

City of Maple Ridge

Statement of Financial Information

2020



May 31, 2021

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



Catherine Nolan, CPA, CGA
Deputy Director of Finance

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 **2020 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 **2020 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2020. The list includes the names of the entities and the amount of money involved.
- The **2020 Schedule of Remuneration and Expenses** the Schedule includes an alphabetical list of each elected official & employee earning in excess of \$75,000, the total amount of remuneration paid, the value of benefits received and the total amount of expenses paid to or on behalf of that employee during 2020. 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 2020 where earnings are less than the \$75,000 threshold.
- The **2020 Statement of Severance Agreements** includes the number of severance agreements made during 2020 by the City in respect of non-union employees and the number of equivalent months gross salaries represented by these agreements.
- The **2020 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 2020 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2020 where the amounts paid are less than the \$25,000 threshold.

**City of Maple Ridge
2020 Statement of Financial Information
Table of Contents**

	<u>Page</u>
Audited Financial Statements (including a schedule of debts)	7
Schedule of Guarantee & Indemnity Agreements	42
Schedule of Remuneration & Expenses	43
Statement of Severance Agreements	47
Schedule of Payments for the Provision of Goods & Services	48

City of Maple Ridge

Financial Statements and Auditor's Report

For the Year Ended December 31, 2020



Management's Responsibility for Financial Reporting

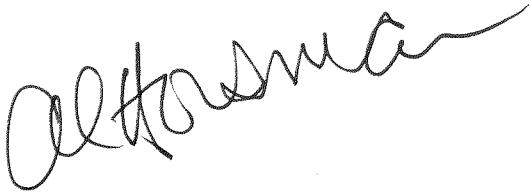
The information in this report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates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

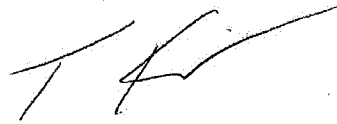
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

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 and Council. Council approves the consolidated financial statements and reviews the recommendations of the independent auditors for improvements to controls as well as the actions of management to implement such recommendations.



Al Horsman
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA
Director of Finance

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 (the "City"), which comprise the consolidated Statement of Financial Position as at December 31, 2020, the consolidated Statements of Operations, Change in Net Financial Assets and Cash Flows for the year then ended, and notes and schedules, 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 financial position of the City as at December 31, 2020 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.

Emphasis of Matter - Restated Comparative Information

We draw attention to Note 24 of the financial statements, which explains that certain comparative information presented for the year December 31, 2019 has been restated. Our opinion is not modified in respect of the matter.

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.



Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

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.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of schedule 7 of the City of Maple Ridge's consolidated financial statements.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 11, 2021

Consolidated Statement of Financial Position
as at December 31, 2020

	2020		2019
			Restated - Note 24
Financial Assets			
Cash and cash equivalents (Note 1)	\$ 130,961,876	\$	63,790,576
Portfolio investments (Note 2)	90,320,234		164,538,143
Accounts receivable (Note 3)	15,032,584		17,657,538
Recoverable local improvements (Note 4)	1,175,712		1,693,971
Other assets (Note 5)	814,397		797,977
Inventory available for resale	<u>56,169</u>		<u>56,169</u>
	238,360,972		248,534,374
Liabilities			
Accounts payable and accrued liabilities (Note 6)	23,613,524		31,126,120
Deferred revenue (Note 8)	15,286,398		16,801,812
Restricted revenue (Note 9)	30,738,864		36,581,674
Refundable performance deposits and other	20,473,999		23,625,735
Employee future benefits (Note 10)	3,348,200		3,999,000
Debt (Note 11, Schedule 4)	<u>20,676,495</u>		<u>23,291,350</u>
	114,137,480		135,425,691
Net Financial Assets	<u>124,223,492</u>		<u>113,108,683</u>
Non Financial Assets			
Tangible capital assets (Note 12, Schedule 5)	1,122,447,588		1,079,740,901
Undeveloped land bank properties (Note 13)	15,526,529		15,526,529
Supplies inventory	461,953		317,502
Prepaid expenses	<u>853,216</u>		<u>665,550</u>
	1,139,289,286		1,096,250,482
Accumulated Surplus (Note 14)	\$ <u>1,263,512,778</u>	\$	<u>1,209,359,166</u>



Al Horsman
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, 2020

	Actual 2020	Budget 2020 (Note 19)	Actual 2019 Restated - Note 24
Revenue (Segment Report, Note 22)			
Taxes for municipal purposes (Note 15)	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
User fees and other revenue	45,433,301	47,142,875	45,678,005
Government transfers (Note 16)	11,004,973	12,968,552	5,427,368
Development revenue	13,801,911	44,089,991	15,026,277
Interest and investment income	5,286,485	2,413,004	5,636,251
Gaming revenues	323,738	1,500,000	1,703,170
Refinancing and asset disposal gains (losses)	(3,099,311)	-	226,258
Contributed tangible capital assets (Note 12)	<u>21,023,012</u>	<u>20,000,000</u>	<u>24,889,361</u>
	188,689,014	222,794,452	188,792,400
Expenses (Segment Report, Note 22)			
Protective services	40,353,746	44,922,846	39,271,854
Transportation services	22,354,372	25,615,526	20,755,224
Recreation and cultural	19,197,925	24,375,065	19,176,835
Water utility	15,351,570	17,450,962	13,952,992
Sewer utility	12,899,985	15,050,873	12,427,643
General government	17,633,091	19,755,448	16,433,566
Planning, public health and other	<u>6,744,713</u>	<u>7,535,741</u>	<u>11,142,947</u>
	134,535,402	154,706,461	133,161,061
Annual Surplus	<u>54,153,612</u>	<u>68,087,991</u>	<u>55,631,339</u>
Accumulated Surplus - beginning of year	<u>1,209,359,166</u>	<u>1,209,359,166</u>	<u>1,153,727,825</u>
Accumulated Surplus - end of year (Note 14)	<u><u>\$ 1,263,512,778</u></u>	<u><u>\$ 1,277,447,157</u></u>	<u><u>\$ 1,209,359,166</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, 2020

	Actual 2020	Budget 2020 (Note 19)	Actual 2019 Restated - Note 24
Annual Surplus	\$ 54,153,612	\$ 68,087,991	\$ 55,631,339
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(69,544,005)	(197,634,460)	(82,864,958)
Amortization	23,641,391	22,622,738	21,268,133
Proceeds from disposal of tangible capital assets	96,614	-	928,432
(Gain) loss on disposal of tangible capital assets	<u>3,099,312</u>	<u>-</u>	<u>2,583,364</u>
	(42,706,688)	(175,011,722)	(58,085,029)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	(144,450)	-	8,861
Decrease (Increase) in prepaid expenses	<u>(187,666)</u>	<u>-</u>	<u>575,353</u>
	(332,116)	-	584,214
Increase (decrease) in Net Financial Assets	11,114,808	(106,923,731)	(1,869,476)
Net Financial Assets beginning of the year	<u>113,108,683</u>	<u>113,108,683</u>	<u>114,978,159</u>
Net Financial Assets end of the year	<u><u>\$ 124,223,492</u></u>	<u><u>\$ 6,184,952</u></u>	<u><u>\$ 113,108,683</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, 2020

	Actual 2020	Actual 2019 Restated - Note 24
Operating transactions		
Annual surplus	\$ 54,153,612	\$ 55,631,339
Items not utilizing cash		
Amortization	23,641,391	21,268,133
Loss on disposal of assets	3,099,311	(226,258)
Contributed tangible capital assets	(21,023,012)	(24,889,361)
Actuarial adjustment on debt	(399,333)	(359,245)
Restricted revenues recognized	<u>(13,155,174)</u>	<u>(13,852,584)</u>
	(7,836,817)	(18,059,315)
Change in non-cash operating items		
Increase in prepaid expenses	(187,666)	575,353
Decrease (increase) in supplies inventory	(144,451)	8,861
Decrease (increase) in accounts receivable	2,624,954	(2,142,120)
Decrease (increase) in recoverable local improvements	518,259	(314,899)
Decrease (increase) in other assets	(16,420)	(18,164)
Increase (decrease) in accounts payable and accrued liabilities	(7,512,596)	6,267,828
Increase (decrease) in deferred revenue	(1,515,409)	1,041,308
Increase (decrease) in refundable performance deposits	(3,151,736)	1,716,869
Increase (decrease) in employee future benefits	<u>(650,799)</u>	<u>(663,100)</u>
	(10,035,864)	6,471,936
Cash provided by operating transactions	36,280,931	44,043,960
Capital transactions		
Proceeds on disposal of tangible capital assets	96,614	928,432
Cash used to acquire tangible capital assets	<u>(48,520,994)</u>	<u>(57,975,597)</u>
	(48,424,380)	(57,047,165)
Investing transactions		
Proceeds on disposal of land available for sale	-	5,213,038
Decrease (increase) in portfolio investments	<u>74,217,909</u>	<u>37,127,939</u>
	74,217,909	42,340,977
Financing transactions		
Debt repayment	(2,215,522)	(2,172,036)
Collection of restricted revenues	<u>7,312,362</u>	<u>14,438,100</u>
	5,096,840	12,266,064
Increase (decrease) in cash and cash equivalents	67,171,300	41,603,836
Cash and cash equivalents - beginning of year	<u>63,790,576</u>	<u>22,186,741</u>
Cash and cash equivalents - end of year	<u>\$ 130,961,876</u>	<u>\$ 63,790,577</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, 2020**

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 during construction. 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 estimated 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.

A liability for remediation of a contaminated site is recognized when a site is not in productive use or an unexpected event occurs 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 remediation and 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, 2020 or December 31, 2019.

(f) Landfill Closure and Post Closure Costs

The Ministry of Environment establishes certain requirements for the closure and post closure monitoring of landfill sites. The obligation for closure and post closure costs associated with the City's former landfill is based on the present value of estimated future expenses.

(g) Expense Recognition

Expenses are recorded using the accrual basis of accounting whereby expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the legal obligation to pay.

**(h) 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 when the services are provided.

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.

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 estimated fair value at the date of receipt and are also recorded as revenue.

(i) Use of estimates/measurement uncertainty

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported 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, landfill closure and post closure obligations, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from those estimates.

(j) Budget figures

The budget figures reported in the Consolidated Financial Statements represent the 2020 component of the Financial Plan Bylaw adopted by Council on May 12, 2020.

(k) 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.

(l) 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.

(m) Portfolio Investments

Investments with an original maturity date of more than three months from the date of acquisition 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.

(n) Basis of segmentation

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.

(o) 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. As this is a multi-employer plan, no liability is attributed to the City and no liability is recorded in the financial statements.

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.

Notes to the Consolidated Financial Statements
For the year ended December 31, 2020

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2020 were comprised as follows:

	<u>Dec 31, 2020</u>	<u>Dec 31, 2019</u>
Cash	\$ 40,786,407	\$ 14,879,814
Cash equivalents	<u>90,175,469</u>	<u>48,910,762</u>
	<u>\$ 130,961,876</u>	<u>\$ 63,790,576</u>

Cash equivalents were comprised of high-interest savings accounts or term deposits held at Canadian banking institutions with effective interest rates of **0.82 - 1.90%** (2.46% - 2.56% for 2019).

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 0.9% - 4.0%. 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. In 2020 gains were \$319,170 (\$Nil for 2019).

The carrying value of Portfolio Investments at December 31, 2020 was **\$90,320,234** (\$164,538,143 for 2019). The market value at December 31, 2020 was **\$90,540,977** (\$165,918,543 for 2019).

3. Accounts Receivable

	<u>2020</u>	<u>2019</u>
Property Taxes	\$ 6,824,750	\$ 5,377,517
Other Governments	1,394,155	2,375,904
General and Accrued Interest	4,320,952	4,591,556
Development Cost Charges	<u>2,660,826</u>	<u>5,564,102</u>
	15,200,683	17,909,079
Less: Allowance for Doubtful Accounts	<u>(168,099)</u>	<u>(251,541)</u>
	<u>\$ 15,032,584</u>	<u>\$ 17,657,538</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 recovered and therefore these funds have been included in Other Assets of **\$814,397** (\$797,977 for 2019).

6. Accounts Payable and Accrued Liabilities

	<u>2020</u>	<u>2019</u>
Accounts Payable:		
General	\$ 8,237,574	\$ 11,368,913
Other Governments	8,516,981	12,029,889
Salaries and Wages	<u>960,069</u>	<u>2,071,496</u>
	17,714,624	25,470,298
Accrued Liabilities:		
Landfill Liability	4,078,820	4,078,820
Vacation Pay	686,557	547,507
Other Employment Benefits	<u>1,133,523</u>	<u>1,029,495</u>
	<u>5,898,900</u>	<u>5,655,822</u>
	<u>\$ 23,613,524</u>	<u>\$ 31,126,120</u>

The City's Landfill closed in 1989 and legislation requires closure and post closure care of solid waste landfill sites. Closure is estimated to be completed in 2030 and includes final covering, landscaping, erosion control, leachate and gas management. Post closure requirements extend for 30 years beyond completion of the closure plan and includes inspection and maintenance of the final covering, ground water monitoring, gas management systems operations, inspections and annual reports.

The liability recognized in the consolidated financial statements is the present value of the expected future cash flows for the closure and post closure care activities and is subject to measurement uncertainty. The inflation rate used was 2% (2% for 2019) and the discount rate was 2.43%. (2.43% for 2019) As at the Financial Statement date a revised closure plan is being drafted for submission to the Province. It is expected that the updated plan will increase the liability. The unfunded liability for the landfill will be paid for per the annual approved Financial Plan.

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. 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 and are not expected to be material.

(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 \$706,000. Additional ice time is purchased separately. These payments are recorded as expenses when the ice time is provided.

(c) Contingent Liability

The City holds shares in an organization that provides protective services to its members. Should the organization dissolve or the City choose to withdraw from the organization the City would be liable for its 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:

	December 31, 2019	Additions	Revenue earned	December 31, 2020
Property taxes	\$ 7,602,103	\$ 15,332,406	\$ 15,302,554	\$ 7,631,955
Connection Revenues	1,464,311	699,401	682,422	1,481,290
Other	<u>7,735,398</u>	<u>4,016,837</u>	<u>5,579,082</u>	<u>6,173,153</u>
	<u>\$ 16,801,812</u>	<u>\$ 20,048,644</u>	<u>\$ 21,564,058</u>	<u>\$ 15,286,398</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	December 31, 2019	Collections/Interest	Disbursements	December 31, 2020
Development cost charges	\$ 25,663,429	\$ 4,169,891	\$ (14,802,468)	\$ 15,030,852
Parkland acquisition charges	1,742,236	325,524	4,213	2,071,973
Other	<u>9,176,009</u>	<u>2,816,949</u>	<u>1,643,081</u>	<u>13,636,039</u>
	<u>\$ 36,581,674</u>	<u>\$ 7,312,364</u>	<u>\$ (13,155,174)</u>	<u>\$ 30,738,864</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 and updated for December 31, 2020. The valuation resulted in a cumulative unamortized actuarial gain of \$30,300 at December 31, 2020, (cumulative unamortized gain of \$669,600 for 2019). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2020 was \$3,184,300, (\$3,999,000 for 2019) comprised as follows:

	<u>2020</u>	<u>2019</u>
Accrued benefit obligation, beginning of year	\$ 3,329,400	\$ 3,800,900
Add: Current service costs	172,200	169,000
Interest on accrued benefit obligation	96,800	107,800
Actuarial (gain)/loss	574,800	116,500
Less: Benefits paid during the year	<u>(855,300)</u>	<u>(864,800)</u>
Accrued benefit obligation, end of year	3,317,900	3,329,400
Add: Unamortized actuarial gain	<u>30,300</u>	<u>669,600</u>
Accrued Benefit liability	<u>3,348,200</u>	<u>3,999,000</u>

10. Employee Future Benefits (cont'd)

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

	<u>2020</u>	<u>2019</u>
Discount rate (long-term borrowing rate)	1.50 %	3.00 %
Expected future inflation rate	2.00 %	2.00 %
Merit and inflationary wage and salary increases averaging	2.59 %	2.63 %
Estimated average remaining service life of employees (years)	11.0	11.0

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 projected Sinking Fund earnings are payable over the next five years and thereafter are as follows:

	<u>Debt Payments</u>
2021	\$ 2,260,235
2022	2,306,211
2023	2,353,485
2024	2,402,094
2025	2,452,075
Thereafter	5,045,462
Sinking Fund earnings	<u>3,856,933</u>
	<u>\$ 20,676,495</u>

The City has the following authorized but un-issued financing available as at December 31, 2020:

<u>L/A Bylaw</u>	<u>L/A Amount</u>	<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	<u>2,500,000</u>
#7377	23,500,000	Total	<u><u>56,875,000</u></u>

12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2020</u>	<u>2019</u>
Land	\$ 271,742,707	\$ 247,666,235
Buildings	77,357,035	68,972,369
Transportation network	216,737,333	220,113,788
Storm sewer system	222,065,866	219,574,010
Fleet and equipment	17,771,496	16,931,359
Technology	6,516,919	5,418,866
Water system	134,784,335	131,621,386
Sanitary sewer system	138,719,265	136,838,710
Other	<u>36,752,632</u>	<u>32,604,180</u>
	<u>\$ 1,122,447,588</u>	<u>\$ 1,079,740,901</u>

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

12. Tangible Capital Assets (cont'd)

During the year there were no write-downs of assets (2019 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$21,023,012** (\$24,889,361 for 2019) and was capitalized and recorded as revenue 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 2020 is **\$1,265,644,971** (\$1,208,921,629 for 2019) and is distributed as follows:

		<u>2020</u>	<u>2019</u> (Restated)
Operating surplus (Schedule 1)	General	\$ 11,096,393	\$ 8,398,038
	Sewer	6,270,330	7,216,552
	Water	<u>16,656,631</u>	<u>15,518,140</u>
		34,023,354	31,132,730
Equity in the capital funds (Schedule 2)	General	822,245,719	799,336,713
	Sewer	139,718,499	137,959,466
	Water	<u>138,119,026</u>	<u>135,053,573</u>
		1,100,083,244	1,072,349,752
Reserves (Schedule 3)	Funds	37,237,663	33,375,907
	Accounts	<u>92,168,517</u>	<u>72,500,777</u>
		129,406,180	105,876,684
Accumulated Surplus		<u>\$ 1,263,512,778</u>	<u>\$ 1,209,359,166</u>

15. Property Tax Levies

In addition to its own tax levies, the City is required to collect 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>2020</u>	<u>2020 Budget</u>	<u>2019</u>
Municipal Tax Levies	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
Levies for other authorities			
School taxes	35,174,508	32,593,472	38,718,718
Translink	7,617,871	7,625,131	6,929,231
British Columbia Assessment	1,210,627	1,211,600	1,142,457
Metro Vancouver Regional District	1,476,913	1,477,952	1,232,350
Dyking Districts	730,556	719,400	700,801
Municipal Finance Authority	<u>5,644</u>	<u>5,647</u>	<u>5,671</u>
Total Collections for Others	<u>46,216,119</u>	<u>43,633,202</u>	<u>48,729,228</u>
Total Tax Levies	<u>\$ 141,131,024</u>	<u>\$ 138,313,232</u>	<u>\$ 138,934,938</u>

16. Government Transfers

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

	2020		2019	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ 543,562	\$ 375,434	\$ 269,954	\$ 653,340
Provincial Gov't	98,226	8,105,925	1,438,038	1,307,077
TransLink	68,588	1,769,914	714,413	994,798
Other	42,574	750	49,747	-
Total	<u>\$ 752,950</u>	<u>\$ 10,252,023</u>	<u>\$ 2,472,152</u>	<u>\$ 2,955,215</u>

17. Trust Funds

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

	Balance Dec 31, 2019	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2020
Latecomer Fees	\$ 417,999	\$ -	\$ 68,298	\$ 471,063	\$ 15,234
Cemetery Perpetual Care	1,272,913	31,189	62,908	31,189	1,335,821
Election Surplus	8,451	191	-	-	8,642
Metro Vancouver Sewer & Drainage District	1,940,609	-	1,480,887	2,687,764	733,732
TransLink	-	-	285,738	65,663	220,075
Albion Dyking District	1,837,259	579	290,021	18,106	2,109,753
	<u>\$ 5,477,231</u>	<u>\$ 31,959</u>	<u>\$ 2,187,852</u>	<u>\$ 3,273,785</u>	<u>\$ 4,423,257</u>

18. Expenses and Expenditures by Object

	Operations	Capital Acquisitions	2020 Total	2020 Budget	(Restated) 2019 Total
Goods and services	\$ 65,170,323	\$ 47,728,745	\$ 112,899,068	\$ 257,669,358	\$ 124,038,808
Wages and salaries	44,406,123	792,249	45,198,372	49,657,483	44,367,422
Interest	1,317,565	-	1,317,565	2,391,342	1,462,295
Total	110,894,011	48,520,994	159,415,005	309,718,183	169,868,525
Amortization expenses	23,641,391	-	23,641,391	22,622,738	21,268,133
Contributed tangible capital assets	-	21,023,012	21,023,012	20,000,000	24,889,361
Total Expenses and Expenditures	<u>\$ 134,535,402</u>	<u>\$ 69,544,005</u>	<u>\$ 204,079,407</u>	<u>\$ 352,340,921</u>	<u>\$ 216,026,019</u>

19. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 12, 2020. 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	\$ 94,680,030	\$ 94,680,030
User fees and other revenue	47,142,875	47,142,875
Other	60,971,547	60,971,547
Contributed subdivision infrastructure	<u>20,000,000</u>	<u>20,000,000</u>
Total Revenue	<u>222,794,452</u>	<u>222,794,452</u>
Expenses		
Protective services	44,922,846	44,922,846
Transportation services	25,615,526	25,615,526
Recreation and cultural	24,375,065	24,375,065
Water utility	17,450,962	17,450,962
Sewer utility	15,050,873	15,050,873
General Government	19,755,448	19,755,448
Planning, public health and other	<u>7,535,741</u>	<u>7,535,741</u>
Total expenses	<u>154,706,461</u>	<u>154,706,461</u>
Annual Surplus	<u>\$ 68,087,991</u>	<u>\$ 68,087,991</u>
Less:		
Capital expenditures	197,634,460	
Debt repayment	3,868,773	
Add:		
Interfund transfers	59,298,959	
Amortization	22,622,738	
Borrowing proceeds	<u>51,493,545</u>	
	<u><u>\$ -</u></u>	

20. Contractual Rights

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 estimated 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. Estimated fair value is determined at the time the assets are recognized.

21. Municipal Pension Plan

The City of Maple Ridge 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 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid **\$3,672,047** (2019 \$3,438,370) for employer contributions while employees contributed **\$3,087,136** (2019 \$2,876,127) to the plan in fiscal 2020.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

22. 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.

22. Segmented Information (cont'd)

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.

23. Significant Events

The global pandemic known as COVID-19 continues to bring a level of uncertainty into the global economy and continues to impact City operations. While disruption from the pandemic is expected to be temporary the full potential impact to the City cannot be estimated with certainty due to the dynamic nature of the event. The City continues to focus on service provision within the guidelines issued by public health officials, as amended from time to time, and within the financial resources available to the City.

24. Prior Period Adjustment

In 2020, the City retroactively adjusted its financial statements to reflect new information about the City's inventory of tangible capital assets and to recognize certain employee excess future benefits payments that had accumulated with the service provider and are available to use against future benefits claims.

The impact of these changes was to:

- decrease closing accumulated surplus by \$13,798,685 as follows:

	2019 Previously Reported	2019 Increase (Decrease)	2019 Restated
Opening accumulated surplus	\$1,158,703,214	\$(4,975,389)	\$1,153,727,825
Accounts receivable	16,882,073	775,465	17,657,538
Net financial assets	112,333,218	775,465	113,108,683
Tangible capital assets	1,094,315,052	(14,574,151)	1,079,740,901
Revenues	197,611,071	(8,818,671)	188,792,400
Expenses	133,156,434	4,627	133,161,061
Accumulated surplus	\$1,223,157,851	\$(13,798,685)	\$1,209,359,166

Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2020

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
Revenue					
Tax revenue	\$ -	\$ -	\$ -	\$ 166,483	\$ 971,285
Other revenues	5,859,426	682,932	1,063,458	18,705,492	12,713,153
Government transfers	137,521	2,289,150	614,318	-	264,826
Development revenue	71	530,119	12,102,816	107,998	734,489
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Asset disposal gain(loss)	3,273	(2,561,593)	(6,735)	(245,101)	(288,674)
Contributed infrastructure	<u>-</u>	<u>12,691,324</u>	<u>4,526,400</u>	<u>1,415,596</u>	<u>2,389,692</u>
Total Revenue	6,000,291	13,631,932	18,300,257	20,150,468	16,784,771
Expenses					
Operating:					
Goods and services	21,300,036	4,862,635	9,039,208	11,115,734	9,694,391
Labour	17,259,262	5,823,466	6,824,859	1,551,479	468,230
Debt Servicing	<u>7,861</u>	<u>-</u>	<u>636,026</u>	<u>-</u>	<u>-</u>
Sub total	38,567,159	10,686,101	16,500,093	12,667,213	10,162,621
Amortization	<u>1,786,587</u>	<u>11,668,271</u>	<u>2,697,832</u>	<u>2,684,357</u>	<u>2,737,364</u>
Total Expenses	<u>40,353,746</u>	<u>22,354,372</u>	<u>19,197,925</u>	<u>15,351,570</u>	<u>12,899,985</u>
Excess (deficiency) of revenue over expenses	\$ <u>(34,353,455)</u>	\$ <u>(8,722,440)</u>	\$ <u>(897,668)</u>	\$ <u>4,798,898</u>	\$ <u>3,884,786</u>

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2020 Actual	Total Budget	(Restated) Total 2019 Actual
\$ -	\$ -	\$ 2,282,223	\$ 91,494,914	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
1,765,812	1,815,714	2,827,314	-	45,433,301	47,142,875	45,678,005
7,655,408	-	43,750	-	11,004,973	12,968,552	5,427,368
315,281	-	11,137	-	13,801,911	44,089,991	15,026,277
-	-	-	5,286,485	5,286,485	2,413,004	5,636,251
-	-	-	323,738	323,738	1,500,000	1,703,170
(481)	-	-	-	(3,099,311)	-	226,258
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,023,012</u>	<u>20,000,000</u>	<u>24,889,361</u>
9,736,020	1,815,714	5,164,424	97,105,137	188,689,014	222,794,452	188,792,400
4,652,346	667,934	3,838,039	-	65,170,323	80,034,898	67,039,401
9,843,562	-	2,635,265	-	44,406,123	49,657,483	43,391,232
<u>184,997</u>	<u>441,830</u>	<u>46,851</u>	<u>-</u>	<u>1,317,565</u>	<u>2,391,342</u>	<u>1,462,295</u>
14,680,905	1,109,764	6,520,155	-	110,894,011	132,083,723	111,892,928
<u>1,842,422</u>	<u>-</u>	<u>224,558</u>	<u>-</u>	<u>23,641,391</u>	<u>22,622,738</u>	<u>21,268,133</u>
<u>16,523,327</u>	<u>1,109,764</u>	<u>6,744,713</u>	<u>-</u>	<u>134,535,402</u>	<u>154,706,461</u>	<u>133,161,061</u>
\$ <u>(6,787,307)</u>	\$ <u>705,950</u>	\$ <u>(1,580,289)</u>	\$ <u>97,105,137</u>	\$ <u>54,153,612</u>	\$ <u>68,087,991</u>	\$ <u>55,631,339</u>

Schedule of Change in Operating Accumulated Surplus

For the year ended December 31, 2020

	Actual 2020	Budget 2020	(Restated) Actual 2019
Revenue			
Taxes for municipal purposes	\$ 94,914,905	\$ 94,680,030	\$ 90,205,710
User fees and other revenues	45,433,301	47,142,875	45,678,005
Government transfers	10,252,023	3,446,265	2,955,216
Development Revenue	814,316	1,356,621	1,081,524
Interest and investment income	3,727,268	1,867,988	4,018,149
Gaming revenues	323,738	1,500,000	1,703,170
Refinancing and other gains	<u>96,614</u>	<u>-</u>	<u>6,141,470</u>
	155,562,165	149,993,779	151,783,244
Expenses			
Protective services	38,567,159	43,510,973	37,886,970
Transportation services	10,686,101	13,980,777	9,988,084
Recreation and cultural	16,500,093	22,071,087	16,926,935
Water utilities	12,667,213	14,740,619	11,552,263
Sewer utilities	10,162,621	12,329,795	9,777,038
General government	15,790,669	18,146,198	14,842,068
Public and environmental health	<u>6,520,155</u>	<u>7,304,274</u>	<u>10,919,570</u>
	110,894,011	132,083,723	111,892,928
Annual Surplus	44,668,154	17,910,056	39,890,316
Internal transfers			
Transfers to capital funds	(5,738,345)	(17,370,800)	(8,727,102)
Transfers to reserves	<u>(36,039,185)</u>	<u>(5,313,949)</u>	<u>(34,223,273)</u>
Increase (decrease) in operating accumulated surplus	2,890,624	(4,774,693)	(3,060,059)
Operating accumulated surplus-beginning of year	<u>31,132,730</u>	<u>31,132,730</u>	<u>34,192,789</u>
Operating accumulated surplus-end of year (Note 14)	<u>\$ 34,023,354</u>	<u>\$ 26,358,037</u>	<u>\$ 31,132,730</u>

Schedule of Change in Capital Funds
For the year ended December 31, 2020

	Actual 2020	Budget 2020	Actual 2019
Revenue			
Subdivision infrastructure contributions	\$ 21,023,012	\$ 20,000,000	\$ 24,889,361
Government transfers	752,950	9,522,287	2,472,152
Development fees	12,665,853	40,997,027	13,374,516
Other capital contributions	321,742	1,736,344	570,237
Disposal of land available for sale	-	-	(2,403,416)
Disposal of tangible capital assets	<u>(3,195,925)</u>	<u>-</u>	<u>(3,511,796)</u>
Total Revenue	31,567,632	72,255,658	35,391,054
Expenses			
Amortization	<u>23,641,391</u>	<u>22,622,738</u>	<u>21,268,133</u>
Total Expenses	23,641,391	22,622,738	21,268,133
Annual Surplus	7,926,241	49,632,920	14,122,921
Internal Transfers			
Transfers from revenue funds	5,738,345	17,370,800	8,727,102
Transfers from reserves	<u>14,068,906</u>	<u>59,733,203</u>	<u>34,198,741</u>
Increase in capital funds	27,733,492	126,736,923	57,048,764
Capital funds - beginning of the year	<u>1,072,349,752</u>	<u>1,072,349,752</u>	<u>1,015,300,988</u>
Capital funds - end of the year (Note 14)	\$ <u>1,100,083,244</u>	\$ <u>1,199,086,675</u>	\$ <u>1,072,349,752</u>

Schedule of Change in Reserves

For the year ended December 31, 2020

	Actual 2020	Budget 2020	Actual 2019
Revenue and Transfers			
Revenue			
Interest and investment income	\$ 1,559,217	\$ 545,016	\$ 1,618,102
Add (less)			
Internal transfers			
Transfers from revenue funds	36,039,185	5,313,949	34,223,273
Transfers to capital funds	<u>(14,068,906)</u>	<u>(59,733,203)</u>	<u>(34,198,741)</u>
Increase (decrease) in Reserved Accumulated Surplus	23,529,496	(53,874,238)	1,642,634
Reserved Accumulated Surplus - Beginning of the Year	<u>105,876,684</u>	<u>105,876,684</u>	<u>104,234,050</u>
Reserved Accumulated Surplus - End of Year (Note 14)	<u>\$ 129,406,180</u>	<u>\$ 52,002,446</u>	<u>\$ 105,876,684</u>

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Continuity Schedule of Debenture Debt

For the year ended December 31, 2020

	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, 2019 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2020 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 12,289,807	\$ -	\$ 1,390,764	\$ -	\$ 10,899,043	\$ 636,026
1,704,378	-	192,855	-	1,511,523	88,197
16,300,000	-	-	-	16,300,000	813,370
625,000	-	-	-	625,000	18,125
1,520,000	-	-	-	1,520,000	44,080
<u>700,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>700,000</u>	<u>20,300</u>
33,139,185	-	1,583,619	-	31,555,566	1,620,098
9,173,854	-	547,384	371,540	10,092,778	371,540
248,902	-	31,213	10,264	290,379	10,264
291,045	-	36,498	12,002	339,545	12,002
<u>134,034</u>	<u>-</u>	<u>16,808</u>	<u>5,527</u>	<u>156,369</u>	<u>5,527</u>
9,847,835	-	631,903	399,333	10,879,071	399,333
<u>\$ 23,291,350</u>	<u>\$ -</u>	<u>\$ 2,215,522</u>	<u>\$ 399,333</u>	<u>\$ 20,676,495</u>	<u>\$ 1,220,765</u>

Schedule of Tangible Capital Assets

For the year ended December 31, 2020

	Land ²	Building	Transportation Network	Storm System
Historical Cost ¹				
Opening cost	\$ 247,666,235	\$ 121,734,249	\$ 350,117,328	\$ 289,324,461
Additions	24,076,472	11,617,557	5,859,284	6,842,099
Disposals	<u>-</u>	<u>(126,128)</u>	<u>(4,092,439)</u>	<u>(571,530)</u>
	271,742,707	133,225,678	351,884,173	295,595,030
Accumulated Amortization				
Opening balance	-	52,761,879	130,003,544	69,750,451
Amortization expense	-	3,232,700	7,018,962	3,989,558
Effect of disposals	<u>-</u>	<u>(125,936)</u>	<u>(1,875,666)</u>	<u>(210,845)</u>
	<u>-</u>	<u>55,868,643</u>	<u>135,146,840</u>	<u>73,529,164</u>
Net Book Value as at December 31, 2020	<u>\$ 271,742,707</u>	<u>\$ 77,357,035</u>	<u>\$ 216,737,333</u>	<u>\$ 222,065,866</u>
Net Book Value as at December 31, 2019	\$ 247,666,235	\$ 68,972,369	\$ 220,113,788	\$ 219,574,010

¹ Historical cost includes work in progress at December 31, 2020 of **\$20,064,975** (\$36,971,312 for 2019) comprised of: Land \$631,732 (\$613,121 for 2019); Buildings \$10,259,878 (\$29,849,671 for 2019); Transportation network \$806,550 (\$777,851 for 2019); Storm system \$180,344 (\$163,785 for 2019); Fleet and equipment \$169,640 (\$527,388 for 2019); Technology \$416,509 (\$116,834 for 2019); Water system \$2,383,718 (\$1,587,256 for 2019); Sanitary system \$5,039,278 (\$3,021,387 for 2019); and Other \$177,325 (\$314,019 for 2019). Work in progress is not amortized.

² Additions to land are net of \$-Nil (\$-Nil for 2019) of land reclassified to inventory available for sale.

³ "Other" at net book value includes Furniture and Fixtures at \$1,091,973 (\$745,594 for 2019) and Structures at \$35,660,657 (\$31,858,580 for 2019)

Fleet and Equipment	Technology	Water System	Sanitary System	Other³	Total
\$ 31,423,963	\$ 13,118,304	\$ 170,535,047	\$ 188,019,151	\$ 49,505,594	\$ 1,461,444,334
2,654,911	2,240,592	5,917,395	4,880,430	5,455,266	69,544,006
<u>(356,764)</u>	<u>(131,871)</u>	<u>(441,933)</u>	<u>(533,389)</u>	<u>(41,307)</u>	<u>(6,295,361)</u>
33,722,110	15,227,025	176,010,509	192,366,192	54,919,553	1,524,692,979
14,492,604	7,699,438	38,913,661	51,180,439	16,901,416	381,703,432
1,772,695	1,141,630	2,509,346	2,678,568	1,297,932	23,641,391
<u>(314,685)</u>	<u>(130,962)</u>	<u>(196,833)</u>	<u>(212,080)</u>	<u>(32,427)</u>	<u>(3,099,434)</u>
<u>15,950,614</u>	<u>8,710,106</u>	<u>41,226,174</u>	<u>53,646,927</u>	<u>18,166,921</u>	<u>402,245,389</u>
<u>\$ 17,771,496</u>	<u>\$ 6,516,919</u>	<u>\$ 134,784,335</u>	<u>\$ 138,719,265</u>	<u>\$ 36,752,632</u>	<u>\$ 1,122,447,588</u>
\$ 16,931,359	\$ 5,418,866	\$ 131,621,386	\$ 136,838,710	\$ 32,604,180	\$ 1,079,740,901

Continuity Schedule of Reserves

For the year ended December 31, 2020

	<u>Balance</u> <u>Dec, 31, 2019</u>	<u>Interest</u> <u>Allocated</u>
Reserve Funds		
Local Improvements	\$ 2,634,001	\$ 27,125
Equipment Replacement	17,947,672	397,644
Capital Works	7,825,553	181,592
Fire Department Capital Acquisition	2,902,739	104,603
Sanitary Sewer	1,314,082	29,036
Land	<u>751,860</u>	<u>17,060</u>
Total Reserve Funds	33,375,907	757,060
Reserve Accounts		
Specific Projects - Capital	13,055,935	-
Specific Projects - Operating	7,441,715	-
Self Insurance	797,435	18,064
Police Services	10,118,279	226,391
Core Development	2,284,873	59,182
Recycling	3,505,911	87,911
Community Safety Initiatives	1,457,181	-
Building Inspections	3,470,853	78,754
Gravel Extraction	839,625	19,461
Community Works (Gas Tax)	918,291	15,292
Facility Maintenance	960,805	68,258
Snow Removal	850,061	-
Park & Recreation Improvements	158,904	-
Cemetery Maintenance	118,658	-
Infrastructure Sustainability (Town Centre Buildings)	-	-
Infrastructure Sustainability (Road Network)	4,216,204	103,475
Infrastructure Sustainability (Drainage)	2,281,112	55,733
Drainage Improvements	2,759,211	69,636
Gaming Revenues	2,733,709	-
Self Insurance (sewer utility)	160,889	-
Self Insurance (water utility)	139,244	-
Specific Projects (sewer utility)	7,405,603	-
Specific Projects (water utility)	<u>6,826,279</u>	<u>-</u>
Total Reserve Accounts	<u>72,500,777</u>	<u>802,157</u>
Total Reserves	<u>\$ 105,876,684</u>	<u>\$ 1,559,217</u>

<u>Transfers Revenue Funds</u>	<u>Transfers Capital Funds</u>	<u>Balance Dec 31, 2020</u>
\$ -	\$ -	\$ 2,661,126
3,310,070	(3,158,719)	18,496,667
3,385,199	(826,638)	10,565,706
1,574,919	(1,035,590)	3,546,671
-	(144,545)	1,198,573
-	-	<u>768,920</u>
<u>8,270,188</u>	<u>(5,165,492)</u>	<u>37,237,663</u>
5,732,516	(2,818,751)	15,969,700
3,816,556	-	11,258,271
(81,238)	-	734,261
2,505,673	(20,221)	12,830,122
468,148	-	2,812,203
375,359	(42,417)	3,926,764
(503,563)	(46,761)	906,857
-	-	3,549,607
32,297	-	891,383
301,264	(517,034)	717,813
44,269	(952,745)	120,587
-	-	850,061
1,835,307	2,744,391	4,738,602
45,859	-	164,517
6,280	-	6,280
3,578,834	(2,464,789)	5,433,724
890,344	(505,611)	2,721,578
1,603,164	(217,422)	4,214,589
(698,997)	(4,030)	2,030,682
4,547	-	165,436
6,504	-	145,748
4,358,219	(1,647,434)	10,116,388
<u>3,447,655</u>	<u>(2,410,590)</u>	<u>7,863,344</u>
<u>27,768,997</u>	<u>(8,903,414)</u>	<u>92,168,517</u>
<u>\$ 36,039,185</u>	<u>\$ (14,068,906)</u>	<u>\$ 129,406,180</u>

Schedule for BC Safe Restart Grant
For the year ended December 31, 2020
(unaudited)

Grant Received	
BC Safe Restart Grant	\$ 6,417,000
Application of Grant	
Lost revenue*	3,292,600
Operational adaptations**	<u>838,000</u>
Total Application	<u>\$ 4,130,600</u>
Balance Remaining	<u>\$ 2,286,400</u>

* Lost revenues are comprised of revenue shortfalls associated with the closure of City Recreation facilities and the City's share of revenues from the local gaming facility.

**Operational adaptations are comprised of expenditures incurred to facilitate remote work and meeting attendance for staff and Council, the installation of physical barriers in the workplace, increased cleaning and various other incremental costs.

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**City of Maple Ridge
Financial Information Act**

**Schedule of Guarantee and Indemnity Agreements
for 2020**

"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 2020**

1 Elected Officials

Remuneration includes car allowances and Acting Mayor's pay
Benefits and other compensation includes group life insurance, accidental death and disability premiums, extended health and dental premiums

Name	Position	Remuneration	Taxable Benefits & Other	Expenses
Dueck, Judy	Councillor	56,523.14	4,890.30	94.52
Duncan, Kiersten	Councillor	55,983.47	4,890.30	781.20
Meadus, Chelsa	Councillor	56,473.95	6,916.86	646.82
Morden, Michael	Mayor	131,112.12	5,414.18	80.00
Robson, Gordon	Councillor	55,618.80	4,529.40	414.20
Svendsen, Ryan	Councillor	56,168.67	354.63	921.82
Yousef, Ahmed	Councillor	55,983.46	6,916.86	841.80
Total All Elected Officials		\$ 467,863.61	\$ 33,912.53	\$ 3,780.36

2 Employees

Taxable Benefits & Other includes group life insurance and accidental death and disability premiums, car allowances, pay for performance, paid overtime and call out, premiums (shift differential, dirty work, first aid, etc...) payout of earned time for vacation and banked time, service awards, SEIB maternity payment, and service severance

Name	Job Title	Remuneration	Taxable Benefits & Other	Expenses
Albrecht, Michael	Tradesperson 2 - Plumber	85,064.19	636.83	736.80
Alijani, Arash	Site Grading Technologist	82,129.46	627.69	256.25
Andre, Colin	Network Analyst	89,217.03	1,021.34	577.80
Armour, Douglas	Assistant Fire Chief - Prevention & Operations	79,924.03	43,300.43	-
Armstrong, Fred	Manager - Corporate Communication	131,860.77	10,057.85	752.80
Balatti, Christa	Manager - Health and Wellness	129,269.56	2,905.43	723.24
Balbacal, Joselito	Maintenance Technician	76,372.81	433.20	577.80
Barrett, Kevin	Fire Training Officer	147,277.51	11,836.06	727.38
Baski, Michelle	Planner 2	105,849.29	6,874.49	380.00
Baski, Sebastian	Assistant Fire Chief - Fire Prevention & Communications	113,115.25	10,774.75	1,041.81
Bayley, Christopher	Fire Captain	129,026.70	10,178.45	-
Bean, Joshua	Fire Fighter	106,764.85	21,899.32	-
Benson, Laura	Senior Policy & Sustainability Analyst	143,963.63	3,001.31	2,688.95
Bevilacqua, Jim	Fire Captain	131,283.24	18,016.67	-
Bhandari, Anita	Manager - Integrated Talent Management	128,793.02	8,568.35	4,573.97
Billard, Aaron	Supervisor - Horticulture Arboriculture Sports Field	90,258.08	504.21	1,218.23
Boag, David	General Manager - Parks, Rec & Culture	201,786.83	16,814.66	1,408.75
Bonderud, Edward	Fire Fighter	103,144.75	9,096.48	-
Bonifazi, Marco	Fire Fighter	110,767.15	4,327.04	-
Bosma, Richard	Business Operations Coordinator	85,392.24	1,299.88	-
Bruce, Robert	Fire Fighter	110,002.44	6,630.92	-
Brummer, Russell	Manager - Business Operations	109,683.44	2,746.53	577.80
Camire, Tracy	Executive Assistant	80,416.67	2,589.41	698.81
Carmichael, Rhys	Fire Fighter	103,355.92	4,460.39	115.00
Carter, Christine	General Manager - Planning and Development	205,207.35	5,392.86	1,738.16
Christensen, Robert	Fire Captain	129,400.92	13,479.73	-
Christiansen, Mark	Tradesperson 2 - Carpenter	85,228.32	481.23	577.80
Christianson, Paula	Supervisor 2	81,451.20	460.41	997.13
Chui, Yvonne	Manager - Arts & Community Connections	128,554.75	2,963.33	681.27
Clegg, Douglas	Fire Fighter	85,806.72	11,012.00	-
Clelland, James	Assistant Fire Chief- Prevention & Emergency Program	143,963.70	4,213.49	1,553.35
Collard, Shaun	Fire Fighter	107,220.77	8,487.64	-
Collette, Chris	Equipment Operator 4a	70,688.22	6,013.86	342.00
Collette, Michelle	Environmental Technician	81,829.58	727.02	828.16
Cooke, David	Manager - Business Solutions	119,749.62	7,290.33	5,628.60
Cooper, Wendy	Planner 1	97,036.31	535.53	564.00
Cote, Glen	Supervisor 2	81,964.17	460.41	622.80
Cote-Rolvink, Stephen	Chief Building Officer	152,900.89	3,111.26	1,219.33
Cotroneo, Tony	Manager - Youth and Neighbourhood Services	119,988.07	8,721.56	580.48
Cotter, Steve	Fire Fighter	106,824.01	8,673.05	-
Cowles, Chad	Manager - Bylaws and Community Social Safety Initiatives	104,636.92	3,047.21	994.70
Crabtree, Christina	General Manager - Corporate Services	177,071.31	42,222.74	2,201.74
Cramb, Donald	Manager - Senior Recreation	18,869.53	93,670.29	-
Crapo, Ryan	Tradesperson 2 Electrical	85,228.32	10,871.50	986.58
Cratty, Jason	Equipment Operator 4a	70,672.85	10,940.50	1,356.00
Cummings, Clark	Building Inspector 1	76,604.44	435.00	1,219.33
Cummings, Travis	Fire Fighter	102,720.64	8,758.07	-
Dashti, Sanaz	Engineering Technologist 1	85,590.90	479.55	479.00
D'Auteuil, Pierre	Water System Worker	74,484.73	5,162.98	358.00
Davis, Craig	Fire Fighter	126,931.07	20,797.61	110.00
Davis, Jeffery	Fire Fighter	108,561.25	4,758.74	-
Delmonico, Jordan	Fire Fighter	106,807.86	13,573.25	-
Delmos, Eugene	Water System Operator 1	74,629.37	15,570.01	1,318.55
Denton, Darrell	Manager - Property & Risk	139,098.60	2,608.37	577.80
Dingwall, William	Manager - Utility Engineering	143,963.68	2,997.05	2,024.03
Dipalo, David	Tradesperson 2 - Mechanic	85,031.82	486.21	100.00
Dorrell, Robert	Supervisor	96,377.18	5,595.97	-
Dupley, Wendy	Director - Economic Development	145,099.17	8,673.22	2,073.95
Dyer, Robert	Trades Inspector	89,217.03	499.17	2,013.33
East, Robert	Tradesperson 2 - Carpenter	85,228.32	582.02	577.80
Eng, Michael	Traffic & Transportation Tech	97,036.31	2,046.50	1,530.60

Ettinger, Glenn	Fire Fighter	116,387.62	14,618.88	13.81
Exner, Howard	Fire Chief	163,850.24	9,868.75	2,041.80
Fiehn, Mark	Electronics Technician	76,378.40	460.25	1,067.12
Fiorini, Amanda	Executive Assistant	78,823.70	2,561.24	655.90
Foster, Mary	Fire Captain	134,851.47	5,395.69	13.81
Franklin, Steven	Fire Captain	130,106.23	23,583.91	225.00
Frederick, Petra	Community Coordinator	86,302.16	486.33	619.96
Friesen, Jesse	Fire Fighter	105,146.33	18,075.36	-
Gailling, Bruce	Process Automation Technician	78,874.22	5,630.66	1,284.57
Gaudette, Christopher	Fire Fighter	107,184.56	15,509.85	100.00
Gaunt, Amanda	Confidential Secretary	80,504.99	5,072.83	487.50
Gill, Alexandra	Crime Analyst	76,810.23	434.91	2,150.00
Gill, Paul	Chief Administrative Officer (ret)	-	163,956.00	-
Gjaltema, Michael	Superintendent - Electrical Mechanical	126,277.61	2,950.36	848.13
Goddard, Charles	Director - Planning	164,338.17	9,762.91	1,495.69
Gratzer, Franz	Supervisor 3	90,258.08	17,537.13	919.16
Grochowich, Amanda	Planner 2	101,152.27	1,206.77	918.08
Grootendorst, Arnold	Supervisor 2	78,374.88	4,228.94	582.55
Guerra, Maria	Senior Project Engineer	116,347.99	4,049.78	1,437.60
Guingcangco, Teresa	Plan Checker 2	78,824.62	5,257.56	641.53
Guy, Ronald	Engineering Inspector 3	34,136.14	44,367.92	984.02
Hamilton, Josef	Fire Fighter	90,658.29	13,223.97	-
Hampton, Warren	Fire Fighter	107,518.22	7,309.14	-
Hansen, Damon	Fire Fighter	101,988.68	1,346.69	72.00
Haydu, John	Fire Fighter	108,913.57	11,803.69	-
Hewson, Glen	Trades Inspector	89,217.03	1,697.88	1,219.33
Hopper, Clinton	Fire Captain	121,376.00	7,028.21	-
Horsman, Albert	Chief Administrative Officer	258,293.03	1,353.20	2,373.01
Howe, Stephanie	Facilities Project Coordinator	88,137.53	506.85	577.80
Howe, Steven	Fire Fighter	104,264.49	16,507.46	20.00
Irwin, George	Supervisor - Mapping and Drafting	93,013.27	516.78	-
Jonat, Cameron	Fire Fighter	114,597.26	16,609.86	-
Jones, Maureen	Manager - Police Services	119,756.63	16,069.10	587.14
Juurakko, Timo	Assistant Fire Chief - Community and Admin Services	143,963.71	11,107.21	652.80
Kabanov, Andrey	Fire Fighter	106,474.65	18,018.96	-
Kane, Sian	Coordinator - Licences and Permits	69,631.03	14,206.50	577.80
Kang, Amritpal	Engineering Technologist 1	79,023.98	5,601.41	276.00
Kelleher, Jonathan	Fire Fighter	102,809.09	9,161.62	-
Kelly, Paul	Electrical Inspector 1	89,217.03	7,688.60	577.80
Klaussner, Markus	Supervisor 2	81,770.46	1,170.41	605.80
Kopystynski, Adrian	Planner 2	105,568.43	1,485.17	696.94
Kovach, Natalie	Business Systems Analyst	97,036.34	6,390.82	4,249.30
Lackner, Andrew	Engineering Technologist	90,451.26	499.17	1,679.40
Lane, Kelly	Manager - Inspection Services	117,850.51	2,075.47	1,999.33
L'Arrivee, Michael	Building Inspector 1	89,217.05	6,390.21	1,430.92
Lavia, Anna	Senior Bylaw Compliance Officer	77,426.80	2,302.74	1,012.38
Laxton, Shannon	Accountant 3	85,590.89	606.11	1,685.00
Lazzo-Hild, Andres	Financial Analyst	85,590.89	481.11	1,780.00
Lee, Chin-Kuan	Manager - Revenue & Collections	110,174.06	3,189.49	1,456.72
Lee, Joo Young	Business Systems Analyst	97,036.33	1,361.61	1,795.00
Lewis, Michelle	Executive Director - Human Resources	172,872.12	23,263.97	8,090.71
Lim, Dong Young	System Analyst I	79,703.74	445.29	2,808.54
Livingstone, Bruce	Business Retention & Expansion	90,085.28	504.21	2,490.07
Long, Ashley	Fire Fighter	83,023.47	7,765.00	-
Loo, Thomas	Environmental Technician	82,129.46	465.75	1,202.80
Lowe, Derek	Fire Fighter	94,266.20	6,100.36	-
Macdonald, Robert	Fire Fighter	96,352.82	2,977.59	-
Maddigan, Susan	Human Resources Associate	72,359.60	4,479.31	-
Mah, Edwin	Building Inspector 1	89,217.03	3,228.22	1,219.33
Maitland, Craig	Storekeeper 2	76,378.40	1,193.95	-
Marfleet, William	Fire Fighter	106,501.63	10,347.10	125.00
Matsui, Shawn	Bylaw Compliance Officer	72,728.88	4,756.73	1,189.50
McAusland, Andrew	Facilities Operations Supervisor	90,641.68	504.21	637.80
McCullough, Samuel	Fire Fighter	81,480.14	9,526.39	110.00
McCurry, Aaron	Supervisor 2	81,991.66	10,177.42	772.70
McDougall, Malcolm	Supervisor - Horticulture Arboriculture Sports Field	90,258.08	519.66	1,481.80
McIntosh, Nicolas	Tradesperson 2 - Electrical	85,228.32	522.48	2,454.25
McKee, Christopher	Fire Captain	129,010.54	23,278.00	-
McLeod, Kirk	Engineering Inspector 3	92,500.24	8,417.89	1,037.80
McMullen, Mark	Manager - Development & Environmental Services	128,613.02	2,872.08	658.58
Melvin, Paula	Executive Assistant	80,500.80	2,711.77	-
Michaud, Dayne	Fire Fighter	104,871.07	17,799.92	-
Mickleborough, Joshua	Director - Engineering Services	99,046.08	5,267.08	9,106.53
Middleton, Christopher	Tradesperson 2 - Mechanic	86,991.86	4,601.39	115.00
Mikes, Daniela	Manager - Procurement	128,935.93	2,905.43	1,609.99
Millward, Michael	Manager - Facilities Operations	128,554.73	1,305.43	761.65
Moerman, Andrew	Electrical Inspector 1	89,217.04	12,793.11	577.80
Moore, Kelly	Fire Captain	128,858.91	8,862.03	150.00
Morin, Eric	Engineering Inspector 2	86,302.16	13,856.36	1,460.30
Morris, Darcy	Budget Analyst	78,824.62	445.29	-
Munroe, Ross	Recreation Coordinator	75,795.53	779.56	591.16
Myers, Mikaela	Marketing and Communications Coordinator	86,302.16	705.11	-
Nagra, Dhaminder	Human Resources Advisor	93,356.34	4,401.30	866.25
Nairn, Cale	Tradesperson 2 Electrical	85,228.32	11,945.80	1,093.66
Narayan, Sureshwar	Senior Analyst Programmer	97,072.45	15,211.97	2,371.97
Neufeld, Chad	Manager - Parks Planning & Operations	107,286.71	3,332.74	1,485.47
Nichols, Stephanie	Deputy Corporate Officer	107,644.67	2,207.07	-
Nikula, Matthew	Fire Fighter	111,786.15	8,563.78	-
Nolan, Catherine	Corporate Controller	152,914.62	11,796.40	1,788.70
Ogilvie, Ralph	Fire Fighter	116,439.39	3,391.47	1,000.00
Oleschak, Walter	Superintendent Roads and Fleet	129,698.45	4,095.66	1,413.48

Olivieri, Daniel	Research Technician	71,203.72	9,686.20	1,129.02
Ollenberger, Rachel	Manager - Infrastructure Development	116,750.28	10,646.38	1,264.42
Orsetti, Michelle	Director of Bylaw and Licensing Services	133,702.16	7,004.99	664.02
Ozeroff, William	Manager - Permit Services	119,749.59	2,262.63	1,416.53
Patel, Brian	Recreation Coordinator	86,302.16	3,762.39	697.80
Perkin, Kevin	Fire Captain	128,709.23	5,630.37	-
Pollock, David	General Manager - Engineering Services	205,207.32	16,998.52	2,697.96
Pope, Danielle	Director - Recreation	152,452.37	1,798.14	1,267.80
Porter, Gary	Fire Captain	144,209.93	14,617.34	-
Pym, Mike	Environmental Planner 1	97,036.33	535.53	1,281.87
Quinn, Frank	General Manager - Public Works & Development Services (ret)	-	86,847.20	-
Ramsay, Devin	Fire Fighter	96,473.25	9,283.69	-
Richmond, Valoree	Director - Parks & Facilities	144,594.70	728.13	2,719.80
Rieu, Adam	Planner 1	86,121.29	2,834.07	2,512.71
Romeo, Bradley	Engineering Technologist - Projects	79,616.18	453.00	853.80
Salsbury, Scott	Superintendent - Sewer works	129,895.02	932.71	947.14
Schmidt, Kristofer	Water System Worker	75,330.98	12,253.18	676.80
Schramm, Aaron	Supervisor 3	90,258.08	3,838.91	3,407.92
Schurer, Oliver	Business Systems Analyst	97,036.31	12,035.21	577.80
Schwaiger, Harry	Building Inspector 1	82,833.74	473.55	1,219.33
Serediuk, Sean	Manager - Infrastructure and Security Services	119,749.59	2,917.08	577.80
Seward, Adam	Fire Captain	128,496.82	16,187.19	-
Slevin, Darlene	Recreation Coordinator	86,928.81	486.33	577.80
Snow, Roy	Fire Captain	125,990.52	13,728.17	115.00
Speers, David	Recreation Coordinator	86,591.46	545.42	647.86
Spinelli, Jennifer	Plan Checker 2	78,740.75	445.29	641.53
Squires, Sherry	Manager - Labour & Employee Relations	125,812.59	3,387.04	3,217.80
St. Amand, Cameron	Fire Fighter	83,571.06	10,684.73	-
Stetin, Velimir	Engineering Technologist - Projects	89,217.03	499.17	2,241.91
Stevenson, David	Business Support Analyst	78,620.79	611.68	577.80
Stewart, Michael	Fire Training Officer	145,653.94	4,169.76	399.65
Storey, James	Director - Engineering Operations	167,929.15	9,802.76	1,228.14
Stott, Rodney	Environmental Planner 2	105,568.41	2,309.77	577.80
Stripp, Mitchell	Supervisor	97,818.16	32,857.70	1,585.17
Swift, Kelly	Special Advisor to the CAO	23,593.89	239,883.29	-
Szostek, Gail	Environmental Coordinator	97,036.31	760.53	843.37
Taylor, Adam	Fire Fighter	103,241.31	10,242.96	-
Thind, Amandeep	Network Support Specialist	97,036.31	4,665.93	577.80
Thompson, Christopher	Fire Fighter	89,406.04	10,191.93	-
Thompson, Trevor	Director - Finance	152,155.08	19,032.87	2,341.80
Tieu, Tran	Mapping & Graphics Technician	75,514.40	429.78	300.00
van der Lee, Caroline	Network Analyst	89,449.72	563.53	2,722.80
Van Dop, Michael	Deputy Fire Chief	152,900.88	6,181.68	1,786.80
van Wordragen, Therese	Planning Technician	81,529.70	465.75	-
Vanderjagt, Ryan	Fire Fighter	110,385.78	7,368.62	-
VanPelt, Craig	Groundskeeper	76,727.13	429.78	1,587.23
Varcoe, Thomas	Supervisor 2	81,545.00	864.56	755.83
Veltin, George	Tradesperson 2 - Mechanic	86,647.76	510.21	677.80
Vinje, Brock	Fire Fighter	126,119.15	17,153.63	28.00
Vinje, Bryan	Assistant Fire Chief - Training and Safety	143,963.69	8,944.18	2,439.57
Virs, Nicholas	Fire Fighter	108,677.40	16,236.74	10.77
Vogel, Michael	Computer Support Specialist	72,690.52	11,899.29	577.80
Walsh, Nichole	Supervisor	85,909.68	481.11	1,609.99
Warmerdam, Peter	Landscape Technician	75,514.39	429.78	577.80
Watson, Christopher	Labourer	72,515.07	4,759.59	314.00
Waunch, Brian	Draftsperson 2	28,633.58	55,400.39	-
Westwick, Chris	Recreation Coordinator	79,719.92	448.97	577.80
Wetherill, Michelle	Manager - Human Resources	129,693.38	3,209.69	182.97
Wicklund, Everett	Supervisor 3	87,661.99	2,211.21	891.80
Williamson, Dustin	Fire Fighter	94,704.56	10,949.61	20.00
Wilson, Davin	Superintendent - Waterworks	128,793.01	2,921.77	2,311.38
Wing, Graham	Fire Fighter	111,696.25	5,515.18	-
Zezchuk, Edward	Trades Inspector	89,217.03	577.97	1,876.43
Zosiak, Lisa	Manager - Community Planning	130,756.61	2,914.69	812.00

Subtotal		\$ 22,230,468.74	\$ 2,080,350.56	\$ 200,338.14
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2 Employees below \$ 75,000

Consolidated total of employees with remuneration less than \$75,000		\$ 14,088,708.98	\$ 596,939.04	\$ 984,907.84
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Total All Employees		\$ 36,319,177.72	\$ 2,677,289.60	\$ 1,185,245.98
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3 Reconciliation

Total Remuneration

	Remuneration	Taxable Benefits & Other	
Elected Officials	\$ 467,863.61	\$ 33,912.53	
Other Employees	\$ 36,319,177.72	\$ 2,677,289.60	
Subtotal	\$ 36,787,041.33	\$ 2,711,202.13	\$ 39,498,243.46

Other reconciling items

Employer portion of:	CPP	1,256,530.69
	EI	480,009.80
	Accruals	(1,708,384.21)
	WCB	575,197.29
	Pension	3,672,047.00
	Other employer costs (Medical & Dental)	1,424,727.97

Wages & Salaries per Consolidated Financial Statements,
Annual Report, Page 18

\$ 45,198,372.00

**City of Maple Ridge
Financial Information Act**

Statement of Severance Agreements for 2020

There was 1 severance agreement under which payment commenced between the City of Maple Ridge and its non-unionized employees during the fiscal year 2020

This agreement represents 3 months of compensation. *

* "Compensation" was determined based on salary and benefits

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

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

Supplier Name	Aggregate amount paid to supplier
0946235 BC Ltd	\$212,415.00
A&G Supply Ltd	\$52,087.81
Absolute Industrial Mechanical	\$61,411.52
Accent Glass & Locksmith	\$46,934.98
ADS Environmental Technologies	\$103,550.63
Almazhar Dry Clean Ltd	\$25,511.26
Alouette River Management Society	\$56,935.20
Alsco Linen & Uniform	\$27,797.38
Altec Industries Inc	\$166,669.44
Amazon.Ca, Inc	\$55,023.00
Amiante Environmental	\$90,594.00
Andrew Sheret Ltd	\$51,831.49
Apex Granite & Tile Inc	\$25,200.21
Aplin & Martin Consultants Ltd	\$156,878.18
Aptean Canada Corporation	\$211,126.41
Aqua Silva Resource Management	\$29,676.91
Aquatech Solutions Canada	\$26,092.50
Associated Engineering (BC) Ltd	\$198,392.23
Associated Fire Safety	\$53,059.56
Atlas Power Sweeping	\$33,867.75
ATS Traffic	\$29,642.24
AVO Vehicle Outfitting Inc	\$25,408.24
AW Fire Guard & Supplies Ltd	\$43,928.01
BA Blacktop	\$2,365,735.45
BA Blackwell & Associates Ltd	\$26,148.91
Badger Daylighting LP	\$351,249.20
Bartle & Gibson Co Ltd	\$69,698.86
BC Hydro	\$1,738,702.64
BC Municipal Safety Association	\$29,085.00
BC Plant Health Care Inc	\$104,724.50
BC SPCA	\$407,088.00
BDO Canada LLP	\$61,110.00
Bearcom Canada Corporation	\$73,538.85
Bell Mobility Inc	\$151,161.43
Black Press Group Ltd	\$68,335.03
Bob's A-Z Rentals Ltd	\$26,132.20
Boileau Electric & Pole Ltd	\$235,077.39
Brandt Tractor Ltd	\$127,361.72
Braun Geotechnical Ltd	\$51,364.49
Brenco Industries Ltd	\$33,420.80
Brett Young	\$27,776.00
C3 Mainline Inspections Inc	\$277,994.51
Calytera Software Inc	\$61,068.86
Cambie Roofing	\$34,874.95
Canada Pipe Company Ltd	\$46,193.12
Canadian Pacific Railway	\$440,430.88
CDW Canada Inc	\$172,272.38
Cedar Crest Lands (BC) Ltd	\$1,355,279.91
Centralsquare Canada Software	\$47,774.61
Centrix Control Solutions LP	\$31,360.00
Chairlines	\$30,506.01
Chandos Construction Ltd	\$3,160,569.31
Chase Office Interiors	\$134,796.41
Chroma Communications Inc	\$38,819.95
City of Pitt Meadows	\$108,322.50
Cloud9 Solutions Inc	\$76,021.31

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

Supplier Name	Aggregate amount paid to supplier
Coast Water Systems Inc	\$25,168.00
Cobing Building Solutions	\$332,672.66
Commercial Aquatic Supplies	\$82,441.88
Convergint Technologies Ltd	\$51,282.07
Conwest Contracting Ltd	\$432,714.88
Coolin, Cassandra	\$834,313.10
Co-Pilot Industries Ltd	\$27,783.00
Coronet Cyber Security	\$26,726.38
Craven Huston	\$77,349.93
Cummins Western Canada	\$41,377.54
Curtis Personalized Health	\$62,247.83
Custom Blacktop	\$160,531.88
Dams Ford Lincoln	\$29,930.20
The Davey Tree Expert Company	\$29,169.73
Dialog BC Architecture	\$32,254.42
Dobney Foundry Ltd	\$49,325.01
Double V Construction Ltd	\$5,318,856.58
Dougness Holdings Ltd	\$110,639.05
Drake Excavating	\$433,744.93
DTM Systems Corporation	\$57,688.90
Eagle West Crane & Rigging	\$36,793.26
Eecol Electric Corporation	\$214,239.70
Emco Corporation	\$32,702.20
E-Comm Emergency Communications	\$1,154,600.00
Envirochem Services Inc	\$46,203.38
ESRI Canada Limited	\$103,073.95
Falcon Equipment Ltd	\$103,293.99
Family Education & Support Centre	\$40,485.95
Fast Signs	\$28,887.22
Finning International Inc	\$41,660.02
Fitness Edge	\$65,334.65
First Truck Centre	\$35,598.85
Fort Fabrication & Welding Ltd	\$72,304.28
Fortis BC Energy Inc	\$175,152.26
Fraser City Installations Ltd	\$365,823.45
Fraser Valley Refrigeration	\$213,029.35
Fraser Valley Regional Library	\$3,048,875.00
Frazer Excavation Ltd	\$215,556.22
Fred SurrIDGE Ltd	\$229,671.46
Geoadvice Engineering Inc	\$38,099.88
GHD Ltd	\$84,118.36
Gibson Waterworks Supply Inc	\$59,290.85
Golden Ears Alarm Systems	\$29,417.62
Golden Globe Construction Ltd	\$437,104.86
Great Northern Engineering Consultants	\$26,062.61
Greater Vancouver Sewerage & Drainage District	\$149,263.87
Greater Vancouver Water District	\$9,670,791.47
Green Landscape Experts Ltd	\$33,321.48
Gregg Distributors	\$80,582.72
Guillevin International Inc	\$162,557.18
Hain, Neil	\$77,207.00
Hallmark Facility Services Inc	\$431,087.36
Harbour International Trucks	\$186,740.96
Harris & Company	\$55,513.58
Healthline Medical Equipment	\$47,035.00

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

Supplier Name	Aggregate amount paid to supplier
Homewood Health Inc	\$29,429.45
Hub Fire Engines & Equipment	\$1,550,582.23
Hunter, Cheryl	\$44,087.88
ICBC	\$269,483.00
Iconix Waterworks LP	\$81,720.13
IDRS	\$55,340.62
Ikonix Enterprises Ltd	\$26,064.78
Image Painting & Restoration	\$168,724.50
Imaginit Technologies	\$40,781.83
Inland Kenworth Partnership	\$225,568.31
Interprovincial Traffic Services	\$182,639.52
ISL Engineering & Land Services	\$109,394.98
Island Key Computer	\$45,532.48
Jacks Automotive & Welding	\$119,429.38
Johnston Davidson	\$34,596.36
Jordair Compressors Inc	\$37,572.41
Justice Institute of BC	\$64,744.38
Kaake, Karen	\$32,589.00
Kerr Wood Leidal Associates	\$91,661.75
Lafarge Canada Inc	\$625,156.56
Leaders International Executive	\$54,567.81
Linden, Charlene	\$36,888.85
Lindsay Kenney LLP - In Trust	\$3,399,316.29
Lock-Block Ltd	\$27,132.00
Lordco Parts Ltd	\$93,737.09
Mainland Civil Site Services	\$29,096.64
Manulife Financial	\$1,307,679.26
Maple Leaf Disposal Ltd	\$193,606.35
Maple Ridge & PM Arts Council	\$721,752.88
Maple Ridge Historical Society	\$205,519.00
Marathon Surfaces Inc	\$71,717.10
Marten Timmer Excavating Ltd	\$31,160.85
McEachern Harris & Watkins	\$11,090,594.58
McElhanney Consulting Services	\$71,401.57
MDT Technical Services Inc	\$35,865.21
Mertin Chevrolet Buick GMC	\$80,921.12
Metro Motors Ltd	\$82,152.00
Microserve	\$86,331.08
Microsoft Canada Inc	\$405,620.37
Minister of Finance - Department of Transportation	\$935,806.12
Mission Contractors Ltd	\$334,447.64
Miza Architects Inc	\$190,324.83
MK Illumination Canada	\$107,914.88
Morningstar Homes Ltd	\$192,295.25
MR PM Katzie Seniors Network	\$76,406.92
Municipal Insurance Association of British Columbia	\$741,588.80
Municipal Pension Plan	\$3,673,537.49
Murphy, Amanda	\$39,005.55
Nicholson Mechanical Ltd	\$26,513.92
Noble British Columbia	\$35,108.33
North of 49 Enterprises Ltd	\$35,405.59
Nova Pole International Inc	\$70,463.68
Nustadia Recreation Inc	\$348,071.55
Ocean Pipe	\$40,995.30

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

Supplier Name	Aggregate amount paid to supplier
Onsite Engineering Ltd	\$27,987.26
Open Storage Solutions	\$37,946.72
Opus Consulting Group Ltd	\$79,565.71
Oracle Corporation Canada	\$48,638.83
Organized Crime Agency of British Columbia	\$41,256.89
Overhead Door Company	\$32,610.94
Pacific Flow Control Ltd	\$63,617.40
Paladin Technologies	\$110,426.78
Paul Bunyan Tree Services	\$36,162.00
Pedre Contractors Ltd	\$270,904.93
Perfectmind Inc	\$25,046.69
Pit Stop Portable Toilets	\$34,673.87
Pitney Works	\$47,890.22
Pomerleau Inc	\$299,057.71
Prairie Coast Equipment Inc	\$114,488.83
Prime Traffic Solutions Ltd	\$435,251.96
Progressive Fence Installation	\$25,944.65
Promix Concrete Ltd	\$35,506.62
Province of British Columbia - Employer Health Tax	\$382,374.48
Province of British Columbia - IHIT	\$622,696.10
PW Trenchless Construction Inc	\$121,012.69
Ranger Construction	\$87,116.13
RCMP - Receiver General	\$32,392.50
RCMP - Receiver General	\$20,670,174.72
Re/Max Lifestyles Realty Ltd	\$40,000.00
Receiver General - Payroll Deduction	\$1,411,843.39
RF Binnie & Associates Ltd	\$135,503.06
RG Arenas (Maple Ridge) Ltd	\$840,179.09
Ricoh Canada Inc	\$266,056.49
Ridge Meadows Search & Rescue	\$34,500.00
Ridge Meadows Seniors Society	\$216,149.75
Ridge Meadows Recycling Society	\$3,107,665.48
Road Warrior Cutting	\$25,881.06
Rocky Mountain Phoenix	\$93,407.51
Rollins Machinery Ltd	\$143,776.64
RTR Terra Contracting Ltd	\$261,752.14
Sandpiper Contracting LLP	\$943,614.71
Sanscorp Products Ltd	\$214,460.98
Sap Canada Inc	\$64,280.98
Scottish Line Painting Ltd	\$236,142.54
Seal Tec Industries Ltd	\$48,982.78
SFE Ltd	\$35,962.50
Shape Architecture Inc	\$39,605.86
Shaw Cablesystems	\$31,278.48
Simcic + Uhrich Architects	\$45,681.30
Sinco Gates & Fencing	\$59,850.00
Single Source Rentals	\$54,355.42
Skylark Management Corporation	\$33,899.68
Southern Butler Price LLP	\$25,595.85
Standard Electric BC Ltd	\$109,493.30
Stantec Consulting Ltd	\$152,964.24
Staples - Corporate Express Canada	\$87,468.26
Stellar Power & Control Solutions	\$31,391.33
Stewart McDannold Stuart	\$170,244.40
Strata Plan LMS Commercial	\$212,992.08

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

Supplier Name	Aggregate amount paid to supplier
Streamline Fencing Ltd	\$97,266.75
Streetwise Traffic Controllers	\$285,245.83
Suncor Energy Products	\$738,459.68
Surrey Fire Service	\$107,596.36
Swing Time Distributors Ltd	\$70,593.53
Targa Contracting Ltd	\$234,709.65
Telus	\$104,329.22
Telus Communications Company	\$34,086.98
Tempest Development Group	\$83,907.98
Tenold Transportation Ltd	\$25,904.65
Tetra Tech Canada Inc	\$91,836.90
The Get Go Inc	\$59,248.34
Thiessen, Rob	\$30,570.83
Thunderbird Plastics Ltd	\$26,040.00
Tikal Construction Ltd	\$1,079,924.52
Tirecraft	\$59,939.39
Total Power Ltd	\$126,548.52
Transtech Data Services Ltd	\$30,492.00
Triahn Enterprises (2018) Ltd	\$381,109.04
Tundra Plumbing Ltd	\$86,293.79
Turning Point	\$1,021,741.37
Turning Point Resolutions Inc	\$29,979.61
TX Contracting Ltd	\$34,125.00
Uline Canada Corporation	\$55,815.34
Unicorn Products Ltd	\$84,139.21
Urban Lumberjack Tree Services	\$47,822.30
Urban Systems	\$33,387.24
Valley Geotechnical Engineering Services	\$179,924.99
Wade And Associates Land Survey	\$32,869.20
Warrington PCI Management	\$1,120,728.67
Water Street Engineering Ltd	\$30,744.54
Westridge Security Ltd	\$446,936.05
Whitestar Property Services	\$323,888.75
Wholesale Fire & Rescue Ltd	\$31,711.35
Windmill Flooring	\$68,206.71
Wolseley Canada Inc	\$36,084.98
Wood Wyant Inc	\$41,738.39
Workers Compensation Board	\$636,276.17
WSP Canada Inc	\$139,104.80
X10 Networks	\$97,913.19
Xylem Canada Company	\$153,542.73
Yellowridge Construction Ltd	\$7,970,358.23
Zone West Enterprises Ltd	\$46,296.22
Zoom Audio Visual Networks Inc	\$239,998.08
	\$117,978,933.55

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2020**

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

\$	3,674,637.53
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3) Total payments to suppliers for grants and contributions exceeding \$25,000

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

4) Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$117,978,933.55
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 3,674,637.53
Consolidated total of all grants and contributions exceeding \$25,000	-
Reconciling items	<i>Explanation below</i>
Total per Financial Statements, Expenditures & Expenses, Good & Services including Capital	\$ 112,899,068.00
Variance	\$ (8,754,503.08)

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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