

City of Maple Ridge

Statement of Financial Information

2018



June 18, 2019

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.



Catherine Nolan, CPA, CGA
Corporate Controller

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 **2018 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 **2018 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2018. The list includes the names of the entities and the amount of money involved.
- The **2018 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 2018. 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 2018. 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 2018 where earnings are less than the \$75,000 threshold.
- The **2018 Statement of Severance Agreements** includes the number of severance agreements made during 2018 by the City in respect of non-union employees and the number of equivalent months gross salaries represented by these agreements.
- The **2018 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 2018 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2018 where the amounts paid are less than the \$25,000 threshold.

**City of Maple Ridge
2018 Statement of Financial Information
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City of Maple Ridge

Financial Statements and Auditor's Report

For the Year Ended December 31, 2018



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 as well as the actions of management to implement such recommendations.



Kelly Swift, MBA
Acting Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

Independent Auditor's Report

To the Mayor and Council of the City of Maple Ridge

Opinion

We have audited the consolidated financial statements of the City of Maple Ridge and its controlled entities (the "City"), which comprise the consolidated Statement of Financial Position as at December 31, 2018, and the consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes and schedules to the consolidated financial statements, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City as at December 31, 2018 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.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the 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.

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

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

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia

May 14, 2019

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Consolidated Statement of Financial Position
as at December 31, 2018

| | 2018 | 2017 |
|---|--------------------------------|--------------------------------|
| Financial Assets | | |
| Cash and cash equivalents (Note 1) | \$ 22,186,741 | \$ 27,631,877 |
| Portfolio investments (Note 2) | 201,666,082 | 187,717,851 |
| Accounts receivable (Note 3) | 15,515,417 | 14,663,433 |
| Recoverable local improvements (Note 4) | 1,379,072 | 1,126,247 |
| Other assets (Note 5) | 779,813 | 763,208 |
| Inventory available for resale | <u>2,459,585</u> | <u>3,579,094</u> |
| | 243,986,710 | 235,481,710 |
| Liabilities | | |
| Accounts payable and accrued liabilities (Note 6) | 24,858,292 | 20,795,751 |
| Deferred revenue (Note 8) | 15,760,504 | 14,198,182 |
| Restricted revenue (Note 9) | 35,996,158 | 39,633,654 |
| Refundable performance deposits and other | 21,908,866 | 23,403,713 |
| Employee future benefits (Note 10) | 4,662,100 | 4,567,300 |
| Debt (Note 11, Schedule 4) | <u>25,822,631</u> | <u>28,273,707</u> |
| | 129,008,551 | 130,872,307 |
| Net Financial Assets | <u>114,978,159</u> | <u>104,609,403</u> |
| Non Financial Assets | | |
| Tangible capital assets (Note 12, Schedule 5) | 1,027,400,677 | 976,145,224 |
| Undeveloped land bank properties (Note 13) | 15,526,529 | 15,526,529 |
| Supplies inventory | 326,363 | 363,885 |
| Prepaid expenses | <u>471,486</u> | <u>1,294,624</u> |
| | 1,043,725,055 | 993,330,262 |
| Accumulated Surplus (Note 14) | <u>\$ 1,158,703,214</u> | <u>\$ 1,097,939,665</u> |



Kelly Swift, MBA
Acting Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Chief Financial Officer

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, 2018

| | Actual 2018 | Budget 2018 (Note 17) | Actual 2017 |
|--|---------------------------------------|--------------------------------------|--------------------------------------|
| Revenue (Segment Report, Note 20) | | | |
| Taxes for municipal purposes (Note 15) | \$ 85,645,660 | \$ 85,708,027 | \$ 81,729,003 |
| User fees and other revenue | 42,266,363 | 42,042,952 | 42,409,361 |
| Government transfers (Note 16) | 4,862,137 | 10,376,782 | 3,434,531 |
| Development revenue | 15,787,623 | 44,958,943 | 8,155,007 |
| Interest and investment income | 4,581,311 | 2,132,988 | 3,182,894 |
| Gaming revenues | 1,781,613 | 1,400,000 | 1,561,090 |
| Refinancing and asset disposal gains (losses) | (1,470,673) | 1,582,750 | (807,330) |
| Contributed tangible capital assets (Note 12) | <u>29,727,691</u> | <u>20,000,000</u> | <u>16,725,863</u> |
| | 183,181,725 | 208,202,442 | 156,390,419 |
| Expenses (Segment Report, Note 20) | | | |
| Protective services | 37,458,755 | 41,638,521 | 38,065,340 |
| Transportation services | 19,445,582 | 21,485,306 | 19,511,458 |
| Recreation and cultural | 18,754,440 | 22,947,392 | 19,784,632 |
| Water utility | 13,787,153 | 15,005,613 | 13,305,309 |
| Sewer utility | 11,688,964 | 12,659,702 | 10,761,203 |
| General government | 15,252,598 | 18,449,276 | 15,106,167 |
| Planning, public health and other | <u>6,030,684</u> | <u>6,686,728</u> | <u>5,818,396</u> |
| | 122,418,176 | 138,872,538 | 122,352,505 |
| Annual Surplus | <u>60,763,549</u> | <u>69,329,904</u> | <u>34,037,914</u> |
| Accumulated Surplus - beginning of year | <u>1,097,939,665</u> | <u>1,097,939,665</u> | <u>1,063,901,750</u> |
| Accumulated Surplus - end of year (Note 14) | <u><u>\$ 1,158,703,214</u></u> | <u><u>\$1,167,269,569</u></u> | <u><u>\$1,097,939,665</u></u> |

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, 2018

| | Actual 2018 | Budget 2018 (Note 17) | Actual 2017 |
|--|-------------------------------------|---------------------------------|-------------------------------------|
| Annual Surplus | \$ 60,763,549 | \$ 69,329,904 | \$ 34,037,914 |
| Add (Less): | | | |
| Change in Tangible Capital Assets | | | |
| Acquisition of tangible capital assets | (74,540,940) | (192,854,171) | (38,277,439) |
| Amortization | 21,168,109 | 19,780,000 | 20,585,216 |
| Proceeds from disposal of tangible capital assets | 183,461 | 1,582,750 | 278,424 |
| (Gain) loss on disposal of tangible capital assets | <u>1,933,914</u> | <u>(1,582,750)</u> | <u>1,664,676</u> |
| | (51,255,456) | (173,074,171) | (15,749,123) |
| Change in Other Non Financial Assets | | | |
| Decrease (increase) in supplies inventory | 37,523 | - | (8,723) |
| Decrease (Increase) in prepaid expenses | <u>823,140</u> | <u>-</u> | <u>(16,789)</u> |
| | 860,663 | - | (25,512) |
| Increase (decrease) in Net Financial Assets | 10,368,756 | \$ (103,744,267) | 18,263,279 |
| Net Financial Assets beginning of the year | <u>104,609,403</u> | <u>104,609,403</u> | <u>86,346,124</u> |
| Net Financial Assets end of the year | <u><u>\$ 114,978,159</u></u> | <u><u>\$ 865,136</u></u> | <u><u>\$ 104,609,403</u></u> |

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, 2018

| | Actual 2018 | Actual 2017 |
|---|----------------------------|----------------------------|
| Operating transactions | | |
| Annual surplus | \$60,763,549 | \$34,037,914 |
| Items not utilizing cash | | |
| Amortization | 21,168,109 | 20,585,216 |
| Loss on disposal of assets | 1,470,673 | 807,520 |
| Contributed tangible capital assets | (29,727,691) | (16,725,863) |
| Restricted revenues recognized | <u>(14,711,412)</u> | <u>(7,606,470)</u> |
| | (21,800,321) | (2,939,597) |
| Change in non-cash operating items | | |
| Increase in prepaid expenses | 823,140 | (16,789) |
| Decrease (increase) in supplies inventory | 37,523 | (8,723) |
| Decrease (increase) in accounts receivable | (851,984) | 2,318,228 |
| Decrease (increase) in recoverable local improvements | (252,825) | 85,689 |
| Decrease (increase) in other assets | (16,605) | 16,088 |
| Increase (decrease) in accounts payable and accrued liabilities | 4,062,541 | 2,146,348 |
| Increase (decrease) in deferred revenue | 1,562,321 | 2,959,211 |
| Increase (decrease) in refundable performance deposits | (1,494,848) | 7,550,507 |
| Increase (decrease) in employee future benefits | <u>94,800</u> | <u>(137,401)</u> |
| | 3,964,063 | 14,913,158 |
| Cash provided by operating transactions | <u>42,927,291</u> | <u>46,011,475</u> |
| Capital transactions | | |
| Proceeds on disposal of assets | 1,766,211 | 1,861,174 |
| Acquisition of tangible capital assets | <u>(44,813,249)</u> | <u>(21,551,576)</u> |
| Cash applied to capital transactions | <u>(43,047,038)</u> | <u>(19,690,402)</u> |
| Investing transactions | | |
| Decrease (increase) in portfolio investments | <u>(13,948,231)</u> | <u>(29,138,677)</u> |
| | <u>(13,948,231)</u> | <u>(29,138,677)</u> |
| Financing transactions | | |
| Debt repayment | (2,451,076) | (2,930,825) |
| Collection of restricted revenues | <u>11,073,918</u> | <u>13,838,212</u> |
| Cash applied to financing transactions | <u>8,622,842</u> | <u>10,907,387</u> |
| Increase (decrease) in cash and cash equivalents | (5,445,136) | 8,089,783 |
| Cash and cash equivalents - beginning of year | <u>27,631,877</u> | <u>19,542,094</u> |
| Cash and cash equivalents - end of year | <u>\$22,186,741</u> | <u>\$27,631,877</u> |

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, 2018**

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 (PSAS) using guidelines developed by the Public Sector Accounting Board 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. Interest costs are not capitalized. 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 |

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

(e) Liability for Contaminated Sites

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

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

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standards;
- iii. the City is directly responsible or accepts responsibility;
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

The liability is recognized as management's best estimate of the cost of post-remediation including operation, maintenance and monitoring that are an integral part of the remediation strategy for a contaminated site. 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, 2018 or December 31, 2017.

**(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 taxation for municipal purposes 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 PSAS 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 2018 component of the Financial Plan Bylaw adopted by Council on May 8, 2018.

(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) Basis of segmentation (Segment Report, Note 21)

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.

(m) 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 20)

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, 2018

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2018 were comprised as follows:

| | <u>Dec 31, 2018</u> | <u>Dec 31, 2017</u> |
|------------------|----------------------|----------------------|
| Cash | \$ 11,960,755 | \$ 20,631,877 |
| Cash equivalents | <u>10,225,986</u> | <u>7,000,000</u> |
| | <u>\$ 22,186,741</u> | <u>\$ 27,631,877</u> |

Cash equivalents are comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of **2.46%** (1.5% - 1.9% for 2017). Additionally, the City holds cash and cash equivalents of **\$3,281,038** (\$3,288,086 for 2017) and agreements and interest receivable of **\$193,474** (\$215,934 for 2017) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

| | Balance Dec 31, 2017 | Interest Earned | Receipts | Disbursements | Balance Dec 31, 2018 |
|---|-------------------------|--------------------|---------------------|---------------------|-------------------------|
| Latecomer Fees | \$ 84,835 | \$ - | \$ 301,192 | \$ 273,641 | \$ 112,386 |
| Cemetery Perpetual Care | 1,151,604 | 30,859 | 54,418 | 30,859 | 1,206,022 |
| Election Surplus | - | - | 7,187 | - | 7,187 |
| Metro Vancouver Sewer & Drainage District | 955,106 | - | 637,863 | 1,023,886 | 569,083 |
| Albion Dyking District | <u>1,312,476</u> | <u>711</u> | <u>272,379</u> | <u>5,732</u> | <u>1,579,834</u> |
| | <u>\$ 3,504,021</u> | <u>\$ 31,570</u> | <u>\$ 1,273,039</u> | <u>\$ 1,334,118</u> | <u>\$ 3,474,512</u> |

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 2.12% - 5.65%. 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 2018 returns were positive and ranged to 4.0%. Included in interest earnings are gains on investments sold before maturity. In 2018 gains were \$Nil (\$71,498 for 2017). 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, 2018 was **\$201,666,082** (\$187,717,851 for 2017). The market value at December 31, 2018 was **\$201,793,693** (\$187,715,380 for 2017).

3. Accounts Receivable

| | <u>2018</u> | <u>2017</u> |
|---------------------------------------|----------------------|----------------------|
| Property Taxes | \$ 5,035,959 | \$ 4,944,597 |
| Other Governments | 2,447,778 | 2,450,382 |
| General and Accrued Interest | 4,467,405 | 3,856,276 |
| Development Cost Charges | <u>3,645,582</u> | <u>3,472,935</u> |
| | 15,596,724 | 14,724,190 |
| Less: Allowance for Doubtful Accounts | <u>(81,307)</u> | <u>(60,757)</u> |
| | <u>\$ 15,515,417</u> | <u>\$ 14,663,433</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 (MFA) provides capital financing for regional districts and their member municipalities. The MFA 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 MFA 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 **\$779,813** (\$763,208 for 2017).

6. Accounts Payable and Accrued Liabilities

| | <u>2018</u> | <u>2017</u> |
|-----------------------------|-----------------------------|-----------------------------|
| Accounts Payable: | | |
| General | \$ 10,182,695 | \$ 5,587,746 |
| Other Governments | 11,372,311 | 12,197,994 |
| Salaries and Wages | <u>1,860,221</u> | <u>1,701,308</u> |
| | 23,415,227 | 19,487,048 |
| Accrued Liabilities: | | |
| Vacation Pay | 484,008 | 401,134 |
| Other Vested Benefits | <u>959,057</u> | <u>907,569</u> |
| | <u>1,443,065</u> | <u>1,308,703</u> |
| | <u>\$ 24,858,292</u> | <u>\$ 20,795,751</u> |

7. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. For 2018 this estimate is **\$326,015** (\$171,236 for 2017). 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 reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur.

(b) Contractual Obligations

In 1998 the City entered into an agreement to purchase ice sheet time for five years commencing in 1999, with five five-year renewal options. In 2018, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$638,000. Additional ice time is purchased separately. 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:

| | Prepaid Taxes | | Connection Revenues | |
|--------------------------|---------------------|---------------------|---------------------|---------------------|
| | 2018 | 2017 | 2018 | 2017 |
| Beginning balance | \$ 6,864,267 | \$ 6,437,206 | \$ 1,035,037 | \$ 724,875 |
| Deferred during the year | 14,250,434 | 13,645,937 | 1,370,294 | 1,026,652 |
| Revenue recognized | (13,898,578) | (13,218,876) | (711,286) | (716,490) |
| Ending balance | <u>\$ 7,216,123</u> | <u>\$ 6,864,267</u> | <u>\$ 1,694,045</u> | <u>\$ 1,035,037</u> |

| | Other | | Total Deferred Revenues | |
|--------------------------|---------------------|---------------------|-------------------------|----------------------|
| | 2018 | 2017 | 2018 | 2017 |
| Beginning balance | \$ 6,298,878 | \$ 4,076,891 | \$ 14,198,182 | \$ 11,238,972 |
| Deferred during the year | 4,931,744 | 4,068,902 | 20,552,472 | 18,741,491 |
| Revenue recognized | (4,380,286) | (1,846,915) | (18,990,150) | (15,782,281) |
| Ending balance | <u>\$ 6,850,336</u> | <u>\$ 6,298,878</u> | <u>\$ 15,760,504</u> | <u>\$ 14,198,182</u> |

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

| | Development Cost Charges | | Parkland Acquisition Charges | |
|---------------------------|--------------------------|----------------------|------------------------------|---------------------|
| | 2018 | 2017 | 2018 | 2017 |
| Beginning Balance | \$ 29,546,672 | \$ 26,019,028 | \$ 1,163,951 | \$ 412,027 |
| Collections and interest | 6,275,172 | 10,988,859 | 355,745 | 779,225 |
| Disbursements - operating | (398,474) | (118,685) | - | - |
| Disbursements - capital | (11,598,291) | (7,342,530) | - | (27,301) |
| Ending Balance | <u>\$ 23,825,079</u> | <u>\$ 29,546,672</u> | <u>\$ 1,519,696</u> | <u>\$ 1,163,951</u> |

| | Other Restricted Revenues | | Total Restricted Revenues | |
|---------------------------|---------------------------|---------------------|---------------------------|----------------------|
| | 2018 | 2017 | 2018 | 2017 |
| Beginning Balance | \$ 8,923,031 | \$ 6,970,857 | \$ 39,633,654 | \$ 33,401,912 |
| Collections and interest | 4,443,001 | 2,070,128 | 11,073,918 | 13,838,212 |
| Disbursements - operating | (63,012) | (54,574) | (461,486) | (173,259) |
| Disbursements - capital | (2,651,637) | (63,380) | (14,249,928) | (7,433,211) |
| Ending Balance | <u>\$ 10,651,383</u> | <u>\$ 8,923,031</u> | <u>\$ 35,996,158</u> | <u>\$ 39,633,654</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, 2018. The valuation resulted in an unamortized actuarial gain of \$861,200 at December 31, 2018, (unamortized loss of \$364,900 for 2017). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2018 was \$4,662,100, (\$4,657,300 for 2017) comprised as follows:

| | <u>2018</u> | <u>2017</u> |
|---|------------------|------------------|
| Accrued benefit obligation, beginning of year | \$ 4,932,200 | \$ 5,102,900 |
| Add: Current service costs | 397,600 | 343,800 |
| Interest on accrued benefit obligation | 143,900 | 148,300 |
| Actuarial (gain)/loss | (1,192,800) | - |
| Less: Benefits paid during the year | <u>(480,000)</u> | <u>(662,800)</u> |
| Accrued benefit obligation, end of year | <u>3,800,900</u> | <u>4,932,200</u> |
| | | |
| Add (Less): Unamortized actuarial gain (loss) | <u>861,200</u> | <u>(364,900)</u> |
| Accrued benefit liability | <u>4,662,100</u> | 4,567,300 |

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

| | <u>2018</u> | <u>2017</u> |
|---|-------------|-------------|
| Discount rate (long-term borrowing rate) | 3.00 % | 2.90 % |
| Expected future inflation rate | 2.00 % | 2.00 % |
| Merit and inflationary wage and salary increases averaging | 2.68 % | 3.04 % |
| Estimated average remaining service life of employees (years) | 11.0 | 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 are payable over the next five years and thereafter:

| | <u>Debt Payments</u> |
|----------------------------|----------------------|
| 2019 | \$ 2,172,036 |
| 2020 | 2,215,521 |
| 2021 | 2,260,235 |
| 2022 | 2,306,211 |
| 2023 | 2,353,485 |
| Thereafter | 9,899,632 |
| Sinking Fund Contributions | <u>4,615,511</u> |
| Debt principal repayments | <u>\$ 25,822,631</u> |

The City has the following authorized but un-issued long term debt as at December 31, 2018:

| <u>L/A Bylaw</u> | <u>L/A Amount</u> |
|------------------|----------------------|
| #6558 | \$ 6,000,000 |
| #6560 | 275,000 |
| #6679 | 1,100,000 |
| #7370 | 3,500,000 |
| #7371 | 7,000,000 |
| #7372 | 8,500,000 |
| #7373 | 1,000,000 |
| #7374 | 2,500,000 |
| #7375 | 1,000,000 |
| #7376 | 2,500,000 |
| #7377 | <u>23,500,000</u> |
| | <u>\$ 56,875,000</u> |

12. Tangible Capital Assets

| | Net book value | |
|------------------------|-------------------------|-----------------------|
| | <u>2018</u> | <u>2017</u> |
| Land | \$ 234,687,064 | \$ 226,003,706 |
| Buildings | 48,668,723 | 44,141,166 |
| Transportation network | 226,678,102 | 218,934,481 |
| Storm sewer system | 215,378,001 | 206,751,562 |
| Fleet and equipment | 16,476,349 | 14,680,214 |
| Technology | 4,891,574 | 4,516,466 |
| Water system | 125,869,323 | 116,201,245 |
| Sanitary sewer system | 130,908,256 | 128,186,305 |
| Other | <u>23,843,287</u> | <u>16,730,081</u> |
| | <u>\$ 1,027,400,677</u> | <u>\$ 976,145,224</u> |

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

During the year there were no write-downs of assets (2017 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$29,727,691** (\$16,725,863 for 2017) and were capitalized at their fair value at the time of recognition

Natural assets, works of art, artifacts, cultural and historic assets are not recorded as assets in these 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 2017 is **\$1,158,703,212** (\$1,097,939,665 for 2017) and is distributed as follows:

| | | <u>2018</u> | <u>2017</u> |
|--|----------|-------------------------|-------------------------|
| Operating surplus (Schedule 1) | General | \$ 11,111,456 | \$ 10,011,882 |
| | Sewer | 8,512,633 | 8,935,862 |
| | Water | <u>13,799,283</u> | <u>12,840,034</u> |
| | | 33,423,372 | 31,787,778 |
| Equity in the capital funds (Schedule 2) | General | 761,597,886 | 721,401,366 |
| | Sewer | 132,175,506 | 129,423,192 |
| | Water | <u>127,272,400</u> | <u>117,671,736</u> |
| | | 1,021,045,792 | 968,496,294 |
| Reserves (Schedule 3) | Funds | 39,570,150 | 41,639,403 |
| | Accounts | <u>64,663,900</u> | <u>56,016,190</u> |
| | | 104,234,050 | 97,655,593 |
| Accumulated Surplus | | <u>\$ 1,158,703,214</u> | <u>\$ 1,097,939,665</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>2018</u> | <u>2018 Budget</u> | <u>2017</u> |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| Municipal Tax Levies | \$ 85,645,660 | \$ 85,708,027 | \$ 81,729,003 |
| Levies for other authorities | | | |
| School taxes | 36,281,590 | 34,049,403 | 34,552,104 |
| Greater Vancouver Transit Authority | 6,139,075 | 5,683,482 | 5,622,711 |
| British Columbia Assessment | 1,074,697 | 974,094 | 995,188 |
| Greater Vancouver Regional District | 1,131,973 | 937,942 | 958,555 |
| Dyking Districts | 648,834 | 523,716 | 616,936 |
| Municipal Finance Authority | <u>5,052</u> | <u>3,448</u> | <u>4,328</u> |
| Total Collections for Others | <u>45,281,221</u> | <u>42,172,085</u> | <u>42,749,822</u> |
| Total Tax Levies | <u>\$ 130,926,881</u> | <u>\$ 127,880,112</u> | <u>\$ 124,478,825</u> |

16. Government Transfers

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

| | <u>2018</u> | | <u>2017</u> | |
|------------------|----------------------------|----------------------------|--------------------------|----------------------------|
| | Capital | Operating | Capital | Operating |
| Federal Gov't | \$ 252,368 | \$ 300,941 | \$ 136,508 | \$ 353,137 |
| Provincial Gov't | 1,877,731 | 1,336,511 | 186,465 | 1,293,903 |
| TransLink | 176,370 | 790,717 | 116,794 | 1,092,910 |
| Other | 64,975 | 62,524 | 176,932 | 77,882 |
| Total | \$ <u>2,371,444</u> | \$ <u>2,490,693</u> | \$ <u>616,699</u> | \$ <u>2,817,832</u> |

17. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 8, 2018. 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:

| | Financial Plan Bylaw | Financial Statement Budget |
|--|---------------------------------|---------------------------------------|
| Revenue | | |
| Taxation | \$ 85,708,027 | \$ 85,708,027 |
| User fees and other revenue | 42,042,952 | 42,042,952 |
| Other | 60,451,463 | 60,451,463 |
| Contributed subdivision infrastructure | <u>20,000,000</u> | <u>20,000,000</u> |
| Total Revenue | <u>208,202,442</u> | <u>208,202,442</u> |
| Expenses | | |
| Protective services | 41,638,521 | 41,638,521 |
| Transportation services | 21,485,306 | 21,485,306 |
| Recreation and cultural | 22,947,392 | 22,947,392 |
| Water utility | 15,005,613 | 15,005,613 |
| Sewer utility | 12,659,702 | 12,659,702 |
| General Government | 18,449,276 | 18,449,276 |
| Planning, public health and other | <u>6,686,728</u> | <u>6,686,728</u> |
| Total expenses | <u>138,872,538</u> | <u>138,872,538</u> |
| Annual Surplus | \$ <u>69,329,904</u> | \$ <u>69,329,904</u> |
| Less: | | |
| Capital expenditures | 192,854,157 | |
| Debt repayment | 3,705,844 | |
| Add: | | |
| Interfund transfers | 62,913,234 | |
| Amortization | 19,780,000 | |
| Borrowing proceeds | <u>44,536,863</u> | |
| | \$ <u>-</u> | |

18. Expenses and Expenditures by Object

| | Operations | Capital Acquisitions | 2018 Total | 2018 Budget | 2017 Total |
|-------------------------------------|-----------------------|----------------------|-----------------------|-----------------------|-----------------------|
| Goods and services | \$ 57,454,958 | \$ 43,785,048 | \$ 101,240,006 | \$ 243,935,569 | \$ 78,209,829 |
| Wages and salaries | 42,182,171 | 1,028,201 | 43,210,372 | 45,463,931 | 43,388,499 |
| Interest | <u>1,612,938</u> | - | <u>1,612,938</u> | <u>2,547,209</u> | <u>1,720,537</u> |
| Total | 101,250,067 | 44,813,249 | 146,063,316 | 291,946,709 | 123,318,865 |
| Amortization expenses | 21,168,109 | - | 21,168,109 | 19,780,000 | 20,585,216 |
| Contributed tangible capital assets | <u>-</u> | <u>29,727,691</u> | <u>29,727,691</u> | <u>20,000,000</u> | <u>16,725,863</u> |
| Total Expenses and Expenditures | <u>\$ 122,418,176</u> | <u>\$ 74,540,940</u> | <u>\$ 196,959,116</u> | <u>\$ 331,726,709</u> | <u>\$ 160,629,944</u> |

19. Contractual Rights

(a) Contributed Tangible Capital Assets

There are a number of development projects in progress throughout the City where there is a requirement for the developer to provide infrastructure to the City such as roads, sewers, sidewalks and street lighting. The fair value of the infrastructure is recognized as "contributed tangible capital assets" revenue in these consolidated financial statements when the City accepts responsibility for the infrastructure. Fair value will be determined at the time the assets are recognized.

(b) Land Sale

The City has entered into an agreement that will result in the phased sale of certain City lands. The City expects title to part of the lands to transfer to the purchaser in 2019 and the balance in 2020. Total proceeds of \$4,000,000 will be received as title transfers.

20. 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, 2017, the plan has about 197,000 active members and approximately 95,000 retired members. Active members include approximately 39,000 contributors from local governments.

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

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. As a result of the 2015 basic account actuarial valuation surplus and pursuant to the joint trustee agreement, \$1.927 million was transferred to the rate stabilization account and \$297 million of the surplus ensured the required contribution rates remained unchanged.

The City of Maple Ridge paid **\$3,390,825** (2017 \$3,436,295) for employer contributions while employees contributed **\$2,810,502** (2017 \$2,817,284) to the plan in fiscal 2018.

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

Employers participating in the plan record their pension expense as 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.

21. 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 that cannot be directly attributed to the activities of an identified functional segment.

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2018

| | Protective Services | Transportation Services | Recreation and Cultural | Water Utility | Sewer Utility |
|---|------------------------|----------------------------|----------------------------|----------------------|---------------------|
| Revenue | | | | | |
| Tax revenue | \$ - | \$ - | \$ - | \$ 137,361 | \$ 930,720 |
| Other revenues | 5,653,157 | 713,830 | 2,380,903 | 17,325,475 | 10,372,738 |
| Government transfers | 98,964 | 2,974,378 | 446,996 | - | (33,455) |
| Development revenue | 11,626 | 3,954,011 | 4,470,332 | 6,762,719 | 241,912 |
| Interest and investment income | - | - | - | - | - |
| Gaming Revenues | | | | | |
| Refinancing & asset disposal gain(loss) | (35,049) | (488,126) | (49,026) | (195,739) | (955,394) |
| Contributed infrastructure | - | 17,205,804 | 4,905,240 | 2,085,378 | 5,531,269 |
| Total Revenue | <u>5,728,698</u> | <u>24,359,897</u> | <u>12,154,445</u> | <u>26,115,194</u> | <u>16,087,790</u> |
| Expenses | | | | | |
| Operating: | | | | | |
| Goods and services | 20,322,507 | 2,898,095 | 8,600,731 | 10,038,281 | 8,415,472 |
| Labour | 15,754,262 | 5,647,266 | 7,174,115 | 1,528,836 | 654,537 |
| Debt Servicing | <u>10,947</u> | <u>-</u> | <u>787,719</u> | <u>-</u> | <u>-</u> |
| Sub total | 36,087,716 | 8,545,361 | 16,562,565 | 11,567,117 | 9,070,009 |
| Amortization | <u>1,371,039</u> | <u>10,900,221</u> | <u>2,191,875</u> | <u>2,220,036</u> | <u>2,618,955</u> |
| Total Expenses | <u>37,458,755</u> | <u>19,445,582</u> | <u>18,754,440</u> | <u>13,787,153</u> | <u>11,688,964</u> |
| Excess (deficiency) of revenue over expenses | <u>\$ (31,730,057)</u> | <u>\$ 4,914,315</u> | <u>\$ (6,599,995)</u> | <u>\$ 12,328,041</u> | <u>\$ 4,398,826</u> |

| General Government | Commercial Tower | Planning Public Health & Other | Unallocated | Total 2018 Actual | Total Budget | Total 2017 Actual |
|------------------------|-------------------|--------------------------------|----------------------|----------------------|----------------------|----------------------|
| \$ - | \$ - | \$ 2,086,764 | \$ 82,490,815 | \$ 85,645,660 | \$ 85,708,027 | \$ 81,729,003 |
| 1,771,562 | 1,595,753 | 2,452,945 | - | 42,266,363 | 42,042,952 | 42,409,361 |
| 926,680 | - | 448,574 | - | 4,862,137 | 10,376,782 | 3,434,531 |
| 271,409 | - | 75,613 | - | 15,787,622 | 44,958,943 | 8,155,007 |
| - | - | - | 4,581,311 | 4,581,311 | 2,132,988 | 3,182,894 |
| - | - | - | 1,781,613 | 1,781,613 | 1,400,000 | 1,561,090 |
| (211,639) | - | 1,059 | 463,241 | (1,470,673) | 1,582,750 | (807,330) |
| <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>29,727,691</u> | <u>20,000,000</u> | <u>16,725,863</u> |
| 2,758,012 | 1,595,753 | 5,064,955 | 89,316,980 | 183,181,724 | 208,202,442 | 156,390,419 |
| 3,592,479 | 566,812 | 3,020,581 | - | 57,454,958 | 71,081,398 | 57,540,668 |
| 8,649,951 | - | 2,773,204 | - | 42,182,171 | 45,463,931 | 42,506,084 |
| <u>253,131</u> | <u>509,112</u> | <u>52,029</u> | <u>-</u> | <u>1,612,938</u> | <u>2,547,209</u> | <u>1,720,537</u> |
| 12,495,561 | 1,075,924 | 5,845,814 | - | 101,250,067 | 119,092,538 | 101,767,289 |
| <u>1,681,113</u> | <u>-</u> | <u>184,870</u> | <u>-</u> | <u>21,168,109</u> | <u>19,780,000</u> | <u>20,585,216</u> |
| <u>14,176,674</u> | <u>1,075,924</u> | <u>6,030,684</u> | <u>-</u> | <u>122,418,176</u> | <u>138,872,538</u> | <u>122,352,505</u> |
| \$ <u>(11,418,662)</u> | \$ <u>519,829</u> | \$ <u>(965,729)</u> | \$ <u>89,316,980</u> | \$ <u>60,763,548</u> | \$ <u>69,329,904</u> | \$ <u>34,037,914</u> |

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2018

| | Actual 2018 | Budget 2018 | Actual 2017 |
|--|-----------------------------|-----------------------------|-----------------------------|
| Revenue | | | |
| Taxes for municipal purposes | \$ 85,645,660 | \$ 85,708,027 | \$ 81,729,003 |
| User fees and other revenues | 42,266,363 | 42,042,952 | 42,409,361 |
| Government transfers | 2,490,693 | 2,874,996 | 2,817,832 |
| Development Revenue | 949,219 | (5,139,894) | 612,917 |
| Interest and investment income | 3,373,244 | 1,587,988 | 2,334,227 |
| Gaming revenues | 1,781,613 | 1,400,000 | 1,561,090 |
| Refinancing and other gains | <u>1,766,211</u> | <u>1,582,750</u> | <u>1,861,363</u> |
| | 138,273,003 | 130,056,819 | 133,325,793 |
| Expenses | | | |
| Protective services | 36,087,716 | 40,288,521 | 36,729,698 |
| Transportation services | 8,545,361 | 11,525,306 | 9,044,403 |
| Recreation and cultural | 16,562,565 | 20,737,392 | 17,526,934 |
| Water utilities | 11,567,117 | 12,985,613 | 11,193,201 |
| Sewer utilities | 9,070,009 | 10,269,702 | 8,254,257 |
| General government | 13,571,485 | 16,859,276 | 13,422,981 |
| Public and environmental health | <u>5,845,814</u> | <u>6,426,728</u> | <u>5,595,815</u> |
| | 101,250,067 | 119,092,538 | 101,767,289 |
| Annual Surplus | 37,022,936 | 10,964,281 | 31,558,504 |
| Internal transfers | | | |
| Transfers to capital funds | (6,041,110) | (13,934,852) | (6,317,213) |
| Transfers to reserves | <u>(29,346,232)</u> | <u>(5,581,927)</u> | <u>(22,179,779)</u> |
| Increase (decrease) in operating accumulated surplus | 1,635,595 | (8,552,498) | 3,061,512 |
| Operating accumulated surplus-beginning of year | <u>31,787,778</u> | <u>31,787,778</u> | <u>28,726,266</u> |
| Operating accumulated surplus-end of year (Note 14) | \$ <u>33,423,372</u> | \$ <u>23,235,280</u> | \$ <u>31,787,778</u> |

Schedule of Change in Capital Funds
For the year ended December 31, 2018

| | Actual 2018 | Budget 2018 | Actual 2017 |
|--|--------------------------------|--------------------------------|------------------------------|
| Revenue | | | |
| Subdivision infrastructure contributions | \$ 29,727,691 | \$ 20,000,000 | \$ 16,725,863 |
| Government transfers | 2,371,444 | 7,501,786 | 616,699 |
| Development fees | 13,680,732 | 47,134,032 | 7,412,371 |
| Other capital contributions | 1,157,672 | 2,964,805 | 129,719 |
| Disposal of assets | <u>(3,236,884)</u> | <u>-</u> | <u>(2,668,693)</u> |
| Total Revenue | 43,700,655 | 77,600,623 | 22,215,959 |
| Expenses | | | |
| Amortization | <u>21,168,109</u> | <u>19,780,000</u> | <u>20,585,216</u> |
| Total Expenses | 21,168,109 | 19,780,000 | 20,585,216 |
| Annual Surplus | 22,532,546 | 57,820,623 | 1,630,743 |
| Internal Transfers | | | |
| Transfers from revenue funds | 6,041,110 | 13,934,852 | 6,317,213 |
| Transfers from reserves | <u>23,975,842</u> | <u>66,837,678</u> | <u>10,013,587</u> |
| Increase in capital funds | 52,549,498 | 138,593,153 | 17,961,543 |
| Capital funds - beginning of the year | <u>968,496,294</u> | <u>968,496,294</u> | <u>950,534,751</u> |
| Capital funds - end of the year (Note 14) | \$ <u><u>1,021,045,792</u></u> | \$ <u><u>1,107,089,447</u></u> | \$ <u><u>968,496,294</u></u> |

Schedule of Change in Reserves

For the year ended December 31, 2018

| | Actual 2018 | Budget 2018 | Actual 2017 |
|---|-----------------------|----------------------|----------------------|
| Revenue and Transfers | | | |
| Revenue | | | |
| Interest and investment income | \$ 1,208,067 | \$ 545,000 | \$ 848,667 |
| Add (less) | | | |
| Internal transfers | | | |
| Transfers from revenue funds | 29,346,232 | 5,581,927 | 22,179,779 |
| Transfers to capital funds | <u>(23,975,842)</u> | <u>(66,837,678)</u> | <u>(10,013,587)</u> |
| Increase (decrease) in Reserved Accumulated Surplus | 6,578,457 | (60,710,751) | 13,014,859 |
| Reserved Accumulated Surplus - Beginning of the Year | <u>97,655,593</u> | <u>97,655,593</u> | <u>84,640,735</u> |
| Reserved Accumulated Surplus - End of Year (Note 14) | <u>\$ 104,234,050</u> | <u>\$ 36,944,842</u> | <u>\$ 97,655,593</u> |

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Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2018

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

| Dec 31, 2017 Balance Outstanding | New Debt Issued During the year | Principal/ Sinking Fund Payments | Sinking Fund Earnings | 2018 Balance Outstanding | Interest Paid/ Earned For The Year |
|--|------------------------------------|--|--------------------------|--------------------------------|--|
| \$ 14,957,815 | \$ - | \$ 1,315,433 | \$ - | \$ 13,642,382 | \$ 787,720 |
| 2,074,345 | - | 182,409 | - | 1,891,936 | 109,231 |
| 16,300,000 | - | - | - | 16,300,000 | 811,142 |
| 625,000 | - | - | - | 625,000 | 18,075 |
| 1,520,000 | - | - | - | 1,520,000 | 43,959 |
| <u>700,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>700,000</u> | <u>20,244</u> |
| 36,177,160 | - | 1,497,842 | - | 34,679,318 | 1,790,371 |
| 7,441,254 | - | 547,382 | 302,029 | 8,290,665 | 302,029 |
| 170,691 | - | 31,213 | 7,129 | 209,033 | 7,129 |
| 199,591 | - | 36,498 | 8,336 | 244,425 | 8,336 |
| <u>91,917</u> | <u>-</u> | <u>16,808</u> | <u>3,839</u> | <u>112,564</u> | <u>3,839</u> |
| 7,903,453 | - | 631,901 | 321,333 | 8,856,687 | 321,333 |
| <u>\$ 28,273,707</u> | <u>\$ -</u> | <u>\$ 2,129,743</u> | <u>\$ 321,333</u> | <u>\$ 25,822,631</u> | <u>\$ 1,469,038</u> |

Schedule of Tangible Capital Assets
For the year ended December 31, 2018

| | Land ² | Building | Transportation Network | Storm System |
|---|------------------------------|-----------------------------|------------------------------|------------------------------|
| Historical Cost ¹ | | | | |
| Opening cost | \$ 226,003,706 | \$ 93,136,418 | \$ 338,637,087 | \$ 269,115,241 |
| Additions | 8,683,358 | 7,357,354 | 14,701,053 | 12,496,463 |
| Disposals | <u>-</u> | <u>(439,255)</u> | <u>(1,568,641)</u> | <u>(152,939)</u> |
| | 234,687,064 | 100,054,517 | 351,769,499 | 281,458,765 |
| Accumulated Amortization | | | | |
| Opening balance | - | 48,995,252 | 119,702,606 | 62,363,679 |
| Amortization expense | - | 2,649,485 | 6,588,267 | 3,753,290 |
| Effect of disposals | <u>-</u> | <u>(258,943)</u> | <u>(1,199,476)</u> | <u>(36,205)</u> |
| | <u>-</u> | <u>51,385,794</u> | <u>125,091,397</u> | <u>66,080,764</u> |
| Net Book Value as at December 31, 2018 | <u><u>\$ 234,687,064</u></u> | <u><u>\$ 48,668,723</u></u> | <u><u>\$ 226,678,102</u></u> | <u><u>\$ 215,378,001</u></u> |
| Net Book Value as at December 31, 2017 | \$ 226,003,707 | \$ 44,141,165 | \$ 218,934,481 | \$ 206,751,562 |

¹ Historical cost includes work in progress at December 31, 2018 of **\$28,815,386** (\$5,004,065 for 2017) comprised of: Land \$49,572 (\$34,081 for 2017); Buildings \$7,420,131 (\$771,438 for 2017); Transportation network \$8,780,007 (\$987,757 for 2017); Storm system \$39,145 (\$1,479 for 2017); Fleet and equipment \$152,645 (\$32,836 for 2017); Technology \$72,607 (\$27,900 for 2017); Water system \$9,619,524 (\$1,355,848 for 2017); Sanitary system \$626,208 (\$238,912 for 2017); and Other \$2,055,548 (\$1,553,814 for 2017). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2016) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$574,211 (\$561,343 for 2017) and structures at \$23,269,078 (\$16,168,739 for 2017)

| Fleet and Equipment | Technology | Water System | Sanitary System | Other³ | Total |
|--------------------------------|---------------------|-----------------------|------------------------|--------------------------|-------------------------|
| \$ 29,223,658 | \$ 11,468,318 | \$ 151,414,708 | \$ 174,716,785 | \$ 33,000,412 | \$ 1,326,716,331 |
| 3,566,003 | 1,341,171 | 11,986,589 | 6,294,102 | 8,114,844 | 74,540,937 |
| <u>(988,724)</u> | <u>(750,627)</u> | <u>(383,543)</u> | <u>(1,228,982)</u> | <u>(774,730)</u> | <u>(6,287,441)</u> |
| 31,800,937 | 12,058,862 | 163,017,754 | 179,781,905 | 40,340,526 | 1,394,969,827 |
| 14,543,444 | 6,951,852 | 35,213,463 | 46,530,480 | 16,270,331 | 350,571,107 |
| 1,612,567 | 925,055 | 2,115,772 | 2,579,591 | 944,082 | 21,168,109 |
| <u>(831,423)</u> | <u>(709,619)</u> | <u>(180,804)</u> | <u>(236,422)</u> | <u>(717,174)</u> | <u>(4,170,066)</u> |
| <u>15,324,588</u> | <u>7,167,288</u> | <u>37,148,431</u> | <u>48,873,649</u> | <u>16,497,239</u> | <u>367,569,150</u> |
| <u>\$ 16,476,349</u> | <u>\$ 4,891,574</u> | <u>\$ 125,869,323</u> | <u>\$ 130,908,256</u> | <u>\$ 23,843,287</u> | <u>\$ 1,027,400,677</u> |
| \$ 14,680,214 | \$ 4,516,466 | \$ 116,201,245 | \$ 128,186,305 | \$ 16,730,083 | \$ 976,145,226 |

Continuity Schedule of Reserves
For the year ended December 31, 2018

| | <u>Balance</u> <u>Dec. 31, 2017</u> | <u>Interest</u> <u>Allocated</u> |
|---|--|-------------------------------------|
| Reserve Funds | | |
| Local Improvements | \$ 2,583,883 | \$ 25,170 |
| Equipment Replacement | 15,955,119 | 286,809 |
| Capital Works | 11,286,556 | 184,023 |
| Fire Department Capital Acquisition | 9,848,751 | 184,284 |
| Sanitary Sewer | 1,657,981 | 27,975 |
| Land | <u>307,113</u> | <u>5,513</u> |
| Total Reserve Funds | 41,639,403 | 713,774 |
| Reserve Accounts | | |
| Specific Projects - Capital | 10,931,005 | - |
| Specific Projects - Operating | 7,966,840 | - |
| Self Insurance | 876,550 | 17,225 |
| Police Services | 7,514,810 | 133,526 |
| Core Development | 1,983,902 | 36,652 |
| Recycling | 2,570,240 | 49,662 |
| Community Safety Initiatives | - | - |
| Building Inspections | 3,333,243 | 59,835 |
| Gravel Extraction | 797,583 | 14,530 |
| Community Works (Gas Tax) | 257,440 | - |
| Facility Maintenance | 2,883,355 | 62,673 |
| Snow Removal | 850,061 | - |
| Park & Recreation Improvements | - | - |
| Cemetery Maintenance | 243,486 | - |
| Infrastructure Sustainability (Town Centre Buildings) | 475,738 | - |
| Infrastructure Sustainability (Road Network) | 2,570,378 | 57,736 |
| Infrastructure Sustainability (Drainage) | 1,491,014 | 31,689 |
| Drainage Improvements | 1,135,223 | 27,445 |
| Critical Infrastructure | 195,927 | 3,320 |
| Infrastructure Grants Contribution | 3,557 | - |
| Gaming Revenues | 2,042,880 | - |
| Self Insurance (sewer utility) | 147,881 | - |
| Self Insurance (water utility) | 126,236 | - |
| Specific Projects (sewer utility) | 3,079,749 | - |
| Specific Projects (water utility) | <u>4,539,092</u> | <u>-</u> |
| Total Reserve Accounts | <u>56,016,190</u> | <u>494,293</u> |
| Total Reserves | <u>\$ 97,655,593</u> | <u>\$ 1,208,067</u> |

| <u>Transfers Revenue Funds</u> | <u>Transfers Capital Funds</u> | <u>Balance Dec 31, 2018</u> |
|------------------------------------|------------------------------------|---------------------------------|
| \$ - | \$ - | \$ 2,609,053 |
| 3,096,652 | (3,395,413) | 15,943,167 |
| 4,568,410 | (7,245,887) | 8,793,102 |
| 1,613,452 | (1,261,064) | 10,385,423 |
| - | (159,177) | 1,526,779 |
| <u>-</u> | <u>-</u> | <u>312,626</u> |
| 9,278,514 | (12,061,541) | 39,570,150 |
| 2,975,112 | (2,208,871) | 11,697,246 |
| (1,879,431) | (70,000) | 6,017,409 |
| (10,311) | - | 883,464 |
| 1,952,287 | (56,017) | 9,544,606 |
| 213,615 | (227,124) | 2,007,045 |
| 388,247 | (46,574) | 2,961,575 |
| 1,600,000 | - | 1,600,000 |
| - | - | 3,393,078 |
| (2,087) | - | 810,026 |
| 293,940 | (149,858) | 401,522 |
| 534,853 | (1,638,954) | 1,841,927 |
| - | - | 850,061 |
| 1,943,482 | - | 1,943,482 |
| (13,389) | (18,207) | 211,890 |
| 83,636 | (65,554) | 493,820 |
| 3,333,548 | (2,999,967) | 2,961,695 |
| 792,989 | (671,669) | 1,644,023 |
| 1,118,034 | (617,687) | 1,663,015 |
| - | (68,176) | 131,071 |
| (3,557) | - | - |
| 823,672 | (731,504) | 2,135,048 |
| 6,504 | - | 154,385 |
| 6,504 | - | 132,740 |
| 2,432,879 | (325,308) | 5,187,320 |
| <u>3,477,191</u> | <u>(2,018,831)</u> | <u>5,997,452</u> |
| <u>20,067,718</u> | <u>(11,914,301)</u> | <u>64,663,900</u> |
| <u>\$ 29,346,232</u> | <u>\$ (23,975,842)</u> | <u>\$ 104,234,050</u> |

**City of Maple Ridge
Financial Information Act**

**Schedule of Guarantee and Indemnity Agreements
for 2018**

"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 2018**

1 Elected Officials

| Name | Position | Remuneration | Benefits | Expenses |
|-----------------------------|-----------------|---------------------|-----------------|-----------------|
| Bell, Corisa | Councillor | \$ 38,531.17 | \$ 7,635.90 | \$ 4,952.07 |
| Dueck, Judy | Councillor | 4,614.07 | 524.29 | 161.85 |
| Duncan, Kiersten | Councillor | 44,022.52 | 6,900.59 | 2,914.57 |
| Masse, Robert | Councillor | 38,923.74 | 6,274.92 | 20.00 |
| Meadus, Chelsa | Councillor | 4,614.07 | 688.55 | 161.85 |
| Morden, Mike | Mayor | 11,548.96 | 862.39 | 161.85 |
| Read, Nicole | Mayor | 91,441.70 | 9,779.37 | 671.37 |
| Robson, Gordy | Councillor | 45,952.82 | 5,279.65 | 298.37 |
| Shymkiw, Tyler | Councillor | 39,722.01 | 8,108.12 | 159.22 |
| Speirs, Craig | Councillor | 39,718.11 | 1,263.90 | 6,337.86 |
| Svendsen, Ryan | Councillor | 4,614.07 | 159.31 | 101.85 |
| Yousef, Ahmed | Councillor | 4,614.07 | 688.55 | 161.85 |
| Total All Elected Officials | | \$ 368,317.31 | \$ 48,165.54 | \$ 16,102.71 |

2 Employees

| Name | Job Title | Remuneration | Expenses |
|-----------------------|---|---------------------|-----------------|
| Alijani, Arash | Site Grading Technologist | 76,754.39 | - |
| Andre, Colin | Network Analyst | 84,242.93 | 529.60 |
| Armour, Douglas | Assistant Fire Chief - Prevention & Operations | * 142,318.24 | 1,383.95 |
| Armstrong, Fred | Manager of Corporate Communications | * 125,093.90 | 626.67 |
| Baird, Kathryn | Coordinator - Volunteer & Special Events | 80,180.13 | 1,813.42 |
| Balatti, Christa | Manager of Health and Wellness | * 120,405.13 | 3,292.73 |
| Barrett, Kevin | Fire Fighter | 124,287.35 | - |
| Baski, Michelle | Planner 2 | 92,383.01 | 382.71 |
| Baski, Sebastian | Fire Fighter | 113,359.07 | - |
| Bayley, Christopher | Fire Captain | 133,059.05 | - |
| Bean, Joshua | Fire Fighter | 115,604.98 | - |
| Benson, Laura | Director of Corporate Administration | * 129,640.63 | 4,533.12 |
| Bevilacqua, Jim | Fire Captain | 142,284.58 | - |
| Bhandari, Anita | Manager of Health Safety and Employee Development | * 121,351.06 | 2,600.83 |
| Billard, Aaron | Parks Operation Supervisor-Horticulture Arborculture Sports Field | 83,537.21 | 943.25 |
| Bitcon, Stan | Supervisor 2 Engineering Operations | 80,759.77 | 705.16 |
| Boag, David | Director of Parks & Facilities | * 159,686.11 | 541.89 |
| Boehmer, Jeffrey | Manager of Construction and Design | * 133,916.11 | 1,503.65 |
| Bonderud, Edward | Fire Fighter | 100,020.42 | 120.00 |
| Bonifazi, Marco | Fire Fighter | 106,965.01 | - |
| Bruce, Robert | Fire Fighter | 109,650.17 | - |
| Brummer, Russell | Manager of Business Operations | * 92,750.69 | 514.82 |
| Carmichael, Rhys | Fire Fighter | 102,403.07 | - |
| Carter, Christine | Director of Planning | * 160,356.09 | 1,465.10 |
| Chan, Chee F. | Planner 1 | 84,231.01 | 526.86 |
| Christensen, Robert | Fire Captain | 134,789.04 | 150.00 |
| Christiansen, Mark | Tradesperson 2 - Carpenter | 78,881.20 | 531.05 |
| Christianson, Paula | Supervisor 2 Horticulture | 75,369.20 | 1,052.64 |
| Chui, Yvonne | Recreation Manager of Arts & Community Connections | * 119,992.90 | 2,755.33 |
| Cillis, Paul | Engineering Inspector 3 | 88,093.00 | 831.57 |
| Clelland, James | Assistant Fire Chief - Prevention & Emergency Program | 118,739.14 | 562.65 |
| Collard, Shaun | Fire Fighter | 102,861.62 | - |
| Collette, Michelle | Environmental Technician | 76,009.50 | 2,008.29 |
| Cooke, David | Manager of Business Solutions | * 115,097.99 | 2,962.19 |
| Cooper, Wendy A. | Senior Planning Technician | 82,579.34 | 526.86 |
| Cote, Glen | Supervisor 2 Turf | 75,382.88 | 839.38 |
| Cote-Rolvink, Stephen | Chief Building Officer | * 141,804.77 | 2,725.10 |
| Cotroneo, Tony | Recreation Manager of Youth and Neighbourhood Services | * ** 120,298.83 | 2,607.70 |
| Cotter, Steve | Fire Fighter | 107,458.91 | - |
| Crabtree, Christina | Chief Information Officer | * 150,808.19 | 2,441.53 |
| Cramb, Donald B. | Senior Recreation Manager | * ** 150,116.57 | 515.67 |
| Crapo, Ryan | Tradesperson 2 Electrical | 88,764.27 | 785.82 |
| Cummings, Travis | Fire Fighter | 102,115.85 | - |
| Dale, Cindy | Executive Assistant | * 80,484.49 | 22.28 |
| Davis, Craig | Fire Fighter | 122,005.78 | - |
| Davis, Jeffery | Fire Fighter | 107,712.20 | 350.19 |
| Delmonico, Jordan | Fire Fighter | 99,395.63 | - |
| Denton, Darrell | Property & Risk Manager | * 111,663.07 | 946.41 |

Prepared under the Financial Information Regulation, Schedule 1, Section 1 (1) (e) and Section 6 (2) (a-d), (3) and (6)

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2018**

| | | | | |
|---------------------------|---|------|------------|----------|
| Dingwall, William J. | Manager of Utility Engineering | * | 134,066.13 | - |
| Dipalo, David J. | Tradesperson 2 - Mechanic | | 79,765.40 | 28.00 |
| Dorrell, Robert | Trades Supervisor | | 95,670.02 | 67.00 |
| Douglas, Ana | Payroll Coordinator | * | 78,926.48 | 55.63 |
| Dyer, Robert | Trades Inspector | | 82,646.46 | 2,210.55 |
| East, Robert | Tradesperson 2 - Carpenter | | 78,953.21 | 582.14 |
| Elliott, Brent | Manager of Community Planning | * | 134,573.89 | 2,911.51 |
| Eng, Michael | Traffic & Transportation Technician | | 90,749.19 | 2,114.45 |
| Ettinger, Glenn | Fire Fighter | | 119,657.81 | 48.00 |
| Exner, Howard | Fire Chief | * | 153,677.77 | 2,588.84 |
| Forsyth, Janice | Coordinator - Aquatics | | 81,180.93 | 1,928.55 |
| Foster, Mary | Fire Lieutenant | | 113,044.53 | - |
| Franklin, Steven | Fire Captain | | 130,259.30 | 30.00 |
| Frederick, Petra | Coordinator - Leisure Access | | 79,873.60 | 543.71 |
| Friesen, Jesse | Fire Fighter | | 106,915.94 | 200.00 |
| Gailling, Bruce | Electronics Technician | | 78,104.82 | 1,013.49 |
| Gaudette, Christopher | Fire Fighter | | 103,748.65 | 115.00 |
| Gill, Paul | Chief Administrative Officer | * ** | 275,136.93 | 5,987.65 |
| Gjaltema, Michael | Manager of Electro Mechanical | * | 110,079.78 | 1,045.00 |
| Glasgow, Ian | Fire Fighter | | 80,961.29 | - |
| Goddard, Charles | Manager of Development & Environmental Services | * | 146,703.48 | 750.75 |
| Gordon, Thomas | Engineering Technologist 1 | | 79,209.90 | 345.00 |
| Gratzer, Franz | Supervisor 3 Engineering Operations | | 93,083.53 | 3,334.33 |
| Grochowich, Amanda R. | Planner 1 | | 82,183.91 | 943.14 |
| Guerra, Maria | Senior Project Engineer | * | 121,233.31 | 3,516.16 |
| Guy, Ronald | Engineering Inspector 3 | | 86,868.00 | 911.76 |
| Hall, Diane | Planner 2 | | 98,108.47 | 526.86 |
| Hampton, Warren | Fire Fighter | | 104,634.88 | 28.00 |
| Hansen, Damon | Fire Fighter | | 101,968.39 | 350.19 |
| Harcus, David | Fire Captain | | 131,199.82 | - |
| Haydu, John | Fire Fighter | | 128,804.80 | 110.00 |
| Hewson, Glen | Trades Inspector | | 87,664.05 | 945.22 |
| Honarmand, Shahrzad | Engineering Technologist - Projects | | 80,478.21 | 1,212.73 |
| Hopper, Clinton | Fire Fighter | | 108,353.00 | - |
| Howe, Steven | Fire Fighter | | 96,588.20 | - |
| Irani, Purvez | Manager of Transportation | * | 76,791.60 | 611.53 |
| Irwin, George | Supervisor Mapping and Drafting | | 86,089.15 | - |
| Jonat, Cameron | Fire Fighter | | 115,420.90 | 9.64 |
| Jones, Maureen | Senior Manager of Police Services | * ** | 128,914.51 | 641.67 |
| Juurakko, Timo | Assistant Fire Chief - Community and Admin Services | * | 146,339.55 | 902.42 |
| Kabanov, Andrey | Fire Fighter | | 105,691.56 | 115.00 |
| Kane, Sian | Coordinator - Licences and Permits | | 87,327.26 | 571.03 |
| Kelleher, Jonathan T. | Fire Fighter | | 93,018.01 | - |
| Kelly, Paul | Electrical Inspector 1 | | 90,562.54 | 677.96 |
| King, Frances | Director of Human Resources | * | 170,614.91 | 2,062.24 |
| Kopystynski, Adrian | Planner 2 | | 103,240.67 | 1,026.98 |
| Kovach, Natalie | Business Systems Analyst | | 95,459.48 | 513.05 |
| Lackner, Andrew | Engineering Technologist - Projects | | 84,180.78 | 2,376.33 |
| Lane, Kelly | Building Inspector 1 | | 78,469.70 | 1,343.33 |
| L'Arrivee, Michael | Building Inspector 1 | | 96,771.48 | 2,913.95 |
| Laxton, Shannon | Accountant 3 | | 79,209.91 | 1,655.95 |
| Lee, Chin-Kuan | Manager of Revenue & Collections | | 99,019.32 | 1,244.53 |
| Lee, Joo Young | Business Systems Analyst | | 89,899.94 | 546.40 |
| Livingstone, Bruce | Business Retention & Expansion Officer | | 83,370.80 | 2,993.98 |
| Lowe, Derek A. | Fire Fighter | | 76,716.58 | 9.63 |
| Macdonald, Robert | Fire Fighter | | 106,252.56 | 28.00 |
| MacNair, Robin | Senior Advisor Bylaw & Licencing Services | * | 100,614.93 | 435.06 |
| Mah, Edwin | Building Inspector 1 | | 95,389.05 | 1,641.95 |
| Marfleet, William | Fire Fighter | | 98,614.41 | - |
| Matthewson-Schober, Shawn | Social Planning Analyst | ** | 79,707.38 | - |
| McAusland, Andrew S. | Facilities Operations Supervisor | | 84,089.56 | 574.08 |
| McCurry, Aaron | Supervisor 2 Engineering Operations | | 91,938.03 | 644.57 |
| McDougall, Malcolm | Parks Operation Supervisor-Horticulture Arborculture Sports Field | | 83,660.36 | 3,612.71 |
| McIntosh, Nicolas A. | Tradesperson 2 Electrical | | 79,038.53 | 550.51 |
| McKee, Christopher J. | Fire Lieutenant | | 121,582.55 | - |
| McLeod, Kirk | Engineering Inspector 2 | | 80,926.00 | 1,430.39 |
| Melvin, Paula | Executive Assitant - RCMP | * | 75,025.28 | 256.80 |
| Messam, Brent R. | Engineering Technologist 1 | | 91,171.26 | 3,484.51 |
| Michaud, Dayne C. | Fire Fighter | | 96,759.24 | - |
| Middleton, Christopher | Tradesperson 2 - Mechanic | | 81,923.05 | 110.00 |

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2018**

| | | | | |
|------------------------|---|----|------------------|---------------|
| Mikes, Daniela | Manager of Procurement | * | 119,992.90 | 5,447.56 |
| Millward, Michael | Facilities Operations Manager | * | 125,260.12 | 1,445.72 |
| Moerman, Andrew | Electrical Inspector 1 | | 92,435.90 | 293.44 |
| Moore, Kelly | Fire Captain | | 129,434.64 | 29.64 |
| Morin, Eric | Engineering Technologist 1 | | 78,511.51 | 1,084.51 |
| Myers, Mikaela | Marketing and Communications Coordinator | | 82,068.35 | 1,572.30 |
| Nagra, Dhaminder | Human Resources Advisor | * | 89,494.20 | 571.60 |
| Nairn, Cale | Tradesperson 2 Electrical | | 85,028.71 | 597.00 |
| Narayan, Sureshwar | Senior Analyst Programmer | | 104,118.50 | 5,175.06 |
| Neufeld, Chad | Park Planning Technician | | 80,722.00 | 1,195.48 |
| Nikula, Matthew | Fire Fighter | | 109,655.91 | - |
| Nolan, Catherine | Corporate Controller | * | 139,367.05 | 2,618.66 |
| Ogilvie, Ralph | Fire Fighter | | 102,642.56 | - |
| Oleschak, Walter | Superintendent Roads and Fleet | * | 128,489.16 | 4,214.65 |
| Ollenberger, Rachel M. | Engineering Technologist 1 | | 88,199.97 | 345.00 |
| Ozeroff, William | Manager of Permit Services | * | 92,163.04 | 2,828.37 |
| Patel, Brian | Coordinator - Core Area | | 82,113.56 | 780.98 |
| Perkin, Kevin | Fire Captain | | 117,400.75 | 125.00 |
| Pollock, David | Municipal Engineer | * | 160,956.44 | 2,984.51 |
| Pope, Danielle | Director of Recreation | * | 130,297.25 | 2,530.48 |
| Porter, Gary | Fire Training Officer | | 142,518.24 | 1,827.01 |
| Pym, Mike | Environmental Planner 1 | | 84,791.01 | 1,168.98 |
| Quinn, Frank | General Manager, Public Works & Dev Serv. | ** | 319,868.58 | 1,727.67 |
| Ramsay, Devin | Fire Fighter | | 108,308.31 | 20.00 |
| Ramsay, Robert | Fire Captain | | 133,444.62 | - |
| Richmond, Valoree | Manager of Parks Planning & Operations | * | 111,448.53 | 3,141.70 |
| Rieu, Adam | Planning Technician | | 76,234.51 | 2,044.13 |
| Rutledge, Silvia | Revenue and Collection Specialist | ** | 143,895.56 | - |
| Salsbury, Scott A. | Superintendent Sewerworks | * | 116,199.06 | 3,588.35 |
| Schmidt, Kristofer | Water Maintenance Worker | | 80,266.52 | 70.00 |
| Schramm, Aaron | Supervisor 3 Engineering Operations | | 89,869.30 | 598.61 |
| Schurer, Oliver | Business Systems Analyst | | 101,424.17 | 581.08 |
| Schwaiger, Harry | Building Inspector 1 | | 78,123.18 | 625.45 |
| Serediuk, Sean | Manager of Infrastructure and Security Services | ** | 118,474.06 | 6,528.65 |
| Seward, Adam | Fire Lieutenant | | 124,837.94 | - |
| Siracusa, Lino | Director of Economic Development & Civic Properties | * | 134,128.97 | 10,734.71 |
| Slevin, Darlene | Coordinator - Volunteer & Special Events | | 75,501.84 | 554.59 |
| Smitton, Mark | Assistant Fire Chief - Fire Prevention & Communications | ** | 104,054.04 | 581.76 |
| Snow, Roy | Fire Lieutenant | | 133,362.60 | - |
| Speers, David | Coordinator - Health & Wellness | | 79,997.18 | 3,268.74 |
| Stetin, Velimir | Engineering Technologist - Projects | | 82,760.56 | 1,250.23 |
| Stewart, Michael | Fire Fighter | | 144,424.94 | - |
| Storey, James | Director of Engineering Operations | * | 149,825.54 | 3,922.22 |
| Stott, Rodney | Environmental Planner 2 | | 97,705.30 | 639.66 |
| Stripp, Mitchell | Supervisor Electrical Mechanical | | 111,771.69 | 1,606.05 |
| Swift, Kelly | General Manager, Parks, Recreation & Culture | * | 232,624.71 | 1,244.41 |
| Szostek, Gail | Environmental Coordinator | | 84,791.00 | 1,969.17 |
| Taylor, Adam | Fire Fighter | | 103,909.62 | - |
| Thind, Amandeep | Network Support Specialist | | 88,895.08 | 741.84 |
| Thompson, Trevor | Chief Financial Officer | * | 129,002.02 | 4,004.87 |
| Tieu, Tran T. | Mapping & Graphics Technician | | 78,049.77 | 527.00 |
| Todd, Thomas | Supervisor 3 Engineering Operations | | 96,357.92 | 678.76 |
| Ulrich, Cynthia | Manager of Compensation | ** | 108,415.85 | 982.33 |
| Van Dop, Michael J. | Deputy Fire Chief | * | 153,931.42 | 2,076.23 |
| Vanderjagt, Ryan | Fire Fighter | | 110,448.82 | - |
| Varcoe, Thomas | Supervisor 2 Engineering Operations | | 78,169.33 | 575.96 |
| Veasey, Daryl | Meter Maintenance Worker | | 75,317.35 | 300.69 |
| Veltin, George | Tradesperson 2 Mechanic | | 81,006.12 | 224.42 |
| Vinje, Brock | Fire Fighter | | 127,508.93 | 125.00 |
| Vinje, Bryan | Assistant Fire Chief - Training and Safety | * | 139,537.55 | 9,173.15 |
| Virs, Nicholas | Fire Fighter | | 100,270.61 | - |
| Walsh, Nichole | Purchasing Supervisor | | 80,709.03 | 4,357.31 |
| Wetherill, Michelle | Manager of Human Resources | * | 120,496.71 | 997.09 |
| Wicklund, Everett | Supervisor 2 Engineering Operations | | 78,711.54 | 1,366.93 |
| Williamson, Dustin H. | Fire Fighter | | 86,023.70 | 57.00 |
| Wilson, Davin | Superintendent of Waterworks | * | 113,860.80 | 3,244.52 |
| Wing, Graham | Fire Fighter | | 103,318.36 | 9.64 |
| Zezechuk, Edward | Trades Inspector | | 82,035.36 | 1,060.12 |
| Zosiak, Lisa | Planner 2 | | 97,894.27 | 1,850.47 |
| Subtotal | | | \$ 20,007,414.04 | \$ 225,412.74 |

Prepared under the Financial Information Regulation, Schedule 1, Section 1 (1) (e) and Section 6 (2) (a-d), (3) and (6)

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2018**

| | | |
|--|---------------|-----------|
| Consolidated total of employees with remuneration less than \$75,000 | 15,886,528.15 | 85,595.79 |
|--|---------------|-----------|

| | | |
|---------------------|-------------------------|----------------------|
| Total All Employees | \$ 35,893,942.19 | \$ 311,008.53 |
|---------------------|-------------------------|----------------------|

3 Reconciliation

Total remuneration

| | | |
|-------------------|---------------|--------------|
| Elected Officials | 368,317.31 | 1,123,063.87 |
| Other Employees | 35,893,942.19 | |

| | | |
|----------|-------------------------|--|
| Subtotal | \$ 36,262,259.50 | |
|----------|-------------------------|--|

Other reconciling Items

| | | | |
|----------------------|--|---|--|
| Employer portion of: | CPP EI Accruals WCB Pension Other employer costs (Medical, Dental, etc.) | \$ 1,123,063.87 490,553.20 (151,134.27) 393,257.81 3,390,825.00 1,701,546.89 | |
|----------------------|--|---|--|

| | | |
|---|----------------------|--|
| Wages & Salaries per Consolidated Financial Statements, Annual Report, Page 53 | \$ 43,210,372 | |
|---|----------------------|--|

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

**City of Maple Ridge
Financial Information Act**

Statement of Severance Agreements for 2018

There were no severance agreements under which payment commenced between the City of Maple Ridge and non-unionized employees during the fiscal year 2018

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2018**

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

| Supplier Name | Aggregate amount paid to supplier |
|--|--|
| 0946235 BC Ltd | \$138,757.50 |
| A & A Testing Ltd | \$206,900.81 |
| Accent Glass & Locksmith | \$36,584.11 |
| ADS LLC | \$26,419.03 |
| AECOM Canada Ltd | \$59,027.84 |
| Alouette River Management Society | \$68,465.40 |
| Andrew Sheret Ltd | \$153,165.27 |
| AON Hewitt Inc | \$35,350.00 |
| Aplin & Martin Consultants Ltd | \$341,701.56 |
| Aqua Silva Resource Management | \$28,909.97 |
| Associated Engineering (BC) Ltd | \$350,908.28 |
| Astroturf West Distributor Ltd | \$493,500.00 |
| ATS Traffic | \$25,466.29 |
| AW Fire Guard & Supplies Ltd | \$30,030.68 |
| BA Blacktop | \$3,485,205.00 |
| Badger Daylighting LP | \$236,788.40 |
| Bartle & Gibson Co Ltd | \$105,350.69 |
| BC Hydro | \$1,923,496.01 |
| BC Institute Of Technology | \$61,095.73 |
| BC Road Safe Inc | \$147,039.49 |
| BC SPCA | \$291,903.30 |
| BDO Canada LLP | \$46,760.15 |
| Black Press Group Ltd | \$74,717.63 |
| Blue Pine Enterprises Ltd | \$68,349.75 |
| Bob's A-Z Rentals Ltd | \$29,965.09 |
| Boileau Electric & Pole Ltd | \$316,554.58 |
| Braun Geotechnical Ltd | \$40,183.30 |
| C3 Mainline Inspections Inc | \$33,650.67 |
| Cambie Roofing | \$48,395.14 |
| Canada Pipe Company Ltd | \$78,542.82 |
| Canadian Pacific Railway | \$42,221.56 |
| Canstar Restorations | \$34,007.62 |
| CDW Canada Inc | \$43,555.05 |
| Cedar Crest Lands (BC) Ltd | \$4,715,153.96 |
| Chairlines | \$39,606.56 |
| Chandos Construction Ltd | \$3,720,394.95 |
| Citrix Systems Inc | \$30,081.50 |
| City of Pitt Meadows | \$230,046.72 |
| CLCS Ltd | \$117,344.51 |
| Coastal Training Consultants | \$25,777.50 |
| Cobing Building Solutions | \$300,835.25 |
| Co-Pilot Industries Ltd | \$77,460.82 |
| Corix Control Solutions | \$50,888.99 |
| Corix Water Products | \$71,471.15 |
| Corporate Express Canada Inc | \$97,260.92 |
| Craven Huston | \$531,165.83 |
| Creative Transportation | \$52,741.51 |
| CSDC Systems Inc | \$84,074.69 |
| Cummins Western Canada | \$48,785.04 |
| Dams Ford Lincoln Sales Ltd | \$113,746.11 |
| DMD & Associates Ltd | \$51,218.20 |
| Double Gold Holdings Ltd & Lycan, Joel & Lycan, Michelle | \$85,000.00 |
| Double M Excavating Ltd | \$152,032.58 |
| Dougness Holdings Ltd | \$123,313.76 |
| Drake Excavating | \$1,971,684.70 |
| Eagle West Crane & Rigging | \$48,916.39 |

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2018**

| Supplier Name | Aggregate amount paid to supplier |
|---|--|
| Eaves Motor Sales Ltd | \$139,143.20 |
| EMCO Corporation | \$40,798.51 |
| Emergency Communications For British Columbia Inc | \$1,087,195.00 |
| Empire Signworks Inc | \$41,418.90 |
| ESRI Canada Limited | \$77,058.90 |
| Falcon Equipment Ltd | \$128,000.64 |
| Finning International Inc | \$410,377.49 |
| First Truck Centre | \$26,713.38 |
| Fitness Edge | \$288,266.24 |
| Fleet Services Installation Inc | \$65,725.78 |
| Flocor Inc | \$28,061.40 |
| Floris, David & Maureen | \$117,659.15 |
| Fortis BC Energy Inc | \$147,777.53 |
| Fraser City Installations Ltd | \$39,086.27 |
| Fraser Valley Regional Library | \$2,853,488.12 |
| Frazer Excavation Ltd | \$105,049.31 |
| Fred SurrIDGE Ltd | \$218,166.43 |
| Geoadvice Engineering Inc | \$63,305.55 |
| Gibson Waterworks Supply Inc | \$53,867.95 |
| Golden Ears Alarm Systems | \$52,596.14 |
| Golden Ears Winter Club | \$73,082.79 |
| Gotraffic Management Inc | \$346,319.13 |
| Greater Vancouver Sewerage & Drainage District | \$87,870.41 |
| Greater Vancouver Water District | \$8,199,277.67 |
| Green Cut Contracting | \$49,183.16 |
| Green Landscape Experts Ltd | \$45,395.57 |
| Guillevin International Inc | \$205,922.14 |
| Habitat Systems Inc | \$28,730.38 |
| Hallmark Facility Services Inc | \$339,630.59 |
| Haney Builders Supplies 1971 | \$33,790.06 |
| Heavy PDG Equipment Ltd | \$89,663.48 |
| Homewood Health Inc | \$27,454.19 |
| Horizon Landscape Contractors | \$173,356.49 |
| Hub Fire Engines And Equipment | \$702,103.94 |
| ICBC - Fleet Insurance | \$246,772.00 |
| IDRS | \$45,359.60 |
| Image Painting & Restoration Ltd | \$159,626.25 |
| Industra Construction Corp | \$153,500.71 |
| Intelligo Networks Inc | \$52,346.63 |
| Interprovincial Traffic Services | \$41,102.95 |
| ISL Engineering & Land Services Ltd | \$59,754.36 |
| Jacks Automotive & Welding | \$184,212.91 |
| Johnston Davidson | \$787,337.26 |
| Justice Institute Of BC | \$59,346.18 |
| Kaake, Karen | \$27,809.50 |
| Kerr Wood Leidal Associates | \$26,000.51 |
| Lafarge Canada Inc | \$559,612.90 |
| Langley Concrete & Tile Ltd | \$83,392.68 |
| Linden, Charlene | \$48,169.63 |
| LIT Aquatics Ltd | \$30,798.38 |
| Lordco Parts Ltd | \$95,073.64 |
| Manulife Financial | \$1,242,223.60 |
| Maple Leaf Disposal Ltd | \$38,289.83 |
| Maple Ridge & Pitt Meadows Arts Council | \$690,796.19 |
| Maple Ridge & Pitt Meadows Community Services | \$31,600.00 |

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2018**

| Supplier Name | Aggregate amount paid to supplier |
|---|--|
| Maple Ridge Carpet One | \$55,320.49 |
| Maple Ridge Historical Society | \$190,527.00 |
| Marine Roofing (1996) Ltd | \$54,356.78 |
| McElhanney Consulting Services | \$649,358.89 |
| Medical Services Plan | \$199,017.63 |
| Microserve | \$184,441.39 |
| Microsoft Corporation | \$188,474.17 |
| Motion Canada | \$32,972.63 |
| MPK Seniors Network | \$25,000.00 |
| MRC Total Build LP | \$3,035,328.74 |
| Municipal Insurance Association of British Columbia | \$39,594.86 |
| Municipal Pension Plan | \$3,384,377.27 |
| Murphy, Amanda | \$51,948.89 |
| Noble British Columbia | \$46,243.69 |
| North Of 49 Enterprises Ltd | \$90,105.31 |
| Northwest Hydraulic Consultant | \$52,446.45 |
| Nova Pole International Inc | \$41,321.28 |
| Novax Industries Corporation | \$47,464.29 |
| Now Solutions | \$84,001.12 |
| Nustadia Recreation Inc | \$273,175.62 |
| Open Storage Solutions | \$165,723.06 |
| Opus Consulting Group Ltd | \$220,235.33 |
| Opus International Consultants | \$174,508.09 |
| Oracle Corporation Canada Inc | \$54,955.38 |
| Organized Crime Agency of British Columbia | \$32,033.02 |
| Pacific Flow Control Ltd | \$102,055.80 |
| Parkland Refining (BC) Ltd | \$956,921.63 |
| Paul Bunyan Tree Services | \$183,062.29 |
| Perfectmind Inc | \$104,147.72 |
| Performance Analytics Corpoarion | \$57,379.35 |
| Pit Stop Portable Toilets | \$33,587.63 |
| Pitney Works | \$58,506.30 |
| Pomerleau Inc | \$2,490,670.17 |
| Prairie Coast Equipment Inc | \$50,753.50 |
| Progressive Fence Installation | \$44,168.25 |
| Promix Concrete Ltd | \$53,782.92 |
| Q One Show Technologies Inc | \$36,751.69 |
| Ranger Construction | \$102,877.18 |
| Raybern Erectors Ltd | \$89,598.02 |
| RCMP - Receiver General | \$37,290.29 |
| RCMP - Receiver General | \$17,260,310.12 |
| Receiver General-Payroll Deduction | \$1,890,749.09 |
| Recycle Systems | \$34,214.56 |
| RF Binnie & Associates Ltd | \$254,192.29 |
| RG Arenas Ltd | \$1,001,055.14 |
| Ricoh Canada Inc | \$189,998.95 |
| Ridge Meadows Recycling Society | \$2,551,181.51 |
| Ridge Meadows Seniors Society | \$207,001.00 |
| RJ Construction Ltd | \$293,113.58 |
| Road Warrior Cutting | \$34,116.97 |
| Rogers | \$155,677.47 |
| Safetek Emergency Vehicles Ltd | \$79,902.35 |
| Sandpiper Contracting LLP | \$379,425.40 |
| Sanscorp Products Ltd | \$277,333.12 |
| SAP Canada Inc | \$29,178.13 |
| School District #42, Board of Education | \$1,228,671.25 |

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2018**

| Supplier Name | Aggregate amount paid to supplier |
|--|--|
| Scottish Line Painting Ltd | \$139,881.92 |
| Seal Tec Industries Ltd | \$42,650.50 |
| Seismic 2000 Construction Ltd | \$284,832.22 |
| SFE Ltd | \$91,359.45 |
| Shape Architecture Inc | \$157,538.19 |
| Shaw Cablesystems | \$35,220.58 |
| Smeal Holding LLC | \$1,598,047.00 |
| Softchoice LP | \$71,707.28 |
| Spartan Controls Ltd | \$43,537.91 |
| SPI Health And Safety Inc | \$25,529.73 |
| Stantec Consulting Ltd | \$427,052.83 |
| Stellar Power & Control Solutions | \$149,877.00 |
| Stewart Mcdannold Stuart | \$142,837.74 |
| Strata Plan LMS 4011 Commercial | \$157,665.38 |
| Streetwise Traffic Controllers | \$26,878.69 |
| Summit Earthworks Inc | \$344,044.79 |
| Superior City Services Ltd | \$123,133.50 |
| Surrey Fire Service | \$99,913.91 |
| Suttle Recreation Inc | \$153,217.94 |
| T & T Demolition Ltd | \$67,436.25 |
| Tall Timber Tree Services Ltd | \$30,870.00 |
| Taylor, Tracy & Gjaltema, Peter | \$30,000.00 |
| Telus | \$107,548.09 |
| Tempest Development Group | \$114,058.92 |
| Terra Link Horticulture Inc | \$58,507.73 |
| Tetra Tech Canada Inc | \$40,014.16 |
| The Get Go Inc | \$44,276.94 |
| Thrifty Foods | \$40,026.34 |
| Thunderbird Plastics Ltd | \$48,580.00 |
| Tirecraft | \$47,495.57 |
| Total Power Ltd | \$83,595.79 |
| Triahn Enterprises | \$118,152.95 |
| Tundra Plumbing Ltd | \$119,522.67 |
| Turning Point | \$73,543.99 |
| Tybo Constructors Ltd | \$888,547.22 |
| Union Of BC Municipalities | \$31,589.19 |
| Urban Lumberjack Tree Services | \$71,055.42 |
| Valley Geotechnical Engineering Services | \$28,243.39 |
| Van Der Zalm & Associates Consulting | \$28,969.51 |
| Vintage Woodworks Inc | \$55,199.37 |
| Wade & Associates Land Survey | \$28,110.62 |
| Warrington PCI Management | \$1,181,530.56 |
| Waste Connections | \$66,404.28 |
| Water Street Engineering Ltd | \$31,812.66 |
| Watson Advisors Inc | \$68,343.80 |
| Webbco Industrial Ltd | \$338,593.50 |
| Westover, Cindy | \$651,211.94 |
| Westridge Security Ltd | \$253,915.80 |
| Westview Sales Ltd | \$54,336.26 |
| Whitestar Property Services | \$57,974.79 |
| Wilco Civil Inc | \$308,109.08 |
| Wolseley Canada Inc | \$35,505.74 |
| Workers Compensation Board | \$514,231.96 |
| Worldwideturf Inc | \$1,294,650.00 |
| WSP Canada Inc | \$51,899.58 |
| XUP Development Inc | \$799,261.34 |
| Xylem Canada Company | \$59,842.13 |
| Young, Anderson - Barristers | \$62,284.41 |
| Zone West Enterprises Ltd | \$43,903.41 |
| Zoom Audio Visual Networks Inc | \$72,959.84 |

\$94,748,278.77

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2018**

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

| | |
|----|--------------|
| \$ | 4,632,143.25 |
|----|--------------|

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

| | |
|---|-----------|
| Consolidated total of grants exceeding \$25,000 | 40,500.00 |
| Consolidated total of contributions exceeding \$25,000 | - |
| Consolidated total of all grants and contributions exceeding \$25,000 | 40,500.00 |

4) Reconciliation

| | |
|---|--------------------------|
| Total of aggregate payments exceeding \$25,000 paid to suppliers | \$ 94,748,278.77 |
| Consolidated total of payments of \$25,000 or less paid to suppliers | \$ 4,632,143.25 |
| Consolidated total of all grants and contributions exceeding \$25,000 | 40,500.00 |
| Reconciling items | <i>Explanation below</i> |
| Total per Financial Statements, Expenditures & Expenses, Good & Services including Capita | \$ 101,240,006.00 |
| Variance | \$ 1,819,083.98 |

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

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