



City of Maple Ridge

Statement of Financial
Information

2015

Financial Information Act
Financial Information Regulation (FIR), Schedule 1

Statement of Financial Information (SOFI)
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- 6(1) [Definitions for reference]
- 6(2)(a) List remuneration / expenses for each elected official, member of board, Cabinet appointees
- 6(2)(b) List each employee with remuneration exceeding \$75,000, plus expenses
- 6(2)(c) Consolidated total for all employees with remuneration of \$75,000 or less
- 6(2)(d) Reconcile difference in total remuneration above with operational statement
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- 9(1) Approval of SOFI for corporations (other than municipalities)
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- 10(1) to (3) [Explanatory information for reference]

Financial Information Regulation, Schedule 1

Checklist – Statement of Financial Information (SOFI)

For the Corporation:

Corporate Name: City of Maple Ridge Contact Name: Catherine Nolan
 Fiscal Year End: December 31, 2015 Phone Number: 604-463-5221
 Date Submitted: June 30, 2016 E-mail: cnolan@mapleridge.ca

For the Ministry:

Ministry Name: _____ Reviewer: _____
 Date Received: _____ Deficiencies: Yes No
 Date Reviewed: _____ Deficiencies Addressed: Yes No
 Approved (SFO): _____ Further Action Taken: _____

Distribution: Legislative Library Ministry Retention

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
General					
1 (1) (a)	Statement of assets and liabilities	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Consolidated Statement of Financial Position
1 (1) (b)	Operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Consolidated Statement of Operations
1 (1) (c)	Schedule of debts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Continuity Schedule of Debenture Debt
1 (1) (d)	Schedule of guarantee and indemnity agreements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	NIL report
1 (1) (e)	Schedule of employee remuneration and expenses	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (1) (f)	Schedule of suppliers of goods and services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
1 (3)	Statements prepared on a consolidated basis or for each fund, as appropriate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Consolidated Statement of Financial Position Consolidated Statement of Operations Consolidated Statement of Cash Flow Consolidated Stmt of Chg in Net Financial Assets
1 (4) 1 (5)	Notes to the financial statements for the statements and schedules listed above	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Statement of Assets & Liabilities					
2	<ul style="list-style-type: none"> A balance sheet prepared in accordance with GAAP or stated accounting principles / policies, and Show changes in equity and surplus or deficit due to operations 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Consolidated Statement of Financial Position Consolidated Statement of Operations
Operational Statement					
3 (1)	<p>Prepared in accordance with GAAP or stated accounting principles / policies and consists of:</p> <ul style="list-style-type: none"> a Statement of Income or Statement of Revenue and Expenditures, and a Statement of Changes in Financial Position 	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Consolidated Statement of Operations Consolidated Stmt of Chg in Net Financial Assets
3 (2) 3 (3)	<ul style="list-style-type: none"> The Statement of Changes in Financial Position may be omitted if it provides no additional information The omission must be explained in the notes 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
3 (4)	Community colleges, school districts, and municipalities must prepare a Statement of Changes in Financial Position for the Capital Fund	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Schedule of Changes in Capital Funds
Schedule of Debts					
4 (1) (a) 4 (2)	List each long-term debt (secured by debentures, mortgages, bonds, etc.), stating the amount outstanding, the interest rate, and the maturity date	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Continuity Schedule of Debenture Debt
4 (1) (b)	Identify debts covered by sinking funds or reserves and amounts in these accounts	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Continuity Schedule of Debenture Debt
4 (3) 4 (4)	<ul style="list-style-type: none"> The schedule may be omitted if addressed under section 2 or 5 and it provides no additional information The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Guarantee and Indemnity Agreements					
5 (1)	List financial agreements that required government approval prior to being given (see Guarantees and Indemnities Regulation in FIA Guidance Package)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (2)	State the entities involved, and the specific amount involved if known	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
5 (3) 5 (4)	<ul style="list-style-type: none"> • The schedule may be omitted if addressed under section 2 or 4 and it provides no additional information • The omission must be explained in a note to the schedule 	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (2) (a)	List separately, by name and position, the total remuneration and the total expenses for each elected official, member of the board of directors, and employee appointed by Cabinet	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)
6 (2) (b)	List alphabetically each employee whose total remuneration exceeds \$75,000 and the total expenses for each [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)
6 (2) (c)	Include a consolidated total for employees whose remuneration is \$75,000 or less [excluding the persons listed under 6 (2) (a)]	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)
6 (2) (d)	Reconcile or explain any difference between total remuneration in this schedule and related information in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)
6 (3)	Exclude personal information other than name, position, function or remuneration and expenses of employees	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Schedule of Remuneration and Expenses (See Guidance Package for suggested format)					
6 (6)	Report the employer portion of EI and CPP as a supplier payment to the Receiver General for Canada rather than as employee remuneration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(e)
6 (7) (a) 6 (7) (b)	Include a statement of severance agreements providing: <ul style="list-style-type: none"> the number of severance agreements under which payment commenced in the fiscal year being reported on for non-union employees, and the range of equivalent months' compensation for them (see Guidance Package for suggested format)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
6 (8)	Provide the reason for omitting a statement of severance agreements in a note to the schedule of remuneration and expenses	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Schedule of Suppliers of Goods or Services (See Guidance Package for suggested format)					
7 (1) (a)	List in alphabetical order all suppliers of goods and services who received aggregate payments exceeding \$25,000	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(f)
7 (1) (b)	Include a consolidated total of all payments to suppliers who received \$25,000 or less	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(f)
7 (1) (c)	Reconcile or explain any difference between the consolidated total and related figures in the operational statement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(f)
7 (2) (b)	Include a statement of payments for the purposes of grants or contributions	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Information provided in Schedule 1(1)(f)

FIR Schedule 1 Section	Item	Yes	No	N/A	Comments
Inactive Corporations					
8 (1)	The ministry reports for the corporation if the corporation is not operating to the extent required to produce a SOFI	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (a)	The ministry's report contains the statements and schedules required under section 1 (1), to the extent possible	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
8 (2) (b)	The ministry's report contains a statement of the operational status of the corporation (see Guidance Package regarding what to include)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
Approval of Financial Information					
9 (1)	Corporations other than municipalities – the SOFI is signed as approved by the board of directors or the governing body (see Guidance Package for example)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	
9 (2)	Municipalities – the SOFI is approved by its council and by the officer assigned responsibility for financial administration (see Guidance Package for example)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (3)	A management report is included, signed by the head and chief financial officer, or by the municipal officer assigned responsibility for financial administration (see examples in annual report at http://www.gov.bc.ca/cas/popt/)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (4)	The management report explains the roles and responsibilities of the board of directors or governing body, audit committee, management, and the auditors	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
9 (5)	Signature approvals required in section 9 are for each of the statements and schedules of financial information, not just the financial statements	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Consolidated Statement of Financial Position
as at December 31, 2015

	2015	2014
Financial Assets		
Cash and cash equivalents (Note 1)	\$ 10,146,294	\$ 14,098,635
Portfolio investments (Note 2)	159,495,941	140,752,034
Accounts receivable (Note 3)	18,923,067	18,910,387
Recoverable local improvements (Note 4)	1,573,096	1,772,386
Other assets (Note 5)	758,106	739,180
Inventory available for resale	<u>4,251,189</u>	<u>374,343</u>
	195,147,693	176,646,965
Liabilities		
Accounts payable and accrued liabilities (Note 6)	17,918,881	17,215,076
Deferred revenue (Note 8)	10,667,777	9,516,042
Restricted revenue (Note 9)	41,686,047	44,195,434
Refundable performance deposits and other	13,850,225	12,006,924
Employee future benefits (Note 10)	4,908,000	5,086,600
Debt (Note 11, Schedule 4)	<u>34,063,639</u>	<u>36,828,024</u>
	123,094,569	124,848,100
Net Financial Assets	<u>72,053,124</u>	<u>51,798,865</u>
Non Financial Assets		
Tangible capital assets (Note 12, Schedule 5)	910,891,167	881,235,810
Undeveloped land bank properties (Note 13)	15,580,027	14,385,160
Supplies inventory	350,805	336,897
Prepaid expenses	<u>948,925</u>	<u>568,450</u>
	927,770,924	896,526,317
Accumulated Surplus (Note 14)	<u>\$ 999,824,048</u>	<u>\$ 948,325,182</u>



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



Nicole Read
Mayor, City of Maple Ridge

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

Consolidated Statement of Operations
For the year ended December 31, 2015

	Actual 2015	Budget 2015 (Note 17)	Actual 2014
Revenue (Segment Report, Note 20)			
Taxes for municipal purposes (Note 15)	\$ 74,042,945	\$ 73,923,852	\$ 71,350,132
User fees and other revenue	41,699,739	39,048,881	38,572,819
Government transfers (Note 16)	3,637,552	5,071,436	2,511,485
Development revenue	12,855,808	38,732,134	8,693,788
Interest and investment income			
Investment Income	2,752,240		
Interest Income	199,075		
Less: Restricted amount	<u>(533,913)</u>		
Interest and investment income	2,417,402	1,868,000	2,424,879
Gaming revenues	1,161,956	1,050,000	1,056,051
Gain (loss) on disposal of assets	(1,668,305)	4,250,000	(1,353,953)
Contributed tangible capital assets (Note 12)	<u>36,744,306</u>	<u>16,500,000</u>	<u>23,232,212</u>
	170,891,403	180,444,303	146,487,413
Expenses (Segment Report, Note 18)			
Protective services	34,452,583	37,146,888	31,988,914
Transportation services	17,651,339	19,582,665	17,323,495
Recreation and cultural	21,562,840	22,572,713	21,183,974
Water utility	15,615,936	17,856,192	15,375,275
Sewer utility	9,837,523	10,130,292	9,341,867
General government	14,357,496	17,329,253	14,517,314
Planning, public health and other	<u>5,914,820</u>	<u>5,730,392</u>	<u>4,917,259</u>
	119,392,537	130,348,395	114,648,098
Annual Surplus	<u>51,498,866</u>	<u>50,095,908</u>	<u>31,839,315</u>
Accumulated Surplus - beginning of year	<u>948,325,182</u>	<u>948,325,182</u>	<u>916,485,867</u>
Accumulated Surplus - end of year (Note 14)	<u>\$ 999,824,048</u>	<u>\$ 998,421,090</u>	<u>\$ 948,325,182</u>

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

Continuity Schedule of Debenture Debt

For the Year Ended December 31, 2014

	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 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	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 2012/2017	6562/121	General Government/River Road Drainage	2.1 %
	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, 2014 Balance Outstanding	New Debt Issued During the year	Principal/ Sinking Fund Payments	Sinking Fund Earnings	2015 Balance Outstanding	Interest Paid/ Earned For The Year
\$ 18,691,327	\$ -	\$ 1,210,018	\$ -	\$ 17,481,309	\$ 1,005,056
2,592,065	-	167,791	-	2,424,274	139,369
16,300,000	-	-	-	16,300,000	813,370
2,675,000	-	-	-	2,675,000	54,838
625,000	-	-	-	625,000	18,246
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>
43,103,392	-	1,377,809	-	41,725,583	2,095,259
5,084,059	-	547,382	207,615	5,839,056	207,615
1,017,227	-	493,877	45,411	1,556,515	45,411
64,289	-	31,213	2,870	98,372	2,870
75,174	-	36,498	3,356	115,028	3,356
<u>34,619</u>	<u>-</u>	<u>16,808</u>	<u>1,546</u>	<u>52,973</u>	<u>1,546</u>
6,275,368	-	1,125,778	260,798	7,661,944	260,798
<u>\$ 36,828,024</u>	<u>\$ -</u>	<u>\$ 2,503,587</u>	<u>\$ 260,798</u>	<u>\$ 34,063,639</u>	<u>\$ 1,834,461</u>

**City of Maple Ridge
Financial Information Act**

**Schedule of Guarantee and Indemnity Agreements
for 2015**

"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 2015**

1 Elected Officials

Name	Position	Remuneration	Benefits	Expenses
Bell, Corisa	Councillor	\$ 42,691.35	\$ 7,250.11	\$ 4,567.53
Duncan, Kiersten	Councillor	42,762.36	3,822.79	3,383.70
Masse, Robert	Councillor	41,839.26	5,824.23	719.47
Read, Nicole	Mayor	99,435.96	8,807.55	2,851.79
Robson, Gordy	Councillor	42,762.35	5,665.80	1,565.49
Shymkiw, Tyler	Councillor	43,756.47	4,243.97	2,976.03
Speirs, Craig	Councillor	42,904.37	1,413.75	6,825.09
Total All Elected Officials		\$ 356,152.12	\$ 37,028.20	\$ 22,889.10

**Other Employees (excluding
2 those listed in Part 1 above)**

Name	Position	Remuneration	Expenses
Albrecht, Michael	Tradesperson 2 - Plumber	\$ 75,095.04	\$ 4,140.69
Andre, Colin	Network Analyst	78,614.20	624.02
Armour, Douglas	Fire Training Officer	143,439.50	1,538.39
Armstrong, Fred	Manager of Corporate Communications	118,608.32	616.99
Baird, Kathryn	Recreation Coordinator - Volunteer & Special Events	76,319.28	786.92
Balatti, Christa	Manager of Health & Wellness	115,153.68	1,907.03
Barrett, Kevin	Fire Fighter	104,776.11	0.00
Baski, Sebastian	Fire Fighter	101,438.38	856.42
Bastaja, John	Director of Corporate Support	146,281.76	572.60
Bayley, Christopher	Fire Captain	130,315.14	0.00
Bean, Joshua	Fire Fighter	92,603.09	0.00
Benson, Laura	Manager of Sustainability & Corporate Planning	114,199.92	2,055.05
Bevilacqua, Jim	Fire Captain	143,586.09	387.00
Bhandari, Anita	Manager of Health Safety & Employee Development	99,398.90	5,128.52
Bitcon, Stan	Foreman 2	75,753.06	1,004.55
Blakeway, Alexander	Foreman 3	79,502.40	649.22
Boag, David	Director of Parks & Facilities	152,516.63	1,298.39
Boehmer, Jeffrey	Manager of Construction & Design	126,092.56	2,844.53
Bonderud, Edward	Fire Fighter	78,419.08	85.00
Bonifazi, Marco	Fire Fighter	96,411.57	57.00
Bruce, Robert	Fire Fighter	104,890.50	0.00
Brummer, Russell	Recreation Coordinator - Health Wellness	76,999.81	1,055.94
Carmichael, Rhys	Fire Fighter	101,291.24	0.00
Carmichael, Russ	Director of Engineering Operations	151,632.93	5,159.30
Carter, Christine	Director of Planning	153,132.51	524.70
Chamberlain, Diane	Administrative Coordinator	76,973.11	1,411.78
Charlebois, Jim	Manager of Community Planning	125,060.40	3,137.11
Christensen, Robert	Fire Captain	132,413.99	0.00
Chui, Yvonne	Recreation Manager of Arts & Community Connections	102,341.52	1,437.53
Cillis, Paul	Engineering Inspector 3	81,409.28	812.49
Clelland, James	Fire Fighter	108,897.25	372.60
Collard, Shaun	Fire Fighter	103,563.23	0.00
Cooke, David	GIS Coordinator	93,914.22	1,097.85
Cote-Rolvink, Stephen	Manager of Inspection Services	132,391.76	1,136.27
Cotroneo, Tony	Recreation Manager of Youth & Neighbourhood Services	105,387.20	1,491.65
Cotter, Steve	Fire Fighter	108,084.93	57.00
Crabtree, Christina	Director of Information Services	139,019.08	1,770.86
Cramb, Donald	Senior Recreation Manager	135,167.20	1,673.10
Crapo, Ryan	Tradesperson 2 - Electrical	75,107.04	1,348.63
Cullen, Patrick	Emergency Program Coordinator	94,387.42	3,193.33
Cummings, Travis	Fire Fighter	96,229.39	85.00
Dale, Cindy	Executive Assistant	75,981.80	0.00
Daunais, Don	Electrical Inspector	82,144.03	574.16
Davis, Craig	Fire Fighter	111,714.15	77.00
Davis, Jeffery	Fire Fighter	97,645.57	0.00
Delmonico, Jordan	Fire Fighter	98,040.68	57.00
Denton, Darrell	Manager of Property & Risk	97,283.36	2,054.00

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

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2015**

Dickson, Janet	Senior Analyst Programmer	88,598.91	354.49
Dingwall, William	Manager of Utility Engineering	127,494.82	1,694.84
Dipalo, David	Tradesperson 2 - Mechanic	75,958.58	0.00
Dorrell, Robert	Tradesperson Foreman	87,387.22	69.44
Dyer, Robert	Trades Inspector	78,646.77	2,278.36
East, Robert	Tradesperson 2 - Carpenter	75,059.46	801.90
Edwards, Catherine	Senior Planning Technician	78,614.25	185.00
Eng, Michael	Traffic & Transportation Technologist	90,338.76	1,757.23
Ennis, Cheryl	Executive Assistant, Administration	75,576.80	2,129.97
Ettinger, Glenn	Fire Fighter	124,828.34	49.24
Exner, Howard	Deputy Fire Chief	152,386.00	964.33
Forsyth, Janice	Recreation Coordinator - Aquatics	76,962.22	985.99
Foster, Mary	Fire Fighter	104,260.85	3,406.80
Franklin, Steven	Fire Captain	136,113.09	28.00
Frederick, Petra	Recreation Coordinator - Leisure Access	76,169.41	574.11
Gailling, Bruce	Electronics Technician	75,564.31	773.35
Gaudette, Christopher	Fire Fighter	102,828.74	57.00
Gaudiuso, Jim	Foreman 2	93,163.90	179.60
Gibson, Timothy	Research Technician	76,025.30	622.24
Gill, Paul	General Manager of Corporate & Financial Services	216,536.14	2,208.02
Gjaltema, Michael	Manager of Electro & Mechanical	95,437.17	894.57
Glasgow, Ian	Fire Fighter	102,039.63	37.00
Goddard, Charles	Manager of Development & Environmental Services	140,048.54	2,701.82
Gordon, Thomas	Engineering Technologist	75,807.92	325.00
Gormley, Kathleen	Manager of Business Systems	106,461.93	1,610.32
Guerra, Maria	Senior Project Engineer	113,621.59	1,451.14
Guy, Ronald	Engineering Inspector 3	82,688.35	807.78
Hall, Diane	Planner 2	93,002.57	539.64
Hampton, Warren	Fire Fighter	100,554.30	57.00
Hansen, Damon	Fire Fighter	97,441.17	57.00
Harcus, David	Fire Captain	122,112.44	0.00
Harrison, Caroline	Network Analyst	78,667.78	704.84
Harwood, Kevin	Fire Captain	122,299.05	40.00
Haydu, John	Fire Fighter	112,427.53	85.00
Hewson, Glen	Trades Inspector	78,842.21	978.46
Holitzki, Elizabeth	Director of Licences Permits Bylaws	137,889.44	1,739.05
Hopper, Clinton	Fire Fighter	98,745.03	0.00
Jonat, Cameron	Fire Fighter	106,828.29	142.00
Jones, Cameron	Fire Fighter	94,443.31	0.00
Jones, Maureen	Senior Manager of Police Services	117,978.80	572.93
Judd, Stephen	Manager of Infrastructure Development	126,092.57	1,478.16
Juurakko, Timo	Assistant Fire Chief of Community & Administrative Services	141,000.12	1,680.20
Kelleher, Jonathan	Fire Fighter	101,684.56	57.00
Kelly, Paul	Electrical Inspector	83,597.82	666.66
King, Frances	Director of Human Resources	157,184.08	573.21
Kopystynski, Adrian	Planner 2	95,093.73	4,970.70
Kovach, Natalie	Systems Analyst 2	80,925.62	452.64
Kozlik, Mark	Building Inspector 1	122,229.69	1,700.07
L'Arrivee, Michael	Building Inspector 1	98,246.95	2,601.69
Laxton, Shannon	Accountant 3	75,664.13	1,767.50
Lee, Chin-Kuan	Financial Analyst	77,190.20	986.70
Lee, Joo Young	Systems Analyst 2	80,173.32	615.42
Livingstone, Bruce	Business Retention & Expansion Officer	75,179.85	3,219.98
Macdonald, Robert	Fire Fighter	101,258.54	306.00
MacNair, Robin	Manager of Bylaw & Licencing Services	109,044.29	688.28
Mah, Edwin	Building Inspector 1	85,728.26	1,052.24
Mallory, Geoffrey	Manager of Parks & Open Space	100,746.76	1,175.45
Marfleet, William	Fire Fighter	95,959.52	0.00
Marlo, Ceri	Manager of Legislative Services	128,019.80	1,523.27
Matthewson-Schober, Shawn	Social Planning Analyst	95,005.52	2,841.72
McAusland, Andrew	Facilities Maintenance Coordinator	76,764.35	2,794.49
McCormick, Wendy	Director of Recreation	145,137.78	1,952.56
McCurry, Aaron	Foreman 2	85,581.02	657.22
McKee, Christopher	Fire Fighter	105,813.03	222.00
McLeod, Bruce	Manager of Parks Planning & Development	114,249.92	2,673.67
Messam, Erica	Engineering Technologist 1	75,407.92	439.48
Mikes, Daniela	Manager of Procurement	115,055.01	5,381.00

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

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2015**

Millward, Michael	Manager of Facilities Operations	117,768.72	677.02
Moore, Kelly	Fire Lieutenant	121,337.66	57.00
Murphy, Siobhan	Planner 2	87,501.42	1,722.43
Nagra, Dhaminder	Human Resources Advisor	83,501.31	44.01
Narayan, Sureshwar	Senior Analyst Programmer	95,855.79	1,752.73
Negoita, Victor	Manager of Electro & Mechanical	117,015.71	608.49
Nikula, Matthew	Fire Fighter	83,419.38	0.00
Nolan, Catherine	Manager of Accounting	120,787.52	3,315.38
Ogilvie, Ralph	Fire Fighter	84,547.81	247.00
Oleschak, Walter	Superintendent of Public Works	114,620.51	10,184.87
Patel, Brian	Recreation Coordinator - Core Area	79,375.99	575.49
Pendl, Sylvia	Parks Planning Technician	79,512.58	2,221.17
Perkin, Kevin	Fire Lieutenant	115,429.20	37.00
Pollock, David	Municipal Engineer	151,684.88	7,010.31
Pope, Danielle	Manager of Business Operations	106,746.65	1,008.77
Porter, Gary	Fire Lieutenant	121,620.33	57.00
Quinn, Frank	General Manager of Public Works & Development Services	205,486.54	2,184.72
Ramsay, Devin	Fire Fighter	102,436.66	57.00
Ramsay, Robert	Fire Captain	129,856.05	277.00
Riach, Ron	Manager of Property & Risk	101,970.93	0.00
Richmond, Calvin	Foreman 3	89,082.90	1,008.60
Rule, James	Chief Administrative Officer	244,585.60	2,477.40
Rutledge, Silvia	Manager of Revenue & Collections	119,176.66	1,526.31
Schurer, Oliver	Business Systems Analyst	94,193.70	835.17
Schwaiger, Harry	Building Inspector 1	78,520.20	1,037.84
Serediuk, Sean	Network Support Specialist	97,757.84	1,606.10
Serne, Bernie	Superintendent of Sewerworks	78,345.52	723.61
Seward, Adam	Fire Fighter	110,832.64	233.00
Smitton, Mark	Assistant Fire Chief of Fire Prevention & Communications	128,235.33	1,378.44
Snow, Roy	Fire Fighter	116,603.91	651.63
Speers, David	Recreation Coordinator - Youth, Seniors & Neighbourhood Services	77,707.19	1,016.17
Spence, Dane	Fire Chief & Director of Community Fire Safety Services	163,069.22	6,104.83
Stetin, Velimir	Engineering Technologist - Projects	78,678.09	2,120.65
Stewart, Michael	Fire Captain	134,006.52	57.00
Stoll, Jason	Plan Checker 2	76,823.48	1,155.00
Stott, Rodney	Environmental Planner	97,626.76	590.58
Stripp, Mitchell	Electronics Technician	88,152.29	3,894.32
Swift, Kelly	General Manager of Community Development, Parks & Recreation	212,756.50	9,085.54
Taylor, Adam	Fire Fighter	86,413.08	0.00
Teboekhorst, Dennis	Fire Lieutenant	132,137.82	57.00
Thompson, Trevor	Manager of Financial Planning	134,516.48	5,329.35
Todd, Thomas	Foreman 3	87,459.70	747.64
Ulrich, Cynthia	Manager of Compensation	103,314.51	1,060.37
Van Dop, Michael	Assistant Fire Chief of Planning & Prevention	118,093.85	14,320.53
Van Tunen, Randolph	Foreman 3	139,908.21	618.12
Vanderjagt, Ryan	Fire Fighter	99,715.07	0.00
Varcoe, Thomas	Foreman 2	77,859.53	658.70
Veasey, Daryl	Meter Maintenance Worker	86,400.57	300.37
Veltin, George	Tradesperson 2 - Mechanic	80,958.63	209.13
Vinje, Brock	Fire Fighter	108,301.28	373.00
Vinje, Bryan	Assistant Fire Chief of Training & Safety	108,548.07	1,233.08
Virns, Nicholas	Fire Fighter	78,737.67	0.00
Walsh, Nichole	Purchasing Supervisor	76,327.86	4,687.84
Wetherill, Michelle	Manager of Human Resources	114,399.92	936.94
Wheeler, Susan	Director of Community Services	196,316.68	1,065.48
Wilson, Davin	Superintendent of Waterworks	93,552.98	1,647.29
Wilson, Samuel	Water System Operator	81,605.71	734.54
Wing, Graham	Fire Fighter	99,982.81	508.11
Zezechuk, Edward	Trades Inspector	78,614.20	981.81
Zosiak, Lisa	Planner 2	93,182.40	1,805.55
Subtotal		\$ 18,430,490.61	\$ 232,234.82
Consolidated Total of Employees with remuneration less than \$75,000		16,527,096.20	98,874.44
Total All Employees		\$ 34,957,586.81	\$ 331,109.26

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

**City of Maple Ridge
Financial Information Act**

**Schedule Showing the Remuneration and Expenses
Paid to or on Behalf of Each Employee
for 2015**

3 Reconciliation

Total remuneration

Elected Officials	\$	356,152.12
Other Employees		34,957,586.81

Subtotal		\$ 35,313,738.93
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Other reconciling Items

Employer portion of:		
CPP	\$	1,092,349.64
EI		555,271.11
Accruals		(21,604.13)
WCB		385,652.84
Pension		3,302,393.00
Other employer costs (Medical, Dental, etc.)		1,817,490.01

Wages & Salaries per Consolidated Financial Statements, Annual Report, Page 63		\$ 42,445,784.00
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**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2014**

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

Supplier Name	Aggregate amount paid to supplier
0946235 BC Ltd	\$ 143,115.00
681186 BC Ltd	53,654.47
9212426 Canada Ltd	35,280.00
A & G Supply Ltd	43,070.01
A.O.K Tree Service Ltd	33,126.19
A T & H Industries Inc	42,588.17
Absolute Industrial Mechanical	55,036.72
AC Paving Company Ltd	594,408.61
Accent Glass & Locksmith	33,515.19
ACE INA Life Insurance	26,544.61
Action Data Communications Ltd	35,932.79
AECOM Canada Ltd	56,238.25
Alouette Addiction Service Society	74,800.00
Alouette River Management Society	55,982.00
Amec Foster Wheeler Environment & Infrastructure	92,052.70
Ansan Industries Ltd	115,178.07
AON Hewitt Inc	27,300.00
Aplin & Martin Consultants Ltd	34,243.22
Aptean, Inc	82,802.86
Arsalan Construction Ltd	336,574.93
Avenue Machinery	83,917.54
AW Fire Guard & Supplies Ltd	39,644.34
B&D First Nation Constructors Group Ltd	56,623.93
Baldwin Site Elements Inc	38,990.24
Bartle & Gibson Co Ltd	51,379.05
BC Hydro	1,630,432.40
BC Institute of Technology	42,522.65
BC SPCA	338,857.82
BDO Canada LLP	72,151.20
BFI Canada Vancouver	31,165.82
Billesberger, Valerie	46,588.50
Black Press Group Ltd	63,439.87
Blue Pine Enterprises Ltd	806,588.07
Boileau Electric & Pole Ltd	361,014.47
Brandt Tractor Ltd	31,620.25
Bruce Carscadden Architect Inc	40,684.63
Bryco Projects Inc	163,059.35
Canada Pipe Company Ltd	93,706.20
Canadian Mental Health Association	71,315.00
Canadian Pacific Railway	160,352.82
Cansel Survey Equipment Inc	32,972.13
CDW Canada Inc	33,434.21
Cel-Com Systems Ltd	37,197.44
Chamco Industries Ltd	55,984.32
Chevron Canada Ltd	793,681.30
City of Pitt Meadows	276,929.59
Cobing Building Solutions	218,363.67
Columbia Bitulithic Ltd	406,346.02
Commercial Aquatic Supplies	25,409.18
Co-Pilot Industries Ltd	35,331.45
Coquitlam Ridge Constructors Ltd	161,735.48

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2014**

Corix Water Products	149,658.26
Coutts Pulver LLP	57,909.75
Crown Contracting Limited	45,491.25
CSDC Systems Inc	109,472.36
Custom Loading Ltd	85,838.10
Dams Ford Lincoln Sales Ltd	241,380.18
Davies Park Executive Search	51,726.70
DeepRoot Canada Corp	33,526.35
Dell Canada Inc	262,656.53
Dougness Holdings Ltd	61,775.48
Drake Excavating Ltd	103,468.05
DTM Systems Corporation	49,236.33
Eagle West Crane & Rigging	33,723.64
Ecotainer Sales Inc	176,592.15
Electro Motors Co Ltd	29,647.52
Emergency Communications For British Columbia Inc	995,550.00
Empire Signworks Inc	42,587.03
esri Canada	68,936.00
FDM Software Ltd	26,563.88
Finning International Inc	27,678.08
First Truck Centre Vancouver Inc	340,023.69
Fitness Edge	193,978.91
Fort Fabrication & Welding Ltd	210,173.21
Fortis BC	229,305.69
Fraser Valley Regional Library	2,597,908.87
Frazer Excavation Ltd	438,719.34
Fred Surridge Ltd	129,069.69
Fung-San MacInnis	25,282.89
Genesis Janitorial Service Ltd	29,083.98
Gibson Waterworks Supply Inc	56,997.16
Golden Ears Alarm Systems Ltd	30,795.07
Golden Ears Ortho & Sports Physiotherapist Corp	117,159.81
Goodbye Graffiti Burnaby-Mission	26,159.92
GOtraffic Management Inc	208,394.86
Graham Hoffart Mathiasen Architects	30,423.23
Greater Vancouver Regional District	1,285,621.14
Greater Vancouver Sewerage & Drainage District	83,356.13
Greater Vancouver Water District	12,518,644.43
GLE Green Landscape Experts Ltd	48,752.46
Green Landscape Experts Ltd	60,666.21
Guest Excavating Company Ltd	25,746.00
Guillevin International Inc	203,306.48
Hallmark Facility Services Inc	298,726.28
Haney Builders Supplies	39,416.26
Heidelberg Landscaping Ltd	31,738.36
Hincks, Linda	47,185.84
Homewood Health Inc	38,533.82
Horizon Landscape Contractors	93,329.21
Houle Electric Ltd	25,002.99
Hub Fire Engines and Equipment Ltd	36,390.48
ICBC	162,314.00
IDRS	39,043.28
Image Painting & Restoration Ltd	95,544.33
Imperial Paving	2,127,508.67
Infinite Roadmarking Ltd	105,662.15

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

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2014**

Inprotect Systems Inc	81,947.17
Insight Canada Inc	105,739.35
Interprovincial Traffic Services	140,277.39
ISL Engineering & Land Services Ltd	401,431.21
Jack Cewe Ltd	31,498.74
Jacks Automotive & Welding	201,375.68
Jent Construction Ltd	1,302,306.07
Kerr Wood Leidal Associates	105,304.65
KEV Construction Ltd	37,726.50
King Hoe Excavating Ltd	4,526,710.99
Kone Inc	43,423.17
Lafarge Canada Inc	43,966.89
Langfab Fabricators Ltd	29,517.60
Letts Environmental Consultants Ltd	69,736.30
Long View Systems Corporation	25,874.36
Lordco Parts Ltd	79,081.91
Machinex Recycling Service Inc	68,756.27
Mainland Sand & Gravel ULC	40,893.75
Making, Kenneth and Gracie	446,679.08
Manulife Financial	1,106,182.37
Maple Ridge & PM Arts Council	834,033.51
Maple Ridge Carpet One	48,215.86
Maple Ridge Chrysler Jeep Dodge	31,495.16
Maple Ridge Historical Society	142,582.00
Mar-Tech Underground Services Ltd	88,376.40
Medical Services Plan	328,447.19
Medisys Corporate Health LP	50,197.66
Mertin Imports Ltd	80,811.03
Mertin Nissan Ltd	27,575.52
Michelin North America Inc	32,108.83
Microsoft Corporation	117,445.22
Mills Printing & Stationery	79,630.03
Minister of Finance - Department of Transportation and Infrastructure	42,330.89
Morrison Hershfield Limited	108,871.88
Municipal Insurance Association of British Columbia	692,933.46
Municipal Pension Plan	3,302,393.00
Nederman Canada Limited	85,413.73
Noble Corporation	53,737.56
North of 49 Enterprises Ltd	108,266.70
Northwest Hydraulic Consultants Ltd	82,014.24
Nustadia Recreation Inc	428,645.31
Ocean Heidelberg Cement Group	41,995.17
Open Storage Solutions	132,975.36
Opus Consulting Group Ltd	68,163.60
Opus DaytonKnight Consultants Ltd	29,571.57
Oracle Corporation Canada Inc	52,506.59
P & L Speed Print Ltd	26,833.85
Pacific Ace Sports Surfaces & Equipment Ltd	54,333.65
Pacific Flow Control Ltd	71,898.75
Panorama LMS 4011	161,021.76
Paul Bunyan Tree Service Ltd	107,509.50
Performance Analytics Corp	33,308.80
Pilgrim Consulting & Services	26,962.79
Pitney Works	42,854.38
Pitt Meadows Heritage & Museum Society	81,066.00

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2014**

Pitt River Quarries	42,384.66
Pro Sound & Stage Lighting Ltd	25,959.77
Progressive Waste Solutions Inc	52,114.14
PW Trenchless Construction Inc	104,033.86
Quantum Murray LP	56,387.48
Raybern Erectors Ltd	74,092.21
RCMP - Receiver General	14,515,752.77
RCR Technologies Inc	64,571.07
RecTec Industries Inc	50,522.17
Receiver General-Payroll Deduction	1,639,686.67
RG Arenas (Maple Ridge) Ltd	812,605.42
R.G.M. Landscaping & Maintenance Ltd	41,244.00
Richmond Subaru	104,553.12
Ricoh Canada Inc	205,005.20
Ridge Meadows Recycling Society	2,304,290.49
Ridge Meadows Seniors Society	281,727.00
RJ Construction	63,755.29
Road Warrior Cutting Ltd	41,238.32
Rogers	136,221.99
Safe Vac Environmental Services Ltd	32,997.34
Sandpiper Contracting Ltd	238,244.79
School District#42	34,028.00
Schwarz & Co Law Corporation	429,453.31
SFE Ltd	27,798.75
Shape Architecture Inc	282,313.83
Shaw Business	54,174.27
Smithrite Portable Services Ltd	41,323.76
Spyders Inc	141,494.86
SURD-BA Robinson CO Ltd	41,891.54
Surrey Fire Service	92,780.00
Suttle Recreation Inc	41,923.56
T & T Demolition Ltd	50,230.95
Telus	123,894.26
Tempest Development Group	58,339.73
Terra Link Horticulture Inc	28,399.73
Tetra Tech EBA Inc	95,093.77
The Hackett Group Canada, Inc	87,581.16
The Ritz Drycleaners Ltd	27,933.55
Total Energy Systems Ltd	126,165.20
Total Power Ltd	63,811.73
Tourism Maple Ridge & Pitt Meadows	36,750.00
Trans Western Electric Ltd	49,425.40
Treen Safety (Worksafe) Inc	34,051.54
Trevor Jarvis Contracting Ltd	41,009.85
Tundra Plumbing Ltd	318,004.08
Union of BC Municipalities	34,755.36
Urban Systems	120,522.94
Van Der Zalm & Associates Inc	67,666.10
Vancouver Axle & Frame Limited	30,341.67
Vercon Civil Contractors Ltd	99,417.16
Warrington PCI Management	781,991.67
Westcoast Fitness Fixations Inc	26,256.16
Westridge Security Ltd	101,842.93
Westvac Industries Ltd	235,959.73
Westview Sales Ltd	58,658.69

**City of Maple Ridge
Financial Information Act**

**Schedule Showing Payments Made for the Provision
of Goods or Services for 2014**

Whonnock Roofing Ltd	46,830.00
Williams, A. J.	41,688.69
Willis Canada Inc	234,047.00
Workers Compensation Board	464,527.90
Young, Anderson - Barristers & Solicitors	621,036.57
Zone West Enterprises Ltd	31,208.14
	\$ 75,753,232.91

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

\$ 5,018,132.58

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

Consolidated total of grants exceeding \$25,000	39,000.00
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	39,000.00

4) Reconciliation

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$ 75,753,232.91
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 5,018,132.58
Consolidated total of all grants and contributions exceeding \$25,000	39,000.00
Reconciling items	<i>Explanation below</i>
Total per Financial Statements, Expenditures & Expenses, Good & Services including Capital	\$ 75,901,704.00
Variance	\$ (4,908,661.49)

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.

Consolidated Statement of Cash Flow
For the year ended December 31, 2015

	Actual	Actual
	2015	2014
Operating transactions		
Annual surplus	\$51,498,866	\$31,839,315
Items not utilizing cash		
Amortization	19,935,997	19,093,893
Loss on disposal of tangible capital assets	1,668,305	1,353,954
Contributed tangible capital assets	(36,744,306)	(23,232,212)
Restricted revenues recognized	<u>(12,455,022)</u>	<u>(8,051,160)</u>
	<u>(27,595,026)</u>	<u>(10,835,525)</u>
Change in non-cash operating items		
Increase in prepaid expenses	(380,475)	129,897
Decrease (increase) in supplies inventory	(13,908)	27,613
Decrease (increase) in accounts receivable	(12,680)	237,383
Decrease (increase) in recoverable local improvements	199,290	110,349
Decrease (increase) in other assets	(18,926)	(20,819)
Increase (decrease) in accounts payable and accrued liabilities	703,805	943,257
Increase (decrease) in deferred revenue	1,151,736	109,014
Increase (decrease) in refundable performance deposits	1,843,301	1,681,797
Increase (decrease) in employee future benefits	<u>(178,600)</u>	<u>195,900</u>
	<u>3,293,543</u>	<u>3,414,391</u>
 Cash provided by operating transactions	 <u><u>27,197,383</u></u>	 <u><u>24,418,181</u></u>
Capital transactions		
Proceeds on disposal of assets	1,279,143	129,733
Acquisition of tangible capital assets	<u>(20,866,209)</u>	<u>(19,873,611)</u>
Cash applied to capital transactions	<u>(19,587,066)</u>	<u>(19,743,878)</u>
Investing transactions		
Increase in portfolio investments	<u>(18,743,908)</u>	<u>(2,035,283)</u>
	<u>(18,743,908)</u>	<u>(2,035,283)</u>
Financing transactions		
Debt repayment	(2,764,386)	(2,673,389)
Collection of restricted revenues	<u>9,945,636</u>	<u>7,096,620</u>
Cash applied to financing transactions	<u>7,181,250</u>	<u>4,423,231</u>
Increase (decrease) in cash and cash equivalents	(3,952,341)	7,062,251
Cash and cash equivalents - beginning of year	<u>14,098,635</u>	<u>7,036,384</u>
Cash and cash equivalents - end of year	<u><u>\$10,146,294</u></u>	<u><u>\$14,098,635</u></u>
Supplementary information:		
Non-cash transactions:		
Transfer from tangible capital assets to undeveloped land bank	\$ 1,194,867	\$ -
Transfer from tangible capital assets to inventory available for sale	\$ 4,226,923	\$ 350,077

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, 2015

	Actual 2015	Budget 2015 (Note 17)	Actual 2014
Annual Surplus	\$ 51,498,866	\$ 50,095,908	\$ 31,839,315
Add (Less):			
Change in Tangible Capital Assets			
Acquisition of tangible capital assets	(57,610,515)	(101,313,329)	(43,105,823)
Amortization	19,935,997	20,123,835	19,093,893
Proceeds from disposal of tangible capital assets	1,279,143	4,250,000	129,733
(Gain) loss on disposal of tangible capital assets	1,318,228	<u>(4,250,000)</u>	<u>1,353,954</u>
	(35,077,147)	(81,189,494)	(22,528,243)
Change in Other Non Financial Assets			
Decrease (increase) in supplies inventory	(13,908)	-	27,613
Reclassification of tangible capital assets	4,226,923	-	350,077
Decrease (increase) in prepaid expenses	(380,475)	<u>-</u>	<u>129,897</u>
	3,832,540	-	507,587
Increase (decrease) in Net Financial Assets	20,254,259	\$ (31,093,586)	9,818,659
Net Financial Assets beginning of the year	<u>51,798,865</u>	<u>51,798,865</u>	<u>41,980,206</u>
Net Financial Assets end of the year	<u>\$ 72,053,124</u>	<u>\$ 20,705,279</u>	<u>\$ 51,798,865</u>

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

Notes to the Consolidated Financial Statements
For the year ended December 31, 2015

1. Cash and cash equivalents

Cash and cash equivalents as at December 31, 2015 were comprised as follows:

	<u>Dec 31, 2015</u>	<u>Dec 31, 2014</u>
Cash	\$ 5,146,294	\$ 9,067,402
Cash equivalents	<u>5,000,000</u>	<u>5,031,233</u>
	<u>\$ 10,146,294</u>	<u>\$ 14,098,635</u>

Cash equivalents are comprised of a BC Credit Union term deposit with an effective interest rate of **1.6%** (1.85% for 2014). Additionally, the City holds cash and cash equivalents of **\$2,825,191** (\$2,276,008 for 2014) and agreements receivable of **\$131,626** (\$177,716 for 2014) for trusts which are not reported elsewhere in the financial statements. They are held for the following trusts:

	Balance Dec 31, 2014	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2015
Latecomer Fees	\$ 5,210	\$ -	\$ 304,433	\$ 109,640	\$ 200,003
Cemetery Perpetual Care	979,234	26,331	54,479	26,331	1,033,713
Greater Vancouver Sewer & Drainage District	696,027	-	936,141	823,214	808,954
Albion Dyking District	<u>773,253</u>	<u>414</u>	<u>199,803</u>	<u>33,178</u>	<u>940,292</u>
	<u>\$ 2,453,724</u>	<u>\$ 26,745</u>	<u>\$ 1,494,856</u>	<u>\$ 992,363</u>	<u>\$ 2,982,962</u>

2. Portfolio Investments

Portfolio investments include Canadian bank notes and BC Credit Union term deposits with effective interest rates of 1.40 - 3.50%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. For these investments, income is recognized as it is received; in 2015 returns were positive and ranged to 3.12%. Included in interest earnings are losses on the sale of investments before maturity. In 2015 losses totalled \$Nil (\$28,466 in losses for 2014). The City does not hold any asset backed commercial paper or hedge funds.

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

The carrying value of Portfolio Investments at December 31, 2015 was **\$159,495,941** (\$140,752,034 for 2014). The market value at December 31, 2015 was **\$158,991,241** (\$140,292,423 for 2014).

3. Accounts Receivable

	<u>2015</u>	<u>2014</u>
Property Taxes	\$ 5,896,045	\$ 6,415,133
Other Governments	4,347,016	4,621,758
General and Accrued Interest	3,729,438	3,230,473
Development Cost Charges	<u>5,006,365</u>	<u>4,746,540</u>
	<u>18,978,864</u>	<u>19,013,904</u>
Less: Allowance for Doubtful Accounts	<u>(55,797)</u>	<u>(103,517)</u>
	<u>\$ 18,923,067</u>	<u>\$ 18,910,387</u>

4. Recoverable Local Improvements

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

5. Other Assets

Debt Reserve Fund:

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

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the City. The City has estimated that there is only a remote possibility that these funds will not be paid to it and therefore these funds have been included in Other Assets of **\$758,106** (\$739,180 for 2014).

6. Accounts Payable and Accrued Liabilities

	<u>2015</u>	<u>2014</u>
Accounts Payable:		
General	\$ 7,171,026	\$ 6,348,413
Other Governments	8,064,961	8,877,109
Salaries and Wages	<u>1,334,623</u>	<u>1,162,411</u>
	16,570,610	16,387,933
Accrued Liabilities:		
Vacation Pay	477,583	403,094
Other Vested Benefits	<u>870,688</u>	<u>424,049</u>
	<u>1,348,271</u>	<u>827,143</u>
	\$ 17,918,881	\$ 17,215,076

7. Contingencies, Commitments and Unrecognized Liabilities:

(a) Third Party Claims

Where losses related to litigation are possible and can be reasonably estimated management accrues its best estimate of loss. For 2015 this estimate is **\$412,657** (\$408,999 for 2014). These amounts are included in accounts payable and accrued liabilities.

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

(b) Contractual Obligations

(i) Water

The City has entered into a cost share agreement with the Greater Vancouver Water District for the construction of infrastructure. Under this agreement the City expects to incur costs of approximately **\$800,000** over the next year. The expense is recorded as the related costs are incurred.

(ii) Recreation and Cultural Services

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

(c) Unrecognized Liability

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

8. Deferred Revenues

Deferred revenues held by the City were comprised as follows:

	Prepaid Taxes		Connection Revenues	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Beginning balance	\$ 5,825,403	\$ 5,598,690	\$ 467,503	\$ 803,275
Deferred during the year	12,231,715	10,473,697	757,465	167,104
Revenue recognized	<u>(11,938,746)</u>	<u>(10,246,984)</u>	<u>(595,148)</u>	<u>(502,876)</u>
Ending balance	<u>\$ 6,118,372</u>	<u>\$ 5,825,403</u>	<u>\$ 629,820</u>	<u>\$ 467,503</u>

	Other		Total Deferred Revenues	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Beginning balance	\$ 3,223,136	\$ 3,005,063	\$ 9,516,042	\$ 9,407,028
Deferred during the year	2,383,950	2,805,749	15,373,130	13,446,550
Revenue recognized	<u>(1,687,501)</u>	<u>(2,587,676)</u>	<u>(14,221,395)</u>	<u>(13,337,536)</u>
Ending balance	<u>\$ 3,919,585</u>	<u>\$ 3,223,136</u>	<u>\$ 10,667,777</u>	<u>\$ 9,516,042</u>

9. Restricted Revenues

Restricted revenues held by the City were comprised as follows:

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Beginning Balance	\$ 37,155,173	\$ 38,773,658	\$ 1,028,090	\$ 764,168
Collections and interest	9,117,048	6,348,860	175,310	263,922
Disbursements - operating	(2,989,265)	(2,685,125)	-	-
Disbursements - capital	<u>(9,311,090)</u>	<u>(5,282,220)</u>	<u>-</u>	<u>-</u>
Ending Balance	<u>\$ 33,971,866</u>	<u>\$ 37,155,173</u>	<u>\$ 1,203,400</u>	<u>\$ 1,028,090</u>

	Other Restricted Revenues		Total Restricted Revenues	
	<u>2015</u>	<u>2014</u>	<u>2015</u>	<u>2014</u>
Beginning Balance	\$ 6,012,171	\$ 5,612,149	\$ 44,195,434	\$ 45,149,975
Collections and interest	653,277	483,838	9,945,635	7,096,620
Disbursements - operating	(40,297)	(68,050)	(3,029,562)	(2,753,175)
Disbursements - capital	<u>(114,370)</u>	<u>(15,766)</u>	<u>(9,425,460)</u>	<u>(5,297,986)</u>
Ending Balance	<u>\$ 6,510,781</u>	<u>\$ 6,012,171</u>	<u>\$ 41,686,047</u>	<u>\$ 44,195,434</u>

10. Employee Future Benefits

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

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

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

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2015. The valuation resulted in an unamortized actuarial loss of **\$463,400** (\$355,500 gain for 2014) at December 31, 2015. Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2015 was **\$4,908,000**, (\$5,086,000 for 2014) comprised as follows:

	<u>2015</u>	<u>2014</u>
Benefit Liability - Beginning of the year	\$ 5,086,600	\$ 4,890,700
Add: Current service costs	337,900	304,800
Interest on accrued benefit obligation	140,800	174,400
Plan amendment costs	471,700	
Less: Amortization of actuarial (gain)	(335,500)	(26,400)
Benefits paid during the year	<u>(793,500)</u>	<u>(256,900)</u>
Benefit Liability - End of the year	4,908,000	5,086,600
Add (Less): Unamortized actuarial loss (gain)	<u>463,400</u>	<u>(335,500)</u>
Accrued benefit obligation - End of the year	5,371,400	4,751,100

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

	<u>2015</u>	<u>2014</u>
Discount rate (long-term borrowing rate)	2.80 %	3.00 %
Expected future inflation rate	2.00 %	2.50 %
Merit and inflationary wage and salary increases averaging	3.04 %	3.55 %
Estimated average remaining service life of employees (years)	13.0	10.2

11. Debt (Schedule 4)

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

The City carries no debt for others.

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

	<u>Debt Payments</u>
2016	\$ 2,542,491
2017	2,582,492
2018	2,129,744
2019	2,172,036
2020	2,215,521
Thereafter	<u>16,819,563</u>
Debt principal repayments	<u>\$ 28,461,847</u>

The City has the following authorized but un-issued long term debt as at December 31, 2015:

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

12. Tangible Capital Assets

	<u>Net book value</u>	
	<u>2015</u>	<u>2014</u>
Land	\$ 201,911,385	\$ 196,658,684
Buildings	45,860,878	47,979,785
Transportation network	213,240,439	207,517,609
Storm sewer system	185,891,410	171,327,266
Fleet and equipment	14,043,631	14,015,399
Technology	4,801,939	4,743,350
Water system	107,827,624	105,205,443
Sanitary sewer system	122,486,320	119,326,063
Other	<u>14,827,541</u>	<u>14,462,211</u>
	<u>\$ 910,891,167</u>	<u>\$ 881,235,810</u>

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

During the year there were no write-downs of assets (2014 - \$Nil) and no interest was capitalized (2014 - \$Nil). In addition, roads and related infrastructure, underground networks and land contributed to the City totaled **\$36,744,306** (\$23,232,212 for 2014) and were capitalized at their fair value at the time of receipt.

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

13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan. During the year properties with a book value of \$1,194,867 were reclassified as undeveloped land bank properties.

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 2015 is **\$999,824,048** (\$948,325,182 for 2014) and is distributed as follows:

		<u>2015</u>	<u>2014</u>
Operating surplus (Schedule 1)	General	\$ 9,859,165	\$ 7,522,666
	Sewer	6,413,897	4,662,448
	Water	<u>8,354,639</u>	<u>6,737,009</u>
		<u>24,627,701</u>	18,922,123
Equity in the capital funds (Schedule 2)	General	665,279,594	633,725,191
	Sewer	124,012,680	120,721,289
	Water	<u>108,872,543</u>	<u>106,212,973</u>
		<u>898,164,817</u>	860,659,453
Reserves (Schedule 3)	Funds	36,211,526	33,377,837
	Accounts	<u>40,820,004</u>	<u>35,365,769</u>
		<u>77,031,530</u>	68,743,606
Accumulated Surplus		<u>\$ 999,824,048</u>	<u>\$ 948,325,182</u>

15. Property Tax Levies

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

	<u>2015</u>	<u>2015 Budget</u>	<u>2014</u>
Municipal Tax Levies	\$ 74,042,945	\$ 73,923,852	\$ 71,350,132
Levies for other authorities			
School taxes	32,226,532	32,236,920	31,557,469
Greater Vancouver Transit Authority	5,562,484	5,562,485	5,549,289
British Columbia Assessment	935,092	935,092	926,951
Greater Vancouver Regional District	885,216	885,216	845,473
Dyking Districts	873,426	873,423	760,165
Municipal Finance Authority	<u>3,041</u>	<u>3,041</u>	<u>2,901</u>
Total Collections for Others	<u>40,485,791</u>	<u>40,496,177</u>	<u>39,642,248</u>
Total Tax Levies	<u>\$ 114,528,736</u>	<u>\$ 114,420,029</u>	<u>\$ 110,992,380</u>

16. Government Transfers

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

	<u>2015</u>		<u>2014</u>	
	Capital	Operating	Capital	Operating
Federal Gov't	\$ -	\$ 354,582	\$ 484,424	\$ 279,382
Provincial Gov't	29,263	1,442,185	82,694	763,750
TransLink	779,171	854,532	329,831	386,761
Other	109,500	68,319	46,000	138,643
Total	\$ <u>917,934</u>	\$ <u>2,719,618</u>	\$ <u>942,949</u>	\$ <u>1,568,536</u>

17. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 12, 2015. 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	\$ 73,923,852	\$ 73,923,852
User fees and other revenue	39,048,881	39,048,881
Other	50,971,570	50,971,570
Contributed subdivision infrastructure	<u>16,500,000</u>	<u>16,500,000</u>
Total Revenue	<u>180,444,303</u>	<u>180,444,303</u>
Expenses		
Protective services	37,146,888	37,146,888
Transportation services	19,582,665	19,582,665
Recreation and cultural	22,572,713	22,572,713
Water utility	17,856,192	17,856,192
Sewer utility	10,130,292	10,130,292
General Government	17,329,253	17,329,253
Planning, public health and other	<u>5,730,392</u>	<u>5,730,392</u>
Total expenses	<u>130,348,395</u>	<u>130,348,395</u>
Annual Surplus	\$ <u>50,095,908</u>	\$ <u>50,095,908</u>
Less:		
Capital expenditures	101,313,329	
Debt repayment	3,952,529	
Add:		
Interfund transfers	27,998,467	
Amortization	20,123,835	
Borrowing proceeds	<u>7,047,648</u>	
	\$ <u>-</u>	

18. Expenditures and Expenses by Object

	Capital		2015 Total	2015 Budget	2014 Total
	Operations	Acquisitions			
Goods and services	\$ 55,862,092	\$ 20,039,612	\$ 75,901,704	\$ 150,431,550	\$ 71,849,529
Wages and salaries	41,619,187	826,597	42,445,784	42,169,415	41,088,886
Interest	<u>1,975,261</u>	-	<u>1,975,261</u>	<u>2,407,287</u>	<u>2,139,323</u>
Total Expenditures	99,456,540	20,866,209	120,322,749	195,008,252	115,077,738
Amortization expenses	19,935,997	-	19,935,997	20,123,835	19,093,893
Contributed tangible capital assets	<u>-</u>	<u>36,744,306</u>	<u>36,744,306</u>	<u>16,500,000</u>	<u>23,232,212</u>
Total Expenditures and Expenses	<u>\$ 119,392,537</u>	<u>\$ 57,610,515</u>	<u>\$ 177,003,052</u>	<u>\$ 231,632,087</u>	<u>\$ 157,403,843</u>

19. Pension Plan

The employer and its employees contribute to the Municipal Pension Plan (a jointly trusted 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. The plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The City paid **\$3,302,393** (2014 - \$3,004,843) for employer contributions while employees contributed **\$2,680,523** (2014 \$2,211,523) to the plan in fiscal 2015.

The next valuation will be as at December 31, 2015, with results available in late 2016.

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

20. Segmented Information

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

Protective Services

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

Transportation Services

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

Recreation and Cultural

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

Water Utility

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

Sewer Utility

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

General Government

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

Planning, Public Health and Other

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

Unallocated

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

Schedule of Change in Capital Funds
For the year ended December 31, 2015

	Actual 2015	Budget 2015	Actual 2014
Revenue			
Subdivision infrastructure contributions	\$ 36,744,306	\$ 16,500,000	\$ 23,232,212
Government transfers	917,934	2,650,363	942,949
Development fees	9,311,090	32,597,095	5,282,220
Other capital contributions	216,381	2,478,274	209,349
Disposal of tangible capital assets	<u>(2,947,448)</u>	<u>-</u>	<u>(1,483,686)</u>
Total Revenue	44,242,263	54,225,732	28,183,044
Expenses			
Amortization	<u>19,935,997</u>	<u>20,123,835</u>	<u>19,093,893</u>
Total Expenses	19,935,997	20,123,835	19,093,893
Annual Surplus	24,306,266	34,101,897	9,089,151
Internal Transfers			
Transfers and principal payments from revenue funds	5,584,821	9,445,633	5,525,630
Transfers from reserves	<u>7,614,277</u>	<u>34,546,849</u>	<u>10,559,077</u>
Increase in capital funds	37,505,364	78,094,379	25,173,858
Capital funds - beginning of the year	<u>860,659,453</u>	<u>860,659,453</u>	<u>835,485,595</u>
Capital funds - end of the year (Note 14)	<u>\$ 898,164,817</u>	<u>\$ 938,753,832</u>	<u>\$ 860,659,453</u>

**City of Maple Ridge
Financial Information Act**

Statement of Severance Agreements for 2015

There was one severance agreement under which payment commenced between the City of Maple Ridge and non-unionized employees during the fiscal year 2015

The agreement represents 12 months of compensation*

*"Compensation" was determined based on salary

Management's Responsibility for Financial Reporting

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

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

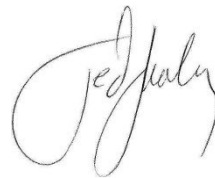
BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

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

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



Paul Gill, CGA
General Manager: Corporate & Financial Services



E.C. Swabey
Chief Administrative Officer

**City of Maple Ridge
Financial Information Act**

Statement of Financial Information Approval

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9 (3), approves all the statements and schedules included in this Statement of Financial Information produced under the Financial Information Act.



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

9-June-2016

Date