

City of Maple Ridge

# Statement of Financial Information

2016





June 13, 2017

**Notice to Reader**

The Financial Information Act requires municipalities and other Government organizations to prepare annual financial information and make it available to the public within six months of their fiscal year end.

The information required by the Act for a municipality encompasses audited financial statements and schedules disclosing guarantee and indemnity agreements, employee remuneration and amounts paid to suppliers for the provision of goods and services.

A detail extract of the regulations accompanies this introduction and explains in some detail the nature of this information.

A handwritten signature in black ink, appearing to read 'P. Gill', with a stylized flourish at the end.

Paul Gill, CPA, CGA  
GM, Corporate & Financial Services

## Compliance with the Financial Information Regulation

The Financial Information Act (the Act) identifies organizations that must prepare financial information and make it available to the public within six months of their fiscal year end. The City of Maple Ridge (the City) is one of the organizations identified and therefore the attached **Statement of Financial Information** has been prepared in order to comply with this legislation.

The Financial Information Regulation specifies the required content for these statements and schedules. As such the City's Statement of Financial Information includes the following:

- The **2016 Consolidated Financial Statements**, including a Schedule of Debt (Schedule 4). The statements are prepared in accordance with generally accepted accounting principles and include the accounting policies followed in preparing the financial statements.
- The **2016 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2016. The list includes the names of the entities and the amount of money involved.
- The **2016 Schedule of Remuneration and Expenses** for elected officials and employees. For elected officials the Schedule includes an alphabetical list of each member of Council, the total amount of remuneration paid, the value of benefits received and the total amount of expenses paid to or on behalf of that Council member during 2016. For employees, the schedule includes an alphabetical list of each employee earning in excess of \$75,000, the total amount of remuneration paid and the total amount of expenses paid to or on behalf of that employee during 2016. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded. In addition, the schedule includes a total paid to all other employees during 2016 where the amounts paid are less than the \$75,000 threshold.
- The **2016 Statement of Severance Agreements** includes the number of severance agreements made during 2016 by the City in respect of non-union employees and the number of equivalent months' gross salaries represented by these agreements.
- The **2016 Schedule of Payments for the Provision of Goods or Services** includes an alphabetical list of the individuals or corporations where the total amount paid during 2016 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2016 where the amounts paid are less than the \$25,000 threshold.

**City of Maple Ridge  
2016 Statement of Financial Information  
Table of Contents**

	<u>Page</u>
Audited Financial Statements (including a schedule of debts)	10
Schedule of Guarantee & Indemnity Agreements	40
Schedule of Remuneration & Expenses	41
Statement of Severance Agreements	45
Schedule of Payments for the Provision of Goods & Services	46



# City of Maple Ridge

## Consolidated Financial Statements

For the year ended December 31, 2016

# Management's Responsibility for Financial Reporting

---

The information in this Annual Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates and careful judgment.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also administers a program of proper business compliance.

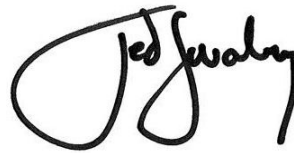
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements jointly with its Audit and Finance Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters.

BDO Canada LLP has unrestricted access to the Municipality, the Audit and Finance Committee, and Council. Council approves the consolidated financial statements, the Audit and Finance Committee reviews the recommendations of the independent auditors for improvements to controls and as well as the actions of management to implement such recommendations.



Paul Gill, CGA  
General Manager: Corporate & Financial Services



E.C. Swabey  
Chief Administrative Officer



---

## INDEPENDENT AUDITOR'S REPORT

---

### To the Mayor and Council of the City of Maple Ridge

We have audited the accompanying consolidated financial statements of the City of Maple Ridge, which comprise the Consolidated Statement of Financial Position as at December 31, 2016, and the Consolidated Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and 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.

### Auditor's 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 the auditor's 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, the auditor considers 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 financial position of the City of Maple Ridge as at December 31, 2016 and its results of operations, changes in net financial assets and cash flows for the year then ended, in accordance with Canadian public sector accounting standards.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia  
April 25, 2017

**Consolidated Statement of Financial Position**  
as at December 31, 2016

	2016	2015
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 19,542,094	\$ 10,146,294
Portfolio investments (Note 2)	158,579,174	159,495,941
Accounts receivable (Note 3)	16,981,661	18,923,067
Recoverable local improvements (Note 4)	1,211,936	1,573,096
Other assets (Note 5)	779,296	758,106
Inventory available for resale	<u>4,304,688</u>	<u>4,251,189</u>
	<b>201,398,849</b>	<b>195,147,693</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	18,649,403	17,918,881
Deferred revenue (Note 8)	11,238,972	10,667,777
Restricted revenue (Note 9)	33,401,914	41,686,047
Refundable performance deposits and other	15,853,204	13,850,225
Employee future benefits (Note 10)	4,704,700	4,908,000
Debt (Note 11, Schedule 4)	<u>31,204,532</u>	<u>34,063,639</u>
	<b>115,052,725</b>	<b>123,094,569</b>
<b>Net Financial Assets</b>	<u><b>86,346,124</b></u>	<u><b>72,053,124</b></u>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 5)	960,396,101	910,891,167
Undeveloped land bank properties (Note 13)	15,526,529	15,580,027
Supplies inventory	355,162	350,805
Prepaid expenses	<u>1,277,835</u>	<u>948,925</u>
	<b>977,555,627</b>	<b>927,770,924</b>
<b>Accumulated Surplus</b> (Note 14)	<u><b>\$ 1,063,901,751</b></u>	<u><b>\$ 999,824,048</b></u>



Paul Gill, CPA, CGA  
General Manager, Corporate & Financial Services



Nicole Read  
Mayor, City of Maple Ridge

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

## Consolidated Statement of Operations

For the year ended December 31, 2016

	Actual 2016	Budget 2016 (Note 17)	Actual 2015
<b>Revenue (Segment Report, Note 20)</b>			
Taxes for municipal purposes (Note 15)	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
User fees and other revenue	43,211,346	41,197,154	41,699,739
Government transfers (Note 16)	2,775,735	5,991,875	3,637,552
Development revenue	17,893,281	39,560,375	12,855,808
Interest and investment income			
Investment Income	350,914		
Interest Income	2,539,619		
Less: Restricted amount	<u>(412,145)</u>		
Interest and investment income	2,478,388	1,882,980	2,417,402
Gaming revenues	1,338,678	1,050,000	1,161,956
Gain (loss) on disposal of assets	(3,833,337)	1,500,000	(1,668,305)
Contributed tangible capital assets (Note 12)	<u>39,062,791</u>	<u>16,499,996</u>	<u>36,744,306</u>
	<b>180,379,085</b>	<b>185,059,734</b>	<b>170,891,403</b>
<b>Expenses (Segment Report, Note 20)</b>			
Protective services	35,844,566	38,805,939	34,452,583
Transportation services	15,835,722	20,121,816	17,651,339
Recreation and cultural	21,584,478	23,316,336	21,562,840
Water utility	12,628,882	14,263,929	15,615,936
Sewer utility	10,068,307	10,387,576	9,837,523
General government	14,821,099	18,198,317	14,357,496
Planning, public health and other	<u>5,518,328</u>	<u>6,117,476</u>	<u>5,914,820</u>
	<b>116,301,382</b>	<b>131,211,389</b>	<b>119,392,537</b>
<b>Annual Surplus</b>	<b><u>64,077,703</u></b>	<b><u>53,848,345</u></b>	<b><u>51,498,866</u></b>
<b>Accumulated Surplus - beginning of year</b>	<b><u>999,824,048</u></b>	<b><u>999,824,048</u></b>	<b><u>948,325,182</u></b>
<b>Accumulated Surplus - end of year (Note 14)</b>	<b><u>\$ 1,063,901,751</u></b>	<b><u>\$1,053,672,393</u></b>	<b><u>\$ 999,824,048</u></b>

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

## Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2016

	<b>Actual 2016</b>	Budget 2016 (Note 17)	Actual 2015
<b>Annual Surplus</b>	<b>\$ 64,077,703</b>	\$ 53,848,345	\$ 51,498,866
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	<b>(71,729,097)</b>	(108,747,589)	(57,610,515)
Amortization	<b>18,209,180</b>	19,780,000	19,935,997
Proceeds from disposal of tangible capital assets	<b>181,645</b>	1,500,000	1,279,143
(Gain) loss on disposal of tangible capital assets	<b><u>3,833,337</u></b>	<b><u>(1,500,000)</u></b>	<b><u>1,318,228</u></b>
	<b>(49,504,935)</b>	(88,967,589)	(35,077,147)
<b>Change in Other Non Financial Assets</b>			
Decrease (increase) in supplies inventory	<b>(4,357)</b>	-	(13,908)
Reclassification of undeveloped land bank	<b>53,499</b>	-	-
Reclassification of tangible capital assets	-	-	4,226,923
Decrease (increase) in prepaid expenses	<b><u>(328,910)</u></b>	<b><u>-</u></b>	<b><u>(380,475)</u></b>
	<b>(279,768)</b>	-	3,832,540
<b>Increase (decrease) in Net Financial Assets</b>	<b>14,293,000</b>	\$ (35,119,244)	20,254,259
<b>Net Financial Assets beginning of the year</b>	<b><u>72,053,124</u></b>	<b><u>72,053,124</u></b>	<b><u>51,798,865</u></b>
<b>Net Financial Assets end of the year</b>	<b><u>\$ 86,346,124</u></b>	<b><u>\$ 36,933,880</u></b>	<b><u>\$ 72,053,124</u></b>

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement

**Consolidated Statement of Cash Flow**  
For the year ended December 31, 2016

	Actual	Actual
	2016	2015
<b>Operating transactions</b>		
<b>Annual surplus</b>	<b>\$64,077,703</b>	\$51,498,866
<b>Items not utilizing cash</b>		
Amortization	18,209,180	19,935,997
Loss on disposal of tangible capital assets	3,833,337	1,668,305
Contributed tangible capital assets	(39,062,791)	(36,744,306)
Restricted revenues recognized	<u>(17,026,027)</u>	<u>(12,455,022)</u>
	<b>(34,046,301)</b>	(27,595,026)
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	(328,909)	(380,475)
Decrease (increase) in supplies inventory	(4,357)	(13,908)
Decrease (increase) in accounts receivable	1,941,406	(12,680)
Decrease (increase) in recoverable local improvements	361,160	199,290
Decrease (increase) in other assets	(21,190)	(18,926)
Increase (decrease) in accounts payable and accrued liabilities	730,522	703,805
Increase (decrease) in deferred revenue	571,194	1,151,736
Increase (decrease) in refundable performance deposits	2,002,979	1,843,301
Increase (decrease) in employee future benefits	<u>(203,299)</u>	<u>(178,600)</u>
	<b>5,049,506</b>	3,293,543
Cash provided by operating transactions	<u><b>35,080,908</b></u>	<u>27,197,383</u>
<b>Capital transactions</b>		
Proceeds on disposal of assets	181,645	1,279,143
Acquisition of tangible capital assets	<u>(32,666,306)</u>	<u>(20,866,209)</u>
Cash applied to capital transactions	<u>(32,484,661)</u>	<u>(19,587,066)</u>
<b>Investing transactions</b>		
Decrease (increase) in portfolio investments	<u>916,766</u>	<u>(18,743,908)</u>
	<b>916,766</b>	(18,743,908)
<b>Financing transactions</b>		
Debt repayment	(2,859,107)	(2,764,386)
Collection of restricted revenues	<u>8,741,894</u>	<u>9,945,636</u>
Cash applied to financing transactions	<u>5,882,787</u>	<u>7,181,250</u>
<b>Increase (decrease) in cash and cash equivalents</b>	<b>9,395,800</b>	(3,952,341)
Cash and cash equivalents - beginning of year	<u>10,146,294</u>	<u>14,098,635</u>
<b>Cash and cash equivalents - end of year</b>	<u><b>\$19,542,094</b></u>	<u>\$10,146,294</u>
<b>Supplementary information:</b>		
Non-cash transactions:		
Transfer from tangible capital assets to undeveloped land bank	\$ -	\$ 1,194,867
Transfer from tangible capital assets to inventory available for sale	\$ -	\$ 4,226,923

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement

**Summary of Significant Accounting Policies  
For the year ended December 31, 2016**

The City of Maple Ridge (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

**(a) Reporting Entity and Basis of Consolidation**

These financial statements have been prepared in accordance with Canadian Public Sector accounting standards using guidelines developed by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada.

They consolidate the activities of all of the funds of the City and the City's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the City's funds and wholly owned subsidiaries have been eliminated and only transactions with outside entities are reported.

**(b) Basis of Accounting**

The basis of accounting followed in these financial statements is the accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services were acquired and a liability was incurred.

**(c) 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 business.

**(d) Tangible Capital Assets**

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Amortization is recorded on a straight line basis over the estimated life of the tangible capital asset commencing once the asset is put into use. Assets under construction are not amortized. Contributed tangible capital assets are recorded at fair value at the time of the contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

Buildings (including building components)	7 to 50 years
Transportation network	10 to 75 years
Storm sewer system	10 to 75 years
Fleet and equipment	8 to 20 years
Technology	3 to 25 years
Water system	10 to 85 years
Sanitary sewer system	30 to 75 years
Furniture and fixtures	3 to 20 years
Structures	15 to 75 years

Tangible capital assets do not include works of art or historical treasures. Costs related to the acquisition of such items are expensed in the year in which they are acquired.

**(e) Liability for Contaminated Sites**

Liabilities for contamination are recognized when an environmental standard exists, contamination exceeds the standard, the City has responsibility for remediation, future economic benefits will be given up and a reasonable estimate can be made.

Management has assessed its potential liabilities for contamination, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized at December 31, 2016 or December 31, 2015.

**(f) Revenue Recognition  
Taxation**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included as taxes for municipal purposes.

Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

**User fees and other revenue**

Charges for sewer and water usage are recorded as user fees and other revenue.

**Government transfers**

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recorded as deferred revenue when transfer stipulations give rise to a liability and are recognized in the statement of operations as the stipulated liabilities are settled.

**Development revenues**

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are a liability of the municipality and are reported as Restricted Revenues at the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as development revenue. Restricted Revenues are comprised of the amounts shown in Note 9.

**Investment income**

Investment income is recorded on the accrual basis and recognized when earned. Investment income is allocated to various reserves and operating funds on a proportionate basis.

To the extent that financial instruments have no stated rate of return, investment income is

recognized as it is received.

**Contributed tangible capital assets**

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion these assets are turned over to the City. Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are also recorded as revenue.

**(g) Use of estimates/measurement uncertainty**

The preparation of financial statements in accordance with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

**(h) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2016 component of the Financial Plan Bylaw adopted by Council on May 10, 2016.

**(i) Financial instruments**

The City's financial instruments consist of cash and cash equivalents, portfolio investments, accounts receivable, recoverable local improvements, other assets, accounts payable and accrued liabilities, refundable performance deposits and debt. Unless otherwise indicated, it is management's opinion that the City is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

**(j) Cash and cash equivalents**

Cash and cash equivalents are comprised of the amounts held in the City's bank accounts and investments with an original maturity date of three months or less.

**(k) Portfolio Investments**

Investments with an original maturity date of more than three month are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

**(l) Cost share agreement**

The City participated in a cost share agreement with the City of Pitt Meadows to provide all of the recreation and cultural services and maintain all of the parks in both municipalities until October 31, 2016. The City recognized expenses at their gross value and recorded the City of Pitt Meadows' contribution as revenue.



**(m) Basis of segmentation (Segment Report, Note 20)**

Municipal services have been segmented by grouping services that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest expense is allocated to functions based on the purpose of specific borrowings.

**(n) Employee future benefits**

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred. (Note 19)

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of 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 benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits. (Note 10)

**Notes to the Consolidated Financial Statements**  
For the year ended December 31, 2016

**1. Cash and cash equivalents**

Cash and cash equivalents as at December 31, 2016 were comprised as follows:

	<u>Dec 31, 2016</u>	<u>Dec 31, 2015</u>
Cash	\$ 11,443,946	\$ 5,146,294
Cash equivalents	8,098,148	5,000,000
	<u>\$ 19,542,094</u>	<u>\$ 10,146,294</u>

Cash equivalents are comprised of BC Credit Union term deposits with effective interest rates of **1.5% - 1.6%** (1.6% for 2015). Additionally, the City holds cash and cash equivalents of **\$2,633,511** (\$2,825,191 for 2015) and agreements receivable of **\$160,559** (\$131,626 for 2015) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2015	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2016
Latecomer Fees	\$ 200,003	\$ -	\$ 93,801	\$ 253,260	\$ 40,544
Cemetery Perpetual Care	1,033,713	54,116	56,798	54,116	1,090,511
Greater Vancouver Sewer & Drainage District	808,954	-	811,061	1,084,868	535,147
Albion Dyking District	940,292	515	215,125	1,278	1,154,654
	<u>\$ 2,982,962</u>	<u>\$ 54,631</u>	<u>\$ 1,176,785</u>	<u>\$ 1,393,522</u>	<u>\$ 2,820,856</u>

**2. Portfolio Investments**

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.6% - 2.92%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2016 returns were positive and ranged to 1.48%. The City does not hold any asset backed commercial paper or hedge funds.

The carrying value of securities is based on the cost method whereby the cost of the security is adjusted to reflect investment income that is accruing and any permanent decline in market value. During the term of individual investments there will be fluctuations in market values. Such fluctuations are considered normal, and if held to maturity, market value will be equal to face value.

The carrying value of Portfolio Investments at December 31, 2016 was **\$158,579,174** (\$159,495,941 for 2015). The market value at December 31, 2016 was **\$158,703,643** (\$158,991,241 for 2015).

**3. Accounts Receivable**

	<u>2016</u>	<u>2015</u>
Property Taxes	\$ 5,025,022	\$ 5,896,045
Other Governments	4,197,992	4,347,016
General and Accrued Interest	3,920,849	3,729,438
Development Cost Charges	3,877,516	5,006,365
	<u>17,021,379</u>	<u>18,978,864</u>
Less: Allowance for Doubtful Accounts	(39,718)	(55,797)
	<u>\$ 16,981,661</u>	<u>\$ 18,923,067</u>

**4. Recoverable Local Improvements**

The City provides interim financing for certain geographically localized capital projects. It recovers these amounts from benefiting property owners. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years.

**5. Other Assets**

Debt Reserve Fund:

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. If this occurs, the regional districts may be called upon to restore the fund.

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. The City has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in Other Assets of **\$779,296** (\$758,106 for 2015).

**6. Accounts Payable and Accrued Liabilities**

	<u>2016</u>	<u>2015</u>
<b>Accounts Payable:</b>		
General	\$ 8,334,403	\$ 7,171,026
Other Governments	7,341,118	8,064,961
Salaries and Wages	<u>1,659,815</u>	<u>1,334,623</u>
	<b>17,335,336</b>	16,570,610
<b>Accrued Liabilities:</b>		
Vacation Pay	368,785	477,583
Other Vested Benefits	<u>945,282</u>	<u>870,688</u>
	<u>1,314,067</u>	<u>1,348,271</u>
	<b><u>\$ 18,649,403</u></b>	<b><u>\$ 17,918,881</u></b>

**7. Contingencies, Commitments and Unrecognized Liabilities:**

**(a) Third Party Claims**

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2016 this estimate is **\$522,834** (\$412,657 for 2015). These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the City, the outcome of which cannot be reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur.

**(b) Contractual Obligations**

**(i) Water**

The City has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the City expects to incur costs of approximately **\$785,000** by the time of project completion. The expense is recorded as the related costs are incurred.

**(ii) Recreation and Cultural Services**

In 1998 the City entered into an agreement to purchase ice sheet time for five years commencing in 1999, with three five-year renewal options. In 2013, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$686,225. These payments are recorded as expenses when the ice time is provided.

**(c) Unrecognized Liability**

The City holds shares in a non-profit organization that provides protective services to its members. Should the organization dissolve or management choose to withdraw from the organization the City would be liable for a proportionate share of any debt the organization held at that time. The liability is expected to be discharged over time through payments by the City and others for the provision of these services by the organization. Due to the ongoing operations of the organization the liability could only be quantified if the City chose to withdraw. Consequently no liability has been recognized in these financial statements.

**8. Deferred Revenues**

Deferred revenues held by the City were comprised as follows:

	<b>Prepaid Taxes</b>		<b>Connection Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 6,118,372	\$ 5,825,403	\$ 629,820	\$ 467,503
Deferred during the year	12,673,842	12,231,715	1,042,486	757,465
Revenue recognized	<u>(12,355,008)</u>	<u>(11,938,746)</u>	<u>(947,431)</u>	<u>(595,148)</u>
Ending balance	<u>\$ 6,437,206</u>	<u>\$ 6,118,372</u>	<u>\$ 724,875</u>	<u>\$ 629,820</u>

	<b>Other</b>		<b>Total Deferred Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning balance	\$ 3,919,585	\$ 3,223,136	\$ 10,667,777	\$ 9,516,042
Deferred during the year	2,262,634	2,383,950	15,978,962	15,373,130
Revenue recognized	<u>(2,105,328)</u>	<u>(1,687,501)</u>	<u>(15,407,767)</u>	<u>(14,221,395)</u>
Ending balance	<u>\$ 4,076,891</u>	<u>\$ 3,919,585</u>	<u>\$ 11,238,972</u>	<u>\$ 10,667,777</u>

**9. Restricted Revenues**

Restricted revenues held by the City were comprised as follows:

	<b>Development Cost Charges</b>		<b>Parkland Acquisition Charges</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning Balance	\$ 33,971,866	\$ 37,155,173	\$ 1,203,400	\$ 1,028,090
Collections and interest	7,923,252	9,117,048	209,463	175,310
Disbursements - operating	(406,180)	(2,989,265)	-	-
Disbursements - capital	<u>(15,469,910)</u>	<u>(9,311,090)</u>	<u>(1,000,834)</u>	<u>-</u>
Ending Balance	<u>\$ 26,019,028</u>	<u>\$ 33,971,866</u>	<u>\$ 412,029</u>	<u>\$ 1,203,400</u>

	<b>Other Restricted Revenues</b>		<b>Total Restricted Revenues</b>	
	<u>2016</u>	<u>2015</u>	<u>2016</u>	<u>2015</u>
Beginning Balance	\$ 6,510,781	\$ 6,012,171	\$ 41,686,047	\$ 44,195,434
Collections and interest	609,179	653,277	8,741,894	9,945,635
Disbursements - operating	(42,268)	(40,297)	(448,448)	(3,029,562)
Disbursements - capital	<u>(106,835)</u>	<u>(114,370)</u>	<u>(16,577,579)</u>	<u>(9,425,460)</u>
Ending Balance	<u>\$ 6,970,857</u>	<u>\$ 6,510,781</u>	<u>\$ 33,401,914</u>	<u>\$ 41,686,047</u>

**10. Employee Future Benefits**

The City provides employee future benefits in the form of severance benefits and vested and non-vested sick leave to qualifying employees. These benefits are not separately funded.

Severance benefits are cash settlements paid to employees who cease their employment with the City after a specified period of time. Employees hired before February 11, 1999 qualify for five days pay per year of employment, provided they either work a minimum of 20 years with the City or retire as defined by the Public Sector Pension Plan Act. Full time employees hired after February 11, 1999 qualify for 20 days pay provided they work a minimum of 10 years with the City and retire as defined by the Public Sector Pension Plan Act.

The City permits regular employees to accumulate up to 18 days per year of service for future illnesses up to a maximum of 250 days. For certain qualifying employees a portion of this benefit vests; for the balance, this benefit does not vest and cannot be converted to any other type of benefit.

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2015 and updated for December 31, 2016. The valuation resulted in an unamortized actuarial loss of **\$398,200** (\$463,400 for 2015) at December 31, 2016. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2016 was **\$4,704,700**, (\$4,908,000 for 2015) comprised as follows:

	<u>2016</u>	<u>2015</u>
Benefit Liability - Beginning of the year	\$ 4,908,000	\$ 5,086,600
Add: Current service costs	374,500	337,900
Interest on accrued benefit obligation	150,200	140,800
Plan amendment costs	-	471,700
Less: Amortization of actuarial loss (gain)	35,600	(335,500)
Benefits paid during the year	<u>(763,600)</u>	<u>(793,500)</u>
Benefit Liability - End of the year	4,704,700	4,908,000
Add (Less): Unamortized actuarial loss	<u>398,200</u>	<u>463,400</u>
Accrued benefit obligation - End of the year	5,102,900	5,371,400

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

	<u>2016</u>	<u>2015</u>
Discount rate (long-term borrowing rate)	2.90 %	2.80 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	3.04 %	3.04 %
Estimated average remaining service life of employees (years)	13.0	13.0

**11. Debt (Schedule 4)**

The City obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings.

The City carries no debt for others.

The following debenture debt amounts plus related interest and sinking fund contributions are payable over the next five years:

	<u>Debt Payments</u>
2017	\$ 2,582,492
2018	2,129,744
2019	2,172,036
2020	2,215,521
2021	2,260,235
Thereafter	<u>14,559,328</u>
Debt principal repayments	<u>\$ 25,919,356</u>

The City has the following authorized but un-issued long term debt as at December 31, 2016:

<u>L/A Bylaw</u>	<u>L/A Amount</u>
#6558	\$ 6,000,000
#6560	275,000
#6679	<u>1,100,000</u>
	<u>\$ 7,375,000</u>

**12. Tangible Capital Assets**

	<u>Net book value</u>	
	<u>2016</u>	<u>2015</u>
Land	\$ 215,898,649	\$ 201,911,387
Buildings	45,632,627	45,860,878
Transportation network	223,230,279	213,240,440
Storm sewer system	201,919,428	185,891,409
Fleet and equipment	13,625,491	14,043,631
Technology	4,751,490	4,801,939
Water system	113,622,225	107,827,624
Sanitary sewer system	126,551,687	122,486,319
Other	<u>15,164,227</u>	<u>14,827,541</u>
	<u>\$ 960,396,101</u>	<u>\$ 910,891,167</u>

For additional information, see the Schedule of Tangible Capital Assets (Schedule 5)

During the year there were no write-downs of assets (2015 - \$Nil) and no interest was capitalized (2015 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$39,062,791** (\$36,744,306 for 2015) and were capitalized at their fair value at the time of receipt.

Works of art, artifacts, cultural and historic assets are not recorded as assets in the financial statements. The City controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at City sites and public display areas.

### 13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan.

### 14. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2016 is **\$1,063,091,751** (\$999,824,048 for 2015) and is distributed as follows:

		<u>2016</u>	<u>2015</u>
Operating surplus (Schedule 1)	General	\$ 9,285,688	\$ 9,859,165
	Sewer	8,144,538	6,413,897
	Water	<u>11,296,039</u>	<u>8,354,639</u>
		<b>28,726,265</b>	24,627,701
Equity in the capital funds (Schedule 2)	General	709,048,629	665,279,594
	Sewer	127,032,307	124,012,680
	Water	<u>114,453,816</u>	<u>108,872,543</u>
		<b>950,534,752</b>	898,164,817
Reserves (Schedule 3)	Funds	38,755,844	36,211,526
	Accounts	<u>45,884,890</u>	<u>40,820,004</u>
		<b>84,640,734</b>	77,031,530
Accumulated Surplus		<u><b>\$ 1,063,901,751</b></u>	<u>\$ 999,824,048</u>

### 15. Property Tax Levies

In addition to its own tax levies, the City is required to levy taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the City and, organizations providing regional services in which the City has become a member. Taxes levied for other agencies are not included in City revenues. Total tax levies were comprised as follows:

	<u>2016</u>	<u>2016 Budget</u>	<u>2015</u>
<b>Municipal Tax Levies</b>	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
<b>Levies for other authorities</b>			
School taxes	32,805,061	32,855,944	32,226,532
Greater Vancouver Transit Authority	5,397,878	5,398,623	5,562,484
British Columbia Assessment	925,179	925,272	935,092
Greater Vancouver Regional District	892,390	892,747	885,216
Dyking Districts	558,943	523,716	873,426
Municipal Finance Authority	<u>3,272</u>	<u>3,270</u>	<u>3,041</u>
<b>Total Collections for Others</b>	<u>40,582,723</u>	<u>40,599,572</u>	<u>40,485,791</u>
<b>Total Tax Levies</b>	<u><b>\$ 118,034,926</b></u>	<u>\$ 117,976,926</u>	<u>\$ 114,528,736</u>

**16. Government Transfers**

Government transfers received during the year were comprised of the following:

	<u>2016</u>		<u>2015</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 5,141	\$ 289,215	\$ -	\$ 354,582
Provincial Gov't	233,219	1,167,396	29,263	1,442,185
TransLink	371,777	497,800	779,171	854,532
Other	<u>160,802</u>	<u>50,385</u>	<u>109,500</u>	<u>68,319</u>
Total	<u>\$ 770,939</u>	<u>\$ 2,004,796</u>	<u>\$ 917,934</u>	<u>\$ 2,719,618</u>

**17. Budget**

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 10, 2016. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows how these amounts were combined:

	<b>Financial Plan Bylaw</b>	<b>Financial Statement Budget</b>
<b>Revenue</b>		
Taxation	\$ 77,377,354	\$ 77,377,354
User fees and other revenue	41,197,154	41,197,154
Other	49,985,230	49,985,230
Contributed subdivision infrastructure	<u>16,499,996</u>	<u>16,499,996</u>
<b>Total Revenue</b>	<u>185,059,734</u>	<u>185,059,734</u>
<b>Expenses</b>		
Protective services	38,805,939	38,805,939
Transportation services	20,121,816	20,121,816
Recreation and cultural	23,316,336	23,316,336
Water utility	14,263,929	14,263,929
Sewer utility	10,387,576	10,387,576
General Government	18,198,317	18,198,317
Planning, public health and other	<u>6,117,476</u>	<u>6,117,476</u>
<b>Total expenses</b>	<u>131,211,389</u>	<u>131,211,389</u>
<b>Annual Surplus</b>	<u>\$ 53,848,345</u>	<u>\$ 53,848,345</u>
Less:		
Capital expenditures	108,747,589	
Debt repayment	3,476,403	
Add:		
Interfund transfers	31,549,549	
Amortization	19,780,000	
Borrowing proceeds	<u>7,046,098</u>	
	<u>\$ -</u>	



## 18. Expenditures and Expenses by Object

	Capital		2016 Total	2016 Budget	2015 Total
	Operations	Acquisitions			
Goods and services	\$ 54,224,116	\$ 31,743,301	\$ 85,967,417	\$ 157,852,867	\$ 75,901,704
Wages and salaries	42,018,791	923,005	42,941,796	43,855,739	42,445,784
Interest	<u>1,849,295</u>	-	<u>1,849,295</u>	<u>1,970,376</u>	<u>1,975,261</u>
Total Expenditures	98,092,202	32,666,306	130,758,508	203,678,982	120,322,749
Amortization expenses	18,209,180	-	18,209,180	19,780,000	19,935,997
Contributed tangible capital assets	<u>-</u>	<u>39,062,791</u>	<u>39,062,791</u>	<u>16,499,996</u>	<u>36,744,306</u>
Total Expenditures and Expenses	<u>\$ 116,301,382</u>	<u>\$ 71,729,097</u>	<u>\$ 188,030,479</u>	<u>\$ 239,958,978</u>	<u>\$ 177,003,052</u>

## 19. Pension Plan

The employer and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 85,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as of December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The City paid **\$3,440,174** (2015 \$3,302,393) for employer contributions while employees contributed **\$2,778,065** (2015 \$2,680,523) to the plan in fiscal 2016.

The next valuation will be as at December 31, 2018, with results available in 2019.

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

## 20. Segmented Information

The City is a diversified municipal government entity in the province of British Columbia that provides a wide range of services to its citizens. Municipal services have been segmented by grouping activities that have similar service objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

### **Protective Services**

Protective Services is comprised of the Ridge Meadows RCMP detachment, the Maple Ridge Fire Department, bylaw enforcement, inspection services and emergency services. Services provided by the segment are focused on protecting the citizens of Maple Ridge.

### **Transportation Services**

Transportation Services is comprised of Engineering, Operations, Drainage and Roads. Services provided by the segment include the construction and maintenance of transportation related infrastructure.

### **Recreation and Cultural**

Recreation and cultural services provides library services, access to recreation facilities and maintains and operates City parks.

### **Water Utility**

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City of Maple Ridge.

### **Sewer Utility**

The Sewer Utility collects waste water and transports it to treatment plants operated by Metro Vancouver in addition to maintaining the sanitary sewer infrastructure.

### **General Government**

General Government provides administrative, legislative and support services for the City. Functions include financial planning and reporting, information technology, economic development and communications.

### **Planning, Public Health and Other**

This segment is comprised of Planning, Recycling, Cemetery and Social Planning. Activities include land use guidelines, development of the City's official community plan, management of the recycling contract and improving the social well-being of the community.

### **Unallocated**

Unallocated includes revenues and expenses that cannot be directly attributed to the activities of an identified functional segment.

Intentional Blank

## Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2016

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 139,992	\$ 891,135
Other revenues	6,175,248	757,903	5,476,262	15,545,102	9,470,352
Government transfers	100,530	1,523,174	187,121	-	-
Development revenue	1,569	9,086,684	5,610,106	2,838,919	121,088
Interest and investment income	-	-	-	-	-
Gaming Revenues	-	-	-	-	-
Refinancing and other gains	-	-	-	-	-
Loss on disposal of capital assets	(4,068)	(636,810)	(11,588)	(187,958)	(2,959,406)
Contributed infrastructure	-	21,379,869	5,405,623	3,292,211	8,985,088
<b>Total Revenue</b>	<b>6,273,279</b>	<b>32,110,820</b>	<b>16,667,524</b>	<b>21,628,266</b>	<b>16,508,257</b>
<b>Expenses</b>					
Operating:					
Goods and services	18,747,607	2,802,426	9,324,296	9,223,928	7,050,689
Labour	15,753,713	5,572,234	8,370,799	1,229,348	575,625
Debt Servicing	<u>13,886</u>	<u>(12,228)</u>	<u>935,302</u>	<u>-</u>	<u>-</u>
Sub total	34,515,206	8,362,432	18,630,397	10,453,276	7,626,314
Amortization	<u>1,329,360</u>	<u>7,473,290</u>	<u>2,954,081</u>	<u>2,175,606</u>	<u>2,441,993</u>
<b>Total Expenses</b>	<b><u>35,844,566</u></b>	<b><u>15,835,722</u></b>	<b><u>21,584,478</u></b>	<b><u>12,628,882</u></b>	<b><u>10,068,307</u></b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>\$ <u>(29,571,287)</u></b>	<b>\$ <u>16,275,098</u></b>	<b>\$ <u>(4,916,954)</u></b>	<b>\$ <u>8,999,384</u></b>	<b>\$ <u>6,439,950</u></b>

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2016 Actual	Total Budget	Total 2015 Actual
\$ -	\$ -	\$ 1,940,726	\$ 74,480,350	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
1,719,398	1,445,025	2,622,056	-	43,211,346	41,197,154	41,699,739
964,910	-	-	-	2,775,735	5,991,875	3,637,552
213,865	-	21,050	-	17,893,281	39,560,375	12,855,808
-	-	-	2,478,388	2,478,388	1,882,980	2,417,402
-	-	-	1,338,678	1,338,678	1,050,000	1,161,956
-	-	-	-	-	1,500,000	-
(33,507)	-	-	-	(3,833,337)	-	(1,668,305)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>39,062,791</u>	<u>16,499,996</u>	<u>36,744,306</u>
2,864,666	1,445,025	4,583,832	78,297,416	180,379,085	185,059,734	170,891,403
3,771,630	541,404	2,762,136	-	54,224,116	65,605,274	55,862,092
8,065,402	-	2,451,670	-	42,018,791	43,855,739	41,619,187
<u>279,897</u>	<u>575,297</u>	<u>57,141</u>	<u>-</u>	<u>1,849,295</u>	<u>1,970,376</u>	<u>1,975,261</u>
12,116,929	1,116,701	5,270,947	-	98,092,202	111,431,389	99,456,540
<u>1,587,469</u>	<u>-</u>	<u>247,381</u>	<u>-</u>	<u>18,209,180</u>	<u>19,780,000</u>	<u>19,935,997</u>
<u>13,704,398</u>	<u>1,116,701</u>	<u>5,518,328</u>	<u>-</u>	<u>116,301,382</u>	<u>131,211,389</u>	<u>119,392,537</u>
\$ <u>(10,839,732)</u>	\$ <u>328,324</u>	\$ <u>(934,496)</u>	\$ <u>78,297,416</u>	\$ <u>64,077,703</u>	\$ <u>53,848,345</u>	\$ <u>51,498,866</u>

## Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2016

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue</b>			
Taxes for municipal purposes	\$ 77,452,203	\$ 77,377,354	\$ 74,042,945
User fees and other revenues	43,211,346	41,197,154	41,699,739
Government transfers	2,004,796	2,421,056	2,719,618
Development Revenue	1,003,410	1,198,498	3,328,337
Interest and investment income	1,717,684	1,307,984	1,684,002
Gaming revenues	1,338,678	1,050,000	1,161,956
Refinancing and other gains	<u>181,645</u>	<u>1,500,000</u>	<u>1,279,143</u>
	<b>126,909,762</b>	126,052,046	125,915,740
<b>Expenses</b>			
Protective services	34,515,206	37,455,939	32,916,751
Transportation services	8,362,432	10,161,816	7,827,639
Recreation and cultural	18,630,397	21,106,336	19,288,737
Water utilities	10,453,276	12,243,929	13,753,846
Sewer utilities	7,626,314	7,997,576	7,226,611
General government	13,233,630	16,608,317	12,771,543
Public and environmental health	<u>5,270,947</u>	<u>5,857,476</u>	<u>5,671,413</u>
	<b>98,092,202</b>	111,431,389	99,456,540
<b>Annual Surplus</b>	<b>28,817,560</b>	14,620,657	26,459,200
<b>Internal transfers</b>			
Transfers to capital funds	(7,851,339)	(9,470,487)	(5,584,821)
Transfers to reserves	<u>(16,867,657)</u>	<u>(2,027,693)</u>	<u>(15,168,801)</u>
Increase in operating accumulated surplus	<b>4,098,564</b>	3,122,477	5,705,578
<b>Operating accumulated surplus-beginning of year</b>	<u><b>24,627,701</b></u>	<u>24,627,701</u>	<u>18,922,123</u>
<b>Operating accumulated surplus-end of year (Note 14)</b>	<b>\$ <u>28,726,265</u></b>	<b>\$ <u>27,750,178</u></b>	<b>\$ <u>24,627,701</u></b>

**Schedule of Change in Capital Funds  
For the year ended December 31, 2016**

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue</b>			
Subdivision infrastructure contributions	\$ 39,062,791	\$ 16,499,996	\$ 36,744,306
Government transfers	770,939	3,570,819	917,934
Development fees	16,470,744	36,627,061	9,311,090
Other capital contributions	419,127	1,734,816	216,381
Disposal of tangible capital assets	<u>(4,014,982)</u>	<u>-</u>	<u>(2,947,448)</u>
Total Revenue	<b>52,708,619</b>	58,432,692	44,242,263
<b>Expenses</b>			
Amortization	<u>18,209,180</u>	<u>19,780,000</u>	<u>19,935,997</u>
Total Expenses	<b>18,209,180</b>	19,780,000	19,935,997
<b>Annual Surplus</b>	<b>34,499,439</b>	38,652,692	24,306,266
<b>Internal Transfers</b>			
Transfers and principal payments from revenue funds	7,851,339	9,470,487	5,584,821
Transfers from reserves	<u>10,019,157</u>	<u>37,274,741</u>	<u>7,614,277</u>
<b>Increase in capital funds</b>	<b>52,369,935</b>	85,397,920	37,505,364
<b>Capital funds - beginning of the year</b>	<u><b>898,164,817</b></u>	<u>898,164,817</u>	<u>860,659,453</u>
<b>Capital funds - end of the year</b> (Note 14)	<u><b>\$ 950,534,751</b></u>	<u>\$ 983,562,737</u>	<u>\$ 898,164,817</u>

**Schedule of Change in Reserves**  
For the year ended December 31, 2016

	Actual 2016	Budget 2016	Actual 2015
<b>Revenue and Transfers</b>			
Revenue			
Interest and investment income	\$ 760,704	\$ 574,996	\$ 733,399
<b>Add (less)</b>			
Internal transfers			
Transfers from revenue funds	16,867,657	2,027,693	15,168,801
Transfers to capital funds	<u>(10,019,157)</u>	<u>(37,274,741)</u>	<u>(7,614,277)</u>
<b>Increase (decrease) in Reserved Accumulated Surplus</b>	7,609,204	(34,672,052)	8,287,923
<b>Reserved Accumulated Surplus - Beginning of the Year</b>	<u>77,031,530</u>	<u>77,031,530</u>	<u>68,743,607</u>
<b>Reserved Accumulated Surplus - End of Year (Note 14)</b>	<u>\$ 84,640,734</u>	<u>\$ 42,359,478</u>	<u>\$ 77,031,530</u>



Intentional Blank

### Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2016

	Date of Issue/Maturity	Bylaw/MFA	Function/Purpose	Interest Rate
<b>Long Term Debts</b>				
	Apr 2005/2027	6246/93	Recreation/Downtown Civic Properties	<b>5.7 %</b>
	Apr 2005/2027	6246/93	General Government/Downtown Office Complex	<b>5.7 %</b>
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	<b>5.0 %</b>
	Oct 2012/2017	6562/121	General Government/River Road Drainage	<b>2.1 %</b>
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	<b>2.9 %</b>
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	<b>2.9 %</b>
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	<b>2.9 %</b>
			Subtotal	
<b>LESS:</b>				
<b>Sinking Funds</b>				
	Dec 2006/2026	6246/99	General Government/Downtown Office Complex	<b>5.0 %</b>
	Oct 2012/2017	6562/121	General Government/River Road Drainage	<b>2.1 %</b>
	Oct 2012/2027	6560/121	Protective Services/Animal Shelter	<b>2.9 %</b>
	Oct 2012/2037	6559/121	Public Health/Cemetery Expansion	<b>2.9 %</b>
	Oct 2012/2037	6679/121	Public Health/Cemetery Expansion	<b>2.9 %</b>
			Subtotal	
<b>Net Amount</b>				

Dec 31, 2015 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2016 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 17,481,309	\$ -	\$ 1,244,182	\$ -	\$ 16,237,127	\$ 935,302
2,424,274	-	172,529	-	2,251,745	129,697
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,125
1,520,000	-	-	-	1,520,000	44,080
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,300</u>
41,725,583	-	1,416,711	-	40,308,872	2,015,712
5,839,056	-	547,383	238,073	6,624,512	238,073
1,556,515	-	493,877	67,066	2,117,458	67,066
98,372	-	31,213	4,239	133,824	4,239
115,028	-	36,498	4,956	156,482	4,956
<u>52,973</u>	<u>-</u>	<u>16,809</u>	<u>2,282</u>	<u>72,064</u>	<u>2,282</u>
7,661,944	-	1,125,780	316,616	9,104,340	316,616
<u>\$ 34,063,639</u>	<u>\$ -</u>	<u>\$ 2,542,491</u>	<u>\$ 316,616</u>	<u>\$ 31,204,532</u>	<u>\$ 1,699,096</u>

## Schedule of Tangible Capital Assets

For the year ended December 31, 2016

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 201,911,387	\$ 89,743,990	\$ 323,036,059	\$ 244,265,123
Additions	13,987,262	2,481,920	16,459,885	17,122,643
Disposals	<u>-</u>	<u>(129,893)</u>	<u>(525,233)</u>	<u>(497,526)</u>
	215,898,649	92,096,017	338,970,711	260,890,240
<b>Accumulated Amortization</b>				
Opening balance	-	43,883,112	109,795,619	58,373,714
Amortization expense	-	2,696,585	6,183,554	770,505
Effect of disposals	<u>-</u>	<u>(116,307)</u>	<u>(238,741)</u>	<u>(173,407)</u>
	<u>-</u>	<u>46,463,390</u>	<u>115,740,432</u>	<u>58,970,812</u>
<b>Net Book Value as at December 31, 2016</b>	<b><u>\$ 215,898,649</u></b>	<b><u>\$ 45,632,627</u></b>	<b><u>\$ 223,230,279</u></b>	<b><u>\$ 201,919,428</u></b>
<b>Net Book Value as at December 31, 2015</b>	<b>\$ 201,911,387</b>	<b>\$ 45,860,878</b>	<b>\$ 213,240,440</b>	<b>\$ 185,891,409</b>

<sup>1</sup> Historical cost includes work in progress at December 31, 2016 of **\$13,675,368** (\$- for 2015) comprised of: Land \$24,177 (\$202,240 for 2015); Buildings \$2,716,945 (\$532,501 for 2015); Transportation network \$10,162,075 (\$8,375,477 for 2015); Storm system \$46,711 (\$48,431 for 2015); Fleet and equipment \$3,448 (\$8,563 for 2015); Technology \$3,000 (\$9,531 for 2015); Water system \$440,517 (\$195,180 for 2015); Sanitary system \$73,575 (\$- for 2015); and Other \$204,919 (\$- for 2015). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$- (\$4,226,923 for 2015) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$495,795 (\$630,730 for 2015) and structures at \$14,668,431 (\$14,196,810 for 2015)

<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 27,175,107	\$ 10,404,167	\$ 139,209,369	\$ 164,705,575	\$ 28,760,734	\$ 1,229,211,509
1,022,177	794,892	8,261,778	9,501,728	2,096,812	71,729,097
<u>(554,664)</u>	<u>(339,301)</u>	<u>(493,244)</u>	<u>(3,396,283)</u>	<u>(245,136)</u>	<u>(6,181,280)</u>
27,642,620	10,859,758	146,977,903	170,811,020	30,612,410	1,294,759,326
13,131,476	5,602,228	31,381,745	42,219,256	13,933,193	318,320,343
1,315,184	796,641	2,246,237	2,468,325	1,732,149	18,209,180
<u>(429,531)</u>	<u>(290,601)</u>	<u>(272,304)</u>	<u>(428,248)</u>	<u>(217,159)</u>	<u>(2,166,298)</u>
<u>14,017,129</u>	<u>6,108,268</u>	<u>33,355,678</u>	<u>44,259,333</u>	<u>15,448,183</u>	<u>334,363,225</u>
<u>\$ 13,625,491</u>	<u>\$ 4,751,490</u>	<u>\$ 113,622,225</u>	<u>\$ 126,551,687</u>	<u>\$ 15,164,227</u>	<u>\$ 960,396,101</u>
\$ 14,043,631	\$ 4,801,939	\$ 107,827,624	\$ 122,486,319	\$ 14,827,541	\$ 910,891,167

**Continuity Schedule of Reserves**  
For the year ended December 31, 2016

	<u>Balance</u> <u>Dec. 31, 2015</u>	<u>Interest</u> <u>Allocated</u>
<b>Reserve Funds</b>		
Local Improvements	\$ 2,550,517	\$ 14,753
Equipment Replacement	13,093,289	190,700
Capital Works	11,623,295	153,897
Fire Department Capital Acquisition	7,054,422	104,276
Sanitary Sewer	1,614,769	21,470
Land	<u>275,235</u>	<u>3,661</u>
<b>Total Reserve Funds</b>	36,211,527	488,757
 <b>Reserve Accounts</b>		
Specific Projects - Capital	6,143,821	-
Specific Projects - Operating	8,397,216	-
Self Insurance	830,351	11,227
Police Services	6,735,888	87,554
Core Development	1,720,419	21,791
Recycling	1,513,787	20,645
Community Development	1,349	1
Building Inspections	2,494,848	31,411
Gravel Extraction	727,831	10,141
Community Works (Gas Tax)	-	-
Facility Maintenance	1,840,198	31,061
Snow Removal	686,015	-
Cemetery Maintenance	30,781	-
Infrastructure Sustainability (Town Centre Buildings)	329,415	-
Infrastructure Sustainability (Road Network)	1,710,679	26,485
Infrastructure Sustainability (Drainage)	-	13,729
Drainage Improvements	1,522,548	15,232
Critical Infrastructure	200,923	2,670
Infrastructure Grants Contribution	3,557	-
Gaming Revenues	779,954	-
Self Insurance (sewer utility)	134,873	-
Self Insurance (water utility)	113,228	-
Specific Projects (sewer utility)	2,155,690	-
Specific Projects (water utility)	<u>2,746,632</u>	<u>-</u>
<b>Total Reserve Accounts</b>	<u>40,820,003</u>	<u>271,947</u>
<b>Total Reserves</b>	<u>\$ 77,031,530</u>	<u>\$ 760,704</u>

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2016</u>
\$ -	\$ -	\$ 2,565,270
2,684,023	(824,815)	15,143,197
487,090	(1,536,304)	10,727,978
1,458,390	(212,824)	8,404,264
-	-	1,636,239
-	-	<u>278,896</u>
<u>4,629,503</u>	<u>(2,573,943)</u>	38,755,844
4,606,290	(2,422,351)	8,327,760
(562,856)	-	7,834,360
7,393	-	848,971
552,078	(76,430)	7,299,090
107,897	(69,772)	1,780,335
614,553	-	2,148,985
(1,350)	-	-
593,285	-	3,119,544
24,316	-	762,288
280,465	(280,465)	-
660,379	(89,740)	2,441,898
(212,954)	-	473,061
86,825	-	117,606
43,870	(79)	373,206
2,232,547	(2,296,544)	1,673,167
1,878,509	(580,363)	1,311,875
(22,612)	(708,060)	807,108
-	(82)	203,511
-	-	3,557
517,570	39,267	1,336,791
6,504	-	141,377
6,504	-	119,732
577,951	(414,261)	2,319,380
<u>240,990</u>	<u>(546,334)</u>	<u>2,441,288</u>
<u>12,238,154</u>	<u>(7,445,214)</u>	<u>45,884,890</u>
<u>\$ 16,867,657</u>	<u>\$ (10,019,157)</u>	<u>\$ 84,640,734</u>

**City of Maple Ridge  
Financial Information Act**

**Schedule of Guarantee and Indemnity Agreements  
for 2016**

"This organization has no guarantees or indemnities under the Guarantees and Indemnities Regulation."



**City of Maple Ridge  
Financial Information Act**

**Schedule Showing the Remuneration and Expenses  
Paid to or on Behalf of Each Employee  
for 2016**

**1 Elected Officials**

<b>Name</b>	<b>Position</b>	<b>Remuneration</b>	<b>Benefits</b>	<b>Expenses</b>
Bell, Corisa	Councillor	\$ 42,762.36	\$ 8,209.92	\$ 4,550.28
Duncan, Kiersten	Councillor	39,709.02	5,748.82	5,990.64
Masse, Robert	Councillor	40,561.11	6,633.22	2,519.62
Read, Nicole	Mayor	99,435.96	9,812.11	6,425.18
Robson, Gordy	Councillor	39,709.02	5,996.51	3,465.52
Shymkiw, Tyler	Councillor	54,265.66	7,747.29	3,968.40
Speirs, Craig	Councillor	39,709.02	1,242.91	8,763.12
Total All Elected Officials		\$ 356,152.15	\$ 45,390.78	\$ 35,682.76

**2 Employees**

<b>Name</b>	<b>Job Title</b>	<b>Remuneration</b>	<b>Expenses</b>
Albrecht, Michael	Tradesperson 2 Plumber	\$ 77,148.99	\$ 1,836.65
Andre, Colin	Network Analyst	79,998.34	1,121.67
Armour, Douglas	Fire Fighter	* 159,490.46	4,860.31
Armstrong, Fred	Manager of Corporate Communications	116,581.69	2,197.03
Baird, Kathryn	Coordinator Volunteer & Special Events	76,788.71	1,976.19
Balatti, Christa	Manager of Health & Wellness	114,751.16	1,264.37
Barrett, Kevin	Fire Fighter	* 113,468.65	2,770.43
Baski, Michelle	Planner 1	79,256.01	345.00
Baski, Sebastian	Fire Fighter	* 105,224.11	-
Bastaja, John	Director of Corporate Support	** 105,012.55	-
Bayley, Christopher	Fire Captain	* 138,438.42	20.00
Bean, Joshua	Fire Fighter	* 107,710.44	-
Benson, Laura	Manager of Sustainability & Corporate Planning	114,402.49	4,298.75
Bevillacqua, Jim	Fire Captain	* 151,243.66	128.00
Bhandari, Anita	Manager of Health Safety & Employee Development	103,631.13	3,191.51
Billard, Aaron	Parks Operation Supervisor-Horticulture Arboriculture Sports Field	77,611.28	4,016.48
Bitcon, Stan	Supervisor 2 Engineering Operations	75,552.16	1,150.71
Blakeway, Alexander	Foreman 3	** 79,842.98	246.88
Boag, David	Director of Parks & Facilities	146,025.93	538.72
Boehmer, Jeffrey	Manager of Construction & Design	127,755.69	3,050.73
Bonderud, Edward	Fire Fighter	* 87,337.09	-
Bonifazi, Marco	Fire Fighter	* 105,079.14	190.00
Bruce, Robert	Fire Fighter	* 111,035.46	-
Brummer, Russell	Business Operations Coordinator	76,671.09	3,022.32
Carmichael, Rhys	Fire Fighter	* 102,410.63	-
Carmichael, Russ	Director of Engineering Operations	** 81,459.14	1,465.67
Carter, Christine	Director of Planning	153,990.98	595.15
Christensen, Robert	Fire Captain	* 138,010.32	-
Christiansen, Mark	Tradesperson 2 Carpenter	75,588.10	513.60
Chui, Yvonne	Recreation Manager of Arts & Community Connections	106,013.85	1,469.55
Cillis, Paul	Engineering Inspector 3	83,086.61	759.62
Clarke, Terry	Equipment Operator 4	** 80,524.05	-
Clelland, James	Assistant Fire Chief	* 117,022.71	2,400.00
Collard, Shaun	Fire Fighter	* 115,114.46	150.00
Cooke, David	Manager of Business Solutions	99,837.17	2,685.90
Cote-Rolvink, Stephen	Manager of Inspection Services	131,732.59	1,887.85
Cotroneo, Tony	Recreation Manager of Youth & Neighbourhood Services	99,141.21	1,857.92
Cotter, Steve	Fire Fighter	* 110,807.77	-
Crabtree, Christina	Director of Information Services	143,644.09	2,274.97
Cramb, Donald B.	Senior Recreation Manager	139,401.13	515.29
Crapo, Ryan	Tradesperson 2 Electrical	79,386.54	2,031.81
Cullen, Patrick	Emergency Program Coordinator	87,907.98	2,433.37
Cummings, Travis	Fire Fighter	* 104,657.83	-
Dale, Cindy	Executive Assistant	76,284.09	19.17
Daunais, Don	Electrical Inspector	84,598.90	589.61
Davis, Craig	Fire Fighter	* 125,903.27	-

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing the Remuneration and Expenses  
Paid to or on Behalf of Each Employee  
for 2016**

Davis, Jeffery	Fire Fighter	*	106,466.24	60.00
Delmonico, Jordan	Fire Fighter	*	107,448.04	-
Denton, Darrell	Property & Risk Manager		100,499.29	1,827.99
Dingwall, William J.	Manager of Utility Engineering		127,755.74	1,543.63
Dipalo, David J.	Tradesperson 2 Mechanic		76,864.00	162.50
Dorrell, Robert	Trades Supervisor		86,696.29	100.00
Dyer, Robert	Trades Inspector		79,126.69	2,576.19
East, Robert	Tradesperson 2 Carpenter		76,758.53	749.57
Eng, Michael	Traffic & Transportation Technician		87,803.88	1,676.03
Ennis, Cheryl	Executive Assistant, Administration		76,796.09	701.01
Ettinger, Glenn	Fire Fighter	*	132,215.31	-
Exner, Howard	Fire Chief, Director of Community Fire Safety		150,677.21	1,659.76
Forsyth, Janice	Coordinator Aquatics		77,329.35	999.14
Foster, Mary	Fire Fighter	*	113,402.92	115.00
Franklin, Steven	Fire Captain	*	137,095.79	-
Frederick, Petra	Coordinator, Leisure Access		76,984.29	516.02
Friesen, Jesse	Fire Fighter	*	87,247.06	125.00
Gaudette, Christopher	Fire Fighter	*	110,321.76	-
Gibson, Timothy	Research Technician		76,923.74	42.80
Gill, Paul	General Manager, Corporate & Financial Services	**	349,025.88	6,433.04
Gjaltema, Michael	Manager of Electro Mechanical		92,752.51	1,973.12
Glasgow, Ian	Fire Fighter	*	108,681.10	1,166.37
Goddard, Charles	Manager of Development & Environmental Services		135,394.41	213.07
Gordon, Thomas	Engineering Technologist		75,905.30	335.00
Gormley, Kathleen	Manager of Business Systems	**	148,302.92	513.60
Guerra, Maria	Senior Project Engineer		114,002.49	1,252.04
Guingcangco, Teresa	Plan Checker 2		79,872.65	2,027.41
Guy, Ronald	Engineering Inspector 3		83,801.60	766.06
Hall, Diane	Planner 2		93,770.38	573.56
Hampton, Warren	Fire Fighter	*	110,323.01	-
Hansen, Damon	Fire Fighter	*	104,865.63	80.00
Harcus, David	Fire Captain	*	135,839.69	80.00
Harrison, Caroline	Network Analyst		79,295.90	6,024.79
Harwood, Kevin	Fire Captain	*	132,295.83	-
Haydu, John	Fire Fighter	*	116,989.78	-
Hewson, Glen	Trades Inspector		79,126.70	968.67
Hopper, Clinton	Fire Fighter	*	108,037.20	178.00
Jonat, Cameron	Fire Fighter	*	114,174.30	148.00
Jones, Cameron	Fire Fighter	*	104,434.68	-
Jones, Maureen	Senior Manager of Police Services		120,056.74	531.41
Judd, Stephen	Manager of Infrastructure Development		127,755.69	1,297.63
Juurakko, Timo	Assistant Fire Chief, Community & Administrative Services		139,959.69	2,825.81
Kabanov, Andrey	Fire Fighter	*	86,464.82	-
Kelleher, Jonathan T.	Fire Fighter	*	110,715.03	20.00
Kelly, Paul	Electrical Inspector		81,059.33	693.22
King, Frances	Director of Human Resources		157,355.21	1,365.10
Kopystynski, Adrian	Planner 2		96,341.07	1,123.77
Kovach, Natalie	Systems Analyst 2		80,701.06	1,126.48
Kozlik, Mark	Building Inspector 1		130,334.38	1,357.71
Lackner, Andrew	Engineering Technologist 1		75,905.29	1,510.77
L'Arrivee, Michael	Building Inspector 1		94,394.67	2,644.42
Laxton, Shannon	Accountant 3		76,528.11	1,702.50
Lee, Chin-Kuan	Financial Analyst		76,317.73	2,026.98
Lee, Joo Young	Systems Analyst 2		79,865.11	1,696.46
Livingstone, Bruce	Business Retention & Expansion Officer		80,179.77	5,102.92
MacDonald, Robert	Fire Fighter	*	108,505.62	85.00
MacNair, Robin	Manager of Bylaw & Licencing Services		116,563.19	1,381.48
Mah, Edwin	Building Inspector 1		90,916.63	1,586.94
Marfleet, William	Fire Fighter	*	103,558.85	70.00
Marlo, Ceri	Manager of Legislative Services		127,405.69	290.00
Matthewson-Schober, Shawn	Social Planning Analyst		91,467.33	2,599.18
McAusland, Andrew S.	Facilities Operations Supervisor		80,007.08	1,145.80
McCormick, Wendy	Director of Recreation		146,081.43	1,279.95
McCurry, Aaron	Supervisor 2 Engineering Operations		87,182.21	584.91
McDougall, Malcolm	Parks Operation Supervisor-Horticulture Arborculture Sports Field		75,639.74	3,511.20
McKee, Christopher J.	Fire Lieutenant	*	122,623.61	-

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing the Remuneration and Expenses  
Paid to or on Behalf of Each Employee  
for 2016**

McLeod, Bruce	Manager of Parks Planning & Development	**	91,526.40	940.32
McLeod, Kirk	Engineering Inspector 2		77,280.38	851.94
Messam, Erica	Engineering Technologist 1		76,117.26	798.61
Mikes, Daniela	Manager of Procurement		114,838.33	5,107.24
Millward, Michael	Facilities Operations Manager		118,586.55	3,794.11
Moerman, Andrew	Electrical Inspector 1		76,708.82	175.00
Moore, Kelly	Fire Lieutenant	*	121,344.68	-
Murphy, Siobhan	Planner 2		93,543.51	2,261.92
Nagra, Dhaminder	Human Resources Advisor		87,013.13	169.18
Nairn, Cale	Tradesperson 2 Electrical		76,099.88	1,652.22
Narayan, Sureshwar	Senior Analyst Programmer		99,934.71	4,556.09
Nikula, Matthew	Fire Fighter	*	90,445.72	-
Nolan, Catherine	Manager of Accounting		114,620.41	2,607.71
Ogilvie, Ralph	Fire Fighter	*	97,491.07	125.00
Oleschak, Walter	Superintendent of Public Works		115,730.59	317.13
Patel, Brian	Coordinator, Core Area		78,030.84	755.40
Perkin, Kevin	Fire Lieutenant	*	125,183.06	-
Pollock, David	Municipal Engineer		152,356.01	7,007.66
Pope, Danielle	Manager of Business Operations		114,133.93	2,314.84
Porter, Gary	Fire Training Officer	*	136,659.60	195.60
Quinn, Frank	General Manager, Public Works and Development Services		195,453.94	6,677.92
Ramsay, Devin	Fire Fighter	*	113,623.93	37.50
Ramsay, Robert	Fire Captain	*	142,446.60	100.00
Richmond, Calvin	Supervisor 3 Engineering Operations		87,533.45	898.72
Rule, James	Chief Administrative Officer	**	77,753.26	-
Rutledge, Silvia	Manager of Revenue and Collections		112,734.09	1,404.69
Schmidt, Kristofer	Water Maintenance Worker		75,912.19	70.00
Schramm, Aaron	Supervisor 3 Engineering Operations		83,910.53	588.56
Schurer, Oliver	Business Systems Analyst		98,854.54	597.97
Schwaiger, Harry	Building Inspector 1		79,380.49	924.56
Senchyna, Jacqueline	Facility Support Programmer	**	86,745.69	1,696.34
Serediuk, Sean	Manager of Infrastructure and Security Services		103,196.31	3,072.57
Seward, Adam	Fire Lieutenant	*	121,845.31	3,198.00
Siracusa, Lino	Manager of Economic Development		119,203.19	4,527.67
Smitton, Mark	Assistant Fire Chief, Fire Prevention and Communications		128,005.69	2,516.55
Snow, Roy	Fire Fighter	*	125,638.19	3,233.58
Speers, David	Coordinator Health Wellness		76,700.49	548.12
Spence, Dane	Fire Chief, Director of Community Fire Safety	**	183,012.04	850.36
Stetin, Velimir	Engineering Technician - Projects		79,126.72	1,277.74
Stewart, Michael	Fire Captain	*	143,478.30	155.00
Storey, James	Director of Engineering Operations		120,987.50	1,542.18
Stott, Rodney	Environmental Planner		93,595.69	-
Stripp, Mitchell	Supervisor Electrical Mechanical		101,150.00	3,172.57
Swabey, Edward	Chief Administrative Officer		244,743.33	16,116.09
Swift, Kelly	General Manager, Parks Recreation & Culture		206,503.54	3,163.61
Taylor, Adam	Fire Fighter	*	102,256.78	100.00
Teboekhorst, Dennis	Fire Lieutenant	*	128,295.62	-
Thompson, Trevor	Manager of Financial Planning		114,402.49	4,557.20
Todd, Thomas	Supervisor 3 Engineering Operations		92,703.87	624.65
Ulrich, Cynthia	Manager of Compensation		107,834.74	1,935.26
Van Dop, Michael J.	Deputy Fire Chief	*	131,755.13	31,438.25
Vanderjagt, Ryan	Fire Fighter	*	106,888.12	-
Varcoe, Thomas	Supervisor 2 Engineering Operations		85,887.11	513.82
Veasey, Daryl	Meter Maintenance Worker		80,797.09	262.60
Veltin, George	Tradesperson 2 Mechanic		79,182.98	625.53
Vinje, Brock	Fire Fighter	*	116,255.30	-
Vinje, Bryan	Assistant Fire Chief, Training & Safety	*	136,976.29	10,657.67
Virs, Nicholas	Fire Fighter	*	92,550.76	-
Walsh, Nichole	Purchasing Supervisor		76,708.48	1,708.84
Wetherill, Michelle	Manager of Human Resources		115,187.00	2,288.95
Wilson, Davin	Superintendent of Waterworks		101,499.26	2,260.97
Wilson, Samuel	Water System Operator		82,435.74	434.41
Wing, Graham	Fire Fighter	*	107,990.67	75.00
Yan, Angela	Systems Analyst 2		76,929.56	4,675.86
Zezchuk, Edward	Trades Inspector		80,201.59	978.20
Zosiak, Lisa	Planner 2		95,232.16	1,021.91

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing the Remuneration and Expenses  
Paid to or on Behalf of Each Employee  
for 2016**

Subtotal	\$ 19,056,920.94	\$ 285,181.63
Consolidated Total of Employees with remuneration less than \$75,000	16,862,712.46	111,928.49
Total All Employees	\$ 35,919,633.40	\$ 397,110.12

**3 Reconciliation**

**Total remuneration**

Elected Officials	\$ 356,152.15	
Other Employees	35,919,633.40	
Subtotal	\$ 36,275,785.55	

Other reconciling Items		
Employer portion of:	CPP	\$ 1,131,896.53
	EI	603,347.19
	Accruals	110,959.03
	WCB	401,449.65
	Pension	3,440,174.00
	Other employer costs (Medical, Dental, etc.)	1,270,164.19

Wages & Salaries per Consolidated Financial Statements,  
Annual Report, Page 63 \$ 42,941,796

- \* Remuneration includes the effect of retroactive contract settlements.
- \*\* Remuneration includes payment of previously accrued amounts.

**City of Maple Ridge  
Financial Information Act**

**Statement of Severance Agreements for 2016**

There was one severance agreement under which payment commenced between the City of Maple Ridge and its non-unionized employees during the fiscal year 2016

The agreement represents 18 months of compensation\*

\*"Compensation" was determined based on salary

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2016**

**1) Alphabetical list of suppliers who received aggregate payments exceeding \$25,000**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
0780659 BC Ltd	\$ 1,826,717.28
0946235 BC Ltd	157,964.62
A & G Supply Ltd	27,822.58
A O K Tree Service Ltd	37,859.85
Absolute Industrial Mechanical	59,930.34
AC Paving Company Ltd	413,245.80
Accent Glass & Locksmith	29,133.45
Ace INA Life Insurance	26,879.44
Action Data Communications	77,685.02
Active Earth Engineering Ltd	30,139.18
AECOM Canada Ltd	38,923.51
Alliance Painting	26,250.00
Alouette River Management Society	59,790.60
Andrew Sheret Ltd	47,874.87
Ansan Industries Ltd	28,311.06
Antiquus Archaeological Consultants Ltd	30,678.63
Aptean Inc	109,830.48
ATS Traffic	57,361.92
AW Fire Guard & Supplies Ltd	54,724.68
B & B Contracting Ltd	5,411,933.69
BA Blacktop	2,210,188.37
Bartle & Gibson Co Ltd	64,375.07
Bay Hill Contracting Ltd	37,726.50
BC Hydro	1,732,375.75
BC Institute Of Technology	35,274.21
BC SPCA	361,508.59
BDO Canada LLP	73,486.64
Berto Contractors Ltd	35,404.95
Black Press Group Ltd	63,636.88
Blue Pine Enterprises Ltd	172,283.35
Boileau Electric & Pole Ltd	782,304.27
Braun Geotechnical Ltd	25,109.49
Cambie Roofing	33,657.32
Campton Services Corporation	55,745.00
Canada Pipe Company Ltd	40,105.77
Canadian Pacific Railway	34,955.58
Canco Crane And Equipment Ltd	44,811.56
Cansel Survey Equipment	48,590.07
Canstar Restorations	58,863.47
Cel-Com Systems Ltd	39,468.25
Chairlines	25,222.40
Chem-Aid Services Inc	34,393.89
Chevron Canada Ltd	710,346.37
City Of Pitt Meadows	175,059.82
Civicplus	26,928.06
Coastal Roofing Ltd	25,100.25
Cobing Building Solutions	82,429.19
Commercial Aquatic Supplies	51,739.91
Co-Pilot Industries Ltd	96,702.90
Corix Control Solutions	49,540.96
Corix Water Products	190,479.77
Cover Star Structures Ltd	45,908.80
CSDC Systems Inc	71,292.75
Dams Ford Lincoln Sales Ltd	125,669.45

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2016**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Dell Canada Inc	47,599.41
Donald Flooring Contract Sales	31,332.00
Dougness Holdings Ltd	125,766.94
DTM Systems Corporation	94,615.61
Eagle West Crane & Rigging	30,569.41
Ecotainer Sales Inc	35,946.44
EECOL Electric Corporation	47,971.53
EMCO Corporation	54,167.61
Emergency Communications For British Columbia Inc	1,019,595.00
Empire Signworks Inc	31,305.90
ESRI Canada Limited	70,911.75
Eurovia British Columbia Inc	2,900,440.35
FDM Software Ltd	29,420.30
Finning International Inc	155,172.98
First Truck Centre Vancouver Inc	36,497.53
Fitness Edge	197,721.54
Flocor Inc	27,911.07
Fortis BC	172,874.16
Fraser Valley Regional Library	2,668,377.00
Frazer Excavation Ltd	110,609.97
Fred Surridge Ltd	159,817.81
Gibson Waterworks Supply Inc	41,835.66
Golden Ears Ortho & Sports	94,820.29
Golden Ears Winter Club	62,609.45
GOtraffic Management Inc	357,567.97
Grant Hill (GP) Ltd	93729.03
Great North Engineering Consultants Inc	28,226.65
Greater Vancouver Regional District	25,659.42
Greater Vancouver Sewerage & Drainage District	73,060.65
Greater Vancouver Water District	8,626,074.76
Green Cut Contracting	28,394.92
Green Landscape Experts Ltd	42,370.90
Guillevin International Inc	245,534.44
Hallmark Facility Services Inc	366,177.82
Hanks Trucking And Bulldozing	41,573.21
HCMA Architecture & Design	38,603.81
High Performance Climbing Wall	48,260.85
Hincks, Linda	47,408.04
Homewood Health Inc	42,560.01
Horizon Landscape Contractors	248,156.78
Hub International Insurance Brokers	192,257.00
Iaci, Frank	1,033,747.49
IDRS	38,171.59
Image Painting & Restoration Ltd	108,957.58
Imperial Paving	68,469.58
Infinite Roadmarking Ltd	133,448.81
Interprovincial Traffic Services	55,879.21
ISCMV - Invasive Species Council of Metro Vancouver	35,137.70
ISL Engineering & Land Services Ltd	345,999.18
Jacks Automotive & Welding	182,466.48
Johnston Meier Insurance Agency	35,806.00
Justice Institute Of BC	30,440.63
Kal Tire	27,739.51
Kerr Wood Leidal Associates	112,539.90
King Hoe Excavating Ltd	3,511,429.16
Kirk & Co. Consulting Ltd	29,773.81

Prepared under the Financial Information Regulation, Schedule 1, Section 1 (1) (f) and Section 7 (1) (a-c) and (2) (b)

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2016**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Kone Inc	27,823.05
Lafarge Canada Inc	453,418.53
Letts Environmental Consultants	47,356.95
Life Fitness International Sales Inc	37,768.99
Lordco Parts Ltd	77,846.18
Mainland Sand & Gravel ULC	73,584.06
Manulife Financial	1,176,415.88
Maple Ridge & PM Arts Council	875,194.99
Maple Ridge Carpet One	68,474.74
Maple Ridge Historical Society	146,887.00
Mar-Tech Underground Services	137,886.97
McElhanney Consulting Services	215,724.46
Medical Services Plan	357,187.42
Merkley, Blake Ralston	1,630,419.32
Mertin Nissan Ltd	71,819.88
Micro Com Systems Ltd	32,614.93
Microsoft Corporation	141,948.78
Mills Printing & Stationery	88,035.46
MMM Group Limited	30,525.34
Modern Ground Maintenance Ltd	32,972.45
MODUS	24,940.67
Municipal Insurance Association of British Columbia	1,007,088.08
Municipal Pension Plan	3,551,133.03
Murphy, Amanda	50,906.35
N.Wallace & Company Ltd	1,964,105.19
No 265 Seabright Holdings Ltd	62,965.73
Noble British Columbia	25,522.00
North Of 49 Enterprises Ltd	112,229.32
NOW Solutions	138,699.68
Nustadia Recreation Inc	446,397.50
Oakcreek Golf & Turf Inc	60,209.70
Open Storage Solutions	271,767.17
Opus International Consultants	266,134.81
Oracle Corporation Canada Inc	54,351.87
P & L Speed Print Ltd	30,790.11
Pace Group Communications Inc	65,109.67
Pacific Flow Control Ltd	70,398.30
Pacific Surrey Construction	27,983.21
Panorama LMS 4011	148,794.96
Paul Bunyan Tree Services	140,506.80
Pilgrim Consulting & Services	31,002.66
Pitney Works	54,271.03
Pitt Meadows Heritage & Museum	82,687.00
Platinum Stone Contracting Ltd	50,514.74
Polycrete Restorations Ltd	25,326.00
Popular Landscaping & Gardening	32,298.00
Precision Service & Pumps Inc	27,012.24
Progressive Waste Solutions Inc	71,580.92
Promix Concrete Ltd	30,789.78
PW Trenchless Construction Inc	162,973.28
Quantum Murray LP	35,338.13
RCMP - Receiver General	15,447,314.01
Receiver General For Canada	1,709,481.36
RG Arenas (Maple Ridge) Ltd	730,608.30
RGH Pacific Emergency Services	27,755.84
Ricoh Canada Inc	239,945.43

Prepared under the Financial Information Regulation, Schedule 1, Section 1 (1) (f) and Section 7 (1) (a-c) and (2) (b)



**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2016**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Ridge Meadows Recycling Society	2,352,201.60
Ridge Meadows Seniors Society	286,380.00
Road Warrior Cutting	27,431.35
Rogers	232,927.92
Safe Vac Environmental Services Ltd	41,901.36
Sandpiper Contracting Ltd	416,556.20
Sanscorp Products Ltd	37,351.64
School District #42	27,917.11
Shamrock Consulting Services	34,781.27
Shaw Cablesystems	57,425.03
SHI Canada ULC	48,866.19
Smithrite Portable Services	34,197.56
Softchoice LP	82,914.05
SPARC BC	76,929.02
Spyders Inc	70,268.41
Stantec Consulting Ltd	206,229.00
SURD-BA Robinson Co Ltd	39,828.52
Surrey Fire Service	95,099.50
Swing Time Distributors Ltd	51,524.48
Tag Construction Ltd	29,337.00
Telus	126,417.14
Tempest Development Group	176,799.54
Tetra Tech EBA Inc	65,391.89
Thrifty Foods	32,474.50
Timbro Contracting	1,500,984.84
Total Energy Systems Ltd	60,087.62
Total Power Ltd	78,697.50
Trevor Jarvis Contracting Ltd	49,734.30
Triahn Enterprises	271,389.86
Trotman, Lindsay & Sumner	1,984,313.56
Tundra Plumbing Ltd	89,523.61
Union Of BC Municipalities	36,604.06
Urban Systems	155,444.29
Vimar Equipment Ltd	92,128.56
Warrington PCI Management	946,908.46
Westcoast Fitness Fixations Inc	30,815.68
Westridge Security Ltd	123,908.50
Westview Sales Ltd	38,714.74
Williams, A. J.	50,299.44
Workers Compensation Board	496,163.47
Xylem Canada Company	61,007.36
Young, Anderson - Barristers	198,662.44
Zone West Enterprises Ltd	34,817.40
	<b>\$ 84,711,449.43</b>

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2016**

**2) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less**

\$	4,899,610.75
----	--------------

**3) Total payments to suppliers for grants and contributions exceeding \$25,000**

Consolidated total of grants exceeding \$25,000	40,000.00
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	40,000.00

**4) Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 84,711,449.43
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 4,899,610.75
Consolidated total of all grants and contributions exceeding \$25,000	40,000.00
Reconciling items	<i>Explanation below</i>
Total per Financial Statements, Expenditures & Expenses, Good & Services including Capita	\$ 85,967,417.00
Variance	\$ (3,683,643.18)

Expenditures in the statements are on an accrual basis, whereas amounts paid are on a cash basis. It is important to note that not all payments are expenditures and that not all expenditures are payments. It is not practical to reconcile to those sets of data.



## **City of Maple Ridge**

11995 Haney Place  
Maple Ridge, BC V2X 6A9  
Canada

Tel: 604-463-5221

Fax: 604-467-7329