



City of Richmond

Report to Council

To: Richmond City Council
From: Andrew Nazareth
General Manager, Finance and Corporate
Services
Re: 2019 Statement of Financial Information

Date: July 20, 2020
File: 03-1180-01/2020-Vol
01

Staff Recommendation

That the 2019 Statement of Financial Information be approved.

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

REPORT CONCURRENCE	
CONCURRENCE OF GENERAL MANAGER 	
SENIOR MANAGEMENT TEAM REVIEW	INITIALS: SL
APPROVED BY CAO 	

Staff Report

Origin

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

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

The current prescribed amounts for the purpose of reporting under the Financial Information Regulation for employee remuneration/expenses and payments to suppliers are \$75,000 and \$25,000 respectively.

Analysis

Sections 1 to 4 of the attached schedules is captured in the City's 2019 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 schedule which shows employee remuneration in excess of \$75,000 and related expenses for the 2019 fiscal year is attached in Section 6.

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

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

The remuneration and expenses that are being reported are within the 5 Year Financial Plan Bylaw that was approved by Council. Management is responsible for the design, implementation, and maintenance of all internal controls. Additional internal controls with respect to expenditures include bylaws, policies, administrative procedures, guidelines, and governance through reviews by Senior Management and Council.

July 20, 2020

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2019 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 2019 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.

A handwritten signature in black ink, appearing to read 'JC' with a stylized flourish.

Jerry Chong
Director, Finance
(604) 276-4064

JC:mc

July 20, 2020

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2019

INDEX

1) Consolidated Statements.....	See Financial Statements
2) Statement of Assets and Liabilities.....	See Financial Statements
3) Operational Statement.....	See Financial Statements
4) Schedule of Debts.....	See Financial Statements
5) Schedule of Guarantee and Indemnity Agreements	Section 5
6) Schedule of Remuneration and Expenses:	
Elected Officials.....	Section 6
Employees.....	Section 6
Statement of Severance Agreements.....	Section 6
7) Schedule of Payments to Suppliers for Goods and Services:	
Statement of Payments for Goods and Service in excess of \$25,000 and consolidated total.....	Section 7
Statement of Grants and Subsidies.....	Section 7

July 20, 2020

CITY OF RICHMOND

2019 STATEMENT OF FINANCIAL INFORMATION APPROVAL

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



Andrew Nazareth
General Manager, Finance and
Corporate Services

Malcolm D. Brodie
Mayor

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

July 20, 2020

MANAGEMENT REPORT

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

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

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

The external auditors, KPMG LLP, conducted an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the consolidated Statement of Financial Information financial statements. Their examination does not relate to the other schedules and statements required by the *Financial Information Act*. Their examination includes a review and evaluation of the City's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors presented their findings to the City's Finance Committee.



Andrew Nazareth
General Manager, Finance and Corporate Services

Dated: _____

Consolidated Financial Statements of

CITY OF RICHMOND

And Independent Auditors' Report thereon

Year ended December 31, 2019



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

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the City of Richmond

Opinion

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

- the consolidated statement of financial position as at December 31, 2019;
- the consolidated statement of operations for the year then ended;
- the consolidated statement of changes in net financial assets for the year then ended;
- the consolidated statement of cash flows for the year then ended; and
- notes to the consolidated financial statements, including a summary of significant accounting policies

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2019, and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

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

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



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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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

We also:

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

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

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



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

KPMG LLP

Chartered Professional Accountants

Vancouver, Canada
May 11, 2020

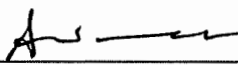
CITY OF RICHMOND

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

December 31, 2019, with comparative information for 2018

	2019	2018
Financial Assets		
Cash	\$ 389,564	\$ 121,861
Investments (note 3)	830,896	1,004,928
Investment in Lulu Island Energy Company ("LIEC") (note 4)	31,414	29,780
Accrued interest receivable	7,781	7,443
Accounts receivable (note 5)	28,407	29,151
Taxes receivable	11,033	11,844
Development fees receivable	21,144	25,545
Debt reserve fund - deposits (note 6)	508	508
	1,320,747	1,231,060
Liabilities		
Accounts payable and accrued liabilities (note 7)	107,590	95,231
Development cost charges (note 8)	197,671	158,882
Deposits and holdbacks (note 9)	117,364	113,620
Deferred revenue (note 10)	64,362	67,364
Debt, net of MFA sinking fund deposits (note 11)	27,891	32,842
	514,878	467,939
Net financial assets	805,869	763,121
Non-Financial Assets		
Tangible capital assets (note 12)	2,427,798	2,371,694
Inventory of materials and supplies	2,961	3,602
Prepaid expenses	2,714	2,673
	2,433,473	2,377,969
Accumulated surplus (note 13)	\$ 3,239,342	\$ 3,141,090
Contingent demand notes (note 6)		
Commitments and contingencies (note 18)		
Subsequent event (note 26)		

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, 2019, with comparative information for 2018

	2019 Budget (notes 2(p) and 24)	2019	2018
Revenue:			
Taxation and levies (note 20)	\$ 229,903	\$ 230,198	\$ 216,908
Utility fees	105,805	111,472	102,915
Sales of services	41,977	42,747	39,111
Payments-in-lieu of taxes	14,200	16,277	15,489
Provincial and federal grants	8,362	10,687	10,355
Development cost charges (note 8)	22,764	13,802	17,432
Other capital funding sources	63,197	39,028	95,859
Other revenue:			
Investment income	16,062	25,142	20,705
Gaming revenue	16,500	15,140	16,837
Licenses and permits	11,107	13,030	13,637
Other (note 21)	11,244	62,785	48,678
Equity income in government business enterprise ("GBE") (note 4)	-	1,634	1,491
	541,121	581,942	599,417
Expenses:			
Community safety	112,526	106,209	98,500
Utilities: water, sewer and sanitation	95,067	98,653	89,959
Engineering, public works and project development	74,568	80,940	68,793
Community services	68,627	67,522	61,174
General government	64,603	55,689	52,549
Planning and development	20,273	48,104	18,076
Richmond Olympic Oval	16,595	15,972	15,424
Richmond Public Library	11,079	10,601	9,981
	463,338	483,690	414,456
Annual surplus	77,783	98,252	184,961
Accumulated surplus, beginning of year	3,141,090	3,141,090	2,956,129
Accumulated surplus, end of year	\$ 3,218,873	\$ 3,239,342	\$ 3,141,090

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, 2019, with comparative information for 2018

	2019 Budget (notes 2(p) and 24)	2019	2018
Annual surplus for the year	\$ 77,783	\$ 98,252	\$ 184,961
Acquisition of tangible capital assets	(118,551)	(93,154)	(92,851)
Contributed tangible capital assets	(50,350)	(28,867)	(88,021)
Amortization of tangible capital assets	61,513	64,228	60,542
Net loss (gain) on disposal of tangible capital assets	-	(17,637)	324
Proceeds on sale of tangible capital assets	-	19,326	213
	(29,605)	42,148	65,168
Acquisition of inventory of materials and supplies	-	(2,961)	(3,602)
Acquisition of prepaid expenses	-	(2,714)	(2,673)
Consumption of inventory of materials and supplies	-	3,602	3,762
Use of prepaid expenses	-	2,673	2,376
Change in net financial assets	(29,605)	42,748	65,031
Net financial assets, beginning of year	763,121	763,121	698,090
Net financial assets, end of year	\$ 733,516	\$ 805,869	\$ 763,121

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2019, with comparative information for 2018

	2019	2018
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 98,252	\$ 184,961
Items not involving cash:		
Amortization	64,228	60,542
Loss (gain) on disposal of tangible capital assets	(17,637)	324
Contributions of tangible capital assets	(28,867)	(88,021)
Equity income in GBE	(1,634)	(1,491)
Change in non-cash operating working capital:		
Accrued interest receivable	(338)	(792)
Accounts receivable	744	(2,115)
Taxes receivable	811	(2,868)
Development fees receivable	4,401	(3,169)
Inventory of materials and supplies	641	160
Prepaid expenses	(41)	(297)
Accounts payable and accrued liabilities	12,359	(3,805)
Development cost charges	38,789	28,198
Deposits and holdbacks	3,744	30,834
Deferred revenue	(3,002)	1,077
Net change in cash from operating activities	172,450	203,538
Capital activities:		
Cash used to acquire tangible capital assets	(93,154)	(92,851)
Proceeds on disposal of tangible capital assets	19,326	213
Net change in cash from capital activities	(73,828)	(92,638)
Financing activities:		
Repayments of debt	(4,951)	(4,761)
Investing activities:		
Net sale (purchase) of investments	174,032	(32,145)
Net change in cash	267,703	73,994
Cash, beginning of year	121,861	47,867
Cash, end of year	\$ 389,564	\$ 121,861

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2019

1. Operations:

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

2. Significant accounting policies:

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

(a) Basis of consolidation:

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

(i) General Revenue Fund:

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

(ii) General Capital and Loan Fund:

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

(iii) Waterworks and Sewerworks Funds:

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

(iv) Reserve Funds:

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

CITY OF RICHMOND

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

Year ended December 31, 2019

2. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) Government transfers:

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

(d) Cash and cash equivalents:

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

(e) Investments:

Investments are recorded at cost, adjusted for amortization of premiums or discounts. Provisions for losses are recorded when they are considered to be other than temporary.

(f) Investment in government business enterprises:

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

(g) Accounts receivable:

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

(h) Development cost charges:

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

CITY OF RICHMOND

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

Year ended December 31, 2019

2. Significant accounting policies (continued):

(i) Post-employment benefits:

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

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

(j) Non-financial assets:

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

(i) Tangible capital assets:

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

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

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

(ii) Contributions of tangible capital assets:

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

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

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

CITY OF RICHMOND

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

Year ended December 31, 2019

2. Significant accounting policies (continued):

(j) Non-financial assets (continued):

(iv) Interest capitalization:

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

(v) Labour capitalization:

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

(vi) Leased tangible capital assets:

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

(vii) Impairment of tangible capital assets:

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital assets are less than their net book value. The net write-downs are accounted for as expenses in the consolidated statement of operations.

(viii) Inventory of materials and supplies:

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

(k) Revenue recognition:

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

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

(l) Property taxes:

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

CITY OF RICHMOND

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

Year ended December 31, 2019

2. Significant accounting policies (continued):

(m) Deferred revenue:

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

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

(n) Deposits:

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

(o) Debt:

Debt is recorded net of related sinking fund balances.

(p) Budget information:

Budget information, presented on a basis consistent with that used for actual results, was included in the City's Consolidated 5 Year Financial Plan (2019-2023) ("Consolidated Financial Plan") and was adopted through Bylaw No. 9979 on March 11, 2019.

(q) Contaminated sites:

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

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

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

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

CITY OF RICHMOND

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

Year ended December 31, 2019

2. Significant accounting policies (continued):

(r) Use of accounting estimates:

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the consolidated financial statements and the reported amount of revenue and expenditures during the reporting period. 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 consolidated financial statements in the period that the change in estimate is made, as well as in the period of settlement if the amount is different.

(s) Segment disclosures:

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

3. Investments:

	2019		2018	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 409,759	\$ 409,874	\$ 577,416	\$ 577,060
Government and government guaranteed bonds	192,314	194,229	164,943	165,401
Municipal Finance Authority pooled investment fund	47,306	46,123	46,150	44,716
Other bonds	181,517	182,039	216,419	213,577
	\$ 830,896	\$ 832,265	\$ 1,004,928	\$ 1,000,754

CITY OF RICHMOND

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

Year ended December 31, 2019

4. Investment in Lulu Island Energy Company Ltd:

The City owns 100% of the issued and outstanding shares of LIEC, which was incorporated under the British Columbia Business Corporations Act on August 19, 2013. LIEC develops, manages and operates district energy utilities in the City of Richmond, on the City's behalf, including but not limited to energy production, generation or exchange, transmission, distribution, maintenance, marketing and sales to customers, customer service, profit generation, financial management and advisory services for energy and infrastructure.

Summarized financial information relating to LIEC is as follows:

	2019	2018
Cash, cash equivalents, and investments	\$ 11,826	\$ 8,596
Accounts receivable	1,303	2,242
Tangible capital assets	33,412	32,361
Total assets	46,541	43,199
Accounts payable and accrued liabilities	778	414
Deferred contributions	6,183	5,375
Concession liability	8,166	7,630
Total liabilities	15,127	13,419
Shareholder's equity	\$ 31,414	\$ 29,780
Total revenue	\$ 5,295	\$ 4,888
Total expenses	3,661	3,397
Net income	\$ 1,634	\$ 1,491

Included in accounts payable and accrued liabilities in the City's consolidated statement of financial position are payables to LIEC in the amount of \$136,168 (2018 - \$1,375,799).

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

On October 30, 2014, the Concessionaire and the City entered into a Limited Guarantee Agreement. The City is the Guarantor and guarantees the performance of some of LIEC's obligations under the Concession Agreement to a maximum of \$18.2 million (2018 - \$18.2 million).

CITY OF RICHMOND

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

Year ended December 31, 2019

5. Accounts receivable:

	2019	2018
Water and sewer utilities	\$ 13,671	\$ 11,999
Casino revenue	3,903	4,010
Capital grants	1,291	5,003
Other trade receivables	9,542	8,139
	\$ 28,407	\$ 29,151

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, 2018 and 2019 are as follows:

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

7. Accounts payable and accrued liabilities:

	2019	2018
Trade and other liabilities	\$ 73,403	\$ 64,917
Post-employment benefits (note 15)	34,187	30,314
	\$ 107,590	\$ 95,231

CITY OF RICHMOND

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

Year ended December 31, 2019

8. Development cost charges:

	2019	2018
Balance, beginning of year	\$ 158,882	\$ 130,684
Contributions	48,740	42,792
Interest	3,851	2,838
Revenue recognized	(13,802)	(17,432)
Balance, end of year	\$ 197,671	\$ 158,882

9. Deposits and holdbacks:

	Balance December 31, 2018	Deposit contributions/ interest earned	Refund/ expenditures	Balance December 31, 2019
Security deposits	\$ 89,557	\$ 25,949	\$ (21,342)	\$ 94,164
Developer contributions	7,313	222	-	7,535
Contract holdbacks	6,650	2,658	(3,891)	5,417
Other	10,100	6,184	(6,036)	10,248
	\$ 113,620	\$ 35,013	\$ (31,269)	\$ 117,364

10. Deferred revenue:

	Balance December 31, 2018	Externally restricted inflows	Revenue earned	Balance December 31, 2019
Taxes and utilities	\$ 20,450	\$ 22,836	\$ (20,450)	\$ 22,836
Building permits/development	15,598	9,454	(5,207)	19,845
Oval	1,876	10,625	(11,067)	1,434
Capital grants	19,558	2,728	(11,434)	10,852
Business licenses	2,523	2,251	(2,123)	2,651
Parking easement/leased land	2,430	58	(47)	2,441
Other	4,929	5,920	(6,546)	4,303
	\$ 67,364	\$ 53,872	\$ (56,874)	\$ 64,362

CITY OF RICHMOND

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

Year ended December 31, 2019

11. Debt, net of MFA sinking fund deposits:

The interest rate for the year ended December 31, 2019 on the principal amount of the MFA debenture was 3.30% (2018 - 3.30%) per annum. Interest expense incurred for the year on the long-term debt was \$1,676,895 (2018 - \$1,676,895). The maturity date of the MFA debt is April 7, 2024.

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

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

	Gross amount borrowed	Repayments and actuarial adjustments	Net debt 2019	Net debt 2018
General Fund	\$ 50,815	\$ 22,924	\$ 27,891	\$ 32,842

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

2020	\$ 5,149
2021	5,355
2022	5,570
2023	5,792
2024	6,025
	\$ 27,891

CITY OF RICHMOND

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

Year ended December 31, 2019

12. Tangible capital assets:

Cost	Balance December 31, 2018	Additions and transfers	Disposals	Balance December 31, 2019
Land	\$ 984,001	\$ 34,517	\$ (955)	\$ 1,017,563
Building and building improvements	442,181	45,398	(338)	487,241
Infrastructure	1,741,680	66,647	(7,436)	1,800,891
Vehicles, machinery and equipment	142,793	10,255	(3,163)	149,885
Library's collections, furniture and equipment	9,445	1,068	(575)	9,938
Assets under construction	151,296	(35,864)	-	115,432
	\$ 3,471,396	\$ 122,021	\$ (12,467)	\$ 3,580,950

Accumulated amortization	Balance December 31, 2018	Disposals	Amortization expense	Balance December 31, 2019
Building and building improvements	\$ 186,279	\$ (302)	\$ 16,332	\$ 202,309
Infrastructure	820,387	(6,919)	36,524	849,992
Vehicles, machinery and equipment	86,826	(2,982)	10,244	94,088
Library's collections, furniture and equipment	6,210	(575)	1,128	6,763
	\$ 1,099,702	\$ (10,778)	\$ 64,228	\$ 1,153,152

Net book value	December 31, 2019	December 31, 2018
Land	\$ 1,017,563	\$ 984,001
Buildings and building improvements	284,932	255,902
Infrastructure	950,899	921,293
Vehicles, machinery and equipment	55,797	55,967
Library's collection, furniture and equipment	3,175	3,235
Assets under construction	115,432	151,296
Balance, end of year	\$ 2,427,798	\$ 2,371,694

CITY OF RICHMOND

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

Year ended December 31, 2019

12. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction having a value of \$115,432,086 (2018 - \$151,295,702) 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 \$28,866,769 (2018 - \$88,020,879) comprised of land in the amount of \$14,665,393 (2018 - \$69,654,386), infrastructure in the amount of \$14,191,349 (2018 - \$13,666,004), buildings had no contributed tangible capital assets in 2019 (2018 - \$4,700,489), and library collections in the amount of \$10,027 (2018 - 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:

Tangible capital assets were written down by \$1,754,513 (2018 - nil) related to estimated repair costs associated with one of the lap pools at the Minoru Center for Active Living. The costs to repair the deficiencies will be recovered through insurance.

13. Accumulated surplus:

	General and Reserve Funds	Waterworks Utility Fund	Sewerworks Utility Fund	Richmond Olympic Oval	Library	2019 Total	2018 Total
Investment in tangible capital assets	\$ 2,385,747	\$ -	\$ -	\$ 8,553	\$ 3,176	\$ 2,397,476	\$ 2,336,489
Reserves (note 14)	548,720	-	-	8,856	-	557,576	540,153
Appropriated surplus	193,455	18,316	10,420	1,471	390	224,052	207,173
Investment in LIEC	31,414	-	-	-	-	31,414	29,780
Surplus	17,717	446	6,276	604	951	25,994	24,029
Other equity	2,830	-	-	-	-	2,830	3,466
Balance, end of year	\$ 3,179,883	\$ 18,762	\$ 16,696	\$ 19,484	\$ 4,517	\$ 3,239,342	\$ 3,141,090

CITY OF RICHMOND

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

Year ended December 31, 2019

14. Reserves:

	Balance, December 31, 2018	Change during year	Balance, December 31, 2019
Affordable housing	\$ 10,836	\$ 869	\$ 11,705
Arts, culture and heritage	4,003	(277)	3,726
Capital building and infrastructure	81,763	18,923	100,686
Capital reserve	176,142	(4,166)	171,976
Capstan station	32,332	(14)	32,318
Child care development	6,806	2,116	8,922
Community legacy and land replacement	8,852	(7,542)	1,310
Drainage improvement	56,132	(487)	55,645
Equipment replacement	19,600	603	20,203
Hamilton area plan community amenity	752	968	1,720
Leisure facilities	18,765	(1,089)	17,676
Local improvements	7,155	172	7,327
Neighborhood improvement	7,520	340	7,860
Oval	6,324	2,532	8,856
Public art program	4,860	(2)	4,858
Sanitary sewer	44,107	3,624	47,731
Steveston off-street parking	317	8	325
Steveston road ends	155	(5)	150
Waterfront improvement	317	(115)	202
Watermain replacement	53,415	965	54,380
	\$ 540,153	\$ 17,423	\$ 557,576

15. Post-employment benefits:

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

	2019	2018
Accrued benefit obligation, beginning of year	\$ 28,423	\$ 29,892
Current service cost	1,881	1,947
Interest cost	954	879
Past service cost (credit)	3,155	(397)
Benefits paid	(1,953)	(2,508)
Actuarial loss (gain)	2,724	(1,390)
Accrued benefit obligation, end of year	\$ 35,184	\$ 28,423

CITY OF RICHMOND

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

Year ended December 31, 2019

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, 2019. This actuarial loss is being amortized over a period equal to the employees' average remaining service lifetime of 10 years (2018 - 10 years).

	2019	2018
Post-employment benefit liability:		
Post-employment benefit liability, end of year	\$ 35,184	\$ 28,423
Unamortized net actuarial (loss) gain	(997)	1,891
Balance, end of year	\$ 34,187	\$ 30,314

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

	2019	2018
Discount rate	2.40%	3.30%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary range increases	2.50% to 3.00%	2.50% to 3.00%

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, 2018, the plan has about 205,000 active members and approximately 101,000 retired members. Active members include approximately 40,000 contributors from local governments.

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

CITY OF RICHMOND

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

Year ended December 31, 2019

16. Pension plan (continued):

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

The City paid \$13,251,994 (2018 - \$12,759,865) for employer contributions while employees contributed \$11,120,458 (2018 - \$10,615,884) to the plan in fiscal 2019.

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

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

17. Contingent assets and contractual rights:

(a) Contingent assets:

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

The City has legal claims, service agreements, and land dedications that may qualify as contingent assets. Amounts cannot be estimated as of December 31, 2019. Contingent assets are not recorded in the consolidated financial statements.

In 2019, the City had requested payment from the Office of the Minister of Public Services and Procurement Canada, for outstanding payments-in-lieu of taxes in the amount of \$11,139,593. As of December 31, 2019, collectability of the requested amount is not determinable and has not been accrued for in the City's consolidated financial statements.

(b) Contractual rights:

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

2020	\$ 15,157
2021	11,574
2022	4,887
2023	3,437
2024	2,011
Thereafter	9,768

CITY OF RICHMOND

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

Year ended December 31, 2019

17. Contingent assets and contractual rights (continued):

(b) Contractual rights (continued):

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

18. Commitments and contingencies:

(a) Joint and several liabilities:

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

(b) Lease payments:

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

2020	\$	3,368
2021		3,311
2022		2,583
2023		2,569
2024		2,369
Thereafter		7,748

(c) Litigation:

As at December 31, 2019, there were a number of claims or risk exposures in various stages of resolution. The City has made no specific provision for those where the outcome is presently not determinable.

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

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

(e) Contractual obligation:

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

CITY OF RICHMOND

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

Year ended December 31, 2019

18. Commitments and contingencies (continued):

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

The City is a shareholder of the E-Comm whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 34 Class A and 20 Class B shares issued and outstanding as at December 31, 2019). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.

- (g) Community associations:

The City has agreements with the various community associations which operate the community centers throughout the City. The City generally provides the buildings and grounds, pays the operating costs of the facilities, and provides certain staff and other services such as information technology. Typically the community associations are responsible for providing programming and services to the community. The community associations retain all revenue which they receive.

19. Trust funds:

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

	2019	2018
Richmond Community Associations	\$ 1,877	\$ 1,837

CITY OF RICHMOND

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

Year ended December 31, 2019

20. Taxation and levies:

	2019	2018
Taxes collected:		
Property taxes	\$ 463,679	\$ 433,319
Payment-in-lieu of taxes and grants	27,597	26,369
Local improvement levies	88	265
	491,364	459,953
Less transfers to other authorities:		
Province of British Columbia – School taxes	(190,650)	(177,521)
TransLink	(40,800)	(37,813)
Metro Vancouver	(7,224)	(6,178)
BC Assessment Authority	(6,185)	(6,016)
Other	(30)	(28)
	(244,889)	(227,556)
Less payment-in-lieu of taxes retained by the City	(16,277)	(15,489)
	\$ 230,198	\$ 216,908

21. Other revenue:

	2019	2018
Developer contributions	\$ 27,394	\$ 33,672
Tangible capital assets gain on sale of land	18,205	-
Penalties and fines	4,303	3,784
Parking program	2,091	2,054
Other	10,792	9,168
	\$ 62,785	\$ 48,678

CITY OF RICHMOND

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

Year ended December 31, 2019

22. Government transfers:

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

	2019	2018
Operating		
Province of British Columbia	\$ 20,602	\$ 21,899
TransLink	3,666	3,593
Government of Canada	1,560	1,700
Capital		
Province of British Columbia	3,968	5,685
TransLink	1,010	1,666
Government of Canada	4,056	50
	\$ 34,862	\$ 34,593

23. Segmented reporting:

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

- (a) **Community Safety** brings together the City's public safety providers such as Police (RCMP), Fire-Rescue, Emergency Programs, and Community Bylaws. It is responsible for ensuring safe communities by providing protection services with a focus on law enforcement, crime prevention, emergency response, and protection of life and properties.
- (b) **Utilities** provide such services as planning, designing, constructing, operating, and maintaining the City's infrastructure of water and sewer networks and sanitation and recycling.
- (c) **Engineering, Public Works and Project Development** comprises of General Public Works, Roads and Construction, Storm Drainage, Fleet Operations, Engineering, Project Development, and Facility Management. The services provided are construction and maintenance of the City's infrastructure and all City owned buildings, maintenance of the City's road networks, managing and operating a mixed fleet of vehicles, heavy equipment and an assortment of specialized work units for the City operations, development of current and long-range engineering planning and construction of major projects.

CITY OF RICHMOND

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

Year ended December 31, 2019

23. Segmented reporting (continued):

- (d) **Community Services** comprises of Parks, Recreation, Arts, and Culture and Heritage Services. These departments ensure recreation opportunities in Richmond by maintaining a variety of facilities such as arenas, community centres, pools, etc. It designs, constructs and maintains parks and sports fields to ensure there is adequate open green space and sports fields available for Richmond residents. It also addresses the economic, arts, culture, and community issues that the City encounters.
- (e) **General Government** comprises of Mayor and Council, Corporate Administration, and Finance and Corporate Services. It is responsible for adopting bylaws, effectively administering city operations, levying taxes, legal services, providing sound management of human resources, information technology, City finance, and ensuring high quality services to Richmond residents.
- (f) **Planning and Development** is responsible for land use plans, developing bylaws and policies for sustainable development in the City including the City's transportation systems, and community social development.
- (g) **Richmond Olympic Oval Corporation** is formed as a wholly owned subsidiary of the City. The City uses the Richmond Olympic Oval facility as a venue for a wide range of sports, business and community activities.
- (h) **Richmond Public Library** provides public access to information by maintaining 5 branches throughout the City.

CITY OF RICHMOND

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

Year ended December 31, 2019

23. Segmented reporting (continued):

	Community safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Total City subtotal
Revenue:							
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 230,198	\$ -	\$ 230,198
User fees	-	99,426	12,046	-	-	-	111,472
Sales of services	6,732	4,235	2,476	9,917	7,786	2,284	33,430
Payments-in-lieu of taxes	-	-	-	-	16,277	-	16,277
Provincial and federal grants	99	-	3,707	37	3,545	40	7,428
Development cost charges	-	668	2,412	2,988	2,203	5,531	13,802
Other capital funding sources	-	3,432	11,448	3,783	14,666	5,689	39,018
Other revenue:							
Investment income	-	542	-	-	24,580	-	25,122
Gaming revenue	706	-	-	-	14,434	-	15,140
Licenses and permits	4,588	42	1,009	-	15	7,376	13,030
Other	2,652	3,608	1,202	1,173	51,453	153	60,241
Equity income	-	-	-	-	1,634	-	1,634
	14,777	111,953	34,300	17,898	366,791	21,073	566,792
Expenses:							
Wages and salaries	45,582	13,962	25,595	33,372	29,366	12,425	160,302
Public works maintenance	22	7,465	7,060	1,894	(1,481)	337	15,297
Contract services	55,027	8,944	4,978	4,446	3,673	1,585	78,653
Supplies and materials	2,719	33,219	1,397	13,056	10,748	1,035	62,174
Interest and finance	78	22,918	-	72	3,017	-	26,085
Transfer from (to) capital for tangible capital assets	(27)	3,140	12,829	5,695	275	30,621	52,533
Amortization of tangible capital assets	2,765	8,778	28,888	8,930	10,088	2,023	61,472
Loss (gain) on disposal of tangible capital assets	43	227	193	57	3	78	601
	106,209	98,653	80,940	67,522	55,689	48,104	457,117
Annual surplus (deficit)	\$ (91,432)	\$ 13,300	\$ (46,640)	\$ (49,624)	\$ 311,102	\$ (27,031)	\$ 109,675

CITY OF RICHMOND

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

Year ended December 31, 2019

23. Segmented reporting (continued):

	Total City subtotal	Richmond Olympic Oval	Richmond Public Library	2019 Consolidated	2018 Consolidated
Revenue:					
Taxation and levies	\$ 230,198	\$ -	\$ -	\$ 230,198	\$ 216,908
User fees	111,472	-	-	111,472	102,915
Sales of services	33,430	9,228	89	42,747	39,111
Payments-in-lieu of taxes	16,277	-	-	16,277	15,489
Provincial and federal grants	7,428	2,883	376	10,687	10,355
Development cost charges	13,802	-	-	13,802	17,432
Other capital funding sources	39,018	-	10	39,028	95,859
Other revenue:					
Investment income	25,122	-	20	25,142	20,705
Gaming revenue	15,140	-	-	15,140	16,837
Licenses and permits	13,030	-	-	13,030	13,637
Other	60,241	2,289	255	62,785	48,678
Equity income	1,634	-	-	1,634	1,491
	566,792	14,400	750	581,942	599,417
Expenses:					
Wages and salaries	160,302	9,298	7,763	177,363	162,331
Public works maintenance	15,297	-	2	15,299	13,405
Contract services	78,653	-	445	79,098	73,479
Supplies and materials	62,174	5,042	1,585	68,801	67,919
Interest and finance	26,085	-	4	26,089	23,149
Transfer from (to) capital for tangible capital assets	52,533	-	(289)	52,244	13,307
Amortization of tangible capital assets	61,472	1,628	1,128	64,228	60,542
Loss (gain) on disposal of tangible capital assets	601	4	(37)	568	324
	457,117	15,972	10,601	483,690	414,456
Annual surplus (deficit)	\$ 109,675	\$ (1,572)	\$ (9,851)	\$ 98,252	\$ 184,961

CITY OF RICHMOND

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

Year ended December 31, 2019

24. Budget data:

The budget data presented in these consolidated financial statements is based on the Consolidated Financial Plan adopted by Council on March 11, 2019. The table below reconciles the adopted Consolidated Financial Plan to the budget amounts reported in these consolidated financial statements.

	Financial plan Bylaw No. 9979	Financial statement budget
Consolidated financial plan:		
Revenue	\$ 541,121	\$ 541,121
Expenses	463,338	463,338
Annual surplus	77,783	77,783
Less:		
Acquisition of tangible capital assets	(399,171)	-
Contributed tangible capital assets	(50,350)	-
Transfer to reserves	(69,403)	-
Debt principal	(4,951)	-
Add:		
Capital funding	417,161	-
Transfer from surplus	28,931	-
Annual surplus	\$ -	\$ 77,783

25. Comparative information:

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

26. Subsequent event:

Subsequent to December 31, 2019, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This situation presents uncertainty over the City's future cash flows, and may have a significant impact on the City's future operations. In response to the outbreak, the City has temporarily closed some of its facilities. Potential impacts on the City's business could include future decreases in revenue and delays in completing capital project work. As the situation is dynamic and the ultimate duration and magnitude of the impact on the economy are not known, an estimate of the financial effect on the City is not practicable at this time.

CITY OF RICHMOND
Schedule of Guarantee and Indemnity Agreements for 2019

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 2019

Name	Title	Benefits &			Expenses
		Base Salary	Other ¹		
Brodie, Malcolm	Mayor	\$ 174,314	\$ 22,397	\$	6,612
Au, Chak	Councillor	69,539	12,258		4,870
Dang, Derek	Councillor	-	110,205 ²		-
Day, Carol	Councillor	79,037	13,646		1,296
Greene, Kelly	Councillor	69,539	11,358		2,816
Johnston, Ken	Councillor	-	75,230 ²		-
Loo, Alexa	Councillor	79,037	13,671		6,970
McNulty, William	Councillor	79,037	13,584		963
McPhail, Linda	Councillor	79,037	12,869		6,737
Steves, Harold	Councillor	79,037	13,478		2,241
Wolfe, Michael	Councillor	79,037	12,684		1,189
Total		\$ 787,614	\$ 311,380	\$	33,694

¹ Consists of taxable benefits (i.e. MSP, group life and vehicle allowance)

² Lump sum payouts due at the termination of service

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Aarons, David	\$ 126,683	\$ 7,381	\$ 2,730
Achiam, Cecilia	220,083	41,382	1,948
Adair, Darrin	64,209	17,635	99
Adams, Clay	88,178	7,696	-
Adams, Reg	96,456	2,853	-
Adamson, Claire	104,653	4,682	6,215
Allas, Benjamin	62,676	13,729	-
Allen, Michael	114,628	10,451	419
Alves, Luis	103,659	31,001	-
Anderson, Adam	98,474	8,188	-
Anderson, Christopher	61,855	19,038	222
Anderson, Mark	43,128	45,830	-
Anderson, Matthew	68,124	7,921	796
Andersson, Bengt	80,562	2,147	1,243
Anselmo, David	80,902	1,964	194
Araki, Stephen	61,695	16,540	307
Arcand, Daniel	83,017	6,639	99
Armstrong, Warren	65,213	33,254	-
Arneson, Christina	77,338	6,059	428
Arrigo, Stephen	87,735	28,950	1,015
Askwith, Stephanie	83,520	983	-
Atva, Tina	69,889	9,382	1,135
Atwal, Bhupinder	83,097	7,211	-
Aujla, Jag	98,855	5,508	705
Ayers, Elizabeth	155,355	16,648	8,187
Babalos, Alexander	98,490	17,646	-
Bachynski, Laurie	163,536	12,544	-
Badra, Marcos	110,404	2,085	873
Badyal, Sara	100,701	3,766	773
Bains, Mandeep	116,481	4,763	5,554
Bajwa, Akhtar	66,139	30,072	-
Baker, Danny	98,479	2,082	-
Baker, Steven	92,599	11,905	3
Baluyot, Hilario	67,409	16,390	1,366
Bardin, Harjap	106,670	9,409	475
Bardock, Jason	72,923	3,312	794
Barkley, Matthew	98,463	14,249	-
Barlow, Kenneth	114,000	8,091	-

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other¹	Expenses
Barlow, Paul Graham	101,426	9,271	-
Barnes, Richard	144,028	5,062	-
Barr, Jeff	77,368	963	-
Barstow, Murray	92,145	10,545	810
Bartley-Smith, Brenda	113,991	5,567	1,650
Barwin, Simon	92,165	19,844	-
Basraon, Avtar	62,619	42,463	1,351
Bath, Paul	87,658	19,350	-
Batke, Wilfred	81,629	11,945	-
Batkin, Wayne	120,774	12,093	-
Batra, Amritpal	75,873	4,175	2,942
Bauder, Kristine	92,599	7,894	197
Baumeister, Richard	80,063	15,898	86
Bavis, Nathan	101,431	26,276	-
Baxter, Jennifer	70,611	10,373	-
Beare, Adam	101,442	3,050	364
Beaulne, Guy	70,624	6,928	-
Beeby, James	101,424	23,462	112
Beetstra, Jack	105,951	7,185	-
Begg, Pam	67,782	7,923	-
Beley, Scott	75,780	1,239	-
Bennett, Shayne	101,440	12,351	-
Benning, Dal	109,555	3,248	-
Bennington, Monica	80,685	14,689	296
Bentley, Sharon	81,303	1,448	1,252
Berg, Debra	77,357	4,162	-
Berg, Wayne	84,861	3,100	2,477
Bergsma, Jacob	60,977	22,357	176
Bergsma, Nolan	83,110	9,349	395
Bergsma, Peter	97,423	27,400	-
Biason, Evangel	77,357	5,672	-
Bie, Lloyd	151,614	21,329	1,553
Billings, Alan	101,706	16,426	2,815
Bishay, Soraya	75,153	2,415	-
Black, David	66,384	10,949	-
Bleidistel, Michael	96,456	14,963	1,385
Bogner, Christopher	73,414	25,534	1,535
Bola, Kulwinder	101,442	9,446	429

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Bolton, George	73,830	10,362	-
Bonato, Steven	101,442	2,809	40
Bosley, Janine	78,906	1,998	-
Bowley-Cowan, Laura	106,539	6,716	262
Bowman, Joshua	91,836	12,073	-
Boyal, Amarjit	64,478	12,748	-
Brannen, Andrew	101,431	28,763	-
Brar, Amaritpal	113,908	9,469	303
Braun, Robert	81,590	4,178	-
Bredeson, Lance	156,741	10,541	5,093
Broughton, Skyler	81,673	37,410	819
Brownlee, David	100,710	4,926	-
Brunskill, Jason	123,758	2,936	-
Buchannon, William	123,758	10,533	-
Buemann, Tricia	98,613	4,529	3,882
Buie, Dovelie	130,286	6,192	2,756
Bulick, John	101,413	11,438	1,165
Burbidge, Scott	79,606	2,701	194
Burgess, Tyson	77,374	10,598	-
Buric, Tony	81,483	2,540	1,514
Burner, Melanie	81,629	2,885	251
Burns, Brendan	156,074	10,425	4,283
Bursey, Bradley	92,181	24,135	99
Burt, Christopher	65,478	28,539	99
Bustillo, Juanito	61,511	14,319	672
Bustillo, Michael	61,329	16,574	2,022
Butler, Jason	80,227	20,411	656
Buttar, Onkar	85,081	3,420	-
Bycraft, Suzanne	141,223	8,270	4,549
Byrne, Daisy	73,297	3,511	353
Cabatic, Allan	100,017	12,750	1,931
Camacho, Alexander	78,355	2,307	-
Candusso, Giorgio	87,952	4,035	-
Cantarella, Lorraine	100,504	10,336	2
Capogna, Nan	88,743	11,649	-
Capuccinello Iraci, Anthony	219,083	57,000	3,020
Caravan, Joan	96,442	4,829	54
Carey, Alisa	82,666	5,296	-

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Carlile, Tanner	81,075	7,029	-
Carron, Kimberley	88,742	2,777	8
Carter, Chris	82,423	11,776	-
Carter-Huffman, Suzanne	114,275	12,689	-
Cerantola, Davin	101,431	17,281	-
Chai, Sandra	130,286	8,370	4,228
Chaichian, Camyar	92,599	2,689	2,689
Chan, Christopher	95,549	5,532	904
Chan, Donna	139,788	7,108	544
Chan, Donna L	75,711	3,364	19
Chan, Ian	77,630	4,944	3,675
Chan, Kavid	96,456	14,923	-
Chan, Milton	155,552	28,865	965
Chand, Amit	75,069	21,007	188
Chandra, Ryan	91,565	17,016	-
Chang, Yvonne	75,153	2,621	950
Cheema, Felicia	66,672	16,760	-
Cheng, Reinaldo	101,463	5,615	1,332
Cheuk, Chun Yu (Tom)	83,060	15,335	4,128
Chiang, Paul	94,788	7,574	1,652
Chima, Jaspal	81,619	26,779	181
Chin, Donald	119,764	8,144	-
Ching, Ka Wai	78,355	2,676	-
Ching, Mike	113,999	11,799	1,278
Choiselat, Sasha	78,355	1,482	1,092
Chong, Jerry	173,702	45,760	1,303
Chou, Yu-Hsuan	79,134	10,672	116
Chow, Joanne	92,223	1,510	1,453
Christopherson, Tracy	78,362	1,914	-
Chu, Anthony	62,607	26,242	-
Chu, Vincent	130,286	6,253	528
Chung, Leon	81,057	8,947	-
Cinquemani, Leonardo	67,399	13,159	342
Clark, Alison	101,431	11,571	-
Clarke, Tristan	78,736	3,087	3,703
Clarkson, Neil	78,842	1,398	115
Clarkson, Reena	70,575	4,628	9
Close, Kirsten	99,836	6,065	2,511

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Clow, Arnold	120,905	42,034	-
Cockburn, Paul	83,044	10,347	-
Collinge, Chris	80,482	2,523	4,537
Cook, Tara	81,623	2,404	-
Cooper, Bradley	123,739	25,885	-
Cooper, James	153,290	21,345	1,922
Cordoni, Raymond	150,488	17,867	-
Cornelssen, Kelvin	103,972	15,743	1,631
Corrado, Mark	133,081	9,042	184
Craddock, Jeffrey	80,475	4,865	267
Craig, Wayne	173,702	27,341	1,700
Creighton, Gregg	92,193	2,974	-
Crocker, Colleen	77,161	2,421	-
Cruz, Louella	70,599	6,448	6
Csepany, Andras	88,020	4,112	-
Culshaw, Steven	61,201	21,882	3,677
Curry, Anthony	101,442	10,939	515
Dacey, Shaun	96,456	5,361	751
Dadwal, Kam	70,474	4,938	838
Dalla, Rajneesh	74,102	3,935	2,208
Dalziel, Jeffrey	101,300	19,754	-
Davidson, Frank	92,178	11,684	-
Davies, Dean	61,618	19,113	1,462
Davies, Sean D	62,504	33,514	99
Davies, Sean	81,629	4,989	929
de Brouwer, Dave	123,739	14,066	-
de Crom, Theodore	137,104	22,331	4,803
De Sousa, Steven	79,387	5,920	534
De Visser, Chee	100,408	5,043	4,592
Deane, Gregory	85,639	32,366	-
Decker, Kim	111,764	7,394	2,653
Deer, Angela	96,570	4,906	227
DeGianni, Rod	121,536	36,113	-
Del Rosario, Susan	77,098	2,782	-
DeMatos, Steve	70,666	5,383	-
Demers, Michel	77,477	5,516	969
Dennis, Alison	101,032	4,943	738
Dhaliwal, Kamaljit	92,599	12,026	139

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Dhaliwal, Manjinder	80,666	3,828	749
Dhanowa, Dalvinder	80,653	18,370	487
Dharampal, Jasjit	79,586	4,153	20
Dhillon, Kearnbir	101,424	9,155	-
Dhillon, Navtej	98,474	19,524	-
Dias, Ben	139,788	24,494	87
Dickson, James	101,481	7,145	-
Dineen, Scott	101,415	11,360	418
Discusso, Matthew	76,995	3,890	224
Discusso, Peter	112,463	27,778	652
Dixon, Scott	101,415	11,048	-
Dohanic, Mike	73,825	8,647	-
Donald, Gary	67,416	17,641	477
Donohue, Christopher	61,235	14,123	1,089
Douglas, Stewart	101,431	13,866	1,502
Draper, Jason	102,513	36,274	14
Drawc, Chris	75,769	1,422	-
Duarte, Victor	92,599	1,637	13
Dube, Danielle	98,472	6,540	-
Dubnov, Shawn	92,163	24,233	310
Duddles, Kevin	83,136	1,675	231
Duggan, Christine	95,900	4,865	3,219
Duncan, George	319,294	40,986	6,132
Duncan, Scott	124,005	13,900	-
Dunn, Darrell	59,346	22,511	-
Dunn, David	101,431	14,500	111
Duranleau, Sonia	101,426	18,176	-
Dusanj, Sukhjeevan	73,824	6,954	99
Dyer, Sean	87,418	21,801	3,265
Ebert, Marcus	61,869	19,407	183
Edwards, Brenda	78,161	5,017	-
Edwards, Sara	101,415	3,491	-
Ellis, Joshua	61,472	14,148	4,124
Elmore, Jeanette	87,898	3,766	560
Elshof, Eric	123,758	16,265	-
Enefer, John	123,736	6,627	-
Eng, Kevin	100,713	12,574	-
Erceg, Joe	234,665	80,148	718

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Erickson, Barbara	85,286	21,321	25
Esko, Jamie	140,485	6,564	877
Estabrook, Russell	80,482	6,886	540
Eward, Cindy	92,599	3,877	928
Falconer, Todd	123,758	5,098	-
Falkenham, Gregory	61,318	24,970	176
Farrell, Daniel	85,097	3,902	-
Fasciani, Mary Ann	78,193	2,903	-
Fatiaki, Kamoe	61,526	19,826	176
Fedoruk, Lisa	84,883	12,698	64
Fengstad, Grant	173,782	22,260	4,643
Fenwick, Marie	128,255	11,052	3,316
Ferland, Khadija	107,892	10,015	2,435
Fernandes, Carlos	80,653	6,652	381
Ferraro, Domenic	92,175	14,732	99
Findlay, Pauline	82,268	4,004	506
Fitton, Russell	101,632	10,930	-
Fletcher, Mark	61,122	19,326	524
Fleury, Shane	62,158	19,723	-
Fong, Mindy	62,649	33,736	-
Fong, Patrick	96,693	10,917	404
Ford, Larry	139,540	21,830	9
Forrest, Rebecca	90,480	6,045	123
Frampton, Michael	101,442	7,453	-
Fraser, Kevin	86,407	2,362	1,420
Frederickson, Gordon	81,629	3,198	-
Friess, Paul	80,607	4,100	776
Fyrk, Terry	67,414	14,757	-
Galano-Tan, John	88,743	11,700	950
Galbraith, Adam	101,440	17,282	3,076
Gallant, Roger	61,231	16,136	-
Galloway, Shane	80,223	17,604	295
Gardiner, Rock	78,935	937	1,118
Gauvin, Darnell	61,629	15,156	502
Gee, Peter	82,991	4,332	-
Gelz, Earl	92,200	3,624	-
Gibson, Christina	81,629	3,766	-
Gilbert, Daniel	61,588	33,130	1,149

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Gilfillan, Cindy	130,286	8,370	7,017
Gilfillan, Kris	92,170	39,091	188
Gilfillan, Terry	17,692	145,133	-
Gill, Manraj	87,577	3,881	1,194
Gill, Raminder	101,415	3,832	4,506
Gillis, David	100,713	5,645	151
Gillon, Robert	84,564	3,686	642
Girard, Terrance	59,579	16,164	366
Giroux, Daniel	73,868	1,724	1,251
Glahn, Brad	90,527	60,016	-
Goll, Sharil	81,645	2,684	-
Gondos, Kyle	62,728	28,534	3,014
Gonzalez, Roberto (Estate)	166,153	454,183	-
Gounder, Krishna	81,629	2,163	-
Graebel, Gordon	144,037	8,408	-
Graham, Ronald	64,095	19,855	-
Grauer, Craig	70,872	9,530	775
Gray, Kevin	150,533	22,932	2,612
Greenlees, Matthew	82,553	11,856	-
Griffin, Kevin	103,402	22,988	-
Griffin, Michael	101,442	7,697	1,502
Griffith, Michael	77,470	7,135	761
Gronlund, Todd	105,448	24,673	-
Gross, Todd	148,077	16,130	1,739
Gushel, Brad	92,192	33,674	-
Haer, Sunny	81,151	7,058	-
Hahn, Ruth	100,706	3,606	718
Halldorson, Arnie	92,179	21,401	484
Hamaguchi, Trevor	98,463	14,519	-
Hamalainen, Juha	83,108	4,971	-
Hamilton, Jameson	83,110	6,387	-
Hanna, Kenneth	81,477	6,469	-
Hansen, Terry	123,744	4,657	-
Harris, David	101,426	6,243	637
Harris, Douglas	123,739	13,845	-
Hatzistamatis, Stamatis	69,516	9,979	-
Hayes, Jennifer	156,537	10,063	4,201
Heap, Nicholas	114,000	11,570	250

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Heathe, Gerina	76,922	4,149	-
Heidrich, George	83,100	11,920	1,296
Heinrich, George	92,178	10,389	99
Henderson, Derek	80,945	2,439	790
Henderson, George	67,086	12,580	-
Heng, William	109,224	11,741	2,383
Herbert, Nicholas	70,575	26,309	1,058
Hertha, Deborah	100,258	5,011	3,084
Hickey, Paula	78,355	4,110	46
Hill, James	98,479	18,502	-
Hill, Sheila	81,629	1,983	-
Hilton, Vanessa	92,084	18,606	-
Hingorani, Sonali	114,000	6,682	1,764
Hinman, Gregory	98,490	9,515	-
Ho, Jason	122,061	9,988	948
Ho, Mei Ping	101,844	22,377	950
Ho, Michael	61,693	24,450	-
Ho, Wing Chun	78,355	4,205	69
Hobman, Lisa	156,060	10,487	6,326
Hoff, Paul	123,725	7,251	-
Hoff, Tresse	90,910	3,149	1,463
Hoffard, Grant	79,029	1,449	277
Hogan, Angela	81,629	5,171	15
Hogan, Ruth	71,987	4,426	-
Homeniuk, Alexander	82,024	4,720	1,045
Hopkins, John	118,434	10,688	1,135
Horstmann, Michelle	77,357	4,162	-
Howe, Shawn	83,170	4,435	-
Huang, Leo	93,205	2,857	899
Hui, Albert	77,373	2,090	1,317
Hui, Gerry	80,016	6,289	950
Hui, Ka Yi	96,446	5,256	3,350
Humhej, Jerry	101,523	20,599	522
Hung, Edward	114,130	19,657	936
Hunter, Derek	92,104	22,001	315
Huynh, Linh	81,623	3,183	149
Ince, David	140,743	17,640	19
Irvine, Katherine	85,104	8,414	1,544

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Irving, John	195,182	31,848	8,054
Isaac, Darryl	101,424	17,022	-
Ison, Marvin	101,426	17,849	-
Iuliano, Mike	79,422	1,291	541
Jacobo, Erwin	83,505	3,268	-
Jacobsen, Carl	83,113	1,239	-
Jaggs, Gordon	112,882	7,869	-
James, Craig	80,948	2,241	1,638
Jansen, Sandra	143,988	8,645	142
Jaswal, Harpreet	74,652	3,155	3,669
Jauk, Liesl	119,270	9,488	2,098
Javadi-Doodran, Yashar	75,444	6,257	562
Jeffcoatt, Steven	123,744	12,807	-
Jeffrey, Preston	61,625	13,401	356
Jesson, Claudia	127,260	11,405	-
Jessop, Kyle	61,307	19,438	315
Jesty, Brian	62,229	15,684	66
Jochimski, Colin	81,112	24,545	150
Johal, Bill	95,697	19,176	116
Johal, Jatinder	130,286	10,647	993
Johnson, Thomas	123,744	18,542	-
Johnson, Trevor	144,053	10,069	-
Johnston, David	124,409	24,821	-
Jones, Alan	117,676	16,740	3,155
Jones, Debra	81,629	2,513	43
Jones, Glen	78,771	9,751	540
Jones, Michele	71,981	4,387	-
Jorger, Ben	88,018	3,219	99
Jut, Jeffrey	62,565	19,634	72
Kam, Marilyn	93,574	5,533	741
Kam, Richard	101,442	5,714	-
Karpun, Mark	123,725	2,729	-
Keating, Roger	108,839	6,438	368
Keenan, Bernadette	78,355	2,832	642
Kelder, Randall	123,739	18,046	-
Kelly, Michael	123,744	11,195	-
Kelly, Patrick	91,563	19,545	-
Kendall, Donald	61,557	18,317	417

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Kenny, Richard	78,348	2,486	420
Khatami, Eileen	59,903	24,623	1,484
Kiesewetter, Harold	98,352	8,197	-
Kinney, Gary	91,830	22,277	68
Kirichuk, Iryna	96,454	3,462	-
Kirk, Wes	64,549	11,458	-
Kita, Jason	153,211	7,062	11,641
Kivari, Mia	101,431	11,339	-
Klomp, Frederik	98,487	8,476	-
Knowles, Thomas	80,315	7,711	-
Konkin, Barry	155,887	16,555	-
Kopp, Brent	123,744	9,806	-
Koster, Kristine	78,592	5,251	152
Kotze, Arthur	113,805	7,889	4,906
Kovacs, James	61,734	16,321	170
Kovich, John	82,008	3,050	-
Krohnke, Norman	73,870	1,587	-
Kruk, Robert	67,274	11,822	595
Krumenacker, Kurtis	61,202	26,646	820
Krungtanmueng, Bunruen	61,663	16,350	645
Kube-Njenga, Jennifer	110,687	6,516	2,162
Kucher, Leanne	75,146	2,329	1,513
Kulusic, Stephen	81,624	1,803	540
Kumar, Amit	59,992	15,169	1,536
Kump, Will	81,623	4,099	-
Kurnicki, Alexander	101,642	3,240	4,894
Kurta, Stanley	96,456	8,365	-
Kuzik, Jared	78,113	10,993	675
Kuznik, Gregory	61,389	14,957	-
Laboucane, Kenneth	67,535	19,522	297
Lai, Emy	66,384	11,261	495
Lai, Patrick	68,208	17,579	168
Laidlaw, Scott	80,302	6,799	952
Laing, Kari	126,499	8,229	959
Laird, Scott	62,158	21,242	665
Lam, Annie	79,390	2,721	-
Lamont, Ryan	123,758	13,668	-
Lannard, Kevin	88,735	2,247	1,592

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other¹	Expenses
Lau, Arnold	72,832	2,178	707
Lawless, Ann	83,114	833	2,122
Lazar-Schuler, Christina	81,628	1,443	50
Ledezma, Gonzalo	101,415	12,834	116
Lee, Andrea	77,357	4,778	-
Lee, Edwin	85,099	3,734	1,978
Lee, James	78,390	7,357	1,029
Lee, Jeff	85,724	7,770	1,283
Lee, Tsz Hin	58,034	19,661	-
Lee, Wun Fung	85,082	15,480	-
Legear, Loryn	75,903	4,125	813
Lehbauer, Jordan	101,417	11,368	2,005
Leiva, Anastacio	98,472	15,068	-
Lemaire, Joel	114,700	8,679	-
Leney, Kyle	102,534	25,564	-
Lepine, Carol	81,629	2,147	19
Leung, Alan	72,309	4,514	-
Leung, Chi Choi	96,447	4,943	-
Leung, Michael	77,368	8,394	552
Leung, Simon	78,355	12,582	-
Lewis, Arthur	123,739	31,825	-
Li, Alvin	72,891	3,524	51
Li, Jessie	92,661	16,229	-
Lin, Fred	131,027	8,124	2,074
Lin, I-Fang	89,431	3,678	-
Linares, David	60,991	18,492	830
Lincoln, Dawn	75,153	6,022	-
Lindenbach, Greg	98,502	5,522	-
Liu, Douglas	72,444	4,389	180
Liu, Marcus	100,713	4,345	-
Liu, Yaduo	78,977	2,478	406
Livingston, Amy	74,869	3,276	129
Livingston, Steve	123,758	5,749	-
Lloyd, Adrian	82,689	10,004	-
Lloyd, Susan	104,981	7,563	106
Lo, Judy	75,152	7,785	-
Lo, Man Yi	73,859	2,540	-
Lochbaum, Kim	69,134	28,261	475

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Loran, Gerry	92,200	1,609	-
Louie, Beayue	98,829	12,165	-
Lovett, Andrew	91,498	18,181	2,067
Lowe, Aaron	62,242	18,433	288
Luk, Becky	75,153	1,854	-
Luk, Yun	85,099	38,163	788
Lum, Robert	95,083	15,837	-
Lum-Thompson, Shawna	91,592	4,697	1,198
Lusk, Serena	215,745	27,384	8,211
Lussier, Cynthia	85,098	4,020	-
Lyon, Grant	65,667	15,592	442
Ma, Cliff	101,442	6,421	-
Ma, Ming Yi	82,599	8,887	14
Ma, Nicole	85,074	4,057	-
Macalisang, Antoni	75,290	4,045	226
MacArthur, Gordon	77,374	399	1,268
MacDonald, Lisa	77,247	1,822	2,272
MacEachern, Karen	92,599	2,374	23
Mack, Kelly	76,650	3,616	6
Mack, Rodney	74,009	31,047	325
MacKinnon, Cameron	71,733	4,293	1,592
MacKinnon, Deb	100,612	27,660	-
MacLeod, Brian	123,761	11,023	-
MacNeill, Thomas	97,274	18,390	2,469
Mah, Cheryl	71,608	4,829	-
Mahon, Steve	92,599	3,144	267
Maksymchuk, Chuck	61,550	18,530	-
Maldonado, Tanya	75,147	6,219	-
Mand, Paul	83,080	1,630	204
Mander, Daljit	81,623	23,813	1,003
Manke, Gordon	83,226	11,460	-
Mann, Amraj	80,531	6,785	780
Marcotte, Ford	61,544	22,768	-
Markham, Maria	77,283	36,764	-
Marquez, Christopher	79,875	8,373	505
Martin, Cindi	73,056	29,161	-
Martin, Paul	101,422	9,869	171
Massender, Ian	122,792	3,570	-

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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 2019

Name	Base Salary	Benefits & Other¹	Expenses
Matheson, Kathy	66,139	20,403	-
Maxwell, Mark	83,117	6,388	-
Maxwell, Michael	111,595	27,899	-
McCaffrey, John	72,704	3,241	-
McCall, Robert	98,479	21,403	77
McCluskey, Ryan	101,426	11,270	-
McCluskey, Shawn	111,868	10,539	-
McConkey, Patrick	98,490	16,315	1,976
McCullough, Cameron	95,668	3,438	-
McDonald, Michael	81,066	12,191	-
McDougall, Mitch	70,185	8,139	-
McElgunn, Jennifer	101,424	7,433	1,986
McGee, David	81,623	2,647	-
McGowan, Jared	59,613	26,165	1,286
McGrath, Alan	141,889	14,758	6,363
McKenzie-Cook, Christopher	92,189	33,660	1,905
McMillan, Richard	123,744	11,061	-
McMullen, Mark	130,286	8,370	1,135
McPhedrian, Matthew	59,898	16,214	-
McVea, Aidan	123,758	18,589	75
Mearns, Jonathan	96,439	5,236	5,414
Medhurst, Colin	88,240	16,565	-
Melnychuk, John	88,743	3,666	1,638
Memon, Wasim	96,454	58,877	201
Mercer, Barry	87,810	44,689	-
Mercer, Noel	61,545	21,412	-
Metzak, Brian	101,413	16,992	-
Milford, Wendy	78,349	8,889	-
Miller, Chad	90,634	27,288	938
Miller, Jesse	62,136	21,076	1,323
Mills, John	123,578	81,556	225
Mills, Warren	82,398	3,300	1,577
Minshall, Travis	82,984	2,719	-
Mitzel, Dale	81,629	19,636	892
Moffat, Denton	70,878	10,791	99
Mohan, Colin	123,866	18,643	-
Molema, Kenneth	108,885	19,086	-
Monkman, Thomas	123,725	15,877	-

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Moore-Dempsey, Erin	98,465	14,778	-
Mora, Jamie	101,424	10,051	-
Morin, Michel	81,629	3,509	-
Morison, Douglas	98,474	5,723	-
Morizawa, Paul	75,147	8,041	678
Morris, Aila	74,887	2,598	16
Morris, Allen	104,609	6,021	1,339
Morris, Sarah	93,515	10,066	2,381
Morrison, Lesley	130,286	8,898	451
Moss, Kelly	101,553	22,460	-
Mossman, Cody	61,816	24,547	476
Moxin, Greg	87,508	24,461	287
Muir, Morgan	81,629	2,554	-
Mulhall, Laoise	67,461	7,689	825
Muller, Shane	73,871	15,471	287
Mullock, Kevin	123,758	17,698	1,694
Mumblo, Ian	81,171	4,795	-
Murao, Dustin	98,479	16,436	-
Murray, Ken	101,338	20,692	-
Muter, Heather	101,156	5,530	1,871
Myler, Stefanie	81,629	2,351	-
Nagata, Darren	90,544	24,071	-
Nathorst, Dave	88,000	10,055	258
Nazareth, Andrew	234,665	73,578	2,150
Neidig, Brad	74,864	93,706	-
Nenno, Pierre	59,286	23,438	430
Neufeld, Tammy	83,120	3,455	99
Newell, Allan	101,431	4,128	-
Newstead, Blair	81,629	2,439	-
Ngan, Venus	130,286	7,545	1,476
Nguyen, Jennifer	104,837	5,266	950
Nickel, Christel	98,472	11,913	-
Nickel, Sarah	81,619	17,695	-
Nikolic, Diana	114,000	6,750	1,488
Nishi, Casey	80,688	6,295	651
Nishi, Grant	92,592	3,231	34
Nivens, Michael	80,514	12,955	790
Nolan, Mark	80,629	17,704	-

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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 2019

Name	Base Salary	Benefits & Other¹	Expenses
Northrup, Trevor	101,553	12,065	1,314
Norton, Ian	77,327	4,083	378
Oborne, Renata	94,811	35,893	863
O'Brien, Richard	61,461	19,704	198
Ogis, Peter	98,474	6,571	-
Olson, Brandon	90,720	16,314	169
Orr, Richard	77,365	14,281	150
Osemwingie, Jennifer	68,795	14,641	1,802
Ouellet, Justin	83,106	36,195	657
Oviedo, Jose	80,860	15,655	-
Paller, Elena	114,000	5,850	2,083
Palliser, Howard	81,629	3,048	-
Pang, Serene	80,193	3,530	3,433
Parhar, Gurdawar	101,424	4,425	364
Park, Minhee	86,691	2,832	534
Parker, Cory	132,965	12,479	215
Paterson, Kenneth	79,572	18,758	-
Patkau, Brad	102,718	18,951	-
Patrick, Terry	75,453	61,181	-
Paulin, Chad	113,840	7,168	1,674
Pedersen, Brian	61,545	13,554	1,389
Penney, Daniel	104,018	16,155	70
Penrose, Trevor	71,517	18,099	1,221
Perkins, Michael	101,440	23,219	3,496
Picado, Sylvio	71,427	5,168	650
Pighin, Darren	101,584	10,348	-
Piluso, Riccardo	74,544	10,994	434
Pinkney, Jason	101,616	7,682	1,686
Pitts, Dermott	92,844	31,155	326
Plishka, Miriam	96,431	4,203	1,590
Poole, Travis	60,300	22,329	389
Porlier, Sheila	100,422	5,047	95
Powell, Jo Anne	77,417	7,168	207
Poxon, Gerald	101,440	17,303	-
Price, Peter	77,360	131,748	-
Priest, Stephen	92,077	6,941	30
Protz, Gregory	123,739	8,020	-
Puddicombe, Alan	70,607	5,217	524

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Qaddoumi, Hikmat	100,713	23,338	-
Quan, Stanley	65,441	22,650	181
Quinn, Star of Peace	98,123	10,572	-
Quon, Howard	81,629	7,802	100
Racic, Mile	121,009	6,139	911
Ramirez, Antonio	78,347	11,652	49
Ramos, Dinos	87,992	490	99
Ramsden, Rachel	66,769	10,683	96
Raschpichler, Norma	81,629	6,572	-
Redlinski, Jacek	88,551	3,948	1,778
Redzic, Vesna	96,456	2,477	-
Reis, Joshua	119,424	7,874	633
Rempel, Timothy	65,375	17,120	-
Rende, Michael	101,431	21,461	-
Renwick, Rick	144,019	1,974	184
Revell, Michael	83,089	5,770	591
Richards, David	109,980	10,035	1,399
Ricketts, Terry	81,553	2,796	-
Roberts, Lance	85,998	14,582	816
Robertson, Cameron	77,475	5,397	116
Robie, Colin	87,384	8,210	2,987
Robles, Miguel	83,113	7,704	650
Robson, Mark	101,424	7,662	40
Rocha, Carlos	92,599	4,291	10
Rodriguez, Edgar	118,684	9,252	276
Rogal, Peter	73,876	12,950	-
Romas, Mike	115,801	7,100	1,841
Roszkowski, Ailie	80,645	3,302	897
Rowley, Darren	101,431	24,915	95
Ru, Zhi	81,597	2,074	950
Rushton, Wade	70,559	4,951	1,017
Russell, Paul	101,431	13,789	926
Russell, Peter	156,061	16,756	4,124
Ryan, Bhavani	81,171	6,766	-
Ryle, Brendan	80,067	1,417	1,243
Sadokha, Liudmila	81,242	1,909	133
Saggers, Paul	88,743	4,318	1,471
Saito, Aaron	102,894	26,968	-

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Sakai, Ross	81,623	6,843	-
Sakurai, Hanae	75,153	5,036	996
Salameh, Alexander	95,653	15,480	-
Salem, Sophia	78,355	2,590	93
Salmasi, Kamran	88,743	6,987	-
Salzl, Maria	113,991	5,117	1,203
Samson, Brent	101,412	12,251	-
Sander, Amarjit	83,103	3,439	49
Sandhu, Amritpal	87,058	3,708	396
Sandhu, Parmel	88,085	2,197	486
Sandhu, Pulvinder	66,885	20,039	238
Sangha, Rajvinder	101,442	9,196	926
Santos, Victor	80,919	11,897	1,191
Savoie, Gilbert	85,097	6,775	2,725
Sawada, Stephen	98,474	27,876	-
Sayson, Alexander	96,456	8,309	-
Schell, Terry	123,758	10,361	-
Schiedel, Tyler	98,490	19,623	-
Schlossarek, Teresa	85,104	14,128	-
Schroeder, Scott	92,592	6,403	101
Schultz, Jeremy	101,431	21,716	364
Schultz, Kim	61,614	14,902	1,007
Schultz, Peter	83,067	1,063	387
Schultz, Susan	77,975	19,494	-
Sciberras, Francis	96,456	3,048	-
Scott, Jason	80,702	7,303	425
Scott, Sean	81,075	16,718	-
Selinger, Edward	123,733	5,812	-
Semple, David	69,678	17,420	56
Sharkey, Christopher	61,635	14,962	409
Sharma, Amen	78,355	4,647	-
Shaw, Geoffrey	67,118	10,339	-
Shaw, Trevor	87,425	9,349	1,396
Shebib, Jodie	84,233	9,104	5,205
Shepherd, Bryan	139,776	17,044	1,231
Sheridan, Conor	93,015	14,188	1,117
Sherlock, Lesley	100,713	8,183	600
Shiau, Melissa	139,776	9,460	1,170

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Shigeoka, Shannon	77,441	6,383	1,417
Sholdra, Brian	98,479	11,956	-
Shum, Chi Ting	96,456	11,733	-
Siemens, Gregory	111,239	6,675	2,826
Sikora, Rose	100,422	5,047	576
Simas, Antonio	96,449	4,458	238
Simkin, Eric	101,442	8,335	364
Simmons, Norman	83,113	2,146	1,218
Simonson, Brock	64,851	12,785	73
Slater, Tanya	98,490	3,896	364
Smail, Robert	61,763	13,860	333
Smith, Mark	110,844	21,126	-
Smith, Michael	101,431	12,867	926
Smith, Suzanne	121,354	8,219	534
Smithers, Todd	67,883	22,257	297
Sodi, Sunjeev	113,608	2,649	2,284
Somerville, Kim	140,153	18,479	658
Sparolin, Eric	137,442	11,753	650
Specht, Darren	70,590	7,886	-
Spencer, Cody	113,057	4,741	1,503
Squarci, Leigh	73,874	1,456	636
Standerwick, Jeffrey	122,811	20,055	1,024
Staples, Kaitlynn	77,360	3,785	214
Stearns-Smith, Paxton	76,210	1,707	-
Stene, Ryan	102,089	21,618	-
Stewardson, Kevin	102,000	16,451	-
Stewart, James	98,474	13,907	-
Stewart, Kathleen	82,419	4,630	1,994
Stewart, Tom	167,040	21,006	508
Stock, Dennis	92,599	10,808	-
Stockdale, Todd	101,424	7,088	412
Stocking, Nicole	101,940	2,217	3,029
Stockley, Ivan Scott	62,156	19,190	561
Stratuliak, John	88,000	8,009	188
Sturrock, Mark	81,084	2,881	462
Sutton, Stuart	123,758	1,948	191
Swanson, Brad	83,923	5,782	-
Sweet, Sue	88,742	2,484	192

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Swift, Brad	123,736	7,373	-
Szutu, Cindy	113,805	10,498	950
Tack, Troy	123,739	31,425	-
Tagger, Manvir	80,600	15,094	782
Tahir, Edwin	85,104	2,279	-
Tait, Kyle	101,415	2,695	150
Talmey Jr, Patrick	82,142	46,460	250
Talmey, Paul	112,880	5,295	-
Tambellini, Denise	80,198	33,705	8,158
Tanyag, Wilbert	77,361	3,407	-
Tarr, Christopher	101,444	11,358	364
Tatchen, Elisabeth	98,490	16,440	2,452
Taylor, Kirk	156,074	12,543	2,236
Taylor, Mervyn	118,301	12,556	-
Teichrieb, Craig	98,474	11,504	722
Tellis, Peter	117,318	2,028	1,510
Teo, James	100,943	13,430	-
Tewfik, Frederic	128,675	7,493	3,407
Thandi, Neera	88,730	2,581	950
Thibodeau, Jon	103,359	5,869	772
Thomas, Bryan	83,106	3,099	322
Thomas, Cindy	127,731	17,288	921
Thomas, Marianne	105,007	2,217	950
Thome, John	71,987	3,040	-
Thrasher, Don	61,548	15,386	320
Tikanmaki, Anna	150,215	30,253	153
Tillmanns, Mike	79,032	2,469	-
Tillyer, Curtis	72,981	3,368	717
Tjepkema, Nicole	81,629	3,549	4
To, Tik Hang	77,255	3,810	2,177
Tobin, Sean	91,590	12,972	-
Toda, Julie-Anne	79,601	3,861	992
Tong, Vanessa	79,077	2,840	-
Tooth, Gregory	85,097	1,505	2,324
TorabiMoghaddam, Niloufar	87,676	6,004	-
Tourigny, Christopher	83,088	460	568
Townsend, Ted	105,976	54,743	284
Townsley, Gail	111,764	5,482	2,320

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Toyoda, Lianne	77,350	4,162	-
Trachta, Serena	107,077	5,242	3,886
Tran, Ton	71,986	9,106	-
Tran, Vu	81,475	2,161	892
Tremayne, Brent	91,502	5,088	-
Tremblay, Gail	67,255	13,844	703
Trotter, Nicole	83,106	2,032	1,075
Truscott, Loic	98,474	15,767	-
Tsang, Jonathan	87,645	3,734	-
Turick, Julia	84,722	5,624	603
Turick, Renata	82,318	7,119	1,203
Tycholis, Kathy	81,629	3,005	-
Ubial, Jessie	85,900	3,762	-
Vallance, Scott	81,616	10,617	-
Van Bemmelen, Tyler	67,872	12,675	-
Van Iperen, Aaron	101,424	6,467	-
Van Neck, Caitlyn	74,601	1,699	-
Vance, Justin	71,438	21,185	623
Vanderwel, Christopher	98,472	21,321	-
Varley, Sue	92,592	4,366	4,312
Varney, Opal Catherine	118,071	6,950	2,435
Vaughn, Jerret	102,364	18,497	-
Velkova, Biliana	84,107	3,087	2,004
Vellani, Omar	81,052	10,719	-
Venturas, Byron	64,461	11,735	-
Villaluz, Jaime	88,743	39,461	267
Virk, Manjit	71,981	4,072	-
Vodchenko, Ivan	77,367	1,590	-
Vrakela, Ivana	96,456	2,516	-
Vrba, Karol	101,431	21,535	-
Vrooman, Rowan	107,008	37,503	-
Wahl, Kevin	123,739	5,171	-
Wakelin, Frank	96,456	25,446	-
Walker, Wesley	123,752	2,492	2,213
Wall, Anthony	101,431	17,100	1,965
Walters, Bryan	121,899	12,669	-
Wan, King-Lun	81,613	19,347	45
Warkentin, Daryle	123,874	20,722	-

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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 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Warren, Darren	88,739	3,075	265
Warzel, Edward	118,061	9,401	541
Weber, David	160,549	24,465	307
Wei, Victor	160,549	22,025	-
Weissler, Forrest	123,673	10,120	1,668
Wellsted, Darryl	123,720	11,246	605
Welsh, Michael	92,811	22,407	-
Weststrate, Jason	80,956	18,608	170
Wheeler, Gregg	114,000	9,403	2,580
White, Amelia	77,357	3,634	400
Whitmarsh, Kevin	77,743	3,535	-
Whittam, Jonathan	62,485	13,922	1,975
Whitty, Robert	118,514	7,681	203
Whyman, Max	61,077	30,136	-
Wild, Danyon	123,744	11,038	-
Wilding, Marianne	74,582	8,821	446
Wilke, Steve	88,060	14,361	188
Wilkinson, Timothy	182,985	50,943	5,932
Williams, Carli	137,047	9,299	1,533
Windsor, Ryan	63,524	29,098	99
Wishlove, Vernon James	154,563	12,200	3,421
Wong, Desmond	96,450	5,215	-
Wong, Ivy	130,275	17,499	975
Wong, William	85,872	35,212	-
Woo, Gavin	69,514	11,122	1,093
Woolgar, John	139,963	19,670	282
Wyatt, Sail	82,988	17,497	-
Wyenberg, Grant	123,744	10,896	-
Wynne, Philip	100,713	3,824	1,594
Xie, Xichen	75,153	2,810	950
Yang, Judy	81,623	1,803	1,242
Yeboah, Patricia	122,359	5,883	705
Yee, David	61,872	13,554	509
Yee, Edmond	72,348	3,716	950
Yee, Stephen	85,049	10,815	381
Yeung, Yuen	88,743	2,737	1,224
Yon, Elisa	65,402	10,464	-
Yoo, John	101,101	14,956	-

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Employee Earnings in Excess of \$75,000 and Related Expenses for 2019

Name	Base Salary	Benefits & Other ¹	Expenses
Young, Brian	70,667	5,943	333
Young, Jim	171,737	15,100	8,336
Younis, Munkith	144,414	14,476	361
Yuhasz, Jennifer	96,456	5,516	186
Zanardo, Wilma	88,743	8,682	-
Zhang, Feng	75,147	7,777	950
Zhang, Ling Yi	74,831	15,509	-
Zukowsky, Doug	73,271	21,228	398
Total	\$ 79,292,378	\$ 10,054,526	\$ 612,367

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

CITY OF RICHMOND
Schedule of Remuneration and Expenses

Section 6

Grand Total for 2019

Name	Remuneration ¹		Expenses
Employees Over \$75,000	\$	89,346,904	\$ 612,367
Employees Under \$75,000		48,369,529	191,774
Total	\$	137,716,433	\$ 804,141

¹Combines salary, taxable benefits and other lump sum payouts

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

- The remuneration schedule is based on actual cash payments made during the fiscal year (including payouts of vacation, union gratuities and union overtime banks) whereas the consolidated financial statement is on an accrual basis;
- The remuneration schedule includes taxable benefits while the financial statements includes items such as non-taxable benefits and employer pension contributions;
- The above remuneration schedule total excludes Council, Richmond Public Library, Richmond Olympic Oval Corporation and Lulu Island Energy Company.

CITY OF RICHMOND
Statement of Severance Agreements for 2019

Section 6

There were 6 severance agreements between the City of Richmond and its employees during 2019

These agreements represent 4 weeks to 13 months of salary and benefits

RICHMOND PUBLIC LIBRARY
Schedule of Remuneration and Expenses for 2019

Section 6

Schedule 1 - Board of Trustees

Name	Position	Remuneration		Expenses
Leung, Robin	Chair	\$	-	\$ 492
Corr, Traci	Vice-Chair		-	490
McPhail, Linda	Councillor		-	-
Gillanders, Chaslynn	Trustee		-	129
Lemon, Danielle	Trustee		-	-
Hawthorne, Denise	Trustee		-	492
Oye, Jordan	Trustee		-	2,656
Hui, Denise	Trustee		-	373
Liu, Caty	Trustee		-	1,323
Total		\$	-	\$ 5,955

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

Name	Remuneration	Benefits &		Expenses
		Other¹		
Adams, Kate	\$ 79,646	\$ 2,958	\$	3,200
Bechard, Anne	109,885	1,160		6,084
Beecroft, Chad	79,211	865		-
Chi, Allen	76,858	850		35
Ellis, J.Mark	116,972	2,144		1,910
Galeano Garcia, Ariana	72,083	4,202		104
He, Ping	83,883	5,721		-
Hrabowsky, Christina	74,000	1,799		-
Jang, Wendy	84,130	633		-
Lai, Victor	89,981	1,912		222
Lee, Iris	109,815	2,039		270
Lo, Dennis	76,920	1,279		-
Rahman, Shaneena	109,885	1,532		2,408
Smith, Lee Anne	93,864	653		-
Vokey, Stephanie	87,337	1,086		-
Walters, Susan	163,649	11,431		4,687
Zhang, Ying	73,235	1,798		
Employees Over \$75,000	\$ 1,581,354	\$ 42,062	\$	18,920
Employees Under \$75,000	4,474,530	197,400		9,754
Total	\$ 6,055,884	\$ 239,462	\$	28,674

¹Consists of taxable benefits (i.e. MSP, group life and AD&D), overtime and lump sum payments such as leave balances owed to employees.

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
1832 Asset Management L.P.	\$ 120,000
3M Canada Company	47,390
A R Mower & Supply Ltd	57,366
Access Information Management of Canada	35,234
Ace Link Fence Ltd	75,382
Acklands Grainger Inc	81,985
Airon Heating & Air Conditioning Ltd	605,541
Alba Construction Ltd	42,325
All-Pro Services Ltd	322,735
Allstar Waterproofing and Restoration System Ltd	38,430
Alm2 Marine Ltd	74,846
Amazon	64,826
Amberleaf Partners Inc	84,150
Ameresco Canada	46,125
Ampco Manufacturers Inc	40,998
Andrew Sheret Ltd	873,163
Anigraph Productions Limited	140,715
Annacis Commercial Paint	32,153
Ansan Industries Ltd	93,231
Aplin & Martin Consultants Ltd	368,987
Apple Canada Inc	48,719
Aquam	35,826
ARETE Safety and Protection Inc	30,280
Arpac Storage Systems Corporation	73,240
Ashton Mechanical Ltd	1,591,869
Associated Engineering (BC) Ltd	287,815
Associated Fire and Safety	35,746
Astro Turf West Distributors Ltd	1,458,513
Astrographic Industries Ltd	27,352
Atlas Power Sweeping Ltd	106,623
Atlas-Apex Roofing (BC) Inc	93,597
Austin Metal Fabricators	31,796
Avolve Software Corporation	81,363
BA Blacktop Ltd	717,726
Barry Hamel Equipment Ltd	42,747
BC Assessment*	6,169,313
BC Employer Health Tax*	1,930,041
BC Hydro	6,362,388

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
BC Life & Casualty*	1,010,766
BCD Holdings Ltd	78,348
Belzona Molecular (BC) Ltd	25,227
Best Buy	25,029
Bettsm Controls Inc	33,193
BL Associates Corporate Psychologists Inc	90,505
Blackmamba Tree Service Inc	147,170
Blackstone Consulting Group Inc	34,788
Bos Sod Farms Inc	46,916
Boston Construction Corp.	303,629
Bowden, Tony	47,174
BP Media Inc	27,169
Bradley Refrigeration	33,070
Brenco Industries Ltd	94,510
Briere Production Group Inc	62,932
Busch Systems International Inc	69,113
Canada Post Corporation	234,879
Canada Revenue Agency*	37,872,827
Canadian Dewatering	79,847
Canadian Energy Vancouver	40,778
Canadian Linen Supply	39,371
Canadian Mattress Recycling Inc	197,765
Canadian National Railway Company	435,667
Canadian Red Cross*	32,555
Canadian Stainless Fasteners Inc	57,723
Canex Building Supplies Ltd	101,586
Cansel Survey Equipment	44,742
CDW Canada	61,580
Cedar Crest Lands (BC) Ltd	75,963
Cel-Com Systems Ltd	28,850
Chase Paymentech	525,899
Chinese Informedia Consulting Group Inc	59,040
CIBC World Markets	52,331
Cimco Refrigeration	1,210,006
Cintas Canada Limited	121,147
City Electric Supply	189,567
City of Vancouver	1,117,938
Cleartech Industries Inc	185,667

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Cleveland Doan LLP, In Trust	1,430,952
Coast Capital Savings	28,379
Cobra Electric Ltd	2,101,661
Coencorp Consultant Corporation Inc	86,888
Cold Fire Canada Ltd	39,571
Columbia Chrysler	61,079
Commander Warehouse Equipment Ltd	50,973
Commercial Aquatic Supplies	55,654
Commercial Lighting Products Ltd	256,134
Commercial Truck Equipment	971,857
Complete Metal Markets Ltd	35,455
Concept Controls Inc	42,147
Coriolis Consulting Corp	28,500
Corix Utilities Inc	51,612
Corix Water Products Limited Partnership	40,354
Creative Cultural Collaborations Society	30,500
Creative Door Services Ltd	122,363
CSDC Systems Inc	75,786
Cullen Diesel Power Ltd	117,539
CUPE 394*	639,919
CUPE 718*	912,007
D Chouhan Trucking	26,719
Dams Ford Lincoln Sales Ltd	309,663
David Jacob Harder Art & Design	40,823
Davidson Bros Mechanical Contractors Ltd	785,908
DB Perks & Associates	118,318
Dekra-Lite	39,308
Deloitte LLP	117,644
Delta Victoria Ocean Pointe Resort & Spa	35,737
Dentons Canada LLP	181,077
Dexter Realty	91,192
Dialog BC Architecture Engineering	54,627
Diamond and Schmitt Architects	55,250
Diamond Head Consulting Ltd	46,660
Diamond Pre-Cast Concrete Ltd	29,489
Dillon Consulting	41,773
Direct Energy Marketing Ltd	599,468
DLA Piper (Canada) LLP	62,621

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
DLA Piper (Canada) LLP, In Trust	21,291,289
Dominion Blueprint & Reprographics Ltd	33,958
Donald Luxton & Associates	27,397
Donnelly & Associates Event Marketing Inc	205,913
Dorset Realty Group	456,392
Double R Rentals	118,488
Douglas Lake Equipment Ltd	26,823
Dulux Paints	34,401
E B Horsman & Son Ltd	132,229
East Richmond Nurseries	71,753
EBB Environmental Consulting Inc	88,389
E-Comm, Emergency Communications for BC	3,664,744
Econolite Canada Inc	643,677
Ecotainer Sales Inc	48,620
Ecowaste Industries Ltd	461,799
ECS Electrical Cable Supply Ltd	47,753
ECS Vancouver	45,251
Edifice Construction Inc	3,802,047
E-Factor Engineering	40,904
Elite Tents & Events (2019) Ltd	36,009
EMCO Corporation	68,587
Energy Canvas Ltd	65,520
ERM Focus Services Inc	33,150
ESC Automation Inc	513,859
ESI Acquisition Inc	48,478
Esri Canada Ltd	184,575
Eventpower	39,321
Executive Airport Plaza Hotel & Conference centre	26,056
Extreme Glass Ltd	64,225
Fabrikaat Custom Fabrication	67,050
Family Maintenance Enforcement Program	28,506
Family Services Employee Assistance Program	112,570
Federation of Canadian Municipalities	42,975
Finning (Canada)	163,624
Fireball Excavating & Transport Inc	209,923
Fireworks Spectaculars Canada Ltd	25,030
Fishbone Etcetera Designs	49,396
Fitness Town	93,211

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Flaman Fitness	25,301
Flocor Inc	164,416
Forgerock US, Inc	136,285
FortisBC - Natural Gas	572,873
Fraser River Pile and Dredge Ltd	200,736
Fred Surridge Ltd	3,203,004
G B Bobcat Service	173,050
Gardaworld Cash Services Canada Corp	177,029
GDI Services (Canada) LP	156,776
Genesis Security	97,208
George Bubas Motors Ltd	36,632
GFL Environmental Inc	1,719,135
Gibson Waterworks Supply Inc	26,570
Gingo Consulting Ltd	35,252
Glacier Media Group	137,907
Gladiuk Contracting Ltd	284,455
Global Industrial Canada Inc	32,569
Global Risk Innovations	41,202
Golder Associates Ltd	155,237
Graham Infrastructure LP	2,477,779
Granicus Inc	27,015
Graphically Speaking Services Inc	65,372
Great Northern Engineering Consultants	28,843
Greater Vancouver Regional District*	30,231,085
Greater Vancouver Water District	25,680,031
Green Admiral Nature Restoration	72,754
Green Line Hose & Fittings	29,664
Greentop Lighting	171,484
Gregg Distributors Ltd	142,328
Grimco	45,501
Groundwater Technology B.V.	28,088
Guillevin International Inc	263,875
Habitat Systems Inc	115,325
Hansen & Gannelli Inc	159,105
Hapa Collaborative	312,038
Harbour International Trucks	25,384
Harris & Company LLP	158,030
HCMA Architecture + Design	139,634

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Heritage Office Furnishings Ltd	700,721
Hexcel Construction Ltd	446,460
Hi-Lite Truck Accessories Ltd	42,815
Holland Imports Inc	29,275
Horseshoe Press Inc	49,907
HUB Cycling	27,200
Humphries Construction Group Ltd	65,104
Hunter Litigation Chambers Law Corp	359,598
Huntsman, Patricia	29,139
IBI Group	27,000
Iconix Waterworks Lp	57,909
Icsclean Supplies Ltd	101,012
IDRS	54,443
Imperial Parking Canada Corporation	97,400
Industrial Alliance Securities	54,602
Infor Canada Ltd	140,879
Inland Kenworth	39,007
Insight Canada Inc	87,830
InSitu Services	58,302
Intercultural Strategies	55,917
International Web Express	84,907
Interprovincial Traffic Service Ltd	401,466
Ion United Inc	38,532
Iridia Medical Inc	34,160
Iron Age Manufacturing Ltd.	34,700
ISL Engineering and Land Services Ltd	247,608
Island Key Computer Ltd	184,560
J & T Sports	43,148
JJM Construction Ltd	395,298
J S Munday Trucking	36,411
Johnston Ross & Cheng Ltd	26,604
JSP Enterprises	82,075
Kal Tire	279,145
Kaleidoscope Training and Consulting Inc	42,805
Kasian Architecture Interior Design and Planning	37,531
Keg Restaurants Ltd	36,004
Kennedy Landscaping Ltd	95,980
Kerr Wood Leidal Associates Limited	545,472

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
KGPCo Canada	31,030
Kindred Construction Ltd	2,322,227
Kinetic OHS Services	25,250
Kinsol Timber Systems Ltd	135,586
KMS Tools and Equipment	32,296
Konecranes Canada Inc	99,539
KPMG LLP	179,287
Kronos Canadian Systems Inc	51,936
KSB Pumps Inc	921,304
Kutny's Richmond Soils	176,160
Lafarge Canada Inc	2,780,076
Lafarge Concrete Ltd	1,101,956
Lamar Companies	25,315
Land Title & Survey Authority of BC	27,267
Landscape Forms Inc	45,985
Landsea Tours Ltd	41,349
Lantern Films Inc	44,048
Latoplast Limited	28,521
Layfield Canada Ltd	107,667
Licker Geospatial Consulting Ltd	33,080
Life Fitness	42,527
Lifesaving Society	29,165
Lit Aquatics Ltd	245,890
Livingston International Inc	27,570
Lock-Block Ltd	54,776
Long View Systems	49,547
Lordco Parts Ltd	176,483
M2K Construction Ltd	5,211,248
MA Eng-Tech Construction	113,526
Macaulay Trucking Ltd	288,211
Mainland Construction Materials ULC	818,833
Mainroad Lower Mainland Cont	86,737
Mainroad Maintenance Products	244,535
Mancorp Industrial Sales Ltd	49,381
Maple Leaf Disposal Ltd	81,796
Maple Leaf Tree Movers	104,535
Maple Ridge Chrysler	59,642
Marathon Surfaces Inc	725,734

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019


Section 7

Supplier Name	Payment Amount
Marine Roofing Repair & Maintenance	171,254
Mar-Tech Underground Services Ltd	115,041
Matson Peck & Topliss	32,248
Maven Consulting Limited	64,978
Maxquip Inc	33,687
Maydanyk Trucking Ltd	89,924
Mazdis Innovation Inc	132,313
McElhanney Consulting Services Ltd	997,067
Mckinney Bulldozing Ltd	41,268
McRae's Environmental Services Ltd	2,343,020
MDT Technical Services Inc	76,077
Medical Services Plan*	818,738
Meltwater News Canada Inc	27,608
Mercer (Canada) Ltd	41,530
Merletti Construction (1999) Ltd	458,535
Metro Motors Ltd	55,374
Metro Vancouver Regional District	5,931,324
MG Collision Repairs Ltd	27,543
Mickelson Consulting Inc	110,012
Millennium Tent & Party Rentals	28,075
Mills Office Productivity	418,481
Minister of Finance*	79,863
MNP LLP	96,000
Modu-Loc Fence Rentals Ltd	50,841
Morley Psychology Professional Corp	28,000
Morrison Hershfield Limited	322,412
MPT Engineering Co Ltd	30,765
Muddy River Technologies Inc	67,097
Multivista Construction Documentation ULC	34,152
Mundie Trucking	126,707
Municipal Finance Authority of BC*	30,269
Municipal Insurance Association of BC	742,600
Municipal Pension Plan*	23,223,639
Muse Atelier Art and Architecture Inc	64,575
MYK Construction Ltd	70,380
Napa Auto Parts	80,238
National Fitness Products of Canada Inc	36,156
Nedco	38,773

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Neptune Technologie Group	805,908
Network Consulting Services Inc	45,490
New Line Products Ltd	29,644
Nova Pole International Inc	50,137
Nucor Environmental Solutions Ltd	87,838
Nutech Facility Services Ltd	188,059
Nutrien Ag Solution	110,001
O4 Architecture Ltd	260,177
Oak Bay Hotel	43,064
Ocean Pipe	175,791
Office of Mcfarlane Biggar	27,650
Omicron Canada Inc	121,640
Onix Networking Canada	86,318
Ono Work & Safety Ltd	28,659
Open Text Corporation	205,330
Oracle Canada ULC	614,319
Organized Crime Agency of BC	87,548
Orso Loss Control Consulting	28,068
P D Trucking	145,619
Pacific Blasting & Demolition Ltd	29,846
Pacific Blue Cross* 	4,684,092
Pacific Cutting & Coring Ltd	287,606
Pacific Flow Control Ltd	54,096
Paquin Entertainment Group Inc	37,500
Parkland Refining (BC) Ltd	797,964
Paul Sahota Trucking	169,604
Paula Boddie & Associates Ltd	38,969
Peel's Nurseries Ltd	31,662
Perfectmind Inc	306,588
Performance Contracting Ltd	452,300
Peterbilt Pacific Inc	704,678
Phoenix Tent and Events Rentals	39,389
Pit Stop Portable Toilet Services Ltd	45,567
Pitneyworks	110,000
PJB Mechanical Plumbing	272,667
PJS Systems	90,143
Plan Group	80,053
Planet Clean	504,121

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Platinum Pro-Claim	259,614
Point One Consulting	40,150
Powerland Computers Ltd	106,767
PrairieCoast Connect	34,746
Praxair	35,612
Premier Security Inc	143,988
Prism Engineering Ltd	36,905
Profire Emergency Equipment Inc	33,502
Propel Solutions Ltd	156,870
PS Traffic Pro Services (2012) Inc	123,898
PSE Equipment Ltd	114,097
PSL Par's Services Ltd	41,935
Purtech Service Group Inc	26,669
PWL Partnership Landscape Architects Inc	44,668
Qualichem Industrial Products	295,419
R F Binnie and Associates Ltd	522,721
Radical I/O Technology Inc	34,500
RAM Engineering Ltd	207,300
Ram Mechanical Ltd	227,000
Randstad Canada	56,088
RDM Equipment Sales & Rentals	25,460
Receiver General For Canada	93,082
Receiver General for Canada (RCMP)	45,743,584
Rectec Industries Inc	98,219
Regehr Contracting Ltd	125,164
Regional Animal Protection Society	690,637
Rescue Tools Canada	163,453
RGC Trucking & Excavating Ltd	85,463
Richmond Air Sweep Enterprises 1986 Inc	33,064
Richmond Art Gallery Association	34,138
Richmond Chamber of Commerce	26,857
Richmond Firefighter Assn RFFA Local 1286*	594,162
Richmond Fitness & Wellness Association	241,833
Richmond Hotel Association*	753,504
Richmond Olympic Oval*	3,537,624
Richvan Holdings Ltd	352,586
Ricoh Canada Inc	316,750
River White Homes Ltd	2,907,051

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Rivera, Laura	25,717
Riverside Recycling & Aggregate Sales Ltd	29,157
Roadway Traffic Products	300,830
Robert Half Technology	40,725
Rocky Mountain Phoenix	38,600
Rollins Machinery Ltd	60,451
Rona	37,235
Ross Rex Industrial Painters Ltd	47,351
Ross Templeton & Associates	25,020
Royal Bank of Canada*	41,807
Royal City Fire Supplies Ltd	164,112
Royal Roads University	56,664
Russell Food Equipment Limited	46,556
Rusty's Auto Towing	27,203
S2 Architecture	187,857
Safe & Sound Security Systems Ltd	332,349
Sandhu, Dalip	210,649
Sapphire Sound Inc	100,807
Scalar Decisions Inc	48,665
School District 38 Richmond*	158,169,698
Scotia Bank	107,627
Scott DB Services Ltd	449,734
Scott Special Projects Ltd	102,165
Select Art Advertising Inc	34,297
Selectron Technologies Inc	26,857
Shaw Cablesystems GP	62,564
Sheppard, Emily	44,068
Sherine Industries Ltd	59,211
Shy's Forest Products Ltd	41,732
Sidhoo Trucking Ltd	130,835
Sierra Waste Services Ltd	9,569,082
SLR Consulting (Canada) Ltd	26,989
Softchoice LP	243,649
Solid General Contractors Inc	89,265
South Arm Excavating	345,766
South Coast British Columbia	28,075,585
Southern, Lisa	48,294
Metro Systems Ltd	40,334

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Specimen Trees Wholesale Nurseries Ltd	94,054
SSQ Insurance Company Inc*	48,445
Stellar Power & Control Solutions	100,137
Stonhard	27,065
Stuart Olson Construction Ltd	7,219,444
Sunbelt Rentals	59,363
Suncor Energy Products Partnership	1,060,266
Super Save Disposal Inc	175,129
Sutton Road Marking Ltd	59,238
T M Johnston Gradall Ltd	173,979
Target Products Ltd	81,124
Technical Safety BC	47,698
Technogym	261,240
Telus Communications Inc	1,337,371
Telus Mobility	404,243
Telus Services Inc	45,240
Tempest Development Group Inc	212,966
Tervita Corporation	44,391
Tetra Tech Canada Inc	58,076
Textile Artcraft Inc	51,444
The Butler Did It Catering Co	115,053
The Driving Force Inc	82,270
The Gordian Group Inc	30,673
The Home Depot	107,283
The Strumbellas Inc	35,000
This Way Event Services	80,224
Thomas Trucking	193,204
Thurber Engineering Ltd	51,948
Tibco Software Ireland Ltd	66,201
Tim Furness Event Company Inc	28,153
Tinbox Energy Software	55,232
TK Graphics	79,573
TMP Worldwide Advertising & Communications	41,238
Tomko Sports Systems Inc	141,037
Tourism Richmond*	4,929,456
Tower Fitness Equipment Services Inc	67,644
Trane Canada	56,351
Trans Canada Traffic Inc	71,846

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
TransLink*	40,573,119
Transtech Data Services (1992) Ltd	32,024
Treewisemen Landscaping Ltd	141,150
Triumph Traffic Industries Inc	36,394
Truffles Fine Foods Ltd	37,056
Turning Point Technology Services Inc	609,969
Twining, Short & Haakonson, Barristers	84,466
Tybo Contracting Ltd	3,569,241
Uline Canada Corporation	40,110
Ulmer Contracting Ltd	816,950
Union of BC Municipalities*	117,022
United Rentals	270,337
United Way of the Lower Mainland*	25,071
Uno Digital Screen Press	35,893
Valley Direct Furniture	31,920
Valmont West Coast Engineering	25,731
Vancouver Coastal Health Authority	240,761
Vancouver Fraser Port Authority	886,120
Vancouver Sign Group	62,971
Vanport Enterprises Ltd	399,760
VDZ+A Consulting Inc	84,661
VFA	123,000
Vimar Equipment	29,347
Vimar Equipment Ltd	602,341
Walker, Aubrey	25,519
Walker's Gradall Services Ltd	402,219
Wasp Manufacturing Ltd	96,749
Watt Consulting Group	44,751
Wave Point Consulting Ltd	40,860
Wedler Engineering	79,347
Wesco Distribution Canada Inc	230,534
West Arc Welding & Fabrication Inc	43,196
West Coast Electric Ltd	135,590
West Coast Elevator Ltd	73,875
West Coast Grouting Ltd	26,155
Westburne	396,368
Westcoast Drainage & Contracting	278,950
Western Oil Services Ltd	34,737

*Payment includes tax transfers and third party remittances

CITY OF RICHMOND
Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
Western Water and Gas Products Ltd	90,973
Western Weed Control Ltd	76,000
Westerra Equipment LP	40,739
Westpac Solutions Ltd	37,935
Westview Sales Ltd	222,680
WFR Wholesale Fire & Rescue Ltd	47,844
Wilcor Industries	61,267
Williams Engineering Canada Inc	53,433
Willis Canada Inc	1,859,508
Wong's Greenhouse & Nursery	32,804
Wood Environment & Infrastructure	38,578
Worksafe BC*	3,286,716
WSP Canada Group Limited	441,161
Wurth Canada	56,235
Xylem Canada Company	157,587
Young Anderson Barristers & Solicitors	163,160
Zeemac Vehicle Lease Ltd	157,841
Payments Over \$25,000	581,806,490
Payment Under \$25,000	9,749,747
Total Payments	\$ 591,556,238

The City prepares the Schedule of Payments to Suppliers For Goods and Services based on actual cash disbursements processed through its financial system.

The total figure will vary from the expenditures shown in the consolidated financial statements which use the accrual method of accounting and various factors including:

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

*Payment includes tax transfers and third party remittances

RICHMOND PUBLIC LIBRARY
Statement of Payments to Suppliers for Goods and Services
in Excess of \$25,000 for 2019

Section 7

Supplier Name	Payment Amount
BC Hydro	\$ 96,297
BC LIBRARIES Cooperative	69,173
Bibliocommons Inc.	25,954
Convergent Library Technologies Inc.	69,015
CVS Midwest Tape	144,122
Dell Canada Inc.	175,003
Dorset Realty Group ITF 200	87,610
Heritage Office Furnishings Ltd.	72,652
Ironwood Developments Ltd.	187,325
ITRE s.r.l.	31,311
Library Bound Inc.	680,292
Linkedin Ireland Unlimited Company	26,288
Master Care Janitorial	108,668
Municipal Pension Fund	1,058,877
Overdrive Books	359,038
Province of BC Government	147,534
Public Library Interlink	82,283
Receiver General of Canada	1,600,841
Ricoh Canada Inc.	28,528
Softchoice LP	33,933
Payments Over \$25,000	\$ 5,084,744
Payments Under \$25,000	\$ 566,816
Total Payments	\$ 5,651,560

CITY OF RICHMOND
Statement of Grants and Subsidies for 2019

Section 7

Organization	Payment Amount
Amyotrophic Lateral Sclerosis Society	\$ 2,500
Atira Women's Resource Society	1,249
BC Kitefliers' Association	1,200
BCS 3718 - Wall Centre Richmond at the Marina	900
Bekkaoui, Dalila	1,195
Big Brothers of Greater Vancouver	6,000
Big Sisters of BC Lower Mainland	6,000
Boys & Girls Clubs of South Coast BC	5,115
Butschler, Margaret	726
Canadian Mental Health Association	8,500
Canadian Red Cross Society	2,000
Canadian YC Chinese Orchestra	9,900
Chan, Jonathon	1,694
Child Care Training and Professional	4,000
Children of the Street Society	5,000
Chimo Community Services	50,000
Church on Five	3,500
Cinevolution Media Arts Society	10,000
City Centre Community Association	47,205
Community Arts Council of Richmond	9,674
Community Mental Wellness Association	11,536
Connections Community Services Society	2,147
Crawford, Jamie	635
Developmental Disabilities Association	10,000
Diefenbaker Elementary School PAC	927
Dong, Sonja	970
East Richmond Community Association	1,800
Family Services of Greater Vancouver	51,484
Ferris Elementary School PAC	847
Foolish Operations Society	1,000
Garden City Conservation Society	910
Gulf of Georgia Cannery Society	1,316
H J Cambie Secondary School	673
Hamilton Community Association	12,167
Heart of Richmond Aids Society	12,000
Hill, Alan	1,750
Howu, Colleen	614
James Whiteside Elementary School PAC	1,045
James, Carrie Elise	1,554

CITY OF RICHMOND
Statement of Grants and Subsidies for 2019

Section 7

Organization	Payment Amount
James, Tiffany	1,235
Kidsport - Richmond Chapter	23,000
Kramer, Lauren	696
Kwan, Christina Ping So	1,088
Little Wings Day Care Centre Society	23,421
Love, Linda	312
Macdonald, Theresa	653
Minoru Seniors Society	5,000
Multicultural Helping House Society	9,161
Ni, Ting	1,073
PACific Post Partum Support Society	2,500
Pang, Tara	1,659
Parish of St. Alban's (Richmond)	15,000
Pathways Clubhouse	35,027
Rabbitats Rescue Society	1,000
Richmond Addiction Services Society	222,411
Richmond Amateur Radio Club	2,000
Richmond Art Gallery Association	5,000
Richmond Arts Coalition	10,000
Richmond Cares Richmond Gives Society	2,076
Richmond Centre For Disability	130,024
Richmond Community Band Society	3,575
Richmond Community Orchestra & Chorus	9,500
Richmond Community Services Advisory	11,000
Richmond Delta Youth Orchestra	9,875
Richmond Family Place Society	28,000
Richmond Fitness & Wellness Association	13,500
Richmond Food Bank Society	5,000
Richmond Food Security Society	15,954
Richmond Gateway Theatre Society	1,333,277
Richmond Mental Health Consumer and Friends Society	5,250
Richmond Multicultural Community	12,500
Richmond Music School Society	10,000
Richmond Potters' Club	6,500
Richmond Singers	10,000
Richmond Society for Community Living	24,000
Richmond Stroke Recovery Centre	1,500
Richmond Therapeutic Riding Association	60,814
Richmond Women's Resource Centre	25,000

CITY OF RICHMOND
Statement of Grants and Subsidies for 2019

Section 7

Organization	Payment Amount
Richmond Youth Service Agency	14,321
Sea Island Community Association	5,358
Sharing Farm Society	1,980
Sichewski, Cathy	598
Society of Richmond Children's Centres	17,880
South Arm Community Association	5,198
Spul'u'Kwuks Elementary School PAC	1,229
St. Joseph The Worker	1,100
Steveston Community Society	39,583
Steveston Historical Society	14,900
Stigma-Free Society	2,500
Strata Plan EPS1236	767
Tang, Pearly	1,440
Textile Arts Guild of Richmond	2,800
The Sharing Farm Society	19,000
Thompson Community Association	8,150
Tickle Me Pickle Theatre Sports	2,900
Tomekichi Homma Elementary School PAC	1,733
Tomsett Elementary School PAC	1,283
Touchstone Family Association	76,250
True Light School of BC	500
Truong, Patrick	960
Turning Point Recovery Society	8,500
Vancouver Cantonese Opera	5,000
Vancouver Tagore Society	4,900
Volunteer Richmond Information Services	44,798
West Richmond Community Association	2,777
Yodogawa, Marilou	1,260
Zhang, Sophia	1,150
Zhang, Wei Xia	905
Total Payments	\$ 2,657,034