



City of Richmond

Report to Council


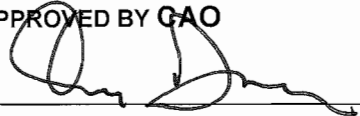
To: Richmond City Council
From: Andrew Nazareth
General Manager, Finance and Corporate
Services
Re: **2013 Statement of Financial Information**

Date: June 20, 2014
File: 03-1200-03/2014-Vol
01

Staff Recommendation

That the 2013 Statement of Financial Information as per the staff report dated June 20, 2014 from the Manager, Business Advisory Services, be approved.

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

REPORT CONCURRENCE
CONCURRENCE OF GENERAL MANAGER 
APPROVED BY GAO 

Staff Report

Origin

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

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

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

Analysis

Sections 1 to 4 of the attached schedules is captured in the City’s 2013 audited consolidated financial statements. Section 5 is not applicable as there were no guarantee and indemnity agreements provided under the Guarantees and Indemnities Regulation (BC Reg. 258/87).

A statement which shows employee remuneration in excess of \$75,000 and related expenses for the 2013 fiscal year is attached in Section 6.

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

For the City of Richmond, (excluding Mayor and Councillors) remuneration for 1,980 employees totalled \$108.2 million. Remuneration reported in 2013 includes retroactive payments pertaining to 2012 due to the settlement of collective agreements, leave payouts due to the retirement of long service staff, policy requirements, and voluntary payouts. For the Richmond Public Library, remuneration for 148 employees totalled \$5.5 million.

Management salaries in the amount of \$63,630 were charged to the Richmond Olympic Oval Corporation in conjunction with the Chief Administrative Officer performing duties in the capacity as Chief Executive Officer as reported on the Richmond Olympic Oval Corporation's Statement of Financial Information.

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

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

A statement listing payments to suppliers for goods and services in excess of \$25,000 for the 2013 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 2013 Statement of Financial Information has been prepared in accordance with the *Financial Information Act*.



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

KL:zf

CITY OF RICHMOND
STATEMENT OF FINANCIAL INFORMATION
For the year ended December 31, 2013

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CITY OF RICHMOND

2013 STATEMENT OF FINANCIAL INFORMATION APPROVAL

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



Andrew Nazareth
General Manager, Finance and
Corporate Services

Malcolm D. Brodie
Mayor

MANAGEMENT REPORT

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

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

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

The external auditors, KPMG LLP, conducted an independent examination, in accordance with generally accepted auditing standards, and expressed their opinion on the consolidated Statement of Financial Information financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their audit involves obtaining audit evidence about the amount and disclosures in the consolidated financial statements. The audit also includes appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors presented their audit findings to the City's Finance Committee.



Andrew Nazareth
General Manager, Finance and Corporate Services

Dated: June 20, 2014

Consolidated Financial Statements of

CITY OF RICHMOND

Year ended December 31, 2013



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Chartered Accountants
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Burnaby BC V5H 4N2
Canada

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INDEPENDENT AUDITORS' REPORT

To the Mayor and Council

We have audited the accompanying consolidated financial statements of the City of Richmond, which comprise the consolidated statement of financial position as at December 31, 2013 and the consolidated statements of operations, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Richmond as at December 31, 2013, and its consolidated results of operations, its changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Accountants

May 12, 2014

Burnaby, Canada

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

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CITY OF RICHMOND

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

December 31, 2013, with comparative information for 2012

	2013	2012
Financial Assets		
Cash and cash equivalents	\$ 38,368	\$ 49,632
Investments (note 3)	716,114	590,961
Accrued interest receivable	3,224	3,122
Accounts receivable (note 4)	19,625	22,682
Taxes receivable	9,244	8,895
Development fees receivable	21,405	12,923
Debt reserve fund deposits (note 5)	200	386
	<u>808,180</u>	<u>688,601</u>
Liabilities		
Accounts payable and accrued liabilities (note 6)	83,146	75,325
Deposits and holdbacks (note 7)	51,841	40,669
Deferred revenue (note 8)	35,870	37,307
Development cost charges (note 9)	87,212	62,547
Obligations under capital leases (note 10)	58	106
Debt, net of MFA sinking fund deposits (note 11)	1,056	3,488
	<u>259,183</u>	<u>219,442</u>
Net financial assets	548,997	469,159
Non-Financial Assets		
Tangible capital assets (note 12)	1,877,298	1,830,619
Inventory of materials and supplies	2,363	2,276
Prepaid expenses	1,594	1,954
	<u>1,881,255</u>	<u>1,834,849</u>
Accumulated surplus (note 13)	\$ 2,430,252	\$ 2,304,008

Commitments and contingencies (note 17)

See accompanying notes to consolidated financial statements.



General Manager, Finance and Corporate Services

CITY OF RICHMOND

Consolidated Statement of Operations
(Expressed in thousands of dollars)

Year ended December 31, 2013, with comparative information for 2012

	Budget 2013	2013	2012
	(notes 2(m) and 22)		
Revenue:			
Taxation and levies	\$ 174,825	\$ 176,283	\$ 167,529
Utility fees	74,321	79,613	74,222
Sales of services	40,366	45,941	41,449
Payments-in-lieu of taxes	13,199	14,406	13,189
Provincial and federal grants	7,256	7,092	9,487
Development cost charges	1,280	11,730	10,480
Other capital funding sources	71,768	55,542	19,306
Other revenues:			
Investment income	16,792	13,490	17,144
Gaming revenue	12,364	17,632	15,585
Licenses and permits	7,537	9,178	8,734
Other (note 20)	7,662	23,096	23,186
	427,370	454,003	400,311
Expenses:			
Law and Community safety	83,844	77,587	75,193
Utilities: water, sewerage and sanitation	73,862	73,764	72,682
Engineering, public works and project development	56,427	53,219	53,164
Community services	49,162	49,753	46,796
General government	47,931	41,677	38,570
Planning and development	12,513	11,854	11,961
Richmond Olympic Oval	11,432	10,509	9,826
Library services	9,540	9,396	9,245
	344,711	327,759	317,437
Annual surplus	82,659	126,244	82,874
Accumulated surplus, beginning of year	2,304,008	2,304,008	2,221,134
Accumulated surplus, end of year	\$ 2,386,667	\$ 2,430,252	\$ 2,304,008

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, 2013, with comparative information for 2012

	2013 budget (notes 2(m) and 22)	2013	2012
Surplus for the year	\$ 82,659	\$ 126,244	\$ 82,874
Acquisition of tangible capital assets	(82,659)	(47,447)	(66,377)
Contributions of tangible capital assets	-	(50,887)	(12,784)
Amortization of tangible capital assets	-	50,334	49,566
Gain on disposal of tangible capital assets - land	-	(4,024)	(5,405)
Loss (gain) on disposal of tangible capital assets	-	434	(423)
Proceeds on sale of tangible capital assets	-	4,911	6,434
	-	79,565	53,885
Acquisition of inventories of supplies	-	(2,363)	(2,276)
Acquisition of prepaid expenses	-	(1,594)	(1,954)
Consumption of inventories of supplies	-	2,276	1,934
Use of prepaid expenses	-	1,954	1,847
Change in net financial assets	-	79,838	53,436
Net financial assets, beginning of year	469,159	469,159	415,723
Net financial assets, end of year	\$ 469,159	\$ 548,997	\$ 469,159

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2013, with comparative information for 2012

	2013	2012
Cash provided by (used in):		
Operations:		
Annual surplus	\$ 126,244	\$ 82,874
Items not involving cash:		
Amortization	50,334	49,566
Gain on disposal of tangible capital assets - land	(4,024)	(5,405)
Loss (gain) on disposal of tangible capital assets	434	(423)
Contributions of tangible capital assets	(50,887)	(12,784)
Change in non-cash operating working capital:		
Increase in accrued interest receivable	(102)	(412)
Decrease (increase) in accounts receivable	3,057	(587)
Increase in taxes receivable	(349)	(2,179)
(Increase) decrease in development fees receivable	(8,482)	3,903
Decrease in debt reserve fund	186	-
Decrease (increase) in prepaid expenses	360	(107)
Increase in inventory of materials and supplies	(87)	(342)
Increase (decrease) in accounts payable and accrued liabilities	7,821	(2,373)
Increase in deposits and holdbacks	11,172	3,916
(Decrease) increase in deferred revenue	(1,437)	2,506
Increase in development cost charges	24,665	10,168
Net change in cash from operating activities	158,905	128,321
Capital activities:		
Cash used to acquire tangible capital assets	(47,447)	(66,323)
Proceeds on disposal of tangible capital assets	4,911	6,434
Net change in cash from capital activities	(42,536)	(59,889)
Financing activities:		
Principal payments on debt	(2,432)	(2,320)
Principal payments on obligations under capital leases	(48)	(447)
Net change in cash from financing activities	(2,480)	(2,767)
Investing activities:		
Change in investments	(125,153)	(27,799)
Net change in cash and cash equivalents	(11,264)	37,866
Cash and cash equivalents, beginning of year	49,632	11,766
Cash and cash equivalents, end of year	\$ 38,368	\$ 49,632
Supplementary Information:		
Non-cash transactions:		
Tangible capital assets financed by capital leases	\$ -	\$ 54

See accompanying notes to consolidated financial statements.

CITY OF RICHMOND

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

Year ended December 31, 2013

1. Operations:

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

2. Significant accounting policies:

The consolidated financial statements of the City are the representation of management prepared in accordance with Canadian Public Sector Accounting Board as prescribed by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants.

(a) Basis of consolidation:

The consolidated financial statements reflect a combination of the City's General Revenue, General Capital and Loan, Waterworks and Sewerworks, and Reserve Funds consolidated with the Richmond Public Library (the "Library"), the Richmond Olympic Oval and the Lulu Island Energy Company Ltd. (LIEC). The Library is consolidated as the Library Board is appointed by the City. The Richmond Olympic Oval and LIEC are consolidated as they are wholly owned municipal corporations of the City and operate as other government organizations. Interfund transactions, fund balances and activities have been eliminated on consolidation.

(i) General Revenue Fund:

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

(ii) General Capital and Loan Fund:

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

(iii) Waterworks and Sewerworks Funds:

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

(iv) Reserve Funds:

Certain funds are established by bylaws for specific purposes. They are funded primarily by budgeted contributions from the General Revenue Fund 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, 2013

2. Significant accounting policies (continued):

(b) Basis of accounting:

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

(c) Government transfers:

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

(d) Cash and cash equivalents:

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

(e) Investments:

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

(f) Accounts receivable:

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

(g) Development cost charges:

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

(h) Post-employment benefits:

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

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

CITY OF RICHMOND

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

Year ended December 31, 2013

2. Significant accounting policies (continued):

(i) Non-financial assets:

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

(i) Tangible capital assets:

Tangible capital assets are recorded at cost, which include 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, is amortized on a straight-line basis over their estimated useful lives as follows:

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

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

(ii) Contributions of tangible capital assets:

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

(iii) Natural resources:

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

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

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

(v) Interest capitalization:

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

(vi) Labour capitalization:

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

CITY OF RICHMOND

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

Year ended December 31, 2013

2. Significant accounting policies (continued):

(i) Non-financial assets (continued):

(vii) Leased tangible capital assets:

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

(viii) Impairment of tangible capital assets:

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

(ix) Inventory of materials and supplies:

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

(j) Deferred revenue:

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

(k) Deposits:

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

(l) Debt:

Debt is recorded net of related sinking fund balances.

(m) Budget information:

Budget information, presented on a basis consistent with that used for actual results, was included in the City of Richmond's Five Year Financial Plan and was originally adopted through Bylaw No. 8990 on February 25, 2013.

CITY OF RICHMOND

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

Year ended December 31, 2013

2. Significant accounting policies (continued):

(n) Use of accounting estimates:

The preparation of the 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 expenses 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.

(o) Segment disclosures:

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

3. Investments:

	2013		2012	
	Cost	Market value	Cost	Market value
Short-term notes and deposits	\$ 205,162	\$ 205,186	\$ 61,835	\$ 62,206
Government and government guaranteed bonds	442,963	444,447	466,984	468,382
Municipal Finance Authority Pooled Investment	22,033	22,033	21,691	21,692
Other bonds	45,956	47,100	40,451	42,192
	<u>\$ 716,114</u>	<u>\$ 718,766</u>	<u>\$ 590,961</u>	<u>\$ 594,472</u>

CITY OF RICHMOND

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

Year ended December 31, 2013

4. Accounts receivable:

	2013	2012
Water and sewer utilities	\$ 8,949	\$ 8,130
Casino revenues	4,292	3,580
Capital grant	1,350	3,054
Other trade receivables	5,034	7,918
	\$ 19,625	\$ 22,682

5. Debt reserve fund deposits and contingent demand notes:

The City issues its debt instruments through the Municipal Finance Authority (the "MFA"). As a condition of these borrowings, a portion of the debenture proceeds is withheld by the MFA in a Debt Reserve Fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. These demand notes are contingent in nature and are not reflected in the City's accounts. The details of the cash deposits and contingent demand notes at December 31, 2013 are as follows:

	Cash deposits	Contingent demand notes
General Revenue Fund	\$ 200	\$ 868

6. Accounts payable and accrued liabilities:

	2013	2012
Trade and other liabilities	\$ 53,104	\$ 46,911
Post-employment benefits (note 15)	30,042	28,414
	\$ 83,146	\$ 75,325

CITY OF RICHMOND

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

Year ended December 31, 2013

7. Deposits and holdbacks:

	Balance December 31, 2012	Deposit contributions	Refund expenditures	Balance December 31, 2013
Security deposits	\$ 27,490	\$ 17,354	\$ 8,985	\$ 35,859
Developer contribution	6,002	162	-	6,164
Contract holdbacks	1,667	2,100	2,169	1,598
Transit Oriented Development Fund	1,523	-	-	1,523
Other	3,987	4,512	1,802	6,697
	\$ 40,669	\$ 24,128	\$ 12,956	\$ 51,841

8. Deferred revenue:

Deferred revenue represents revenues that are collected but not earned as of December 31, 2013. These revenues will be recognized in future periods as they are earned. Deferred revenue also represents funds received from external parties for specified purposes. These revenues are recognized in the period in which the related expenses are incurred.

	Balance December 31, 2012	External restricted inflows	Revenue earned	Balance December 31, 2013
Taxes and utilities	\$ 18,026	\$ -	\$ 1,183	\$ 16,843
Building permits/business licenses	7,710	4,800	3,275	9,235
Capital grants	4,351	1,527	2,691	3,187
Leased land	2,409	42	42	2,409
Other	4,811	315	930	4,196
	\$ 37,307	\$ 6,684	\$ 8,121	\$ 35,870

9. Development cost charges:

	2013	2012
Balance, beginning of year	\$ 62,547	\$ 52,379
Contributions	35,424	19,772
Interest	971	876
Revenue recognized	(11,730)	(10,480)
Balance, end of year	\$ 87,212	\$ 62,547

CITY OF RICHMOND

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

Year ended December 31, 2013

10. Obligations under capital leases:

The City has entered into capital lease agreements to finance certain equipment at an estimated cost of borrowing of 2% per year.

Future minimum lease payments, relating to obligations under capital leases expiring on various dates, are as follows:

Year ending December 31:

2014	\$	31
2015		22
2016		6
Total future minimum lease payments		59
Less amount representing interest		(1)
Present value of capital lease payments		\$ 58

11. Debt:

The rates of interest on the principal amount of the MFA debentures vary between 3.15% and 8.50% per annum. The average rate of interest for the year ended December 31, 2013 approximates 4.82%.

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 2013	Net debt 2012
General Fund	\$ 37,600	\$ 36,544	\$ 1,056	\$ 3,412
Sewerworks Fund	1,000	1,000	-	76
	\$ 38,600	\$ 37,544	\$ 1,056	\$ 3,488

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

	General	Sewerworks	Total
2014	\$ 1,056	\$ -	\$ 1,056

CITY OF RICHMOND

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

Year ended December 31, 2013

12. Tangible capital assets:

Cost	Balance at December 31, 2012	Additions and transfers	Disposals	Balance at December 31, 2013
Land	\$ 633,580	\$ 39,137	\$ (795)	\$ 671,922
Buildings and building improvements	347,867	5,433	(363)	352,937
Infrastructure	1,529,191	36,739	(4,874)	1,561,056
Vehicles, machinery and equipment	88,288	7,846	(770)	95,364
Library's collections, furniture and equipment	9,193	2,415	(2,217)	9,391
Assets under construction	33,490	6,764	-	40,254
	\$ 2,641,609	\$ 98,334	\$ (9,019)	\$ 2,730,924

Accumulated amortization	Balance at December 31, 2012	Disposals	Amortization expense	Balance at December 31, 2013
Buildings and building improvements	\$ 103,049	\$ (163)	\$ 12,506	\$ 115,392
Infrastructure	647,597	(4,596)	30,783	673,784
Vehicles, machinery and equipment	55,243	(754)	5,405	59,894
Library's collections, furniture and equipment	5,101	(2,185)	1,640	4,556
	\$ 810,990	\$ (7,698)	\$ 50,334	\$ 853,626

CITY OF RICHMOND

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

Year ended December 31, 2013

12. Tangible capital assets (continued):

	Net book value December 31, 2013	Net book value December 31, 2012
Land	\$ 671,922	\$ 633,580
Buildings and building improvements	237,545	244,818
Infrastructure	887,272	881,594
Vehicles, machinery and equipment	35,470	33,045
Library's collection, furniture and equipment	4,835	4,092
Assets under construction	40,254	33,490
Balance, end of year	\$ 1,877,298	\$ 1,830,619

(a) Assets under construction:

Assets under construction, having a value of approximately \$40,254,000 (2012 - \$33,490,000), have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed tangible capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is approximately \$50,887,000 (2012 - \$12,784,000), comprised of infrastructure in the amount of approximately \$10,934,000 (2012 - \$9,838,000), land in the amount of approximately \$38,982,000 (2012 - \$2,946,000), and Library books in the amount of approximately \$971,000 (2012 - nil).

(c) Tangible capital assets disclosed at nominal values:

Where an estimate of fair value could not be made, the tangible capital assets were 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) Writedown of tangible capital assets:

There were no writedowns of tangible capital assets during the year (2012 - nil).

CITY OF RICHMOND

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

Year ended December 31, 2013

13. Accumulated surplus:

	General Funds and Reserve	Water Utility Fund	Sanitary Sewer Utility Fund	Richmond Olympic Oval	Library Services	2013 Total	2012 Total
Investment in tangible capital assets	\$ 1,868,683	\$ -	\$ -	\$ 2,664	\$ 4,837	\$ 1,876,184	\$ 1,827,025
Reserves (note 14)	349,073	-	-	4,732	-	353,805	295,001
Appropriated surplus	148,209	3,595	7,047	577	131	159,559	150,895
Obligations to be funded	-	-	-	-	-	-	(4)
Surplus	12,674	15,229	9,186	1,065	187	38,341	28,839
Other equity	2,363	-	-	-	-	2,363	2,252
Balance, end of year	\$ 2,381,002	\$ 18,824	\$ 16,233	\$ 9,038	\$ 5,155	\$ 2,430,252	\$ 2,304,008

14. Reserves:

	2012	Change during year	2013
Reserve funds:			
Affordable housing	\$ 18,082	\$ 2,614	\$ 20,696
Arts, culture and heritage	-	4,379	4,379
Capital building and infrastructure	36,686	9,708	46,394
Capital reserve	78,254	23,580	101,834
Capstan station	-	3,862	3,862
Child care development	1,995	701	2,696
Community legacy and land replacement	16,681	(328)	16,353
Drainage improvement	27,948	7,607	35,555
Equipment replacement	16,579	1,241	17,820
Leisure facilities	3,177	374	3,551
Local improvements	6,428	99	6,527
Neighborhood improvement	6,011	324	6,335
Public art program	1,967	315	2,282
Sanitary sewer	33,672	3,561	37,233
Steveston off-street parking	282	5	287
Steveston road ends	1,347	(663)	684
Waterfront improvement	112	(8)	104
Watermain replacement	41,680	801	42,481
Oval	4,100	632	4,732
	\$ 295,001	\$ 58,804	\$ 353,805

CITY OF RICHMOND

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

Year ended December 31, 2013

15. Post-employment benefits:

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

	2013	2012
Balance, beginning of year	\$ 28,414	\$ 26,890
Current service cost	2,212	2,095
Interest cost	1,038	1,021
Amortization of actuarial loss	389	460
Benefits paid	(2,011)	(2,052)
Balance, end of year	\$ 30,042	\$ 28,414

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2013. The difference between the actuarially determined accrued benefit obligation of approximately \$31,135,000 and the liability of approximately \$30,042,000 as at December 31, 2013 is an unamortized net actuarial loss of \$1,093,000. This actuarial loss is being amortized over a period equal to the employees' average remaining service lifetime of 10 years.

	2013	2012
Actuarial benefit obligation:		
Liability, end of year	\$ 30,042	\$ 28,414
Unamortized actuarial loss	1,093	412
Balance, end of year	\$ 31,135	\$ 28,826

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

	2013	2012
Discount rate	3.50%	3.50%
Expected future inflation rate	2.00%	2.50%
Expected wage and salary range increases	2.50%	3.50%

CITY OF RICHMOND

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

Year ended December 31, 2013

16. Pension plan:

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including the investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 1,500 contributors from the City.

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

The City paid \$10,311,445 (2012 - \$9,970,567) for employer contributions to the Plan in fiscal 2013. Employees paid \$8,677,397 (2012 - \$8,324,541) for employee contributions to the Plan in fiscal 2013.

17. Commitments and contingencies:

(a) Joint and several liabilities:

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

(b) Lease payments:

In addition to the obligations under capital leases, at December 31, 2013, the City was committed to operating lease payments for premises and equipment in the following approximate amounts:

2014	\$	4,525
2015		4,472
2016		4,141
2017		4,032
2018 and thereafter		21,622

CITY OF RICHMOND

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

Year ended December 31, 2013

17. Commitments and contingencies (continued):

(c) Litigation:

As at December 31, 2013, there were a number of claims or risk exposures in various stages of resolution. The City has made no specific provision for those where the outcome is presently not determinable.

(d) Municipal Insurance Association of British Columbia:

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

(e) Contractual obligation:

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

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

The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City has 2 Class A shares and 1 Class B share (of a total of 28 Class A and 23 Class B shares issued and outstanding as at December 31, 2013). As a Class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.

(g) Community Associations:

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

CITY OF RICHMOND

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

Year ended December 31, 2013

17. Commitments and contingencies (continued):

(c) Litigation:

As at December 31, 2013, 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.

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(g) Community Associations:

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

CITY OF RICHMOND

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

Year ended December 31, 2013

17. Commitments and contingencies (continued):

(h) Contingent liabilities:

The City has a contract with the federal government whereby the federal government provides Royal Canadian Mounted Police (RCMP) policing services. RCMP members and the federal government are currently in legal proceedings regarding pay raises for 2009 and 2010 that were retracted for RCMP members. As the final outcome of the legal action and the potential financial impact to the City is not determinable, the City has not recorded any provision for this matter in the consolidated financial statements as at December 31, 2013.

(i) Municipal Financing Authority:

City Council adopted Loan Authorization Bylaw No. 9075 on November 25, 2013 for the City to borrow up to \$50,815,000 for a maximum term of 30 years. Subsequent to year-end, the City obtained statutory approval from the Ministry of Community, Sport and Cultural Development of British Columbia and obtained consent from Metro Vancouver to proceed with the long-term borrowing from the Municipal Financing Authority for a term of 10 years. The Municipal Finance Authority issued the long-term debt to the City at a rate of 3.30%.

18. Trust funds:

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

	2013	2012
Richmond Community Associations	\$ 1,107	\$ 1,091

19. Collections for other governments:

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

	2013	2012
Province of British Columbia - Schools	\$ 133,660	\$ 128,610
Greater Vancouver Regional District and others	39,918	39,498
	\$ 173,578	\$ 168,108

CITY OF RICHMOND

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

Year ended December 31, 2013

20. Other revenue:

	2013	2012
Developer reserve contribution	\$ 9,248	\$ 8,534
Tangible capital assets gain on land	4,024	5,405
Taxes and fines	2,433	2,003
Parking program	1,994	1,566
Debt funding	1,291	1,180
Sponsorship	188	200
Donation	1,022	53
Other	2,896	4,245
	<u>\$ 23,096</u>	<u>\$ 23,186</u>

21. Segmented reporting:

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

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

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

Engineering, Public Works and Project Development comprises of General Public Works, Roads and Construction, Storm Drainage, Fleet Operations, Engineering, Project Development, and Facility Management. The services provided are construction and maintenance of the City's infrastructure and all City owned buildings, maintenance of the City's road networks, managing and operating a mixed fleet of vehicles, heavy equipment and an assortment of specialized work units for the City operations, development of current and long-range engineering planning and construction of major projects.

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

CITY OF RICHMOND

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

Year ended December 31, 2013

21. Segmented reporting (continued):

General Government comprises of Mayor and Council, Corporate Administration, and Finance and Corporate Services. It is responsible for adopting bylaws, effectively administering City operations, levying taxes, providing sound management of human resources, information technology, economic development, and City finance, and ensuring high quality services to Richmond residents.

Planning and Development is responsible for land use plans, developing bylaws and policies for sustainable development in the City, including the City's transportation systems.

Richmond Olympic Oval is formed as a wholly-owned subsidiary of the City. The City uses the Richmond Olympic Oval facility as a venue for a wide range of sports, business and community activities.

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

Lulu Island Energy Company Ltd. (LIEC) was incorporated on August 19, 2013 under the Business Corporations Act of British Columbia as a municipal corporation wholly owned by the City of Richmond for the management of district energy utilities. There are no activities in 2013.

CITY OF RICHMOND

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

Year ended December 31, 2013

21. Segmented reporting (continued):

	Law and community safety	Utilities	Engineering, public works and project development	Community services	General government	Planning and development	Richmond Olympic Oval	Richmond Public Library	2013 Consolidated	2012 Consolidated
Revenues:										
Taxation and levies	\$ -	\$ -	\$ -	\$ -	\$ 176,283	\$ -	\$ -	\$ -	\$ 176,283	\$ 167,529
User fees	-	70,385	9,228	-	-	-	-	-	79,613	74,222
Sales of services	4,871	11,734	2,197	8,650	9,470	2,250	6,568	201	45,941	41,449
Payments-in-lieu of taxes	-	-	-	-	14,406	-	-	-	14,406	13,189
Provincial and federal grants	81	-	1,983	-	1,772	8	2,823	415	7,092	9,487
Development cost charges	-	396	2,183	3,839	5,312	-	-	-	11,730	10,480
Other capital funding sources	(40)	5,358	9,005	2,164	36,982	-	-	73	55,542	19,306
Other revenue from own sources:										
Investment income	-	697	-	-	12,793	-	-	-	13,490	17,144
Gaming revenue	599	-	1,400	-	15,633	-	-	-	17,632	15,585
Licenses and permits	227	-	87	-	3,525	5,339	-	-	9,178	8,734
Other	2,154	81	510	281	17,563	87	1,235	1,185	23,096	23,186
	7,892	88,651	26,603	14,934	295,739	7,684	10,626	1,874	454,003	400,311
Expenses:										
Wages and salaries	35,276	10,039	20,717	27,467	19,337	9,318	6,713	6,599	135,466	129,980
Supplies and materials	2,586	45,768	(3,402)	11,281	6,911	1,379	3,443	1,044	69,010	63,684
Amortization of tangible capital assets	2,438	7,157	21,936	5,047	10,883	923	310	1,640	50,334	49,566
Contract services	37,259	5,868	487	2,320	2,677	109	43	173	48,936	47,945
Public works maintenance	8	4,121	11,960	2,426	137	72	-	3	18,727	20,901
Interest and finance	22	949	-	- 2	1,459	-	-	6	2,438	4,495
Transfer from (to) capital for tangible capital assets	(2)	(332)	1,494	1,210	77	51	-	(84)	2,414	1,289
Loss (gain) on disposal of tangible capital assets	-	194	27	-	196	2	-	15	434	(423)
	77,587	73,764	53,219	49,753	41,677	11,854	10,509	9,396	327,759	317,437
Annual surplus (deficit)	\$ (69,696)	\$ 14,887	\$ (26,616)	\$ (34,819)	\$ 254,062	\$ (4,170)	\$ 117	\$ (7,522)	\$ 126,244	\$ 82,874

CITY OF RICHMOND

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

Year ended December 31, 2013

22. Budget data:

The budget data presented in these consolidated financial statements is based on the 2013 operating and capital budgets approved by Council on February 25, 2013 and the approved budget for Richmond Olympic Oval. Below is the reconciliation of the approved budget to the budget amount reported in these consolidated financial statements.

	Budget Amount
Revenues:	
Approved operating budget	\$ 392,829
Approved capital budget	169,290
Approved Oval budget	12,983
Less:	
Transfer from other funds	7,870
Intercity recoveries	39,195
Intercompany recoveries	3,145
Carried forward capital expenditures	97,522
Total revenue	427,370
Expenses:	
Approved operating budget	392,829
Approved capital budget	169,290
Approved Oval budget	11,432
Less:	
Transfer to other funds	16,047
Intercity payments	39,217
Intercompany payments	3,145
Capital expenditures	71,768
Debt principal payments	1,141
Carried forward capital expenditures	97,522
Total expenses	344,711
Annual surplus per statement of operations	\$ 82,659

CITY OF RICHMOND
SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

Section 5

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

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Elected Officials for 2013

NAME		BASE SALARY	BENEFITS ¹	EXPENSES
Brodie, Malcolm	Mayor	119,081	6,378	2,852
Au, Chak Kwong	Councillor	55,841	2,200	5,629
Barnes, Linda	Councillor	55,841	2,200	9,033
Dang, Derek	Councillor	55,841	3,796	50
Halsey-Brandt, Evelina	Councillor	55,841	2,200	168
Johnston, Ken	Councillor	55,841	3,646	192
McNulty, William B	Councillor	55,841	3,646	9,094
McPhail, Linda	Councillor	55,841	2,200	8,319
Steves, Harold	Councillor	55,841	1,925	8,532
Number of Elected Officials	9	565,811	28,191	43,868

1. Consists of taxable benefits only.

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Achiam, Cecilia	142,666	31,565	1,691
Ackerman, Robert Harold	72,395	2,992	395
Adair, Darrin Robert	76,010	6,376	550
Adams, Reg	87,464	1,827	347
Allen, Michael	86,319	11,852	1,229
Alves, Luis	91,230	5,067	252
Anderson, David Brian	33,593	88,497	0
Anderson, Doug	116,587	29,236	305
Andersson, Bengt	71,937	4,975	200
Arcari, Lorenzo	103,252	9,875	1,273
Arrigo, Stephen	72,888	4,826	1,929
Ash, Adrienne	74,993	1,627	0
Atwal, Bhupinder (Bob)	73,948	3,427	0
Aujla, Jag	73,657	2,500	0
Ayers, Elizabeth	122,084	21,239	1,337
Bachynski, Laurie	110,158	13,882	0
Badyal, Sara	91,728	3,024	1,170
Bains, Joginder	29,733	57,379	70
Baker, Danny	81,697	7,711	115
Baker, Steven J	84,563	5,979	0
Baliong, Glenn	72,590	3,451	0
Bardock, Gerry	71,470	3,891	0
Barlow, Paul Graham	86,070	2,316	0
Barnes, Richard	122,710	19,460	0
Barstow, Murray	74,101	4,301	1,503
Bartley-Smith, Brenda	99,655	10,294	1,474
Bateman, Grant	86,018	4,428	0
Bath, Paul	92,486	5,680	0
Batke, Wilfred	74,109	2,964	0
Batkin, Wayne	105,251	12,516	0
Bauder, Kristine	76,274	22,464	118
Bavis, Nathan	86,250	4,685	77
Bealey, Ron	71,249	5,708	0
Beare, Adam	81,685	8,096	0
Beeby, James	90,094	5,156	0
Beetstra, Jack	106,302	9,268	0
Bell, Andrew	95,411	15,101	845
Bennett, Adam	86,048	4,380	5,072
Bennett, Shayne	84,840	7,902	54
Benning, Dal	69,021	10,602	60
Beno, Dena Kae	94,127	21,363	413
Bentley, Sharon	74,391	1,310	2,634
Bergsma, Nolan	70,730	9,689	70

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Bergsma, Peter J	85,233	6,761	0
Bertoia, Marc A	71,840	5,628	0
Bicego, Romeo	121,549	23,910	0
Bie, Lloyd	120,299	14,384	975
Billings, Alan	91,283	5,156	0
Bissett, Lorraine	91,952	21,086	12
Bogner, Christopher	85,112	5,166	0
Bohnen, Joshua	84,506	3,826	0
Bola, Kulwinder	81,192	2,500	1,223
Bonato, Steven	90,489	1,640	0
Bowley-Cowan, Laura Dee	89,223	852	2,494
Boyce, Ryan	69,739	5,711	70
Brannen, Andrew	88,601	4,278	42
Braun, Robert	71,824	4,470	0
Brevner, Mark	90,919	2,078	287
Broughton, Skyler	74,687	4,158	0
Brown, Colin Bruce	70,846	4,226	0
Brownlee, David	91,858	3,263	22
Brunskill, Jason	92,039	5,550	1,264
Buchannon, William Victor	105,658	7,863	1,271
Buemann, Tricia A.	73,740	2,997	0
Buie, Dovel	101,994	10,426	568
Bulick, John	81,149	4,078	0
Burke, Holger	60,183	18,777	474
Burns, Tony	79,012	4,282	252
Burse, Bradley Ross	99,201	8,027	395
Busich-Veloso, Eva	86,018	4,428	1,243
Buttar, Onkar	75,559	4,507	0
Bycraft, Jeff R	92,203	2,234	393
Bycraft, Suzanne J	125,717	42,652	1,096
Cabatic, Allan	82,736	6,473	0
Cameron, Glenn S	97,737	6,662	0
Candusso, Giorgio	77,559	3,459	0
Cantarella, Lorraine	80,766	19,529	4
Capogna, Nan	79,783	10,981	2,684
Caravan, Bob B	86,833	9,927	407
Caravan, Joan	86,055	4,420	0
Carey, Alisa	75,701	2,978	0
Carlile, Cathryn Volkering	199,208	45,113	6,655
Carlson, Erland	76,483	3,421	0
Carlyle, Phyllis	211,039	45,233	16,178
Carron, Kimberley L.	72,596	5,251	0
Carter, Chris	84,630	2,533	0

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Carter-Huffman, Suzanne	103,005	8,697	823
Cerantola, Davin	87,162	5,156	0
Chaichian, Camyar	82,425	4,959	1,460
Chan, Donna	117,781	10,070	579
Chan, Kavid	94,168	5,516	86
Chan, Michael	94,977	20,418	487
Chan, Milton	121,364	11,002	1,605
Cheuk, Chun Yu (Tom)	71,851	5,513	0
Chiang, Paul Chi-Kin	78,863	4,588	1,003
Chima, Jaspal	83,668	3,930	0
Chin, Donald	92,432	7,764	0
Ching, Mike	88,959	7,583	664
Chong, Jerry	156,226	35,329	1,389
Christopherson, Tracy Ann	68,983	8,113	60
Clark, Alison	85,574	2,087	0
Collinge, Chris	73,631	3,024	52
Connery, Kevin	82,897	2,232	1,155
Coombs, Brian M	77,679	13,475	0
Cooper, Brad D	89,664	5,613	0
Cordoni, Raymond M	140,360	22,782	5,364
Cornelssen, Kelvin	89,836	4,858	626
Craig, Wayne	143,415	24,888	499
Creighton, Gregg	88,407	7,644	196
Crowe, Terence	140,360	15,599	800
Crumley, Kerry	81,938	2,418	127
Csepany, Andras	74,313	5,646	0
Curry, Anthony	80,878	2,500	0
Cuthbert, Coralys	73,443	6,328	470
D'Altroy, Curtis Arthur	100,637	10,825	0
Dalziel, Jeffrey	80,523	4,632	0
Davidson, Frank P	87,307	8,308	0
Davies, Sean	72,403	4,945	178
Dawson, Evelyn	87,464	2,169	0
Deane, Gregory Thomas	103,780	10,158	1,223
Decker, Kim	100,207	11,762	2,960
DeCrom, Theodore G	105,895	27,967	2,520
Deer, Angela	85,096	12,154	284
DeGianni, Rod	89,963	5,313	0
Dennis, Alison	73,201	2,981	24
Dhaliwal, Kamaljit "Bill"	77,715	7,989	75
Dhanowa, Dalvinder	69,321	5,909	204
Dhillon, Kearnbir	80,432	3,913	0
Dias, Ben Jack	125,714	27,679	12

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

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Dickson, James	84,028	6,689	0
Dineen, Scott	88,072	3,201	1,313
Dion, Harold K	104,960	12,732	0
Discusso, Peter	81,537	4,723	583
Discusso, Susan L	74,066	1,569	309
Dixon, Scott	87,008	5,006	1,267
Doornberg, Corrine	73,228	2,497	186
Douglas, Lesley	98,167	11,751	1,799
Douglas, Stewart	86,780	4,078	0
Draper, Jason	89,068	5,156	1,442
Dube, Danielle	79,203	175	77
Dubeau, John	75,062	4,961	0
Dubnov, Shawn	74,408	4,745	395
Duncan, George	291,250	17,084	5,097
Duncan, Jeremy	86,368	5,154	0
Duncan, Scott	98,812	34,883	1,267
Dunn, Darrell	103,802	9,529	0
Duranleau, Sonia	87,283	9,906	1,223
Dyer, Sean	84,179	3,234	2,120
Edinger, David G	106,682	12,855	0
Edwards, Brenda	73,469	2,060	0
Edwards, William J	72,133	9,241	0
Einarson, Craig L	96,165	13,054	0
Elshof, Eric R	89,787	6,114	0
Enefer, John	86,599	5,762	0
Eng, Kevin	81,043	3,178	0
Erceg, Joe	218,408	127,197	1,114
Esko, Jamie	91,730	12,675	796
Estabrook, Russell	74,156	9,258	0
Eward, Cindy	72,403	4,431	216
Falconer, Todd James	103,476	7,046	0
Farrell, Daniel	75,559	4,615	0
Fengstad, Grant	77,769	12,976	0
Fenwick, Marie	73,170	7,090	4,499
Ferland, Khadija	78,040	9,225	1,707
Fernyhough, Jane Lee	141,395	34,664	1,009
Ferraro, Domenic	74,328	4,276	70
Fiss, Eric	92,610	4,832	7,099
Fitton, Russell	88,453	5,156	0
Forrest, Rebecca	79,704	3,804	192
Foster, John	117,736	15,506	6,355
Frampton, Michael	85,732	3,902	34
Frederickson, Gordon D	78,917	4,442	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Fredlund, Daniel	73,429	3,025	266
Friess, Paul	71,629	6,402	253
Froelich, Judy	76,944	9,497	0
Fu, Anthony	95,619	18,602	700
Fylling, Robert Leith	73,201	2,996	0
Fyrk, Terry	71,558	4,528	0
Galbraith, Adam	88,181	5,156	0
Galloway, Shane I	70,476	4,625	70
Gelz, Earl Steven	80,475	9,390	0
Gilchrist, Robert	89,816	5,904	0
Gilfillan, Cindy	100,990	23,794	1,249
Gilfillan, Terry K	81,447	10,488	50
Gill, Raminder	83,581	5,157	0
Gillis, David M	92,960	4,817	878
Gillis, Kerry	78,611	7,735	156
Gillon, Robert	71,787	6,210	410
Glahn, Brad	89,654	4,955	0
Goddard, M. Elaine	104,590	9,086	1,093
Goll, Sharil	72,403	4,424	0
Gonzalez, Robert	211,039	83,630	7,155
Goshko, Gary	70,341	4,737	70
Graebel, Gordon	127,374	13,951	501
Graeme, Kirby	107,622	16,554	98
Graham, Ronald	70,141	12,399	60
Gray, Kevin Edward	116,121	22,713	2,175
Griffin, Kevin	87,254	5,153	198
Griffin, Michael	82,949	2,306	0
Grinberg, Rafail	73,108	4,749	0
Gronlund, Todd	89,324	5,298	1,283
Grover, Roger William	103,318	10,591	0
Grunlund, Darin Ashley	68,680	6,692	1,710
Gushel, Brad J	90,998	6,742	0
Guzzi, Brian	99,641	11,148	1,266
Hahn, Ruth H.S.	90,520	4,747	594
Halldorson, Arnie	87,570	6,767	247
Hamalainen, Juha	73,354	4,647	0
Hansen, Terry Donald	102,071	7,749	1,263
Harris, David	80,972	4,096	1,223
Harris, Douglas	103,296	7,165	0
Harris, Peter	74,221	6,413	0
Harrison, Anthony J	61,898	16,405	0
Heidrich, George	71,367	4,217	346
Heinrich, George	96,150	10,326	70

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Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Hemsted, Ron	104,109	9,204	0
Higgs, Levi	90,522	11,105	4,152
Hikida, Joanne	81,927	2,160	2,579
Hill, Alan	72,403	5,274	715
Hingorani, Sonali	99,490	20,271	701
Ho, Jason	86,841	13,938	527
Hoff, Paul	101,523	7,877	0
Hoff, Tresse	82,281	6,281	3,859
Hogan, Angela Jean	73,999	3,339	0
Hogg, Philip James	103,206	14,268	374
Hooker, Thomas	96,024	12,486	2,341
Howard, Justin Jay	73,201	2,972	0
Howe, Shawn	72,576	4,167	0
Howell, Kim	134,503	13,505	3,152
Huang, Louise	75,559	5,190	2,767
Hui, Ka Yi	87,357	3,316	0
Humhej, Jerry John	89,772	5,231	0
Hung, Edward H P	140,360	25,845	1,566
Hunter, Derek	96,577	13,775	70
Hyde, Tim	82,649	7,984	0
Ilott, Steve	69,491	5,754	152
Ince, David R	85,716	7,290	21
Irvine, Katherine	70,915	4,315	538
Irving, John D.	156,226	62,975	5,463
Isaac, Darryl	86,899	3,901	0
Isherwood, Ted	75,674	4,086	0
Isley, Dale	83,721	4,353	0
Ison, Marvin	82,045	3,699	0
Jacobo, Erwin	71,016	4,095	0
Jacques, Vernon	142,433	22,912	1,788
Jaggs, Gordon	99,480	23,145	680
James, Craig	72,373	4,417	80
Jameson, Marty	94,053	14,580	0
Jansen, R Peter	69,786	6,452	0
Jansen, Sandra	119,637	10,635	0
Jansson, Michelle	90,908	11,849	0
Jauk, Liesl	90,399	10,691	3,317
Jeffcoatt, Steven Paul	101,289	18,970	0
Jochimski, Walter	81,456	2,330	1,003
Johal, Bill	73,725	6,619	75
Johal, Jatinder	72,057	5,338	676
Johnson, David	80,120	5,687	0
Johnson, Thomas Andrew	103,918	9,560	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Johnson, Trevor William	121,181	11,676	0
Johnston, David W	113,899	11,749	1,308
Johnstone, Patrick	70,627	16,702	370
Jones, Alan	88,582	5,099	0
Jones, Debra	74,243	4,018	12
Jones, Karen E	84,600	3,296	0
Jorger, Ben	79,295	5,349	70
Kam, Richard	86,025	2,317	112
Karpun, Mark Edward	93,692	7,277	0
Karpun, Mike A	90,024	3,953	0
Keating, Roger	87,377	6,854	223
Keatley, Roger H	72,112	4,025	0
Keenan, Bernadette	71,096	4,090	874
Kelder, Randall M	105,614	11,218	1,526
Kelly, Michael J	93,117	5,644	0
Kenny, Richard	70,217	5,066	433
Kiesewetter, Harold Michael	106,310	23,943	0
Kinney, Gary	85,161	8,982	138
Kinsey, David P	102,371	11,435	0
Kirichuk, Iryna	86,182	4,757	0
Kita, Jason	98,897	11,809	2,504
Kivari, Mia	85,454	8,684	0
Klies, Grant Allan	100,760	16,287	0
Klomp, Frederik J	94,755	14,680	1,223
Knapp, Barry	103,352	5,740	0
Knowles, Thomas Edward	68,038	7,037	0
Kolb, Daniel	73,999	1,550	0
Kongus, Bryan	94,483	6,313	1,255
Konkin, Barry	93,441	6,475	0
Kopp, Brent D	97,312	4,516	1,223
Kube, Jennifer	86,652	14,477	282
Kulusic, Stephen	77,070	3,067	0
Kumagai, Karen	81,015	5,863	132
Kump, Will	72,403	4,421	13
Kurta, Ed	87,558	3,319	2,503
Lai, Emy	72,863	2,936	307
Lai, Victor	77,288	23,637	1,180
Laljee, Magda	78,197	5,968	185
Lamont, Ryan	106,448	10,073	0
Lannard, Kevin D	78,862	4,936	874
Lapalme, Karina	113,915	13,256	1,285
Larsen, John	73,999	1,543	310
Law, Randy G	101,724	12,220	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Lazar-Schuler, Christina	74,251	1,589	0
Lecy, Katherine	114,898	16,403	3,314
Ledezma, Gonzalo	82,608	4,097	1,223
Lee, Wun Fung	74,978	3,203	0
Lees, Brooke	72,553	6,684	220
Lehbauer, Jordan	83,182	10,318	46
Lei, Loletta	98,909	5,104	0
Leney, Kyle	88,944	5,159	0
Lentz, Douglas Warren	71,494	8,736	0
Lepine, Carol	73,999	1,544	1,389
Leung, May	140,360	11,245	3,206
Leung, Michael	69,218	5,872	0
Lewis, Arthur Michael	86,014	14,003	204
Lilova, Neonila	112,737	22,617	1,281
Lim, Derrick	103,235	12,006	57
Lim, Wesley	87,032	13,244	2,295
Lin, Fred	112,772	19,989	481
Lindenbach, Greg	88,255	8,387	0
Liu, Douglas	78,045	4,475	0
Liu, Marcus	90,712	5,132	0
Livingston, Steve R	87,758	5,574	0
Long, Doug	178,191	32,259	3,848
Loran, Gerry	75,229	5,202	0
Luk, Yun	75,910	1,721	840
Lusk, Serena	101,939	14,244	6,672
Ma, Cliff	85,316	3,554	0
MacDonald, David	128,589	11,637	214
Mack, Kelly	90,939	5,439	0
Mackie, Sue J	79,804	4,289	1,160
MacKinnon, Deb	89,065	18,758	0
MacLeod, Brian	84,615	3,560	0
MacNeill, Thomas Brian	88,671	4,038	1,525
MacPherson, Brian	72,694	2,945	585
Mah, Geoffry	87,464	2,176	0
Mahon, Steve	80,370	5,941	0
Makaoff, Frank	74,345	10,356	1,362
Manke, Gordon	77,269	3,479	0
Marion, John	75,779	8,038	0
Markova, Yelena	85,290	4,420	0
Martin, Paul	82,700	4,834	1,223
Massender, Ian	94,716	5,170	1,061
Matheson, Stephen Leslie	72,553	5,750	376
Maxwell, Mark	73,411	5,992	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Maxwell,Michael L.	101,231	5,351	143
Mayberry,Richard K B	80,839	5,070	138
McBride,David E	123,507	13,738	164
McCaffrey,John	104,961	8,706	0
McCall,Robert	80,899	1,771	116
McCullough,Charles M	102,470	9,028	50
McElgunn,Jennifer	84,540	2,306	520
McGee,David H	72,239	5,939	490
McGowan,William J	163,526	39,681	1,486
McGrath,Alan J	92,083	5,711	1,644
McKenzie-Cook,Christopher	85,368	12,638	691
McKnight,Bjarne	84,547	4,078	1,276
McLaughlin,W Glenn	124,914	21,755	5
McLeod,W Craig	81,270	5,347	0
McMillan,Richard	104,608	9,513	1,277
McMullen,Mark	105,912	16,137	723
McVea,Aidan M	101,756	6,817	0
Mearns,Jonathan	76,636	4,460	2,192
Medhurst,Colin	84,616	4,686	1,223
Melnychuk,John	78,862	6,169	252
Memon,Wasim	118,241	16,937	198
Mercer,Barry J	84,513	6,947	0
Metzak,Brian	86,973	4,094	0
Miller,Chad A	77,623	7,355	0
Miller,Courtney	78,251	3,846	1,315
Mitzel,Dale R	73,201	2,981	407
Mohan,Colin	105,537	9,795	0
Molema,Kenneth	87,618	7,519	147
Molina,Francisco	81,053	8,250	700
Monkman,Thomas William	105,956	10,680	0
Montague,Eli	70,395	5,674	70
Mora,Jamie	82,492	3,901	0
Morizawa,Paul I	69,787	5,629	725
Morris,Allen Jay	80,110	3,221	0
Moss,Kelly	82,715	8,818	0
Moxin,Greg Alan	77,476	4,563	395
Muir,Morgan	72,539	6,903	0
Mulder,Wilhelmus	102,972	12,574	85
Mullock,Kevin	98,599	7,237	0
Murray,Ken	89,165	1,965	0
Muter,Heather	73,810	3,860	392
Nagata,Darren	74,036	8,777	0
Nathorst,Dave	74,271	7,273	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Nazareth, Andrew	211,039	87,055	1,539
Neidig, Brad A	102,046	12,587	0
Newell, Allan D	84,872	5,210	0
Nikolic, Diana	89,919	4,121	516
Nishi, Ernest S	87,395	3,227	407
Nishi, Grant	74,258	1,554	24
Nolan, Mark	73,628	3,812	0
Northrup, Trevor	88,025	1,964	295
Nurse, Roy	82,618	4,849	0
Olson, Brandon	72,833	2,888	675
Olson, Norma	84,634	3,157	0
Ooi, Emily	73,732	5,323	586
Orr, Richard Edward	77,343	4,361	0
Ostafiew, Alan D	84,961	6,258	0
Owens, David Michael	78,111	5,810	195
Paller, Elena	94,450	6,883	353
Palliser, Howard	72,403	5,163	0
Pankratz, Caitlyn	73,437	1,750	0
Parhar, Gurdawar	82,050	2,501	80
Parker, Cory Dean	104,885	17,214	0
Patkau, Brad	90,646	5,156	1,338
Pearson, Sandra L	82,464	3,657	0
Pellant, Mike	156,222	52,436	414
Penney, Daniel	84,474	2,306	0
Peppler, Reginald G	40,677	49,061	0
Perkins, Michael	90,179	5,157	107
Petraschuk, Douglas A	106,491	10,961	0
Phi, Thanh	72,766	5,748	137
Pighin, Darren	83,156	5,155	0
Piluso, Riccardo	92,183	6,285	449
Pinkney, Jason	83,909	23,554	85
Pitts, Dermott	90,466	16,529	215
Pollock, Alistair M	71,006	6,415	478
Pommier, Lionel Jay	86,428	5,564	151
Popescu, Marius	79,198	3,767	550
Portelance, Joel Eric	71,047	5,073	0
Postolka, Alen	107,663	10,652	4,489
Powell, Gavin	72,586	3,245	0
Poxon, Gerald	84,005	6,987	0
Price, Peter	128,957	18,210	0
Priest, Stephen	89,668	11,180	321
Procter, Deborah	100,275	10,395	400
Protz, Gregory A	89,055	6,173	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Purver, William H.	87,500	1,840	0
Qaddoumi, Hikmat	99,961	10,347	148
Racic, Mile	89,876	13,888	80
Rattan, Amarjeet	141,375	25,921	5,945
Redlinski, Jacek	78,863	6,267	577
Redpath, Michael	133,903	24,409	8,936
Redzic, Vesna	86,018	4,446	0
Rempel, Donald	73,201	2,985	407
Rende, Michael	90,872	7,681	59
Renwick, Rick	106,053	24,391	0
Richards, David Bruce	82,689	8,283	120
Ricketts, Terry	75,032	1,444	0
Roberts, Lance	72,504	3,435	1,265
Robles, Miguel	70,953	4,312	0
Robson, Mark	81,608	4,834	1,223
Rocha, Carlos	82,511	6,570	119
Rodriguez, Edgar	82,570	5,735	0
Romanas, Amy	73,635	5,017	479
Rowley, Darren	86,630	8,818	0
Russell, Paul	86,739	5,429	1,716
Russell, Peter	78,477	9,251	867
Ryle, Brendan	73,383	3,325	525
Sage, Barbara	140,138	19,956	3,404
Saggers, Paul	79,089	6,310	582
Saito, Aaron	88,672	5,157	0
Sakai, Ross	74,056	5,043	1,247
Salmasi, Kamran	79,903	4,882	37
Salzl, Maria	100,137	9,855	252
Samson, Brent	83,031	5,690	0
Sangha, Rajvinder	84,315	7,651	1,273
Saunders, Ron	75,006	5,601	0
Savoie, Gilbert	72,422	5,109	0
Sayson, Aida Co-Hee	103,276	32,594	32
Sayson, Alexander	88,067	1,995	0
Schell, Terry Peter	104,751	12,620	402
Schlossarek, Teresa	76,799	1,562	0
Schouten, Stacey	84,151	3,686	0
Schroeder, Scott	82,361	4,625	172
Schultz, Jeremy	86,738	4,276	0
Schultz, Susan Leilani	156,226	27,568	4,667
Sciberras, Francis G	86,857	3,266	0
Scott, Douglas V	106,017	15,204	0
Scyebel, Robert George	81,875	11,106	0

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NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Seibel, Daniel Dennis	72,994	4,424	602
Selinger, Edward A	88,903	6,166	1,349
Sellers, J Larry	74,245	11,775	0
Selver, Deanna	76,162	1,786	605
Semple, David C	199,208	45,691	9,445
Shapiro, David	105,791	7,532	0
Shaw, John	83,384	6,641	0
Shepherd, Bryan A	94,601	8,673	373
Sheridan, Conor	72,254	6,925	1,663
Sherlock, Lesley	90,210	11,350	939
Shum, Chi Ting	90,238	14,243	0
Sihoe, Clarence	87,036	4,699	0
Sikora, Rose	76,199	11,703	487
Simas, Antonio	85,868	8,269	1,981
Simkin, Eric	84,150	3,621	1,223
Simmons, Norman	68,487	7,774	0
Simpson, Peter J	39,709	75,613	0
Sinclair, Karen L	77,209	4,191	0
Smith, Colleen	72,410	4,066	1,022
Smith, Mark	89,481	5,154	1,268
Smith, Michael	84,943	4,096	1,223
Somerville, Kim M	102,749	14,321	2,175
Sparolin, Eric	99,904	18,160	751
Standerwick, Jeffrey	89,935	9,819	1,223
Stene, Ryan	88,861	5,156	1,261
Stevens, Anne	126,132	21,541	130
Stewardson, Kevin	88,167	10,592	1,381
Stewart, Tom	150,585	46,808	558
Stich, Yvonne	88,258	4,483	218
Stock, Dennis	82,561	5,723	0
Stock, John M	71,008	5,571	0
Stockdale, Todd	81,548	4,096	1,223
Stocking, Nicole	76,118	2,179	67
Stoliker, Ronald	99,508	11,806	51
Stowe, Syd	100,137	10,413	3,782
Stratuliak, John Clarence	72,375	5,538	0
Sung, Paul	113,383	16,552	1,101
Sutton, Stuart	95,370	20,938	2,724
Swanigan, Sandra	98,677	14,555	208
Swift, Brad D	95,860	6,181	0
Tack, Troy	37,753	43,957	0
Tait, Jim	113,805	13,233	1,962
Tait, Kyle	83,858	4,097	1,223

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Talmey Jr,Patrick	95,901	7,431	195
Talmey,Paul Kelly	102,245	6,918	0
Tambellini,Denise	94,838	19,464	264
Tanaka,Martin M	10,634	72,490	0
Tarr,Christopher	84,889	9,611	0
Taylor,Kirk	99,325	11,916	825
Taylor,Mervyn	77,176	2,069	0
Tellis,Peter	82,314	6,736	10
Teo,James	91,898	4,347	86
Tetlock,Dan	99,006	6,476	70
Thandi,Neera	84,181	6,232	888
Thibodeau,Jon	83,814	3,402	0
Thomas,Bryan	71,663	4,589	0
Thomas,Cindy	99,505	9,809	380
Thomas,Marianne	94,509	9,779	1,093
Thornley,Rich	97,682	7,062	0
Thorsteinson,Jordan	99,447	13,259	2,414
Tikanmaki,Anna	88,250	9,264	275
Tillyer,Steve	91,934	11,430	48
Timmons,Mark	71,255	9,326	485
Toda,Richard K	102,773	10,660	12
Toews,Curt	79,187	4,794	970
Tompkins,Lucy	66,806	23,469	491
Townsend,Ted	140,360	16,367	3,035
Townsley,Gail	92,180	3,751	1,423
Turick,Renata	73,999	1,540	80
Ubial,Jessie F	77,868	1,625	114
Vallance,Scott	72,564	4,144	0
Van Bruksvoort,Alex W	97,239	8,571	0
Van Den Boogaard,Leonardus	118,889	19,122	1,273
Varley,Sue	82,428	4,964	1
Vaughn,Jerret	87,492	3,562	1,266
Veerman,Maarten	139,234	18,019	3,350
Villaluz,Jaime	78,150	5,391	691
Vrakela,Ivana	88,445	1,825	3,843
Vrba,Karol	86,956	3,913	0
Vrooman,Rowan	90,966	4,966	0
Wahl,Kevin E	95,671	8,088	0
Walker,Wesley	85,883	14,888	50
Wall,Anthony	86,903	4,856	0
Walters,Bryan	87,936	5,749	0
Warkentin,Daryle Dean	102,733	11,396	0
Warren,Darren	79,048	4,967	411

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Employee Earnings In Excess of \$75,000 And Related Expenses for 2013

NAME	BASE SALARY	BENEFITS & OTHER ¹	EXPENSES
Warzel, Edward Brian	103,071	12,610	453
Weber, David	149,185	25,326	690
Wei, Victor	149,093	23,560	2,982
Weissler, Forrest	96,417	12,953	1,486
Wellsted, Darryl	93,506	3,603	4,689
Welsh, Michael	85,958	5,158	0
Weststrate, Jason Campbell	70,932	5,613	52
Wheeler, Gregg	90,948	11,419	2,223
White, Simon J	91,972	10,046	0
Whitty, Cheryl Ann	70,244	6,999	771
Whitty, Robert	86,501	5,158	0
Whyman, William	86,565	7,014	1,225
Wild, Danyon	106,445	6,837	77
Wilke, Steve	72,877	9,406	150
Wilkinson, Timothy J G	137,048	32,615	6,678
Williams, Steve J	102,324	12,882	0
Wilson, Larry	70,617	4,986	60
Wong, Ivy	114,751	14,480	920
Wong, Kenneth	73,999	1,561	0
Wong, William	83,037	4,417	0
Woo, Gavin	141,072	14,551	1,386
Wright, Nora Ann	67,805	16,129	935
Wyatt, Sail	71,332	13,555	0
Wyenberg, Grant	102,718	7,481	1,355
Wynne, Philip	89,872	6,953	328
Yang, Judy	73,323	2,990	874
Yee, Stephen	71,183	5,573	302
Yee, Wayne	87,156	14,821	750
Yeung, Yuen Tung	72,403	4,417	407
Yoo, John	85,292	3,671	0
Young, Jim	140,983	13,318	1,226
Younis, Munkith	105,044	6,061	680
Zanardo, Angela	81,366	12,911	1,057
Zukowsky, Doug	75,273	5,900	430
Number of Employees - 593	<u>\$ 53,576,148</u>	<u>\$ 5,850,672</u>	<u>\$ 400,800</u>

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

CITY OF RICHMOND
SCHEDULE OF REMUNERATION AND EXPENSES

Section 6

Grand Total For 2013

NAME	No. of Employees	REMUNERATION*	EXPENSES
Employees Over \$75K	593	59,426,821	400,800
Employees Under \$75K	1,387	48,742,685	116,023
Grand Total	1,980	<u>\$ 108,169,506</u>	<u>\$ 516,823</u>

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

RICHMOND PUBLIC LIBRARY
SCHEDULE OF REMUNERATION AND EXPENSES FOR 2013

Schedule 1 - Board of Trustees

NAME	No. Of Board Trustees	REMUNERATION	EXPENSES
Kafka, Peter	Chair		1,870
Tang, Simon	Vice-Chair		2,620
Barnes, Linda	Councillor		0
Bostwick, Mark	Trustee		0
Cuenca, Dulce	Trustee		368
Cousar, Diane	Trustee		196
Khangura, Sanjiv	Trustee		196
Koch, Susan	Trustee		2,127
Watson, Pat	Trustee		420
	9	<u>\$ -</u>	<u>\$ 7,796</u>

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

NAME	No. of employees	REMUNERATION*	EXPENSES
Buss, Gregory A.		178,376	2,037
Civkin, Shelley		78,830	152
Ellis, J. Mark		109,907	1,504
He, Ping		83,074	250
Jang, Wendy		81,889	47
Rahman, Shaneena		76,335	1,726
Smith, Lee Anne		84,469	304
Walters, Susan		121,964	2,780
	8	<u>\$ 814,846</u>	<u>\$ 8,800</u>
Employees Less Than \$75,000	140	<u>\$ 4,673,631</u>	<u>\$ 2,896</u>
Grand Total	148	<u>\$ 5,488,477</u>	<u>\$ 11,696</u>

* Combines salary, taxable benefits, and other payouts

CITY OF RICHMOND
STATEMENT OF SEVERANCE AGREEMENTS FOR 2013

Section 6

There were 2 severance agreements between the City of Richmond and its employees during 2013

These agreements represent 7 weeks to 8 months of salaries.

CITY OF RICHMOND
 SCHEDULE OF REMUNERATION AND EXPENSES
 For the year ended December 31, 2013

Section 6

Reconciliation of Remuneration to Financial Statements

Total Remuneration Per Section 6 - Schedule of Remuneration and Expenses:	2013
Elected Officials	\$594,002
Employees - City of Richmond	\$108,169,506
Employees - Richmond Public Library	\$5,488,477
	\$114,251,985
Total Salaries Per Financial Statements	
Wages and Salaries	\$135,465,533
Capital Programs and Billings	\$6,546,936
	\$142,012,469
Less Employer share of non-taxable payroll remittances (City)	(\$18,421,421)
Less Employer share of non-taxable payroll remittances (Library)	(\$1,165,528)
Less 2013 payroll accrued in financial statements paid in 2014	(\$3,740,290)
Plus 2012 payroll accrued in financial statements paid in 2013	\$4,062,343
Less 2013 payroll accrued liabilities in financial statements	(\$31,760,258)
Plus 2012 payroll accrued liabilities in financial statements	\$29,977,547
Deduct Richmond Olympic Oval Corporation salaries	(\$6,712,878)
Deduct Lulu Island Energy Company Ltd salaries	\$0
	\$114,251,985
Difference	\$0

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
1832 Asset Management LP	30,000
3M Canada Company	31,342
A R Mower & Supply Ltd	87,043
Acklands - Grainger Inc	380,979
Acom Building Maintenance Ltd	27,421
Active Network, Ltd	129,305
AECOM Canada Ltd	119,506
Airon Heating & Air Conditioning Ltd	662,765
AMEC Environment & Infrastructure	44,674
Andrew Sheret Ltd	504,079
Andrews Architects Inc	45,016
Anigraph Productions Limited	205,985
Annex Consulting Group Inc	125,940
Aon Reed Stenhouse Inc	1,189,011
Apex Communications Inc	89,759
Aplin & Martin Consultants Ltd	137,734
Arcturus Realty	60,550
Armtec Limited Partnership	27,794
Arpac Storage Systems Corporation	61,000
Ashton Mechanical Ltd	182,860
Ashton Service Group Ltd	3,289,810
Associated Engineering (BC) Ltd	48,418
Associated Fire and Safety	115,490
Atlas Power Sweeping Ltd	57,217
BC Assessment*	4,902,994
BC Hydro	3,502,594
BC Libraries Cooperative	87,776
BC Life & Casualty*	813,143
BC Plant Health Care Inc	102,221
BCD Holdings Ltd	46,959
BD Hall Constructors Corp	47,700
Beyond Tech Solutions	107,503
BFI Canada Inc	104,641
Birmingham & Wood Architects & Planners	76,658
Black Press Group Ltd	164,556
Blanchette Press	40,050
Bowden, Tony	41,870
Brock White Canada Company, LLC	28,117
Brookshaw Electrical Installations Ltd	112,643
BTY Group	37,450
Canada Post Corporation	154,910
Canada Revenue Agency*	31,139,411
Canada Safeway Limited	33,323
Canada Savings Bonds*	578,332
Canadian Linen Supply	57,909
Canadian National Railway Company	55,118
Cannon Design Architecture Inc	172,243
Cansel Survey Equipment	42,835
Canuel Caterers	45,199
Cascadia Sport Systems Inc	407,302
Cat Rental Store	61,291
CDC Construction Ltd	132,997
CDW Canada	106,085
CEI Architecture Planning Interiors	64,258
Centro Ovalsquare Development Ltd	27,407

* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
Chase Paymentech	258,778
Chevron Canada Ltd	1,879,478
Chinese InforMedia Consulting Group Inc	89,061
Churchill Armoured Car Service Inc	33,666
Cimco Refrigeration	95,359
City of Vancouver	1,691,578
City Spaces Consulting Ltd	119,045
Cleartech Industries Inc	110,620
Cobra Electric Ltd	1,429,162
Coencorp Consultant Corporation Inc	64,153
Cold Fire Fire Prevention Inc	39,543
Columbia Bitulithic Ltd	535,049
Columbia Fuels	28,578
Combined Painting (1985) Ltd	50,989
Commercial Aquatic Sup	28,985
Commercial Industrial Residential	74,891
Commercial Lighting Products Ltd	304,732
Conquest Sales & Rentals	30,775
ContainerWest	34,750
Coriolis Consulting Corp	46,620
Corix Utilities Inc	325,606
Corix Water Products Limited Partnership	100,860
Cover Star Structures Ltd	31,180
Crease Harman LLP In Trust	294,600
Creative Door Services Ltd	52,064
Crighton, EI	33,542
CSDC Systems Inc	97,778
Cullen Diesel Power Ltd	110,403
CUPE 394*	544,123
CUPE Library 3966*	191,650
CUPE Local 718*	757,618
Cushman & Wakefield Ltd	62,475
CVS Midwest Tape	99,534
D Jensen & Associates Ltd	44,933
D Litchfield & Co Ltd	127,763
Davis LLP	178,523
DB Perks & Associates Ltd	91,757
Deanne Achong or Faith Moosang	62,911
Dekra-Lite	42,427
Delcan Corporation	685,037
Dell Canada Inc	217,472
Dexter Consultants (514351 BC Ltd)	75,900
Diamond Head Consulting Ltd	50,556
Dillon Consulting	34,583
Direct Energy Marketing Ltd	607,128
Direct Equipment West Ltd	41,587
Directional Mining & Drilling Ltd	264,575
Don Dickey Supplies	54,676
Dorset Realty Group Canada Ltd	62,075
Douglas Lake Equipment Ltd	105,135
DreamRider Theatre	30,800
Dueck Lansdowne Pontiac Buick Cadillac	217,650
Dynamic Facility Services Ltd	189,263
Dynamic Specialty Vehicles Ltd	126,892
E B Horsman & Son Ltd	69,630

* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
East Richmond Nurseries	78,424
EBB Environmental Consulting Inc	47,745
E-comm, Emergency Communications for SWBC	3,125,581
Econolite Canada Inc	331,554
Ecowaste Industries Ltd	173,505
ECS Electrical Cable Supply Ltd	35,600
Ecol Electric Corp	63,026
Eltec Elevator Ltd	68,934
Entech Environmental Consultants Ltd	46,729
Escape Fire Protection Ltd	175,768
ESRI Canada Ltd	126,125
Extreme Glass Ltd	28,450
Faster Asset Solutions	57,141
Federation of Canadian Municipalities	29,196
Finning (Canada)	510,928
First Truck Centre Vancouver Inc	416,893
Fishbone Etc Design	33,991
Flocor Inc	110,973
FortisBC - Natural Gas	371,395
Frances Andrew Site Furnishings Ltd	33,512
Fraser Richmond Soil and Fibre Ltd	642,024
Fraser Valley Equipment Ltd	31,792
Fred Surridge Ltd	1,405,489
G B Bobcat Service	113,871
G P Rollo & Associates Ltd	32,939
General Paint Corp	91,053
Genesis Integration Inc	59,239
Geo Scientific Ltd	59,575
Gladiuk Contracting Ltd	194,835
Global Risk Innovations	39,600
Golder Associates Ltd	39,010
Gordian Group Inc	128,391
Govan Brown Szeto Construction Managers	42,243
Graham Hoffart Mathiasen Architects	101,726
Greater Vancouver Regional District*	25,912,385
Greater Vancouver Water District	20,294,462
Guillevin International Inc	39,601
GWG Rentals Ltd	35,541
Habitat Systems Inc	198,870
Hapa Landscape Architecture Collaborativ	138,206
Harbour International Trucks	27,562
Harper Grey LLP	25,327
Harris & Company	292,839
Heritage Office Furnishings Ltd	504,028
Hexcel Construction Ltd	1,573,025
Hilton Industrial Design	29,853
Holland Imports Inc	27,593
Home Depot	37,952
HR Architects	36,189
Hrynyk, Doug	36,155
Hughes Condon Marler: Architects	152,723
IBI Group	107,374
IDR Commercial Construction	28,545
Impact Ironworks Ltd	63,700
Imperial Paving Ltd	4,591,177

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* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
Imperial Paving Ltd (Unit Pricing)	31,320
Infor (Canada), Ltd	94,376
Inprotect Systems Inc	59,602
Intercontinental Truck Body (BC) Ltd	71,855
International Web exPress	40,961
Interprovincial Traffic Service Ltd	351,241
Intrepid Security	90,199
Ironwood Developments	143,892
ISL Engineering and Land Services Ltd	38,076
Island Key Computer Ltd	98,242
Jacob Bros. Construction Ltd	1,473,988
James, Erick	113,496
Jego, Miyouki	42,111
JSP Enterprises	29,132
Justice Institute of B C	76,845
JW Lees Law Corporation	39,638
Kal Tire	177,962
Kay, Lydia	25,360
Kerr Wood Leidal Associates Limited	81,523
Kokanee Enterprises Ltd (HEQ)	58,161
Konica Minolta Business Solutions	74,967
KPMG LLP	141,173
Kronos Canadian Systems Inc	57,068
Kutny's Richmond Soils (Unit Pricing)	41,086
Kwan, Tommy	25,430
L & L Travel Management Ltd	41,813
L. Parker Consulting Services Inc	27,358
Lafarge Concrete Ltd	270,076
Lando & Company LLP In Trust	881,786
Layfield Inc	90,523
Leavitt Machinery	65,264
Levelton Consultants Ltd	99,060
Library Bound Inc	693,805
Lincor Enterprises Ltd	41,682
LIT Aquatics Ltd	161,074
LMN23 Interactive Structures	90,000
London Drugs (Horseshoe Place)	58,144
Lordco Parts Ltd	145,435
MacAulay Trucking Ltd	179,040
MailChannels Corporation	37,000
Mainland Sand & Gravel Ltd	631,164
Mainroad Lower Mainland Cont	89,649
Mainroad Maintenance Products	67,282
Manulife Financial	136,745
Maple Leaf Tree Movers	43,799
Maple Ridge Chrysler	169,613
Marine Repair & Maintenance	105,327
Matakana Scaffolding BC Inc	27,720
Maydanyk Trucking Ltd	43,429
Mc Squared System Design Group Inc	39,590
McElhanney Consulting Services Ltd	27,091
McKinney Bulldozing Ltd	44,160
McRae's Environmental Services Ltd	901,790
Medical Services Plan*	1,445,390
Mercedes-Benz Canada Inc	135,586

* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
Merletti Construction (1999) Ltd	1,144,515
Metro Motors Ltd	355,258
MFA*	85,981
Mickelson Consulting, Inc	158,763
Mills Printing & Stationery Co Ltd	326,953
Minister of Finance*	85,033
Minoru Seniors Society	45,896
MNA Distribution Inc	46,498
Morph Industries Ltd	59,900
Mortal Coil Performance Society	124,622
Mountain Interactive Inc	70,463
Mundie Trucking	68,490
Municipal Insurance Association of BC	1,083,282
Municipal Pension Plan*	18,299,424
Murdy & McAllister Barrister & Solicitor	30,300
NAPA Auto Parts	65,443
NAS Recruitment Communications	43,687
Nedco	55,703
Neptune Technology Group (Canada) Ltd	976,681
New Line Products Ltd	27,676
Northwest Tech-Con Systems Ltd	59,880
Nu-Gro Ltd	88,593
Nutech Facility Services Ltd	90,580
Ocean Pipe	49,466
Open Text Corporation	451,800
OPUS DaytonKnight Consultants Ltd	344,055
Oracle Canada ULC	356,265
Orbis Canada Limited	32,181
Oris Geo Energy Ltd	28,873
OverDrive Inc	89,623
P D Trucking	106,972
Pacific Blue Cross*	3,291,323
Pacific Cutting and Coring Ltd	176,723
Pacific Fasteners Ltd	60,927
Pacific Flow Control Ltd	35,324
Parkwood Construction Ltd	126,717
Paul Sahota Trucking	62,410
Penta Builders Group	923,272
Performance Contracting Ltd	1,623,654
Performance Objects	28,500
Personnel Department	55,960
Philips Lumec	40,121
Phillips Farevaag Smallemberg	30,414
PJS Systems	147,597
Plan Group	134,413
Planet Clean	322,092
Postage By Phone	94,000
PPC Worldwide Canada EAP Services Ltd	79,981
PrairieCoast Equipment	47,329
Precise Parklink Inc	28,566
Premier Security Inc	29,209
Pro Active Hazmat and Environmental	34,900
Pro-Can Construction Group Corp	197,393
Procom Consultants Group Ltd	31,304
Profire Emergency Equipment Inc	73,694

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* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
Public Library Interlink	69,252
Purtech Service Group Inc	32,581
PVL Projects	119,896
PW Trenchless Construction Inc	391,067
PWL Partnership Landscape Architects Inc	92,194
Quest Software, Canada	50,838
R F Binnie and Associates Ltd	30,919
Raja Trailer & Equipment Sales Ltd	71,536
RCMP - E Division FSS	226,743
Rec Gen for Canada (E Division FSS)	58,649
Rec Gen for Canada (Industry - Radio)	27,137
Rec Gen for Canada (RCMP-ONT)	33,181,451
Recorded Books Inc	72,673
Rectec Industries Inc	75,397
RGC Trucking & Excavating	29,887
Rhino Print Solutions	51,369
Richmond Animal Protection Society	423,584
Richmond Art Gallery Association	35,377
Richmond Chamber of Commerce	68,118
Richmond Firefighter Assn IAFF Local1286*	439,159
Richmond Fitness & Wellness Association	178,205
Richmond News	32,927
Richmond Olympic Oval	3,574,700
Richvan Holdings Ltd	233,348
Ricoh Canada Inc	223,006
Riverport Business Park Portfolio Inc	3,414,806
River Road Investments Ltd	47,730
Rod's Building Supplies Ltd	167,484
Rogers Wireless Inc	28,479
Rollins Machinery Ltd	46,513
Royal City Fire Supplies Ltd	70,908
Ruth Beer & Charlotte Wall Studio	26,950
Safe & Sound Security Systems Ltd	161,758
Sandhu, Dalip	64,390
Sandpiper Contracting Ltd	393,871
Scada Controls Central Ltd	41,850
Scalar Decisions Inc	48,813
School District 38 Richmond*	109,893,381
Scotia Asset Management LP	139,675
Scotia Cassels	98,016
Scott Special Projects Ltd	906,455
Scottish Line Painting Ltd	38,147
Selectron Technologies Inc	28,420
ServiceMaster Clean	61,531
Shaw Business Solutions Inc	29,810
Sherine Industries Ltd	25,020
Sidhoo Trucking Ltd	89,724
Sierra Waste Services Ltd	7,666,357
Simson-Maxwell	58,146
Sino United Publishing (Canada) Ltd	85,542
SmartEdge Networks Inc	240,895
Smith Bros & Wilson (BC) Ltd	765,250
Smithrite Disposal Ltd	101,989
Smithrite Portable Services Ltd	34,804
SoftChoice Corporation	148,794

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* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
South Arm Contracting Ltd	229,339
South Arm Excavating	215,148
Spears Sales & Service Ltd	25,778
Sportstown BC Operations Ltd	199,662
SSQ Insurance Company Inc*	40,068
Stage 3 Renewables Inc	81,715
Stantec Consulting Ltd	69,158
Stefan, Fraser and Associates Inc	50,840
Steveston Community Society	25,513
Streamline Fencing & Contracting Ltd	130,097
Stuart Olson Dominion Construction Ltd	1,628,152
Summit Valve & Control	29,575
Sun Life Financial*	30,970
Sustainable Strategies	25,848
Switch United Design Incorporated	47,027
T M Johnston Gradall Ltd	192,028
TaLedi Distribution	69,693
Targa Contracting Ltd	999,818
TEC Floor Coverings Ltd	39,838
Telus Communications	513,901
Telus Mobility	332,767
Telus Services Inc	103,790
Tempest Development Group Inc	250,453
Textile Image Inc	36,340
Thomas Trucking	76,424
TLD Computers Inc	52,619
Tourism Richmond*	2,562,445
Traffic Pro Services	68,193
Trane Canada	132,798
Translink*	32,744,736
TRB Architecture and Interior Design Inc	105,328
Tremco A Division of RPM Canada	89,612
Twining Short & Haakonson " In Trust "	75,000
UBCM*	113,022
UCS Group	37,500
Ulmer Contracting Ltd	456,548
Unilytics Corporation	29,053
United Library Services Inc	80,243
United Rentals	39,829
United Way of The Lower Mainland*	38,552
Urban Agriculture Consulting Inc	25,624
Valkyrie Law Group LLP	133,391
Valmont West Coast Engineering	91,610
Vancouver Coastal Health Authority	223,924
Vancouver Fraser Port Authority	131,617
VFA	73,130
Vimar Equipment Ltd	374,899
VTLS, Inc	46,485
Walker's Gradall Services Ltd	330,057
Watson, Morley	37,467
Wesclean Equipment & C	28,849
Wesco Distribution Canada Inc	104,363
West Coast Electric Ltd	33,479
West Coast Engineering Group	39,994
Westburne Supply (BC)	28,581

* Payments include tax transfers and third party remittances.

CITY OF RICHMOND

Section 7

Statement of Payments to Suppliers For Goods and Services
In Excess of \$25,000 in 2013

PAYMENTS	Amount
Westcoast Drainage & Contracting	151,918
Westvac Industrial Ltd	88,684
Westview Sales Ltd	165,723
Westwind Greenhouses	29,514
WFR Wholesale Fire & Rescue Ltd	208,968
Wilco Civil Inc	865,914
Wong's Greenhouse	33,672
WorkSafe BC	1,654,760
World Water and Wastewater Solutions Ltd	35,370
Xinhua Bookstore (Canada)	54,415
Xylem Canada Company	154,378
Young, Anderson Barristers & Solicitors	66,340
Zenith Appraisal and Land Consulting Ltd	60,404
Payments > \$25,000	\$ 381,833,312
Consolidated Payments < \$25,000	\$ 9,592,267
	<u>\$ 391,425,579</u>

* Payments include tax transfers and third party remittances.

CITY OF RICHMOND
Statement of Grant and Subsidies in 2013

Section 7

Grants and Subsidies	Amount
Alzheimer Society of B C	2,040
Arthritis Society BC & Yukon Division	1,250
BC Children's Arts & Literacy Centre	10,000
Big Brothers of Greater Vancouver	4,500
Big Sisters of BC Lower Mainland	4,500
Boys & Girls Clubs of South Coast BC	2,500
Brighthouse United Church	4,969
Canadian Mental Health Assoc (Richmond)	34,000
Canadian Mental Health Association	5,000
Canadian Red Cross Society	4,400
CHIMO - Crisis Services	47,000
Chinese Cultural Centre of Greater	500
Chinese Mental Wellness Association	8,874
Cinevolution Media Arts Society	10,000
City Centre Community Association	45,288
East Richmond Community Association	6,723
Family Integration & Resource Support	1,530
Family Services of Greater Vancouver	46,600
Gulf of Georgia Cannery Society	1,000
Hamilton Community Association	30,354
Heart of Richmond Aids Society	10,200
Integration Youth Services Society	3,213
KidSport Richmond	9,700
Minoru Seniors Society	2,500
Multicultural Helping House Society	8,160
Richmond Addiction Services Society	198,377
Richmond Agricultural & Industrial	11,000
Richmond Amateur Radio Club	1,500
Richmond Art Gallery Association	5,000
Richmond Arts Coalition	3,600
Richmond Bethel Church	2,500
Richmond Carefree Society	5,000
Richmond Centre for Disability	120,586
Richmond Chinese Community Society	3,000
Richmond City Centre Community Assn	10,700
Richmond Community Band Society	3,600
Richmond Community Orchestra & Chorus	10,000
Richmond Family Place Society	24,000
Richmond Fitness & Wellness Association	7,000
Richmond Food Security Society	4,080
Richmond Gateway Theatre Society	1,003,812
Richmond Hospice Association	7,000
Richmond Mental Health Consumer	3,570
Richmond Multicultural Community	10,200
Richmond Museum Society	1,600
Richmond Music School Society	10,000
Richmond Potters' Club	3,000
Richmond Poverty Response Committee	5,000
Richmond Singers	1,500

CITY OF RICHMOND
Statement of Grant and Subsidies in 2013

Grants and Subsidies	Amount
Richmond Society for Community Living	25,172
Richmond Therapeutic Equestrian Society	56,400
Richmond Weavers & Spinners Guild	1,900
Richmond Women's Resource Centre	15,300
Richmond Youth Choral Society	9,900
Richmond Youth Services Agency	12,500
Sea Island Community Association	5,968
Society of Richmond Children's Centres	5,104
St Albans Anglican Church	9,000
Steveston Community Society	50,000
Tapestry Christian Preschool Society	8,310
Textile Arts Guild of Richmond	5,600
The Community Arts Council of Richmond	9,100
The Kehila Society of Richmond	500
The Sharing Farm Society	1,000
Touchstone Family Association	99,000
Turning Point Recovery Society	5,750
Vancouver Cantonese Opera	3,000
Vancouver Tagore Society	3,000
Volunteer Richmond Information Services	47,230
Grand Total	<u>\$ 2,134,161</u>

CITY OF RICHMOND
SCHEDULE OF PAYMENTS TO SUPPLIERS FOR GOODS AND SERVICES
For the year ended December 31, 2013

Section 7

Reconciliation of Payments for Goods and Services to Financial Statements

Total payments to Canadian & US Suppliers (Section 7)	\$391,425,579
Total expenditures per Financial Statements (Statement of Revenue and Expenditures)	\$327,759,000
Repayment of Debt and Capital Lease Obligations	\$2,480,000
Items included in financial statements but not in Section 7:	
Salaries and benefits per Section 6	(\$135,466,000)
Amortization of Tangible Capital Assets	(\$50,334,000)
Oval Expenses	(\$3,486,000)
Loss (Gain) on disposal of tangible capital assets	(\$434,000)
Grants and Subsidies	(\$2,134,161)
Employee Expense Reimbursements	(\$340,133)
2013 Accounts payable and accrued liabilities	(\$83,146,000)
Items in Section 7 but not included in expenditures in the financial statements:	
2012 Accounts payable and accrued liabilities	\$75,325,000
2013 Capital Acquisitions (net of capital salaries and transfers)	\$43,529,006
Oval Transfer	\$3,574,700
Change in prepaid expenses	\$360,000
Change in inventories of supplies	\$87,000
Payroll Related Remittances	\$38,897,577
Items in Section 7 - 3rd party remittances and transfers not included in expenditures in the financial statements	
Tourism Richmond	\$2,562,445
School District 38 Richmond (Site Acquisition Fees)	\$799,188
Metro Vancouver Sewer DCCs	\$1,899,169
Items in Section 7 - tax transfers not included in expenditures in the financial statements:	
School District 38 Richmond	\$109,094,193
Translink	\$32,727,052
Metro Vancouver - Property Tax Payment	\$4,268,489
Metro Vancouver - Sewer/Debt Levy/GVSDD	\$18,233,853
Metro Vancouver - PILT Grants in lieu of Taxes	\$186,615
Metro Vancouver - GRS	\$33,788
BC Assessment Authority	\$4,902,994
Minister of Finance - Home Owner Grant	\$30,608
Municipal Finance Authority (MFA)	\$15,198
	\$391,425,579
Difference	\$0