29,201,000 and the liability of approximately \$30,755,000 as at December 31, 2014 is an unamortized net actuarial gain of \$1,554,000. This actuarial gain is being amortized over a period equal to the employees' average remaining service lifetime of 10 years.

	2014	2013
Actuarial benefit obligation:		
Liability, end of year	\$ 30,755	\$ 30,042
Unamortized actuarial loss (gain)	(1,554)	1,093
Balance, end of year	\$ 29,201	\$ 31,135

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

	2014	2013
Discount rate	3.10%	3.50%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary range increases	2.50%	2.50%



# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 15. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including the investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 1,500 contributors from the City.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Employers participating in the Plan record their pension expense as the amount of employer contributions made during the year (defined contribution pension plan accounting). This is because Plan records accrued liabilities and accrued assets for the Plan in aggregate with the result that there is no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the Plan.

The City paid \$10,649,936 (2013 - \$10,311,445) for employer contributions to the Plan in fiscal 2014. Employees paid \$8,780,321 (2013 - \$8,677,397) for employee contributions to the Plan in fiscal 2013.

## 16. Commitments and contingencies:

### (a) Joint and several liabilities:

The City has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and Greater Vancouver Regional District, to the extent provided for in their respective Enabling Acts, Acts of Incorporation and Amending Acts. Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

### (b) Lease payments:

In addition to the obligations under capital leases, at December 31, 2014, the City was committed to operating lease payments for premises and equipment in the following approximate amounts:

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2015	\$	4,654
2016		4,324
2017		4,215
2018		4,147
2019 and thereafter		17,847

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# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 16. Commitments and contingencies (continued):

(c) Litigation:

As at December 31, 2014, 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:

The City is a participant in the Municipal Insurance Association of British Columbia (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.

On October 30, 2014, Lulu Island Energy Company Ltd. (LIEC) and Corix Utilities Inc. ("Corix") entered into a 30 year Concession Agreement (the "Agreement"), where Corix will design, construct, finance, operate, and maintain the infrastructure for the district energy utility at the River Green community. The total estimated concession liability to finance the construction is \$31,964,000 and will be accrued over time. As part of the agreement, the infrastructure will be owned by the LIEC.

In addition, on October 30, 2014, Corix and the City entered into a Limited Guarantee Agreement whereby the City agreed to guarantee the performance of LIEC's obligations under the Concession Agreement described above up to a total of \$18,000,000.

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

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 28 Class A and 23 Class B shares issued and outstanding as at December 31, 2013). 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.

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 16. Commitments and contingencies (continued):

### (g) Community Associations:

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

## 17. Trusts:

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

	2014	2013
Richmond Community Associations	\$ 1,127	\$ 1,107

## 18. Collections for other governments:

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

	2014	2013
Province of British Columbia - Schools	\$ 133,539	\$ 133,660
Greater Vancouver Regional District and others	41,046	39,918
	\$ 174,585	\$ 173,578

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 19. Other revenue:

	2014	2013
Developer reserve contribution	\$ 10,382	\$ 9,248
Tangible capital assets gain on land	14,419	4,024
Taxes and fines	2,844	2,433
Parking program	1,932	1,994
Debt funding	478	1,291
Sponsorship	217	188
Donation	73	1,022
Other	4,849	3,747
	<u>\$ 35,194</u>	<u>\$ 23,947</u>

## 20. Government transfers:

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

	2014	2013
Operating		
Province of BC	\$ 25,161	\$ 21,319
TransLink	2,200	1,993
Government of Canada	1,166	1,412
Capital		
Government of Canada	2,742	2,132
TransLink	1,292	135
Province of BC	459	537
	<u>\$ 33,020</u>	<u>\$ 27,528</u>

## 21. Segmented reporting:

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

**Law and Community Safety** brings together the City's public safety providers such as Police (RCMP), Fire-Rescue, Emergency Programs, and Community Bylaws along with sections responsible for legal and regulatory matters. It is responsible for ensuring safe communities by providing protection services with a focus on law enforcement, crime prevention, emergency response, protection of life and properties, and legal services.

# CITY OF RICHMOND

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

Year ended December 31, 2014

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## 21. Segmented reporting (continued):

**Utilities** provide such services as planning, designing, constructing, operating, and maintaining the City's infrastructure of water and sewer networks and sanitation and recycling.

**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.

**Community Services** comprises of Parks, Recreation, Arts, Culture and Heritage Services and Community Social Development. These departments ensure recreation opportunities in Richmond by maintaining a variety of facilities such as arenas, community centres, pools, etc. It designs, constructs and maintains parks and sports fields to ensure, there is adequate open green space and sports fields available for Richmond residents. It also addresses the economic, arts, culture, and community issues that the City encounters.

**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, providing sound management of human resources, information technology, and City finance, and ensuring high quality services to Richmond residents.

**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.

**Richmond Olympic Oval** 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. The financial statements include the Oval's 50% proportionate share of operations of VROX Sport Simulation Ltd (VROX). VROX is a government partnership established to develop, manufacture and sell sport simulators to the Richmond Olympic Experience and third party customers.

**Richmond Public Library** provides public access to information by maintaining 5 branches throughout the City.

**Lulu Island Energy Company Ltd.** (LIEC) was incorporated on August 19, 2013 under the Business Corporations Act of British Columbia as a municipal corporation wholly-owned by the City of Richmond for the management of district energy utilities.

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 21. Segmented reporting (continued):

	Law and Community Safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Total City
<b>Revenues:</b>							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 183,687	\$ -	\$ 183,687
User fees	-	82,866	10,335	-	-	-	93,201
Sales of services	5,348	2,855	2,358	9,001	4,288	1,909	25,759
Payments-in-Lieu of taxes	-	-	-	-	14,546	-	14,546
Provincial and Federal Grants	84	14	2,312	20	2,339	28	4,797
Development cost charges	-	950	2,749	1,883	12,297	886	18,765
Other Capital Funding Sources	8	3,526	20,503	2,474	24,898	169	51,578
Other revenue from own sources:							
Investment Income	-	592	-	-	15,976	-	16,568
Gaming revenue	628	-	1,400	-	19,019	-	21,047
Licenses and permits	246	-	75	-	3,743	5,724	9,788
Other	2,141	1,558	475	297	28,981	88	33,540
	8,455	92,361	40,207	13,675	309,774	8,804	473,276
<b>Expenditures:</b>							
Wages and Salaries	38,415	10,978	20,625	28,357	20,250	9,982	128,607
Contract Services	40,764	7,252	2,262	2,873	3,241	1,209	57,601
Supplies and Materials	2,176	28,310	879	11,136	6,206	514	49,221
Amortization of tangible capital assets	2,380	7,347	22,617	5,309	11,408	978	50,039
Interest and Finance	32	18,984	-	3	2,336	-	21,355
Transfer from (to) capital for tangible capital assets	13	707	1,928	14,651	352	614	18,265
PW Maintenance	40	5,563	7,332	2,808	(1,211)	4	14,536
Loss (gain) on disposal of tangible capital assets	-	411	256	-	-	-	667
	83,820	79,552	55,899	65,137	42,582	13,301	340,291
<b>Annual surplus (deficit)</b>	\$ (75,365)	\$ 12,809	\$ (15,692)	\$ (51,462)	\$ 267,192	\$ (4,497)	\$ 132,985

	Total City (from above)	Richmond Olympic Oval	Richmond Public Library	Lulu Island Energy Company	2014 Consolidated	2013 Consolidated
<b>Revenues:</b>						
Taxation and levies	\$ 183,687	\$ -	\$ -	\$ -	\$ 183,687	\$ 176,283
User fees	93,201	-	-	-	93,201	90,540
Sales of services	25,759	6,878	172	-	32,809	34,959
Payments-in-Lieu of taxes	14,546	-	-	-	14,546	14,406
Provincial and Federal Grants	4,797	2,271	412	-	7,480	7,092
Development cost charges	18,765	-	-	-	18,765	11,730
Other Capital Funding Sources	51,578	-	89	-	51,667	55,542
Other revenue from own sources:						
Investment Income	16,568	-	-	-	16,568	13,490
Gaming revenue	21,047	-	-	-	21,047	17,632
Licenses and permits	9,788	-	-	31	9,819	9,241
Other	33,540	1,413	241	-	35,194	23,947
	473,276	10,562	914	31	484,783	454,862
<b>Expenditures:</b>						
Wages and Salaries	128,607	6,940	6,622	-	142,169	137,648
Contract Services	57,601	126	219	-	57,946	50,539
Supplies and Materials	49,221	3,626	1,077	-	53,924	53,222
Amortization of tangible capital assets	50,039	373	1,694	-	52,106	50,333
Interest and Finance	21,355	-	4	8	21,367	19,783
Transfer from (to) capital for tangible capital assets	18,265	-	(73)	-	18,192	2,414
PW Maintenance	14,536	-	12	-	14,548	14,246
Loss (gain) on disposal of tangible capital assets	667	-	8	-	675	433
	340,291	11,065	9,563	8	360,927	328,618
<b>Annual surplus (deficit)</b>	\$ 132,985	\$ (503)	\$ (8,649)	\$ 23	\$ 123,856	\$ 126,244

# CITY OF RICHMOND

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

Year ended December 31, 2014

## 22. Budget data:

The budget data presented in these consolidated financial statements is based on the 2014 operating and capital budgets approved by Council on February 25, 2014 and the approved budget for Richmond Olympic Oval. Below is the reconciliation of the approved budget to the budget amount reported in these financial statements.

	Budget Amount
Revenues:	
Approved operating budget	\$ 460,924
Approved capital budget	392,801
Approved Oval budget	13,140
Less:	
Transfer from other funds	10,924
Intercity recoveries	39,925
Intercompany recoveries	3,208
Carried forward capital expenditures	200,679
Total revenue	612,129
Expenses:	
Approved operating budget	460,924
Approved capital budget	392,801
Approved Oval budget	11,565
Less:	
Transfer to other funds	71,108
Intercity payments	39,925
Intercompany payments	3,208
Capital expenditures	192,122
Debt principal payments	1,010
Carried forward capital expenditures	200,679
Total expenses	357,238
Annual surplus per statement of operations	\$ 254,891

## 23. Comparative Figures:

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

CITY OF RICHMOND  
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

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 2014

Name		Base Salary	Benefits <sup>1</sup>	Expenses
Brodie, Malcolm	Mayor	\$119,371	\$6,107	\$3,494
Au, Chak Kwong	Councillor	55,977	2,205	288
Barnes, Linda	Councillor	54,182	2,151	5,149
Dang, Derek	Councillor	55,977	3,867	130
Day, Carol	Councillor	2,153	149	53
Halsey-Brandt, Evelina	Councillor	54,182	3,470	230
Johnston, Ken	Councillor	55,977	3,711	190
Loo, Alexa	Councillor	2,153	156	53
McNulty, William B	Councillor	55,977	3,711	1,175
McPhail, Linda	Councillor	55,977	2,205	2,551
Steves, Harold	Councillor	55,977	1,986	644
Number of Elected Officials	11	\$567,903	\$29,716	\$13,956

1. Consists of taxable benefits only.

CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Achiam,Cecilia	\$147,812	\$28,822	\$3,486
Ackerman,Robert Harold	77,317	1,598	69
Adair,Darrin Robert	64,602	26,425	69
Adams,Reg	89,522	360	571
Adamson,Claire	74,037	1,852	0
Allen,Michael	97,511	6,516	0
Alves,Luis	83,657	6,453	0
Anderson,Adam	74,971	4,285	0
Andersson,Bengt	75,117	2,338	80
Arcari,Lorenzo	101,640	5,560	0
Arrigo,Stephen	77,267	6,374	59
Ash,Adrienne	85,808	1,484	0
Aujla,Jag	80,879	4,027	0
Ayers,Elizabeth	127,816	12,375	3,186
Bachynski,Laurie	116,411	7,325	729
Badyal,Sara	93,471	784	744
Bains,Mandeep Kaur	89,966	5,368	2,091
Baker,Danny	80,879	7,230	0
Baker,Steven J	85,941	3,507	79
Baliong,Glenn	74,237	2,986	0
Bardock,Gerry	73,965	6,858	0
Barlow,Paul Graham	80,879	4,488	428
Barnes,Richard	118,299	13,307	0
Barstow,Murray	76,376	14,397	205
Bartley-Smith,Brenda	104,233	5,688	1,036
Basraon,Avtar	66,154	9,967	138
Bateman,Grant	89,522	1,495	1,397
Bath,Paul	76,091	33,147	84
Batke,Wilfred	75,752	1,451	0
Batkin,Wayne	101,640	7,601	1,513
Bauder,Kristine	85,507	2,682	602
Bavis,Nathan	80,879	8,251	1,525
Baxter,Connie	75,720	1,030	1,667
Bealey,Ron	71,355	5,469	0

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Beare,Adam	80,879	4,061	77
Beeby,James	83,307	10,630	98
Beetstra,Jack	99,406	6,219	0
Bell,Andrew	102,577	7,313	35
Bennett,Adam	85,022	2,389	0
Bennett,Shayne	80,879	5,288	338
Benning,Dal	73,340	4,725	60
Beno,Dena Kae	104,075	8,701	1,425
Bentley,Sharon	76,249	5,051	3,668
Berg,Debra	70,729	4,952	0
Berg,Hanieh	81,886	10,213	0
Bergsma,Nolan	73,995	5,201	69
Bergsma,Peter J	88,951	1,989	51
Bertoia,Marc A	76,449	7,533	0
Bicego,Romeo	127,822	14,528	0
Bie,Lloyd	127,748	9,211	3,144
Billings,Alan	83,307	5,767	0
Bissett,Lorraine	24,221	73,011	0
Bogner,Christopher	73,997	14,770	0
Bohnen,Joshua	80,879	6,251	383
Bola,Kulwinder	80,879	5,822	0
Bolton,George A	69,787	12,071	433
Bonato,Steven	79,117	4,841	2,298
Bowley-Cowan,Laura Dee	89,337	6,281	1,378
Boyce,Ryan	65,035	10,980	59
Brannen,Andrew	80,879	8,072	6,979
Braun,Robert	75,434	2,004	0
Brevner,Mark	85,822	5,890	0
Broughton,Skyler	73,997	12,399	606
Brownlee,David	93,472	2,829	0
Brunskill,Jason	85,725	4,680	10
Buchannon,William Victor	101,640	6,043	77
Buemann,Tricia A.	79,755	936	768
Buie,Dovelle	113,527	6,719	542

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Bulick, John	76,307	8,232	77
Burbidge, Scott	70,725	4,715	127
Burke, Patrick Charles	120,961	7,982	362
Burns, Tony	82,360	1,472	137
Burse, Bradley Ross	84,063	26,743	69
Busich-Veloso, Eva	89,522	1,495	174
Buttar, Onkar	78,988	2,784	0
Bycraft, Jeff R	93,479	1,165	1,051
Bycraft, Suzanne J	127,821	17,120	2,963
Cabatic, Allan	80,879	6,154	335
Camacho, Alexander	72,725	48,107	310
Cameron, Glenn S	88,630	8,058	0
Candusso, Giorgio	77,542	3,738	0
Cantarella, Lorraine	88,883	5,185	1,507
Capogna, Nan	82,363	3,793	0
Caravan, Bob B	93,171	2,289	700
Caravan, Joan	89,529	1,184	0
Carey, Alisa	75,781	2,831	11
Carlile, Cathryn Volkering	199,208	42,993	14,425
Carlyle, Phyllis	211,039	40,559	9,218
Carron, Kimberley L.	75,747	2,907	0
Carter, Chris	80,879	3,720	0
Carter-Huffman, Suzanne	105,991	10,330	261
Cerantola, Davin	83,307	5,748	10
Chaichian, Camyar	85,935	1,609	1,335
Chan, Donna	124,593	6,739	537
Chan, Kavid	89,522	4,490	0
Chan, Michael	99,230	5,772	477
Chan, Milton	127,724	8,245	33
Cheuk, Chun Yu (Tom)	74,057	4,839	0
Cheung, Pratima	80,324	1,525	419
Chiang, Paul Chi-Kin	82,360	1,999	1,442
Chima, Jaspal	75,757	10,109	0
Chin, Donald	85,330	8,812	10

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Ching, Mike	93,252	13,515	905
Chong, Jerry	158,832	29,476	1,323
Clark, Alison	80,879	5,348	0
Collinge, Chris	74,680	4,622	0
Connery, Kevin	87,844	1,454	1,591
Cooper, Brad D	84,830	6,269	0
Cooper, James	109,553	8,060	1,437
Cordoni, Raymond M	142,701	22,580	62
Cornelssen, Kelvin	83,307	5,348	482
Craddock, Jeffrey D	72,725	2,493	1,995
Craig, Wayne	151,370	25,622	2,388
Creighton, Gregg	84,307	14,307	0
Crossfield, Colin	65,950	12,895	59
Crowe, Terence	142,701	16,208	507
Crumley, Kerry	79,527	4,413	127
Csepany, Andras	77,877	2,526	0
Curry, Anthony	80,879	5,912	0
Cuthbert, Coralys	86,884	5,349	116
D'Altroy, Curtis Arthur	101,640	2,148	987
Davidson, Frank P	84,305	12,051	0
Davies, Sean	75,752	1,760	765
Dawson, Evelyn	89,529	365	181
De Crom, Theodore	119,586	18,474	2,240
Deane, Gregory Thomas	95,751	4,495	77
DeBrouwer, Dave	78,684	14,426	90
Decker, Kim	104,233	7,815	332
Deer, Angela	93,491	8,334	1,081
DeGianni, Rod	85,192	7,385	0
Demers, Michel	68,565	15,295	0
Dennis, Alison	75,752	986	5,592
Dhaliwal, Kamaljit "Bill"	82,816	4,850	90
Dhaliwal, Manjinder	72,164	4,096	69
Dhanowa, Dalvinder	64,136	11,714	69
Dhillon, Kearnbir	72,838	4,227	10

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Dias,Ben Jack	127,822	21,748	1,890
Dickson,James	83,307	6,550	1,052
Digby,Janet Hope	75,192	564	125
Dineen,Scott	80,879	4,600	6,120
Dion,Harold K	101,640	3,668	0
Discusso,Peter	82,360	4,006	560
Discusso,Susan L	75,752	254	325
Dixon,Scott	83,307	7,083	87
Dohanic,Mike	67,640	9,615	433
Doornberg,Corrine	81,034	1,946	646
Douglas,Lesley	104,207	7,718	1,455
Douglas,Stewart	80,879	9,222	0
Draper,Jason	83,307	11,317	0
Dube,Danielle	77,690	1,998	10
Dubeau,John	78,982	748	0
Dubnov,Shawn	75,190	7,683	116
Duncan,George	296,930	28,999	5,630
Duncan,Jeremy	81,263	9,250	0
Duncan,Scott	101,640	4,273	88
Dunn,Darrell	101,640	3,569	77
Dunn,David	80,391	3,843	0
Duranleau,Sonia	80,879	8,952	3,633
Dyer,Sean	81,130	7,500	147
Edinger,David G	101,640	4,326	0
Edwards,Sara	78,879	2,852	2,785
Edwards,William J	74,262	4,821	0
Einarson,Craig L	97,467	5,164	0
Elshof,Eric R	89,544	5,376	176
Enefer,John	88,776	3,938	77
Eng,Kevin	82,360	6,035	0
Erceg,Joe	218,408	77,440	2,633
Esko,Jamie	93,472	1,783	1,583
Estabrook,Russell	74,686	5,276	0
Eward,Cindy	78,874	1,599	0

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Falconer, Todd James	101,640	3,339	336
Farrell, Daniel	78,982	2,302	33
Fengstad, Grant	157,501	18,439	4,301
Fenwick, Marie	95,648	7,811	1,203
Ferland, Khadija	85,903	4,589	3,183
Fernyhough, Jane Lee	146,496	30,158	1,247
Ferraro, Domenic	81,611	10,815	81
Fiss, Eric	93,482	3,880	2,845
Fitton, Russell	83,307	8,380	0
Forrest, Rebecca	84,239	4,915	3,882
Foster, John	125,915	9,876	2,248
Frampton, Michael	80,879	5,167	0
Frederickson, Gordon D	77,526	2,604	0
Fredlund, Daniel	74,404	2,436	184
Friess, Paul	75,117	3,876	137
Froelich, Judy	74,892	16,638	0
Fu, Anthony	86,608	35,524	835
Fylling, Robert Leith	75,752	1,036	0
Galbraith, Adam	83,307	8,036	299
Galloway, Shane I	70,663	5,849	59
Gelz, Earl Steven	84,307	1,688	0
Gilchrist, Robert	94,410	15,575	0
Gilfillan, Cindy	111,441	10,611	1,231
Gilfillan, Kris	64,666	12,224	436
Gilfillan, Terry K	84,307	6,959	433
Gill, Raminder	83,307	3,702	10
Gillis, David M	95,406	14,825	0
Gillis, Kerry	77,610	13,540	227
Gillon, Robert	74,800	3,955	405
Glahn, Brad	82,066	9,080	924
Goddard, M. Elaine	106,184	6,415	480
Godidek, Colin	68,965	6,681	69
Goll, Sharil	75,752	3,475	263
Gonzalez, Robert	211,039	80,228	11,408

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Gounder, Krishna	69,966	6,336	0
Graebel, Gordon	115,699	14,586	0
Graeme, Kirby	91,416	22,546	3
Graham, Ronald	75,348	1,090	60
Gray, Kevin Edward	129,401	28,004	820
Griffin, Kevin	83,307	6,353	88
Griffin, Michael	80,879	7,896	0
Grinberg, Rafail	27,791	70,798	0
Gronlund, Todd	83,592	8,975	0
Grover, Roger William	80,528	3,912	77
Gushel, Brad J	82,123	15,527	0
Guzzi, Brian	104,233	6,770	1,292
Hahn, Ruth H.S.	93,471	2,107	848
Halldorson, Arnie	83,838	16,329	59
Hamalainen, Juha	73,684	4,135	0
Hansen, Terry Donald	101,640	2,525	88
Harris, David	80,879	2,908	5,883
Harris, Douglas	101,640	2,169	0
Heidrich, George	73,463	5,577	569
Heinrich, George	84,242	13,793	413
Hemsted, Ron	101,640	4,764	10
Hertha, Deborah	75,752	1,576	20
Higgs, Levi	94,069	6,378	316
Hikida, Joanne	85,585	1,648	0
Hill, Alan	75,752	1,826	1,211
Hingorani, Sonali	104,232	7,268	840
Ho, Jason	97,511	6,360	655
Hoff, Paul	101,640	5,956	0
Hoff, Tresse	84,305	6,492	815
Hogan, Angela Jean	75,757	271	0
Hogg, Philip James	107,955	10,248	608
Homeniuk, Alexander	75,752	492	0
Hooker, Thomas	85,159	79,515	827
Hopkins, John	93,332	317	356

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Horstmann,Michelle	70,729	4,548	1,110
Howard,Justin Jay	76,468	911	0
Howell,Kim	140,077	12,411	2,441
Huang,Louise	65,646	16,516	1,401
Hui,Ka Yi	89,522	4,084	0
Humhej,Jerry John	83,307	7,874	77
Hung,Edward H P	142,701	23,021	61
Hunter,Derek	82,426	41,570	59
Hyde,Tim	39,860	69,781	0
Ince,David R	91,606	9,914	790
Irvine,Katherine	68,955	6,734	0
Irving,John D.	158,832	41,739	7,671
Isaac,Darryl	80,879	5,621	10
Isherwood,Ted	74,338	6,343	0
Isley,Dale	81,123	9,949	0
Ison,Marvin	80,879	3,726	0
Jacobo,Erwin	73,997	1,449	0
Jaggs,Gordon	104,237	7,958	0
James,Craig	75,752	1,576	405
Jameson,Marty	84,307	14,303	138
Jansen,Sandra	118,298	3,180	119
Jansson,Michelle	116,761	12,593	265
Jauk,Liesl	106,053	6,135	1,004
Jeffcoatt,Steven Paul	101,640	3,037	0
Jochimski,Colin Edward	59,577	18,293	0
Jochimski,Walter	82,410	1,472	700
Johal,Bill	75,752	4,964	160
Johal,Jatinder	75,722	17,190	4,319
Johnson,David	60,992	39,384	0
Johnson,Thomas Andrew	100,416	19,218	88
Johnson,Trevor William	118,299	6,116	0
Johnston,David W	105,511	9,290	0
Johnstone,Patrick	75,752	246	399
Jones,Alan	69,195	12,640	183

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Jones,Debra	75,752	3,280	72
Jones,Karen E	88,721	2,258	166
Jorger,Ben	79,065	2,328	59
Kam,Richard	80,879	5,790	0
Karpun,Mark Edward	100,650	3,275	0
Karpun,Mike A	85,941	13,202	0
Keating,Roger	86,584	8,672	538
Keatley,Roger H	77,128	1,571	0
Keenan,Bernadette	72,730	3,066	1,551
Kelder,Randall M	101,640	19,407	0
Kelly,Michael J	86,659	9,217	10
Kenny,Richard	72,851	4,097	7
Kiesewetter,Harold Michael	94,636	5,116	87
Kinney,Gary	87,326	6,514	186
Kinsey,David P	100,282	3,425	0
Kirichuk,Iryna	89,522	13,378	0
Kita,Jason	104,233	7,273	712
Kivari,Mia	80,879	4,822	77
Klies,Grant Allan	101,640	3,931	0
Klomp,Frederik J	101,640	2,878	0
Klomp,Frederik Jason	74,971	5,034	88
Knapp,Barry	101,640	1,855	87
Knowles,Thomas Edward	70,778	10,173	0
Kongus,Bryan	79,395	7,974	176
Konkin,Barry	108,811	7,957	261
Kopp,Brent D	83,309	19,959	0
Kovich,John	73,998	2,910	0
Kube,Jennifer	99,337	6,900	0
Kulusic,Stephen	77,879	1,868	53
Kumagai,Karen	68,307	32,670	0
Kump,Will	75,752	1,576	37
Kurta,Ed	89,529	1,974	0
Lafo,Rachel Rosenfield	85,947	325	920
Lai,Emy	61,595	17,016	373

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Lai,Patrick	69,144	22,216	509
Laing,Kari	81,105	8,010	729
Lamont,Ryan	101,640	4,587	0
Lannard,Kevin D	82,360	944	773
Lapalme,Karina	119,139	10,071	2,533
Larsen,John	75,754	3,244	0
Lazar-Schuler,Christina	75,752	1,060	7
Lecy,Katherine	119,130	8,822	2,376
Ledezma,Gonzalo	80,879	7,630	340
Lee,James	73,029	4,440	596
Lee,Vicky	73,694	3,045	684
Lee,Wun Fung	78,074	1,318	0
Lees,Brooke	77,480	5,395	93
Lehbauer,Jordan	80,879	5,052	10
Lei,Loletta	101,674	26,745	0
Lemaire,Joel	83,307	5,051	0
Lemen,Judy	89,183	2,139	84
Leney,Kyle	83,681	9,277	77
Lepine,Carol	75,752	246	556
Leung,May	142,711	9,257	3,669
Leung,Michael	70,487	7,293	0
Lewis,Arthur Michael	101,640	17,893	0
Lilova,Neonila	119,132	9,929	7,637
Lim,Derrick	107,955	8,002	0
Lim,Wesley	97,511	6,387	1,804
Lin,Fred	119,116	7,863	1,063
Lindenbach,Greg	91,825	5,478	0
Litke,Larry	78,269	253	657
Liu,Douglas	95,118	5,054	50
Liu,Marcus	93,479	4,432	2
Livingston,Steve R	85,200	4,839	10
Long,Doug	181,163	25,413	5,297
Loran,Gerry	79,393	1,947	0
Luce,Jennifer	72,422	4,508	0

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Luk, Yun	79,768	6,307	1,099
Lusk, Serena	125,512	11,897	3,713
Ma, Cliff	83,307	4,259	87
MacEachern, Karen R	85,941	2,087	0
Mack, Kelly	89,522	2,530	166
Mackie, Sue J	83,170	1,588	413
MacKinnon, Deb	91,825	7,330	64
MacLeod, Brian	86,356	7,375	0
MacNeill, Thomas Brian	85,295	17,463	3,429
Mahon, Steve	85,947	1,497	0
Makaoff, Frank	81,597	8,703	83
Manke, Gordon	77,589	6,965	0
Marion, John	78,502	5,332	0
Markova, Yelena	88,022	1,495	0
Martin, Paul	80,879	5,110	10
Massender, Ian	100,523	4,158	411
Matheson, Stephen Leslie	78,982	10,837	87
Maxwell, James D.	74,015	1,279	0
Maxwell, Mark	74,105	6,437	0
Maxwell, Michael L.	98,230	12,874	0
Mayberry, Richard K B	73,810	5,890	59
McBride, David E	127,819	10,418	431
McCaffrey, John	100,622	5,393	88
McCall, Robert	80,879	5,811	0
McCluskey, Ryan	73,477	4,431	0
McCluskey, Shawn P	88,982	10,483	10
McCullough, Cameron	74,971	4,455	877
McCullough, Charles M	101,640	2,877	119
McEwen, Brendan	93,735	5,498	90
McGee, David H	75,752	1,576	86
McGowan, William J	166,254	23,123	1,967
McGrath, Alan J	101,081	4,095	1,188
McKenzie-Cook, Christopher	84,258	14,199	60
McKnight, Bjarne	80,879	6,695	33

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
McLaughlin,W Glenn	127,811	67,079	204
McLeod,W Craig	75,612	913	0
McMillan,Richard	101,640	4,140	163
McMullen,Mark	113,299	9,220	502
McVea,Aidan M	100,998	7,103	5,886
Mearns,Jonathan	82,391	5,200	1,545
Meausette,Steve	78,061	5,663	0
Medhurst,Colin	80,879	4,995	77
Melnychuk,John	82,366	3,229	462
Memon,Wasim	89,522	34,250	2,362
Mercer,Barry J	78,356	9,532	606
Metzak,Brian	80,879	6,267	0
Miller,Chad A	79,025	7,358	0
Mitzel,Dale R	75,752	911	700
Mohan,Colin	101,640	6,847	140
Molema,Kenneth	84,091	5,395	0
Montague,Eli	72,735	3,700	59
Mora,Jamie	80,879	4,033	10
Morison,Douglas	74,971	8,109	330
Morris,Allen Jay	82,365	3,762	0
Morrison,Lesley	81,132	7,768	1,708
Moses Jr,Vern A.	67,262	14,602	433
Moss,Kelly	83,307	9,018	10
Moxin,Greg Alan	75,415	9,030	69
Muir,Morgan	76,007	4,046	0
Muis,Fred	77,447	15,660	0
Mulder,Wilhelmus	101,640	3,867	88
Mullock,Kevin	99,393	6,851	0
Murray,Ken	83,307	3,509	0
Muter,Heather	75,927	1,580	189
Nagata,Darren	76,689	10,099	501
Nathorst,Dave	77,505	4,995	0
Nazareth,Andrew	211,039	72,931	2,485
Neidig,Brad A	101,640	4,111	77

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Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Newell,Allan D	83,307	3,980	77
Nikolic,Diana	93,479	2,879	502
Nishi,Ernest S	89,522	1,870	400
Nishi,Grant	76,178	271	316
Nolan,Mark	71,872	10,050	0
Northrup,Trevor	83,307	5,000	0
Nurse,Roy	75,685	13,777	0
Ogis,Peter	74,971	6,233	0
Olson,Brandon	68,551	8,569	59
Olson,Norma	75,418	10,511	0
Ooi,Emily	75,757	1,403	50
Orr,Richard Edward	70,728	14,082	0
Ostafiew,Alan D	83,307	19,716	296
Oviedo,J Francisco	72,636	5,401	1,177
Owens,David Michael	72,778	8,018	59
Paller,Elena	94,450	5,242	764
Palliser,Howard	75,752	1,654	0
Pankratz,Caitlyn	74,971	8,966	0
Parhar,Gurdawar	80,879	3,434	0
Parker,Cory Dean	101,640	5,923	0
Paterson,Kenneth	71,917	3,727	0
Patkau,Brad	83,582	9,086	24
Patrick,Terry	101,640	3,215	77
Pears,Warren	105,000	7,980	1,015
Pedersen,Elaine B S	72,725	4,963	0
Pellant,Mike	152,714	27,383	8
Penney,Daniel	80,879	2,897	0
Perkins,Michael	83,307	8,074	250
Petraschuk,Douglas A	106,003	8,789	10
Phi,Thanh	75,800	4,052	580
Pighin,Darren	83,307	6,318	299
Piluso,Riccardo	82,802	22,397	677
Pinkney,Jason	82,734	6,395	0
Pitts,Dermott	84,269	13,112	899

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SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Pollock,Alistair M	74,003	4,352	0
Pommier,Lionel Jay	84,308	7,569	687
Porlier,Sheila Meri	85,000	2,436	603
Portelance,Joel Eric	75,757	1,986	527
Postolka,Alen	115,957	9,337	1,711
Powell,Gavin	75,757	914	0
Powell,Jo Anne	72,851	2,776	0
Poxon,Gerald	83,307	5,013	10
Price,Peter	116,468	26,457	0
Priest,Stephen	84,306	12,318	333
Procter,Deborah	104,233	9,676	843
Protz,Gregory A	86,432	5,441	176
Purver,William H.	89,517	365	0
Qaddoumi,Hikmat	93,472	20,009	6,335
Quinn,Star of Peace	74,888	3,738	51
Racic,Mile	97,511	5,707	492
Rattan,Amarjeet	141,375	19,998	3,611
Redlinski,Jacek	82,369	3,254	462
Redpath,Michael	141,330	18,331	6,644
Redzic,Vesna	89,522	2,249	0
Rempel,Donald	75,752	911	1,753
Rende,Michael	83,307	4,774	0
Renwick,Rick	118,299	2,484	515
Richards,David Bruce	85,660	12,155	59
Ricketts,Terry	83,600	292	79
Roberts,Lance	76,385	3,112	127
Robie,Colin	74,068	6,465	0
Robson,Mark	80,879	7,068	10
Rocha,Carlos	85,941	3,359	635
Rodriguez,Edgar	85,230	1,517	0
Romanas,Amy	75,757	4,079	1,141
Romanchook,Mitch	112,218	5,925	4,998
Rowley,Darren	83,307	5,910	797
Rudelier,Kate	74,356	1,379	1,457

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Rushton, Peter	67,865	13,092	0
Russell, Paul	80,879	6,413	98
Russell, Peter	130,867	14,507	1,135
Ryle, Brendan	75,440	3,366	80
Sage, Barbara	142,690	9,573	4,050
Saggers, Paul	82,450	3,282	137
Saito, Aaron	83,307	6,639	88
Sakai, Ross	75,752	2,725	572
Salameh, Alexander	74,971	4,455	10
Salmasi, Kamran	82,366	5,610	5,348
Salzi, Maria	104,233	5,794	75
Samson, Brent	80,879	5,570	77
Sangha, Rajvinder	80,879	4,209	0
Saunders, Ron	72,730	2,445	0
Savoie, Gilbert	75,823	2,168	0
Sayson, Aida Co-Hee	111,927	13,437	803
Sayson, Alexander	89,529	3,337	0
Schell, Terry Peter	101,640	5,143	0
Schlossarek, Teresa	78,982	256	0
Schouten, Stacey	72,041	5,002	1,439
Schroeder, Scott	86,712	2,009	107
Schultz, Jeremy	80,879	6,158	88
Schultz, Susan Leilani	127,130	19,943	3,987
Sciberras, Francis G	89,522	955	0
Scott, Douglas V	101,640	3,724	98
Scyebel, Robert George	24,450	54,630	0
Seibel, Daniel Dennis	75,750	4,018	336
Selinger, Edward A	91,219	8,220	2,028
Selver, Deanna	75,751	2,709	0
Semple, David C	171,954	67,331	1,059
Semple, Tyler	60,108	18,282	958
Shapiro, David	53,297	118,270	0
Sharma, Amen	69,769	6,818	322
Shaw, John	84,287	2,861	0

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).



CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Shepherd, Bryan A	92,307	20,999	434
Sheridan, Conor	75,051	4,534	2,510
Sherlock, Lesley	93,472	3,764	45
Shiau, Melissa	101,752	6,124	1,626
Shum, Chi Ting	89,522	3,793	0
Sihoe, Clarence	89,522	2,764	1,474
Sikora, Rose	85,903	4,914	523
Simas, Antonio	89,529	3,177	2,155
Simkin, Eric	80,879	4,373	0
Simmons, Norman	73,195	5,081	77
Sinclair, Karen L	78,982	2,961	1,417
Smith, Colleen	75,752	911	34
Smith, Mark	83,307	12,995	88
Smith, Michael	80,879	6,495	0
Somerville, Kim M	107,855	9,582	1,282
Soos, Dan	80,588	2,200	316
Sparolin, Eric	105,315	7,172	406
Standerwick, Jeffrey	85,569	10,643	0
Stene, Ryan	78,900	8,629	0
Stevens, Anne	127,828	17,886	1,055
Stewardson, Kevin	83,307	6,825	0
Stewart, Tom	156,017	26,695	1,790
Stich, Yvonne	89,522	1,641	844
Stock, Dennis	90,119	2,661	0
Stockdale, Todd	80,879	3,880	98
Stocking, Nicole	84,085	2,578	33
Stoliker, Ronald	101,640	4,375	0
Stowe, Syd	104,233	5,769	332
Stratuliak, John Clarence	75,054	3,927	0
Sutton, Stuart	101,547	9,672	0
Swift, Brad D	89,596	5,642	263
Tack, Troy	86,308	4,873	0
Tait, Jim	129,035	12,841	848
Tait, Kyle	80,879	4,510	0

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

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CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Talmey Jr,Patrick	76,520	29,204	120
Talmey,Paul Kelly	104,233	5,613	0
Tambellini,Denise	102,387	7,823	424
Tarr,Christopher	80,879	3,721	0
Taylor,Kirk	119,130	8,823	1,410
Taylor,Mervyn	84,279	4,153	1,394
Tellis,Peter	80,879	4,554	369
Teo,James	93,472	3,293	6,190
Tetlock,Dan	75,031	22,672	69
Thandi,Neera	82,360	9,986	718
Thibodeau,Jon	75,752	911	0
Thomas,Bryan	74,043	4,766	0
Thomas,Cindy	104,233	5,626	451
Thomas,Marianne	97,440	6,419	718
Thornley,Rich	97,467	13,774	0
Tikanmaki,Anna	72,988	4,913	1,685
Tillmanns,Mike	74,308	844	0
Tillyer,Steve	84,287	19,865	176
Timmons,Mark	93,803	20,237	2,161
Toda,Richard K	107,955	6,063	0
Townsend,Ted	142,701	13,306	2,092
Townsley,Gail	98,159	3,877	1,103
Toyoda,Lianne	70,729	4,448	0
Tse,Kelvin Ka Yiu	69,897	17,348	1,015
Turick,Julia	73,693	4,135	0
Turick,Renata	75,752	882	0
Vallance,Scott	75,749	1,459	0
Van Bruksvoort,Alex W	96,998	5,145	147
Van Den Boogaard,Leonardus	118,299	2,107	0
Van Iperen,Aaron	82,744	4,449	0
van Voorst Vader,Tara	93,224	4,513	1,449
Varley,Sue	85,941	1,716	98
Vaughn,Jerret	83,307	7,101	0
Veerman,Maarten	140,360	10,205	122

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

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CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Villaluz,Jaime	77,144	7,104	325
Vrakela,Ivana	89,522	1,815	0
Vrba,Karol	80,879	5,542	0
Vrooman,Rowan	83,307	7,021	10
Wahl,Kevin E	97,467	4,203	659
Walker,Wesley	97,467	5,058	424
Wall,Anthony	83,307	8,495	88
Walters,Bryan	86,912	4,579	165
Warkentin,Daryle Dean	101,640	12,117	77
Warren,Darren	82,358	2,543	255
Warzel,Edward Brian	107,956	9,280	572
Weber,David	149,759	24,978	263
Wei,Victor	149,754	21,977	466
Weissler,Forrest	97,467	7,095	59
Wellsted,Darryl	93,248	3,869	1,076
Welsh,Michael	83,307	4,908	0
Weststrate,Jason Campbell	73,470	2,630	399
Wheeler,Gregg	97,513	7,894	782
White,Simon J	77,581	4,095	0
Whitty,Cheryl Ann	74,104	3,788	1,251
Whitty,Robert	83,955	4,658	10
Whyman,William	61,257	65,827	2,986
Wild,Danyon	101,640	5,177	0
Wilke,Steve	77,080	6,406	0
Wilkinson,Timothy J G	141,172	13,659	1,504
Williams,Steve J	99,406	5,967	87
Wong,Ivy	119,403	10,222	1,356
Wong,Kenneth	75,752	1,855	310
Wong,William	78,498	5,765	31
Woo,Gavin	149,083	10,657	1,409
Wyatt,Sail	73,929	4,644	0
Wyenberg,Grant	96,517	7,653	0
Wynne,Philip	93,472	4,106	363
Yang,Judy	75,823	995	700

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2014

Name	Base Salary	Benefits & Other <sup>1</sup>	Expenses
Yee, Stephen	74,591	5,706	310
Yeung, Yuen Tung	75,752	1,576	1,178
Yoo, John	80,879	6,589	10
Young, Jim	146,138	17,913	3,043
Younis, Munkith	120,418	4,104	748
Yu, Griffen	72,730	3,736	786
Zanardo, Angela	82,360	3,942	1,139
Zukowsky, Doug	69,447	8,655	59
Number of Employees - 620	\$55,834,578	\$5,497,790	\$399,631

1. Consists of taxable benefits (ie. MSP, group life, and vehicle) and lump sum payments, including for example, leave balance payouts (ie. banked vacation, gratuity, and overtime).

CITY OF RICHMOND  
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Grand Total For 2014

<b>Name</b>	<b>No. of Employees</b>	<b>Remuneration<sup>1</sup></b>	<b>Expenses</b>
Employees Over \$75K	620	\$61,332,368	\$399,631
Employees Under \$75K	1,378	47,910,360	122,259
Grand Total	1,998	<u>\$109,242,728</u>	<u>\$521,890</u>

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

CITY OF RICHMOND  
STATEMENT OF SEVERANCE AGREEMENTS FOR 2014

Section 6

There were 7 severance agreements between the City of Richmond and its employees during 2014

These agreements represent 2 weeks to 10 months of salaries.

RICHMOND PUBLIC LIBRARY  
SCHEDULE OF REMUNERATION AND EXPENSES FOR 2014

Section 6

**Schedule 1 - Board of Trustees**

NAME	No. Of Board Trustees	REMUNERATION	EXPENSES
Kafka, Peter	Chair	\$0	\$3,301
Tang, Simon	Vice-Chair	0	2,810
Barnes, Linda	Councillor	0	0
Bostwick, Mark	Trustee	0	0
Chahal, Kash	Trustee	0	237
Cousar, Diane	Trustee	0	0
Koch, Susan	Trustee	0	0
Leung, Robin	Trustee	0	0
Watson, Pat	Trustee	0	0
	9	\$0	\$6,348

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

NAME	No. of employees	REMUNERATION*	EXPENSES
Au, Melanie		\$78,719	\$465
Buss, Gregory A.		179,405	4,591
Civkin, Shelley		75,654	
Ellis, J. Mark		110,598	363
He, Ping		82,445	324
Jang, Wendy		81,340	80
Lucas, Kat		79,382	923
Rahman, Shaneena		80,243	54
Smith, Lee Anne		84,523	853
Walters, Susan		123,354	1,715
	10	\$975,663	\$9,368
<b>Employees Less Than \$75,000</b>	124	\$4,554,298	\$2,059
<b>Grand Total</b>	134	\$5,529,961	\$11,427

\* Combines salary, taxable benefits, and other payouts

CITY OF RICHMOND  
 SCHEDULE OF REMUNERATION AND EXPENSES  
 For the year ended December 31, 2014

Section 6

Reconciliation of Remuneration to Financial Statements

Total Remuneration Per Section 6 - Schedule of Remuneration and Expenses:

Elected Officials	\$597,619
Employees - City of Richmond	109,242,728
Employees - Richmond Public Library	5,529,961
	<u>\$115,370,308</u>

Total Salaries Per Financial Statements

Wages and salaries	142,168,944
Capital programs, billings, and payouts	6,244,718
	<u>148,413,662</u>
Less Employer share of non-taxable payroll remittances (City)	(22,569,161)
Less Employer share of non-taxable payroll remittances (Library)	(1,059,292)
Less 2014 payroll accrual paid in 2015	(7,609,080)
Add 2013 payroll accrual paid in 2014	5,134,120
Deduct Richmond Olympic Oval Corporation salaries	(6,939,941)
Deduct Lulu Island Energy Company Ltd salaries	0
	<u>\$115,370,308</u>
Difference	<u>\$0</u>



CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
1832 Asset Management Lp	\$90,000
3R Demolition Corp	77,434
A J Forsyth, Div Of Russel Metals Inc	34,145
A R Mower & Supply Ltd	70,600
AA Advertising Ltd	25,567
ABC Transmissions Ltd	34,498
Acklands - Grainger Inc	413,680
Aecom Canada Ltd	68,101
Airon Heating & Air Conditioning Ltd	616,125
Altec Industries	132,252
Andrew Sheret Ltd	701,839
Andrews Architects Inc	53,232
Anigraph Productions Ltd	173,514
Anthony Jones & Associates Inc	43,376
Aon Reed Stenhouse Inc	1,350,080
Apex Communications Inc	47,204
Aplin & Martin Consultants Ltd	134,648
Apple Canada Inc	73,818
Arpac Storage Systems Corporation	31,062
Ashton Mechanical Ltd	209,749
Ashton Service Group Ltd	1,010,278
ASI Manufacturing Ltd	32,605
Associated Fire And Safety	86,502
Astro Turf West Distributors Ltd	409,946
Atlas Power Sweeping Ltd	54,269
Avenue Machinery Corp	48,685
Bare Canada Ltd	28,140
Barr Plastics Inc	80,702
BC Assessment*	5,096,125
BC Diesel Truck Repair Ltd	29,910
BC Hardwood Floor Co Ltd	34,497
BC Hydro	4,381,688
BC Life & Casualty*	985,718
BC Municipal Safety Association	61,705
BC Plant Health Care Inc	127,363
BCD Holdings Ltd	70,805
Beyond Tech Solutions	335,367
BFI Canada Inc	44,942
Black Press Group Ltd	137,566
Blackstone Consulting Group Inc	65,619
Blanchette Press	61,954
Bowden, Tony	43,454

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Boyden Vancouver	37,993
Bradley Refrigeration	34,698
Brenco Industries Ltd.	49,825
Brock White Canada Company	26,264
Brugman Commercial Kitchens	46,451
Bryco Printing Ltd	33,994
Bull Housser & Tupper LLP	132,203
Bullex Inc	120,223
Bulls-Eye Specialty Ads Inc	28,136
Butler Did It Café	44,898
Canada Post Corporation	303,915
Canada Revenue Agency*	32,143,522
Canada Savings Bonds*	539,282
Canadian Linen Supply	39,556
Canadian National Railway Company	72,496
Canadian Red Cross*	30,648
Cannon Design Architecture Inc	109,789
Cannor Nurseries Ltd	48,380
Cansel Survey Equipment	74,307
Canstore Rentals Ltd	34,178
Canuel Caterers	49,452
Cardea Health Consulting	41,984
Carter Chevrolet Cadillac Buick GMC	33,769
Cat Rental Store	98,601
CDW Canada	87,144
CEI Architecture Planning Interiors	67,657
Chase Paymentech	298,055
Chevron Canada Ltd	1,913,243
Chinese Informedia Consulting Group Inc	57,393
Churchill Armoured Car Service Inc	38,142
Cimco Refrigeration	1,011,655
City of Vancouver	1,553,129
Clartech Industries Inc	119,787
Clemas Contracting Ltd	683,058
Cobra Electric Ltd	1,680,016
Coencorp Consultant Corporation Inc	41,302
Cold Fire Fire Prevention Inc	38,005
Collins Manufacturing Co Ltd	44,140
Colter Developments	47,974
Columbia Bitulithic Ltd	3,355,605
Columbia Fuels	28,698
Commercial Aquatic Supplies	47,862

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Commercial Lighting Products Ltd	388,322
Comprint Systems Inc	28,000
Compugen Inc	29,534
Containerwest	61,630
Coriolis Consulting Corp	62,701
Corix Utilities Inc	172,211
Corix Water Products Limited Partnership	121,218
Creative Door Services Ltd	51,005
Crighton, EI	30,647
Cross Roads Excavating Ltd	101,938
CSDC Systems Inc	103,623
Cth Systems Inc	66,192
CTV Television Inc	29,991
Cullen Diesel Power Ltd	62,081
Cummings Sales And Rentals	26,723
CUPE 394*	522,434
CUPE 3966 Library*	179,980
CUPE 718*	794,705
Curt T. Griffiths Ltd	119,425
D Jensen & Associates Ltd	29,867
Dafco Filtration Group	25,789
Dams Ford Lincoln Sales Ltd	130,406
Davis LLP	9,570,532
Deanne Achong Or Faith Moosang	97,595
Dekra-Lite	53,296
Delcan Corporation	57,159
Dell Canada Inc	166,738
Delta Farmland & Wildlife Trust	38,000
Denbow Environmental Solutions	34,930
Dentons Canada LLP	11,770,500
Dexter Consultants (514351 BC Ltd)	50,900
Dgbk Architects	280,946
Dialog BC Architecture Engineering	27,462
Dillon Consulting	72,539
Direct Energy Marketing Ltd	448,676
Directional Mining & Drilling Ltd	430,409
Dirks Landscape Design Build Ltd	99,250
DMD & Associates Ltd	50,083
Dominion Blue Reprographics	28,898
Don Dickey Supplies	66,563
Douglas Lake Equipment Ltd	38,569
Dueck Richmond Chevrolet Buick Cadillac	186,523

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Dust Away Road Spraying Ltd	36,774
Dynamic Facility Services Ltd	179,677
Dynamic Management Solutions Dms	39,490
Dynamic Specialty Vehicles Ltd	100,143
E B Horsman & Son Ltd	77,593
Ebb Environmental Consulting Inc	25,457
E-Comm, Emergency Communications For BC	3,227,214
Econolite Canada Inc	759,232
Ecotainer Sales Inc	34,349
Ecowaste Industries Ltd	227,047
ECS Electrical Cable Supply Ltd	95,250
Eecol Electric Corp	49,448
Eltec Elevator Ltd	73,837
Emco Corporation	73,365
Emergency Communications Network Lcc	28,468
Engineered Air Division	52,430
Entech Environmental Consultants Ltd	40,000
ESC Automation	59,137
Esri Canada Ltd	140,304
Extreme Glass Ltd	30,617
Faster Asset Solutions	87,216
Federation of Canadian Municipalities	29,969
Finning (Canada)	61,789
Finning International Inc	53,784
First Truck Centre Vancouver Inc	117,639
Fishbone Etc Design	29,412
Flocor Inc	76,241
Flynn Canada Ltd	31,669
FortisBC	431,677
Frances Andrew Site Furnishings Ltd	27,002
Fraser Pacific Marine Services	85,048
Fraser Richmond Soil And Fibre Ltd	673,895
Fred Surrige Ltd	1,553,964
G B Bobcat Service	65,138
G P Rollo & Associates Ltd	25,092
Geetu Mehroke, Manjit Gandham And	26,750
General Paint Corp	52,467
Gladiuk Contracting Ltd	193,613
Global Knowledge Network (Canada) Inc	39,800
Global Risk Innovations	39,600
Gordian Group Inc	36,964
Graham Hoffart Mathiasen Architects	32,095

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Greater Vancouver Regional District*	26,891,274
Greater Vancouver Water District	25,293,110
Gregg Distributors BC Ltd	26,018
Groundswell Group Inc	104,284
Guest Excavating Ltd	50,450
Guillevin International Inc	31,018
Habitat Systems Inc	169,886
Harbour International Trucks	34,377
Harper Grey LLP	31,364
Harris & Company LLP	317,670
Heritage Office Furnishings Ltd	402,073
Hewlett Packard Financial Svcs Canada Co	35,359
Hi-Cube Storage Products	69,767
Home Depot	51,098
Hoots Bicycle Accessories Ltd	111,315
Hopkins, Dolly	26,347
Horseshoe Press Inc	45,486
Hughes Condon Marler: Architects	1,155,393
IDR Commercial Construction	117,804
Imperial Paving Ltd	1,156,911
Infomart	34,282
Infor (Canada), Ltd	100,982
Insight Canada Inc	49,070
Insights Learning & Development Van Ltd	69,490
Integral Group	34,370
Intercontinental Truck Body (BC) Ltd	352,886
International Web Express	40,385
Interprovincial Traffic Service Ltd	337,458
ISL Engineering And Land Services Ltd	29,687
Island Key Computer Ltd	185,309
Itex Enterprise Solutions	27,486
Jacob Bros. Construction Ltd	249,493
Janisan	35,847
Jego, Miyouki	55,370
Jm Bean & Co Ltd	25,695
JSP Enterprises	32,830
JW Lees Law Corporation	70,738
Kal Tire	142,710
Keg Restaurants Ltd	29,500
Kerr Wood Leidal Associates Ltd	281,154
King Hoe Excavating Ltd	1,436,158
Konica Minolta Business Solutions	82,253

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
KPMG LLP	155,820
Kutny's Richmond Soils	32,270
L. Parker Consulting Services Inc	78,483
Lafarge Concrete Ltd	294,226
Langley Concrete Limited Partnership	40,619
Laura Ballance Media Group	27,000
Layfield Inc	131,442
Ledcor Construction Ltd	321,593
Levelton Consultants Ltd	84,464
Lewco Consulting Inc	29,930
Lillico, Geoff	29,303
Lincor Enterprises Ltd	44,084
Lit Aquatics Ltd	222,480
Lmn23 Interactive Structures Ltd	409,118
Lock Block Ltd	28,092
Logicgate Consulting	77,720
London Drugs	32,157
Lordco Parts Ltd	131,154
Lucid Management Group	36,520
M Van Noort & Sons - Bulb Co Ltd	37,644
M. Abbood Construction	114,006
Macaulay Trucking Ltd	217,877
Mailchannels Corporation	43,608
Mainland Sand & Gravel Ltd	400,944
Mainroad Lower Mainland Cont	223,571
Mainroad Maintenance Products	83,693
Manulife Financial	70,744
Maple Leaf Tree Movers	33,622
Maple Ridge Chrysler	306,453
Marathon Surfaces Inc	70,074
Marine Repair & Maintenance	105,439
Mason Lift Ltd	33,219
Matson Peck & Topliss BC Land Surveyors	50,581
Maydanyk Trucking Ltd	47,403
Mcasphalt Industries Ltd	25,713
Mccarthy Tetrault LLP	3,207,765
Mcginn Engineering & Preservation Ltd	38,746
Mcrae's Environmental Services Ltd	1,305,425
MDT Technical Services Inc	111,317
Medical Services Plan*	1,382,020
Mercer (Canada) Ltd	27,565
Merletti Construction (1999) Ltd	47,310

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Metro Motors Ltd	296,860
Mickelson Consulting, Inc	134,443
Midland's Workwear Plus	26,037
Mills Printing & Stationery Co Ltd	306,479
Minister of Finance*	93,415
Minoru Seniors Society	36,000
MMM Group Limited	41,631
MNA Distribution Inc	75,373
MNP LLP	47,720
Mountain Interactive Inc	25,090
Movik Constructions Ltd	48,800
MPT Engineering Co Ltd	33,616
Mundie Trucking	84,873
Municipal Finance Authority of BC*	49,697
Municipal Insurance Association of BC	1,277,975
Municipal Pension Plan*	19,330,215
Murdy & Mcallister Barristers	26,395
MWL Demolition Ltd	44,760
NAPA Auto Parts	60,341
Nas Recruitment Communications	35,761
Nedco	54,206
Neptune Technology Group (Canada) Ltd	1,584,607
Netcetera Consulting Inc	26,850
Novax Industries Corp	122,302
Nu-Gro Ltd	98,809
Nulli Secundus Inc	106,950
Nutech Facility Services Ltd	83,109
O.E.M. Hardware	29,586
Occumed Consulting	43,189
Ocean Marker Sport Surfaces (2014) Ltd	25,890
Ocean Pipe	54,156
O'Connor Dodge Chrysler Jeep	259,864
Olympic International Service Ltd	418,174
Opacity Design Group Ltd	43,040
Optum Health Services (Canada) Ltd	30,158
Opus Daytonknight Consultants Ltd	205,972
Oracle Canada	410,691
Orbis Canada Limited	26,149
Oris Development (Kawaki) Corp	192,150
P D Trucking	115,297
Pacific Blue Cross*	3,701,734
Pacific Cutting And Coring Ltd	178,184

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Pacific Fasteners Ltd	49,587
Pacific Flow Control Ltd	58,644
Paul Sahota Trucking	55,800
Penta Builders Group	402,196
Performance Contracting Ltd	131,366
Performance Objects Inc	33,970
Personnel Department	61,860
Phillips Farevaag Smallemberg	31,045
Pitney Bowes	85,164
Pitneyworks	43,114
PJS Systems	230,081
Plan Group	65,996
Planet Clean	399,629
Prairiecoast Equipment	42,546
Premier Security Inc	115,797
Priority Consulting Group Inc	28,380
Proactive Resolutions Inc	49,095
Pro-Can Construction Group Corp	1,153,033
Process Four Design Ltd	76,346
Profire Emergency Equipment Inc	55,594
PS Traffic Pro Services (2012) Inc	210,855
PSE Equipment Ltd	32,368
Purtech Service Group Inc	46,557
PVL Projects	121,915
PWL Partnership Landscape Architects Inc	46,349
Qualichem Industrial Products	28,204
Ram Mechanical Ltd	176,964
Receiver General*	68,395
Receiver General (RCMP)	34,060,770
Rectec Industries Inc	214,700
Rhino Print Solutions	29,380
Richelieu Building Specialties	74,942
Richmond Animal Protection Society	420,011
Richmond Art Gallery Association	29,251
Richmond Chamber of Commerce	64,899
Richmond Firefighter Assn IAFF Local 1286*	480,643
Richmond Fitness & Wellness Association	180,903
Richmond News	35,550
Richmond Olympic Oval	3,216,133
Richvan Holdings Ltd	222,968
Ricoh Canada Inc	215,171
Riverport Business Park Portfolio Inc	3,718,228

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
River Road Investments Ltd	56,035
Roadway Traffic Products	455,044
Rocky Mountain Phoenix	28,174
Rocky Point Engineering Ltd	48,487
Rod's Building Supplies Ltd	250,401
Rogers Wireless Inc	37,785
Rollins Machinery Ltd	43,823
Royal City Fire Supplies Ltd	101,862
Rusnak Gallant Ltd	35,585
Ruth Beer & Charlotte Wall Studio	51,028
Safe & Sound Security Systems Ltd	142,323
Sandhu, Dalip	50,539
Scada Controls Central Ltd.	48,613
Scalar Decisions Inc	478,547
Schneider Electric Canada Inc	25,894
School District 38 Richmond*	119,933,816
ScotiaBank	128,313
Sea Island Community Association	27,302
SeeClickFix, Inc	32,105
Select Art Advertising Inc	38,049
Selectron Technologies Inc	31,306
SES Consulting	25,265
Seymour Painting Ltd	29,190
Shanahan's Limited Partnership	26,266
Shelter Modular Inc	26,964
Sherine Industries Ltd	34,203
Sherwin Williams Canada Inc	107,409
Sidhoo Trucking Ltd	90,166
Sierra Waste Services Ltd	8,240,082
Site Economics Ltd	32,419
SImco Pure Water Systems	37,085
Smartedge Networks Inc	37,487
Smith Bros & Wilson (BC) Ltd	149,544
Smithrite Disposal Ltd	138,504
Softchoice Lp	399,959
South Arm Contracting Ltd	241,150
South Arm Excavating	174,640
Spandrel Construction Corp	79,092
Sparky Electric Inc	163,781
Specimen Trees Wholesale Nurseries Ltd	38,312
Spectrum Painting Ltd	26,423
Sportstown BC Operations Ltd	239,425

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
SSQ Insurance Company Inc*	48,201
Stage 3 Renewables Inc	86,622
Stantec Consulting Ltd	104,357
Streamline Fencing & Contracting Ltd	366,519
Stuart Olson Dominion Construction Ltd	4,484,162
Sutton Road Marking Ltd	112,886
Swich Services Inc	30,958
Sydneyplus International Library Systems	38,604
T M Johnston Gradall Ltd	203,586
Targa Contracting Ltd	94,884
Tec Floor Covering Ltd	39,804
Telus	579,568
Telus Mobility	349,917
Tempest Development Group Inc	180,226
Terralink Horticulture Inc	26,192
Tervita Corporation	28,562
Textile Image Inc	34,586
The Active Network, Ltd	116,162
Thomas Trucking	97,410
Thompson Community Association	27,899
TLD Computers Inc	40,365
T-Metrics Inc	36,462
Total Energy Systems	42,675
Tourism Richmond*	2,833,468
Traffic Pro Services	28,703
Trane Canada	45,806
Translink*	33,821,397
TSS Total Safety Services Inc	29,666
Twining, Short & Haakonson, Barristers	25,553
Ulmer Contracting Ltd	692,447
Union of BC Municipalities*	119,683
United Way Of The Lower Mainland*	44,841
University of BC	30,000
Urban Agriculture Consulting Inc	28,232
Urban Systems Ltd	39,570
Valkyrie Law Group LLP	191,811
Valmont West Coast Engineering	194,002
Vancouver Coastal Health Authority	221,556
Vancouver Fraser Port Authority	431,334
VFA	99,087
Vimar Equipment Ltd	392,517
Walker's Gradall Services Ltd	320,330

\* Payments include tax transfers and third party remittances.

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CITY OF RICHMOND  
Statement of Payments to Suppliers For Goods and Services  
In Excess of \$25,000 in 2014

Section 7

<b>Payments</b>	<b>Amount</b>
Watson, Morley	33,444
WCC Crane Solutions Inc	48,650
Weber Supply Company Inc	33,438
Wesco Distribution Canada	137,305
West Coast Electric Ltd	42,432
Westcoast Drainage & Contracting	245,448
Western Integrated Electrical Limited	27,800
Western Oil Services Ltd	49,881
Western Pacific Paper Ltd	31,572
Western Weed Control Ltd	112,500
Westlund - Div Of Emco Corporation	32,803
Westmark Development Group	85,200
Westview Sales Ltd	189,894
Westwind Greenhouses	37,542
WFR Wholesale Fire & Rescue Ltd	1,430,841
Whitewater West Industries Ltd	137,067
Wilco Civil Inc	4,393,380
Wolseley Canada Inc	326,733
Wong's Greenhouse	31,337
WorkSafe BC	2,112,769
Xylem Canada Company	151,117
Yandle, Carlyn	35,500
Young Anderson Barristers & Solicitors	81,905
Youngson, David	25,375
Payments > \$25,000	<u>434,468,088</u>
Payments < \$25,000	8,425,782
Total Payments	<u><u>\$442,893,870</u></u>

\* Payments include tax transfers and third party remittances.

CITY OF RICHMOND  
Statement of Grant and Subsidies in 2014

Section 7

<b>Grants and Subsidies</b>	<b>Amount</b>
Alzheimer Society of B C	\$2,081
Amyotrophic Lateral Sclerosis Society	3,000
BC Children's Arts & Literacy Centre	9,300
Big Brothers of Greater Vancouver	4,590
Big Sisters of BC Lower Mainland	4,590
Boys & Girls Clubs of South Coast BC	2,550
Canada YC Chinese Orchestra	4,160
Canadian Mental Health Assoc (Richmond)	34,000
Canadian Mental Health Association	6,000
Canadian Red Cross Society	4,000
Children of the Street Society	1,000
CHIMO - Crisis Services	47,940
Chinese Mental Wellness Association	9,051
Cinevolution Media Arts Society	12,430
City Centre Community Association	45,288
Delta Symphony Society	2,860
Developmental Disabilities Association	4,201
East Richmond Community Association	500
Family Services of Greater Vancouver	46,600
Greater Vancouver Historical Performance	2,080
Gulf of Georgia Cannery Society	500
Hamilton Community Association	10,641
Heart of Richmond Aids Society	10,404
KidSport Richmond	11,000
Minoru Seniors Society	3,500
Multicultural Helping House Society	8,323
Pacific Post Partum Support Society	1,500
Philippine Cultural Arts Society of BC	3,120
Richmond Addiction Services Society	202,345
Richmond Agricultural & Industrial	11,000
Richmond Amateur Radio Club	1,530
Richmond Art Gallery Association	4,680
Richmond Arts Coalition	3,750
Richmond Bethel Church	2,550
Richmond Carefree Society	5,000
Richmond Centre for Disability	120,586
Richmond Chinese Community Society	3,000
Richmond City Centre Community Assn	10,500

CITY OF RICHMOND  
Statement of Grant and Subsidies in 2014

Section 7

<b>Grants and Subsidies</b>	<b>Amount</b>
Richmond Community Band Society	2,900
Richmond Community Orchestra & Chorus	8,790
Richmond Family Place Society	24,480
Richmond Fitness & Wellness Association	8,000
Richmond Food Security Soc	5,000
Richmond Gateway Theatre Society	1,099,800
Richmond Hospice Association	7,140
Richmond Mental Health Consumer	3,641
Richmond Multicultural Community	10,404
Richmond Museum Society	1,500
Richmond Music School Society	7,200
Richmond Potters' Club	5,200
Richmond Poverty Response Committee	5,000
Richmond Schoolyard Society	6,000
Richmond Singers	2,600
Richmond Society for Community Living	17,269
Richmond Therapeutic Equestrian Society	56,400
Richmond Weavers & Spinners Guild	4,550
Richmond Women's Resource Centre	15,606
Richmond Youth Choral Society	8,790
Richmond Youth Services Agency	12,500
Sea Island Community Assoc	5,058
Society of Richmond Children's Centres	37,636
South Arm Community Association	1,400
St Albans Anglican Church	10,000
Steveston Community Society	40,000
Textile Arts Guild of Richmond	3,500
Community Arts Council of Richmond	7,700
Kehila Society of Richmond	250
Sharing Farm Society	6,500
Thompson Community Association	10,540
Tickle Me Pickle Theatre	4,160
Touchstone Family Association	99,000
Turning Point Recovery Society	5,865
Vancouver Cantonese Opera	3,850
Vancouver Tagore Society	3,120
Volunteer Richmond Information Services	37,975
	<b>\$2,249,474</b>

CITY OF RICHMOND  
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES  
For the year ended December 31, 2014

Section 7

Reconciliation of Payments to the Financial Statements

Total payments to Canadian & US Suppliers (Section 7)	\$442,893,870
Total expenditures per Financial Statements (Statement of Revenue and Expenditures)	360,927,000
Repayment of Debt and Capital Lease Obligations	1,086,000
Items included in financial statements but not in Section 7:	
Salaries and benefits per Statement of Operations	(142,168,944)
Amortization of Tangible Capital Assets	(52,106,000)
Oval Expenses	(3,752,000)
Loss (Gain) on disposal of tangible capital assets	(675,000)
Grants and Subsidies	(2,249,474)
Employee Expense Reimbursements	(536,501)
2014 Accounts payable and accrued liabilities	(88,331,000)
Items in Section 7 but not included in expenditures in the financial statements:	
2013 Accounts payable and accrued liabilities	83,204,000
2014 Capital Acquisitions (net of capital salaries and transfers)	78,945,000
Oval Transfer	3,207,600
Change in prepaid expenses	(356,000)
Change in inventories of supplies	(52,000)
Payroll Related Remittances	39,038,468
Items in Section 7 - 3rd party remittances and transfers not included in expenditures in the financial statements:	
Tourism Richmond	2,831,399
School District 38 Richmond (Site Acquisition Fees)	735,559
External Receivables	373,908
UBCM	120,192
Items in Section 7 - transfers not included in expenditures in the financial statements:	
School District 38 Richmond	119,198,257
Translink	33,821,390
Metro Vancouver - Property Tax Payment	4,253,274
Metro Vancouver - PILT Grants in lieu of Taxes	213,681
Metro Vancouver - GRS	31,732
BC Assessment Authority	5,096,125
Minister of Finance - Home Owner Grant	21,430
Municipal Finance Authority (MFA)	15,775
	\$442,893,870
Difference	\$0