



City of Richmond

Report to Council



To: Richmond City Council
From: Andrew Nazareth
General Manager, Finance and Corporate
Services
Re: 2015 Statement of Financial Information

Date: June 3, 2016
File: 03-1200-03/2016-Vol
01

Staff Recommendation

That the 2015 Statement of Financial Information as per the staff report dated June 3, 2016 from the Manager, Business Advisory Services, be approved.

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

REPORT CONCURRENCE
CONCURRENCE OF GENERAL MANAGER 
APPROVED BY CAO 

Staff Report

Origin

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

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

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

Analysis

Sections 1 to 4 of the attached schedules is captured in the City's 2015 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 2015 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 2,059 employees totalled \$120.6 million. Remuneration reported in 2015 includes leave payouts due to the retirement of long service staff, policy requirements, and voluntary payouts. For the Richmond Public Library, remuneration for 140 employees totalled \$5.7 million.

Management salaries are charged to the Richmond Olympic Oval Corporation in accordance with resolutions of Council. Management salaries of \$66,880 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 2015 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 2015 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



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

KL:rc

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2015

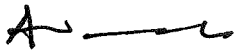
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CITY OF RICHMOND

2015 STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2) approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.



Andrew Nazareth
General Manager, Finance and
Corporate Services

Malcolm D. Brodie
Mayor


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.



Andrew Nazareth
General Manager, Finance and Corporate Services

Dated: June 9, 2016

Consolidated Financial Statements of

CITY OF RICHMOND

Year ended December 31, 2015



KPMG LLP
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Burnaby BC V5H 4M2
Canada
Telephone (604) 527-3600
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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, 2015 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.

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



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, 2015, and its consolidated results of operations, its changes in net consolidated financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

May 10, 2016

Burnaby, Canada

CITY OF RICHMOND

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

December 31, 2015, with comparative figures for 2014

	2015	2014 (recast - note 3)
Financial Assets		
Cash and cash equivalents	\$ 21,800	\$ 30,731
Investments (note 4)	929,590	833,964
Accrued interest receivable	6,287	5,363
Accounts receivable (note 5)	30,162	28,050
Taxes receivable	8,010	7,481
Development fees receivable	21,135	25,360
Debt reserve fund - deposits (note 6)	508	708
	<u>1,017,492</u>	<u>931,657</u>
Liabilities		
Accounts payable and accrued liabilities (note 7)	87,701	88,331
Development cost charges (note 8)	111,591	82,965
Deposits and holdbacks (note 9)	58,896	65,103
Deferred revenue (note 10)	48,711	41,823
Debt, net of MFA sinking fund deposits (note 11)	46,583	50,815
	<u>353,482</u>	<u>329,037</u>
Net financial assets	664,010	602,620
Non-Financial Assets		
Tangible capital assets (note 12)	2,062,895	1,970,634
Inventory of materials and supplies	2,359	2,415
Prepaid expenses	1,930	1,971
	<u>2,067,184</u>	<u>1,975,020</u>
Accumulated surplus (note 13)	<u>\$ 2,731,194</u>	<u>\$ 2,577,640</u>

Commitments and contingencies (note 17)

See accompanying notes to consolidated financial statements.



General Manager, Finance and Corporate Services

CITY OF RICHMOND

Consolidated Statement of Operations
(Expressed in thousands of dollars)

Year ended December 31, 2015, with comparative figures for 2014

	2015 Budget (notes 2(m) and 23)	2015	2014 (recast - note 3)
Revenue:			
Taxation and levies	\$ 189,796	\$ 189,136	\$ 183,687
Utility fees	95,963	94,290	93,201
Sales of services	29,664	34,186	32,809
Payments-in-lieu of taxes	13,473	15,109	14,546
Provincial and federal grants	6,833	8,654	7,480
Development cost charges	23,828	17,818	18,765
Other capital funding sources	57,155	72,575	63,221
Other revenues:			
Investment income	16,821	16,303	16,568
Gaming revenue	18,030	19,555	21,047
Licenses and permits	7,874	10,747	9,819
Other (note 20)	8,904	48,755	35,194
	468,341	527,128	496,337
Expenses:			
Law and community safety	89,959	85,386	83,820
Utilities: water, sewer and sanitation	84,352	83,650	79,552
Engineering, public works and project development	58,128	56,294	55,899
Community services	54,370	68,246	65,137
General government	50,552	43,438	42,582
Planning and development	13,120	13,211	13,301
Richmond Olympic Oval	14,029	13,395	11,065
Library services	9,793	9,463	9,563
Lulu Island Energy Company	249	491	8
	374,552	373,574	360,927
Annual surplus	93,789	153,554	135,410
Accumulated surplus, beginning of year	2,577,640	2,577,640	2,442,230
Accumulated surplus, end of year	\$ 2,671,429	\$ 2,731,194	\$ 2,577,640

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, 2015, with comparative figures for 2014

	2015 Budget (notes 2(m) and 23)	2015	2014 (recast - note 3)
Surplus for the year	\$ 93,789	\$ 153,554	\$ 135,410
Acquisition of tangible capital assets	(93,041)	(86,941)	(78,947)
Acquired tangible capital assets from developers	(55,000)	(61,807)	(55,388)
Amortization of tangible capital assets	50,997	53,966	52,106
Gain on disposal of tangible capital assets	-	(5,157)	(13,744)
Proceeds on sale of tangible capital assets	-	7,678	14,615
	(3,255)	61,293	54,052
Acquisition of inventories of supplies	-	(2,359)	(2,415)
Acquisition of prepaid expenses	-	(1,930)	(1,971)
Consumption of inventories of supplies	-	2,415	2,363
Use of prepaid expenses	-	1,971	1,594
Change in net financial assets	(3,255)	61,390	53,623
Net financial assets, beginning of year	602,620	602,620	548,997
Net financial assets, end of year	\$ 599,365	\$ 664,010	\$ 602,620

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2015, with comparative figures for 2014

	2015	2014
		(recast - note 3)
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 153,554	\$ 135,410
Items not involving cash:		
Amortization	53,966	52,106
Gain on disposal of tangible capital assets	(5,157)	(13,744)
Contributions of tangible capital assets	(61,807)	(55,388)
Change in non-cash operating working capital:		
Accrued interest receivable	(924)	(2,139)
Accounts receivable	(2,112)	(8,628)
Taxes receivable	(529)	1,966
Development fees receivable	4,225	(3,955)
Debt reserve fund - deposits	200	(508)
Prepaid expenses	41	(377)
Inventories of materials and supplies	56	(52)
Accounts payable and accrued liabilities	(608)	5,157
Deposits and holdbacks	(6,207)	13,262
Deferred revenue	6,888	5,953
Development cost charges	28,626	(4,247)
Net change in cash from operating activities	170,212	124,816
Capital activities:		
Acquisition of tangible capital assets	(86,941)	(78,947)
Proceeds on disposal of tangible capital assets	7,678	14,615
Net change in cash from capital activities	(79,263)	(64,332)
Financing activities:		
Increase (decrease) in debt	(4,232)	49,759
Principal payments on obligations under capital leases	(22)	(30)
Net change in cash from financing activities	(4,254)	49,729
Investing activities:		
Net increase in investments	(95,626)	(126,528)
Net change in cash and cash equivalents	(8,931)	(16,315)
Cash and cash equivalents, beginning of year	30,731	47,046
Cash and cash equivalents, end of year	\$ 21,800	\$ 30,731

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, 2015

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:

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

(a) Basis of consolidation:

These 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 (the "Oval") and the Lulu Island Energy Company Ltd. ("LIEC"). The Library is consolidated as the Library Board is appointed by the City. The Oval and LIEC are consolidated as they are wholly owned municipal corporations of the City and operate as other government organizations. Interfund 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, 2015

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, 2015

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:

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

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

(ii) Contributions of tangible capital assets:

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

(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, 2015

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.

(k) 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.

(l) 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, 2015

2. Significant accounting policies (continued):

(m) 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. 9220 on April 13, 2015.

(n) Contaminated Sites:

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

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

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

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

(o) Adoption of new accounting policy:

On January 1, 2015, the City adopted PS 3260 Liability for Contaminated Sites. The standard was applied on a prospective basis and resulted in the recognition of a liability of \$650,000 which has been included in accounts payable and accrued liabilities at December 31, 2015 and a corresponding increase in expenses for the year ending December 31, 2015.

(p) 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.

CITY OF RICHMOND

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

Year ended December 31, 2015

2. Significant accounting policies (continued):

(q) Segment disclosures:

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Richmond has provided definitions of segments used by the City as well as presented financial information in segment format (note 22).

(r) 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.

3. Recast of prior year comparative figures:

(a) Tangible capital assets:

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

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

Accumulated surplus at January 1, 2014:

Accumulated surplus, as previously reported	\$ 2,430,252
Net book value of tangible capital assets not previously recorded	11,978
Accumulated surplus, as recast	\$ 2,442,230

Annual surplus for 2014:

Annual surplus, as previously reported	\$ 123,856
Developer contributions received in 2014, not previously recorded	11,554
Annual surplus, as recast	\$ 135,410

CITY OF RICHMOND

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

Year ended December 31, 2015

3. Recast of prior year comparative figures (continued):

(a) Tangible capital assets (continued):

Tangible capital assets at December 31, 2014:

Tangible capital assets, as previously reported	\$ 1,947,102
Net book value of tangible capital assets not previously recorded	23,532
Tangible capital assets, as recast	\$ 1,970,634

(b) Cash equivalents:

During the year, the City determined that an adjustment was required to correct the classification of certain guaranteed investment certificates due to their highly liquid nature with a term to maturity of three months or less at the date of purchase.

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

Cash and cash equivalents at December 31, 2014:

Cash and cash equivalents, as previously reported	\$ 22,053
Reclassification from investments to cash and cash equivalents	8,678
Cash and cash equivalents, as recast	\$ 30,731

Investments at December 31, 2014:

Investments, as previously reported	\$ 842,642
Reclassification from investments to cash and cash equivalents	(8,678)
Investments, as recast	\$ 833,964

4. Investments:

	2015		2014 (recast - note 3)	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 360,081	\$ 360,081	\$ 290,059	\$ 290,090
Government and government guaranteed bonds	220,228	227,567	261,847	265,941
Municipal Finance Authority Pooled Investment	43,212	43,212	22,527	22,527
Other Bonds	306,069	307,385	259,531	261,176
	\$ 929,590	\$ 938,245	\$ 833,964	\$ 839,734

CITY OF RICHMOND

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

Year ended December 31, 2015

5. Accounts receivable:

	2015	2014
Water and sewer utilities	\$ 11,381	\$ 10,358
Casino revenues	4,532	5,652
Capital grant	2,482	4,279
Other trade receivables	11,767	7,761
	\$ 30,162	\$ 28,050

6. Debt reserve fund deposits and contingent demand notes:

The City issues its debt instruments through the Municipal Finance Authority (the "MFA"). As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA in a Debt Reserve Fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the City's accounts. The details of the cash deposits and contingent demand notes at December 31, 2015 are as follows:

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

7. Accounts payable and accrued liabilities:

	2015	2014
Trade and other liabilities	\$ 55,995	\$ 57,576
Post-employment benefits (note 15)	31,706	30,755
	\$ 87,701	\$ 88,331

8. Development cost charges:

	2015	2014
Balance, beginning of year	\$ 82,965	\$ 87,212
Contributions	44,934	13,313
Interest	1,510	1,205
Revenue recognized	(17,818)	(18,765)
Balance, end of year	\$ 111,591	\$ 82,965

CITY OF RICHMOND

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

Year ended December 31, 2015

9. Deposits and holdbacks:

	Balance December 31, 2014	Deposit contributions	Refund expenditures	Balance December 31, 2015
Security deposits	\$ 48,377	\$ 16,662	\$ 24,722	\$ 40,317
Developer contribution	5,337	294	85	5,546
Contract holdbacks	1,968	4,114	3,273	2,809
Transit Oriented Development Fund	1,523	-	-	1,523
Other	7,898	22,638	21,835	8,701
	\$ 65,103	\$ 43,708	\$ 49,915	\$ 58,896

10. Deferred revenue:

Deferred revenue represents revenues that are collected but not earned as of December 31, 2015. 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.

	Balance December 31, 2014	External restricted inflows	Revenue earned	Balance December 31, 2015
Taxes and Utilities	\$ 16,645	\$ 19,370	\$ 16,645	\$ 19,370
Building permits/development	7,481	8,018	3,414	12,085
Oval	4,316	11,170	9,888	5,598
Capital grants	3,472	11,443	10,319	4,596
Business licenses	2,403	2,071	1,965	2,509
Parking easement/leased land	2,413	48	44	2,417
Other	5,093	3,353	6,310	2,136
	\$ 41,823	\$ 55,473	\$ 48,585	\$ 48,711

CITY OF RICHMOND

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

Year ended December 31, 2015

11. Debt:

The interest rate for the year ended December 31, 2015 on the principal amount of the MFA debentures was 3.30% per annum.

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 2015	Net debt 2014
General Fund	\$ 50,815	\$ 4,232	\$ 46,583	\$ 50,815

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

	Total
2016	\$ 4,402
2017	4,578
2018	4,761
2019	4,951
2020	5,149
Thereafter	22,742
	\$ 46,583

CITY OF RICHMOND

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

Year ended December 31, 2015

12. Tangible capital assets:

Cost	Balance at December 31, 2014 (recast - note 3)	Additions and transfers	Disposals	Balance at December 31, 2015
Land	\$ 747,290	\$ 57,844	\$ (1,489)	\$ 803,645
Buildings and building improvements	360,966	14,141	(287)	374,820
Infrastructure	1,585,726	63,885	(5,405)	1,644,206
Vehicles, machinery and equipment	98,059	15,116	(3,055)	110,120
Library's collections, furniture and equipment	9,259	1,618	(1,207)	9,670
Assets under construction	66,223	(3,856)	-	62,367
	\$ 2,867,523	\$ 148,748	\$ (11,443)	\$ 3,004,828

Accumulated amortization	Balance at December 31, 2014 (recast - note 3)	Disposals	Amortization expense	Balance at December 31, 2015
Buildings and building improvements	\$ 128,204	\$ (264)	\$ 13,740	\$ 141,680
Infrastructure	700,368	(4,471)	32,220	728,117
Vehicles, machinery and equipment	63,494	(3,028)	6,339	66,805
Library's collections, furniture and equipment	4,823	(1,159)	1,667	5,331
	\$ 896,889	\$ (8,922)	\$ 53,966	\$ 941,933

	Net book value December 31, 2015	Net book value December 31, 2014 (recast - note 3)
Land	\$ 803,645	\$ 747,290
Buildings and building improvements	233,140	232,762
Infrastructure	916,089	885,358
Vehicles, machinery and equipment	43,315	34,565
Library's collection, furniture and equipment	4,339	4,436
Assets under construction (a)	62,367	66,223
Balance, end of year	\$ 2,062,895	\$ 1,970,634

CITY OF RICHMOND

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

Year ended December 31, 2015

12. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of approximately \$62,367,664 (2014 - \$66,223,263) 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 \$61,806,695 (2014 - \$55,388,435) comprised of infrastructure in the amount of \$10,874,576 (2014 - \$18,937,542), land in the amount of \$50,606,219 (2014 - \$36,450,893), and other assets in the amount of \$325,900 (2014 - nil).

(c) Tangible capital assets disclosed at nominal values:

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

(d) Works of Art and Historical Treasures:

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

(e) Write-down of tangible capital assets:

There were no write-downs of tangible capital assets during the year (2014 - nil).

CITY OF RICHMOND

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

Year ended December 31, 2015

13. Accumulated surplus:

	General Funds and Reserve	Water Utility Fund	Sanitary Sewer Utility Fund	Richmond Olympic Oval Library Services	Lulu Island Energy Co	2015 Total	2014 Total
Investment in tangible capital assets	\$ 2,041,691	\$ -	\$ -	\$ 9,447	\$ -	\$ 2,055,479	\$ 1,968,651
Reserves (note 14)	457,987	-	-	3,191	-	461,178	376,602
Appropriated Surplus	151,031	27,813	15,013	890	-	195,050	184,644
Surplus	9,567	244	6,200	502	551	17,265	45,410
Other equity	2,222	-	-	-	-	2,222	2,333
Balance, end of year	\$ 2,662,498	\$ 28,057	\$ 21,213	\$ 14,030	\$ 551	\$ 2,731,194	\$ 2,577,640

CITY OF RICHMOND

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

Year ended December 31, 2015

14. Reserves:

	2014	Change during year	2015
Reserve funds:			
Affordable housing	\$ 12,551	\$ 12,383	\$ 24,934
Arts, culture and heritage	4,362	87	4,449
Capital building and infrastructure	55,651	4,761	60,412
Capital reserve	103,806	53,972	157,778
Capstan station	8,241	1,267	9,508
Child care development	2,201	134	2,335
Community legacy and land replacement	16,720	274	16,994
Drainage improvement	44,505	8,417	52,922
Equipment replacement	17,241	(359)	16,882
Leisure facilities	3,621	1,654	5,275
Local improvements	6,643	124	6,767
Neighborhood improvement	6,724	251	6,975
Public art program	2,554	502	3,056
Sanitary sewer	39,504	2,183	41,687
Steveston off-street parking	293	6	299
Steveston road ends	623	(165)	458
Waterfront improvement	659	(17)	642
Watermain replacement	46,375	239	46,614
Oval	4,328	(1,137)	3,191
	\$ 376,602	\$ 84,576	\$ 461,178

15. Post-employment benefits:

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

	2015	2014
Balance, beginning of year	\$ 30,755	\$ 30,042
Current service cost	1,924	1,791
Interest cost	912	1,054
Amortization of actuarial loss	93	430
Benefits paid	(1,978)	(2,562)
Balance, end of year	\$ 31,706	\$ 30,755

CITY OF RICHMOND

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

Year ended December 31, 2015

15. Post-employment benefits (continued):

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, 2015. The difference between the actuarially determined accrued benefit obligation of approximately \$28,657,000 and the liability of approximately \$31,706,000 as at December 31, 2015 is an unamortized net actuarial gain of \$3,049,000. This actuarial gain is being amortized over a period equal to the employees' average remaining service lifetime of 10 years.

	2015	2014
Actuarial benefit obligation:		
Liability, end of year	\$ 31,706	\$ 30,755
Unamortized actuarial loss (gain)	(3,049)	(1,554)
Balance, end of year	\$ 28,657	\$ 29,201

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

	2015	2014
Discount rate	3.10%	3.10%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary range increases	2.50%	2.50%

16. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

CITY OF RICHMOND

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

Year ended December 31, 2015

16. Pension plan (continued):

The most recent valuation for the Municipal Pension Plan as at December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

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 fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

The City paid \$11,766,393 (2014 - \$10,649,936) for employer contributions while employees contributed \$9,736,747 (2014 - \$8,780,321) to the plan in fiscal 2015.

17. Commitments and contingencies:

(a) Joint and several liabilities:

The City has a contingent liability with respect to debentures of the Greater Vancouver Water District, Greater Vancouver Sewerage and Drainage District and 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, 2015, the City was committed to operating lease payments for premises and equipment in the following approximate amounts:

2016	\$ 5,016
2017	4,484
2018	4,243
2019	3,601
2020 and thereafter	19,704

(c) Litigation:

As at December 31, 2015, there were a number of claims or risk exposures in various stages of resolution. The City has made no specific provision for those where the outcome is presently not determinable.

CITY OF RICHMOND

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

Year ended December 31, 2015

17. Commitments and contingencies:

(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 Oval Village community. As part of the agreement, the infrastructure will be owned by the Corporation.

(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, 2015). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.

(g) Community Associations:

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

CITY OF RICHMOND

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

Year ended December 31, 2015

18. Trust funds:

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

	2015	2014
Richmond Community Associations	\$ 1,248	\$ 1,127

19. 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:

	2015	2014
Province of British Columbia - Schools	\$ 146,405	\$ 134,272
Greater Vancouver Regional District and others	41,772	41,131
	\$ 188,177	\$ 175,403

20. Other revenue:

	2015	2014
Developer contributions	\$ 29,648	\$ 10,382
Tangible capital assets net gain on land	5,912	14,419
Taxes and fines	3,350	2,844
Parking program	2,108	1,932
Other	7,737	5,617
	\$ 48,755	\$ 35,194

CITY OF RICHMOND

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

Year ended December 31, 2015

21. Government Transfers:

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

	2015	2014
Operating		
Province of BC	\$ 24,553	\$ 25,161
TransLink	2,329	2,200
Government of Canada	1,327	1,166
Capital		
Government of Canada	3,098	2,742
TransLink	76	1,292
Province of BC	474	459
	\$ 31,857	\$ 33,020

22. 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.

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.

CITY OF RICHMOND

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

Year ended December 31, 2015

22. Segmented reporting (continued):

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, 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 Oval and third party customers, as well as to maintain the simulators for the Oval.

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, 2015

22. Segmented reporting (continued):

	Law and Community Safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Total City
Revenues:							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 189,136	\$ -	189,136
Utility fees	-	82,628	11,484	-	-	-	94,112
Sales of services	5,408	3,138	3,212	9,213	3,921	1,511	26,403
Payments-in-lieu of taxes	-	-	-	-	15,109	-	15,109
Provincial and federal grants	96	16	2,506	91	3,057	13	5,779
Development cost charges	-	938	4,927	6,084	5,173	696	17,818
Other capital funding sources	-	828	15,739	1,623	53,057	508	71,755
Other revenue from own sources:							
Investment income	-	592	-	-	-	-	-
Gaming revenue	642	-	-	-	15,711	-	16,303
Licenses and permits	299	-	101	-	18,913	-	19,555
Other	2,534	2,559	338	502	3,770	6,556	10,726
	8,979	90,699	38,307	17,513	40,295	65	46,293
					348,142	9,349	512,989
Expenses:							
Wages and salaries	40,163	12,452	20,894	29,047	20,849	10,147	133,552
PW maintenance	30	6,268	8,156	2,079	(1,330)	89	15,292
Contract services	40,096	8,188	2,277	2,885	3,738	1,099	58,283
Supplies and materials	2,469	27,442	633	11,788	6,975	523	49,830
Interest and finance	40	19,064	-	1	2,243	-	21,348
Transfer from (to) capital for tangible capital assets	9	2,025	976	15,946	339	260	19,555
Amortization of tangible capital assets	2,571	7,661	23,436	6,258	10,623	1,076	51,625
Loss on disposal of tangible capital assets	8	550	(78)	242	1	17	740
	85,386	83,650	56,294	68,246	43,438	13,211	350,225
Annual surplus (deficit)	\$ (76,407)	\$ 7,049	\$ (17,987)	\$ (50,733)	\$ 304,704	\$ (3,862)	\$ 162,764

CITY OF RICHMOND

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

Year ended December 31, 2015

22. Segmented reporting (continued):

	Total City (from above)	Richmond Olympic Oval	Richmond Public Library	Lulu Island Energy Company	2015 Consolidated	2014 Consolidated (recast - note 3)
Revenues:						
Taxation and levies	\$ 189,136	\$ -	\$ -	\$ -	\$ 189,136	\$ 183,687
Utility fees	94,112	-	-	178	94,290	93,201
Sales of services	26,403	7,643	140	-	34,186	32,809
Payments-in-lieu of taxes	15,109	-	-	-	15,109	14,546
Provincial and federal grants	5,779	2,464	411	-	8,654	7,480
Development cost charges	17,818	-	-	-	17,818	18,765
Other capital funding sources	71,755	-	-	820	72,575	63,221
Other revenue from own sources:						
Investment income	16,303	-	-	-	16,303	16,568
Gaming revenue	19,555	-	-	-	19,555	21,047
Licenses and permits	10,726	-	-	21	10,747	9,819
Other	46,293	2,223	239	-	48,755	35,194
	512,989	12,330	790	1,019	527,128	496,337
Expenses:						
Wages and salaries	133,552	7,868	6,576	-	147,996	142,169
PW maintenance	15,292	-	2	-	15,294	14,548
Contract services	58,283	112	425	345	59,165	58,121
Supplies and materials	49,830	4,809	971	48	55,658	53,749
Interest and finance	21,348	-	13	30	21,391	21,367
Transfer from/(to) capital for tangible capital assets	19,555	-	(206)	-	19,349	18,192
Amortization of tangible capital assets	51,625	606	1,667	68	53,966	52,106
Loss on disposal of tangible capital assets	740	-	15	-	755	675
	350,225	13,395	9,463	491	373,574	360,927
Annual surplus (deficit)	\$ 162,764	\$ (1,065)	\$ (8,673)	\$ 528	\$ 153,554	\$ 135,410

CITY OF RICHMOND

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

Year ended December 31, 2015

23. Budget data:

The audited budget data presented in these consolidated financial statements is based on the 2015 operating and capital budgets approved by Council on April 13, 2015 and approved budget for Richmond Public Library, Richmond Olympic Oval and Lulu Island Energy Company. Below is the reconciliation of the approved budget to the budget amount reported in these financial statements.

	Budget Amount
Revenues:	
Approved Operating and Utility Budget	\$ 438,331
Approved Capital Budget	407,216
Approved Oval Budget	14,811
Approved Library Budget	9,600
Approved LIEC Budget	1,268
Less:	
Transfer from other funds	64,645
Intercity recoveries	-
Intercompany recoveries	12,007
Capital Transfer from Other Funds and Reserves	67,058
Carried forward capital expenditures	259,175
Total revenue	468,341
Expenses:	
Approved Operating and Utility Budget	438,331
Approved Capital Budget	408,204
Approved Oval Budget	14,029
Approved Library Budget	9,793
Approved LIEC Budget	249
Less:	
Transfer to other funds	71,611
Intercity payments	-
Intercompany payments	12,007
Capital expenditures	93,041
Capital expenditures - Developer contributed assets	55,988
Debt principal payments	4,232
Carried forward capital expenditures	259,175
Total expenses	374,552
Annual surplus per statement of operations	\$ 93,789

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 2015

Name		Base Salary	Benefits & Other ¹	Expenses
Brodie, Malcolm	Mayor	\$127,728	\$21,774	\$1,813
Au, Chak Kwong	Councillor	58,073	4,526	2,779
Barnes, Linda	Councillor	0	68,953 ²	0
Dang, Derek	Councillor	58,073	6,254	141
Day, Carol	Councillor	58,073	6,092	5,024
Halsey-Brandt, Evelina	Councillor	0	62,579 ²	0
Johnston, Ken	Councillor	58,073	6,092	614
Loo, Alexa	Councillor	58,073	6,254	5,985
McNulty, William B	Councillor	58,073	6,092	13,552
McPhail, Linda	Councillor	58,073	4,526	2,050
Steves, Harold	Councillor	58,073	16,942	2,028
Number of Elected Officials	11	\$592,312	\$210,084	\$33,986

1. Consists of taxable benefits and 27th pay period due to the bi-weekly pay schedule within the calendar year.
2. Retiring allowance paid in January 2015.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Achiam, Cecilia	152,541	35,265	2,868
Ackerman, Robert Harold	73,257	9,652	78
Adair, Darrin Robert	67,020	20,493	0
Adams, Reg	89,945	5,347	366
Adamson, Claire	77,032	7,368	1,980
Allen, Michael	101,422	11,835	0
Alves, Luis	87,582	27,543	0
Anderson, Adam	84,970	20,872	0
Andersson, Bengt	75,473	6,165	80
Araki, Stephen Hiroshi	57,466	18,798	69
Arcari, Lorenzo	106,774	25,016	0
Armstrong, Warren	61,570	15,567	0
Arneson, Christina	68,818	9,610	13
Arrigo, Stephen	72,163	30,629	69
Arsenault, Ron	65,671	10,711	652
Ash, Adrienne	88,437	6,352	0
Askwith, Stephanie	67,648	9,344	0
Atwal, Bhupinder (Bob)	73,890	8,090	0
Aujla, Jag	84,970	19,736	0
Ayers, Elizabeth	130,377	18,306	1,867
Babalos, Alexander	67,648	11,200	0
Badyal, Sara	93,909	5,402	1,259
Bains, Mandeep Kaur	99,199	8,388	298
Baker, Danny	84,970	22,263	0
Baker, Steven J	86,345	10,785	38
Baliong, Glenn	73,072	4,854	0
Bardock, Gerry	75,455	8,476	0
Barkley, Matthew William	67,648	11,926	0
Barlow, Kenneth	89,987	9,727	0
Barlow, Paul Graham	84,970	18,967	0
Barnes, Richard	124,281	28,794	0
Barr, Jeff J	72,156	5,072	1,174
Barstow, Murray	84,222	10,645	59

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

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Name	Base Salary	Benefits & Other ¹	Expenses
Bartley-Smith, Brenda	106,296	9,854	1,328
Basraon, Avtar	62,622	18,030	335
Bateman, Grant	89,945	6,377	0
Bath, Paul	78,971	33,551	0
Batke, Wilfred	76,109	5,871	0
Batkin, Wayne	106,774	27,907	214
Bauder, Kristine	86,352	21,749	0
Baumeister, Richard	57,399	23,818	0
Bavis, Nathan	84,970	24,100	0
Baxter, Connie	71,732	5,178	1,376
Bealey, Ron	72,133	8,275	0
Beare, Adam	84,970	16,902	0
Beaulne, Guy	72,133	5,473	1,290
Beeby, James	87,518	26,570	0
Beetstra, Jack	107,037	28,689	0
Beley, Scott	71,733	5,039	0
Bell, Andrew	106,269	11,895	1,263
Bennett, Adam	80,793	6,474	0
Bennett, Shayne	84,970	22,994	1,383
Benning, Dal	73,078	13,364	60
Bentley, Sharon	79,363	5,091	1,655
Berg, Debra	72,130	7,192	399
Berg, Hanieh	68,703	10,634	0
Bergsma, Nolan	73,702	9,136	0
Bergsma, Peter J	89,219	7,561	0
Bertoia, Marc A	75,503	21,741	0
Bicego, Romeo	130,341	19,879	593
Bie, Lloyd	130,341	14,889	2,191
Billings, Alan	87,518	25,372	0
Bogner, Christopher	75,459	20,925	130
Bohnen, Joshua	84,970	16,841	100
Bola, Kulwinder	84,970	29,489	71
Bolton, George A	69,193	22,814	0

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Name	Base Salary	Benefits & Other ¹	Expenses
Bonato, Steven	87,420	23,085	0
Bosley, Janine	75,459	3,815	0
Bowley-Cowan, Laura Dee	85,607	7,719	3,566
Boyce, Ryan	58,671	25,215	69
Brannen, Andrew	84,970	23,461	1,387
Brar, Amaritpal	74,737	6,741	1,175
Braun, Robert	76,109	6,381	0
Bredeson, Lance William	100,686	10,504	3,883
Brevner, Mark	87,704	27,233	0
Broughton, Skyler	70,847	17,612	0
Brownlee, David	93,909	8,325	0
Brunskill, Jason	88,401	25,661	2,306
Buchannon, William Victor	106,774	32,243	0
Buemann, Tricia A.	84,818	6,164	1,192
Buie, Dovelie	119,183	11,090	1,086
Bulick, John	84,970	21,296	175
Burbidge, Scott	72,129	6,292	81
Burgess, Tyson	72,133	5,372	0
Burner, Melanie	73,125	7,833	1,259
Burns, Tony	82,745	5,966	364
Burse, Bradley Ross	85,537	25,557	81
Busich-Veloso, Eva	89,945	6,377	315
Butler, Jason	59,176	17,040	448
Buttar, Onkar	79,370	7,828	0
Bycraft, Jeff R	93,917	15,592	444
Bycraft, Suzanne J	130,341	17,458	1,786
Cabatic, Allan	84,970	22,132	40
Camacho, Alexander	73,072	33,015	336
Cameron, Glenn S	48,065	43,252	0
Candusso, Giorgio	77,414	8,036	0
Cantarella, Lorraine	92,463	10,371	0
Capogna, Nan	82,752	8,379	3,768
Caravan, Bob B	93,909	6,603	400

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Name	Base Salary	Benefits & Other ¹	Expenses
Caravan, Joan	89,942	6,296	81
Carey, Alisa	76,109	6,054	1,323
Carlile, Cathryn Volkering	206,362	61,025	1,297
Carlyle, Phyllis	218,618	54,304	3,944
Carron, Kimberley L.	74,332	5,780	0
Carter, Chris	84,970	19,473	900
Carter-Huffman, Suzanne	106,563	13,146	0
Cerantola, Davin	87,518	22,074	120
Chaichian, Camyar	86,356	7,144	1,987
Chan, Donna	129,578	11,540	825
Chan, Kavid	89,945	11,194	0
Chan, Michael	103,210	10,689	868
Chan, Milton	130,341	13,305	1,712
Chand, Amit	57,481	17,657	605
Cheema, Felicia	61,476	19,119	0
Cheng, Reinaldo	72,351	18,023	955
Cheuk, Chun Yu (Tom)	73,905	7,139	0
Chiang, Paul Chi-Kin	82,745	6,134	400
Chima, Jaspal	76,115	15,335	0
Chin, Donald	87,844	26,381	0
Ching, Mike	97,485	11,990	955
Choiselat, Sasha	73,066	3,626	400
Chong, Jerry	161,976	34,806	1,289
Christopherson, Tracy Ann	73,077	5,546	136
Clark, Alison	84,970	24,124	0
Close, Kirsten	82,267	5,554	364
Collinge, Chris	75,047	8,672	2,670
Connery, Kevin	89,927	8,559	18
Cooper, Brad D	88,247	28,261	2,321
Cooper, James	113,948	13,032	1,644
Cordoni, Raymond M	145,526	25,191	307
Cornelissen, Kelvin	87,518	22,368	767
Craddock, Jeffrey D	73,072	5,827	196

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Name	Base Salary	Benefits & Other ¹	Expenses
Craig, Wayne	158,860	33,263	1,045
Craven, Stacey Lynn	61,101	19,336	193
Creighton, Gregg	85,974	14,953	80
Crossfield, Colin	55,608	21,224	69
Crowe, Terence	145,526	21,571	507
Csepany, Andras	78,984	5,157	0
Curry, Anthony	84,970	18,251	75
Cuthbert, Coralys	90,369	8,615	167
D'Altroy, Curtis Arthur	106,774	18,223	0
Dalziel, Jeffrey	87,518	16,201	1,383
Davidson, Frank P	85,974	17,329	0
Davies, Sean	76,109	5,969	0
de Crom, Theodore	124,364	24,449	2,424
Deane, Gregory Thomas	106,774	25,467	0
DeBrouwer, Dave	106,774	22,298	0
Decker, Kim	106,296	11,497	2,119
Deer, Angela	93,889	9,364	2,208
DeGianni, Rod	87,518	26,578	0
Del Rosario, Susan	69,808	5,440	207
Demers, Michel	72,133	24,340	0
Dennis, Alison	76,109	5,027	378
Dhaliwal, Kamaljit "Bill"	76,109	10,229	107
Dhaliwal, Manjinder	72,133	8,358	61
Dhanowa, Dalvinder	62,863	19,417	133
Dhillon, Kearnbir	84,970	20,698	0
Dias, Ben Jack	130,341	28,296	57
Dickson, James	87,518	20,151	0
Digby, Janet Hope	99,746	7,050	1,194
Dineen, Scott	84,970	22,181	419
Dion, Harold K	106,774	25,884	0
Discusso, Peter	82,745	11,557	1,248
Discusso, Susan L	76,109	4,336	346
Dixon, Scott	86,049	19,388	0

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Name	Base Salary	Benefits & Other ¹	Expenses
Dohanic, Mike	68,854	13,360	80
Donald, Gary	61,516	16,681	0
Douglas, Lesley	106,296	11,329	1,060
Douglas, Stewart	84,970	19,615	0
Draper, Jason	87,604	24,714	1,622
Drawc, Chris	65,928	10,524	0
Duarte, Victor	73,078	4,787	1,776
Dube, Danielle	84,970	14,703	0
Dubnov, Shawn	79,394	20,121	147
Duddles, Kevin	58,012	19,322	0
Duncan, George	301,575	29,676	967
Duncan, Jeremy	87,518	26,783	900
Duncan, Scott	91,478	25,046	0
Dunn, Darrell	106,774	24,635	0
Dunn, David	84,970	19,478	24
Duranleau, Sonia	84,970	24,144	101
Dyer, Sean	81,512	15,776	2,094
Ebert, Marcus	57,553	19,953	0
Edinger, David G	41,069	86,552	0
Edwards, Brenda	72,886	9,670	0
Edwards, William J	75,459	7,888	0
Einarson, Craig L	102,395	25,521	0
Elshof, Eric R	87,978	27,917	678
Enefer, John	87,627	26,648	2,405
Eng, Kevin	89,054	11,459	0
Erceg, Joe	223,016	45,597	5,145
Esko, Jamie	94,308	10,449	1,005
Estabrook, Russell	75,043	8,954	389
Eward, Cindy	83,627	6,309	900
Falconer, Todd James	106,774	22,379	0
Farrell, Daniel	79,361	5,903	0
Fengstad, Grant	161,915	24,572	934
Fenwick, Marie	102,795	14,385	1,376

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Name	Base Salary	Benefits & Other ¹	Expenses
Ferland, Khadija	89,348	7,835	4,410
Fernandes, Carlos	72,133	6,911	0
Fernyhough, Jane Lee	152,372	34,087	190
Ferraro, Domenic	84,989	13,407	137
Fiessel, Darwin	68,891	7,080	81
Fiss, Eric	93,908	9,072	3,805
Fitton, Russell	87,518	22,459	0
Fleury, Shane	57,851	20,449	0
Fong, Mindy	65,254	11,484	0
Ford, Larry	98,070	10,791	477
Forrest, Rebecca	86,059	7,607	2,740
Foster, John	80,763	9,126	4,915
Frampton, Michael	84,970	22,720	0
Francis, David W	73,072	5,357	0
Frederickson, Gordon D	75,464	6,315	0
Friess, Paul	75,155	8,071	161
Froelich, Judy	82,752	21,009	0
Fylling, Robert Leith	76,109	5,027	0
Fyrk, Terry	62,865	14,730	0
Galano-Tan, John	74,451	19,541	955
Galbraith, Adam	87,518	25,400	1,157
Gelz, Earl Steven	85,974	4,946	0
Gilbert, David	73,072	6,385	0
Gilchrist, Robert	86,305	7,865	0
Gilfillan, Cindy	115,911	12,484	955
Gilfillan, Kris	65,842	18,911	0
Gilfillan, Terry K	85,974	9,280	0
Gill, Raminder	87,518	17,825	150
Gillis, David M	96,732	18,750	0
Gillis, Kerry	79,363	13,606	153
Gillon, Robert	74,810	8,024	80
Glahn, Brad	87,741	25,869	350
Goddard, M. Elaine	109,997	10,953	11

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Name	Base Salary	Benefits & Other ¹	Expenses
Godidek, Colin	63,143	19,991	249
Goll, Sharil	76,109	5,924	0
Gonzalez, Robert	223,324	56,381	4,185
Gounder, Krishna	76,109	5,907	0
Graebel, Gordon	124,281	35,688	0
Graeme, Kirby	107,747	30,163	0
Graham, Ronald	80,056	6,243	60
Gray, Kevin Edward	134,756	30,236	2,074
Greenlees, Matthew	75,460	7,158	0
Griffin, Kevin	87,518	29,563	0
Griffin, Michael	84,970	20,720	0
Griffith, Michael	72,223	7,230	395
Gronlund, Todd	87,550	21,909	0
Grover, Roger William	106,774	21,807	0
Grunlund, Darin Ashley	67,457	8,009	0
Gushel, Brad J	85,939	14,414	7
Haer, Corrine	96,706	6,401	661
Haer, Sunny	71,181	6,412	272
Hahn, Ruth H.S.	93,899	6,764	752
Hair, Malcolm	67,041	8,085	297
Halldorson, Arnie	85,969	26,094	69
Hamalainen, Juha	73,709	9,213	70
Hansen, Terry Donald	106,774	21,952	0
Harris, David	84,970	19,127	0
Harris, Douglas	106,774	22,874	0
Heap, Nicholas	81,166	5,937	122
Heidrich, George	72,156	10,195	1,748
Heinrich, George	85,965	26,631	192
Hemsted, Ron	86,932	44,785	0
Henderson, Derek	72,133	3,472	205
Hertha, Deborah	76,109	5,718	136
Hickey, Paula	73,072	5,437	535
Higgs, Levi	101,628	10,688	3,427

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Name	Base Salary	Benefits & Other ¹	Expenses
Hikida, Joanne	86,345	9,694	60
Hill, Alan	76,109	6,597	1,146
Hill, Sheila Maureen	76,109	5,124	1,835
Hingorani, Sonali	106,296	11,196	746
Ho, Jason	101,422	10,640	600
Ho, Wing Chun	73,072	4,854	522
Hoff, Paul	106,774	24,436	1,325
Hoff, Tresse	85,303	8,290	1,110
Hogan, Angela Jean	76,070	4,336	2,593
Hogan, Ruth E.M.	67,127	9,118	0
Homeniuk, Alexander	76,109	4,379	1,175
Hopkins, John	106,050	8,598	505
Horstmann, Michelle	72,130	7,354	183
Howard, Justin Jay	76,109	10,558	0
Howe, Shawn	70,708	8,259	0
Howell, Kim	144,004	18,767	250
Hui, Albert	71,845	5,527	400
Hui, Ka Yi	89,945	9,056	0
Humhej, Jerry John	87,518	24,670	0
Hung, Edward H P	145,526	43,764	192
Hunter, Derek	85,963	24,146	69
Ilott, Steve	71,673	5,530	0
Ince, David R	115,036	17,257	645
Irvine, Katherine	70,078	8,307	2,040
Irving, John D.	161,976	41,494	6,326
Isaac, Darryl	84,970	19,107	0
Isherwood, Ted	75,459	9,389	0
Isley, Dale	81,492	8,128	0
Ison, Marvin	84,970	20,149	0
Iuliano, Mike	64,668	14,779	69
Jacobo, Erwin	75,448	4,448	41
Jacobsen, Carl	75,459	3,842	0
Jaggs, Gordon	106,296	12,308	458

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Name	Base Salary	Benefits & Other ¹	Expenses
James, Craig	76,109	5,718	280
Jameson, Marty	85,976	18,725	142
Janes, Rod	75,454	4,854	0
Jansen, Sandra	124,232	23,578	701
Jansson, Michelle	99,813	15,613	726
Jauk, Liesl	110,000	10,630	3,960
Jeffcoatt, Steven Paul	106,774	26,204	0
Jochimski, Walter	82,745	7,181	927
Johal, Bill	76,109	16,319	107
Johal, Jatinder	97,766	11,561	985
Johnson, Thomas Andrew	106,774	27,588	0
Johnson, Trevor William	88,595	30,419	449
Johnston, David W	107,918	36,576	0
Johnstone, Patrick	74,476	7,208	405
Jones, Alan	86,755	30,447	901
Jones, Debra	76,109	7,950	1,601
Jorger, Ben	78,997	8,305	69
Jut, Jeffrey	57,804	22,712	0
Kahn, Stacey	97,485	10,940	6,746
Kam, Richard	84,970	20,096	0
Karpun, Mark Edward	106,774	19,556	0
Karpun, Mike A	86,345	23,919	0
Kawabata, Yosh	64,642	15,482	350
Keating, Roger	82,755	9,860	4,319
Keenan, Bernadette	73,078	6,974	400
Kelder, Randall M	106,811	40,324	0
Kelly, Michael J	87,799	21,349	2,353
Kenny, Richard	73,066	7,207	695
Kiesewetter, Harold Michael	106,811	32,387	0
Kinney, Gary	84,929	19,253	281
Kinsey, David P	107,180	22,882	0
Kirichuk, Iryna	89,945	7,379	302
Kita, Jason	106,296	11,163	0

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Name	Base Salary	Benefits & Other ¹	Expenses
Kivari, Mia	84,970	18,179	2,744
Klies, Grant Allan	106,774	19,669	0
Klomp, Frederik J	101,760	22,259	0
Klomp, Frederik Jason	84,970	23,115	0
Knapp, Barry	106,774	19,804	0
Knowles, Thomas Edward	72,133	10,337	0
Kolb, Daniel	75,780	4,676	603
Kong, Loletta Sao Peng	102,154	12,185	0
Kongus, Bryan	66,237	20,311	2,618
Konkin, Barry	113,637	13,016	0
Konkin, Don F.	75,459	4,628	258
Kopp, Brent D	89,242	33,384	2,007
Kotze, Arthur	63,051	16,204	1,383
Kovich, John	73,705	8,006	28
Kube, Jennifer	105,339	9,950	0
Kucher, Leanne	70,077	5,656	0
Kulusic, Stephen	75,687	12,941	153
Kumagai, Karen	46,522	30,646	0
Kump, Will	76,109	5,718	0
Kurta, Stanley Edward	89,952	10,186	3,407
Lafo, Rachel Rosenfield	86,345	5,722	4,067
Lai, Emy	61,890	13,843	143
Lai, Patrick	74,088	10,359	983
Laidlaw, Scott	75,459	9,810	61
Laing, Kari	104,097	12,288	590
Lamont, Ryan	106,949	27,926	28
Lannard, Kevin D	82,745	6,786	400
Lapalme, Karina	121,314	14,399	874
Larsen, John	76,106	6,429	0
Lazar, Doru	90,726	9,257	915
Lazar-Schuler, Christina	76,109	4,430	1,776
Lecy, Katherine	121,481	14,369	1,572
Ledezma, Gonzalo	84,970	19,637	0

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Name	Base Salary	Benefits & Other ¹	Expenses
Lee, Andrea	72,130	7,192	394
Lee, Edwin	73,598	5,343	506
Lee, James	73,072	6,102	436
Lee, Vicky	77,962	6,839	955
Lee, Wun Fung	79,339	5,688	0
Lees, Brooke	81,530	5,071	2,801
Lehbauer, Jordan	84,970	19,274	3,007
Leiva, Anastacio	67,648	10,943	0
Lemaire, Joel	87,518	20,362	1,154
Lemen, Judy	95,252	7,012	549
Leney, Kyle	87,604	24,568	0
Lentz, Douglas Warren	62,715	15,795	0
Lepine, Carol	76,109	4,336	3,281
Leung, Alan	73,072	12,551	0
Leung, May	83,578	4,947	0
Leung, Michael	72,133	7,491	577
Lewis, Arthur Michael	106,774	22,345	150
Lilova, Neonila	121,481	14,969	2,380
Lim, Wesley	101,422	10,721	1,634
Lin, Fred	121,481	12,531	755
Lincoln, Dawn	70,072	6,522	0
Lindenbach, Greg	93,643	9,175	0
Litke, Larry	79,368	5,669	17
Liu, Anna	65,562	12,635	0
Liu, Douglas	99,435	9,323	0
Liu, Marcus	93,917	8,811	0
Livingston, Amy	71,282	6,309	1,319
Livingston, Steve R	88,082	34,758	2,328
Lloyd, Adrian	75,459	5,105	0
Lo, Judy	70,070	6,308	98
Long, Doug	184,752	33,887	5,829
Loran, Gerry	81,776	8,270	0
Louie, Beayue	71,706	15,245	7

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Name	Base Salary	Benefits & Other ¹	Expenses
Lu, Calvin	72,255	4,226	2,218
Luk, Becky	70,072	5,401	0
Luk, Yun	79,363	22,682	1,016
Lusk, Serena	135,180	18,143	2,453
Ma, Cliff	83,911	17,120	0
MacDonald, Lisa J	70,078	5,245	400
MacEachern, Karen R	84,505	5,654	0
Mack, Kelly	89,945	6,760	0
Mackie, Sue J	82,752	6,496	0
MacKinnon, Deb	93,643	12,568	40
MacLeod, Brian	87,498	31,722	2,080
MacNeill, Thomas Brian	90,701	10,797	2,336
Mahon, Steve	86,352	7,988	211
Makaoff, Frank	89,748	27,067	42
Maksymchuk, Chuck	57,743	17,573	0
Manke, Gordon	75,459	16,265	0
Mann, Amraj	58,495	23,278	69
Marion, John	80,098	8,730	0
Markova, Yelena	88,817	6,360	0
Martin, Paul	87,420	22,989	0
Massender, Ian	106,774	19,640	187
Matheson, Stephen Leslie	79,363	8,154	444
Maxwell, James D.	75,125	3,937	0
Maxwell, Mark	69,108	8,563	0
Maxwell, Michael L.	101,451	9,770	0
Maxwell, Randy J	75,459	6,506	0
Mayberry, Richard K B	72,470	9,938	69
McCaffrey, John	101,962	23,963	0
McCall, Robert	84,970	21,580	0
McCluskey, Ryan	84,970	30,519	80
McCluskey, Shawn P	105,762	23,410	0
McConkey, Patrick	67,648	11,717	0
McCullough, Cameron	84,970	14,753	0

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).
2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
McCullough, Charles M	106,774	21,097	268
McDougall, Karen	67,133	14,994	0
McEwen, Brendan	110,715	11,104	1,573
McGee, David H	76,109	5,718	5
McGowan, William J	169,545	35,073	3,757
McGrath, Alan J	106,774	19,118	436
McKenzie-Cook, Christopher	84,569	21,266	1,035
McKnight, Bjarne	84,970	20,764	900
McLaughlin, W Glenn	97,950	74,330	0
McLeod, Brenda	70,072	8,039	0
McMillan, Richard	106,774	25,081	1,154
McMullen, Mark	117,843	12,599	1,032
McVea, Aidan M	106,774	31,835	2,770
Mearns, Jonathan	82,472	12,138	2,143
Meausette, Steve	83,151	13,421	0
Medhurst, Colin	84,970	20,480	0
Melnychuk, John	82,752	8,180	161
Memon, Wasim	89,945	41,717	196
Mercer, Barry J	75,562	19,385	100
Metzak, Brian	84,970	23,570	800
Milaire, Pratima	82,377	4,714	1,493
Miller, Chad A	72,220	21,852	0
Minshall, Travis	75,285	4,594	0
Mitzel, Dale R	76,109	5,027	400
Moffat, Denton	65,605	11,829	69
Mohan, Colin	106,774	51,664	0
Molema, Kenneth	87,541	24,587	900
Monkman, Thomas William	106,774	25,530	0
Montague, Eli	69,636	16,108	259
Moore-Dempsey, Erin	84,970	17,915	0
Mora, Jamie	84,970	16,925	150
Morison, Douglas	84,970	16,895	0
Morizawa, Paul I	70,054	7,130	1,324

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Morris, Allen Jay	82,752	9,182	0
Morris, Sarah	97,157	8,456	2,120
Morrison, Lesley	104,097	12,828	392
Moss, Kelly	74,146	16,929	1,384
Moxin, Greg Alan	68,025	11,406	61
Muir, Morgan	76,109	6,523	0
Muis, Fred	78,991	17,584	75
Mulder, Wilhelmus	106,774	25,128	0
Mullock, Kevin	106,774	24,673	59
Murray, Ken	85,720	19,340	901
Muter, Heather	77,182	6,851	49
Myler, Stefanie	76,047	5,330	2,951
Nagata, Darren	63,382	35,518	65
Nathorst, Dave	78,644	9,887	0
Nazareth, Andrew	218,618	71,351	1,333
Neidig, Brad A	106,774	23,243	0
Neufeld, Tammy	60,642	19,050	0
Newell, Allan D	87,518	19,226	0
Newstead, Blair	73,131	5,067	0
Ngan, Venus	68,697	9,926	1,304
Nikolic, Diana	94,379	10,227	506
Nishi, Ernest S	89,945	9,545	400
Nishi, Grant	78,684	12,524	26
Nolan, Mark	57,549	31,318	0
Northrup, Trevor	87,518	20,763	1,314
Novak, Karen	70,078	6,557	1,031
Nurse, Roy	76,077	18,550	0
Ogis, Peter	84,970	15,881	0
Olson, Brandon	66,094	20,927	69
Olson, Norma	76,108	14,766	0
Ooi, Emily	76,109	7,162	319
Orr, Richard Edward	72,131	14,624	0
Orsetti, Michelle	97,089	9,212	324

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Ostafiew, Alan D	88,381	39,511	1,627
Oviedo, J Francisco	72,106	8,205	182
Owens, David Michael	72,113	6,482	69
Paller, Elena	98,070	9,349	1,240
Palliser, Howard	76,109	5,718	0
Parhar, Gurdawar	84,970	17,471	0
Park, Minhee	77,486	7,057	506
Parker, Cory Dean	106,811	24,349	1,314
Paterson, Kenneth	63,367	19,211	250
Patkau, Brad	87,804	28,846	100
Patrick, Terry	106,774	21,994	1,314
Pears, Warren	68,357	10,280	955
Pedersen, Elaine B S	73,072	7,224	0
Penney, Daniel	84,970	26,885	0
Penrose, Trevor	58,063	19,060	1,060
Perkins, Michael	87,518	25,016	80
Petraschuk, Douglas A	107,130	33,392	150
Phi, Thanh	76,109	9,100	1,136
Phung, Charlene Mohn-Wah	79,926	7,320	0
Picado, Sylvio	66,582	11,515	0
Pighin, Darren	87,518	18,998	0
Piluso, Riccardo	78,991	30,243	169
Pinkney, Jason	65,837	22,633	0
Pitts, Dermott	85,916	27,932	34
Pollock, Alistair M	75,462	7,318	130
Pommier, Lionel Jay	85,603	9,963	316
Porlier, Sheila Meri	89,278	6,535	677
Postolka, Alen	120,599	17,489	2,013
Powell, Jo Anne	72,562	9,715	0
Poxon, Gerald	87,518	18,383	0
Price, Peter	106,773	62,717	0
Priest, Stephen	85,970	14,176	1,041
Procter, Deborah	106,296	11,388	606

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Protz, Gregory A	87,739	27,218	336
Qaddoumi, Hikmat	93,909	15,639	0
Quinn, Star of Peace	84,970	15,459	901
Racic, Mile	101,422	9,003	29
Ramos, Dinos Frank	72,133	3,941	0
Rattan, Amarjeet	144,058	26,258	1,102
Rautenberg, Joyce	68,855	7,920	196
Redlinski, Jacek	82,745	8,059	1,173
Redpath, Michael	145,468	21,679	15,121
Redzic, Vesna	89,945	10,827	2,686
Rempel, Donald	73,185	10,822	400
Rempel, Timothy	75,393	5,890	125
Rende, Michael	87,518	24,094	0
Renwick, Rick	124,281	21,727	250
Richards, David Bruce	84,097	19,336	219
Ricketts, Terry	76,093	6,082	32
Roberts, Kevin	76,997	5,929	1,402
Roberts, Lance	72,204	8,692	81
Robie, Colin	69,411	17,626	937
Robson, Mark	87,420	21,386	0
Rocha, Carlos	86,345	7,307	0
Rodriguez, Edgar	98,861	15,802	1,760
Romanchook, Mitch	116,719	10,673	1,087
Rowley, Darren	87,518	23,843	1,626
Rudelier, Kate	76,109	5,906	124
Rushton, Peter	69,008	14,735	0
Russell, Paul	84,970	18,968	0
Russell, Peter	89,591	13,028	1,476
Rybicki, Michael Joseph	75,459	3,856	0
Ryle, Brendan	75,791	8,803	80
Sage, Barbara	145,526	15,866	3,829
Saggers, Paul	82,752	8,088	161
Saito, Aaron	87,518	32,561	1,373

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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 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Sakai, Ross	76,109	7,560	127
Sakurai, Hanae	70,072	7,057	0
Salameh, Alexander	84,970	18,466	0
Salmasi, Kamran	82,752	7,006	39
Salzl, Maria	106,296	10,016	1,314
Samson, Brent	84,970	19,493	900
Sandhu, Amritpal	78,589	4,507	336
Sangha, Rajvinder	84,970	17,796	0
Santos, Manuel	75,435	3,267	0
Saunders, Ron	73,078	4,895	0
Savoie, Gilbert	76,109	7,757	227
Sawada, Stephen	67,522	12,568	80
Sayson, Aida Co-Hee	115,911	17,722	0
Sayson, Alexander	89,952	8,810	0
Schell, Terry Peter	106,774	26,492	47
Schiedel, Tyler	67,648	13,042	0
Schlossarek, Teresa	79,363	7,103	0
Schroeder, Scott	86,345	6,374	3
Schultz, Jeremy	84,970	20,463	0
Schultz, Peter	71,412	3,731	494
Schultz, Susan Leilani	78,475	24,463	0
Sciberras, Francis G	89,945	5,816	0
Scott, Douglas V	106,774	24,792	0
Selinger, Edward A	106,774	19,988	1,910
Selver, Deanna	76,106	4,481	1,658
Semple, David C	179,524	124,578	611
Sharma, Amen	73,072	5,545	60
Sharp, Gabrielle	73,077	5,749	623
Shaw, John	85,974	4,838	0
Shebib, Jodie	77,552	8,335	2,785
Shepherd, Bryan A	118,879	21,587	300
Sheridan, Conor	75,547	9,061	1,971
Sherlock, Lesley	93,909	7,481	633

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime).
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CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Shiau, Melissa	118,879	12,420	1,207
Shigeoka, Shannon	57,995	17,564	1,680
Shimonek, Todd	71,921	10,695	0
Sholdra, Brian	67,648	9,171	0
Shum, Chi Ting	89,945	10,441	0
Sihoe, Clarence	89,945	10,168	200
Sikora, Rose	89,348	8,537	490
Simas, Antonio	89,935	10,533	2,005
Simkin, Eric	84,970	20,391	0
Simmons, Norman	75,465	8,074	0
Simonson, Brock	59,329	16,223	60
Slater, Tanya	84,970	13,936	0
Smith, Colleen	76,109	5,320	4,323
Smith, E James	73,072	5,416	0
Smith, Mark	87,518	32,088	85
Smith, Michael	84,970	18,053	0
Somerville, Kim M	116,449	13,619	815
Sparolin, Eric	113,428	12,331	538
Standerwick, Jeffrey	87,969	32,679	0
Stene, Ryan	87,518	22,585	0
Stevens, Anne	130,341	20,446	128
Stewardson, Kevin	87,518	23,039	0
Stewart, Kathleen	76,115	6,534	1,432
Stewart, Tom	161,839	33,366	417
Stock, Dennis	102,145	7,276	0
Stockdale, Todd	84,970	17,857	457
Stocking, Nicole	89,241	7,935	476
Stockley, Ivan Scott	56,340	23,609	0
Stoliker, Ronald	104,146	27,354	0
Stowe, Syd	106,296	18,449	4,961
Stratuliak, John Clarence	77,484	9,000	0
Sutton, Stuart	103,301	21,092	0
Swift, Brad D	84,345	31,806	0

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Tack, Troy	106,774	37,356	0
Tagger, Manvir	69,819	7,184	378
Tait, Jim	145,726	16,638	402
Tait, Kyle	84,970	17,354	210
Talmev Jr, Patrick	75,806	29,562	69
Talmev, Paul Kelly	106,296	9,854	0
Tambellini, Denise	106,206	12,249	2,525
Tanyag, Wilbert	72,133	7,760	0
Tarr, Christopher	84,970	20,323	127
Tasaka, Bryan	114,216	12,605	4,883
Tatchen, Elisabeth	67,648	12,930	0
Taylor, Kirk	130,978	14,819	1,422
Taylor, Mervyn	83,693	32,239	0
Teichrieb, Craig	67,648	9,013	0
Tellis, Peter	79,873	17,418	0
Teo, James	93,868	11,105	0
Tetlock, Dan	85,974	25,142	117
Thandi, Neera	82,745	6,779	955
Thibodeau, Jon	75,198	5,369	2,583
Thomas, Bryan	75,459	6,236	0
Thomas, Cindy	115,911	30,352	497
Thomas, Marianne	97,908	9,938	955
Thome, John	67,127	8,208	0
Thornley, Rich	106,772	28,453	0
Thrasher, Don	57,608	22,724	0
Tikanmaki, Anna	111,208	10,995	678
Tillmanns, Mike	75,466	4,186	0
Tillyer, Steve	85,958	23,083	409
Timmons, Mark	106,581	40,506	1,076
Toda, Richard K	110,092	10,177	0
Townsend, Ted	145,526	18,487	5,393
Townsley, Gail	102,936	8,052	1,077
Toyoda, Lianne	72,130	7,354	0

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Tran, Vu Khanh	75,099	5,574	1,118
Trotter, Nicole	75,459	4,627	0
Truscott, Loic	67,648	11,320	0
Tse, Kelvin Ka Yiu	75,899	11,724	955
Turick, Julia	79,342	6,681	833
Turick, Renata	76,109	4,390	0
Tycholis, Kathy	73,072	5,697	2,241
Ubial, Jessie F	80,092	5,607	0
Vallance, Scott	76,106	5,601	0
Van Bruksvoort, Alex W	82,508	16,159	75
Van Den Boogaard, Leonardus	88,958	66,605	251
Van Iperen, Aaron	87,518	17,750	0
Van Neck, Caitlyn	84,970	20,684	196
Vance, Justin	63,208	19,636	135
Varley, Sue	86,345	7,755	2,357
Vaughn, Jerret	87,518	22,045	495
Veerman, Maarten	145,400	16,206	1,114
Villaluz, Jaime	76,115	12,231	132
Vrakela, Ivana	89,949	6,732	0
Vrba, Karol	84,970	22,129	0
Vrooman, Rowan	87,518	25,852	158
Wahl, Kevin E	105,594	27,085	0
Walker, Wesley	106,774	28,901	2,478
Wall, Anthony	87,518	20,734	0
Walters, Bryan	87,604	22,982	150
Warkentin, Daryle Dean	107,890	34,997	65
Warren, Darren	82,742	6,639	255
Warzel, Edward Brian	110,092	13,872	438
Weber, David	152,629	31,674	1,151
Wei, Victor	152,092	28,343	2,759
Weissler, Forrest	103,170	25,424	1,845
Wellsted, Darryl	97,984	16,686	42
Welsh, Michael	87,518	22,147	901

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2015

Name	Base Salary	Benefits & Other ¹	Expenses
Weststrate, Jason Campbell	72,235	7,836	10
Wheeler, Gregg	101,459	12,251	3,315
White, Simon J	85,876	17,897	0
Whitty, Cheryl Ann	76,109	5,276	400
Whitty, Robert	87,518	16,390	2,323
Whyman, Max	57,399	17,803	0
Wild, Danyon	106,774	28,783	17
Wilke, Steve	76,477	14,503	0
Wilkinson, Timothy J G	144,058	20,820	4,148
Williams, Steve J	41,069	48,575	0
Windsor, Ryan	58,277	24,844	69
Wong, Ivy	121,481	15,819	1,150
Wong, William	80,092	7,007	925
Woo, Gavin	152,607	16,918	1,070
Woolgar, John	125,197	15,627	2,121
Wyatt, Sail	75,388	8,690	0
Wyenberg, Grant	98,005	27,976	1,596
Wynne, Philip	93,909	9,305	161
Yang, Judy	76,078	5,132	400
Yee, Stephen	75,429	11,953	682
Yeung, Yuen Tung	76,109	5,632	603
Yoo, John	84,970	21,462	0
Young, Jim	152,000	31,566	3,391
Younis, Munkith	121,319	21,061	1,803
Zanardo, Wilma Angela	82,745	10,019	262
Zukowsky, Doug	67,874	23,749	526
Number of Employees - 719	\$63,782,739	\$11,488,942	\$448,475

1. Consists of taxable benefits (i.e. MSP, group life, and vehicle) and lump sum payments (i.e. banked vacation, gratuity, and overtime). 2015 also includes a 27th pay period due to the bi-weekly pay schedule within the calendar year.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Grand Total For 2015

Name	No. of Employees	Remuneration ¹	Expenses
Employees Over \$75K	719	\$75,271,681	\$448,475
Employees Under \$75K	1,340	45,281,336	93,344
Grand Total		<u>\$120,553,017</u>	<u>\$541,819</u>

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

CITY OF RICHMOND
STATEMENT OF SEVERANCE AGREEMENTS FOR 2015

Section 6

There were 9 severance agreements between the City of Richmond and its employees during 2015

These agreements represent 1 week to 23 months of salaries.

RICHMOND PUBLIC LIBRARY
SCHEDULE OF REMUNERATION AND EXPENSES FOR 2015

Section 6

Schedule 1 - Board of Trustees

NAME	No. Of Board Trustees	REMUNERATION	EXPENSES
Tang, Simon	Chair		2,866
Koch, Susan	Vice-Chair		119
Au, Chak	Councillor		0
Bostwick, Mark	Trustee		115
Chahal, Kash	Trustee		115
Corr, Traci	Trustee		119
Cousar, Diane	Trustee		0
Kafka, Peter	Trustee		115
Leung, Robin	Trustee		187
	9	\$ -	\$ 3,636

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

NAME	No. of employees	REMUNERATION*	EXPENSES
Au, Melanie		84,922	362
Beecroft, Chad		76,945	0
Buss, Gregory		194,958	3,065
Civkin, Shelley		82,486	5
Ellis, Mark		116,949	0
Gettel, Cathy		78,856	471
He, Ping		87,762	40
Jang, Wendy		85,251	104
Lam, Vinh		77,706	12
Lo, Dennis		77,106	0
Rahman, Shaneena		87,688	1,281
Smith, Lee Anne		94,067	334
Walters, Susan		141,098	3,518
	13	\$ 1,285,794	\$ 9,192
Employees Less Than \$75,000	127	\$ 4,376,324	\$ 7,740
Grand Total	140	\$ 5,662,118	\$ 16,932

* Combines salary, taxable benefits, and other payouts

CITY OF RICHMOND
 SCHEDULE OF REMUNERATION AND EXPENSES
 For the year ended December 31, 2015

Section 6

Reconciliation of Remuneration to Financial Statements

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

Elected Officials	\$802,396
Employees - City of Richmond	120,553,017
Employees - Richmond Public Library	5,662,118
	<u>\$127,017,531</u>

Total Salaries Per Financial Statements

Wages and salaries	147,995,961
Capital programs, billings, and payouts	6,407,601
	<u>154,403,562</u>
Less Employer share of non-taxable payroll remittances (City)	(23,823,804)
Less Employer share of non-taxable payroll remittances (Library)	(1,090,127)
Less 2015 payroll accrual paid in 2016	(385,208)
Add 2014 payroll accrual paid in 2015	5,780,979
Deduct Richmond Olympic Oval Corporation salaries	(7,867,871)
Deduct Lulu Island Energy Company Ltd salaries	0
	<u>\$127,017,531</u>
Difference	<u>\$0</u>

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2015

Section 7

Payments	Amount
1832 ASSET MANAGEMENT LP	\$ 120,000
3R DEMOLITION CORP	31,045
A R MOWER & SUPPLY LTD	57,194
ABC TRANSMISSIONS LTD	35,250
ACKLANDS - GRAINGER INC	389,522
ADG PROJECTS	27,395
ADVANCED DRIVE SYSTEMS INC	61,895
AECOM CANADA LTD	43,513
AIRON HEATING & AIR CONDITIONING LTD	445,643
ALEXANDRA ROAD LP	63,620
ALLSTAR PACIFIC INTEGRATED MEDIA	38,182
ANDREW SHERET LTD	732,647
ANIGRAPH PRODUCTIONS LIMITED	106,927
ANNEX CONSULTING GROUP INC	51,300
ANTHONY JONES & ASSOCIATES INC	47,698
ANTI, INC	49,696
APEX COMMUNICATIONS INC	25,198
APLIN & MARTIN CONSULTANTS LTD	186,332
APPLE CANADA INC	52,417
ARO INC	30,253
ARPAC STORAGE SYSTEMS CORPORATION	81,834
ASHTON MECHANICAL LTD	165,481
ASHTON SERVICE GROUP LTD	848,541
ASI MANUFACTURING LTD	57,896
ASSOCIATED ENGINEERING (BC) LTD	64,874
ASSOCIATED FIRE AND SAFETY	92,978
ASTRO TURF WEST DISTRIBUTORS LTD	783,208
ATLAS POWER SWEEPING LTD	86,556
AVENUE MACHINERY CORP	64,629
AVOLVE SOFTWARE CORPORATION	181,170
BARRY HAMEL EQUIPMENT LTD	39,132
BC ASSESSMENT*	5,216,579
BC HARDWOOD FLOOR CO LTD	25,661
BC HYDRO	4,651,963
BC LIFE & CASUALTY*	892,180
BC MUNICIPAL SAFETY ASSOCIATION	61,635
BC PLANT HEALTH CARE INC	100,272
BCD HOLDINGS LTD	36,741
BD HALL CONSTRUCTORS CORP	4,924,872
BEYOND TECH SOLUTIONS	123,127

*Payments include tax transfers and third party remittances.

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
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Section 7

Payments	Amount
BIG KAHUNA	26,220
BLACK PRESS GROUP LTD	32,798
BLACKSTONE CONSULTING GROUP INC	163,048
BLANCHETTE PRESS	28,049
BLUNDELL PRODUCE PLUS LTD	32,544
BOWDEN, TONY	58,867
BRADLEY REFRIGERATION	31,160
BRANDT TRACTOR LTD	33,279
BRIDGEPORT COLLISION LTD	50,405
BRIERE PRODUCTION GROUP INC	29,509
BROADWAY ROOFING	56,855
BTY GROUP	64,213
BULL HOUSSER & TUPPER LLP	38,593
BUSCH SYSTEMS INTERNATIONAL INC	66,337
BYCAR ENGINEERING LIMITED	30,008
CAM MANAGEMENT SOLUTIONS (CANADA) INC	36,350
CANADA POST CORPORATION	233,947
CANADA REVENUE AGENCY*	34,243,174
CANADA SAVINGS BONDS*	578,562
CANADIAN LINEN SUPPLY	45,361
CANADIAN NATIONAL RAILWAY COMPANY	77,582
CANADIAN RED CROSS*	30,816
CANADIAN STAINLESS FASTENERS INC	56,638
CANNON DESIGN ARCHITECTURE INC	31,072
CAPITAL TECHNOLOGY PARTNERS	59,301
CASCADE WEAR BC LTD	96,430
CDW CANADA	73,062
CEDAR RIM NURSERY	28,479
CEI ARCHITECTURE PLANNING INTERIORS	107,947
CHASE PAYMENTECH	302,666
CHEVRON CANADA LTD	1,704,306
CHINESE INFORMEDIA CONSULTING GROUP INC	34,699
CIMCO REFRIGERATION	338,627
CITRIX SYSTEMS INC	26,181
CITY GREEN SOLUTIONS	29,192
CITY OF VANCOUVER	1,268,339
CITY SPACES CONSULTING LTD	57,795
CLAUDIO'S BACKHOE SERVICE	25,531
CLAYMORE CLOTHES LTD	29,086
CLEARTECH INDUSTRIES INC	155,057

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Payments	Amount
COBRA ELECTRIC LTD	1,805,374
COENCORP CONSULTANT CORPORATION INC	36,638
COLD FIRE CANADA LTD	52,151
COLTER DEVELOPMENTS	84,290
COLUMBIA BITULITHIC LTD	4,344,497
COLUMBIA CHRYSLER DODGE JEEP LTD	27,595
COMMERCIAL AQUATIC SUPPLIES	84,316
COMMERCIAL ELECTRONICS LTD	28,197
COMMERCIAL LIGHTING PRODUCTS LTD	94,587
COMMERCIAL TRUCK EQUIPMENT CO	26,977
COMPRINT SYSTEMS INC - DATAFIX	27,000
COMPUGEN INC	33,416
CONTAINERWEST	46,053
CORE PLUMBING AND HEATING LTD	28,441
CORIX UTILITIES INC	1,396,415
CORIX WATER PRODUCTS LIMITED PARTNERSHIP	257,448
COVER STAR STRUCTURES LTD	63,555
CREATIVE DOOR SERVICES LTD	70,934
CREATIVE INSTALLATIONS LTD	28,005
CROP PRODUCTION SERVICES (CANADA) INC	51,948
CROSS ROADS EXCAVATING LTD	217,326
CSDC SYSTEMS INC	93,595
CTH SYSTEMS INC	57,188
CULLEN DIESEL POWER LTD	159,018
CUPE 394*	617,543
CUPE 3966 LIBRARY*	206,115
CUPE 718*	914,909
CWMM CONSULTING ENGINEERS LTD	74,497
D JENSEN & ASSOCIATES LTD	110,499
D LITCHFIELD & CO LTD	40,677
DAFCO FILTRATION GROUP	41,634
DAVIDSON BROS MECHANICAL CONTRACTORS LTD	225,804
DAVIS LLP	158,278
DEL EQUIPMENT LIMITED	31,841
DELL CANADA INC	142,114
DENTONS CANADA LLP	9,823,950
DGBK ARCHITECTS	400,563
DIALOG BC ARCHITECTURE ENGINEERING	26,313
DILLON CONSULTING	205,165
DIRECT ENERGY MARKETING LTD	366,306

*Payments include tax transfers and third party remittances.

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Payments	Amount
DIRECT EQUIPMENT WEST LTD	53,815
DLA PIPER (CANADA) LLP	163,763
DON DICKEY SUPPLIES	48,866
DOUBLE R RENTALS	82,377
DUECK RICHMOND CHEVROLET BUICK CADILLAC	542,974
DYNAMIC FACILITY SERVICES LTD	223,210
DYNAMIC MANAGEMENT SOLUTIONS DMS	43,340
E B HORSMAN & SON LTD	60,087
EAST RICHMOND NURSERIES	47,667
EBB ENVIRONMENTAL CONSULTING INC	37,272
E-COMM,EMERGENCY COMMUNICATIONS FOR BC	3,276,782
ECONOLITE CANADA INC	438,334
ECOTAINER SALES INC	33,151
ECOWASTE INDUSTRIES LTD	324,983
EECOL ELECTRIC CORP	156,737
E-FACTOR ENGINEERING	30,400
ELTEC ELEVATOR LTD	71,169
EMCO CORPORATION	95,174
EMERGENCY COMMUNICATIONS NETWORK LCC	25,756
ENERGY NETWORK SERVICES INC	125,201
ESC AUTOMATION	249,990
ESRI CANADA LTD	145,654
EXECUTIVE AIRPORT PLAZA HOTEL & CONF CTR	37,203
EXTREME GLASS LTD	70,505
FEDERATION OF CANADIAN MUNICIPALITIES	30,272
FINNING (CANADA)	124,108
FIRST TRUCK CENTRE VANCOUVER INC	39,234
FISHBONE ETC DESIGN	30,292
FITNESS TOWN COMMERCIAL	65,041
FLEISHMANHILLARD	33,456
FLOCOR INC	153,844
FOREMAN EQUIPMENT LTD	408,932
FORGEROCK INC	25,006
FORMS+SURFACES	51,740
FORTISBC - NATURAL GAS	413,028
FORTRAN TRAFFIC SYSTEMS LTD	26,312
FRASER RICHMOND SOIL AND FIBRE LTD	693,409
FRED SURRIDGE LTD	1,820,948
FRONTLINE MACHINERY LTD	92,968
FSEAP VANCOUVER	96,288

*Payments include tax transfers and third party remittances.

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Section 7

Payments	Amount
G B BOBCAT SERVICE	137,737
G P ROLLO & ASSOCIATES LTD	32,556
GATEWAY MECHANICAL SERVICES	110,915
GCR RAIL CROSSINGS	94,163
GLACIER MEDIA GROUP	124,444
GLADIUK CONTRACTING LTD	227,003
GLENMORE PRINTING LIMITED	31,716
GLOBAL INDUSTRIAL CANADA INC	30,068
GLOBAL KNOWLEDGE NETWORK (CANADA) INC	37,500
GLOBAL RISK INNOVATIONS	39,600
GOLDER ASSOCIATES LTD	167,290
GRAHAM CONSTRUCTION AND ENGINEERING LP	474,598
GREAT WEST EQUIPMENT	30,208
GREATER VANCOUVER REGIONAL DISTRICT*	31,271,742
GREATER VANCOUVER WATER DISTRICT	21,991,188
GREGG DISTRIBUTORS BC LTD	50,440
GROUNDWELL GROUP INC	30,370
GUILLEVIN INTERNATIONAL INC	649,024
GVIC COMMUNICATIONS CORP	39,594
HABITAT SYSTEMS INC	49,511
HARRIS & COMPANY	395,918
HARVEST FRASER RICHMOND ORGANICS LTD	82,653
HERITAGE OFFICE FURNISHINGS LTD	828,808
HERJAVEC GROUP INC	44,972
HEWLETT PACKARD FINANCIAL SVCS CANADA CO	32,639
HEXCEL CONSTRUCTION LTD	1,129,130
HI-BOND CONSTRUCTION LTD	29,000
HOLLAND IMPORTS INC	50,198
HOOKER CRAIG LUM GROUP LTD	28,040
HOPKINS, DOLLY	30,974
HORSESHOE PRESS INC	29,088
HUGHES CONDON MARLER: ARCHITECTS	2,676,318
HUNTER LITIGATION CHAMBERS LAW CORP	47,123
HUTTON COMMUNICATIONS CANADA INC	32,690
ICE DEVELOPMENT LTD	79,646
IMPERIAL PARKING CANADA CORPORATION	500,547
IMPERIAL PAVING LTD	66,147
INFOMART	25,063
INFOR CANADA LTD	322,233
INFORMATION BUILDERS (CANADA) INC	28,036

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Statement of Payments to Suppliers For Goods and Services
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Section 7

<u>Payments</u>	<u>Amount</u>
INNOVATIVE SIGNAGE INC	74,299
INSIGHTS LEARNING & DEVELOPMENT VAN LTD	77,551
INTELEX TECHNOLOGIES INC	50,451
INTERNATIONAL TENTNOLOGY CORP	42,212
INTERNATIONAL WEB EXPRESS	42,966
INTERPROVINCIAL TRAFFIC SERVICE LTD	260,264
ION SECURED NETWORKS INC	30,616
IRIDIA MEDICAL	31,236
ISL ENGINEERING AND LAND SERVICES LTD	91,207
ISLAND KEY COMPUTER LTD	573,697
J & T SPORTS	33,788
J J M CONSTRUCTION LTD	255,678
JANISAN	121,025
JAY DISTRIBUTING	60,588
JEGO, MIYOUKI	60,977
JILL ANHOLT STUDIO INC	33,888
JOHN DONNELLY & ASSOCIATES EVENT	199,921
JOHNSTON ROSS & CHENG LTD	79,955
JSP ENTERPRISES	47,004
JW LEES LAW CORPORATION	45,117
KAL TIRE	191,417
KASIAN ARCHITECTURE INTERIOR DESIGN AND	30,533
KEE BEE SERVICES LTD	37,196
KERR WOOD LEIDAL ASSOCIATES LIMITED	1,079,338
KING HOE EXCAVATING LTD	742,544
KIRK & CO CONSULTING LTD	27,685
KODIAK TRUCK & EQUIPMENT LTD	53,533
KONICA MINOLTA BUSINESS SOLUTIONS	76,289
KPMG LLP	110,375
KSB PUMPS INC	555,029
KUTNY'S RICHMOND SOILS	51,368
LAFARGE CONCRETE LTD	349,989
LANDLORD, RIVER ROAD INVESTMENTS LTD	56,748
LANGLEY CONCRETE LIMITED PARTNERSHIP	35,144
LAST DOOR RECOVERY SOCIETY	47,500
LAYFIELD CANADA LTD	191,244
LEDCOR CONSTRUCTION LIMITED	4,291,027
LEVELTON CONSULTANTS LTD	147,453
LIFE FITNESS	61,088
LIT AQUATICS LTD	197,022

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Payments	Amount
LIVINGSTON INTERNATIONAL INC	27,533
LORDCO PARTS LTD	158,459
LUCID MANAGEMENT GROUP	87,875
M J PAWLOWSKI & ASSOCIATES	186,163
MA ENG-TECH CONSTRUCTION	332,884
MACAULAY TRUCKING LTD	254,100
MACDONALD & LAWRENCE TIMBER FRAMING LTD	64,438
MAINLAND SAND & GRAVEL LTD	483,143
MAINROAD LOWER MAINLAND CONT	129,066
MAINROAD MAINTENANCE PRODUCTS	97,872
MAPLE RIDGE CHRYSLER	86,771
MARINE REPAIR & MAINTENANCE	124,202
MAYDANYK TRUCKING LTD	74,567
MCASPHALT INDUSTRIES LTD	27,599
MCCARTHY TETRAULT LLP	6,856,102
MCELHANNEY CONSULTING SERVICES LTD	49,243
MCRAE'S ENVIRONMENTAL SERVICES LTD	1,582,498
MCW CONSULTANTS LTD	55,881
MDT TECHNICAL SERVICES INC	25,058
MEDICAL SERVICES PLAN*	1,454,696
MERCER (CANADA) LTD	41,720
METRO MOTORS LTD	1,184,544
METRO VANCOUVER CRIME STOPPERS	40,000
MICKELSON CONSULTING, INC	128,511
MILLS PRINTING & STATIONERY CO LTD	406,593
MINISTER OF FINANCE*	104,793
MINORU SENIORS SOCIETY	48,616
MMM GROUP LIMITED	54,505
MNA DISTRIBUTION INC	146,642
MNP LLP	57,693
MOBILE 1 MESSENGERS	27,792
MOUNTAIN INTERACTIVE INC	45,235
MOVIK CONSTRUCTIONS LTD	88,869
MPT ENGINEERING CO LTD	64,534
MUNDIE TRUCKING	112,874
MUNICIPAL FINANCE AUTHORITY OF BC *	41,120
MUNICIPAL INSURANCE ASSOCIATION OF BC	989,970
MUNICIPAL PENSION PLAN*	22,361,424
MUSE ATELIER	64,286
MWL DEMOLITION LTD	34,130

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CITY OF RICHMOND
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Section 7

Payments	Amount
NAPA AUTO PARTS	56,776
NAS RECRUITMENT COMMUNICATIONS	31,674
NEDCO	61,805
NEDCO WEST	29,167
NEPTUNE TECHNOLOGY GROUP (CANADA) LTD	1,409,858
NOVAX INDUSTRIES CORP	277,995
NU-GRO LTD	35,788
NUTECH FACILITY SERVICES LTD	52,888
OCCUMED CONSULTING	69,590
OCEAN PIPE	69,941
ONNI CONTRACTING LTD	692,664
OPEN TEXT CORPORATION	197,746
OPUS DAYTONKNIGHT CONSULTANTS LTD	463,325
OPUS INTERNATIONAL CONSULTANTS	34,600
ORACLE CANADA ULC	404,713
ORBIS CANADA LIMITED	48,086
ORBIT FILMS INC	64,285
ORIS DEVELOPMENT (CAMBIE) CORP	308,964
P D TRUCKING	121,868
PACIFIC BLUE CROSS*	3,986,279
PACIFIC CUTTING AND CORING LTD	186,537
PACIFIC FLOW CONTROL LTD	109,582
PACIFIC MATTRESS RECYCLING INC	36,399
PARSONS INC	107,618
PAUL SAHOTA TRUCKING	124,884
PC URBAN PROPERTIES CORP	31,788
PEDRE CONTRACTORS LTD	248,433
PENTA BUILDERS GROUP	734,364
PERFORMANCE CONTRACTING LTD	269,671
PERFORMANCE OBJECTS INC	81,150
PETERBILT PACIFIC INC	260,065
PHOENIX TENT AND EVENTS RENTALS	32,093
PITNEYWORKS	107,839
PJS SYSTEMS	135,177
PLAN GROUP	79,413
PLANET CLEAN	391,821
PLATINUM PRO-CLAIM	35,268
PREMIER SECURITY INC	120,089
PROACTIVE RESOLUTIONS INC	38,371
PROFIRE EMERGENCY EQUIPMENT INC	74,305

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CITY OF RICHMOND
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Payments	Amount
PROGRESSIVE WASTE SOLUTIONS CANADA INC	52,637
PS TRAFFIC PRO SERVICES (2012) INC	185,685
PSE EQUIPMENT LTD	206,493
PURTECH SERVICE GROUP INC	38,747
PW TRENCHLESS CONSTRUCTION INC	147,102
PWL PARTNERSHIP LANDSCAPE ARCHITECTS INC	34,953
QUALICHEM INDUSTRIAL PRODUCTS	44,625
R F BINNIE AND ASSOCIATES LTD	93,554
RAM MECHANICAL LTD	29,743
RATIO ARCHITECTURE INTERIOR DESIGN	88,976
RC STRATEGIES INC	141,686
RCR TECHNOLOGIES INC	122,260
RECEIVER GENERAL FOR CANADA (RCMP)	37,702,888
RECEIVER GENERAL FOR CANADA(INDUSTRY - RADIO)	27,137
RECTEC INDUSTRIES INC	26,927
RGC TRUCKING & EXCAVATING	42,458
RICHMOND ANIMAL PROTECTION SOCIETY	430,864
RICHMOND ART GALLERY ASSOCIATION	57,718
RICHMOND CHAMBER OF COMMERCE	35,241
RICHMOND FIREFIGHTER ASSN RFFA LOCAL 1286*	559,486
RICHMOND FITNESS & WELLNESS ASSOCIATION	182,095
RICHMOND NEWS	28,349
RICHMOND OLYMPIC OVAL	3,245,981
RICHMOND TENNIS CLUB	37,392
RICHVAN HOLDINGS LTD	256,048
RICOH CANADA INC	234,607
RIVER WHITE HOMES LTD	962,870
RIVERPORT BUSINESS PARK PORTFOLIO INC	2,899,724
ROADWAY TRAFFIC PRODUCTS	79,497
ROCKY MOUNTAIN PHOENIX	86,407
ROD'S BUILDING SUPPLIES LTD	175,896
ROGERS WIRELESS INC	43,474
ROLLINS MACHINERY LTD	68,636
ROYAL CITY FIRE SUPPLIES LTD	110,482
SAFE & SOUND SECURITY SYSTEMS LTD	247,183
SAMARITAN TECHNOLOGIES	27,605
SANDHU, DALIP	195,122
SCADA CONTROLS CENTRAL LTD	27,385
SCALAR DECISIONS INC	75,633
SCHOOL DISTRICT 38 RICHMOND*	124,626,461

*Payments include tax transfers and third party remittances.

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Statement of Payments to Suppliers For Goods and Services
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Section 7

Payments	Amount
SCOTIA ASSET MANAGEMENT LP	30,000
SCOTIA BANK CHARGES	35,382
SCOTIA CUSTODIAL FEES	110,291
SCOTT SPECIAL PROJECTS LTD	53,342
SEA ISLAND COMMUNITY ASSOC	29,543
SELECT ART ADVERTISING INC	33,365
SES CONSULTING	40,160
SHAPE ARCHITECTURE INC	42,524
SHERINE INDUSTRIES LTD	38,336
SHY'S FOREST PRODUCTS LTD	65,735
SIDHOO TRUCKING LTD	117,586
SIERRA WASTE SERVICES LTD	7,582,935
SIMSON-MAXWELL	58,651
SKREENQUIP SALES & RENTALS	55,397
SMARTEDGE NETWORKS INC	89,898
SMITHRITE DISPOSAL LTD	173,473
SNC-LAVALIN INC	28,240
SOFTCHOICE LP	229,495
SOUTH ARM CONTRACTING LTD	108,260
SOUTH ARM EXCAVATING	237,031
SOUTHERN, LISA	59,503
SPANDREL CONSTRUCTION CORP	28,600
SPECIMEN TREES WHOLESALE NURSERIES LTD	47,764
SPORTAFENCE MARKETING ENTERPRISES LLC	68,764
SPORTSTOWN BC OPERATIONS LTD	243,104
SSQ INSURANCE COMPANY INC*	43,080
STAGE 3 RENEWABLES INC	145,866
STAK FITNESS INTERNATIONAL INC	33,364
STANTEC CONSULTING LTD	30,742
STEFAN, FRASER AND ASSOCIATES INC	68,015
STEVESTON HARBOUR AUTHORITY	25,525
STREAMLINE FENCING & CONTRACTING LTD	145,747
STUART OLSON CONSTRUCTION LTD	17,735,397
SUDDEN TECHNOLOGIES	250,496
SUPERIOR CITY CONTRACTING SERVICES LTD	197,955
SUTTLE RECREATION INC	188,132
T M JOHNSTON GRADALL LTD	221,404
TECHNOGYM USA	130,493
TELUS COMMUNICATIONS	494,203
TELUS MOBILITY	425,018

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CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
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Section 7

Payments	Amount
TELUS SERVICES INC	143,551
TEMPEST DEVELOPMENT GROUP INC	185,630
TERRALINK HORTICULTURE INC	25,071
TERVITA CORPORATION	87,575
TEXTILE IMAGE INC	45,725
THE ACTIVE NETWORK, LTD	121,116
THE ANDREWS ARCHITECTS INC	69,977
THE BUTLER DID IT CATERING CO	66,999
THE HOME DEPOT	39,045
THE PERSONNEL DEPARTMENT	35,937
THOMAS TRUCKING	152,943
TIBCO SOFTWARE IRELAND LTD	401,751
TIGER CALCIUM SERVICES INC	27,439
TK GRAPHICS	47,867
TORBRAM ELECTRIC SUPPLY	31,701
TOTAL POWER LIMITED	73,188
TOURISM RICHMOND*	3,265,186
TOWNSHIP OF LANGLEY	27,500
TRANE BRITISH COLUMBIA	497,380
TRANE CANADA	155,631
TRANSLINK*	34,431,257
ULMER CONTRACTING LTD	764,455
UNION OF BC MUNICIPALITIES*	113,749
UNITED WAY OF THE LOWER MAINLAND*	48,452
UNIVERSITY OF THE FRASER VALLEY	71,500
URBAN AGRICULTURE CONSULTING INC	31,517
URBAN ARTS ARCHITECTURE	46,879
VALKYRIE LAW GROUP LLP	72,599
VALLEY TRAFFIC SYSTEMS INC	138,091
VALMONT WEST COAST ENGINEERING	126,502
VANCOUVER COASTAL HEALTH AUTHORITY	225,869
VANPORT ENTERPRISES LTD	36,382
VERATEC ENGINEERED PRODUCTS INC	35,888
VFA	45,118
VIMAR EQUIPMENT LTD	194,306
W3 DESIGN GROUP INC	310,443
WALKER'S GRADALL SERVICES LTD	326,281
WEDLER ENGINEERING	73,495
WEINBERG, MIA	65,700
WESCO DISTRIBUTION CANADA INC	135,653

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Payments	Amount
WEST COAST ELECTRIC LTD	41,119
WESTCOAST DRAINAGE & CONTRACTING	246,922
WESTERN OIL SERVICES LTD	34,439
WESTERN PACIFIC PAPER LTD	32,161
WESTERN TURF FARMS LTD	33,856
WESTERRA EQUIPMENT LP	166,545
WESTLUND - DIV OF EMCO CORPORATION	32,625
WESTPORT CONSTRUCTION GROUP INC	1,365,840
WESTVIEW SALES LTD	177,466
WESTWIND GREENHOUSES	26,435
WFR WHOLESALE FIRE & RESCUE LTD	1,251,048
WILCO CIVIL INC	583,162
WILLIS CANADA INC	1,496,386
WINVAN PAVING LTD	156,300
WOLSELEY CANADA INC	43,230
WONG'S GREENHOUSE	31,710
WORK TRUCK WEST	29,826
WORKSAFE BC	2,730,757
X10 NETWORKS	37,061
XYLEM CANADA COMPANY	182,619
YOUNG ANDERSON BARRISTERS & SOLICITORS	44,500
ZUT ALORS INC	43,000
Payments > \$25,000	<u>471,951,523</u>
Payments < \$25,000	9,166,230
Total Payments	<u><u>\$ 481,117,753</u></u>

*Payments include tax transfers and third party remittances.

CITY OF RICHMOND
Statement of Grant and Subsidies in 2015

Section 7

Grants and Subsidies	Amount
AMYOTROPHIC LATERAL SCLEROSIS SOCIETY	\$ 3,030
BIG BROTHERS OF GREATER VANCOUVER	4,636
BIG SISTERS OF BC LOWER MAINLAND	4,636
BOYS & GIRLS CLUBS OF SOUTH COAST BC	3,000
CANADIAN MENTAL HEALTH ASSOCIATION	40,400
CANADIAN RED CROSS SOCIETY	4,040
CANADIAN YC CHINESE ORCHESTRA	4,550
CHILD CARE TRAINING AND PROFESSIONAL	10,000
CHILDREN OF THE STREET SOCIETY	1,010
CHIMO COMMUNITY SERVICES	48,419
CHINESE MENTAL WELLNESS ASSOCIATION	9,142
CINEVOLUTION MEDIA ARTS SOCIETY	9,530
CITY CENTRE COMMUNITY ASSOCIATION	45,288
COMMUNITY ARTS COUNCIL OF RICHMOND	8,475
DELTA SYMPHONY SOCIETY	5,000
DEVELOPMENTAL DISABILITIES ASSOCIATION	11,000
EAST RICHMOND COMMUNITY ASSOCIATION	500
FAMILY SERVICES OF GREATER VANCOUVER	47,066
GREATER VANCOUVER HISTORICAL PERFORMANCE	1,910
GULF OF GEORGIA CANNERY SOCIETY	1,000
HAMILTON COMMUNITY ASSOCIATION	9,354
HEART OF RICHMOND AIDS SOCIETY	10,508
KIDSPORT RICHMOND	16,500
LITTLE WINGS DAYCARE	5,000
MENNONITE BRETHERN CHURCH OF BC	2,576
MINORU SENIORS SOCIETY	3,535
MULTICULTURAL HELPING HOUSE SOCIETY	8,406
PACIFIC POST PARTUM SUPPORT SOCIETY	1,515
PARISH OF ST. ALBAN'S	12,500
PHILIPPINE CULTURAL ARTS SOCIETY OF BC	2,970
RICHMOND ADDICTION SERVICES SOCIETY	204,368
RICHMOND AGRICULTURAL & INDUSTRIAL	11,000
RICHMOND AMATEUR RADIO CLUB	1,545
RICHMOND ART GALLERY ASSOCIATION	5,000
RICHMOND ARTS COALITION	3,970
RICHMOND CAREFREE SOCIETY	5,000
RICHMOND CENTRE FOR DISABILITY	120,586
RICHMOND CITY CENTRE COMMUNITY ASSN	10,500
RICHMOND COMMUNITY BAND SOCIETY	2,860

CITY OF RICHMOND
Statement of Grant and Subsidies in 2015

Section 7

Grants and Subsidies	Amount
RICHMOND COMMUNITY ORCHESTRA & CHORUS	10,000
RICHMOND COMMUNITY SERVICES ADVISORY	11,000
RICHMOND FAMILY PLACE SOCIETY	24,725
RICHMOND FITNESS & WELLNESS ASSOCIATION	10,000
RICHMOND FOOD BANK SOCIETY	5,000
RICHMOND FOOD SECURITY SOCIETY	5,050
RICHMOND GATEWAY THEATRE SOCIETY	1,129,418
RICHMOND HOSPICE ASSOCIATION	7,211
RICHMOND MENTAL HEALTH CONSUMER & FRIENDS SOCIETY	3,677
RICHMOND MULTICULTURAL COMMUNITY	10,508
RICHMOND MUSEUM SOCIETY	1,500
RICHMOND MUSIC SCHOOL SOCIETY	7,945
RICHMOND POTTERS' CLUB	5,700
RICHMOND SINGERS	4,240
RICHMOND SOCIETY FOR COMMUNITY LIVING	14,280
RICHMOND THERAPEUTIC EQUESTRIAN SOCIETY	56,400
RICHMOND WEAVERS' & SPINNERS' GUILD	2,650
RICHMOND WOMEN'S RESOURCE CENTRE	15,762
RICHMOND YOUTH CHORAL SOCIETY	17,000
RICHMOND YOUTH SERVICES AGENCY	12,625
SEA ISLAND COMMUNITY ASSOC	9,058
SOCIETY OF RICHMOND CHILDREN'S CENTRES	8,000
STEVESTON COMMUNITY SOCIETY	32,000
STEVESTON HISTORICAL SOCIETY	2,650
TEXTILE ARTS GUILD OF RICHMOND	3,710
THE SHARING FARM SOCIETY	16,000
THOMPSON COMMUNITY ASSOCIATION	18,000
TICKLE ME PICKLE THEATRE SPORTS	5,500
TOUCHSTONE FAMILY ASSOCIATION	99,000
TURNING POINT RECOVERY SOCIETY	5,924
VANCOUVER CANTONESE OPERA	5,000
VANCOUVER TAGORE SOCIETY	3,920
VOLUNTEER RICHMOND INFORMATION SERVICES	43,355
WEST RICHMOND COMMUNITY ASSOCIATION	5,000
Grand Total	<u>\$ 2,312,133</u>

CITY OF RICHMOND
 SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
 For the year ended December 31, 2015

Section 7

Reconciliation of Payments to the Financial Statements

Total payments to Canadian & US Suppliers (Section 7)	\$481,117,753
Total expenditures per Financial Statements (Statement of Revenue and Expenditures)	373,574,000
Repayment of Debt and Capital Lease Obligations	4,254,000
Items included in financial statements but not in Section 7:	
Salaries and benefits per Statement of Operations	(147,996,000)
Amortization of Tangible Capital Assets	(53,966,000)
Oval Expenses	(4,921,000)
Loss on disposal of Tangible Capital Aassets	(755,000)
Grants and Subsidies	(2,312,133)
Employee Expense Reimbursements	(592,737)
Items in Section 7 but not included in expenditures in the financial statements:	
Payments made to taxing authorities	168,162,513
2015 Capital Acquisitions	86,941,000
Payroll Related Remittances	42,605,824
GST Rebate included with payments to suppliers	5,940,292
3rd party remittances and transfers not included in expenditures in the financial statements	6,766,177
Oval Transfer	3,245,981
Change in accrued liabilities, inventory, prepaid expenses and other items	(21,313)
Cost Recoveries	192,149
	\$481,117,753
Difference	\$0