



FOR THE YEAR ENDED DECEMBER 31, 2017

2017 ANNUAL FINANCIAL REPORT

BRITISH COLUMBIA, CANADA
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MESSAGE FROM THE MAYOR



On behalf of City Council, it is my pleasure to present the 2017 Annual Financial Report for the City of Surrey.

Each year, the City of Surrey maintains its healthy financial status as a result of comprehensive planning and dedicated management. The commitment to transparency and accountability, which underpins our financial procedures and control systems, ensures sound financial stewardship and the steady delivery of city operations and services.

As British Columbia's second largest city, our strong and steady interest in commercial and residential investment showcases the economic confidence of the region. In 2017, the value of building permits topped \$1.5 billion. That number is the highest since the economic downturn of 2008.

In 2017, we launched the City of Surrey Economic Strategy. Our vision is for the City of Surrey to become the regional nexus for commerce and a nationally recognized centre for innovation. We continue to create a vibrant business ecosystem that catalyzes the development of jobs, investment, entrepreneurship and innovation within the City of Surrey and facilitates our metropolitan transformation.

With Federal, Provincial and regional funding secured for Light Rail Transit (LRT) in Surrey, we have begun preliminary work on the project. The 27-km network of high-quality, street-level transit infrastructure will further shape the growth of Surrey's vibrant, accessible, and sustainable communities.

I am pleased to report that our Finance Department received the Canadian Award for Financial Reporting from the Government Finance Officers Association of the United States and Canada for the 21st consecutive year. This commitment to steadfast financial stewardship ensures that our assets and interests remain secure investments for residents and businesses as we move into the future.

Our city's success is a shared success. The ongoing effort of residents, businesses, community leaders, and administration all contribute to the healthy growth of what I truly believe is the best city. Our Council is committed to ensuring that Surrey's strong financial state is steadfastly maintained, while continuing to foster a progressive, livable and sustainable city.

Sincerely,

A handwritten signature in black ink that reads "Linda Hepner". The signature is written in a cursive, flowing style.

Linda Hepner
Mayor



CITY COUNCIL & SURREY OFFICERS

Surrey Officers

City Manager	V. Lalonde
Chief Librarian, Director of Library Services	S. Bhogal
Director, Public Safety	T. Waterhouse
Director, Strategic Initiatives & Corporate Reporting	D. Luymes
Fire Chief	Chief L. Garis
General Manager, Corporate Services Department	R. Costanzo
General Manager, Engineering Department	F. Smith
General Manager, Finance Department	K. Grewal
General Manager, Investment & Intergovernmental Relations Department	D. Jones
General Manager, Parks, Recreation & Culture Department	L. Cavan
General Manager, Planning & Development Department	J. Lamontagne
Officer in Charge, Surrey RCMP Detachment	Chief Supt. D. McDonald

Auditors – BDO LLP

Bankers – Royal Bank of Canada

City Council

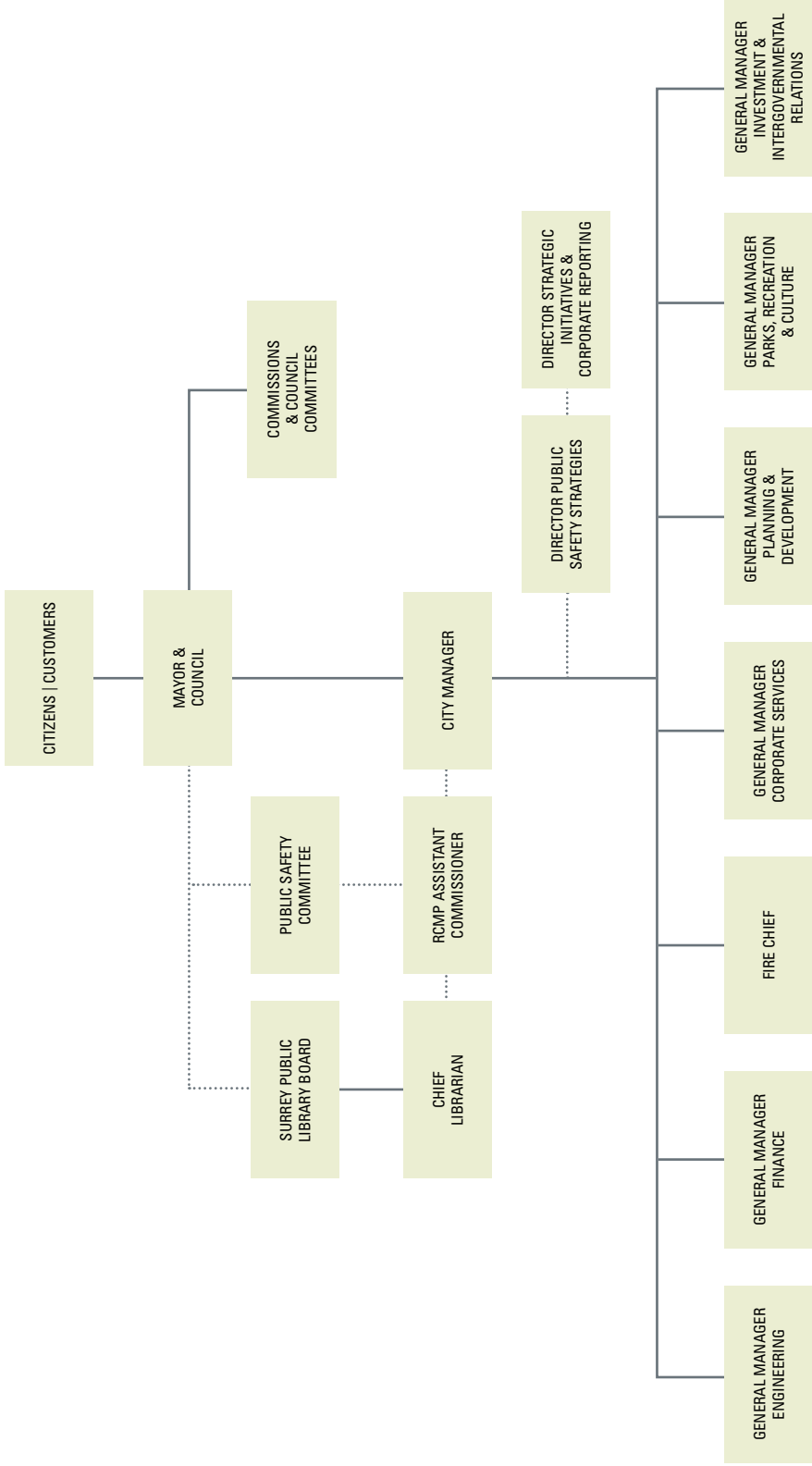
BACK

Mary Martin
Tom Gill
Mike Starchuk
Judy Villeneuve

FRONT

Bruce Hayne
Vera LeFranc
Mayor Linda Hepner
Barbara Steele
Dave Woods

ORGANIZATIONAL CHART





Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to
**City of Surrey
British Columbia**

For its Annual
Financial Report
for the Year Ended

December 31, 2016

Christopher P. Morrell

Executive Director/CEO

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the City of Surrey for its annual financial report for the fiscal year ended December 31, 2016. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

A Canadian Award for Financial Reporting is valid for period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to the GFOA.



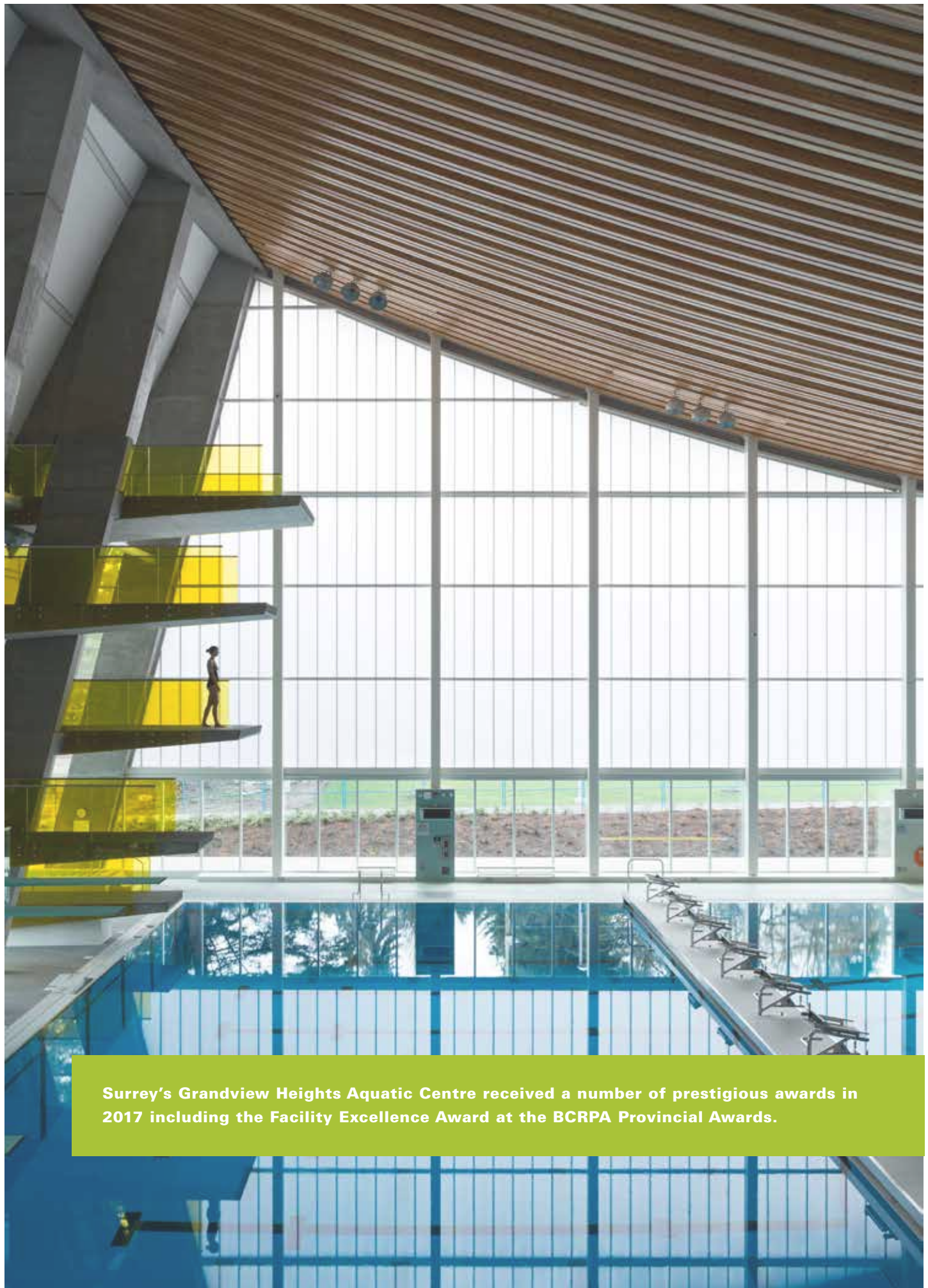
Over 120,000 people celebrated Canada's 150th birthday at Surrey's Canada Day festival.

Surrey is the fastest growing community in Metro Vancouver. It is a city where modern urban development meets an abundance of green spaces, parks and farmland. Home to six distinct town centres, the City comprises state-of-the-art recreational, arts, library, and heritage facilities featuring an array of diverse programming and public services. Surrey offers active, affordable and accessible lifestyles for its residents serviced with modern amenities. An inclusive and welcoming community, the City embraces all people and cultures.

Surrey has one of the lowest residential property taxes and second-lowest business taxes in the region and is ranked as one of the best places in the country to invest. As Surrey evolves into the region's next major metropolitan centre, the City is focused on generating new economic opportunities, fostering innovation and enhancing connectivity.

The City continues investing in and building capital infrastructure to keep pace with the needs of its growing community. In recent years, Surrey has seen the largest construction and investment plan in its history. With a commitment to sustainable living and a proactive approach to economic and social development, the City of Surrey is destined for a prosperous future as it develops into Metro Vancouver's second major economic centre.





Surrey's Grandview Heights Aquatic Centre received a number of prestigious awards in 2017 including the Facility Excellence Award at the BCRPA Provincial Awards.

DEPARTMENT	AWARDS
PUBLIC SAFETY	Surrey Board of Trade, Arnold Silzer Policing Initiative Award for Surrey Outreach Team Surrey Board of Trade, Municipal Employee of the Year Award to RCMP Support Services Member
INVESTMENT & INTERGOVERNMENTAL RELATIONS	Financial Time of American Cities of the Future 2017/2018, ranked in Top 10 Mid-Sized Cities for Business Friendliness and Connectivity
FINANCE	Government Financial Officers Association, Distinguished Budget Award 2017 Government Financial Officers Association, Canadian Award for Financial Reporting 2017 Government Financial Officers Association, Outstanding Achievement in Popular Annual Financial Reporting Award 2017 C.D. Howe Institute's 2017 Annual Municipal Fiscal Accountability Report Card, A+ rating
PARKS, RECREATION & CULTURE	Canadian Museums Association, National Award of Outstanding Achievement in New Media for Surrey Museum B.C. Museums Association, Provincial Award for Community Engagement Programming for Surrey Museum Canadian Regional Event Awards, Most Outstanding Public Event Over \$200,000 for Surrey's Canada Day Celebration Canadian Regional Event Awards, Best Public Event/Fair/Festival for Surrey's Fusion Festival
<i>Sustainability Office</i>	ICLEI Canada - Building Adaptive & Resilient Communities Program, achieved Milestone 5 (Climate Adaptation) Federation of Canadian Municipalities Partners for Climate Protection, achieved Milestone 5 (Community GHG Emissions Reductions) Planning Institute of B.C., Silver Award for Excellence in Policy Planning (City & Urban Areas)
CORPORATE SERVICES	B.C.'s Top Employers Award 2017 Canada's Top Employers for Young People Public Sector Digest, ranked 5th place amongst Canada's Top 20 most Open Cities
ENGINEERING	Public Works Association of B.C. Award, Best Community Celebration for Public Works Week Association of Consulting Engineers of B.C., Client of the Year American Public Works Association Award, Exceptional Performance in Public Works Journalism
PLANNING & DEVELOPMENT <i>Grandview Heights Aquatic Centre</i>	International Paralympic Committee, Distinction in Accessible Design 2017 2017 American Architecture Prize (Honorable Mention in Architectural Design / Recreational Architecture) to HCMA Architecture and Design 2017 WAN World Architecture News, Finalist, Wood in Architecture Award presented to HCMA Architecture + Design 2017 BCRPA Provincial Awards, Facility Excellence Award UBCM Wood WORKS! BC 2017 Community Recognition Award, Top Architect Award Architect (presented to HCMA Architecture + Design) and Top Engineer (presented to Fast + Epp) Lower Mainland Local Government Association, 2017 Community Recognition Award 2017 City Awards, Overall Design Excellence Special Jury Award (presented to HCMA Architecture + Design)
<i>Guildford Aquatics Centre</i>	2017 City Awards, Institutional Award (presented to Bing Thom Architects)
<i>Main Operations Centre</i>	2017 City Awards, Interiors Award (presented to Taylor Kurtz Architecture & Design)
FIRE SERVICES	Institute of Public Administration of Canada, 2017 Innovative Management Finalist Award – Designing Out Crime
SURREY RCMP	Surrey RCMP, 170 Officer In Charge Awards, Commendations or Certificates of Appreciation Governor General's Caring Canadian Award, Sovereign Medal for Volunteers, received by auxilliary constable Surrey Board of Trade, Police Officer of the Year, 7 Awards to Surrey RCMP members



Surrey implemented 10 new initiatives as part of the Public Safety Strategy and was awarded the “Arnold Silzer Community Policing Initiative Award” from the Surrey Board of Trade for the Surrey Outreach Team.



The City Manager's Department provides advice and recommendations to City Council-related policies and emerging issues. The department assists in guiding the work of other City departments, thus ensuring a coordinated and balanced implementation of Council policy. The City Manager's office provides effective financial management by monitoring the annual budget and the five-year Financial Plan and has the responsibility for the following operational divisions:

PUBLIC SAFETY

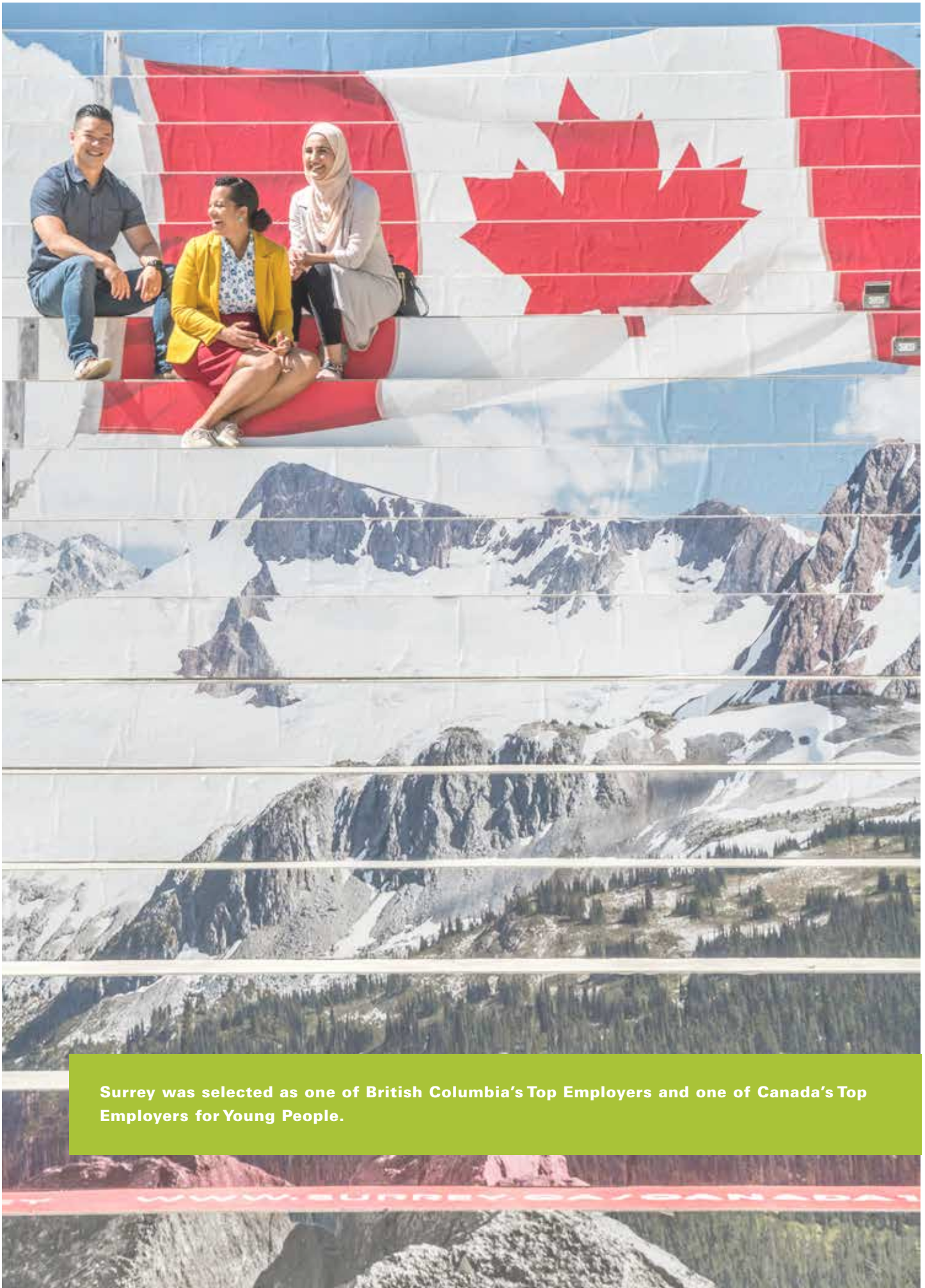
The Public Safety Office is responsible for developing, implementing, monitoring and measuring the impact of the Public Safety Strategy and providing leadership of RCMP Support Services and Public Safety Operations, including bylaw enforcement, animal control, licensing and corporate security. Public Safety brings city resources together with its partners to deliver programs and services that promote and ensure safety and wellbeing for citizens.

STRATEGIC INITIATIVES & CORPORATE REPORTING

The Strategic Initiatives & Corporate Reporting function in the City Manager's Department provides coordination of key initiatives that span across multiple departments, including the "Surrey Excels" program. These strategic initiatives will evolve as Council's priorities emerge and are addressed. This function also ensures consistency and high standards of corporate reporting, including regular reports to Council as well as periodic reports on organizational performance.

2017 ACCOMPLISHMENTS

- Completed consultation with diverse communities as part of the implementation of the Public Safety Strategy.
- Implemented 10 new initiatives as part of the Public Safety Strategy for the City (e.g. Surrey Outreach Team, Gang Exiting Pilot and the Clayton Heights Activity Team).
- Completed six public safety roll-out events across the City with 37 partners in order to raise awareness about the strategy and encourage participation by community members.
- Developed a new model, the Surrey Outreach Team, for supporting vulnerable persons and responding to community concerns in the 135A Street area through a partnership model that responds to issues in the area and transitions people from the street to housing and other supports. The Surrey Outreach Team was awarded the Surrey Board of Trade "Team of the Year" Award in 2017.
- Completed research and development of a best practices model to support legalization of cannabis in municipalities.
- Continued enhancing our integrated service model by increasing the capacity of Surrey Mobility and Resilience Team (SMART) to support vulnerable persons, conducted an evaluation of the project and finalized the funding proposal for the Integrated Services Network in partnership with the Province.
- Worked with property owners to bring into compliance 141 abandoned and nuisance properties.
- Expanded the Community Patrol Initiative beyond the Newton core, focusing on responding to community concerns through community engagement.
- In partnership with the Planning & Development Department, successfully advocated for 150 rapid response transition workforce housing and 250 new supportive modular housing units in Surrey.
- Worked with the Engineering Department and the Planning & Development Department to advance the Nexus program, which expedites development projects that are of strategic significance and which advance the City's goals.
- Partnered with Fraser Health Authority to deliver a series of eight training sessions for the community to support naloxone interventions in the case of overdoses, and supported several dialogues on the opioid crisis led by Sources Community Resource Society and the Vulnerable Women and Girls Group.
- Completed the Surrey Excels Tier 1 (city-wide) Strategy Map through an intensive process involving senior management and staff groups from across all departments. Surrey Excels is a strategic management tool that provides a structure for aligning the City's goals, objectives and strategies, and which includes a set of measures and targets to gauge our progress.
- Set up a Corporate Grants Team to share resources and information across departments with the goal of increasing the City's success in attracting grant funding from a variety of sources and increasing revenues to support City initiatives.



Surrey was selected as one of British Columbia's Top Employers and one of Canada's Top Employers for Young People.

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The Corporate Services Department delivers high quality and efficient services to our customers through a spirit of innovation and team collaboration. The department consists of key areas of our organization that support the overall core deliverables of the City including:

HUMAN RESOURCES

Human Resources (HR) provides a broad range of services and programs to both internal and external clients, including labour and employee relations; recruitment and retention; performance coaching; employment services; compensation and benefits; occupational health and safety, diversity; wellness; training and development; organizational change support; and managing the Human Resources Information Systems (HRIS).

INFORMATION TECHNOLOGY

Information Technology (IT) is a strategic partner across all City business units to provide modern, innovative, secure and reliable technology solutions for the purpose of enhancing the efficiency and effectiveness of all City staff by streamlining internal operations and processes; and leveraging technology to deliver improved services for citizens.

IT's services include consulting, business technology research, analysis, design, development, and infrastructure services.

LEGAL SERVICES

The Legal Services Division provides legal services to City Council and all of the City's Departments. City solicitors serve as court counsel, provide legal advice and render legal opinions on a wide variety of matters along with drafting and reviewing all forms of legal and legislative documentation associated with the business of the City.

LEGISLATIVE SERVICES

The Legislative Services Division carries out the statutory responsibilities of the Corporate Officer as legislated under the Community Charter. The Division provides services to City Council, City Departments and the public; is responsible for ensuring City business is undertaken in accordance with all levels of government legislation; and manages the City's compliance with the Freedom of Information and Protection of Privacy (FIPPA) legislation which includes the Corporate Records program, privacy training, impact assessments, and responding to requests for information under FIPPA.

2017 ACCOMPLISHMENTS

- Awarded 2017 BC's Top Employer and 2017 Canada's Top Employer for Young People.
- Securely shredded and recycled 28,181 pounds of paper, with the following environmental benefits: 236 trees preserved, 70 cubic yards of landfill space conserved, 386 gallons of water saved, and 31,845 KWH of electricity saved.
- Successfully led recruitment of several key senior leadership positions.
- Created staff awareness and understanding on 29 diversity and inclusion events.
- Delivered the Smart Surrey Broadband Strategy to help the City keep pace and stay competitive with increasing broadband (high-speed internet) demands.
- Continued to provide oversight and leadership in support of positioning the City as a progressive, fibre connected community, making it attractive to wired and mobile-enabled City employees, businesses, residents and visitors.
- Delivered a comprehensive month-long cyber safety awareness campaign to educate citizens and businesses as part of the City's Public Safety Strategy.
- Recouped more than \$100,000 in bylaw fine revenue through stringent prosecutions, double the total for 2016.
- Created foundation funding and governance structure between the City of Surrey and Simon Fraser University, through Innovation Boulevard Corporate and Innovation Boulevard Society, to enable and support biopharmaceutical and health tech companies as BC's first Health Tech Accelerator.
- Delivered city-wide staff training on fundamental City policies (City Essentials).
- Expanded MySurrey Portal, which allows customers to access popular Surrey online services anywhere, anytime and from any device. New services include a parking ticket dispute process, waste cart exchange service, invoice payment service, and the ability to pay with Interact Online.
- Introduced several new services including electronic seals and e-signatures, that have increased staff productivity and efficiency, streamlined business processes, increased security, removed printed paper, eliminated delivery costs, and positively transformed customer experience.
- Continued to work with Planning & Development to terminate the majority of land use contracts with over 298 Land Use Contract Termination Bylaws being adopted by Council in 2017.



Surrey completed construction on North America's first fully integrated closed-loop organic waste management system.

The Engineering Department provides city services relating to transportation, solid waste, recycling, water, sewer, drainage, district energy, land development, geographic information services (GIS), surveying and the management of real estate assets. The department includes the following divisions:

LAND DEVELOPMENT

Land Development includes the Development Services section which prescribes required servicing of land and building development; the Inspection Services section which ensures that municipal engineering services are constructed to meet Council-adopted standards and requirements; and the Client Services section which provides administrative support related to engineering permits/enquiries for construction by the public/contractors in City road allowances and statutory rights-of-way.

REALTY SERVICES

Realty Services manages the acquisitions, dispositions, and development of the City's real estate portfolio. Realty Services includes the Land Acquisition Section which is responsible for the timely acquisition of land and rights-of-way for capital projects and park purposes including land assemblies for civic purpose projects.

The Realty Asset Management Section manages the City's real estate inventory, which includes land inventory management, leasing and property sales. Realty Services also manages the City's land appraisal and conveyancing duties.

OPERATIONS

Operations maintains the City's engineering infrastructure including roads, drainage, sewer and water operations. This division also carries out the City's residential waste collection services as well as manages and maintains the City's fleet of vehicles.

UTILITIES

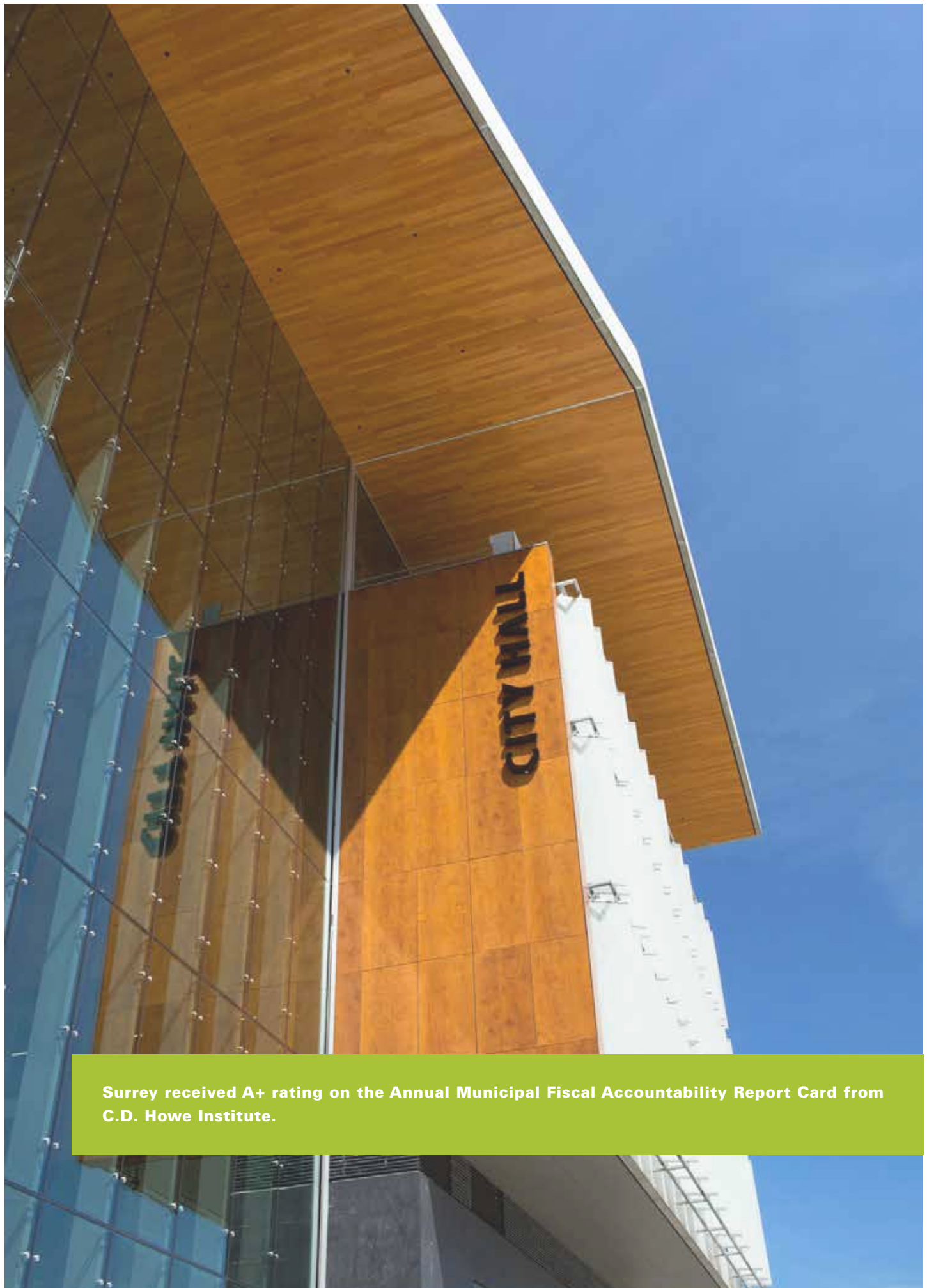
Utilities plans for the current and future sewer, water and drainage needs for the City and assists the Design & Construction group in the delivery of these projects. They also lead the development and delivery of district energy, biodiversity conservation, cross connection control and erosion and sediment control.

TRANSPORTATION | DESIGN & CONSTRUCTION

Transportation and planning needs are delivered through the Transportation Planning and Rapid Transit & Strategic Projects sections. The Traffic Operations and Parking Services sections manage all aspects of the road network including traffic signals as well as off-street civic parking facilities. Design and construction services are provided to both Utilities and Transportation divisions.

2017 ACCOMPLISHMENTS

- Secured a two year lease renewal (to May 31, 2020) for the continued operation of the Whalley "Boulevard Shelter" in support of homelessness in the City Centre and completed renovations and opened the Guildford Temporary Homeless Shelter.
- Hosted four Pop Up Junk Drop events between June and July 2017 with approximately 1,000 tonnes of waste and recycle materials collected and 62% of waste diverted from landfill. In addition, over 55 tonnes of reusable materials were recovered by non-profit agencies working with the City. Also doubled Large Item Pick-Up participation rates from an average 15% per year to 30%. Reduced illegal dumping costs by over 42%.
- Completed the South Surrey Operations Centre on time and on budget in November of 2017 and completed construction of the Surrey Biofuel facility (to be fully operational in 2018).
- Received Metro Vancouver Board approval for new utilities through Tynehead Regional Park to support development at 162A Street.
- Committed \$66.3 million in Parkland Acquisition Program expenditures. Parkland acquisitions resulted in 45.2 acres being added to the City's park inventory during 2017 and more than 72 acres of parkland added during the last two years.
- Secured a site in Newton for a regional residential drop-off eco-centre facility.
- Executed two Site Specific Municipal Access agreements with Rogers Communications Canada Inc. to enhance telecommunication service.
- Received the "Arnold Silzer Community Policing Initiative Award" in partnership with Surrey Outreach Team from the Surrey Board of Trade.
- Solicited input from select contractors on their safety procedures to establish certified safety training program(s) for every contractor working on City roads or statutory rights-of-way.
- Increased annual lease and rental revenues by more than \$900,000 over 2016 level.
- Increased, through appraisal review and negotiation, the cash-in-lieu contribution of park dedication payments to the City by more than \$6 million over and above the original amounts tendered as part of development applications.
- Enhanced CityWorks counter-related permit inspection results with automatic notification to staff.
- Expedited the following "Nexus" projects: SFU Sustainable Energy and Environmental Engineering Building, Kekinow Native Housing, and Anthem Properties in City Centre.



Surrey received A+ rating on the Annual Municipal Fiscal Accountability Report Card from C.D. Howe Institute.

The Finance Department provides financial expertise, risk management, internal audit services and guidance to support all City operations. It delivers responsive services and innovative solutions to streamline processes and facilitate citywide gains in efficiencies. In addition to leading process improvements, it sets and maintains financial practices, policies and standards. The department's core services include:

BUDGET & COMPLIANCE

Budget and Compliance includes annual budget development, financial compliance, commodity taxes and internal audit. Internal Audit is responsible for reviewing business processes, policies and procedures for efficiency, control and compliance. It also investigates internal and external breaches of control, conducts specialized projects, investigates breaches related to the City's Code of Conduct Bylaw, provides commodity tax services to the City and develops the annual Corporate Audit Plan.

FINANCIAL REPORTING

Financial Reporting includes long-term financial planning, accounting, procurement and statutory financial reporting; responsible for presenting an annual five-year financial plan which establishes financial and programming priorities. The Financial Reporting section also keeps management and Council informed about the City's financial performance on a quarterly basis, ensuring the City meets its annual budget and targeted savings.

FINANCIAL SERVICES

Financial Services includes payroll, long-term capital planning and taxation. Staff calculate, levy, and collect property taxes, water and sewer billing and other payments, to ensure completeness and accuracy. Payroll ensures that all staff are paid correctly on a bi-weekly basis.

PROCUREMENT SERVICES

Procurement Services coordinates the purchasing of high quality, cost-effective goods and services, while ensuring policies are followed and best practices implemented. The Procurement Services section follows applicable legislation and ensures appropriate public and competitive processes are applied.

RISK MANAGEMENT

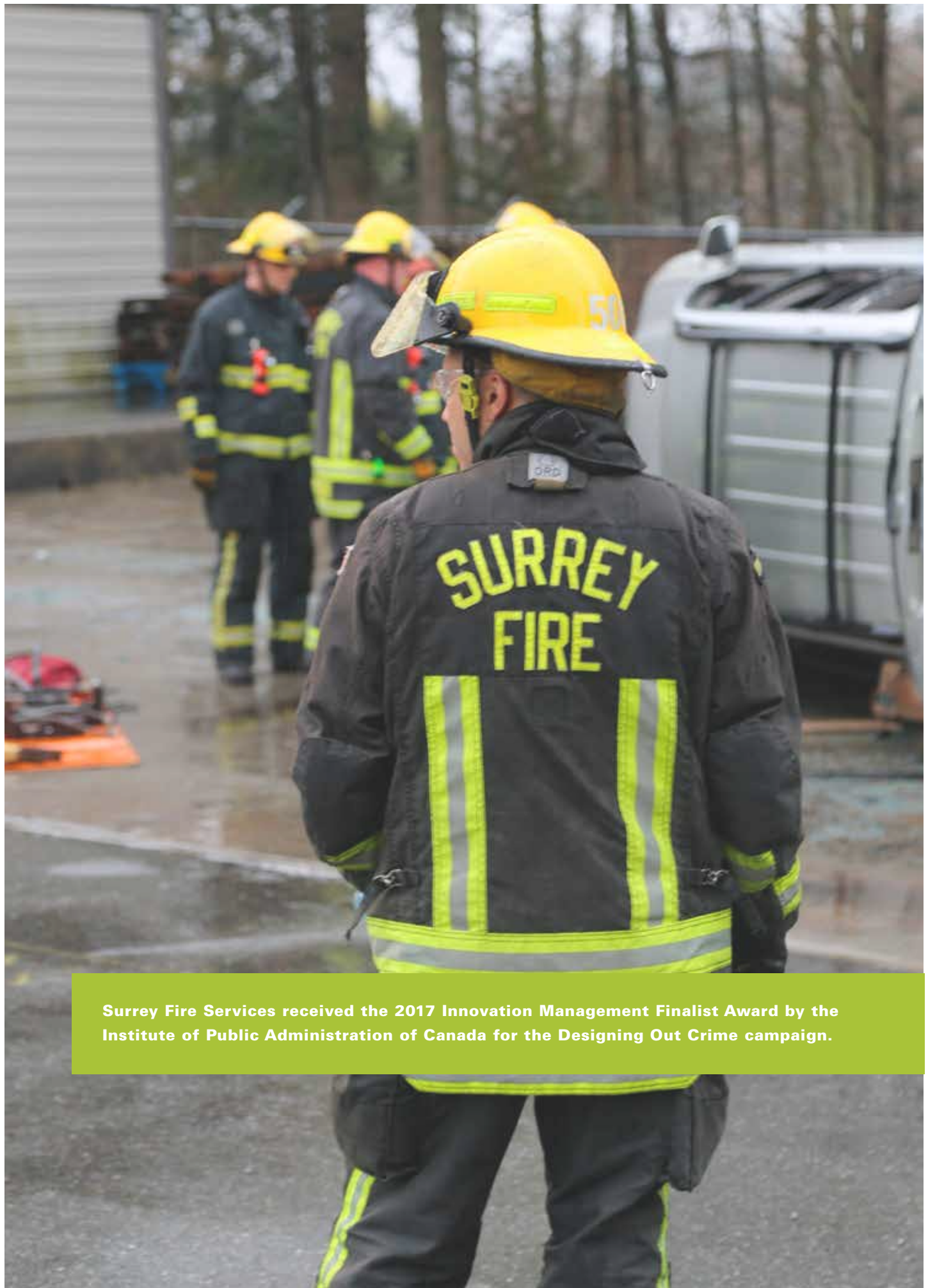
Risk Management provides service and expertise in risk management, insurance, claims, litigation and loss control. By incorporating effective Risk Management practices, the City is able to identify, manage and reduce the overall cost of risk.

TREASURY OPERATIONS

Treasury Operations monitors cash flow and invests funds for maximum return while minimizing risk and adhering to the City's Investment Policy. Staff ensure that supplier invoices are paid in a timely manner and also oversee billing and prompt collection of receivables. This group is responsible for the City's relationship with its financial institution and credit/debit card payment processor and also assists City departments in obtaining securities by way of Letters of Credit. Treasury Operations oversees the recording and financial reporting for the City's vast inventory of capital assets and is responsible for consolidation accounting for the City's subsidiaries.

2017 ACCOMPLISHMENTS

- Provided financial controls, related guidance and support to continuous improvement projects completed in the year.
- Provided financial analysis and advice on City initiatives and continued to promote efficiency in standardizing business processes.
- Improved the utility billing process by creating new reports to capture updated client information.
- Assisted Corporate Security in conducting threat analysis for facilities, staff and events.
- Transitioned water meter requests from paper filing to digital storage, resulting in savings for off-site storage costs.
- Continued to utilize a collection agency to ensure efficient revenue collection and the reduction of bad debts and continued to track accounts receivable key performance indicators to better focus collection efforts.
- Worked on improving E-Finance services such as e-billing, invoice submission and electronic fund transfers.
- Provided risk management advice to the Coastal Flood Adaptation Strategy as a member of the advisory committee.
- Promoted e-invoice remittance and e-payments for vendors and continued to promote e-invoice remittance payments for vendors.
- Completed a review of the Contract Module in our Financial Management System to facilitate improved efficiencies and reporting and ensured that all financial transactions and reporting met appropriate statutory requirements.
- Received the Canadian Award for Financial Reporting for the 2016 Annual Report, the Distinguished Budget Presentation Award for the 2017-2021 Financial Plan and the Popular Annual Financial Reporting Award for the 2016 Annual Report Highlights.
- Continued to develop the Financial Management System, upgrading the processes, adding increased functionality and continuing with overall process efficiencies.
- Continued to manage and improve our total cost of risk.
- Improved risk identification and treatment options and processes.
- Simplified, clarified and streamlined the procurement process at the City of Surrey and completed evaluation to ensure that all controls and processes in place are appropriately calculating and applying taxes, levies and charges correctly.



Surrey Fire Services received the 2017 Innovation Management Finalist Award by the Institute of Public Administration of Canada for the Designing Out Crime campaign.

The Surrey Fire Services' mission is to protect life, property and the environment by responding to emergencies, ensuring regulatory compliance and developing community education. Surrey Fire Services helps to make our City a safe place to live. In addition to the department's administration division, there are two other divisions which include:

SURREY EMERGENCY PROGRAM

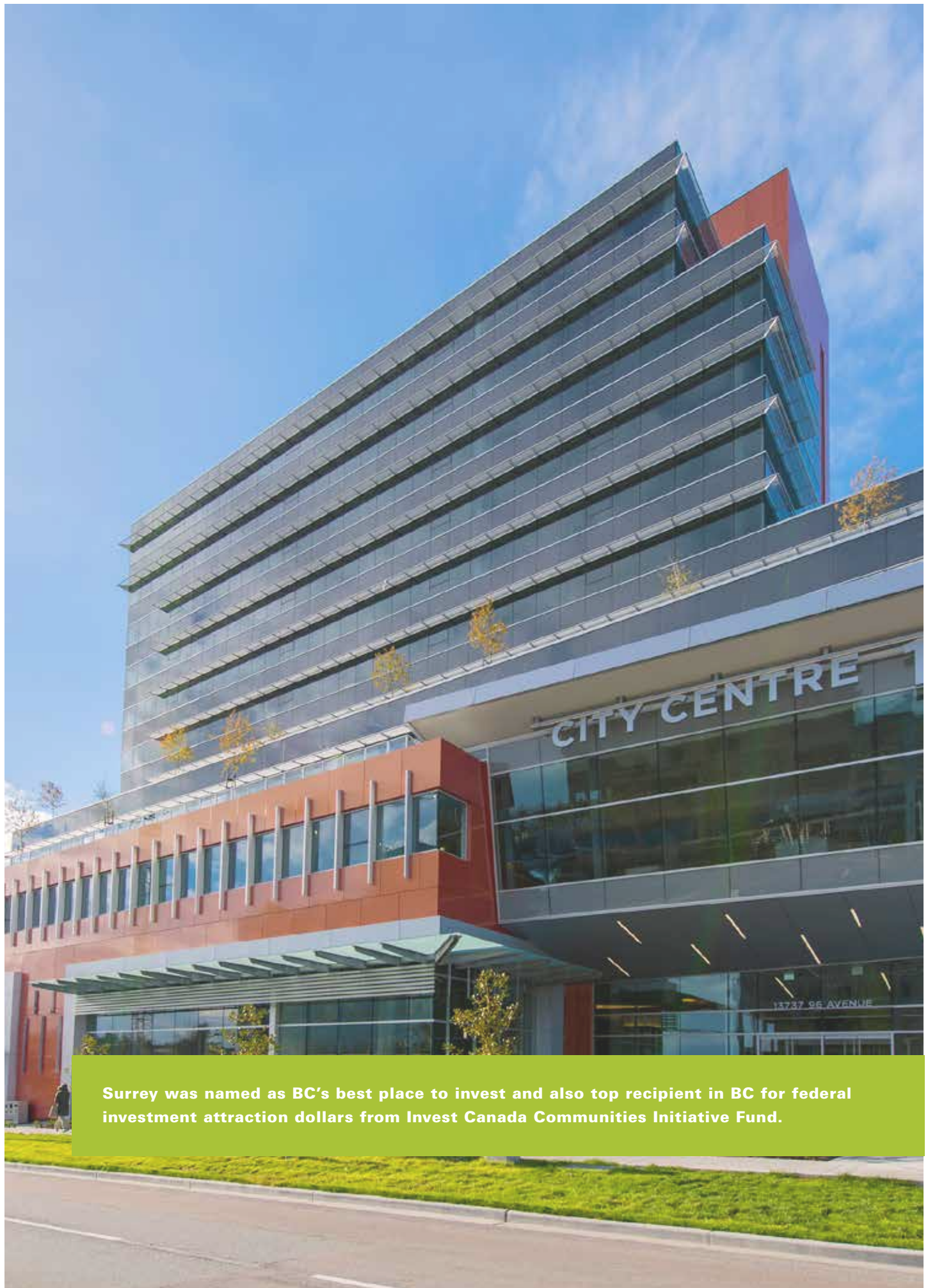
Surrey's Emergency Program includes Neighbourhood Emergency Preparedness Program (NEPP); Business Emergency Preparedness Program (BEPP); Surrey Emergency Program Amateur Radio (SEPAR); Surrey Search and Rescue (SSAR); and Emergency Social Services (ESS), Level One: Personal Disaster Assistance. Through these programs, City staff and the large network of volunteers provide valuable community emergency services.

OPERATIONS

Operations is the largest division and is responsible for emergency medical services; fire suppression; and hazardous materials response and rescue activities. In addition to the above activities handled by the Suppression branch, the Operations division is also responsible for the Prevention branch and the Training branch.

2017 ACCOMPLISHMENTS

- Inspected 51 properties, detected 10 illegal grow operations and issued 46 electrical repair notices through the Electrical Fire Safety Initiative Team (EFSI) who are responsible for inspecting properties showing indications of escalated likelihood of safety contraventions.
- Increased smoke alarm verifications, comprised of assessing whether the smoke alarm unit was functioning at the time of a residential fire, from 15.7% in 2011 to 45.7% in 2017.
- Decreased the residential fire rate of death/injury per 10,000 residents by 77% from 2006.
- Decreased the residential fire rate per 1,000 residential structures by 58% from 2006.
- Inspected 7,699 business properties and provided 7,249 safety educational inspection pamphlets to the business proprietors to bolster the City's efforts to improve the resiliency of businesses in the event of a disaster or major incident.
- Delivered 57 Surrey Neighbourhood Emergency Preparedness presentations to 1,192 attendees. In addition, staffed 36 emergency preparedness booths at various fairs, resulting in exposure to 12,312 additional individuals. The Business Emergency Preparedness Program, included delivery of 6,686 targeted disaster recovery educational pamphlets.
- Coordinated 18 Level 1 emergency support service responses with 93 displaced residents.
- Supported 3,039 evacuees impacted by wildfires on behalf of the entire South West Region of BC.
- Reduced fire related death and injuries in residential properties through the continued refinement of the Home Safe Program. Installed 253 smoke alarms, and conducted 99 HomeSafe inspections including the 7,667 smoke alarm initiative inspections; and promoted a smoke alarm awareness campaign directed to 2,453 homeowners who visited City Hall during the annual property tax season.
- Completed redevelopment of Online Requests for Information through MySurrey Portal to increase cost efficiency of the current service model. New application will be made available for public use in 2018.
- Redesigned internal procedures and reporting to support the expanded online invoice payment option.
- Expanded service capacity, by adding a response Medical Engine Unit at Hall 2, to cost effectively address the Opioid Crisis using existing funding for lower cost per unit vehicles.
- Received the 2017 Innovation Management Finalist Award by the Institute of Public Administration of Canada with regards to the Designing Out Crime Campaign.
- Expanded on cohort check-ins for pilot program of "Heart Outcomes Prevention and Evaluation—4" which leverages first responder presence in the community to promote, educate and link cohorts to appropriate medical channels to improve community health.
- Continued to refine the Attendance Management Program that resulted in achieving a 61% perfect attendance.
- Completed the upgrade of audio/visual communications systems for the City Emergency Operations Centre.
- Improved the efficiency of the City's Emergency Social Services response capabilities between the Fire Service Department and the Parks, Recreation and Culture Department and continued development of coordination between media team and emergency program.
- Developed a cadre of City of Surrey Community Engagement Volunteers to deliver important emergency preparedness, smoke alarm, and fire and fall prevention messages to community groups.
- Published 11 research articles and/or papers illustrating the evidence based decision-making used for strategic planning and emergency activity.



Surrey was named as BC's best place to invest and also top recipient in BC for federal investment attraction dollars from Invest Canada Communities Initiative Fund.

The Investment & Intergovernmental Relations Department's programs and services include government relations, policy analysis, communications, economic policy and strategy, economic analysis, business attraction and sector development. The department also has responsibility for the following operational divisions/sections:

INTERGOVERNMENTAL RELATIONS

Intergovernmental Relations is responsible for producing and implementing the City's Government Engagement Strategy. The division advances the City's interests with all levels of government and identifies provincial and federal priority alignments and joint program opportunities.

ECONOMIC DEVELOPMENT

Economic Development is responsible for producing and implementing the City's Economic Development Strategy. The division identifies and develops relationships with key stakeholder groups in order to build a strong ecosystem that stimulates investment attraction, job creation, entrepreneurship development and innovation. The Economic Development section maintains current information about businesses in Surrey, and collects and analyzes local, regional and provincial economic data.

2017 ACCOMPLISHMENTS

- Launched the City's 10 year Economic Strategy that lays the foundation for the creation of 36,200 jobs in Surrey's priority sectors by 2025. The strategy also outlines new investment opportunities to stimulate metropolitan transformation in Surrey.
- Completed the development of comprehensive Government Engagement Plan.
- Established regular meetings between Mayor Hepner & Premier Horgan.
- Facilitated meetings between the Mayor and Provincial Ministers.
- Convened roundtable sessions between MPs and MLAs and the Mayor, Council and Senior Management.
- Facilitated successful representation of municipal infrastructure needs at two Big City Mayors Caucus (BPMC) meetings and in a Federation of Canadian Municipalities presentation to the Federal, Provincial, and Territorial Ministers.
- Raised over \$350,000 in grants, contribution and partnership funding from federal, provincial government and community partners for strategic initiatives.
- Launched our new Invest Surrey website featuring an advanced site selector tool that allows investors to aggregate 25 datasets to analyze investments suitability of approximately 400 commercial real estate options across Surrey at any given time. The Invest Surrey website has caught international attention with its silver Centauri award in the international 2017 Vega Digital Awards competition which had over 1,500 submissions from 32 countries throughout the world.
- Named as BC's Best Place to Invest and also the top recipient in BC for federal investment attraction dollars from the Invest Canada Communities Initiative Fund. Funds were used to develop and launch the new "Invest Surrey & Partners" investment attraction and marketing platform targeting local and international audiences.
- Selected as one of six Canadian cities to participate in the Federation of Canadian Municipalities Building Inclusive Green Municipalities international development project in South Africa, partnering with King Sabata Dalindyeddo.
- Coordinated and hosted a full day "Build Your Business 101" workshop in collaboration with Export Development Canada and Public Services & Procurement Canada to build capacity for small businesses in Surrey where over 40 businesses and organizations participated.
- Innovation Boulevard was designated as BC Innovation Council's only HealthTech accelerator, the only accelerator of its kind in Western Canada.
- Hosted over 170 regional investors at the inaugural Invest Surrey Launchpad to share investment opportunities related to Surrey's Transformation 2.0 plans.
- Helped facilitate the acquisition of over \$6 million from the New Building Canada Fund for upgrades to the Cloverdale Athletic Park and the Surrey Museum.



Surrey opened several new parks in 2017 including, Godwin Farm Biodiversity Preserve Park in May, Oak Meadows Park in June, Bose Forest Park and Forsyth Park in October.

The programs, facilities and services of the Parks, Recreation & Culture Department reflect people working together to improve recreation opportunities, protect the natural environment and enhance the quality of life for residents of Surrey. The department is organized into four core service divisions:

CULTURE

The Culture division is responsible for the operation of a variety of arts and heritage facilities as well as the delivery of programs, services and special events to support a vibrant and engaged community. The division also plays a key role in supporting the development of Surrey's cultural groups and creative industries.

The division also hosts five major events including: Party for the Plant, Canada Day, Fusion Festival, Tree Lighting Celebration and the Mayor's Gala. The Marketing and Communications section supports the corporation by providing expertise, strategic guidance and services related to marketing and communications to all City business units.

COMMUNITY AND RECREATION

Community & Recreation Services is responsible for the operation of a variety of community and recreation facilities as well as the delivery of programs and services to support lifelong health, wellbeing and engagement. This division, along with partners and volunteers in the Surrey community, facilitates and delivers programs and services that are accessible for seniors, youth, children and families. Community & Recreation Services promotes participation through an inclusive approach reaching out to involve members of Surrey's diverse community, including people with disabilities, in all service areas.

MARKETING, COMMUNICATION, WEB AND NEW MEDIA

The Marketing, Communication, Web and New Media provides expertise, strategic guidance and services related to marketing and communications to all City business units.

PARKS

The Parks division plans, develops, and maintains Surrey's extensive park system (over 2,725 hectares), a civic marina and three cemeteries. The division plays a key role in the stewardship of the natural environment and the engagement of our residents, through the delivery of a variety of outdoor programs, services and events, including nature-based education and stewardship programs, active recreation and play amenities. The division also provides advice and permits to community event organizers and facilitates the review of permit requests through Festivals and Events Service Team (FEST) Committee.

SUSTAINABILITY OFFICE

The Sustainability Office is responsible for implementing the recommendations contained in the Surrey Sustainability Charter with an over-riding goal of making meaningful advances in sustainability in the City of Surrey to the benefit of present and future generations.

2017 ACCOMPLISHMENTS

- Helped more than 2,500 newcomer clients through the Settlement Services in Recreation Centre (SSiRC) program.
- Continued to develop a sustainability implementation fund granting program for the community, focused on the Sustainability Charter 2.0 themes.
- Obtained project funding and launched the Newton Sustainability in Action pilot planning process to develop a neighbourhood sustainability action plan in collaboration with the Newton community.
- Secured annual funding of \$500,000 for the Wrap Around Program.
- Hosted 62 provincial events/adventure races, nine regional events, four national events and four international events as part of our Sport Tourism Strategy.
- Welcomed large productions to our community, issuing a record number of 179 film permits for more than 271 days of filming including titles such as Deadpool 2, Riverdale, The Good Doctor, and Skyscraper.
- Launched the MY FUN pass designed to keep children ages 2-12 physically active, engaged and connected to community throughout the school year by providing an affordable option to access drop-in recreation.
- Increased redemption rate of the "Recreation 4 Youth Pass" by 76% from 2016, providing youth, ages 13-18, with four free recreation visits to any of Surrey's recreation facilities.
- Opened City Parkway Studio, operated through a partnership agreement between the City of Surrey, the Royal Canadian Theatre Company, and Streetrich Hip Hop Society.
- Started planning and initial construction of Phase II of the Surrey Museum.
- Completed lifecycle replacement of two water parks, South Surrey Athletic Park and Cloverdale Athletic Park, and seized the opportunity to reduce water consumption while increasing play value to users.
- Completed a dog off-leash park in Forsyth Park, further advancing the plan for increasing off-leash spaces across Surrey.
- Completed lifecycle replacement of synthetic turf field #1 as well as a new synthetic turf field at Cloverdale Athletic Park, extending the life of this field for the next 15 years.
- Completed final design of Cloverdale and North Surrey Sport & Ice Complexes.
- Successfully obtained a Natural Resources Canada innovation grant of \$1.3 million for the Clayton Hub community building.
- Formed a partnership with Portland State University to begin urban heat mapping of the City, with a view to future climate adaptation work in this area.
- Reached the final Milestone 5 in the ICLEI Building Adaptive and Resilience Communities (BARC) process for climate adaptation, and Milestone 5 the FMC Partners for Climate Protection program for GHG reductions.



Surrey completed the construction of the South Surrey Operations Centre, increasing the efficiency for services in that area.

The primary functions of the Planning & Development Department are to prepare land use plans, bylaws and policies for consideration by City Council; and undertake application reviews and approval processes consistent with Council-approved plans, bylaws and policies in support of planned, orderly and sustainable development of the City. The Department's mandate is accomplished through activities of the following five divisions:

AREA PLANNING & DEVELOPMENT, NORTH & SOUTH

Area Planning & Development implements Council-adopted bylaws, approved secondary plans, and policies in relation to the use and development of land. This work involves receiving and reviewing applications and making appropriate recommendations for land development projects and preparing reports to Council.

ADMINISTRATION & SPECIAL PROJECTS

Administration & Special Projects provides general administrative support services, records management, budgeting, information technology deployment and support, Enterprise Content Management implementation and customer service.

BUILDING

Building administers Council adopted bylaws and policies related to building construction. This work involves servicing residential and commercial building plan reviews, performing building, plumbing and electrical field review services, and the administration of the Tree Preservation Bylaw and sign bylaws. The Building division is also responsible for providing professional advice on building construction related matters to City Council, the Board of Variance, other City departments and the public.

CIVIC FACILITIES

Civic Facilities plans, designs and constructs new facilities, and maintains and operates the City's existing building inventory, which includes redeveloping and modifying buildings, and administering an ongoing preventative maintenance program. The division leads energy saving initiatives throughout the City, including lighting and HVAC system upgrades.

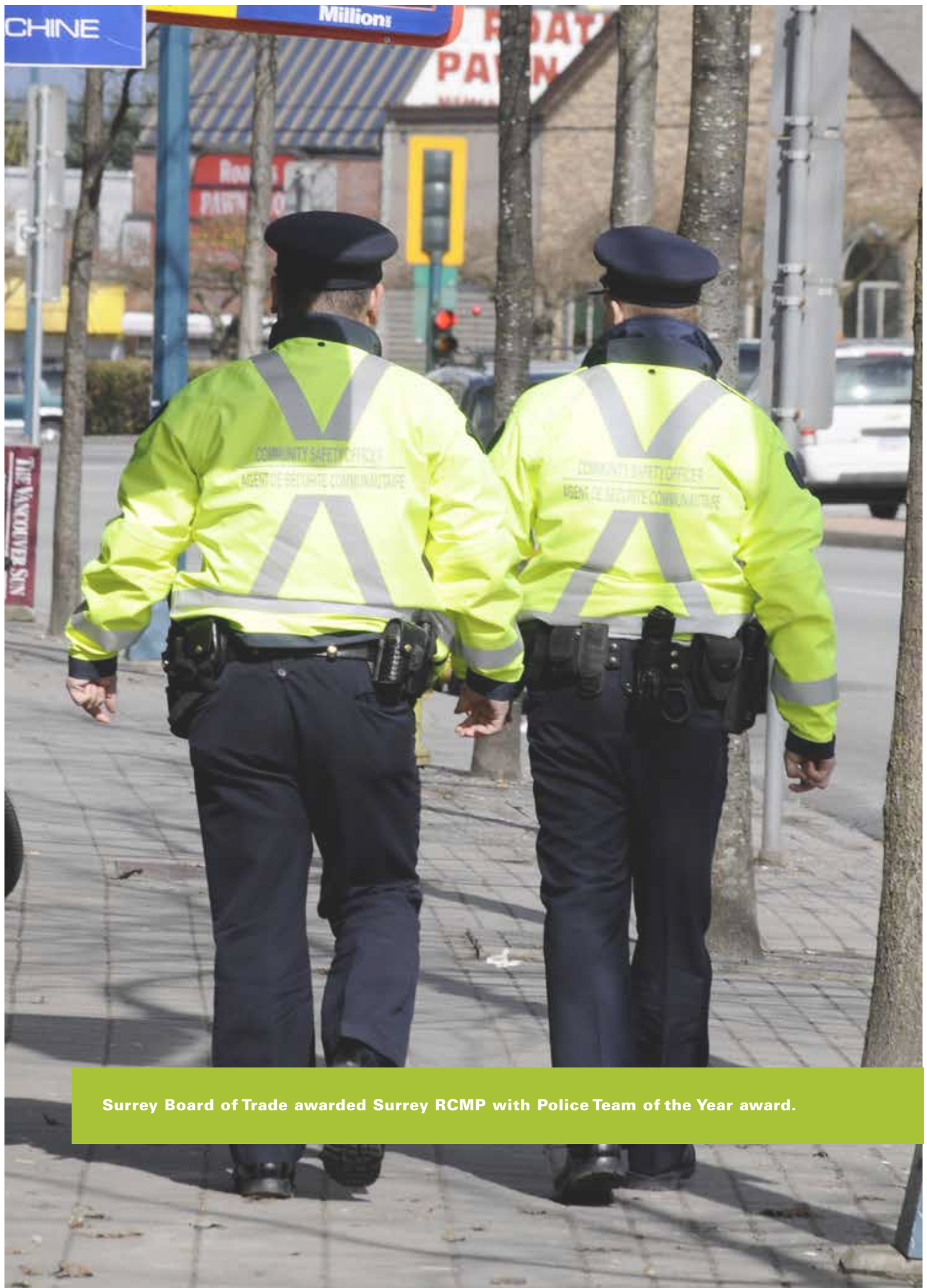
COMMUNITY PLANNING

Community Planning develops land use plans and policies in support of the planned and orderly development of the City. The division administers the Official Community Plan (OCP), General Land Use Plans, Neighbourhood Concept Plans (NCP), Local Area Plans, zoning bylaw amendments and monitors the City's growth management strategies.

Community Planning also supports the Heritage Advisory Commission, Environmental Advisory Committee, Agricultural and Food Security Advisory Committee and the Social Planning Advisory Committee. The division provides graphic and mapping services for the department and supports the corporate Geographical Information Systems (GIS) services.

2017 ACCOMPLISHMENTS

- Completed All Our Relations Social Innovation Strategy, Phase 2 of the Surrey Urban Aboriginal Partnering Strategy.
- Completed the improvements of the remaining space at the former City Hall building to accommodate the growth of the RCMP.
- Continued implementation of the multi-year Local Immigration Partnership (LIP).
- Implemented the Refugee Integration Strategy.
- Initiated the Affordable Housing Strategy.
- Updated the City Centre Density Bonus Policy.
- Completed Stage 1 of the South Campbell Heights Plan and Stage 2 of the Abbey Ridge Plan.
- Completed the Downzoning Process Guidelines.
- Initiated review of the Sunnyside Heights NCP.
- Created the new Quarter-Acre Residential Zone.
- Continued to develop a sustainable implementation fund for small granting programs for the community, focused on the Sustainability Charter 2.0 themes.
- Successfully obtained FCM project funding and launched the Newton Sustainability in Action pilot planning process to develop a neighbourhood sustainability action plan in collaboration with the Newton community.
- Continued ongoing support and staff liaison to the Agriculture and Food Security Advisory Committee and the Development Advisory Committee.
- Hosted the 2nd Annual Pie in the Plaza event to promote agricultural awareness.
- Completed energy efficiency upgrades at 25 existing city facilities.
- Initiated the Heritage Thematic Framework.
- Continued as staff liaison to the Social Planning Advisory Committee and to the Heritage Advisory Commission.
- Completed the South Surrey Operations Centre, increasing the efficiency for road, drainage and parks maintenance in that area.
- Received grants from Federal Government for 15 projects and completed all projects successfully within tight timelines.
- Completed HVAC upgrade for the Surrey Art Gallery to increase rating to allowable displays, and save energy.



Surrey Board of Trade awarded Surrey RCMP with Police Team of the Year award.

The RCMP provides policing services to the City of Surrey. The Surrey detachment's officers and support staff work with the community to identify and address local crime and safety concerns. The detachment responds to calls for service, conducts and participates in criminal investigations, intelligence gathering, and enforcement operations, and works to reduce the impact of crime on the community through education and outreach. The Detachment is structured as follows:

CORE POLICING

Core Policing consists primarily of uniformed general duty members. They are first responders to emergency and non-emergency calls for service and also conduct community patrols and proactive initiatives. The division also includes several support units, including the Radio Room and Cellblock Operations.

INVESTIGATIVE SERVICES

Investigative Services consists primarily of plainclothes members organized into specialized sections, such as Serious Crimes, Unsolved Homicides, General Investigation support, Robbery and Economic Crime Units, and also includes Interview and Target teams. The Vulnerable Persons Unit also fall under this division, providing specialized support with respect to special victims, child abuse, sexual offences, missing persons, domestic violence and mental health.

COMMUNITY SERVICES

Community Services is the home of proactive enforcement teams and community safety and service teams focused on crime reduction and prevention, including property crime, gang and drug enforcement teams, uniformed traffic enforcement, school resource and youth at risk units, bike patrol, special events and emergency planning, district based community response units and a diversity and outreach unit.

OPERATION SUPPORT

Operations Support includes a number of specialized corporate and client service units, such as Training Section, Member Services, Professional Standards, Strategic Operations, Media Relations, and the Operations Review Unit. Detachment Operations and the Telephone Reporting Team also provide support to walk-in clientele and calls for service where police attendance is not required.

SUPPORT SERVICES

Support Services includes operational communications (emergency 911 and non-emergency call taking and dispatch), records and exhibit management, court liaison, finance, information technology, crime and business analysis, facilities and fleet management, training and development, communications, and cellblock operations. Support Services also delivers various community services and programs including victim services, youth intervention, restorative justice and crime prevention.

2017 ACCOMPLISHMENTS

- Responded to over 121,000 calls for service where the average response time to emergency (Priority 1) calls was just over 7.5 minutes. Also issued over 14,000 violation tickets and conducted nearly 1,000 impaired investigations.
- Administered naloxone 143 times to address overdose and exposure concerns related to the emerging opioid crisis.
- Engaged Surrey youth through various programs in partnership with the Surrey School District. Visited 1,269 elementary school, as part of the Hi 5 program and expanded the Code Blue program to provide more elementary school students fitness and mentoring opportunities with police.
- Attended over 174 community events to enhance visibility and access to police, engage in dialogue, build positive relationships and provide information to promote public safety.
- Reduced the number of shootings by proactively targeting individuals associated to the drug trade and gang related violence with the Surrey Gang Enforcement Team (SGET).
- Conducted a series of road safety enforcement and awareness campaigns targeting hotspots and high collision areas, as well as dangerous practices and behaviours such as speeding and impaired and distracted driving.
- Received the Arnold Silzer Community Policing Initiative Award from the Surrey Board of Trade for strategies to address public safety and health issues in the 135A Street area.
- Participated in numerous strategies and initiatives that utilized crime analysis to identify prolific and priority offenders, as well as problem locations, to target proactive enforcement. 103 priority target offenders were interdicted and/or arrested.
- Received Police Team of the Year award by the Surrey Board of Trade.
- Continued to focus on problem properties, including drug houses, unlicensed recovery homes and rooming houses.



Surrey Public Library offers a wide variety of programs that support literacy, including story times for children, job finding and career workshops, reading clubs for children and teens, computer literacy classes, services for new Canadians and support for customers with print disabilities.

Surrey Public Library has nine branches, located in the six town centres: Guildford, Fleetwood, Newton, City Centre, Cloverdale and South Surrey, as well as in Strawberry Hill, Ocean Park and Port Kells. The Library collects and loans a wide variety of materials in print, audiovisual and electronic formats. Information Services staff help customers with collections, online databases, eBooks and eAudio, internet sites and other information.

Customers can ask questions in person, by telephone, or email. The Library's website provides links to community organizations in Surrey and to useful sites on the internet. The library offers a wide variety of programs that support literacy, including story times for children, job finding and career workshops, reading clubs for children and teens, computer literacy classes, services for new Canadians and support for customers with print disabilities. Partnerships with local community agencies help to extend literacy programs beyond. The Library is a member of the Public Library InterLINK, a federation of 18 library systems in the Lower Mainland that allows citizens to borrow directly from all partner libraries and to return materials at their home library branch. The department has responsibility for the following divisions:

PUBLIC SERVICES

Public Services manages the borrowing and information services offered through our nine locations and plans, promotes and delivers a wide variety of programs. This division also acquires and manages the print and electronic collections that suit the needs of our diverse community.

ADMINISTRATIVE SERVICES

Administrative Services manages the physical spaces, as well as the finance, human resources and information technology functions of the Library system, ensuring day-to-day service requirements are met. This division also manages the Library's image and raises awareness and funds to support and enhance its community services.

2017 ACCOMPLISHMENTS

- Worked with aboriginal community members and partners to offer Taan's Moons: A Haida Moon Story exhibit and programs at City Centre and Semiahmoo Libraries, with over 1,600 residents in attendance.
- Offered a Rainbow Storytime for LGBTQ+ families and friends.
- Enhanced access to multilingual resources by beginning to catalogue Chinese collections with over 1,000 titles catalogued in 2017; and launched the book Surrey Stories Connect: Teens & Seniors Write Surrey, A Project of the Poet Laureate, sharing intergenerational and multicultural stories.
- Offered library services and literacy skills to Surrey's vulnerable and newcomer populations: 2,564 adults benefited from outreach programs, 228 users received reduced barrier "Access Cards" and 2,100 "Internet Only" users were registered for internet privileges.
- Helped citizens improve digital literacy skills with technology training in branches, online courses at Lynda.com, coding classes for children, storytimes with iPads and the launch of a Make it Digital station at Guildford Library that enables the conversion of analog content, such as VHS tapes, into a digital format or audio cassettes into CD.
- Strengthened the creative economy with a new webpage for writers, surreylibraries.ca/local-authors, and self-e software to enable authors to publish their own ebooks online.
- Promoted the value of learning by hosting the Grand Reading Link Challenge for kids from grades four and five, with 166 teams of kids from 32 Surrey Schools, as well as kids from Greater Vancouver schools.
- Celebrated the 30th anniversary of Surrey Library's Young Adult Writing Contest with a Gala evening for award winners from over 400 entries of poems, short stories, memoirs and comics.
- Celebrated Canada 150 and the joy of reading with a 'What's your favourite Canadian book?' contest to identify Surrey's top 20 Canadian reads, with over 1,500 participants.
- Launched new website and events calendar to help Surrey residents find the information and programs they need from the Library.
- Planned for a new library in Clayton Community Centre. Refurbished Fleetwood Library with new paint, shelving, computers, roofing and seating as well as refurbished Newton Library with new paint, carpet, roofing, signs and lighting.

PERFORMANCE MEASURES

PERFORMANCE MEASURES

When setting future goals, the City of Surrey is committed to the following broad set of organizational objectives:

1. Providing current and long-range planning that fosters both growth and economic development for Surrey's culturally diverse community while preserving the City's rich environment and quality of life, within the parameters set by Council in the Official Community Plan;
2. Enhancing community and individual well-being by providing a safe environment that protects residents and visitors to the City through the provision of Police, Fire and Bylaw Services;
3. Providing long and short-term planning and implementation of engineering infrastructure services to respond to growth as well as to meet the current needs of the City's citizens and businesses;
4. Planning and delivering Parks, Recreation, Culture and Library services through programs that encourage participation from citizens of all ages and backgrounds, living in and visiting the City;
5. Providing open and responsive government through public consultation as required by the Community Charter;
6. Actively planning for the succession of the City's workforce by creating a challenging, market-competitive, healthy and respectful workplace that attracts and retains qualified candidates while reflecting the diverse nature of the City;
7. Fostering cooperative relations with other governments, community organizations and local businesses;
8. Developing programs, policies and initiatives that focus on Council's specific key objectives; and
9. Protecting the City's long-term financial health by providing prudent stewardship and sound management of City finances while delivering services to the public within the parameters set by Council in the Five-Year Financial Plan.

Departments have developed specific measures that draw upon the broad set of organizational objectives listed above to support the City's overall goals as defined by the Sustainability Charter policy document as approved by Council.

PERFORMANCE MEASURES

CITY MANAGER

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
PUBLIC SAFETY STRATEGIES	% of Public Safety Strategy recommendations achieved (Public Safety)	77%	N/A ¹	50%	75%	90%	100%	100%
	% of Public Safety Strategy performance indicators reported annually (Public Safety)	100%	N/A ²	100%	100%	100%	100%	100%
STRATEGIC INITIATIVES & CORPORATE REPORTING	% of departments completing and maintaining a Surrey Excels “Tier 2” Strategy Map (Corporate Sustainability)	N/A ³	N/A ³	100%	100%	100%	100%	100%

¹ No budget set in 2017

² No target was set at the beginning of 2017

³ Strategic Initiatives & Corporate Reporting division was created in late 2017, therefore, does not have any performance measures for the year.

PERFORMANCE MEASURES

CORPORATE SERVICES

Division	Performance Measures (Sustainability Theme)	Actual 2017	Budget					
			2017	2018	2019	2020	2021	2022
OCCUPATIONAL HEALTH & SAFETY	Incidence frequency rate of lost time claims per 100 person a year (Health & Wellness)	2.9	3.7	3.7	3.6	3.5	3.4	3.3
	# of diversity events held per year (Education & Culture)	10	10	10	10	10	10	10
RECRUITMENT	Average # of days to fill a position vacancy - Exempt (Economic Prosperity)	77	82	82	81	80	79	78
	Average # of days to fill a position vacancy - CUPE (Economic Prosperity)	69	56	56	55	54	53	52
	# of probationary reports completed on time (Economic Prosperity)	79%	90%	90%	90%	90%	90%	90%
LABOUR RELATIONS & TOTAL COMPENSATION	% increase in grievances (Inclusion)	0	0	0	0	0	0	0
	# of staff with perfect attendance (Economic Prosperity)	546	520	525	530	535	540	545
HUMAN RESOURCES INFORMATION SYSTEMS	# of automated Human Resources processes (Economic Prosperity)	7	6	6	6	6	6	6
	# of paper reducing initiatives (Ecosystems)	4	5	5	6	6	6	6
INFORMATION TECHNOLOGY	First Tier Resolution (Infrastructure)	65%	61%	62%	62%	62%	62%	62%
LEGAL SERVICES	Prosecution fine revenue (Public Safety)	\$50,000	\$60,000	\$62,500	\$65,000	\$67,500	\$70,000	\$75,000
	Voluntary compliance goals (Infrastructure)	97%	97%	97%	97%	96%	96%	96%
LEGISLATIVE SERVICES	% of Freedom of Information Requests processed and completed within requested due date (Inclusion)	90%	95%	95%	95%	95%	95%	95%
	% of Council meeting results and video available the day following a Council meeting (Inclusion)	100%	100%	100%	100%	100%	100%	100%

PERFORMANCE MEASURES

ENGINEERING

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2021
LAND DEVELOPMENT	% of Engineering Requirements and Review documents processed within six weeks of referral by Area Planning based on complete and quality submission from applicants' consultants (Economic Prosperity and Livelihoods)	35%	50%	50%	50%	50%	50%	50%
REALTY SERVICES	Expenses as a % of lease/rental revenues (Infrastructure)	45%	46%	45%	45%	45%	45%	45%
OPERATIONS	% reduction in illegal dumping cleanup costs (Built Environments)	42%	40%	45%	48%	50%	50%	50%
	Reduce Preventable Employee Injuries by 90% over 5 years (Health & Wellness)	36%	60%	60%	70%	80%	90%	90%
	Solid waste diversion rate from disposal (Ecosystems)	72%	72%	74%	76%	78%	80%	80%
DRAINAGE UTILITY	Length of Drainage Mains Renewed or Replaced (Infrastructure)	11,464	2,000	2,000	2,000	2,000	2,000	2,000
	Number of Soil Site Inspections (Infrastructure)	159	220	240	260	300	300	300
SURREY CITY ENERGY UTILITY	Connected Floor Area (m2) (Built Environment)	161,000	178,000	255,000	287,000	351,000	458,000	684,000
	Ratio of hours in service to total hours since operating commenced (Built Environment)	100%	100%	100%	100%	100%	100%	100%
PARKING AUTHORITY UTILITY	Pay Station reliability—% of time machines operating properly (Infrastructure)	94%	93%	94%	95%	96%	96%	96%
	Total # of managed parking spaces—time/user restricted and pay parking (Infrastructure)	2,250	2,250	2,450	2,600	2,700	2,800	2,900
ROADS & TRAFFIC UTILITY	Total # of marked pedestrian crossings (Public Safety)	1,035	1,040	1,070	1,100	1,130	1,150	1,170
	Streetlight energy savings - LED replacement program (KWh) (Built Environments)	1,500,000	1,168,000	2,336,656	3,504,985	4,673,313	5,841,641	5,842,000
	Safer Schools Education and Improvement Program (total #) (Education & Cultural)	32	33	36	39	42	45	48
	Total # of kilometers of cycling routes (on-street and off-street) (Built Environments)	560	560	570	580	590	600	610
SEWER UTILITY	% of sewer mains video inspected (Built Environments/Infrastructure)	53.1%	56.2%	56.6%	60.1%	63.6%	67.1%	70.6%
	% of sewer manholes inspected (Built Environments/Infrastructure)	14.1%	16.2%	17.6%	21.5%	25.0%	28.5%	32.9%
SOLID WASTE UTILITY	Kitchen Waste Program total # of residences to date (Ecosystems)	104,000	103,700	105,500	107,000	108,500	110,000	111,500
	Solid waste diversion rate from disposal (Ecosystems)	72%	72%	74%	76%	78%	80%	80%
WATER UTILITY	% of single family homes on water meters (Built Environments)	72%	72%	74%	75%	76%	77%	78%
	Average winter residential water consumption (litres per capita per day) (Built Environments)	248	263	261	259	257	255	253

PERFORMANCE MEASURES

FINANCE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
BUDGET & COMPLIANCE	% of scheduled audits completed as per Corporate Audit Plan (Infrastructure)	93%	85%	85%	85%	85%	90%	90%
	% of completed audit reports that result in recommendations for change (Infrastructure)	85%	90%	90%	90%	90%	90%	90%
FINANCIAL REPORTING	# of quarterly reports submitted to Council (Infrastructure)	3	3	3	3	3	3	3
FINANCIAL SERVICES	% of staff receiving electronic pay stubs (Infrastructure)	100%	100%	100%	100%	100%	100%	100%
	% of Homeowner Grants claimed online (Economic Prosperity)	72%	70%	70%	70%	70%	70%	70%
PROCUREMENT SERVICES	# of departmental procurement training sessions conducted (Infrastructure)	3	3	3	4	4	4	4
RISK MANAGEMENT SERVICES	Total Cost of Risk per Capita (Economic Prosperity)	\$3.72	\$3.72	\$3.70	\$3.68	\$3.66	\$3.65	\$3.63
TREASURY OPERATIONS	# of invoices processed by Accounts Payable (Infrastructure)	85,068	83,904	85,582	87,294	89,040	90,820	92,637
	# of invoices processed by Accounts Receivable (Infrastructure)	10,325	7,980	10,532	10,742	10,957	11,176	11,400
	# of electronic invoices received by Accounts Payable (Infrastructure)	44,438	42,288	47,787	48,743	49,718	50,712	51,726

PERFORMANCE MEASURES

FIRE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
OPERATIONS	Perfect Attendance Rate (Health & Wellness)	61%	60%	60%	60%	60%	60%	60%
	Annualized Proficiency Standard Training (Education & Culture)	329	354	354	354	354	354	354
EMERGENCY PREPAREDNESS	Smoke Alarm verifications (Public Safety)	7,667	5,400	5,400	5,400	5,400	5,400	5,400
	Hydrant Maintenance (Public Safety)	9,059	8,855	8,855	8,855	8,855	8,855	8,855
	Increase the public contact to Surrey Emergency Preparedness Programs: Neighbourhood and Business (NEPP, BEPP) (Public Safety)	8,262	8,200	8,200	8,200	8,200	8,200	8,200
	# of inspection pamphlets delivered (Public Safety)	7,249	7,220	7,250	7,290	7,340	7,400	7,400
	# of inspections completed (Public Safety)	7,699	7,350	7,400	7,450	7,500	7,500	7,500

PERFORMANCE MEASURES

INVESTMENT & INTERGOVERNMENTAL RELATIONS

Division	Performance Measures (Sustainability Theme)	Actual 2017	Budget					
			2017	2018	2019	2020	2021	2022
INVESTMENT AND INTERGOVERNMENTAL RELATIONS	Existing Clean Technology Businesses Located in Surrey (Built Environments and Neighbourhoods)	44	44	46	48	50	52	54
	Business visitations (Economic Prosperity and Livelihood)	145	145	155	165	165	165	165
	External Intergovernmental Meetings (Infrastructure)	37	33	36	39	41	44	47

PERFORMANCE MEASURES

PARKS, RECREATION & CULTURE

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
PARKS SERVICES	Increase street tree inventory (Ecosystems)	4%	3%	3%	3%	3%	3%	3%
	Increase the length of trail system (Ecosystems)	2%	1%	1%	1%	1%	1%	1%
	Increase capacity for drop-in use of outdoor facilities (Inclusion)	2%	2%	2%	2%	2%	2%	2%
COMMUNITY & RECREATION SERVICES	Increase the attendance at community centres (Inclusion/Health & Wellness)	3%	3%	3%	3%	5%	3%	3%
	Increase Leisure Access participation (Inclusion/Health & Wellness)	1%	1%	1%	1%	1%	1%	1%
	Increase unique volunteer placements (Inclusion)	1%	1%	1%	1%	1%	1%	1%
SUSTAINABILITY OFFICE	Corporate Greenhouse Gas Emissions (based on Corporate Emissions Action Plan target) (Infrastructure)	+4% ³	(2%)	(5%)	(15%)	(20%)	(20%)	(22%)
	City wide Greenhouse Gas Emissions (based on Community Energy & Emissions Plan target) (Infrastructure & Built Environment)	(9%) (per capita)	(2%) (per capita)	(10%) (per capita)	(15%) (per capita)	(20%) (per capita)	(22%) (per capita)	(24%) (per capita)
	% of sustainability performance indicators reported annually (All themes)	70%	100%	100%	100%	100%	100%	100%
CULTURE	Increase the # of on-line tickets sold through Surrey Civic Theatres Box Office (Infrastructure)	10%	1%	1%	1%	1%	1%	1%
	Increase school program attendance at the Surrey Art Gallery (Education & Culture)	35% ¹	2%	2%	2%	2%	2%	2%
	Increase overall attendance of the Surrey Children's Festival (Education & Culture)	15%	1%	1%	1%	1%	1%	1%
	Catalogue and expand web searchable heritage collections (Education & Culture)	14% ²	5%	5%	5%	5%	5%	5%
	Increase participation in heritage extension programs (Education & Culture)	15%	2%	2%	2%	1%	3%	2%
	Increase participation in heritage public programs (Education & Culture)	3%	1%	1%	1%	2%	2%	2%

¹ School programs onsite at the Gallery run at capacity with waitlists and cannot grow due to the physical limitations of the facility. In 2017 the Gallery received grants which funded the delivery of offsite programming thereby increasing participation. If funding persists, this level can be sustained.

² Unexpected grant funding came available through a new Young Canada Works Federal Funding stream which will enable the Archives to digitalize significantly more images than originally anticipated.

³ 2016 data reported in 2017

PERFORMANCE MEASURES

PLANNING & DEVELOPMENT

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
AREA PLANNING & DEVELOPMENT NORTH/SOUTH	Council acceptance of positive planning reports (Infrastructure)	95%	85%	85%	85%	85%	85%	85%
	Council acceptance of negative planning reports (Infrastructure)	50%	50%	50%	50%	50%	50%	50%
	Complete planning reports for a minimum of 65% of rezoning and development proposal projects received in the calendar year (Infrastructure)	90%	65%	65%	65%	65%	65%	65%
COMMUNITY PLANNING	# of dwelling units in completed Neighbourhood Concept Plans (Built Environments & Neighbourhoods)	1,600	1,500	1,600	1,600	1,600	1,600	1,600
	# of policy reports submitted to Council (Infrastructure)	40	40	40	40	40	40	40
	# of public meetings held (Infrastructure)	7	7	7	7	7	7	7
BUILDING	# of issued single family dwelling permits (Built Environments & Neighbourhoods)	1,100	500	500	500	500	500	500
	Total annual construction value (Built Communities & Neighbourhoods)	\$1.5B	\$1.2B	\$1.25B	\$1.25B	\$1.25B	\$1.25B	\$1.25B
	# of inspections (Built Communities & Neighbourhoods)	64,500	62,000	62,250	63,000	63,000	63,000	63,000
CIVIC FACILITIES	# of after hours calls (Infrastructure)	308	300	300	300	300	300	300
	# of unscheduled facility closures (Infrastructure)	0	2	2	2	2	2	2
ADMINISTRATION & SPECIAL PROJECTS	# of file set-ups (physical/digital) (Infrastructure)	4,155	3,500	3,500	3,500	3,500	3,500	3,500
	# of request for historical building data (Infrastructure)	3,215	3,200	3,200	3,200	3,200	3,200	3,200

PERFORMANCE MEASURES

RCMP

Division	Performance Measures (Sustainability Theme)	Actual	Budget					
		2017	2017	2018	2019	2020	2021	2022
PUBLIC SAFETY	Average response time to Priority 1 emergency calls (Public Safety)	7:36	<7 mins	<7 mins	<7 mins	<7 mins	<7 mins	<7 mins
	% reduction in collisions causing death or injury (Public Safety)	(2.6%)	5%	5%	5%	5%	5%	5%
	% reduction in the number of residential B&E offences (Public Safety)	24%	2%	2%	2%	2%	2%	2%
	% reduction in the number of business B&E offences (Public Safety)	10%	2%	2%	2%	2%	2%	2%
	% reduction in the number of auto theft offences (Public Safety)	5%	5%	5%	5%	5%	5%	5%
	% reduction in the number of theft from auto offences (Public Safety)	7%	5%	5%	5%	5%	5%	5%
COMMUNITY ENGAGEMENT & MOBILIZATION	Number of news releases (Public Safety/Inclusion)	261	260	260	260	260	260	260
	% increase in the number of social media engagements (Public Safety/Inclusion)	44%	5%	15%	15%	15%	15%	15%
	% increase in the number of RCMP volunteer hours (Public Safety/Inclusion)	5%	N/A	5%	5%	5%	5%	5%
	% increase in the number of active Block Watch groups (Public Safety/Inclusion)	3%	5%	5%	5%	5%	5%	5%
ORGANIZATIONAL PERFORMANCE & CONTINUOUS IMPROVEMENT	% increase in the number of queries to Project Iris database (Public Safety)	27%	N/A	10%	10%	10%	10%	10%
	Number of Emergency Preparedness campaigns (Public Safety)	2	N/A	2	2	2	2	2
	Number of staff dialogue forums with Senior Leadership Team (Inclusion)	4	N/A	5	5	5	5	5

PERFORMANCE MEASURES

SURREY PUBLIC LIBRARY

Division	Performance Measures (Sustainability Theme)	Actual	Budget ¹					
		2017	2017	2018	2019	2020	2021	2022
PUBLIC SERVICES	# of visits made to library locations and library website (Inclusion/Health & Wellness)	4.55M	4.25M	4.80M	5.00M	5.25M	5.50M	5.80M
	# of enrolments in Summer Reading Club and other literacy programs (Education & Culture)	165,692	139,000	165,000	170,000	176,000	182,000	188,000
	# of transactions completed using the Library's materials collection (Education & Culture)	4.57M	5.00M	4.60M	4.62M	4.65M	4.70M	4.75M
ADMINISTRATIVE SERVICES	# of online access points available on library premises (Inclusion)	240	236	244	248	284	288	292
	% of new customers signed up on email notification (Ecosystems)	64%	63%	65%	66%	67%	68%	70%

¹ Budget figures from 2018 to 2022 have been revised to more accurately reflect current data and trends.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2017



Councillor T.S. Gill, Chair



Councillor B. Hayne,
Member



Councillor V. LeFranc,
Member



Councillor D. Woods,
Member

The primary function of the Audit Committee is to represent and assist City Council in fulfilling oversight responsibilities in relation to the internal control environment in place at the City, including the review of the audited financial statements and other financial information, and liaising with the City's Internal Audit Division in relation to the annual Internal Audit Program.

MAY 7, 2018

To Mayor Linda Hepner and Members of City Council

It is my pleasure to submit the Annual Financial Report for the year ended December 31, 2017. The purpose of this report is to publish the Consolidated Financial Statements and the Auditor's Report for the City of Surrey, pursuant to Section 167 of the Community Charter.

The preparation of the consolidated financial statements is the responsibility of City Council and the management of the City of Surrey. The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA). In addition to the City of Surrey, the reporting entity comprises all organizations, boards and enterprises financially accountable to the City of Surrey, including the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm BDO Canada LLP, which was appointed by City Council as the external auditor, has given the City an unqualified audit opinion on the City's Consolidated Financial Statements, stating that in their professional opinion, the Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2017, including its consolidated results of operations, its changes in net consolidated financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

FINANCIAL OVERVIEW

2017 in Review

The City continued its investment in civic facilities in 2017, with design and construction advancement for multiple projects including the new Cloverdale Sport and Ice Complex, North Surrey Sport and Ice Complex and the Clayton Hub, which will incorporate integrated arts, library, recreation and outdoor space in a single facility to serve the communities of East and West Clayton. In the residential development sector, the trend towards the construction of multi-family dwellings has continued into 2017, as single family property values continue to increase. The City Centre continues to attract large scale residential projects including low-rise and high-rise developments; all reflective of the continued growth in our population, which in turn leads to strong housing demand. The City also commenced early design work in preparation for the Light Rail Transit (LRT) project which will underpin our City's transit network for years to come and will shape our current and future neighbourhoods.

The City's revenues in 2017 totaled \$1,024.3 million, which is an increase in comparison to revenues of \$914.7 million collected in 2016. This increase was attributable primarily to additional property taxes, utility fees, licenses, permits, development cost charges and developer contributions. The additional revenue generated from the increased property related fees and taxes were required to support a \$13.4 million budgeted increase in public safety along with a \$15.6 million budgeted increase in support for necessary labour and inflationary cost increases and other various corporate funding requirements.

The City's expenses totaled \$737.2 million in 2017, which was an increase in comparison to expenses of \$698.8 million in 2016. This increase was primarily attributable to an increase in the RCMP contract, increases in parks, recreation and culture programming, and increases in the cost of roads and traffic safety, sewer, and solid waste.

Investments

City staff continues to administer our investment portfolio, generating a very significant revenue stream to support City services. The administration of the portfolio adheres to the City's investment policy, which complies with Community Charter requirements, outlines how City funds are to be invested to achieve reasonable returns and with investment security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2017 was \$821.6 million (\$747.2 million in 2016), which earned \$17.5 million in interest in 2017 (\$16.5 million in 2016); of which \$0.8 million was earned specifically for deferred development cost charges (\$1.2 million in 2016). The average rate of return during 2017 on the City's investment portfolio was 1.95% (2.05% in 2016).

Reserve Funds

The City's statutory reserve funds amount to \$124.9 million at the end of 2017 compared to a balance of \$116.9 million at the end of 2016. This increase is mainly due to increases to the Park Land Acquisition and Neighbourhood Concept Plans reserves. The deferred development cost charge balance at the end of 2017 was \$254.3 million, which is a decrease over the balance of \$267.0 million at the end of 2016. This is a reflection of the City's steady development activity. These funds will be used to fund capital projects that are listed in the City's Five-Year (2018-2022) Financial Plan.

Financial Position

The financial position is calculated as financial assets less liabilities, and results in either a net financial asset or a net financial debt. A net financial asset position is an indicator of the funds available for future expenditures, and a net financial debt position is an indicator of funds required to pay for past expenditures.

In 2017, the City's financial position decreased by \$35.6 million resulting in a net financial asset position of \$23.0 million mainly due to net capital acquisitions offset by the City's annual consolidated surplus (revenues exceeding expenses) of \$287.1 million.

The City's non-financial assets increased in 2017 by \$322.8 million, bringing the total to \$8.6 billion. The increase is the net result of capital additions of physical assets in the year offset by disposals and amortization expense.

The result of the decrease in financial position and increase in non-financial assets was accumulated surplus increasing in 2017 to \$8.7 billion (2016 - \$8.4 billion). Overall, the City continues to maintain a strong financial position.

THE FUTURE

Our City continues its journey of growth and change, driven by our steady population increase, in particular young families that choose to make this great City their home. Our current and future residents will require significant investments on the part of the City in relation to infrastructure, civic facilities and services. The City, with support and direction from Mayor and Council, has already commenced several key capital investments that will support our residents' demands. These projects include the Cloverdale Sport and Ice Complex, North Surrey Sport and Ice Complex, and the Clayton Hub, where residents will be offered social, recreational and library services from one location. Significant investments are also needed to our civic infrastructure, perhaps none more important to the future of the City than our Light Rail Transit (LRT) project that has already commenced with preliminary works in 2017. LRT will shape and impact our City like no other capital project before it, laying the foundation to our City's transportation needs for years to come.

With significant growth and the related demand for capital investments, coupled with increased demand for general City services including public safety and recreational programming, the City must continue to effectively manage its resources and exercise fiscal responsibility to ensure residents receive maximum value for their tax dollars.

Working under the direction and guidance of City Council, the City has been, and continues to be, in a strong financial position to deliver a high quality of service and capital infrastructure to its residents and businesses for years to come.

Respectfully submitted,



Kam Grewal, CPA, CMA
General Manager, Finance

CITY OF SURREY

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councilors of the City of Surrey

We have audited the accompanying financial statements of the City of Surrey, which comprise the Consolidated Statement of Financial Position as at December 31, 2017, the Consolidated Statement of Operations, Consolidated Statement of Changes in Net Financial Assets and Consolidated Statement of Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2017 and its consolidated results of operations, changes in net consolidated financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matters

The comparative figures presented in these financial statements for the year ended December 31, 2016 were audited by another firm of Chartered Professional Accountants who expressed an unmodified opinion in their report dated May 8, 2017.

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedules 1 - 6 of the City of Surrey's consolidated financial statements.

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 7, 2018

CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

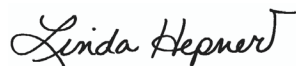
As at December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	2017	2016
FINANCIAL ASSETS		
Cash	\$ 27,809	\$ 32,794
Accounts receivable (Note 2)	142,276	120,753
Investments (Note 3)	858,196	826,195
	1,028,281	979,742
LIABILITIES		
Accounts payable and accrued liabilities (Note 4)	169,124	153,334
Deposits and prepayments (Note 5)	277,648	240,887
Deferred revenue (Note 6)	36,957	35,314
Deferred development cost charges (Note 7)	254,294	266,968
Debt (Note 8)	267,219	224,562
	1,005,242	921,065
NET FINANCIAL ASSETS	23,039	58,677
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 10)	8,635,809	8,312,963
Inventories of supplies	929	880
Prepaid expenses	4,375	4,517
	8,641,113	8,318,360
ACCUMULATED SURPLUS (Note 11)	\$ 8,664,152	\$ 8,377,037

Commitments and contingencies (Note 12)



Kam Grewal
General Manager
Finance Department



Linda Hepner
Mayor, City of Surrey

CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

For the year ended December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	2017 Budget	2017	2016
	(Note 20)		
REVENUES			
Taxation revenue (Note 14)	\$ 392,868	\$ 391,695	\$ 365,863
Sales of goods and services	232,204	240,037	226,242
Development cost charges (Note 7)	142,168	104,963	61,260
Developer contributions	136,143	183,736	141,214
Investment income	23,806	17,533	16,500
Transfers from other governments (Note 19)	54,250	24,677	22,784
Other	59,719	61,679	80,838
TOTAL REVENUES	1,041,158	1,024,320	914,701
EXPENSES			
Police services	159,758	152,798	148,379
Parks, recreation and culture	109,357	110,435	102,710
General government	81,465	81,896	80,232
Roads and traffic safety	73,510	75,334	66,936
Water	70,712	67,715	67,147
Fire services	62,212	62,262	60,183
Sewer	60,000	59,971	55,096
Solid waste	35,140	33,117	28,999
Drainage	33,208	32,986	32,171
Planning and development	30,950	27,241	25,449
Library services	21,108	19,051	18,532
Engineering	11,757	11,050	10,326
Surrey City Energy	1,284	1,105	395
Parking	1,087	2,244	2,243
TOTAL EXPENSES	751,548	737,205	698,798
ANNUAL SURPLUS	289,610	287,115	215,903
Accumulated Surplus, beginning of year	8,377,037	8,377,037	8,161,134
Accumulated Surplus, end of year	\$ 8,666,647	\$ 8,664,152	\$ 8,377,037

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS (DEBT) CITY OF SURREY

As at December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	2017 Budget	2017	2016
	(Note 20)		
ANNUAL SURPLUS	\$ 289,610	\$ 287,115	\$ 215,903
Acquisition of tangible capital assets	(648,807)	(489,886)	(335,442)
Amortization of tangible capital assets	122,987	124,322	120,838
Loss (gain) on disposal of tangible capital assets	-	3,742	(5,460)
Proceeds on disposal of tangible capital assets	-	3,909	14,622
	(236,210)	(70,798)	10,461
Acquisition of inventories of supplies	-	(929)	(880)
Consumption of inventories of supplies	-	880	857
Acquisition of prepaid expenses	-	(4,375)	(4,517)
Use of prepaid expenses	-	4,517	3,997
Transfer to properties held-for-sale	-	25,388	15,628
Transfer to investment in government business partnership	-	9,679	-
	-	35,160	15,085
CHANGE IN NET FINANCIAL ASSETS (DEBT)	(236,210)	(35,638)	25,546
Net financial assets, beginning of year	58,677	58,677	33,131
Net financial assets (debt), end of year	\$ (177,533)	\$ 23,039	\$ 58,677

CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

For the year ended December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	2017	2016
Cash provided by (used in):		
OPERATING TRANSACTIONS		
Annual Surplus	\$ 287,115	\$ 215,903
Non-Cash charges to operations:		
Amortization expense	124,322	120,838
Loss (gain) on disposal of tangible capital assets	3,742	(5,460)
Developer contributions of tangible capital assets (Note 10(b))	(151,564)	(114,215)
Change in non-cash operating working capital:		
Accounts receivable	(21,523)	(11,502)
Inventories of supplies	(49)	(23)
Prepaid expenses	142	(520)
Accounts payable and accrued liabilities	15,790	13,953
Deposits and prepayments	36,761	41,658
Deferred revenue	1,643	4,009
Deferred development cost charges	(12,674)	27,337
Net change in cash from operating transactions	283,705	291,978
FINANCING TRANSACTIONS		
Repayment of debt	(5,536)	(5,323)
Proceeds from issuance of loan payable	8,660	27,703
Repayment on loan payable	(10,150)	(25,736)
Cash used by financing transactions	(7,026)	(3,356)
CAPITAL TRANSACTIONS		
Cash used to acquire tangible capital assets	(288,639)	(221,227)
Acquisition of properties held-for-sale	(2,704)	(6,955)
Disposal of properties held-for-sale	37,771	65,089
Proceeds on disposal of tangible capital assets	3,909	14,622
Cash used by capital transactions	(249,663)	(148,471)
INVESTING TRANSACTIONS		
Increase in investments	(32,001)	(119,478)
Cash used by investing transactions	(32,001)	(119,478)
Increase (decrease) in cash	(4,985)	20,673
Cash, beginning of year	32,794	12,121
Cash, end of year	\$ 27,809	\$ 32,794
Supplementary cash flow information:		
NON-CASH TRANSACTIONS:		
Acquisition of tangible capital assets financed by external debt	49,683	-
	\$ 49,683	\$ -

To be read in conjunction with the Notes to the Consolidated Financial Statements

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

GENERAL

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

1. SIGNIFICANT ACCOUNTING POLICIES

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

a) Basis of consolidation

The consolidated financial statements are comprised of the City's Operating, Capital and Reserve Funds plus the Surrey Public Library (the "Library"), Surrey City Development Corporation ("SCDC") and Surrey Homelessness and Housing Society ("SHHS"). The Library, SHHS and SCDC are consolidated as they are controlled by the City by virtue of their Board being appointed by the City. Inter-fund transactions, fund balances and activities are eliminated on consolidation.

i) Operating Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Operating Funds as well as the Surrey Public Library. They are used to record the operating costs of the services provided by the City.

ii) Capital Funds

These funds include the General, Drainage, Parking, Roads & Traffic Safety, Sewer, Solid Waste, Surrey City Energy and Water Capital Funds and Surrey Public Library Capital. They are used to record the acquisition costs of tangible capital assets and any related debt outstanding.

iii) Reserve Funds

Under the Community Charter of British Columbia, City Council may, by bylaw, establish reserve funds for specified purposes. Money in a reserve fund and interest earned thereon must be expended only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required for the purposes for which it was established, City Council may transfer all or part of the amount to another reserve fund.

iv) Surrey City Development Corporation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of SCDC. All inter-departmental and inter-entity accounts and transactions between SCDC and the City are eliminated upon consolidation. SCDC has the following wholly owned subsidiaries and government partnerships, which are accounted for as follows:

i) Surrey City Investment Corporation ("SCIC") - (100% owned and fully consolidated)

SCIC has a 24.4% (2016 – 29.9%) ownership in the following government partnerships (proportionately consolidated), referred to as the "Surrey Centre Limited Partnerships":

- Surrey Centre Office Limited Partnership
- Surrey Centre Hotel Limited Partnership
- Surrey Centre Residential Limited Partnership

SCIC has a 50% ownership in nine holding companies (proportionately consolidated) referred to as the "Surrey Centre Tower Holdings".

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

a) Basis of consolidation (continued)

iv) Surrey City Development Corporation (continued)

ii) Grove Limited Partnership and Grove (G.P.) Inc. - (50% owned and proportionately consolidated)

iii) Surrey City Investment (Industrial) Corporation ("SCIIC") - (100% owned and fully consolidated)

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) Limited Partnership ("Beedie LP") – During fiscal 2017 Beedie LP met the criteria of a government business partnership and SCDC began accounting for it using the modified equity method. Previously Beedie LP was proportionately consolidated into SCDC's financial statements as a government partnership. The change in presentation was made prospectively as of January 1, 2017.

SCIIC has a 50% ownership in the Beedie SCDC (34A Ave) G.P. Ltd., the General Partner of Beedie LP. Beedie GP is a corporation and is accounted for using the modified equity method.

iv) Kwantlen Park Development Corporation ("KPDC") - (100% owned and fully consolidated)

v) Surrey Homelessness and Housing Society

On June 22, 2007, the City of Surrey incorporated the SHHS. The purposes of the Society are to raise funds for financing programs and projects that address homelessness in Surrey; conduct and provide financial assistance to homelessness housing initiatives; manage the disbursements of grants for projects and programs that address homelessness in Surrey and act to raise funds for these purposes. As the City appoints the majority of members in the Society, who then appoint the Society's Board, the City is considered to have control over the Society's functions and the Society's financial information is fully consolidated within the City's financial statements.

The consolidated financial statements include the assets, liabilities, revenues and expenses of SHHS. All inter-entity accounts and transactions between SHHS and the City are eliminated upon consolidation. The City provided seed money to the SHHS and oversees its operations.

vi) Innovation Boulevard Corporation

On October 28, 2016, the City of Surrey and Simon Fraser University ("SFU") incorporated the Innovation Boulevard Corporation ("IBC"), a government partnership. SFU and the City are the only shareholders of IBC with each having a 50% interest. The purposes of this company is the development of an integrated innovation and technology hub in Surrey that coordinates and facilitates the efforts of private industry, investors, the City, SFU, Fraser Health Authority, other levels of government, local universities and colleges, healthcare and other service providers, not-for-profit stakeholders, researchers, and leaders to build a dynamic infrastructure to support innovation, research, community engagement, private and public investment, job creation and oversight to improve the lives of the people of Surrey and beyond.

The City has a 50% ownership in the Innovation Boulevard Corporation ("IBC"), a government partnership. The consolidated financial statements include the City's 50% proportional share of the assets, liabilities, revenues and expenses of IBC. All inter-entity accounts and transactions between IBC and the City are eliminated proportionally upon consolidation.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

b) Trust Funds

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's consolidated financial statements. Trust funds administered by the City are presented in note 16.

c) Revenue recognition

Revenues are recognized in the period in which the transaction or event occurs that give rise to the revenues. All revenues are recorded on an accrual basis, except when the amounts cannot be determined with a reasonable degree of certainty or when their estimation is impractical.

The City is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the City's taxation revenues.

Revenue recognition on sales of properties occurs when the City has transferred the significant risks and rewards of ownership. Property lease revenue includes all amounts earned from tenants, including property tax and operating cost recoveries. Lease revenues are recognized on a straight-line basis over the term of the lease. Consulting revenue is recorded at the time services are provided.

Restricted transfers from governments are deferred and recognized as revenue in the period the stipulations in the related agreement are met.

Unrestricted transfers are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured.

d) Deferred revenue

The City defers the portion of the revenue collected from permits, licenses and other fees relating to services not yet rendered. This revenue is recognized in the year in which related inspections are performed or other related services are provided.

e) Investment income

Investment income is reported as revenue in the period earned.

f) Expenses

Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay. Interest expense is accrued as incurred.

g) Properties held-for-sale

Properties held-for-sale include real estate properties which are ready and available to be sold and for which there is an available market. They are valued at the lower of cost or expected net realizable value. No amortization is recorded for properties held-for-sale.

h) Investments

City investments consist of demand deposits, short-term investments, bonds and debentures, which are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments on a straight line basis.

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

i) Employee future benefits

The City and its employees participate in the Municipal Pension Plan. The Municipal Pension Plan is a multi-employer contributory defined benefit pension plan. Payments in the year are expensed.

Sick leave and post-employment benefits also accrue to the City's employees. The liability relating to these benefits is actuarially determined based on length of service, best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits pro-rated as employees render services necessary to earn the future benefits.

Actuarial gains or losses are amortized over the expected average remaining service life of the related employee group.

The liability for event driven benefits, such as disability benefits, is calculated after the event occurs. The expense is recognized in the year the event occurs.

j) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2017 – 2021 Consolidated Financial Plan and was adopted through Bylaw #18955 on December 19, 2016.

k) Non-financial assets

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

i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight line basis over their estimated useful lives as follows:

ASSET	USEFUL LIFE - YEARS
Land improvements	12 - 60
Buildings and improvements	10 - 50
Infrastructure	10 - 100
Machinery and equipment	5 - 40

Annual amortization is charged commencing on the date the asset is acquired or available for use. Work-in-progress amounts are not amortized until the asset is put into service.

ii) Interest capitalization

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

iii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and are recorded as revenue. These assets include some land, road infrastructure, water and wastewater infrastructure, machinery and equipment assets.

iv) Intangible assets

Intangible assets, including works of art and historic assets are not recorded as assets in these financial statements.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

k) Non-financial assets (continued)

v) Tangible capital assets disclosed at nominal values

Where an estimate of fair value is not determinable, the tangible capital asset is recognized at a nominal value.

vi) Write-down of tangible capital assets

Tangible capital assets are written down when conditions indicate that they no longer contribute to the City's ability to provide goods and services. Any impairment is accounted for as an expense in the consolidated statement of operations.

vii) Leases

Leases are classified as capital or operating leases. Leases that transfer substantially all the benefits and risks incidental to ownership of the property are accounted for as capital leases and the related asset and obligation are recorded on the statement of financial position. All other leases are accounted for as operating leases and the related lease payments are expensed as incurred.

viii) Inventories of supplies

Inventories of supplies held for consumption are recorded at the lower of cost and replacement cost.

l) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Significant estimates include assumptions used in estimating contributed tangible capital assets, developer contributions, useful lives for amortization, provisions for accrued liabilities, contingencies and in performing actuarial valuations of employee future benefits.

Actual results could differ from these estimates.

m) Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Surrey has provided definitions of segments used by the City as well as presented financial information in segmented format (note 18).

n) Liabilities 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 contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

- An environmental standard exists;
- Contamination exceeds an environmental standard;
- The City is directly responsible or accepts responsibility;
- The City expects that future economic benefits will be given up; and,
- A reasonable estimate of the amount can be made.

The liability is measured as management's estimate of the cost of remediation and post remediation, including operations, maintenance and monitoring, which are an integral part of the remediation strategy for a contaminated site. The liability is recorded net of any expected recoveries.

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

2. ACCOUNTS RECEIVABLE

	2017	2016
General accounts receivable	\$ 40,624	\$ 31,982
Development Cost Charges	61,492	51,438
Property taxes	18,398	17,688
Utility rates	14,473	13,059
Due from joint venture partners	925	82
Due from other authorities	3,775	3,721
Debt guarantee	2,516	2,467
Tax sale properties	73	316
	\$ 142,276	\$ 120,753

3. INVESTMENTS

	2017	2016
Investments maturing within one year (a)	\$ 441,870	\$ 444,108
Investments maturing within two years (a)	153,114	98,021
Investments maturing within ten years (a)	248,274	275,834
	843,258	817,963
SCDC investments (b)	6,999	-
SHHS investments (c)	7,261	7,928
Investment in government business partnership (d)	374	-
Investment in partnership (e)	304	304
	\$ 858,196	\$ 826,195

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

3. INVESTMENTS (CONTINUED)

- a) City investments had an average portfolio yield of 1.95% (2016 – 2.05%). All City investments can be liquidated on demand, but may have associated penalties on liquidation.
- b) SCDC investments includes term deposits that have a maturity of three months or less held by SCDC with an average yield rate of 1.60% (2016 – nil).
- c) SHHS investments includes a diversified portfolio of fixed income and equity securities held by SHHS with an average yield rate of 7.66% (2016 – 7.04%), for the purpose of supporting programs and projects related to reducing homelessness and increasing access to safe and affordable housing in Surrey.
- d) During 2017, SCDC's joint-venture partnership in Beedie LP met the criteria of a government business partnership and therefore the results are accounted for under the modified equity method on a prospective basis and are shown as investment in government business partnership. In 2016 the Beedie LP was considered to be a government partnership and results were proportionately consolidated with those of SCDC based upon SCDC's partnership interest of 50%.
- e) During 2013, SCDC invested \$700,000 for a 20% ownership of Bosa Properties (Bright A.1) Limited Partnership ("Bosa"). During 2014 SCDC received a \$396,502 distribution from Bosa LP. Accordingly, SCDC's investment in the partnership was reduced to \$303,498 at December 31, 2014. SCDC does not share control of Bosa and accordingly, this has been accounted for as a portfolio investment, carried at cost.

4. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2017	2016
Trade accounts payable	\$ 63,583	\$ 54,612
Due to Federal Government	43,046	40,961
Employee future benefits (Note 9)	27,053	26,903
Due to joint venture partners	3,668	4,121
Contractors' holdbacks	11,466	11,048
Due to Regional Districts	12,515	7,489
Due to Province of British Columbia	3,840	3,550
Due to other government entities	1,944	2,641
Interest payable on debt	2,009	2,009
	\$ 169,124	\$ 153,334

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

5. DEPOSITS AND PREPAYMENTS

	2017	2016
Deposits:		
Future works	\$ 49,600	\$ 46,429
Planning and permits	64,152	55,621
Engineering	74,271	49,583
Capital deposits	29,625	28,970
Pavement cuts	4,814	4,386
Boulevard trees	2,431	2,527
Latecomer	896	965
Tenant deposits	678	999
Developer works agreement	11	609
Amenities	4	373
Other deposits	7,015	7,593
Total deposits	\$ 233,497	\$ 198,055
Prepayments:		
Taxes	\$ 40,691	\$ 38,167
Utilities	2,643	2,352
Tax sale private purchase payment	816	2,303
Other prepayments	1	10
Total prepayments	44,151	42,832
Total deposits and prepayments	\$ 277,648	\$ 240,887

6. DEFERRED REVENUE

	2017	2016
Development/building permits	\$ 24,282	\$ 21,371
Deferred gains on land sales to joint ventures	4,221	3,957
Deferred lease revenue	5,852	7,688
Other	2,602	2,298
	\$ 36,957	\$ 35,314

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

7. DEFERRED DEVELOPMENT COST CHARGES

Development Cost Charges (DCCs) are collected to pay for 95% of the general capital costs due to development and 90% of utility capital costs on specified projects. In accordance with the Local Government Act, these funds must be recorded in a separate reserve fund. DCCs are deferred and recognized as revenue when the related costs are incurred.

	2017	2016
Deferred DCCs:		
Arterial roads	\$ 67,322	\$ 67,446
Parkland	28,171	51,638
Drainage/storm water detention	41,668	38,561
Sanitary sewer	23,823	26,474
Collector roads	18,758	17,431
Water	14,713	13,156
Area specific	57,040	49,757
Park development	2,799	2,505
	\$ 254,294	\$ 266,968
Deferred DCCs, beginning of year	\$ 266,968	\$ 239,631
DCCs levied for the year	91,108	87,398
Investment income	1,181	1,199
Total DCCs deferred	92,289	88,597
Revenue recognized for General Capital	(86,516)	(41,464)
Revenue recognized for Water Capital	(3,980)	(4,063)
Revenue recognized for Sewer & Drainage Capital	(14,467)	(15,733)
Total DCCs recognized as revenue	(104,963)	(61,260)
Net increase (decrease) for the year	(12,674)	27,337
Deferred DCCs, end of year	\$ 254,294	\$ 266,968

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

8. DEBT

	2017	2016
Debt (i)	\$ 185,457	\$ 190,993
Loans payable (ii)	81,762	33,569
	\$ 267,219	\$ 224,562

i) Debt

Pursuant to security issuing bylaws under authority of the Community Charter, the City obtains debt instruments through the Municipal Finance Authority of British Columbia (MFA) to finance certain capital expenditures.

Gross amount of the debt less sinking fund installments and actuarial adjustments to date are as follows:

	Gross debt	Sinking fund installments and actuarial adjustments	Net debt 2017	Net debt 2016
General Capital Fund	\$ 212,335	\$ 26,878	\$ 185,457	\$ 190,993

Current borrowing includes:

MFA Issue	Issue Date	Term (yrs.)	Maturity	Interest Rate	* Refinancing Date
116	April 4, 2011	25	April 4, 2036	4.20%	April 4, 2021
121	October 4, 2012	25	October 4, 2037	2.90%	October 4, 2022
126	September 26, 2013	30	September 26, 2043	3.85%	September 26, 2023

**On the Refinancing Date, the City has the option to retire the debt early or refinance the borrowing at a new interest rate.*

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

8. DEBT (CONTINUED)

ii) Loans payable

	2017	2016
SCDC:		
Cedar Hills loan payable, Citizen's Bank of Canada, 10-year term maturing November 1, 2022, payable in monthly payments of \$78,497, including interest calculated at a rate of 3.95% per annum, secured by a mortgage on the commercial property	\$ 13,010	\$ 13,433
SCDC:		
Term loan, Beedie LP, 5-year term maturing November 1, 2021, payable in monthly payments of \$90,473, including interest calculated at the BA Swap Rate plus 1.60% per annum, secured by a mortgage on the commercial property	-	9,727
SCDC:		
Construction loan, Surrey Centre LPs, in the form of bankers' acceptances, bearing interest at the bank's prime lending rate, secured by the underlying property, and repayable upon the earlier of the receipt of the net proceeds from sales, take-out financing, lease prepayments, or upon the maturity date of August 31, 2018	19,069	10,409
Biofuel Processing Facility:		
25 year contract with Orgaworld Canada Ltd., payable in monthly payments of \$221,516 including interest calculated at a rate of 5.10% payable in accordance with the project agreement terms	49,683	-
Total Loans Payable	\$ 81,762	\$ 33,569

Sinking fund installments and mortgage payments on net outstanding debt and loans payable over the next five years and thereafter are as follows:

	Sinking fund installments and actuarial adjustments	Loan payments	Total
2018	\$ 5,757	\$ 32,391	\$ 38,148
2019	5,988	1,240	7,228
2020	6,227	1,299	7,526
2021	6,476	1,361	7,837
2022	6,735	1,382	8,117
2023 and thereafter	154,274	44,089	198,363
Total	\$ 185,457	\$ 81,762	\$ 267,219

Total interest expense recorded for the year ended December 31, 2017 was \$8.6 million (2016 - \$8.8 million).

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

9. EMPLOYEE FUTURE BENEFITS

The City provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-retirement top-ups for dental, life insurance and accidental death, dismemberment insurance, vacation deferral, supplementary vacation and benefit continuation for disabled employees. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for services, and is included in accounts payable and accrued liabilities.

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2017. The difference between the actuarially determined accrued benefit obligation of \$25.0 million and the accrued benefit liability of \$27.1 million as at December 31, 2017 is an unamortized actuarial gain of \$2.1 million. The actuarial gain is amortized over a period equal to the employees' average remaining service life of 11 years (2016 – 11 years).

	2017		2016
Accrued benefit obligation:			
Balance, beginning of year	\$ 25,364	\$	23,687
Current service cost	1,815		1,901
Interest cost	819		789
Actuarial loss (gain)	(771)		304
Benefits paid	(2,240)		(1,317)
Accrued benefit obligation, end of year	\$ 24,987	\$	25,364

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2017		2016
Actuarial benefit obligation, end of year	\$ 24,987	\$	25,364
Unamortized actuarial gain	2,066		1,539
Accrued benefit liability, end of year	\$ 27,053	\$	26,903

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

	2017	2016
Discount rate	3.00%	3.20%
Expected future inflation rate	1.80%	1.80%
Expected wage and salary range increases	0.50%	0.50%
Employee average remaining service life (years)	11.0	11.0

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

10. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2016	Additions	Disposals / WIP Allocations	Balance at December 31, 2017
Land and land improvements	\$ 1,811,817	\$ 99,817	\$ 8,687	\$ 1,902,947
Buildings	594,994	36,101	8,164	622,931
Infrastructure	4,481,723	108,204	11,395	4,578,532
Machinery and equipment	258,766	24,662	10,466	272,962
Land under road	2,807,611	115,356	-	2,922,967
Work-in-Progress	275,066	489,839	409,461	355,444
Total	\$ 10,229,977	\$ 873,979	\$ 448,173	\$ 10,655,783

Accumulated Amortization	Balance at December 31, 2016	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2017
Land and land improvements	\$ 79,400	\$ 4,450	\$ 652	\$ 83,198
Buildings	213,453	18,851	945	231,359
Infrastructure	1,496,023	78,834	9,357	1,565,500
Machinery and equipment	128,138	22,187	10,408	139,917
Total	\$ 1,917,014	\$ 124,322	\$ 21,362	\$ 2,019,974

Net Book Value by category	December 31, 2016	December 31, 2017
Land and land improvements	\$ 1,732,417	\$ 1,819,749
Buildings	381,541	391,572
Infrastructure	2,985,700	3,013,032
Machinery and equipment	130,628	133,045
Land under road	2,807,611	2,922,967
Work-in-Progress	275,066	355,444
Total	\$ 8,312,963	\$ 8,635,809

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

10. TANGIBLE CAPITAL ASSETS (CONTINUED)

Net Book Value by fund	December 31, 2016	December 31, 2017
General capital	\$ 2,263,673	\$ 2,422,481
Transportation capital	3,706,381	3,848,881
Water capital	612,464	623,236
Sewer capital	555,403	576,678
Drainage capital	1,074,279	1,079,156
Library capital	5,300	5,453
Surrey City Development Corp.	95,463	79,924
Total	\$ 8,312,963	\$ 8,635,809

a) Work-in-progress

Work-in-progress is comprised of costs related to projects currently under planning, development or construction that will result in a tangible capital asset at a future date. Such costs are capitalized until such time as the property is ready for use or sale.

Work-in-progress having a value of \$355.4 million (2016 - \$275.1 million) has not been amortized. Amortization of these assets will commence when each specific asset is put into service.

b) Contributed Tangible Capital Assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year is \$151.6 million (2016 - \$114.2 million) comprised of roads infrastructure in the amount of \$125.3 million (2016 - \$92.4 million), water and wastewater infrastructure in the amount of \$17.3 million (2016 - \$12.6 million) and land in the amount of \$9.0 million (2016 - \$9.2 million), including improvements.

c) Biofuel Processing facility

The City has entered into a 25-year agreement with Orgaworld Surrey Limited Partnership (the "Operator") to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. The City has provided the land upon which the facility is being constructed and the Government of Canada will fund 25% of the construction costs up to a maximum of \$16 million, to be received through a P3 Canada Infrastructure Grant. The construction costs, as at December 31, 2017, were \$49.7 million. Under the agreement, the City has guaranteed to deliver to the Operator a minimum tonnage of City Organic Waste (as defined in the Agreement) for processing. The City will make payments to the Operator for acceptance of City Organic Waste in accordance with a specified formula. The Operator will also have the right to earn revenue from the delivery/acceptance of organic waste from third parties. In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility. Upon expiry of the lease term the facility will become the asset of the City.

The facility is expected to be completed and commence operation in 2018. The City recorded the facility on its financial statements as a tangible capital asset in the amount of its cost of construction being \$49.7 million (2016 - nil). The City also recorded a liability representing future obligations to the Operator in an amount equal to the construction cost of the facility (no payments were made on the liability in 2017). The liability will be reduced over the term of the agreement as payments are made to the Operator.

d) Works of Art and Historical Cultural Assets

The City manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at City sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

e) Write-down of Tangible Capital Assets

No impairments were identified or recorded during the year ended December 31, 2017 and 2016.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

11. ACCUMULATED SURPLUS

Accumulated surplus consists of individual fund surplus and reserves. Operating surplus for the City is as follows:

	2017	2016
Accumulated Surplus per Statement of Financial Position	\$ 8,664,152	\$ 8,377,037
Less Internally Restricted Funds:		
Tangible capital assets	8,635,809	8,312,963
Debt funded assets	(253,184)	(210,818)
	8,382,625	8,102,145
Reserves set aside by Council		
Equipment and building replacement	35,659	34,325
Neighbourhood concept plans	23,775	22,648
Park land acquisition	26,309	18,687
Local improvement financing	16,591	16,143
Capital legacy	11,926	15,638
Environmental stewardship	6,661	6,559
Parking space	2,618	1,586
Water claims	1,345	1,338
Affordable housing	23	23
	124,907	116,947
Internal Borrowing	(21,438)	(15,040)
Internally Restricted Reserves		
Infrastructure replacement	(45,811)	(22,278)
Revenue stabilization	16,593	16,589
Self-insurance	12,288	13,113
Operating emergencies	8,782	8,782
Environmental emergencies	7,420	7,420
Prepaid expenses	4,375	4,517
Inventories of supplies	929	880
Committed funds	175,223	163,821
	179,799	192,844
Other Restricted Funds		
Surrey City Development Corporation	(15,910)	(34,247)
Surrey Homelessness and Housing Society	7,451	7,879
Innovation Boulevard	209	-
	(8,250)	(26,368)
Total Restricted Funds	8,657,643	8,370,528
Unappropriated Surplus	\$ 6,509	\$ 6,509

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

12. COMMITMENTS AND CONTINGENCIES

- a) The City has significant future contractual commitments for incomplete capital acquisitions and capital construction projects in progress. The City records the capital costs incurred to the end of the year on these projects as work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see note 11). The Financial Plan, updated annually, provides for the financing of these and future obligations within the estimated financial resources of the City.

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

- c) The City is a shareholder of the Emergency Communications for Southwest British Columbia Incorporated (E-Comm) whose services provided include: regional 9-1-1 call centre for the Metro Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 29 Class "A" and 23 Class "B" shares issued and outstanding as at December 31, 2017). As a Class "A" shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date. As a Class "B" shareholder, the City is obligated to share in funding of the ongoing operating costs. In accordance with the members' agreement, upon withdrawal from E-Comm, class A shareholders shall be obligated to pay to the withdrawal date as requested by E-Comm their share of the Class A shareholders' obligation to any long-term capital obligations, including any lease obligations. This includes any lease obligations or repayments thereof committed to by E-Comm up to the withdrawal date.

- d) The City is, from time to time, engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty which may result in material losses. The outcome and amounts that may be payable, if any, under some of these claims, cannot be determined and accordingly only those claims in which a payment is considered likely and the amounts can be reasonably estimated have been recorded in the financial statements as a liability.

- e) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation included in accumulated surplus (note 11). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable.

- f) **Debt Reserve Fund Demand Note**
The City has a contingent liability with respect to the Municipal Finance Authority of BC's ("MFA") Debt Reserve Fund Demand Notes. This contingent liability is a condition of the borrowings undertaken by the City.

As a condition for each debenture issue, the City is required to execute demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the MFA. The debt agreement with the MFA provides that if at any time the scheduled payments provided for in the agreement are not sufficient to meet the MFA's obligations in respect to such borrowing, the resulting deficiency becomes the joint and severed liability of the City and all other participants to the agreement through the MFA. The City is similarly liable on a contingent basis for the debt of other municipalities secured through the MFA.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

12. COMMITMENTS AND CONTINGENCIES (CONTINUED)

f) Debt Reserve Fund Demand Note (Continued)

Demand note amounts are as follows:

Issue	LA	SI	Rgn SI	Purpose	Term	DRF Demand Note
116	17173	R10-2022	1139	Other	25	\$ 319
116	17180	R10-2357	1141	Other	25	637
116	17231	R11-124	1142	Other	25	1,035
121	17231	R11-124	1142	Other	25	743
126	17928	R13-1059	1188	Other	30	943
126	17929	R13-1061	1188	Other	30	280
Total						\$ 3,957

g) Policing services

The City entered into a contract with the Provincial Government that provides for the Royal Canadian Mounted Police ("RCMP") to deliver policing services for the City through to March 31, 2032.

13. PENSION PLAN

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2017, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local government.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The most recent valuation for the Plan as at December 31, 2015, indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018, with results available in 2019.

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

The City paid \$18.4 million (2016 - \$17.6 million) for employer contributions while employees contributed \$15.3 million (2016 - \$14.7 million) to the Plan in 2017.

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

14. TAXATION REVENUE

	2017	2016
Tax collected:		
Property taxes	\$ 320,990	\$ 297,206
Collections for other authorities	302,506	284,725
Drainage Parcel taxes	53,629	51,569
Grants-in-lieu of taxes	16,596	16,446
Other	480	642
	694,201	650,588
Less transfers to other authorities:		
Province of BC - School Taxes	230,932	215,746
Greater Vancouver Regional District	6,541	6,059
BC Assessment Authority	7,362	6,786
Greater Vancouver Transportation Authority	43,692	41,375
Other	13,979	14,759
	302,506	284,725
Taxation revenue	\$ 391,695	\$ 365,863

15. SIGNIFICANT TAXPAYERS

The City is not reliant upon the revenue from any specific large property taxpayers or businesses. Tax revenues received from the ten largest properties amount to less than four percent of the City's annual gross taxation revenues.

16. TRUST FUNDS

These funds account for assets, which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAB recommendations on financial statement presentation for local governments, trust funds are not included in the City's Consolidated Financial Statements. Amounts administered by the City as trust funds are as follows:

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

16. TRUST FUNDS (CONTINUED)

			2017	2016
Assets				
Cash and short term investments			\$ 3,929	\$ 3,515
Equity				
	Employee Benefits Fund	Cemetery Perpetual Care Fund	2017	2016
Balance, beginning of year	\$ 623	\$ 2,892	\$ 3,515	\$ 3,321
Employment insurance rebate	86	-	86	79
Contributions	43	361	404	189
Interest revenue	4	-	4	4
Benefits purchased	(16)	-	(16)	(5)
Refunded to employees	(64)	-	(64)	(73)
Balance, end of year	\$ 676	\$ 3,253	\$ 3,929	\$ 3,515

17. SURREY CITY DEVELOPMENT CORPORATION

On April 24, 2007 the City of Surrey incorporated the Surrey City Development Corporation ("SCDC") with the purpose of advancing the commercial, industrial, institutional and residential development of the City. The City is the sole shareholder of the Development Corporation and has provided financing to sustain operations and the development. As a controlled other government organization, the Corporation's financial information is fully consolidated within the City's financial statements.

As at December 31, 2017, SCDC has entered into Government Partnerships as follows:

a) The Grove Limited Partnership

The Grove Limited Partnership ("Grove") is a partnership for the development of 141 three-level townhomes located in the East Clayton area of Surrey. SCDC mutually contributed a beneficial interest in lands valued at \$2,844,000 and cash consideration of \$1,341,597, for a 50% interest in the Grove. The proportionate amounts included in the consolidated financial statements at December 31, 2017 are as follows:

Assets	\$ 113
Liabilities	(3)
Accumulated surplus	\$ 110

Revenues and expenditures for the year ended were \$13 thousand (2016 – \$436 thousand) and \$0 thousand (2016 - \$103 thousand), respectively.

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

17. SURREY CITY DEVELOPMENT CORPORATION (CONTINUED)

b) Surrey Centre Limited Partnerships

Surrey Centre Limited Partnerships ("SCLPs") are various partnerships for the development of mixed-use real estate developments in the City. The SCLPs financial results are proportionately consolidated with those of the Corporation based upon the Corporation's partnership interest of 24.4% (2016 – 29.9%). The liability of SCDC is limited to the cash and land which it will contribute to the SCLP through SCIC. The proportionate amounts included in the financial statements at December 31, 2017 are as follows:

Assets	\$ 1,226
Liabilities	(30,410)
Tangible capital assets	43,085
Prepaid	14
Accumulated surplus	\$ 13,915

Revenues and expenditures for the year ended were \$165 thousand (2016 – \$0 thousand) and \$30 thousand (2016 – \$35 thousand), respectively.

c) Beedie Limited Partnership

Beedie Limited Partnership ("Beedie LP") is a partnership in the business of real estate investment and development of a build-to-suit industrial building in the City. Development of the industrial building was completed in 2016 and the building has since been occupied by a tenant under a long term lease. SCDC is an equal partner and will provide contributions of cash and land to fund development. In 2016 Beedie LP's financial results were proportionately consolidated with SCDC based upon the 50% share of total contributions. During 2017 Beedie LP met the criteria of a government business partnership and results are accounted for under the modified equity method. The liability of SCDC is limited to the cash and land which it contributed to Beedie LP.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

18. SEGMENTED INFORMATION

The City of Surrey is a diversified municipal government institution that provides a wide range of services to the citizens of Surrey, including Police Services; Parks, Recreation and Culture Services; General Government Services; Water Services; Fire Services; Sewer Services; Engineering Services; Drainage Services; Solid Waste Management Services; Roads & Traffic Safety Services; Planning and Development Services; Parking Services; Surrey City Energy Services; and Surrey Public Library Services. For management reporting purposes, the Government's operations and activities are organized and reported by Service Area. Service Areas were created for the purpose of recording specific activities and related objectives in accordance with legislated requirements.

City Departments and the activities for which they are responsible are reported in these Service Areas. The Departments listed in the segmented information, along with the services that each Department provides are listed below:

Police Services

The mandate of the Police Department includes enforcing laws, preventing crime, and maintaining peace, order and security.

Parks, Recreation and Culture Services

The Parks, Recreation and Culture Department is responsible for planning, facilitating the development of, operating and maintaining high quality parks, recreation and cultural facilities and services.

General Government Services – Mayor & Councillor's Department, City Manager's Department, Finance Department, Corporate Services Department, Surrey City Development Corporation, and Surrey Homelessness and Housing Society

General Government Services includes those elements of the organization with responsibility for adopting bylaws, adopting administrative policy, levying taxes, acquiring, disposing and managing City assets, ensuring effective financial management, monitoring performance and ensuring that high quality City service standards are met.

The Surrey City Development Corporation, which engages in the provision of consulting services, land development activities, property acquisition/disposal and asset management and the Surrey Homelessness and Housing Society, which focuses on addressing homelessness in Surrey through raising funds and the provision of grants to worthy projects also form part of General Government Services.

Roads and Traffic Safety Services

The Roads & Traffic Safety Utility provides effective managed transportation systems that serves the mobility needs of individuals and businesses and is safe, secure and supports the economic vitality of the City, and protects and enhances the environment.

Water Services

The Water Utility operates the water system and its primary responsibility, in partnership with the Operations Division and Metro Vancouver, is to supply clean, safe drinking water to the residences and businesses of Surrey.

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

18. SEGMENTED INFORMATION (CONTINUED)

Fire Services

The mandate of the Fire Department is to enforce codes and maintain security by protecting life, property and the environment through the provision of emergency response services.

Sewer Services

The Sewer Utility operates the network of sewer mains, to collect sewage and convey such sewage to treatment plants. The utility also plans, designs, and constructs sanitary sewer infrastructure; manages inflow and infiltration controls; and undertakes initiatives in support of the region's Integrated Liquid Waste Resource Management Plan.

Solid Waste Management Services

The Solid Waste Utility provides weekly residential curbside organic waste collection with alternating bi-weekly garbage and recycling, and curbside collection services via a fully-automated cart-based collection system.

Drainage Services

The Drainage Utility operates the network of storm sewers and pump stations for storm water management. Its primary responsibility is to manage the City's storm water runoff in partnership with the Operations Division and Metro Vancouver.

Planning and Development Services

The Planning and Development Department is responsible for preparing land use plans, bylaws and policies for sustainable development of the City and for reviewing and approving new land and building development.

Surrey Public Library Services

The Surrey Public Library provides access to local and global information through its nine Library branches located throughout the City.

Engineering Services

The Engineering Department is responsible for providing timely and effective services relating to water, sewer, drainage, garbage collection, transportation systems, and corporate real estate.

Surrey City Energy

Surrey City Energy is the municipal energy utility of the Engineering Department. This utility provides the planning and development of community energy systems that will provide thermal energy to new and existing developments throughout the City Centre area.

Parking

The Parking Authority Utility is a self-funded program that involves planning, managing and enforcing the City's on and off street parking assets, employing leading edge technologies, such as license plate recognition and pay stations that provide a user friendly interface, improved theft security and efficient enforcement.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017, with comparative figures for 2016 [in thousands of dollars]

18. SEGMENTED INFORMATION (CONTINUED)

	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer
REVENUES							
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 630,695	\$ 25,843	\$ 129	\$ -	\$ 1,595
Collections for other authorities	-	-	(302,506)	-	-	-	-
Taxation revenue	-	-	328,189	25,843	129	-	1,595
Sales of goods and services	1,409	29,161	24,521	199	73,326	1,975	49,994
Development cost charges	-	-	104,963	-	-	-	-
Developer contributions	-	223	33,313	128,140	3,595	-	9,828
Investment income	-	16	16,718	-	427	-	303
Transfers from other governments	6,423	840	6,187	9,835	-	-	-
Other	44	2,777	30,422	108	1,035	71	480
	7,876	33,017	544,313	164,125	78,512	2,046	62,200
EXPENSES							
Salaries and benefits	24,587	58,406	38,032	5,256	-	56,459	-
RCMP contracted services	123,407	-	-	-	-	-	-
Consulting and professional services	1,061	5,250	4,096	1,736	906	67	530
Telephone and communications	439	275	989	42	12	156	22
Regional district utility charges	-	-	-	-	44,647	-	36,709
Utilities	485	4,273	35	4,310	598	375	2,027
Garbage collection and disposal	12	135	21	508	-	21	12
Maintenance and small equipment	82	7,262	4,899	132	372	1,001	704
Insurance and claims	-	10	3,148	3	-	13	1
Leases and rentals	894	1,114	480	1,720	476	2	877
Supplies and materials	610	8,802	2,937	5,347	1,537	1,961	1,386
Advertising and media	2	553	267	35	1	7	-
Grants and sponsorships	-	627	2,459	-	-	-	-
Contract payments	2	4,179	816	9,738	1,778	224	1,419
Other	850	2,508	2,951	882	481	863	903
Cost recoveries, net	(905)	(396)	(4,403)	7,111	8,330	(674)	4,155
Interest on debt	-	-	8,615	-	-	-	-
Other interests and fiscal services	20	370	136	-	-	-	2
Amortization expense	1,252	17,067	16,418	38,514	8,577	1,787	11,224
	152,798	110,435	81,896	75,334	67,715	62,262	59,971
Excess (deficiency) of revenues over expenses	(144,922)	(77,418)	462,417	88,791	10,797	(60,216)	2,229
Transfer from (to) operating funds	-	-	(71,189)	33,093	5,173	-	12,421
Transfer from (to) reserve funds	-	527	(61,479)	34,683	3,948	(1,297)	11,159
Transfer from (to) capital funds	-	(3,038)	90,560	(30,970)	(8,868)	-	(15,010)
Annual surplus (deficit)	\$ (144,922)	\$ (79,929)	\$ 420,309	\$ 125,597	\$ 11,050	\$ (61,513)	\$ 10,799

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2017, with comparative figures for 2016 [in thousands of dollars]

							CONSOLIDATED	
Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2017	2016
\$ -	\$ 35,939	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 694,201	\$ 650,588
-	-	-	-	-	-	-	(302,506)	(284,725)
-	35,939	-	-	-	-	-	391,695	365,863
41,531	-	3,767	274	6,799	1,144	5,937	240,037	226,242
-	-	-	-	-	-	-	104,963	61,260
-	8,566	-	22	5	44	-	183,736	141,214
-	69	-	-	-	-	-	17,533	16,500
-	387	-	1,005	-	-	-	24,677	22,784
139	111	22,858	419	2,342	9	864	61,679	80,838
41,670	45,072	26,625	1,720	9,146	1,197	6,801	1,024,320	914,701
-	-	20,956	13,533	39,526	436	629	257,820	244,856
-	-	-	-	-	-	-	123,407	121,149
902	2,159	1,052	70	831	172	25	18,857	17,713
9	12	68	39	143	2	51	2,259	2,239
-	-	-	-	-	-	-	81,356	77,070
7	8	613	400	874	371	7	14,383	13,064
22,198	1	10	11	104	-	-	23,033	20,295
15	35	2,559	238	1,154	24	59	18,536	15,871
170	-	-	-	65	-	-	3,410	3,916
375	1,671	19	53	1,618	-	5	9,304	5,016
2,846	1,102	2,046	525	5,805	4	23	34,931	29,737
90	3	9	1,186	19	-	-	2,172	2,083
-	-	-	-	-	-	-	3,086	4,170
1,141	1,283	4	31	2,218	294	443	23,570	21,156
32	471	868	679	776	6	10	12,280	11,556
3,799	6,471	(1,057)	320	(47,139)	(263)	(283)	(24,934)	(22,144)
-	-	-	-	-	-	-	8,615	8,819
15	-	59	5	1	59	131	798	1,394
1,518	19,770	35	1,961	5,055	-	1,144	124,322	120,838
33,117	32,986	27,241	19,051	11,050	1,105	2,244	737,205	698,798
8,553	12,086	(616)	(17,331)	(1,904)	92	4,557	287,115	215,903
(4,742)	(1,810)	-	17,352	10,290	204	(792)	-	-
11,827	4,566	(204)	191	(3,058)	-	(863)	-	-
(11,815)	(10,432)	67	(7)	8	(10,235)	(260)	-	-
\$ 3,823	\$ 4,410	\$ (753)	\$ 205	\$ 5,336	\$ (9,939)	\$ 2,642	\$ 287,115	\$ 215,903

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2017
[tabular amounts in thousands of dollars]

19. TRANSFERS FROM OTHER GOVERNMENTS

The Government transfers reported on the Consolidated Statement of Operations are comprised of the following:

	2017	2016
Revenue		
BC Provincial government grants:		
Roads	\$ 141	\$ 936
Traffic fines revenue sharing	6,052	6,099
Casino revenue sharing	4,075	4,167
Library operating	973	941
Climate Action Revenue Incentive Program	638	520
Sewer replacement	333	245
Child care and seniors	243	231
Victim services	169	168
Arts	175	55
BC One Card	32	32
Subtotal BC Provincial government grants	12,831	13,394
Federal government grants:		
Roads	2,900	435
Parks development	348	46
Keep of prisoners	203	171
Summer students	17	7
Child care	57	51
Subtotal Federal government grants	3,525	710
TransLink:		
Arterial widening and intersection improvements	1,431	4,130
Arterial paving	-	1,801
Arterial bridges	2,175	1
Traffic signals, signs and markings	1,002	441
Bicycle street network and other transit projects	2,239	851
Subtotal TransLink grants	6,847	7,224
UBCM Community Works Fund:	1,474	1,456
Total transfers from other government revenues	\$ 24,677	\$ 22,784

*For the year ended December 31, 2017
[tabular amounts in thousands of dollars]*

20. BUDGET DATA

The budget data presented in these consolidated financial statements was included in the City of Surrey 2017 – 2021 Consolidated Financial Plan and was adopted through Bylaw #18955 on December 19, 2016. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Approved consolidated budgeted revenues	\$ 1,041,158
Total Revenues:	1,041,158
Approved consolidated budgeted expenditures	1,335,190
Transfers between funds	(294,032)
	1,041,158
Less:	
Capital expenditures	(570,366)
Municipal Debt	(13,276)
Add:	
Transfers between funds	294,032
Total Expenses:	751,548
Annual surplus per statement of operations	\$ 289,610

21. COMPARATIVE FIGURES

Certain comparative information has been reclassified to conform to the financial statement presentation adopted in the current year.

CITY OF SURREY
**SUPPLEMENTARY
FINANCIAL INFORMATION**



SCHEDULE 1 UNAUDITED STATEMENT OF FINANCIAL POSITION - BY FUND CITY OF SURREY

As at December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
FINANCIAL ASSETS									
Cash	\$ 27,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Accounts receivable	75,918	-	-	-	-	-	-	-	-
Investments	875,610	-	-	-	-	-	-	-	-
Due from other funds	-	-	-	2,563	2,619	78,089	44,507	12,162	2,110
	978,576	-	-	2,563	2,619	78,089	44,507	12,162	2,110
LIABILITIES									
Accounts payable and accrued liabilities	187,403	-	-	-	-	124	18	-	2,151
Deposits and prepayments	269,866	-	-	-	-	1,386	1,269	-	-
Due to other funds	414,499	20,740	9,141	-	-	-	-	-	-
Deferred revenue	32,982	-	-	-	-	-	-	-	43
Deferred development cost charges	-	-	-	-	-	-	-	-	-
Debt	-	-	-	-	-	-	-	-	-
	904,750	20,740	9,141	-	-	1,510	1,287	-	2,194
Net Financial Assets (Debt)	73,826	(20,740)	(9,141)	2,563	2,619	76,579	43,220	12,162	(84)
NON-FINANCIAL ASSETS									
Tangible capital assets	-	-	-	-	-	-	-	-	-
Inventories of supplies	504	-	-	-	-	383	42	-	-
Prepaid expenses	3,639	-	-	-	-	-	551	-	84
	4,143	-	-	-	-	383	593	-	84
Accumulated Surplus (Deficit)	\$ 77,969	\$ (20,740)	\$ (9,141)	\$ 2,563	\$ 2,619	\$ 76,962	\$ 43,813	\$ 12,162	\$ -

CAPITAL FUNDS			OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services		SCDC	Other Entities	Reserve Funds	Adjustments	2017	2016
\$ -	\$ -		\$ 510	\$ 292	\$ -	\$ (41)	\$ 27,809	\$ 32,794
583	-		1,610	348	73,414	(9,597)	142,276	120,753
-	-		7,677	7,261	-	(32,352)	858,196	826,195
13,452	-		-	-	284,961	(440,463)	-	-
14,035	-		9,797	7,901	358,375	(482,453)	1,028,281	979,742
-	-		17,151	241	-	(37,964)	169,124	153,334
-	-		4,531	-	612	(16)	277,648	240,887
-	-		-	-	-	(444,380)	-	-
-	-		4,221	-	-	(289)	36,957	35,314
-	-		-	-	232,856	21,438	254,294	266,968
235,140	-		32,079	-	-	-	267,219	224,562
235,140	-		57,982	241	233,468	(461,211)	1,005,242	921,065
(221,105)	-		(48,185)	7,660	124,907	(21,242)	23,039	58,677
8,569,791	5,453		108,245	-	-	(47,680)	8,635,809	8,312,963
-	-		-	-	-	-	929	880
-	-		95	24	-	(18)	4,375	4,517
8,569,791	5,453		108,340	24	-	(47,698)	8,641,113	8,318,360
\$ 8,348,686	\$ 5,453		\$ 60,155	\$ 7,684	\$ 124,907	\$ (68,940)	\$ 8,664,152	\$ 8,377,037

SCHEDULE 2 UNAUDITED STATEMENT OF OPERATIONS - BY FUND CITY OF SURREY

For the year ended December 31, 2017, with comparative figures for 2016
[in thousands of dollars]

	OPERATING FUNDS								
	General	Surrey City Energy	Parking	Roads and Traffic Safety	Solid Waste	Water	Sewer	Drainage	Library Services
REVENUES									
Taxation revenue	\$ 328,280	\$ -	\$ -	\$ 25,843	\$ -	\$ 129	\$ 1,595	\$ 35,938	\$ -
Sales of goods and services	67,477	1,144	5,937	200	41,530	73,327	49,994	-	274
Development cost charges	-	-	-	-	-	-	-	-	-
Developer contributions	251	44	-	513	-	-	-	208	-
Investment income	19,667	-	-	-	-	427	303	69	-
Transfers from other governments	13,450	-	-	1,198	-	-	-	-	1,005
Other	46,287	9	864	108	139	1,035	480	110	418
	475,412	1,197	6,801	27,862	41,669	74,918	52,372	36,325	1,697
EXPENSES									
Police services	151,546	-	-	-	-	-	-	-	-
Parks, recreation and culture	93,368	-	-	-	-	-	-	-	-
General government	65,942	-	-	-	-	-	-	-	-
Roads and traffic safety	-	-	-	36,334	-	-	-	-	-
Water	-	-	-	-	-	58,695	-	-	-
Fire services	60,475	-	-	-	-	-	-	-	-
Sewer	-	-	-	-	-	-	48,176	-	-
Solid waste	-	-	-	-	31,599	-	-	-	-
Drainage	-	-	-	-	-	-	-	12,822	-
Planning and development	27,206	-	-	-	-	-	-	-	-
Library services	-	-	-	-	-	-	-	-	17,090
Engineering	5,995	-	-	-	-	-	-	-	-
Surrey city energy	-	1,105	-	-	-	-	-	-	-
Parking	-	-	1,100	-	-	-	-	-	-
	404,532	1,105	1,100	36,334	31,599	58,695	48,176	12,822	17,090
Excess (Deficiency) of Revenues over Exp.	70,880	92	5,701	(8,472)	10,070	16,223	4,196	23,503	(15,393)
Transfer from (to) operating funds	(2,275)	205	(1,566)	12,599	(4,738)	(5,243)	(1,266)	(13,164)	15,444
Transfer from (to) reserve funds	(28,526)	-	(863)	(567)	-	(279)	279	550	-
Transfer from (to) capital funds	(23,326)	(10,235)	(772)	(20,321)	5	(10,423)	(13,685)	(11,356)	-
ANNUAL SURPLUS (DEFICIT)	16,753	(9,938)	2,500	(16,761)	5,337	278	(10,476)	(467)	51
Accumulated Surplus (Deficit), beginning of year	61,216	(10,802)	(11,641)	19,324	(2,718)	76,684	54,289	12,629	(51)
Accumulated Surplus (Deficit), end of year	\$ 77,969	\$ (20,740)	\$ (9,141)	\$ 2,563	\$ 2,619	\$ 76,962	\$ 43,813	\$ 12,162	\$ -

CAPITAL FUNDS		OTHER ENTITIES			CONSOLIDATED		
General and Utilities	Library Services	SCDC	Other Entities	Reserve Funds	Adjustments	2017	2016
\$ -	\$ -	\$ -	\$ -	\$ -	\$ (90)	\$ 391,695	\$ 365,863
-	-	171	8	213	(238)	240,037	226,242
-	-	-	-	111,364	(6,401)	104,963	61,260
161,936	22	-	-	20,762	-	183,736	141,214
967	-	90	241	609	(4,840)	17,533	16,500
9,024	-	-	-	-	-	24,677	22,784
(297)	-	12,301	893	5,214	(5,882)	61,679	80,838
171,630	22	12,562	1,142	138,162	(17,451)	1,024,320	914,701
1,252	-	-	-	-	-	152,798	148,379
17,067	-	-	-	-	-	110,435	102,710
11,442	-	8,813	1,337	(821)	(4,817)	81,896	80,232
39,000	-	-	-	-	-	75,334	66,936
9,020	-	-	-	-	-	67,715	67,147
1,787	-	-	-	-	-	62,262	60,183
11,795	-	-	-	-	-	59,971	55,096
1,518	-	-	-	-	-	33,117	28,999
20,164	-	-	-	-	-	32,986	32,171
35	-	-	-	-	-	27,241	25,449
-	1,961	-	-	-	-	19,051	18,532
(20,378)	-	-	-	-	25,433	11,050	10,326
-	-	-	-	-	-	1,105	395
1,144	-	-	-	-	-	2,244	2,243
93,846	1,961	8,813	1,337	(821)	20,616	737,205	698,798
77,784	(1,939)	3,749	(195)	138,983	(38,067)	287,115	215,903
62,733	1,908	-	-	29,407	-	94,044	98,773
160,239	191	-	-	-	-	131,024	77,895
-	(7)	25,482	-	(160,430)	-	(225,068)	(176,668)
300,756	153	29,231	(195)	7,960	(38,067)	287,115	215,903
8,047,930	5,300	30,924	7,879	116,947	(30,873)	8,377,037	8,161,134
\$ 8,348,686	\$ 5,453	\$ 60,155	\$ 7,684	\$ 124,907	\$ (68,940)	\$ 8,664,152	\$ 8,377,037

SCHEDULE 3 UNAUDITED RESERVE FUNDS CITY OF SURREY

As at December 31, 2017, [in thousands of dollars]

	Equipment and Building Replacement	*** Municipal Land	Park Land Acquisition	*Capital Legacy	Neighbourhood Concept Plans
Balance, beginning of year	\$ 34,325	\$ -	\$ 18,687	\$ 15,638	\$ 22,648
DCC's levied for the year	-	-	-	-	-
Investment income	189	10	103	86	125
Other revenue	160	5,267	15,427	-	5,175
Other Contributions	-	821	-	-	-
	349	6,098	15,530	86	5,300
Transfers from (to)					
Operating funds	(12,659)	(237)	-	(17,670)	356
Capital funds	11,674	27,773	7,908	21,468	3,817
Internal borrowing	-	(21,438)	-	-	-
	(985)	6,098	7,908	3,798	4,173
Balance, end of year	\$ 35,659	\$ -	\$ 26,309	\$ 11,926	\$ 23,775

ADDITIONAL INFORMATION:

* Capital Legacy Reserve Fund (created by Bylaw in 1999):

The City borrows from this Fund to finance capital projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council. The debt costs are provided for annually within the operating budget of each capital project.

Capital Legacy Fund Prior to Borrowing	\$ 46,534
Principal Repayable, Newton Fitness Facility Loan	(7,993)
Principal Repayable, East Clayton Fitness Facility Loan	(7,586)
Principal Repayable, North Surrey Arena Replacement Loan	(5,157)
Principal Repayable, Guildford Pool Loan	(4,536)
Principal Repayable, RCMP Facility Loan	(4,477)
Principal Repayable, Fleetwood Recreation & Library Envelope Loan	(1,527)
Principal Repayable, Surrey Museum Expansion Loan	(1,413)
Principal Repayable, Grandview Heights Pool Loan	(967)
Principal Repayable, Other Facility, Parks and Culture Loans	(952)
Funds on Hand for Financing Projects	\$ 11,926

** Local Improvement Financing Reserve Fund:

The City borrows from this Fund to finance local improvement projects. The property owners' share, repayable with interest over 10 years, is levied against the benefiting properties. The City's share, repayable with interest over 10 years, is provided for annually within General Operating Fund debt costs.

Funds on Hand For Financing Projects	\$ 6,058
Receivable From Property Owners	10,533
Equity, December 31, 2017	\$ 16,591

Environmental Stewardship	**Local Improvement Financing	"Water Claims"	Affordable Housing	Parking Space	Reserves Subtotal	****Deferred Development Charges	Future Commitments
\$ 6,559	\$ 16,143	\$ 1,338	\$ 23	\$ 1,586	\$ 116,947	\$ 266,968	\$ 175,226
-	-	-	-	-	-	91,108	-
36	44	7	-	9	609	1,181	-
-	-	-	-	160	26,189	-	-
-	-	-	-	-	821	-	-
36	44	7	-	169	27,619	92,289	-
(66)	(404)	-	-	(863)	(31,543)	-	-
-	-	-	-	-	72,640	(104,963)	75,915
-	-	-	-	-	(21,438)	(21,438)	-
(66)	(404)	-	-	(863)	19,659	(126,401)	75,915
\$ 6,661	\$ 16,591	\$ 1,345	\$ 23	\$ 2,618	\$ 124,907	\$ 232,856	\$ 251,141

***** Municipal Land Reserve Fund:**

The City borrows from this Fund to finance specified projects. Principal and interest repayment schedules are based upon reasonable business case plans approved by City Council.

Municipal Land Fund Prior to Borrowing	\$ 22,649
Internal Borrowing from Reserves	20,926
Principal Repayable, City Centre Land Loan	(8,706)
Principal Repayable, City Centre Social Lands Loan	(3,164)
Principal Repayable, City Works Yard Expansion Land Loan	(11,827)
Principal Repayable, University Drive	(1,029)
Principal Repayable, City Parkway	(1,179)
Principal Repayable, Social Housing Loan	(1,474)
Principal Repayable, Bridgeview Ind. Land Loan	(54)
Principal Repayable, Green Timbers	(16,142)
Funds on Hand for Financing Projects	\$ -

****** Deferred Development Charges:**

The City borrowed from this Fund to resolve revolving fund shortfall. Principal and interest to be repaid.

Deferred Development Cost Charges	\$ 254,294
Less: Internal borrowings	(21,438)
Funds on Hand for Financing Projects	\$ 232,856

SCHEDULE 4 UNAUDITED RESERVES, CONTINGENCIES AND SURPLUS CITY OF SURREY

For the year ended December 31, 2017, with comparative figures for 2016, 2015, 2014 and 2013
[in thousands of dollars]

	2017	2016	2015	2014	2013
RESERVE FUNDS					
Equipment and building replacement	\$ 35,659	\$ 34,325	\$ 33,670	\$ 35,888	\$ 34,836
Neighbourhood Concept Plans	23,775	22,648	22,783	23,836	23,545
Park land acquisition	26,309	18,687	9,948	8,876	5,186
Local improvement financing	16,591	16,143	15,689	15,173	14,654
Capital legacy	11,926	15,638	19,486	2,854	23,998
Environmental stewardship	6,661	6,559	6,536	6,448	6,558
Parking space	2,618	1,586	1,535	1,260	1,244
Water claims	1,345	1,338	1,328	1,315	1,299
Affordable housing	23	23	23	8	33
Municipal land	-	-	-	-	(1,378)
	\$ 124,907	\$ 116,947	\$ 110,998	\$ 95,658	\$ 109,975
INTERNAL BORROWING					
	\$ (21,438)	\$ (15,040)	\$ (23,213)	\$ (25,536)	\$ -
UNAPPROPRIATED SURPLUS					
General operating fund	\$ 7,831	\$ 7,831	\$ 7,831	\$ 7,831	\$ 7,831
Employee future benefits	(6,998)	(6,998)	(6,998)	(6,998)	(6,998)
Water operating fund	3,000	3,000	3,000	3,000	3,000
Sewer operating fund	3,000	3,000	3,000	3,000	3,000
Library Services	(324)	(324)	(325)	(325)	(324)
	6,509	6,509	6,508	6,508	6,509
Other funds:					
Surrey City Development Corp	(15,910)	(34,247)	(60,526)	(67,722)	(57,282)
Surrey Homelessness and Housing Society	7,451	7,879	8,012	8,212	8,380
Innovation Boulevard	209	-	-	-	-
	\$ (1,741)	\$ (19,859)	\$ (46,006)	\$ (53,002)	\$ (42,393)
APPROPRIATED SURPLUS					
Infrastructure replacement	\$ (45,811)	\$ (22,278)	\$ (5,058)	\$ 6,103	\$ 49,376
Revenue stabilization	16,593	16,589	13,989	13,250	12,661
Self insurance	12,288	13,113	15,053	15,982	16,138
Operating contingency and emergencies	8,782	8,782	8,782	8,758	7,042
Environmental emergencies	7,420	7,420	7,420	5,346	2,852
Prepaid expenses	4,375	4,517	3,997	3,962	3,299
Inventories of supplies	929	880	857	1,011	1,010
	\$ 4,576	\$ 29,023	\$ 45,040	\$ 54,412	\$ 92,378
COMMITTED FUNDS					
General operating	\$ 62,960	\$ 44,727	\$ 33,250	\$ 28,353	\$ 28,627
Roads operating and capital	38,032	39,157	37,434	26,843	23,781
Water operating and capital	38,131	38,872	38,919	38,406	35,549
Sewer operating and capital	17,921	24,965	28,188	24,232	27,378
Drainage operating and capital	12,162	12,629	15,957	18,779	14,630
Surrey City Energy operating and capital	5,777	3,233	(6,268)	(3,585)	(1,622)
Library Services	240	238	182	198	219
	\$ 175,223	\$ 163,821	\$ 147,662	\$ 133,226	\$ 128,562
TANGIBLE CAPITAL ASSETS					
Debt funded assets	\$ 8,635,809	\$ 8,312,963	\$ 8,123,149	\$ 7,982,686	\$ 7,696,429
	(253,184)	(210,818)	(196,496)	(209,277)	(197,422)
Total Equity in Tangible Capital Assets	\$ 8,382,625	\$ 8,102,145	\$ 7,926,653	\$ 7,773,409	\$ 7,499,007
	\$ 8,664,152	\$ 8,377,037	\$ 8,161,134	\$ 7,978,167	\$ 7,787,529

SCHEDULE 5 UNAUDITED CONSOLIDATED REVENUES CITY OF SURREY

*For the year ended December 31, 2017, with comparative figures for 2016, 2015, 2014 and 2013
[in thousands of dollars]*

	2017	2016	2015	2014	2013
TAXATION REVENUE					
Property taxes	\$ 320,990	\$ 297,206	\$ 276,588	\$ 262,365	\$ 248,683
Drainage parcel taxes	53,629	51,569	50,108	31,918	29,116
Grants-in-lieu of taxes	16,596	16,446	16,244	15,190	14,217
Other	480	642	520	475	274
Collections for other authorities					
Province of BC - School taxes	230,932	215,746	215,134	211,600	203,664
Greater Vancouver Regional District	6,541	6,059	6,140	6,151	6,180
BC Assessment Authority	7,362	6,786	6,832	6,792	6,593
Greater Vancouver Transportation Authority	43,692	41,375	42,579	42,765	41,413
Other	13,979	14,759	10,327	8,777	10,758
	694,202	650,588	624,472	586,033	560,898
Collections for other authorities	(302,506)	(284,725)	(281,012)	(276,085)	(268,608)
	\$ 391,695	\$ 365,863	\$ 343,460	\$ 309,948	\$ 292,290
SALE OF GOODS AND SERVICES					
Application fees	\$ 3,525	\$ 3,537	\$ 2,831	\$ 1,993	\$ 2,165
Recreation and culture	26,049	24,727	21,520	20,048	19,092
Utility rates and fees	159,347	153,449	147,107	141,495	133,197
Other	51,116	44,529	40,062	31,820	25,348
	\$ 240,037	\$ 226,242	\$ 211,520	\$ 195,356	\$ 179,802
DEVELOPMENT COST CHARGES	\$ 104,963	\$ 61,260	\$ 58,598	\$ 56,611	\$ 68,383
DEVELOPER CONTRIBUTIONS	\$ 183,736	\$ 141,214	\$ 143,004	\$ 170,536	\$ 123,067
INVESTMENT INCOME	\$ 17,533	\$ 16,500	\$ 16,437	\$ 18,454	\$ 20,189
TRANSFERS FROM OTHER GOVERNMENTS					
Provincial government and other	\$ 21,152	\$ 22,074	\$ 22,013	\$ 28,027	\$ 30,580
Federal government	3,525	710	392	18,102	21,922
	\$ 24,677	\$ 22,784	\$ 22,405	\$ 46,129	\$ 52,502
OTHER					
Licenses and permits	\$ 30,040	\$ 27,575	\$ 24,126	\$ 21,620	\$ 21,280
Leases and rentals	11,830	10,589	11,954	11,129	9,844
Penalties and interest on taxes	4,812	4,776	4,901	5,096	4,819
Miscellaneous	5,486	5,264	5,214	3,937	3,378
Asset disposals	9,511	32,634	11,821	6,982	14,073
	\$ 61,679	\$ 80,838	\$ 58,016	\$ 48,764	\$ 53,394
TOTAL REVENUES	\$ 1,024,320	\$ 914,701	\$ 853,440	\$ 845,798	\$ 789,627

SCHEDULE 6 UNAUDITED CONSOLIDATED EXPENSES CITY OF SURREY

For the year ended December 31, 2017, with comparative figures for 2016, 2015, 2014 and 2013
[in thousands of dollars]

	2017	2016	2015	2014	2013
BY FUNCTION					
Police services	\$ 152,798	\$ 148,379	\$ 133,003	\$ 120,938	\$ 116,146
Parks, recreation and culture	110,435	102,710	93,830	84,583	79,552
General government	81,896	80,232	75,323	79,567	64,227
Roads and traffic safety	75,334	66,936	75,269	63,650	49,707
Water	67,715	67,147	65,281	63,126	61,000
Fire services	62,262	60,183	58,858	61,114	53,969
Sewer	59,971	55,096	52,471	59,861	48,140
Solid waste	33,117	28,999	28,690	27,605	25,776
Drainage	32,986	32,171	33,790	40,969	28,411
Planning and development	27,241	25,449	24,003	24,383	22,651
Library services	19,051	18,532	18,283	15,780	14,590
Engineering	11,050	10,326	9,717	12,061	8,970
Surrey City Energy	1,105	395	231	284	397
Parking	2,244	2,243	1,724	1,239	22
	\$ 737,205	\$ 698,798	\$ 670,473	\$ 655,160	\$ 573,558
BY OBJECT					
Salaries and benefits	\$ 257,820	\$ 244,856	\$ 227,643	\$ 217,515	\$ 208,975
RCMP contracted services	123,407	121,149	107,732	97,766	93,583
Consulting and professional services	18,857	17,713	19,000	20,983	15,259
Telephone and communications	2,259	2,239	2,075	2,217	2,944
Regional district utility charges	81,356	77,070	74,240	71,955	70,845
Utilities	14,383	13,064	11,574	11,551	10,044
Garbage collection and disposal	23,033	20,295	18,934	19,205	18,336
Maintenance and small equipment	18,536	15,871	16,858	17,768	13,694
Insurance and claims	3,410	3,916	3,309	2,705	2,063
Leases and rentals	9,304	5,016	4,312	3,574	3,496
Supplies and materials	34,931	29,737	28,547	39,962	23,011
Advertising and media	2,172	2,083	2,066	2,099	1,853
Grants and sponsorships	3,086	4,170	2,684	2,341	1,937
Contract payments	23,570	21,156	31,629	22,565	19,353
Other	12,280	11,556	12,587	22,993	7,346
Cost recoveries, net	(24,934)	(22,144)	(19,898)	(18,315)	(21,234)
Interest on debt	8,615	8,097	8,097	8,092	5,505
Interest, fiscal services and other	798	2,116	2,247	1,744	2,350
	612,883	577,960	553,636	546,720	479,360
Amortization expense	124,322	120,838	116,837	108,440	94,198
	\$ 737,205	\$ 698,798	\$ 670,473	\$ 655,160	\$ 573,558

SURREY PUBLIC LIBRARY



Independent Auditor's Report

To the Board of Trustees of Surrey Public Library

We have audited the accompanying financial statements of the Surrey Public Library, which comprise the Statement of Financial Position as at December 31, 2017, and the Statements of Operations, Changes in Net Debt and Cash Flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Surrey Public Library as at December 31, 2017 and the results of its operations, changes in net debt and cash flows for the year ended in accordance with Canadian public sector accounting standards.

Other Matter

The financial statements of Surrey Public Library for the year ended December 31, 2016, were audited by another auditor who expressed an unmodified opinion on those statements on April 13, 2017.

Unaudited information

We have not audited, reviewed or otherwise attempted to verify the accuracy of completeness of the schedules on pages 13 and 14 of the Surrey Public Library's Financial Statements.

BDO Canada LLP

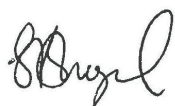
Chartered Professional Accountants

Vancouver, British Columbia
April 12, 2018

STATEMENT OF FINANCIAL POSITION SURREY PUBLIC LIBRARY

As at December 31, 2017, with comparative figures for 2016

	2017	2016
FINANCIAL ASSETS		
Due from the City of Surrey (Note 2)	\$ 2,109,550	\$ 2,052,772
	2,109,550	2,052,772
LIABILITIES		
Employee future benefits (Note 3)	2,151,405	2,080,093
Deferred revenue (Note 4)	42,940	58,943
	2,194,345	2,139,036
NET DEBT	(84,795)	(86,264)
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 5)	5,452,898	5,299,890
Prepaid expenses	84,744	34,799
	5,537,642	5,334,689
ACCUMULATED SURPLUS (Note 7)	\$ 5,452,847	\$ 5,248,425



Surinder Bhogal
Chief Librarian



Karen Reid Sidhu
Chairperson

STATEMENT OF SURREY PUBLIC LIBRARY OPERATIONS

For the year ended December 31, 2017, with comparative figures for 2016

	2017 Budget	2017	2016
	(Note 9)		
REVENUES			
City of Surrey grant	\$ 17,858,000	\$ 17,354,950	\$ 16,270,240
Provincial and federal grants (Note 6)	972,500	1,004,729	972,843
Neighbourhood community plan	-	191,300	508,720
Fines and fees	495,700	601,952	536,313
Other	51,800	113,314	138,305
	19,378,000	19,266,245	18,426,421
EXPENSES			
Salaries and benefits	13,951,900	13,532,634	13,281,634
Site operations	1,709,050	1,734,880	1,577,399
Library materials collection	751,500	1,040,067	942,159
Supplies and materials	330,763	301,412	236,438
Inter-library services	140,000	129,182	134,283
Professional services	194,000	186,056	226,099
Other	200,787	176,991	161,351
Amortization	2,032,000	1,960,601	1,989,013
	19,310,000	19,061,823	18,548,376
ANNUAL SURPLUS (DEFICIT)	\$ 68,000	\$ 204,422	\$ (121,955)
Accumulated Surplus, beginning of year	5,248,425	5,248,425	5,370,380
Accumulated Surplus, end of year (Note 7)	\$ 5,316,425	\$ 5,452,847	\$ 5,248,425

STATEMENT OF CHANGE IN NET DEBT SURREY PUBLIC LIBRARY

As at December 31, 2017, with comparative figures for 2016

	2017 Budget	2017	2016
	(Note 9)		
ANNUAL SURPLUS (DEFICIT)	\$ 68,000	\$ 204,422	\$ (121,955)
Acquisition of tangible capital assets	(2,100,000)	(2,113,609)	(1,870,801)
Amortization of tangible capital assets	2,032,000	1,960,601	1,989,013
	-	51,414	(3,743)
Acquisition of prepaid expenses	-	(84,744)	(34,799)
Use of prepaid expenses	-	34,799	95,086
	-	(49,945)	60,287
CHANGE IN NET DEBT	\$ -	\$ 1,469	\$ 56,544
Net Debt, beginning of year	(86,264)	(86,264)	(142,808)
Net Debt, end of year	\$ (86,264)	\$ (84,795)	\$ (86,264)

To be read in conjunction with the Notes and Schedules to the Financial Statements

STATEMENT OF SURREY PUBLIC LIBRARY CASH FLOWS

For the year ended December 31, 2017, with comparative figures for 2016

	2017	2016
CASH PROVIDED BY (USED IN):		
OPERATIONAL ACTIVITY		
Annual Surplus (Deficit)	\$ 204,422	\$ (121,955)
Items not involving cash		
Amortization expense	1,960,601	1,989,013
Employee future benefits expense (Note 3)	115,312	260,321
Change in non-cash assets and liabilities		
Decrease(Increase) in prepaid expenses	(49,945)	60,287
Increase(Decrease) in deferred revenue	(16,003)	13,436
Increase in Due from the City of Surrey	(56,778)	(241,201)
Employee future benefits (Note 3)	(44,000)	(89,100)
Net change in cash from operating activities	2,113,609	1,870,801
CAPITAL ACTIVITY		
Cash used to acquire tangible capital assets	(2,113,609)	(1,870,801)
Net change in cash from capital activity	(2,113,609)	(1,870,801)
Net change in cash	\$ -	\$ -
Cash, beginning of year	-	-
Cash, end of year	\$ -	\$ -

For the year ended December 31, 2017

The Surrey Public Library ("Library"), which is funded and supported primarily by the City of Surrey, was established in 1983 pursuant to the Library Act of British Columbia (Part 2) as a Municipal Public Library. The Library Board, on behalf of the residents and taxpayers of the City of Surrey ("City"), oversees the management and operation of the Surrey Public Library and further serves as a policy making body for the organization. The Library Board is appointed by the City.

The Library is economically dependent on the City to provide certain services on behalf of the Library and to provide sufficient operating grants to cover any expenses incurred directly by the Library.

1. SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the Surrey Public Library are prepared by management in accordance with Canadian generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. These financial statements are included in the Consolidated Financial Statements of the City of Surrey. The significant accounting policies are as follows:

a) Basis of accounting

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

b) Budget information

The budget data presented in these Financial Statements was included in the City of Surrey's 2017 – 2021 Consolidated Financial Plan and was adopted through Bylaw #18955 on December 21, 2016.

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 may have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful lives of the assets as follows:

Books and publications	5 years
Machinery and equipment	5 to 10 years

Amortization commences when the asset is put into use.

The cost of electronic resources, including books, magazines and other periodicals are expensed when acquired as they are generally licensed on an annual basis.

Land and buildings acquired for Library purposes and funded by the City are recorded in the City's financial statements and are not included in these financial statements. The Library uses the land and buildings at no charge.

Contributed tangible capital assets received are recorded at their fair value at the date of receipt and recorded as revenue.

For the year ended December 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

d) Employee future benefits

The Library and its employees make contributions to the Municipal Pension Plan, a defined benefit multi-employer plan. These contributions are expensed as incurred.

Sick leave and post-employment benefits also accrue to the Surrey Public Library'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 as the employees render services necessary to earn the future benefits.

e) Revenue recognition

i) 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. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

ii) The library recognizes fines and fees as revenue upon receipt.

f) Use of estimates

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 period. Significant areas requiring the use of management estimates relate to the determination of accrued employee future benefits and useful lives of tangible capital assets.

Actual results could differ from these estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

g) Functional reporting

The operations of the Surrey Public Library are comprised of a single function. As a result, the expenses of the Library are presented by object in the statement of operations.

2. DUE FROM THE CITY OF SURREY

All cash transactions of the Surrey Public Library are handled by the City of Surrey, including payroll and accounts payable processing. The amount shown as due from City of Surrey represents the net cash balance held by the City of Surrey owed to the Surrey Public Library. No interest is earned or paid on the balance shown as due from City of Surrey.

During the year, certain employees of the City of Surrey performed administrative services for the Library, including legal, human resources, payroll and financial services. The Library was not charged by the City of Surrey for these services for the year ended December 31, 2017 (2016 – nil). Printing, marketing, risk management and information technology services along with facility and grounds maintenance costs related to the Library of \$367,487 (2016 - \$334,155) were charged from the City of Surrey and are shown as expenses in the financial statements.

For the year ended December 31, 2017

3. EMPLOYEE FUTURE BENEFITS

The Surrey Public Library provides certain post-employment and sick leave benefits to its employees. These benefits include accumulated non-vested sick leave, post-employment service pay and post-employment top-ups for dental, life insurance and accidental death and dismemberment insurance.

An actuarial valuation for these benefits was performed to determine the Library's accrued benefit obligation as at December 31, 2017. The difference between the actuarially determined accrued benefit obligation of \$1,583,100 and the accrued benefit liability of \$2,151,405 as at December 31, 2017 is an unamortized actuarial gain of \$568,305. The actuarial gain is amortized over a period equal to the employees' average remaining service lifetime.

	2017	2016
Accrued benefit obligation		
Balance at beginning of year	\$ 1,566,700	\$ 1,959,500
Interest cost	51,300	65,100
Current service cost	107,600	151,600
Actuarial gain	(98,500)	(520,400)
Benefits paid	(44,000)	(89,100)
Accrued benefit obligation, end of year	\$ 1,583,100	\$ 1,566,700

Reconciliation of accrued benefit obligation to accrued benefit liability:

	2017	2016
Accrued benefit obligation, end of year	\$ 1,583,100	\$ 1,566,700
Unamortized actuarial gain	568,305	513,393
Accrued benefit liability, end of year	\$ 2,151,405	\$ 2,080,093

The total expenses recorded in the financial statements in respect of obligations under these plans amounts to \$115,312 (2016 - \$260,321)

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

	2017	2016
Discount rate	3.00%	3.20%
Expected future inflation rate	1.80%	1.80%
Expected wage and salary inflation	1.80%	1.80%
Expected wage and salary range increases	0.50%	0.50%
Expected average remaining service life (years)	11	11

For the year ended December 31, 2017

4. DEFERRED REVENUE

	2017	2016
Balance, beginning of year	\$ 58,943	\$ 45,507
Amounts received for grants, sponsorships and other	97,176	132,895
Amounts recognized as Provincial and Federal grants revenue	(113,179)	(119,459)
Balance, end of year	\$ 42,940	\$ 58,943

5. TANGIBLE CAPITAL ASSETS

Cost	Balance at December 31, 2016	Additions	Disposals / Write-downs/ Allocations	Balance at December 31, 2017
Books and publications	\$ 8,907,390	\$ 1,899,597	\$ 1,983,748	\$ 8,823,239
Machinery and equipment	2,019,145	214,012	-	2,233,157
Total	\$ 10,926,535	\$ 2,113,609	\$ 1,983,748	\$ 11,056,396

Accumulated Amortization	Balance at December 31, 2016	Amortization	Accumulated Amortization on Disposals	Balance at December 31, 2017
Books and publications	\$ 4,575,082	\$ 1,773,669	\$ 1,983,748	\$ 4,365,003
Machinery and equipment	1,051,563	186,932	-	1,238,495
Total	\$ 5,626,645	\$ 1,960,601	\$ 1,983,748	\$ 5,603,498

Net Book Value	Balance at December 31, 2016	Balance at December 31, 2017
Books and publications	\$ 4,322,308	\$ 4,458,236
Machinery and equipment	967,582	994,662
Total	\$ 5,299,890	\$ 5,452,898

For the year ended December 31, 2017

6. PROVINCIAL AND FEDERAL GRANTS

The grant revenue reported on the Statement of Operations includes:

	2017	2016
Provincial grants:		
Operating	\$ 936,533	\$ 898,491
BC One Card	30,390	31,688
Resource Sharing	28,689	28,689
Literacy and Equity	9,117	13,975
Total revenues	\$ 1,004,729	\$ 972,843

7. ACCUMULATED SURPLUS

	2017	2016
Tangible Capital Assets	\$ 5,452,898	\$ 5,299,890
Appropriated for Materials on Order	324,136	272,722
Unappropriated Surplus	173,338	173,338
Unfunded Employee Future Benefits	(497,525)	(497,525)
Total surplus	\$ 5,452,847	\$ 5,248,425

For the year ended December 31, 2017

8. PENSION PLAN

The Library and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trustee pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2017, the Plan has about 193,000 active members and approximately 90,000 retired members. Active members include approximately 38,000 contributors from local governments.

The most recent valuation for the Plan as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2018 with results available in 2019.

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

The Library paid \$905,000 (2016 - \$872,000) for employer contributions while employees contributed \$815,000 (2016 - \$797,000) to the Plan in fiscal 2017.

9. BUDGET FIGURES

The budget data presented in these financial statements is based on the 2017-2021 Financial Plan of the City of Surrey. A reconciliation of budgeted results to reported results is as follows:

	2017 Budget
Budgeted operating surplus as approved	\$ -
Less: Amortization	(2,032,000)
Add: Budgeted acquisitions of tangible capital assets	2,100,000
Budgeted surplus as presented	\$ 68,000

SURREY PUBLIC LIBRARY
**SUPPLEMENTARY
FINANCIAL INFORMATION**

SCHEDULE 1 UNAUDITED STATEMENT OF FINANCIAL POSITION BY FUND SURREY PUBLIC LIBRARY

As at December 31, 2017, with comparative figures for 2016

	Operating Fund	Capital Fund	2017	2016
FINANCIAL ASSETS				
Due from the City of Surrey	\$ 2,109,550	\$ -	\$ 2,109,550	\$ 2,052,772
	2,109,550	-	2,109,550	2,052,772
LIABILITIES				
Employee future benefits	2,151,405	-	2,151,405	2,080,093
Deferred revenue	42,940	-	42,940	58,943
	2,194,345	-	2,194,345	2,139,036
Net Debt	(84,795)	-	(84,795)	(86,264)
NON-FINANCIAL ASSETS				
Tangible capital assets	-	5,452,898	5,452,898	5,299,890
Prepaid expenses	84,744	-	84,744	34,799
	84,744	5,452,898	5,537,642	5,334,689
ANNUAL SURPLUS (DEFICIT)	\$ (51)	\$ 5,452,898	\$ 5,452,847	\$ 5,248,425

SCHEDULE 2 UNAUDITED STATEMENT OF OPERATIONS BY FUND SURREY PUBLIC LIBRARY

For the year ended December 31, 2017, with comparative figures for 2016

	Operating Fund	Capital Fund	2017	2016
REVENUES				
City of Surrey operating grant	\$ 15,454,894	\$ -	\$ 15,454,894	\$ 14,932,712
City of Surrey capital grant	-	1,900,056	1,900,056	1,337,528
Provincial and federal grants	1,004,729	-	1,004,729	972,843
Neighbourhood community plan	-	191,300	191,300	508,720
Fines and fees	601,952	-	601,952	536,313
Other	91,061	22,253	113,314	138,305
	17,152,636	2,113,609	19,266,245	18,426,421
EXPENSES				
Salaries and benefits	13,532,634	-	13,532,634	13,281,634
Site operations	1,734,880	-	1,734,880	1,577,399
Library materials collection	1,040,067	-	1,040,067	942,159
Supplies and materials	301,412	-	301,412	236,438
Inter-library services	129,182	-	129,182	134,283
Professional services	186,056	-	186,056	226,099
Other	176,991	-	176,991	161,351
Amortization	-	1,960,601	1,960,601	1,989,013
	17,101,222	1,960,601	19,061,823	18,548,376
ANNUAL SURPLUS (DEFICIT)	51,414	153,008	204,422	(121,955)
Accumulated Surplus (Deficit), beginning of year	(51,465)	5,299,890	5,248,425	5,370,380
Accumulated Surplus (Deficit), end of year	\$ (51)	\$ 5,452,898	\$ 5,452,847	\$ 5,248,425

PERMISSIVE EXEMPTIONS

STATEMENT OF 2017 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
				Total Exemption \$ 1,835,701
LOT 1 SECTION 14 RANGE 1 PLAN LMP19036 NWD SEC 224(2)(A).	16321 108 AVE	Bethesda Christian Association		1,955
LOT 1 SECTION 16 PLAN BCP12182 NWD	15421 110 AVE	Christian & Missionary Alliance (Canadian Pacific District)		918
LOT 152 SECTION 18 RANGE 1 PLAN NWP62582 NWD	14625 108 AVE	Connecting Community Church		1,971
LOT 1 BLOCK 9 SECTION 18 RANGE 1 PLAN NWP1701 NWD PART SE 1/4, SEC 220(1)(H)MA.	14618 110 AVE	Trustees of Surrey Grace Community Church		1,080
LOT 2 BLOCK 9 SECTION 18 RANGE 1 PLAN NWP1701 NWD PART SE 1/4, SEC 220(1)(H)MA.	14624 110 AVE	Trustees of Surrey Grace Community Church		1,430
LOT 16 BLOCK 5N SECTION 18 RANGE 1W PLAN NWP15179 NWD EXCEPT PLAN PART ROAD PLAN BCP11170.	14589 108 AVE	Fraser Region Aboriginal Friendship Centre Association		1,555
LOT 1 SECTION 19 RANGE 1 PLAN NWP9920 NWD EXCEPT PLAN N25', SEC 220(1)(H)MA.	10553 148 ST	The Anglican Parish of The Church of The Epiphany		2,263
LOT 1 SECTION 19 RANGE 1 PLAN NWP19018 NWD EXCEPT PLAN E 60', SEC 220(1)(H)MA.	14630 107A AVE	BC Conference of Mennonite Brethren Churches		1,974
LOT 1 SECTION 19 RANGE 1 PLAN LMP28609 NWD SEC 220(1)(H)MA.	14456 104A AVE	Peoples Full Gospel Church		10,263
LOT 4 SECTION 19 RANGE 1 PLAN NWP17705 NWD	14557 105A AVE	Strive Living Society		1,860
		Options: Community Services Society		1,896
LOT A BLOCK 5 SECTION 19 RANGE 1W PLAN LMP48242 NWD	14568 104A AVE	Guildford Seniors Village Ventures Ltd.		16,179
LOT 33 SECTION 22 RANGE 1 PLAN NWP25315 NWD	10446 157 ST	Trustees of The Tynehead Park Congregation of Jehovah's Witnesses		2,641
LOT A BLOCK 16 SECTION 22 RANGE 1W PLAN NWP4704 NWD EXCEPT PLAN PCL 1 BL PL 50571, & EXC PT ON SRW PL 28411, PT ON PL BCP30270 BLK 5N.	15688 106A AVE	Kwanglim Methodist Church In Canada		5,047
LOT 1 SECTION 23 RANGE 1 PLAN NWP68978 NWD SEC 220(1)(H)MA.	16293 104 AVE	Calvary Christian Church		7,161
LOT 14 SECTION 26 RANGE 1 PLAN NWP1670 NWD EXCEPT PLAN STAT R/W PL 28411 & PART DEDICATED ROAD ON PLAN LMP33786, SEC 220(1)(H).	10222 161 ST	Roman Catholic Archbishop of Vancouver		8,348
LOT 52 SECTION 28 RANGE 1 PLAN NWP58484 NWD SEC 224(2)(G).	15290 103A AVE	Guildford Islamic Cultural Centre		1,312
LOT 52 SECTION 28 RANGE 1 PLAN NWP58484 NWD SEC 224(2)(G).	15290 103A AVE	Praise International Church		2,088
LOT 53 SECTION 28 RANGE 1 PLAN NWP58484 NWD SEC 224(2)(G).	10304 152A ST	Praise International Church		1,688
LOT 1 SECTION 30 RANGE 1 PLAN NWP70402 NWD SEC 220(1)(H)MA.	10167 148 ST	St Luke Lutheran Church		7,080
LOT 283 SECTION 30 RANGE 1 PLAN NWP61636 NWD SEC 220(1)(H)MA.	10330 144 ST	Cedar Grove Baptist Church		10,710
SECTION 33 RANGE 1 PLAN NWP8137 NWD LOT W231' LT 3, EXCEPT PLAN PCL L B/L PL 39734, SEC 220(1)(H)MA.	9612 152 ST	Johnston Heights Evangelical Free Church		5,241
LOT 3 BLOCK 1 SECTION 33 RANGE 1 PLAN NWP8137 NWD EXCEPT PLAN W 231' & BYLAW PL 39734 & BYLAW PL 68239, SEC 220(1)(H)MA.	15245 96 AVE	Johnston Heights Evangelical		2,887
LOT 7 BLOCK 1 SECTION 34 RANGE 1 PLAN NWP2583 NWD EXCEPT PLAN BCP45742, SEC 341(2)(C).	15659 96 AVE	Community Living Society		1,643
LOT 18 BLOCK A RANGE 2 PLAN NWP4269 NWD SECTION 13&14, EXCEPT PLAN EXP 14094, S 7' & PL 78628.	13905 108 AVE	Coptic Orthodox Patriarchate/St George's Coptic Orthodox Church		5,863
		Elizabeth Fry Society of Greater Vancouver		1,553
LOT 1 BLOCK 5N SECTION 14 RANGE 2W PLAN NWP6002 NWD PARCEL A, EXCEPT PLAN B/L 61817, EXP PL 12535. LT 3 OF BLK A, PL 4269.	13753 108 AVE	Ukrainian Catholic Eparchy of Nw		1,606
LOT 3 BLOCK 5N SECTION 14 RANGE 2W PLAN NWP5392 NWD PARCEL A, EXP PL 11016.	13821 GROSVENOR RD	Christian & Missionary Alliance (Canadian Pacific District)		647
SECTION 14 RANGE 2 PLAN NWP5392 NWD PARCEL A LOT 4, (EXPLANATORY PL 13691).	13815 GROSVENOR RD	Christian & Missionary Alliance (Canadian Pacific District)		1,174
LOT F BLOCK 5N SECTION 14 RANGE 2W PLAN NWP15734 NWD	13630 GROSVENOR RD	Canadian Islamic Education Society of BC		3,698
LOT 1 SECTION 15 RANGE 2 PLAN BCP13629 NWD	13525 HILTON RD	Hilton Villa Care Centre		27,413

STATEMENT OF 2017 CITY OF SURREY PERMISSIVE EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 1 BLOCK 5N SECTION 15 RANGE 2 PLAN BCP24583 NWD		13453 111A AVE	Cherington Intercare Inc.	10,372
LOT 3 BLOCK 5N SECTION 15 RANGE 2W PLAN NWP9938 NWD		13579 BENTLEY RD	Nichiren Shoshu Temple	789
LOT 4 BLOCK 21 SECTION 15 RANGE 2 PLAN NWP9187 NWD		13546 BENTLEY RD	Vancouver Chinese Zion Church	1,310
LOT 4 SECTION 15 RANGE 2 PLAN NWP12404 NWD		13591 BINNIE LANE	Emmanuel Romanian Pentecostal Church	607
LOT 100 SECTION 15 RANGE 2 PLAN NWP48381 NWD		13585 BINNIE LANE	Emmanuel Romanian Pentecostal Church	8,787
LOT 1 BLOCK 21 SECTION 15 RANGE 2 PLAN NWP9187 NWD		13551 KING GEORGE BLVD	Vancouver Chinese Zion Church	325
LOT 2 BLOCK 5N SECTION 17 RANGE 2W PLAN NWP8343 NWD		10906 LARSON RD	Fatimia Community Services Society of BC	661
LOT 1 BLOCK 5N SECTION 17 RANGE 2W PLAN NWP8343 NWD PARCEL A, (EXPL PL 10527).		10926 SCOTT RD	Fatima Education Association	1,745
LOT A BLOCK 5N RANGE 2W PLAN LMP25593 NWD SECTION 17 & 20.		10787 128 ST	Synod of The Diocese of New Westminster	414
LOT 4 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	4	12332 PATTULLO PL	Celebration Christian Fellowship International	124
LOT 5 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	5	12332 PATTULLO PL	Celebration Christian Fellowship International	359
LOT 6 SECTION 17 RANGE 2 PLAN LMS3109 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	6	12332 PATTULLO PL	Celebration Christian Fellowship International	668
LOT C BLOCK 5N SECTION 18 RANGE 2W PLAN NWP69522 NWD EXCEPT PLAN EPP507, (BH110375).		11125 124 ST	Calvary Worship Centre	2,739
LOT 9 BLOCK 5N SECTION 20 RANGE 2W PLAN BCP30641 NWD		12469 104 AVE	Coptic Orthodox Patriarchate St Mary's Coptic Ort	2,123
LOT 127 SECTION 21 RANGE 2 PLAN NWP51205 NWD SEC 220(1)(H)MA.		13175 107 AVE	Gateway Baptist Church of Surrey BC	2,337
LOT 1 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2) (A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.		12817 104 AVE	John Howard Society of The Lower Mainland of BC	963
LOT 2 SECTION 21 RANGE 2 PLAN NWS1822 NWD STRATA SEC 224(2) (A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.		12819 104 AVE	John Howard Society of The Lower Mainland of BC	964
LOT 1 SECTION 22 RANGE 2 PLAN NWP79461 NWD SEC 224(2)(G).		13560 105A AVE	Ghausia International Foundation of Canada	1,349
LOT 2 SECTION 22 RANGE 2 PLAN NWP12614 NWD		10644 CITY PKY	Afghan Benevolent Association of BC	2,367
LOT 2 SECTION 22 RANGE 2 PLAN NWP79461 NWD SEC 224(2)(G).		10528 135A ST	Ghausia International Foundation of Canada	2,307
LOT 3 SECTION 22 RANGE 2 PLAN NWP12614 NWD		10630 CITY PKY	Royal Canadian Legion	1,875
LOT 3 BLOCK 2 SECTION 22 RANGE 2 PLAN NWP13930 NWD		13551 105A AVE	Love Family Christian Assembly	3,066
LOT 46 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD		10704 CITY PARKWAY	Transformation Christian Centre	7,526
LOT 49 SECTION 22 RANGE 2 PLAN NWP9117 NWD SEC 224(2)(A)MA.		10734 CITY PKY	Surrey Food Bank Foundation	8,755
LOT 56 SECTION 22 RANGE 2 PLAN NWP9117 NWD EXCEPT PLAN B/L 959, SEC 220(1)(H)MA.		10765 135A ST	Trustees of The Whalley Congregation Ukrainian Greek Orthodox Church	1,167
LOT 58 BLOCK 3 SECTION 22 RANGE 2 PLAN NWP15002 NWD		10535 135A ST	Al-Mustafa Academy Society	535
LOT 59 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP15002 NWD		10525 135A ST	Al-Mustafa Academy Society	1,411
LOT 62 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP15002 NWD		10519 135A ST	Al-Mustafa Academy Society	1,411
LOT 63 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD		10689 135A ST	Lookout Emergency Aid Society	5,759
LOT 66 BLOCK 5N SECTION 22 RANGE 2W PLAN NWP9117 NWD		10667 135A ST	Lookout Emergency Aid Society	11,764
LOT 95 SECTION 22 RANGE 2 PLAN NWP9117 NWD EXCEPT PLAN REF PL 31517 & REF PL 76106, SEC 220(1)(H)MA.		13512 108 AVE	Trustees of The Whalley Congregation Ukrainian Greek Orthodox Church	1,258
LOT 99 SECTION 22 RANGE 2 PLAN NWP12661 NWD EXCEPT PLAN REF PL 76106, SEC 220(1)(H)MA.		13260 108 AVE	Manawmaya Theravada Buddhist Society Inc	935

STATEMENT OF 2017 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 153 SECTION 22 RANGE 2 PLAN NWP25098 NWD EXCEPT PLAN B/L PL 73255 & BCP434.		13525 106 AVE	Royal Canadian Legion	30,472
LOT 84 BLOCK 5N SECTION 23 RANGE 2W PLAN NWP41185 NWD	3 & 4	10468 WHALLEY BLVD	Peace House International Ministry	4,374
LOT 1 SECTION 23 RANGE 2 PLAN LMP34549 NWD SEC 220(1)(H) & (I) MA.		10460 139 ST	Roman Catholic Archbishop of Vancouver	8,999
LOT A BLOCK 5N SECTION 23 RANGE 2W PLAN NWP11670 NWD		10776 KING GEORGE BLVD	Surrey Urban Mission Society	11,379
LOT 1 SECTION 24 RANGE 2 PLAN NWP16807 NWD EXCEPT PLAN A 14399, SEC 224(2)(G) LGA.		14069 104 AVE	Hahn Seok Buddhist Foundation	1,640
LOT 2 BLOCK 5N SECTION 25 RANGE 2W PLAN NWP16376 NWD EXCEPT PLAN A14399.		14370 104 AVE	Vancouver New Life Church	1,190
LOT 3 BLOCK 5N SECTION 25 RANGE 2W PLAN NWP16376 NWD		10370 143A ST	Vancouver New Life Church	1,268
LOT 6 BLOCK 25 SECTION 25 RANGE 2 PLAN NWP16376 NWD EXCEPT PLAN 68121.		10381 144 ST	Vancouver New Life Church	493
LOT 61 SECTION 25 RANGE 2 PLAN NWP40870 NWD SEC 220(1)(H)MA.		10122 140 ST	Church of Jesus Christ of Latter-Day Saints	10,836
LOT 13 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	112	13979 100 AVE	Phoenix Drug & Alcohol	398
LOT 26 BLOCK 5 SECTION 26 RANGE 2W PLAN EPS2082 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	214	13979 100 AVE	Phoenix Drug & Alcohol	407
LOT 1 BLOCK 5N SECTION 28 RANGE 2W PLAN LMP31197 NWD		13062 104 AVE	Trustees of The Congregation of City Centre Chur	2,795
LOT 2 BLOCK 5N SECTION 28 RANGE 2W PLAN NWP15418 NWD PARCEL 4, (REF PL 16904) & LOT 3.		13055 OLD YALE RD	Jesus Christ The Name Above Every Name Inc	1,665
LOT A SECTION 28 RANGE 2 PLAN NWP35924 NWD EXCEPT PLAN REF LMP45686, SEC 220(1)(H)MA.		10207 132 ST	Christian Science Society Surrey	1,642
BLOCK 5N SECTION 29 RANGE 2W NWD PCL 7 (REF PL 15046) OF PCL A (EXPL PL 1136).		12740 102 AVE	Trustees of Amazing Grace United Church Congrega	3,548
LOT 23 SECTION 31 RANGE 2 PLAN NWP9373 NWD EXCEPT PLAN 26970, PT ROAD BCP38850, SEC 220(1)(H)MA.		12371 96 AVE	Trustees of The Congregation of The Surrey Free Methodist Church	4,907
LOT 134 SECTION 31 RANGE 2 PLAN NWP40170 NWD EXCEPT PLAN 40698, SEC 220(2)(G)MA.		12265 99A AVE	Conference of United Mennonite Churches of BC	1,980
LOT 159 SECTION 31 RANGE 2 PLAN NWP54987 NWD SEC 220(1)(H)MA.		12246 100 AVE	Mennonite Church BC	3,415
LOT A BLOCK 2 A SECTION 31 RANGE 2 PLAN NWP18742 NWD SEC 220(1)(H)MA.		12256 98 AVE	Cedar Hills Pentecostal Lighthouse Church	2,421
LOT 198 SECTION 32 RANGE 2 PLAN NWP61060 NWD SEC 220(1)(H)MA.		12642 100 AVE	Southside Community Church	3,234
LOT B BLOCK 5N SECTION 33 RANGE 2W PLAN NWP22344 NWD		9635 132 ST	Greek Orthodox Community of Surrey & Fraser Valley	995
LOT C BLOCK 5N SECTION 33 RANGE 2W PLAN NWP22344 NWD EXCEPT PLAN B/L PL 53423, LOT C EXC : PCL "ONE" (BYLAW PALN 53423).		13181 96 AVE	Greek Orthodox Community of Surrey & Fraser Valley	2,127
LOT D SECTION 33 RANGE 2 PLAN NWP22620 NWD PART SE 1/4.		9630 131A ST	The Church In Surrey	4,145
LOT 17 SECTION 34 RANGE 2 PLAN NWP6707 NWD SEC 220(1)(H)MA.		13526 98A AVE	Masjid Al Noor "Mosque of Lights"	1,982
BLOCK 5N SECTION 35 RANGE 2W PLAN NWP13113 NWD PARCEL 1 OF LOT A, EXCEPT PLAN BCP8341 (ROAD), EXPL PL 14541 OF PL 13113. SEC 224(2)(A).		9803 140 ST	Options: Community Services Society	1,317
LOT 1 SECTION 35 RANGE 2 PLAN NWP81072 NWD EXCEPT PLAN REF NWP88383.		9770 KING GEORGE BLVD	Grace Hanin Community Church	31,143
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP25702 NWD		9688 137A ST	Laurel Place Holdings Ltd.	53,435
LOT 1 BLOCK 5N SECTION 35 RANGE 2W PLAN BCP43477 NWD		9650 137A ST	Whalley & District Senior Citizen Housing Society (Kinsmen Place Lodge)	47,233
LOT 3 SECTION 35 RANGE 2 PLAN NWP14725 NWD EXCEPT PLAN N 70', B/L PL 50570 & R/W PL 62493, (SURREY EXTENDED CARE - OLD KING GEORGE PRIVATE HOSPITAL) SEC 341(2)(G).		9634 KING GEORGE BLVD	Shirly Dean Pavilion (C/O Fraser Health Authority)	48,656

STATEMENT OF 2017 CITY OF SURREY PERMISSIVE EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT A SECTION 35 RANGE 2 PLAN NWP13113 NWD EXCEPT PLAN EXP 14541 & REF LMP14905 & ROAD BCP40077, (WO 7652 CEREBRAL PALSY ASSOC) SEC 341(2)(C)&(N).	9815 140 ST	Options: Community Services Society	32,195	
LOT 3 BLOCK 5N SECTION 36 RANGE 3W PLAN BCP42131 NWD	11927 96A AVE	Arthur Hedley House	1,286	
LOT 6 BLOCK 136 PLAN NWP2546 NWD EXCEPT PLAN BCP49645.	14042 GROSVENOR RD	Masonic Building Society of North Surrey	2,190	
LOT 8 PLAN NWP72600 NWD	11187 ELLENDALE DR	Elizabeth Fry Society	4,659	
LOT B BLOCK 127 SECTION PM PLAN NWP12508 NWD SEC 220(1)(H) MA.	14136 GROSVENOR RD	Muslim Education & Welfare Foundation of Canada	1,146	
LOT 17 BLOCK 15 SECTION 7 TOWNSHIP 1 PLAN NWP2834 NWD PART NE 1/4.	12645 14B AVE	John Horner House	2,058	
LOT C BLOCK 12 SECTION 7 TOWNSHIP 1 PLAN NWP2834 NWD PORTION (BF437078), SEC 224(2)(A).	1577 128 ST	Ocean Park Community Association	4,813	
LOT 79 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3364 A&B	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	145	
LOT 80 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3366	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	110	
LOT 81 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3368	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	103	
LOT 85 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3374	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	105	
LOT 86 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3302	1222 KING GEORGE BLVD Csc (Care) Holdings Ltd	96	
LOT 87 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3304	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	105	
LOT 88 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3306	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	96	
LOT 90 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3310	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	96	
LOT 91 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3312	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	105	
LOT 92 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3314	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	96	
LOT 93 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3316	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	105	
LOT 94 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3318	1222 KING GEORGE BLVD CSH (Care) Holdings Ltd	96	

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LOT 95 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3319	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	110
LOT 96 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3320	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	112
LOT 97 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3321	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	96
LOT 98 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3322	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	101
LOT 99 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3323	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 100 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3324	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 101 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3326	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	98
LOT 103 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3330	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 105 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3334	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	98
LOT 106 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3336	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	126
LOT 108 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3340	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 109 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3342	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	98
LOT 111 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3346	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	96
LOT 118 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3347	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	159
LOT 119 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3348	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	99
LOT 120 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3349	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	103

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 122 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3352	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	102
LOT 123 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3354	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	102
LOT 124 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3356	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	111
LOT 125 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3358	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	103
LOT 129 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3361	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	98
LOT 131 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3357	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	106
LOT 134 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3351	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	99
LOT 136 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3343	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	93
LOT 137 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3341	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	121
LOT 139 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3337	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	95
LOT 140 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3335	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	96
LOT 141 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3333	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	105
LOT 142 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3331	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	96
LOT 143 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3329	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	105
LOT 144 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3327	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	105

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 145 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3325	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	96
LOT 146 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3317	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	97
LOT 148 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3313	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 151 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3307	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	97
LOT 153 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3303	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	107
LOT 154 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3301	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	99
LOT 157 SECTION 12 TOWNSHIP 1 PLAN LMS2925 NWD PART SE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3367	1222 KING GEORGE BLVD	CSH (Care) Holdings Ltd	108
LOT 11 SECTION 12 TOWNSHIP 1 PLAN NWP16055 NWD EXCEPT PLAN EPP22394.	16017	8 AVE	White Rock Seventh Day Adventist Church	7,316
LOT 4 SECTION 12 TOWNSHIP 1 PLAN NWP9013 NWD PART NW 1/4, SEC 224(2)(A).	1290	160 ST	Sources Community Resources Society	2,732
LOT 3 SECTION 13 TOWNSHIP 1 PLAN NWP6519 NWD PARCEL B, PART NE 1/4, EXCEPT PLAN 18260, PCL B (EX PL 12326) - SEC 224(2)(B).	2284	165 ST	Sunnyside Saddle Club	31,933
SECTION 14 TOWNSHIP 1 PLAN LMP52718 NWD PARCEL 1, SEC 341(2) (C).	15306	24 AVE	Semiahmoo Foundation	7,288
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP11601 NWD LEASED PORTION (170302F) EXEMPT SEC 224(2)(B) MA PENISULA CHILD CARE SOCIETY. PARENT FOLIO: 5140-90003-8.	2124	154 ST	Semiahmoo House Society	2,324
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP12865 NWD	2343	156 ST	Sources Community Resources Society	6,182
LOT A SECTION 14 TOWNSHIP 1 PLAN NWP13327 NWD PART NW 1/4, EXCEPT PLAN 62659.	2290	152 ST	Royal Canadian Legion	9,672
LOT 1 SECTION 14 TOWNSHIP 1 PLAN NWP20734 NWD PART SE 1/4, SEC 224(2)(A).	1951	KING GEORGE BLVD	Sources Community Resources Society	2,090
LOT 1 SECTION 14 TOWNSHIP 1 PLAN NWP71395 NWD PART SW 1/4, SEC 224(2)(A).	15318	20 AVE	Sources Community Resources Society	7,485
SECTION 14 TOWNSHIP 1 NWD PCL "ONE", REF PL 73654.	15441	16 AVE	Peace Portal Lodge	4,465
LOT B BLOCK 7 SECTION 14 TOWNSHIP 1 PLAN NWP2015 NWD PART SW 1/4, SEC 220(1)(H) MA.	15450	20 AVE	Church of Jesus Christ of Latter-Day Saints In Canada	6,355
LOT 1 SECTION 15 TOWNSHIP 1 PLAN LMP18340 NWD SEC 220(1)(H) MA.	2350	148 ST	Mount Olive Lutheran Church of White Rock BC	4,413
LOT 15 SECTION 15 TOWNSHIP 1 PLAN NWP58404 NWD LEGAL SUBDIVISION 15, SEC 220(1)(H) MA.	14832	24 AVE	Trustees of The Ocean Park Congregation of Jehovah's Witnesses	6,882
LOT 24 SECTION 15 TOWNSHIP 1 PLAN NWP69917 NWD LEGAL SUBDIVISION 16, SEC 220(1)(H) MA.	15024	24 AVE	Star of The Sea Parish	8,549
LOT 1 BLOCK 30 SECTION 14 TOWNSHIP 1 PLAN NWP11645 NWD PART SW 1/4, EXCEPT PLAN PART ROAD ON PLAN BCP23492.	14615	16 AVE	Seventh-Day Adventist Church (BC Conference)	3,332
			Atira Women's Resource Society	2,622

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			Atira Women's Resource Society	2,493
LOT 224 SECTION 15 TOWNSHIP 1 PLAN NWP58294 NWD PART SW 1/4, SEC 220(1)(H)MA.	14633 16 AVE		Seaview Pentecostal Assembly	5,131
LOT 3 SECTION 15 TOWNSHIP 1 PLAN NWP83184 NWD PART NW 1/4, EXCEPT PLAN LMP36078, LEASED PORTION FOR FIELD HOUSE SEE 5153-02004-6 FOR PARENT SEC 224(2)(I).	2197 148 ST		South Surrey Field House Society	7,682
LOT 2 SECTION 16 TOWNSHIP 1 PLAN NWP77224 NWD PART SW 1/4, SEC 220(1)(H)MA.	1657 140 ST		White Rock Baptist Church	4,359
LOT 1 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	32 1653 140 ST		Westminster House – HRC Care Society	86
LOT 2 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	33 1653 140 ST		Westminster House – HRC Care Society	86
LOT 3 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	31 1653 140 ST		Westminster House – HRC Care Society	81
LOT 4 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	30 1653 140 ST		Westminster House – HRC Care Society	81
LOT 5 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	28 1653 140 ST		Westminster House – HRC Care Society	71
LOT 6 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	29 1653 140 ST		Westminster House – HRC Care Society	71
LOT 8 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	26 1653 140 ST		Westminster House – HRC Care Society	92
LOT 9 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	24 1653 140 ST		Westminster House – HRC Care Society	82
LOT 10 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	25 1653 140 ST		Westminster House – HRC Care Society	75
LOT 12 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	22 1653 140 ST		Westminster House – HRC Care Society	81
LOT 13 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	20 1653 140 ST		Westminster House – HRC Care Society	71
LOT 14 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	21 1653 140 ST		Westminster House – HRC Care Society	71
LOT 15 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	19 1653 140 ST		Westminster House – HRC Care Society	91
LOT 16 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	18 1653 140 ST		Westminster House – HRC Care Society	94
LOT 17 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	16 1653 140 ST		Westminster House – HRC Care Society	93
LOT 18 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	17 1653 140 ST		Westminster House – HRC Care Society	69
LOT 19 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	15 1653 140 ST		Westminster House – HRC Care Society	76

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LOT 20 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	14	1653 140 ST	Westminster House – HRC Care Society	76
LOT 21 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	12	1653 140 ST	Westminster House – HRC Care Society	76
LOT 22 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	13	1653 140 ST	Westminster House – HRC Care Society	77
LOT 23 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	9	1653 140 ST	Westminster House – HRC Care Society	100
LOT 26 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	7	1653 140 ST	Westminster House – HRC Care Society	71
LOT 27 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	5	1653 140 ST	Westminster House – HRC Care Society	81
LOT 29 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	4	1653 140 ST	Westminster House – HRC Care Society	71
LOT 30 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	3	1653 140 ST	Westminster House – HRC Care Society	89
LOT 31 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	1	1653 140 ST	Westminster House – HRC Care Society	92
LOT 36 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115	1653 140 ST	Westminster House – HRC Care Society	195
LOT 44 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	107	1653 140 ST	Westminster House – HRC Care Society	188
LOT 47 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	120	1653 140 ST	Westminster House – HRC Care Society	153
LOT 49 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	104	1653 140 ST	Westminster House – HRC Care Society	195
LOT 57 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	125	1653 140 ST	Westminster House – HRC Care Society	148
LOT 58 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	127	1653 140 ST	Westminster House – HRC Care Society	147
LOT 61 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	129	1653 140 ST	Westminster House – HRC Care Society	147
LOT 62 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	131	1653 140 ST	Westminster House – HRC Care Society	148
LOT 68 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211	1653 140 ST	Westminster House – HRC Care Society	196
LOT 71 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209	1653 140 ST	Westminster House – HRC Care Society	197
LOT 75 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205	1653 140 ST	Westminster House – HRC Care Society	190

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(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 81 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	203	1653 140 ST	Westminster House – HRC Care Society	188
LOT 82 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	202	1653 140 ST	Westminster House – HRC Care Society	197
LOT 83 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	200	1653 140 ST	Westminster House – HRC Care Society	196
LOT 85 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	34	1653 140 ST	Westminster House – HRC Care Society	1,387
LOT 86 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	36	1653 140 ST	Westminster House – HRC Care Society	198
LOT 88 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	38	1653 140 ST	Westminster House – HRC Care Society	200
LOT 89 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	39	1653 140 ST	Westminster House – HRC Care Society	198
LOT 90 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	40	1653 140 ST	Westminster House – HRC Care Society	201
LOT 91 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	41	1653 140 ST	Westminster House – HRC Care Society	201
LOT 92 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	42	1653 140 ST	Westminster House – HRC Care Society	203
LOT 93 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	43	1653 140 ST	Westminster House – HRC Care Society	200
LOT 103 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	142	1653 140 ST	Westminster House – HRC Care Society	202
LOT 108 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	219	1653 140 ST	Westminster House – HRC Care Society	271
LOT 109 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	221	1653 140 ST	Westminster House – HRC Care Society	260
LOT 113 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	226	1653 140 ST	Westminster House – HRC Care Society	399
LOT 114 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	222	1653 140 ST	Westminster House – HRC Care Society	327
LOT 115 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	220	1653 140 ST	Westminster House – HRC Care Society	348
LOT 116 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	35	1653 140 ST	Westminster House – HRC Care Society	1,790
LOT 117 SECTION 16 TOWNSHIP 1 PLAN LMS3250 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	228	1653 140 ST	Westminster House – HRC Care Society	307
LOT 6 SECTION 17 TOWNSHIP 1 PLAN NWP23154 NWD PART NW 1/4, SEC 220(1)(H)JMA.	12953	20 AVE	Parish of St Mark -Ocean Park	6,364
SECTION 19 TOWNSHIP 1 PLAN NWP74588 NWD PARCEL 1, PART SE 1/4, SEC 220(1)(H)JMA.	2756	127 ST	Trustees of The Congregation of The Cresc United Church of Canada	3,523

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT A SECTION 19 TOWNSHIP 1 PLAN NWP71424 NWD PART SE 1/4, SEC 224(2)(A).		12698 25 AVE	Semiahmoo House Society	2,925
SECTION 19 TOWNSHIP 1 PLAN NWP8545 NWD PARCEL A, PART SE 1/4, PCL A (REF PL 49172).		2643 128 ST	Royal Canadian Legion	11,204
LOT 2 SECTION 20 TOWNSHIP 1 PLAN NWP73190 NWD PART NW 1/4, SEC 224(2)(A) UPC84.		12969 CRESCENT RD	Imitating Christ Ministries	26,582
LOT 2 SECTION 21 TOWNSHIP 1 PLAN BCP21101 NWD		14040 32 AVE	Feedham House	3,111
LOT 1 SECTION 22 TOWNSHIP 1 PLAN LMP26024 NWD EXCEPT PLAN PT ROAD ON PL BCP31762, SEC 220(1)(H)MA.		15128 27B AVE	Christian & Missionary Alliance (Canadian Pacific District)	34,383
LOT 2 SECTION 22 TOWNSHIP 1 PLAN LMP34503 NWD SEC 220(1)(I)MA.		15008 26 AVE	Sunnyside Villas Society	3,034
LOT 4 SECTION 22 TOWNSHIP 1 PLAN NWS2669 NWD PART NE 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	30	3033 KING GEORGE BLVD	White Rock South Surrey Jewish Community Centre	177
LOT 1 SECTION 23 TOWNSHIP 1 PLAN BCP31682 NWD		15955 27 AVE	Morgan Heights Care Ltd.	26,585
LOT A SECTION 23 TOWNSHIP 1 PLAN LMP25229 NWD SEC 220(1)(H)MA.		15639 24 AVE	Trustees of The Sunnyside Congregation of The UN	2,955
LOT 4 SECTION 25 TOWNSHIP 1 PLAN NWP26296 NWD PART NE 1/4, HISTORIC SITE LGA (HISTORIC COLLISHAW FARM) SEC 225(2)(B).		16520 40 AVE	Historic Collishaw Farm	565
LOT 2 SECTION 26 TOWNSHIP 1 PLAN LMP47440 NWD		3288 156A ST	Morgan Place Holdings	35,188
LOT 1 SECTION 26 TOWNSHIP 1 PLAN EPP33231 NWD		15240 34 AVE	Rosemary Heights Seniors Village	24,005
LOT 1 DISTRICT LOT 52 BLOCK 2 PLAN NWP2482 NWD SEC 220(1)(H)MA, LOT 2, BLOCK 2, PLAN NWP2482, DISTRICT LOT 52, NEW WESTMINSTER LAND DISTRICT.		12268 BEECHER ST	Roman Catholic Archbishop of Vancouver	2,998
LOT 4 DISTRICT LOT 52 PLAN NWP3340 NWD GROUP 2.		12159 SULLIVAN ST	Plea Community Services Society of BC	4,393
LOT 24 DISTRICT LOT 52 BLOCK 4 PLAN NWP2200 NWD		2590 OHARA LANE	Willard Kitchen Heritage House	4,789
LOT 25 DISTRICT LOT 52 BLOCK 4 PLAN NWP2200 NWD		2598 OHARA LANE	Rothwell House	5,454
DISTRICT LOT 165 PLAN LMP1474 NWD PARCEL A, SEC 220(1)(H)MA.		3487 KING GEORGE BLVD	BC Conf Mennonite Brethren Churches	17,965
LOT E DISTRICT LOT 52 PLAN NWP3675 NWD SEC 224(2)(A).		2916 MCBRIDE AVE	Association of The Neighbourhood (Alexandra Neighbourhood House)	14,050
DISTRICT LOT 52 BLOCK G PLAN NWP6706 NWD PORTION SEC 224(2)(A).		12210 AGAR ST	Association of The Neighbourhood (Alexandra Neighbourhood House)	5,493
NWD DISTRICT LOT 231&491, EXCEPT PLAN 050AC PTN, .50AC PTN DL 231&491 SEC 341(2)(B) & (N) SEE 5700-90017-8 (MAIN FOLIO).		3138 MCBRIDE AVE	Crescent Beach Swimming Club	3,492
LOT 1 NWD DISTRICT LOT 231&491, EXCEPT PLAN 1AC PTN, LT 1 AC PT DL'S 231&491 SEC 224(2)(A) SEE 5700-90017-8 (MAIN FOLIO).		3136 MCBRIDE AVE	Crescent Beach Swimming Club	5,102
LOT A SECTION 19 TOWNSHIP 1 PLAN LMP38916 NWD PART NE 1/4, GROUP 2, PORTION 52, & DL 231, DL491.		3140 MCBRIDE AVE	Surrey Sailing Club	3,447
SECTION 6 TOWNSHIP 2 PLAN NWP8568 NWD PARCEL A, EXCEPT PLAN BCP12927, LEASED PORTION - SEE 6063-90015-9 FOR PARENT FOLIO.		5435 123 ST	Panorama Ridge Riding Club	4,841
SECTION 6 TOWNSHIP 2 NWD PART NE 1/4, NE 175 FT BY 200 FT OF PCL A (REF PL 8680) & HAVING A FRONTAGE OF 175 FT ON STATION RD & 200 FT ON THE N BOUNDARY.		5441 125A ST	Trustees of Colebrook Pastoral Charge of United Church of Canada	4,006
LOT 3 SECTION 7 TOWNSHIP 2 PLAN NWP2365 NWD PART S 1/2, EXCEPT PLAN 85140, & EXC PL EPP27240.		6230 120 ST	Sunshine Ridge Baptist Church	7,945
LOT 21 SECTION 7 TOWNSHIP 2 PLAN NWP2378 NWD PART NE 1/4, EXCEPT PLAN S 33'.		6270 126 ST	Church of Jesus Christ of Latter-Day Saints	11,562
LOT 29 SECTION 8 TOWNSHIP 2 PLAN BCP51638 NWD		12996 60 AVE	Synod of The Diocese of New Westminster	2,611
LOT 228 SECTION 8 TOWNSHIP 2 PLAN NWP59712 NWD PART NW 1/4, EXCEPT PLAN 63717, SEC 220(1)(H)MA.		13095 60 AVE	The Trustees of The Sunshine Hills Congregation of Jehovah's Witness, Surrey, British Columbia	4,448
SECTION 8 TOWNSHIP 2 PLAN LMP46747 NWD PARCEL 1, SEC 220(1)(I).		13585 62 AVE	BC Muslim Association	1,748
LOT 6 SECTION 8 TOWNSHIP 2 PLAN LMP11223 NWD SEC 220(1)(H)MA.		6062 132 ST	Berea Baptist Church	4,571

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LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 1 SECTION 9 TOWNSHIP 2 PLAN BCP51929 NWD		13687 62 AVE	Suncreek Village	31,136
LOT 5 SECTION 10 TOWNSHIP 2 PLAN LMP49644 NWD		14805 57 AVE	George Rankin House	1,574
LOT 15 SECTION 10 TOWNSHIP 2 PLAN NWS3426 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	208	14770 64 AVE	Jain Center of BC	814
LOT 1 SECTION 10 TOWNSHIP 2 PLAN BCP43138 NWD		14853 60 AVE	Trustees of The Bethany-Newton United Church	4,379
SECTION 11 TOWNSHIP 2 NWD PARCEL 5, PART NW 1/4, REF PL 6696 & EXCEPT: PCL "ONE" (EXPL PL 10684), PCL "C" (BYLAW PL 62479), PT DEDICATED RD ON PL LMP32970.		6306 152 ST	Sullivan Community Hall	11,252
LOT 1 SECTION 12 TOWNSHIP 2 PLAN NWP83959 NWD PART SE 1/4, SEC 220(1)(H)JA.		16631 OLD MCLELLAN RD	Synod of The Diocese of New Westminster	1,783
LOT 2 SECTION 12 TOWNSHIP 2 PLAN NWP83959 NWD PART SE 1/4, SEC 220(1)(H)JA.		16613 BELL RD	Parish of Christ Redeemer (Surrey)	4,491
LOT 18 SECTION 12 TOWNSHIP 2 PLAN NWP1752 NWD PART SE 1/4, SEC 220(1)(G)JA.		16591 BELL RD	Synod of The Diocese of New Westminster	4,585
LOT 16 SECTION 14 TOWNSHIP 2 PLAN NWP11278 NWD EXCEPT PLAN PCL "A" (BYLAW PL 62482) & PT IN PL BCP15339.		6788 152 ST	Relate Christian Church	13,351
LOT 21 SECTION 15 TOWNSHIP 2 PLAN NWP28794 NWD EXCEPT PLAN PART DEDICATED ROAD ON PLAN BCP24054.		14488 72 AVE	Pentecostal Assemblies of Canada	3,584
LOT 1 SECTION 15 TOWNSHIP 2 PLAN LMP51687 NWD SEC 224(2)(G).		15177 68 AVE	Ismaili Jamatkhanas Prayer Facility	8,854
SECTION 15 TOWNSHIP 2 PLAN NWP64193 NWD LOT A (W23431), EXCEPT PLAN PART DEDICATED ROAD ON PLAN BCP1285, SEC 220(1)(H).		15145 68 AVE	Iglesia Ni Cristo Church of Christ Inc	4,778
LOT 493 SECTION 17 TOWNSHIP 2 PLAN NWP62718 NWD SEC 224(2) (A).		13582 68 AVE	Options: Community Services Society	1,338
LOT 37 SECTION 17 TOWNSHIP 2 PLAN NWP53238 NWD		6543 132 ST	Roman Catholic Archbishop of Vancouver	10,391
LOT 1 SECTION 17 TOWNSHIP 2 PLAN NWP1509 NWD PARCEL J, EXCEPT PLAN STAT R/W 59211 & B/L PL 77912, PT RD ON BCP12783, SEC 220(1)(H)JA.		7170 132 ST	Calvary Pentecostal Tabernacle	3,287
LOT 1 SECTION 18 TOWNSHIP 2 PLAN LMP16349 NWD PART NW 1/4, SEC 220(1)(H)JA.		7147 124 ST	Trustees of St Andrews Newton Presbyterian Church In Canada	5,252
LOT 4 SECTION 18 TOWNSHIP 2 PLAN NWP83719 NWD PART NW 1/4, SEC 224(2)(A).		6999 124 ST	Satnam Education Society of BC (Preschool & Daycare)	1,654
LOT A SECTION 18 TOWNSHIP 2 PLAN LMP11269 NWD PART NW 1/4, EXCEPT PLAN PART DEDICATED ROAD ON BCP17678, SEC 220(1)(H).		7050 120 ST	Guru Nanak Sikh Gurdwara Society	25,361
SECTION 18 TOWNSHIP 2 PLAN NWP1155 NWD PARCEL C, PCL C (BYLAW PL LMP12030).		6975 123 ST	Satnam Education Society	1,629
LOT 11 SECTION 18 TOWNSHIP 2 PLAN LMP26603 NWD		7086 124 ST	Faith Evangelical Luthern Church of Surrey B C	9,156
LOT 12 SECTION 18 TOWNSHIP 2 PLAN NWP1692 NWD EXCEPT PLAN PART IN BCP17812, S72.4' N1/2 LT 12 SEC 220(1)(L).		6962 124 ST	Satnam Education Society of BC	438
LOT 1 SECTION 19 TOWNSHIP 2 PLAN LMP54053 NWD SEC 220(1)(H).		12407 72 AVE	BC Muslim Association	2,809
LOT 2 SECTION 19 TOWNSHIP 2 PLAN NWP15305 NWD		7234 124 ST	BC Muslim Association Inc	789
LOT 3 SECTION 19 TOWNSHIP 2 PLAN LMP5880 NWD PART SW1/4.		7566 120A ST	Progressive Intercultural Community Services Society	802
SECTION 19 TOWNSHIP 2 PLAN LMP26788 NWD PARCEL A, EXCEPT: PT ON PL LMP42270.		7990 123A ST	Holy Satsang Foundation	3,036
LOT 2 SECTION 20 TOWNSHIP 2 PLAN LMP47344 NWD		7400 132 ST	Celebration Life Ministries	4,084
LOT 41 SECTION 20 TOWNSHIP 2 PLAN NWS3244 NWD PART NW 1/4, STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	211	12837 76 AVE	BC Genealogical Society	2,532

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LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	208	7750 128 ST	The Muslim Youth Centre	667
LOT 9 SECTION 20 TOWNSHIP 2 PLAN LMS1181 NWD PART NW 1/4, SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	209	7750 128 ST	The Muslim Youth Centre	678
LOT 4 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	105	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,358
LOT 5 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	104	7938 128 ST	Khalsa Diwan Society of Surrey BC	621
LOT 6 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	103	7938 128 ST	Khalsa Diwan Society of Surrey BC	508
LOT 7 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	107	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,001
LOT 8 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	108	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,342
LOT 13 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	202	7938 128 ST	Khalsa Diwan Society of Surrey BC	901
LOT 14 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	201	7938 128 ST	Khalsa Diwan Society of Surrey BC	464
LOT 15 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	215	7938 128 ST	Khalsa Diwan Society of Surrey BC	1,915
LOT 16 SECTION 20 TOWNSHIP 2 PLAN LMS4385 NWD PHASE 1 TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	212	7938 128 ST	Khalsa Diwan Society of Surrey BC	512
LOT 1 SECTION 20 TOWNSHIP 2 PLAN EPP31770 NWD		13455 76 AVE	Diversecity Community Resources	30,147
LOT 203 SECTION 20 TOWNSHIP 2 PLAN NWP62200 NWD SEC 224(2) (G).		13570 78 AVE	Grace Baptist Church	3,282
LOT 204 SECTION 20 TOWNSHIP 2 PLAN NWP62200 NWD		13520 78 AVE	Options: Community Services Society	22,112
LOT 3 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	3	13550 77 AVE	Semiahmoo Foundation	2,750
LOT 5 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	5	13550 77 AVE	Semiahmoo Foundation	2,403
LOT 6 SECTION 20 TOWNSHIP 2 PLAN NWS1473 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	6	13550 77 AVE	Semiahmoo Foundation	2,302
LOT 30 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	102	13771 72A AVE	Sources Community Resources Society	3,376
LOT 31 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	104	13771 72A AVE	Sources Community Resources Society	1,669

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LOT 32 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	105	13771 72A AVE	Sources Community Resources Society	1,427
LOT 33 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	110	13771 72A AVE	Sources Community Resources Society	1,480
LOT 34 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	106	13771 72A AVE	Sources Community Resources Society	2,231
LOT 35 SECTION 21 TOWNSHIP 2 PLAN LMS305 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	107	13771 72A AVE	Sources Community Resources Society	2,560
LOT B SECTION 22 TOWNSHIP 2 PLAN NWP11349 NWD SEC 220(1)(H) MA.		7328 144 ST	Newton Fellowship Baptist Church	6,064
LOT 1 SECTION 25 TOWNSHIP 2 PLAN LMP20904 NWD		8250 161 ST	Fleetwood International Church	3,436
LOT A SECTION 25 TOWNSHIP 2 PLAN BCP7288 NWD (FLEETWOOD PLACE).		16011 83 AVE	Fleetwood Place Holdings	26,596
SECTION 25 TOWNSHIP 2 NWD PARCEL N132' B, PART NW 1/4, REF PL 2623.		8590 160 ST	Surrey Chinese Baptist Church	4,108
LOT 1 SECTION 26 TOWNSHIP 2 PLAN LMP27235 NWD PART SE 1/4, EXCEPT PLAN PT ON ROAD PLAN BCP29639, SEC 341 (2) G.		15660 84 AVE	Evergreen Cottages	13,064
LOT 26 SECTION 26 TOWNSHIP 2 PLAN NWP47194 NWD EXCEPT PLAN EPP22542, SEC 220(1)(H)MA.		15577 82 AVE	Greater Vancouver Assembly Hall of Jehovahs Witnesses 18	11,768
LOT A SECTION 26 TOWNSHIP 2 PLAN BCP16894 NWD		15964 88 AVE	Trustees of The Congregation of The Surrey Korean Presbyterian Church	5,180
LOT 27 SECTION 27 TOWNSHIP 2 PLAN NWP48043 NWD		14756 88 AVE	Fraser Region Aboriginal Friendship Centre Association	1,234
LOT 41 SECTION 28 TOWNSHIP 2 PLAN LMP13196 NWD PART SE 1/4, SEC 224(2)(A).		8041 COOPERSHAWK CRT	Community Living Society	2,029
LOT 1 SECTION 28 TOWNSHIP 2 PLAN BCP30823 NWD		8365 140 ST	Canadian Ramgarhia Society Inc	2,996
LOT 4 SECTION 28 TOWNSHIP 2 PLAN NWP10208 NWD EXCEPT PLAN LMP23777 & LMP32059.		8383 140 ST	Evangelical Missionary Church of Canada	1,920
LOT B SECTION 28 TOWNSHIP 2 PLAN LMP43799 NWD		8321 140 ST	Vedic Hindu Cultural Society Inc	5,975
SECTION 28 TOWNSHIP 2 PLAN NWP4217 NWD LOT W134' 8, PART NE 1/4, EXCEPT PLAN PCL F LMP13689, SEC 220(1)(H)MA.		14212 88 AVE	Gurdwara Nanaksar Satsang Sabha Society	4,525
LOT 51 SECTION 29 TOWNSHIP 2 PLAN NWP59251 NWD EXCEPT PLAN PT DEDICATED RD ON LMP47874.		8135 132 ST	Sri Guru Singh Sabha Gurdwara Association	10,721
LOT 52 SECTION 29 TOWNSHIP 2 PLAN NWP59251 NWD EXCEPT PLAN LMP47874, SEC 220(1)(H).		8115 132 ST	Sri Guru Singh Sabha Gurdwara Association	12,145
LOT 1 SECTION 29 TOWNSHIP 2 PLAN LMS795 NWD PART SW 1/4, TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	1	12988 84 AVE	Faith Dominion Ministry	649
LOT 14 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SEC 224(2)(G) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	114	12975 84 AVE	Greater Vancouver Youth For Christ	655
LOT 15 SECTION 29 TOWNSHIP 2 PLAN LMS949 NWD PART NW 1/4, STRATA - SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	115	12975 84 AVE	Greater Vancouver Youth For Christ	595
LOT 99 SECTION 29 TOWNSHIP 2 PLAN LMS4521 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	115	13045 84 AVE	On The Water Rich Media Ministry	2,851
LOT 9 SECTION 29 TOWNSHIP 2 PLAN NWP5488 NWD PART NE 1/4, EXCEPT PLAN 86708, SEC 220(1)(H)MA.		8520 132 ST	Seventh-Day Adventist Church (BC C	7,430
LOT B SECTION 29 TOWNSHIP 2 PLAN LMP48694 NWD SEC 224(2)(A).		8580 132 ST	Bear Creek Punjab Cultural Society	442

STATEMENT OF 2017 PERMISSIVE EXEMPTIONS CITY OF SURREY

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 15 SECTION 30 TOWNSHIP 2 PLAN NWS3424 NWD PART SE 1/4, STRATA SEC 224(2)(A) TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	15	12484 82 AVE	Surrey Crime Prevention Society	1,909
LOT 44 SECTION 30 TOWNSHIP 2 PLAN BCS15 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	204	12639 80 AVE	Akal Academy Society	1,374
LOT 3 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	211	12725 80 AVE	Progressive Intercultural Community Services Society	1,365
LOT 9 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	205	12725 80 AVE	Progressive Intercultural Community Services Society	336
LOT 10 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	206	12725 80 AVE	Progressive Intercultural Community Services Society	339
LOT 11 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	207	12725 80 AVE	Progressive Intercultural Community Services Society	373
LOT 12 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	208	12725 80 AVE	Progressive Intercultural Community Services Society	384
LOT 13 SECTION 30 TOWNSHIP 2 PLAN BCS2004 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM V.	209	12725 80 AVE	Progressive Intercultural Community Services Society	577
LOT 4 SECTION 31 TOWNSHIP 2 PLAN LMP15632 NWD SEC 220(1)(H) MA.		12300 92 AVE	Trustees of The Congregation of The Maranatha Canadian Reformed Church	5,178
LOT B SECTION 31 TOWNSHIP 2 PLAN NWP6922 NWD EXCEPT PLAN 37396 & S/R/W PL 53885, SEC 224(2)(A).		8870 120 ST	Kennedy Community Hall Association	9,834
LOT C SECTION 31 TOWNSHIP 2 PLAN NWP16969 NWD		12057 88 AVE	Great Light Healing Ministries International	3,286
LOT 7 SECTION 32 TOWNSHIP 2 PLAN NWP88116 NWD SEC 220(1)(H) MA (SEE 6322-06005-3 FOR PRESCHOOL - SEC 341(2)(C)MA).		8868 128 ST	Pentecostal Assemblies of Canada	5,241
SECTION 32 TOWNSHIP 2 PLAN NWP6436 NWD LOT N134' B, EXCEPT PLAN 40114 & B/L 49022, SEC 220(1)(H)MA.		9135 132 ST	Philadelphia Church of Vancouver Society	5,866
LOT 1 SECTION 32 TOWNSHIP 2 PLAN NWP66067 NWD SEC 220(1)(H) MA.		13044 96 AVE	North Surrey Gospel Hall	2,279
LOT 1 SECTION 32 TOWNSHIP 2 PLAN NWP62948 NWD SEC 220(1)(H) MA.		13474 96 AVE	Christian & Missionary Alliance (Canadian Pacific District)	9,864
LOT 1 SECTION 33 TOWNSHIP 2 PLAN LMP12024 NWD SEC 220(1)(H) MA.		14219 88 AVE	Green Timbers Covenant Church Inc	3,752
LOT 3 SECTION 33 TOWNSHIP 2 PLAN NWP52522 NWD EXCEPT PLAN PT RD BCP433, PT RD BCP8561, SEC 224(2)(A).		9460 140 ST	The Centre For Child Development of Lower Mainland	14,877
LOT 24 SECTION SE34 TOWNSHIP 2 PLAN NWP29430 NWD SEC 220(1)(H)MA.		15048 92 AVE	Trustees of The Congregation of The Church of Christ (Surrey)	1,951
LOT 297 SECTION 34 TOWNSHIP 2 PLAN NWP62353 NWD PART SE 1/4.		8911 152 ST	St. John Ambulance Society	16,233
LOT 308 SECTION 34 TOWNSHIP 2 PLAN NWP53710 NWD PART NE 1/4, SEC 220(1)(H).		9243 152 ST	Danish Lutheran Church "Granly"	2,165
LOT 1 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD		9025 160 ST	Elim Housing Society	24,526
LOT 2 SECTION 35 TOWNSHIP 2 PLAN BCP42040 NWD		9067 160 ST	Elim Housing Society	30,067
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP46216 NWD SEC 220(1)(H).		9165 160 ST	Fleetwood Christian Reformed Church	5,469
LOT 14 SECTION 35 TOWNSHIP 2 PLAN NWP71026 NWD PART NW 1/4, SEC 224(2)(A) UPC84.		15293 95 AVE	Community Living Society	1,510
LOT 27 SECTION 35 TOWNSHIP 2 PLAN NWP31091 NWD EXCEPT PLAN PCL T B/L 68239, PT SUB'D BY PL 83273 & PL BCP49528.		15582 96 AVE	Vancouver Christadelphian Ecclesia	2,787
LOT 1 SECTION 35 TOWNSHIP 2 PLAN LMP34541 NWD SEC 220(1)(H) MA.		8855 156 ST	Trustees of The Congregation of The Northwood United Church	5,232

STATEMENT OF 2017 CITY OF SURREY PERMISSIVE EXEMPTIONS

(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT A SECTION 35 TOWNSHIP 2 PLAN LMP53173 NWD SEC 224(2)(A).		15220 92 AVE	BC Family Hearing Resource Society	17,422
LOT 1 SECTION 36 TOWNSHIP 2 PLAN EPP47259 NWD		9012 160 ST	Legacy - A Church of The Nazarene	7,420
LOT 24 SECTION 36 TOWNSHIP 2 PLAN NWP43841 NWD EXCEPT PLAN PART IN PLAN LMP10268.		16079 88 AVE	Roman Catholic Archbishop of Vancouver	121
SECTION 36 TOWNSHIP 2 PLAN NWP5790 NWD PART NW 1/4, EXCEPT PLAN PCL A REF PL 84207 & PT RD LMP40357 & ROAD BCP46282, W1/2 N1/2 LT 1 SEC 220(1)(H).		9574 160 ST	Parkland Fellowship Baptist Church	7,485
LOT 1 SECTION 36 TOWNSHIP 2 PLAN NWP73579 NWD PART NE 1/4, EXCEPT PLAN ROAD PL BCP48074.		16590 96 AVE	Plea Community Services Society of BC	2,389
SECTION 16 TOWNSHIP 7 PLAN NWP7664 NWD PARCEL D, PART SW 1/4, PCL D(EXPL PL 7664) SEC 220(1)(H).		1614 184 ST	Trustees of Hazelmere United Church	890
LOT 1 SECTION 18 TOWNSHIP 7 PLAN LMP39629 NWD SEC 220(1)(H).		17029 16 AVE	Evangelical Covenant Church of Canada	3,521
SECTION 27 TOWNSHIP 7 NWD PART E 1/2 OF NW 1/4, EXCEPT PLAN 64907,64908.		19495 36 AVE	Lower Mainland German Shepherd Dog Club	4,157
LOT A SECTION 4 TOWNSHIP 8 PLAN LMP40501 NWD SEC 220(1)(H).		5588 188 ST	Sonrise Full Gospel Church	5,680
LOT 9 SECTION 5 TOWNSHIP 8 PLAN NWP10274 NWD PART NW 1/4, EXCEPT PLAN 70047, SEC 220(1)(H).		5337 180 ST	Christian & Missionary Alliance (Canadian Pacific District)	8,218
SECTION 5 TOWNSHIP 8 PLAN BCP32766 NWD PARCEL 77, EXCEPT PLAN ROAD BCP47956.		5554 176 ST	Fraser Valley Heritage Railway Society	9,627
LOT 2 SECTION 7 TOWNSHIP 8 PLAN EPP24658 NWD		17567 57 AVE	Royal Canadian Legion	14,013
LOT 55 SECTION 7 TOWNSHIP 8 PLAN NWP39855 NWD PART SE 1/4, SEC 220(1)(H)JMA.		17400 60 AVE	Surrey Covenant Reformed Church	2,302
LOT 77 SECTION 7 TOWNSHIP 8 PLAN NWP55563 NWD PART SE 1/4, SEC 220(1)(H)JMA.		17575 58A AVE	Trustees of The Cloverdale Congregation of The United Church of Canada	3,316
SECTION 7 TOWNSHIP 8 PLAN NWP55276 NWD PARCEL A, SEC 220(1)(H)JMA.		17475 59 AVE	Roman Catholic Archbishop of Vancouver	9,444
LOT 1 SECTION 7 TOWNSHIP 8 PLAN LMP46989 NWD		16940 FRIESIAN DR	Richardson Heritage House	843
LOT 1 SECTION 7 TOWNSHIP 8 PLAN BCP11903 NWD		16811 60 AVE	Boothroyd Heritage House	2,236
LOT 7 SECTION 7 TOWNSHIP 8 PLAN BCP3568 NWD SEC 220(1)(H).		6331 176 ST	Westwinds Community Church	6,376
LOT 118 SECTION 7 TOWNSHIP 8 PLAN NWP48116 NWD PART NE 1/4, SEC 220(1)(H)JMA.		17473 60 AVE	Trustees of The Congregation of The Canadian Reformed Church	4,162
LOT 22 SECTION 8 TOWNSHIP 8 PLAN NWP76430 NWD PART SE 1/4.		5818 182 ST	Cecil Heppell House	1,340
LOT 22 BLOCK 14 SECTION 8 TOWNSHIP 8 PLAN NWP2107 NWD PART SW 1/4.		17677 56A AVE	Surrey Association For Community Living	1,182
LOT 40 SECTION 8 TOWNSHIP 8 PLAN NWP5067 NWD PART SW 1/4.		17567 57 AVE	Buddhist Compassion Relief Tze Chi Foundation of Canada	5,955
LOT A SECTION 8 TOWNSHIP 8 PLAN NWP8731 NWD PART SW 1/4.		17655 57 AVE	Lighthouse Spiritual Centre	1,698
LOT J BLOCK 42&43 SECTION 8 TOWNSHIP 8 PLAN NWP2107 NWD PART SW 1/4, EXCEPT PLAN B/L 64766, LMP19106, SEC 220(1)(H)JMA.		5950 179 ST	Zion Lutheran Church of Surrey BC	5,293
LOT 1 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	101	17687 56A AVE	Surrey Association For Community Living	402
LOT 2 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	102	17687 56A AVE	Surrey Association For Community Living	401
LOT 3 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	201	17687 56A AVE	Surrey Association For Community Living	306
LOT 4 SECTION 8 TOWNSHIP 8 PLAN NWS517 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1 OR V, AS APPROPRIATE.	202	17687 56A AVE	Surrey Association For Community Living	305

STATEMENT OF 2017 PERMISSIVE EXEMPTIONS CITY OF SURREY

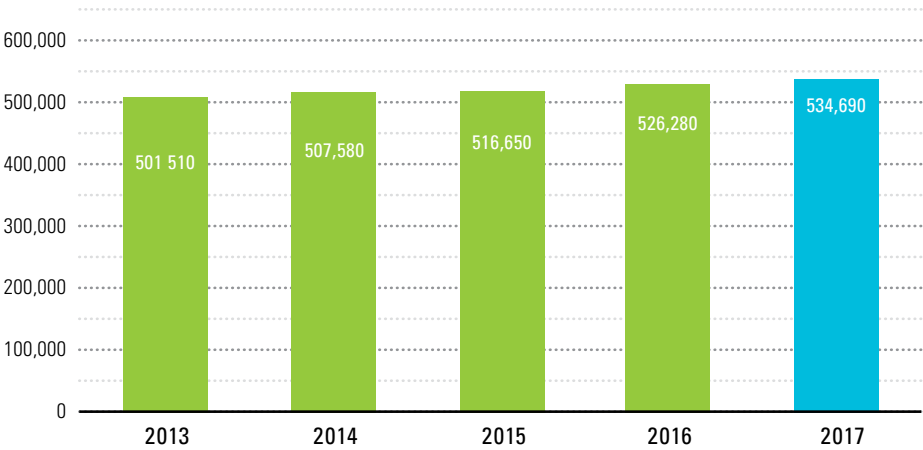
(In accordance with Section 98 of the Community Charter)

LEGAL DESCRIPTION	UNIT	ADDRESS	ORGANIZATION	EXEMPT GENERAL TAX
LOT 2 SECTION 8 TOWNSHIP 8 PLAN NWS1449 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1, LOT 1, PLAN NWS1449, SECTION 8, TOWNSHIP 8, NEW WESTMINSTER LAND DISTRICT, TO	5939 180 ST		Lutheran Senior Citizens Housing Soc	2,637
LOT 1 SECTION 8 TOWNSHIP 8 PLAN BCP10244 NWD CLOVERDALE PARK SEC 224(2)(A), STETSON BOWL(LEASED PORTION ONLY) SEE 8083-00014-0 FOR RACETRACK & 8083-03009-0 FOR CASINO & GRANDSTAND.	17890 62 AVE		Lower Fraser Valley Exhibition Association	4,570
LOT 2 BLOCK 1 SECTION 9 TOWNSHIP 8 PLAN NWP8746 NWD PART SW 1/4, EXCEPT PLAN PARCEL "A" (BYLAW PLAN 48414) AND PLAN EPP29439.	5988 184 ST		Guru Teg Bahadur Welfare Society	3,080
LOT B SECTION 9 TOWNSHIP 8 PLAN NWP17590 NWD EXCEPT PLAN LMP918.	18790 58 AVE		Free Presbyterian Church In Cloverdale	1,085
SECTION 9 TOWNSHIP 8 PLAN NWP76388 NWD PARCEL 1, PART SW 1/4, SEC 220(1)(H)MA.	18603 60 AVE		Cloverdale Bible Way	3,513
LOT 11 SECTION 9 TOWNSHIP 8 PLAN LMP18689 NWD	18919 62A AVE		Surrey Association For Community Living	1,912
LOT 1 SECTION 10 TOWNSHIP 8 PLAN BCP34902 NWD	19550 Fraser HWY		Baltic Properties (Brookside) Ltd.	29,972
LOT 1 SECTION 15 TOWNSHIP 8 PLAN NWP7371 NWD EXCEPT PLAN LMP1427, PCL "A" (EXPLANATORY PL 12335); & EXC PL BCP45376.	19533 64 AVE		Foursquare Gospel Church of Canada	5,813
LOT 12 SECTION 16 TOWNSHIP 8 PLAN NWP59668 NWD EXCEPT PLAN BCP48838.	18685 64 AVE		Cloverdale Baptist Church	12,971
LOT 2 SECTION 16 TOWNSHIP 8 PLAN BCP46146 NWD	18788 71 AVE		Clayton Heights Care Holdings	38,094
LOT 2 SECTION 16 TOWNSHIP 8 PLAN EPP30745 NWD	18625 FRASER HWY		Hope Community Church of Surrey BC	11,928
LOT 3 SECTION 17 TOWNSHIP 8 PLAN NWP3420 NWD PART NE 1/4, NE 80' X 100' SEC 224(2)(A).	7027 184 ST		Surrey Little Theatre	4,709
LOT 15 SECTION 27 TOWNSHIP 8 PLAN NWP33498 NWD PART NW 1/4.	8425 196 ST		Tong Do Sa Buddhist Temple Chogye Order Korea	1,499
LOT 1 BLOCK 1 SECTION 28 TOWNSHIP 8 PLAN NWP9828 NWD PART NW 1/4, SEC 339(1)(G)MA.	8679 HARVIE RD		St Nicolae Romanian Orthodox Church Inc	1,563
LOT 1 SECTION 19 TOWNSHIP 8 PLAN BCP19721 NWD & SEC 30.	16870 80 AVE		The Pentecostal Assemblies of Canada	19,902
LOT A SECTION 30 TOWNSHIP 8 PLAN BCP18068 NWD	17171 80 AVE		Christ Worship Centre	4,417
LOT 21 SECTION 31 TOWNSHIP 8 PLAN NWP19576 NWD SEC 339(1)(G) MA.	16837 94A AVE		Lam Ty Ni (Lumbini) Buddhist Temple	1,621
SECTION 31 TOWNSHIP 8 NWD PARCEL B, PART NW 1/4, (PL WITH FEE DEPOSITED NO.15329F).	9568 168 ST		Tynehead Community Hall	4,869
LOT 11 SECTION 33 TOWNSHIP 8 PLAN NWP342 NWD E 117'.	19131 88 AVE		Trustees of Port Kells Congregational Church	1,585
LOT 1 DISTRICT LOT 365 BLOCK 4 PLAN NWP1143 NWD	16748 50 AVE		BC SPCA	4,323
LOT 1 SECTION 4 TOWNSHIP 9 PLAN LMS2076 NWD TOGETHER WITH AN INTEREST IN THE COMMON PROPERTY IN PROPORTION TO THE UNIT ENTITLEMENT OF THE STRATA LOT AS SHOWN ON FORM 1.	101 9706 188 ST		The BC Wildlife Federation	2,774
LOT 4 SECTION 6 TOWNSHIP 9 PLAN LMP22110 NWD PART NE 1/4, EXCEPT PLAN ROAD EPP4732 AND EPP44826.	10110 175A ST		Korean Central Presbyterian Church of The Great	3,814
LOT 16 SECTION 7 TOWNSHIP 9 PLAN LMP47179 NWD	17215 104 AVE		Nature Conservancy of Canada	1,264
LOT 3 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD	17179 106 AVE		The Nature Trust of BC	1,081
LOT 4 SECTION 7 TOWNSHIP 9 PLAN LMP15379 NWD	17055 106 AVE		Nature Conservancy of Canada	3,878
LOT 23 SECTION 7 TOWNSHIP 9 PLAN NWP1799 NWD	17122 106 AVE		Nature Conservancy of Canada	1,315
LOT 24 SECTION 7 TOWNSHIP 9 PLAN NWP1799 NWD	17174 106 AVE		Nature Conservancy of Canada	1,315

STATISTICAL REVIEW

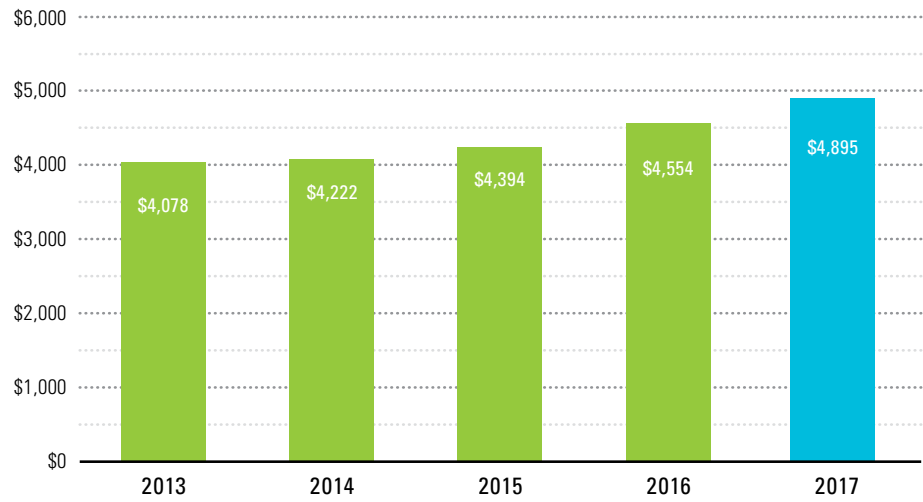
Population

Source: City of Surrey Planning & Development Department



Average Residential Tax and Utilities Bill

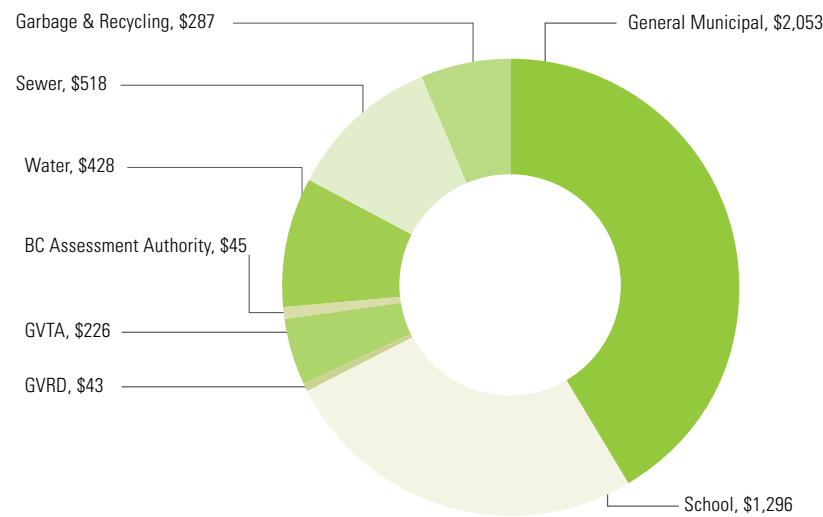
Source: City of Surrey Finance Department



STATISTICAL REVIEW

2017 Average Residential Tax and Utilities Bill*

Source: City of Surrey Finance Department

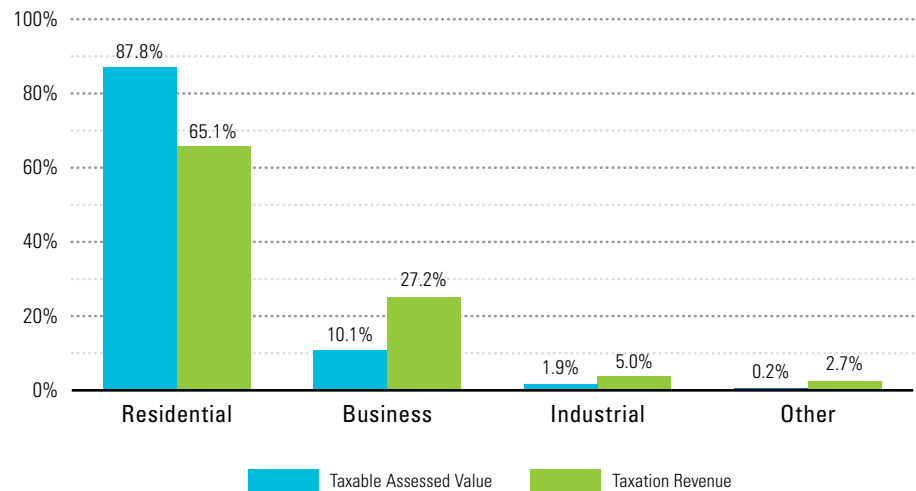


* Based on an Average Residential Dwelling with Assessed Value of \$1,030,793.

Note: If Eligible for full Provincial Home Owner Grant, taxes are reduced by \$570 (\$845 if over 65 years of age or disabled)

2017 Taxable Assessment and Taxation by Property Class

Source: City of Surrey Finance Department



STATISTICAL REVIEW

Taxable Assessment and Taxation Statistics

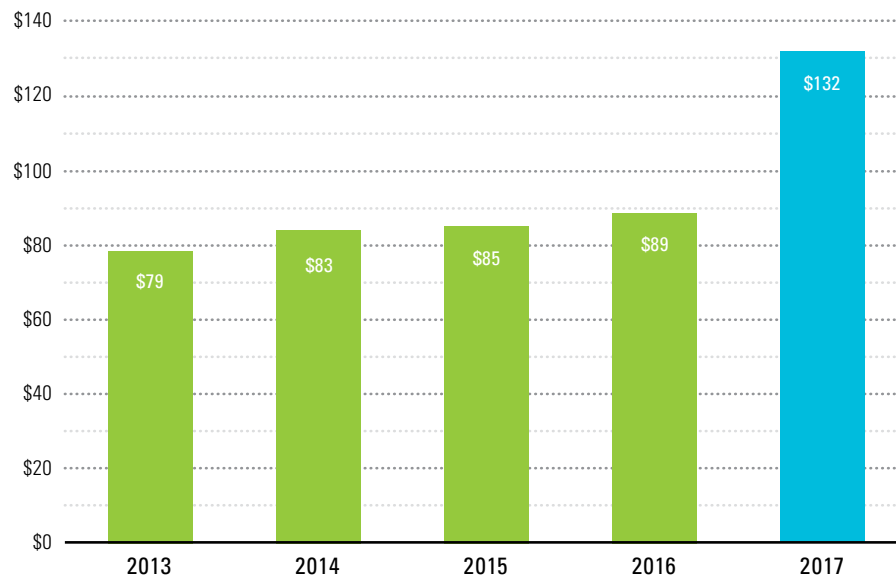
Source: City of Surrey Finance Department

	2013	2014	2015	2016	2017
Taxable Assessment (in thousands)	\$ 83,274,864	\$ 85,098,327	\$ 88,997,764	\$ 96,956,178	\$ 131,669,363
Total Number of Assessed Properties	144,175	147,038	149,592	153,874	157,784
Population	501,510	507,580	516,650	526,280	534,690
Taxable Assessment Per Capita	\$ 166,048	\$ 167,655	\$ 172,259	\$ 184,229	\$ 246,254
Percentage of Taxable Assessment Represented by:					
Residential	86.7%	86.2%	86.1%	86.2%	87.8%
Utilities	0.1%	0.1%	0.1%	0.1%	0.1%
Major Industrial	0.1%	0.1%	0.1%	0.1%	0.1%
Light Industrial	2.0%	2.1%	2.1%	2.1%	1.8%
Business / Other	10.9%	11.3%	11.4%	11.4%	10.1%
Non-Profit Recreation	0.2%	0.2%	0.2%	0.1%	0.1%
Farm	0.0%	0.0%	0.0%	0.0%	0.0%
	100.0%	100.0%	100.0%	100.0%	100.0%
Gross Taxes Collected (in thousands)*					
Current Year's Levy	\$ 575,771	\$ 605,328	\$ 644,878	\$ 671,038	\$ 716,595
Current Taxes Collected	562,139	591,506	631,661	659,284	703,856
Current Taxes Outstanding	\$ 13,632	\$ 13,822	\$ 13,217	\$ 11,754	\$ 12,739
Percentage of Taxes Collected	97.6%	97.7%	98.0%	98.2%	98.2%
Levy per Capita	\$ 1,148	\$ 1,193	\$ 1,248	\$ 1,275	\$ 1,340

* Gross Taxes Collected includes City tax levies plus collections for other authorities, such as School and GVTA

Assessment for Taxation (in billions)

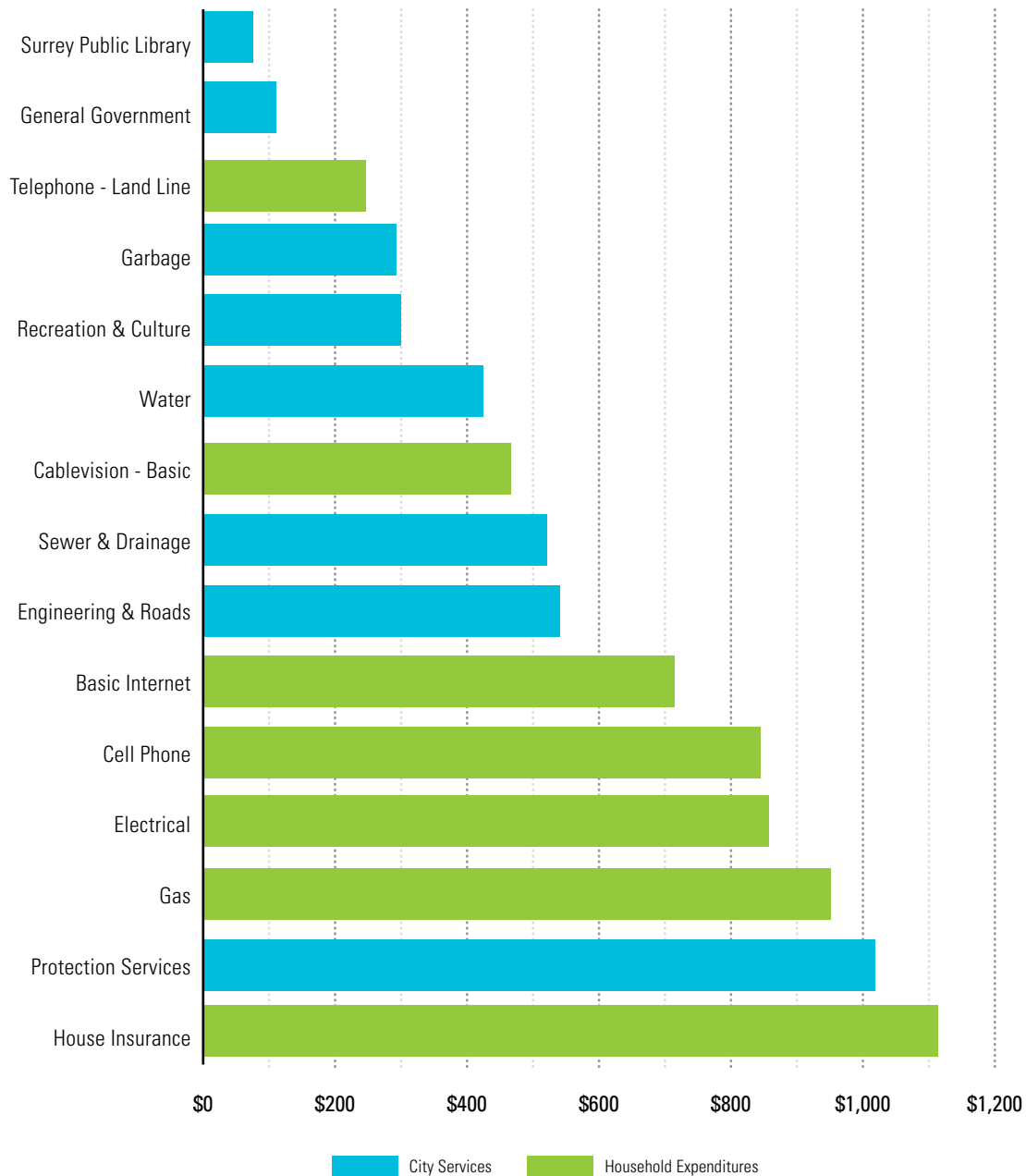
Source: City of Surrey Finance Department



STATISTICAL REVIEW

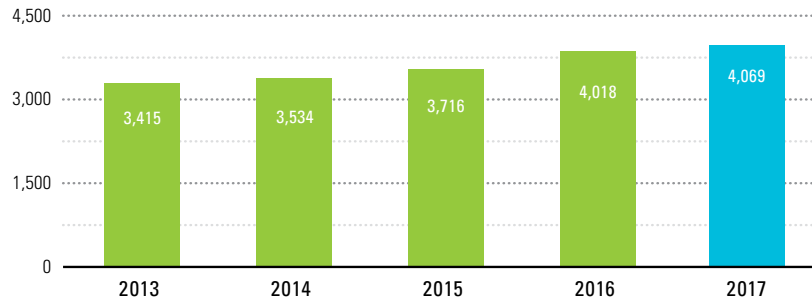
2017 Household Expenditures versus City Services

Source: City of Surrey Finance Department



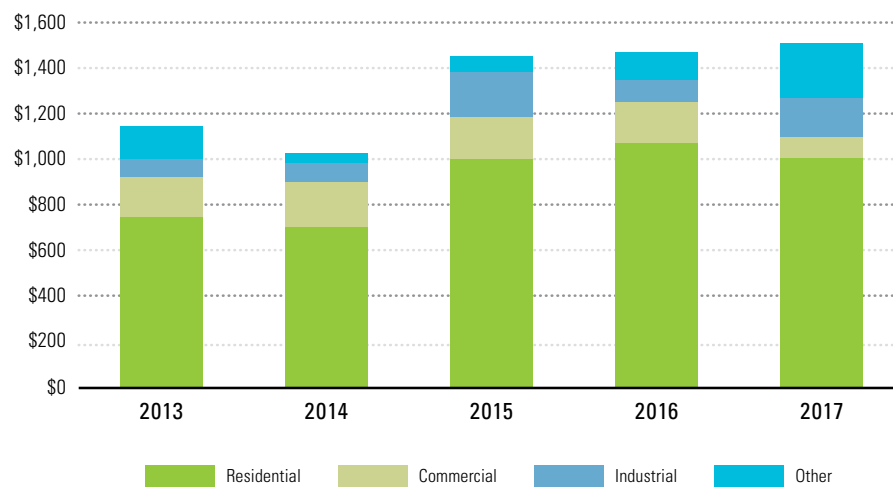
Building Permits (# of permits issued)

Source: City of Surrey Planning & Development Department



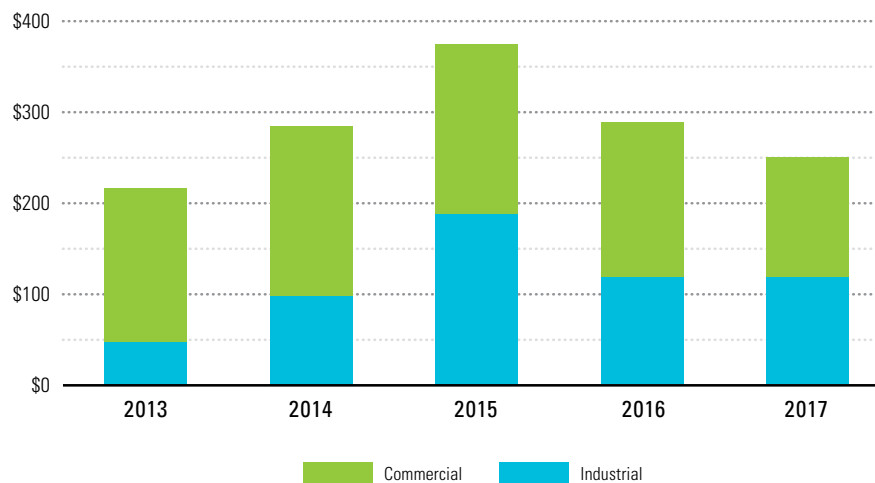
Construction Value of Building Permits Issued (in millions)

Source: City of Surrey Planning & Development Department



Commercial and Industrial Development Approved in Surrey (in millions)

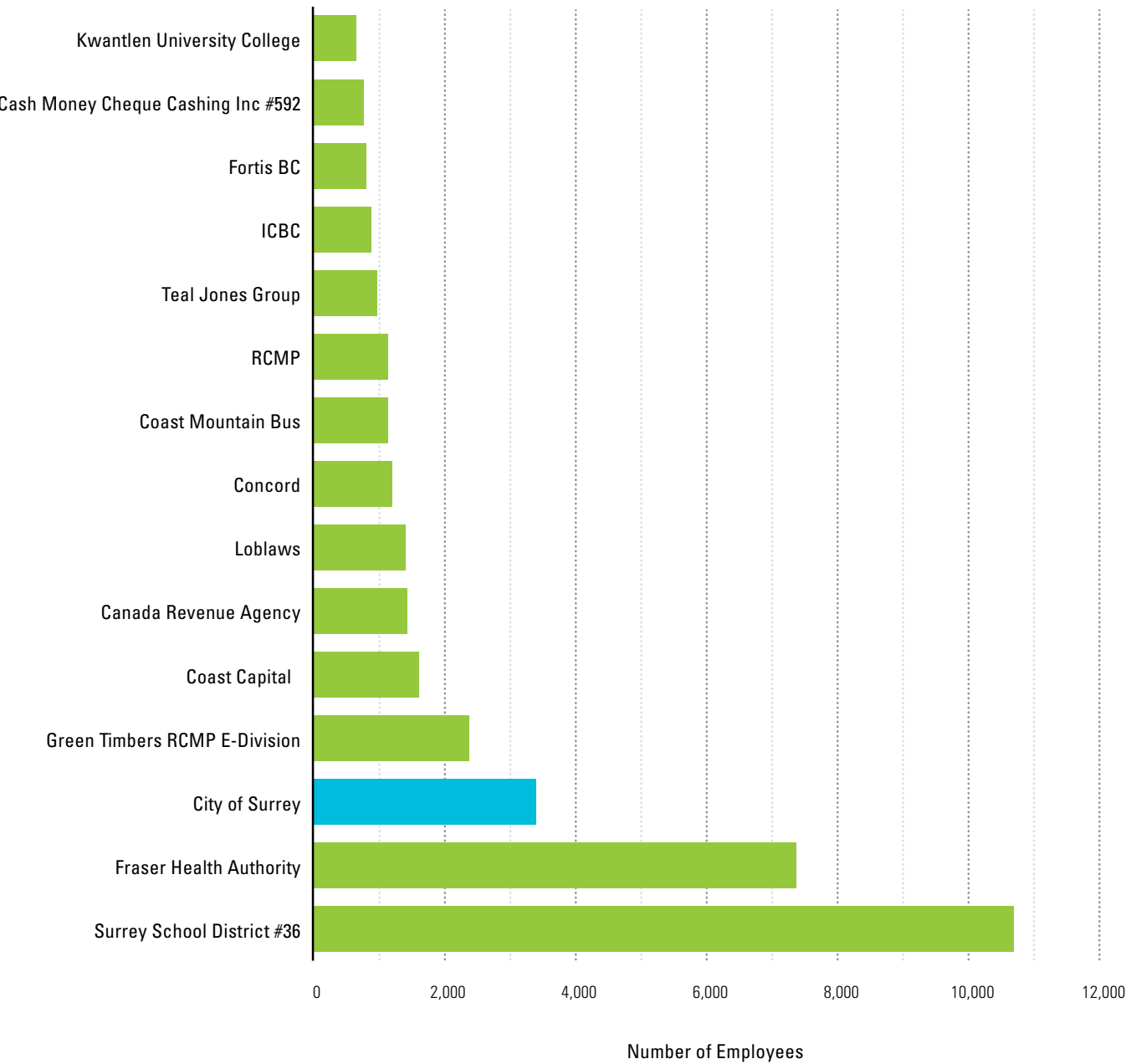
Source: City of Surrey Planning & Development Department



STATISTICAL REVIEW

Largest Employers in Surrey (as of 2016)*

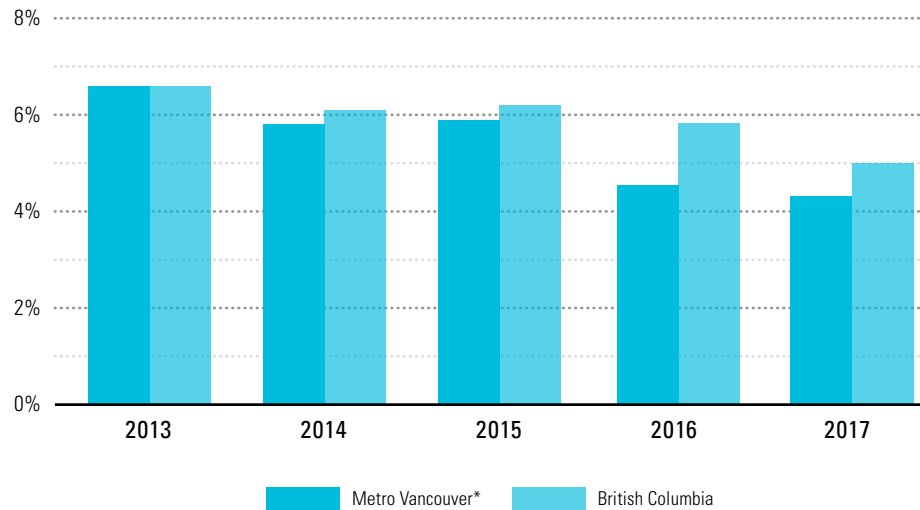
Source: City of Surrey Economic Development Division



* Last update was early 2017 (with 2016 stats), next update will be end of 2018/early 2019.

Unemployment Rates (as of December 2017)

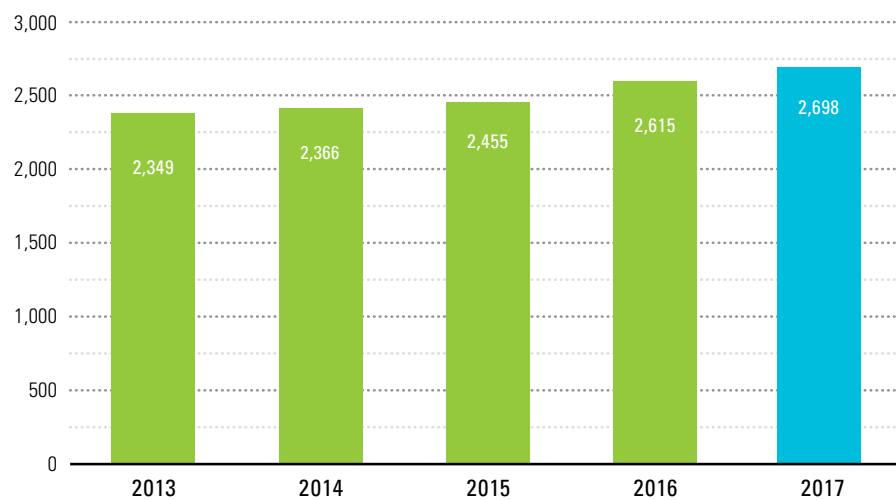
Source: BC Stats



*Metro Vancouver includes Anmore, Belcarra, Bowen Island, Burnaby, Coquitlam, Delta, Langley (City and District), Lions Bay, Maple Ridge, New Westminster, North Vancouver (City and District), Pitt Meadows, Port Coquitlam, Port Moody, Richmond, Surrey, Vancouver, West Vancouver, White Rock, and Electoral Area A.

Full Time Equivalent* Employees (as of December 31, 2017)

Source: Corporate Services Department

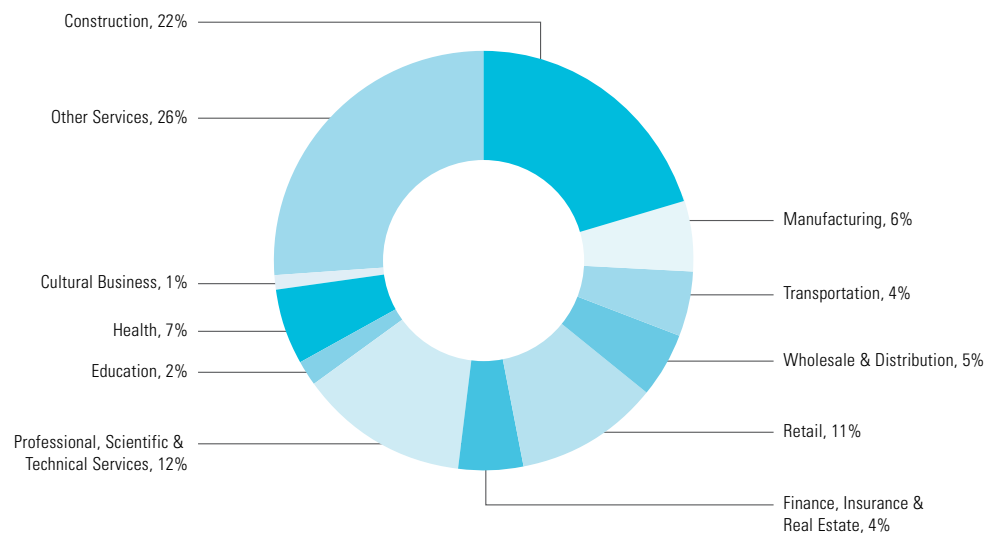


*Full-time equivalent (FTE) is a term expressing the amount of time for which a position has been budgeted in relation to the amount of time a regular full-time employee normally works in a year. Most full-time employees (1.00FTE) are paid either 1,820 or 1,950 hours in a year, depending on their staffing position requirements.

STATISTICAL REVIEW

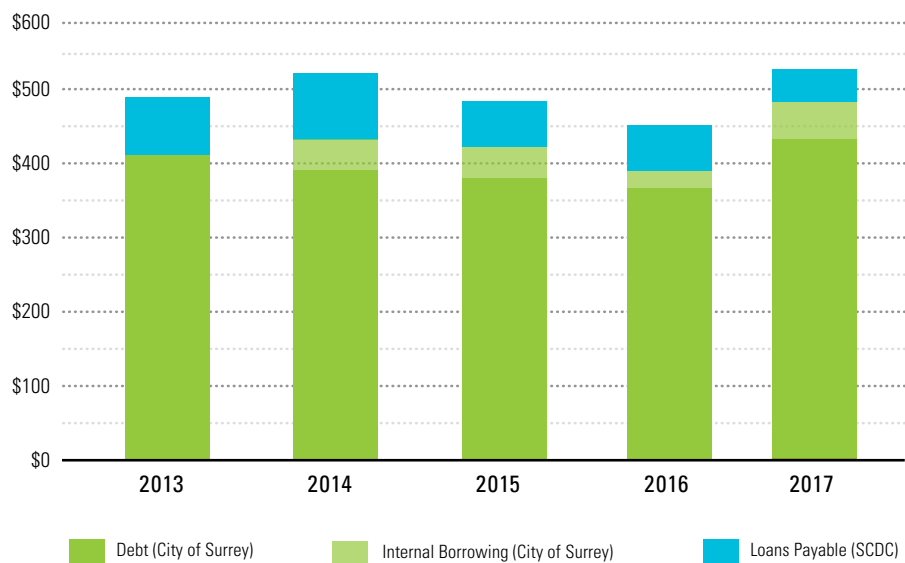
Surrey's Business Distribution by Sector

Source: City of Surrey Economic Development Division



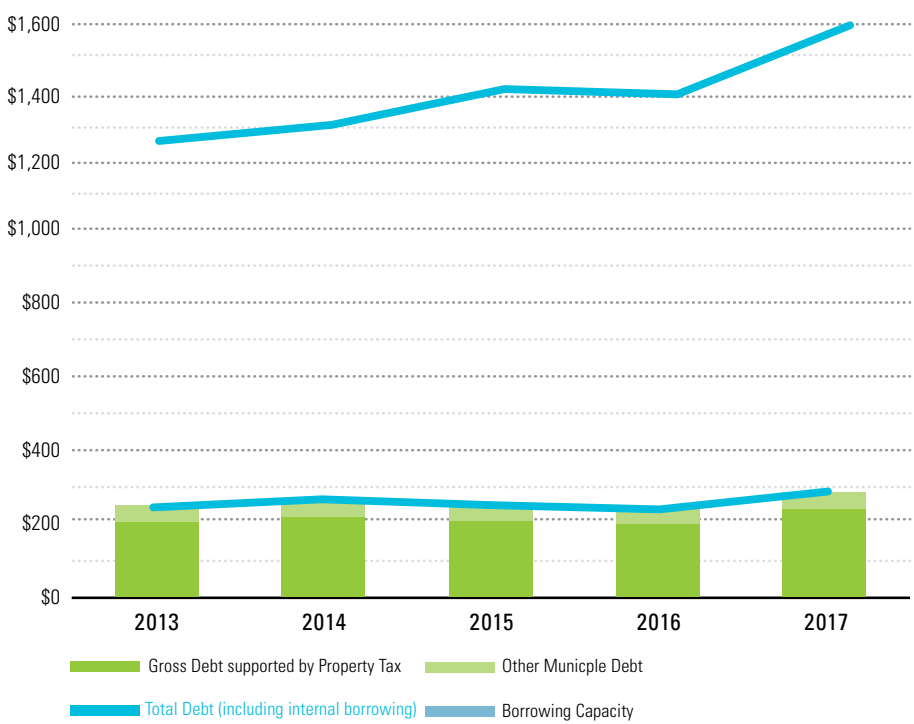
Consolidated Debt per Capita

Source: City of Surrey Finance Department



Gross Debt Supported by Property Tax versus Total Debt (in millions)

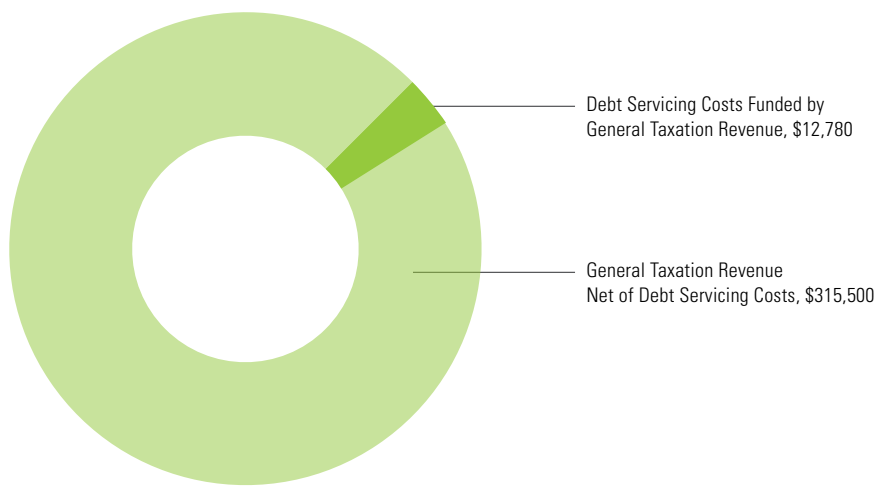
Source: City of Surrey Finance Department



Overlapping debt which represents the total debt of regional districts where the City of Surrey is a member and is jointly and severally liable, is not included. The City's overlapping debt (in millions of dollars) was \$1,986 in 2017 (2016: \$1,960).

2017 Debt Servicing Costs Compared to General Taxation Revenue (in thousands)

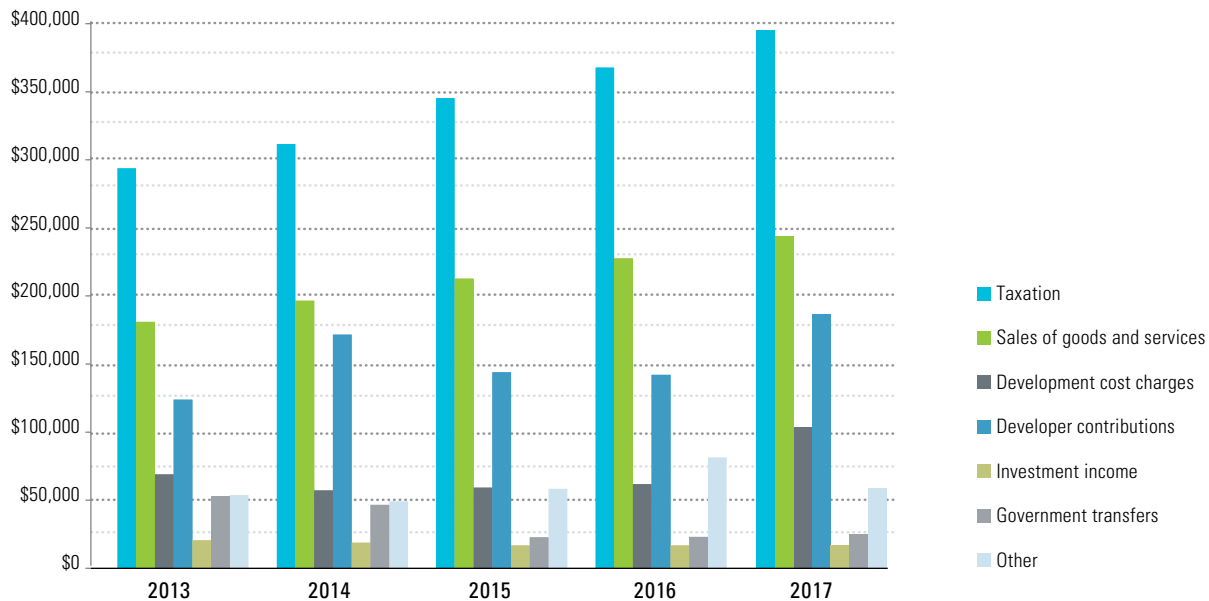
Source: City of Surrey Finance Department



STATISTICAL REVIEW

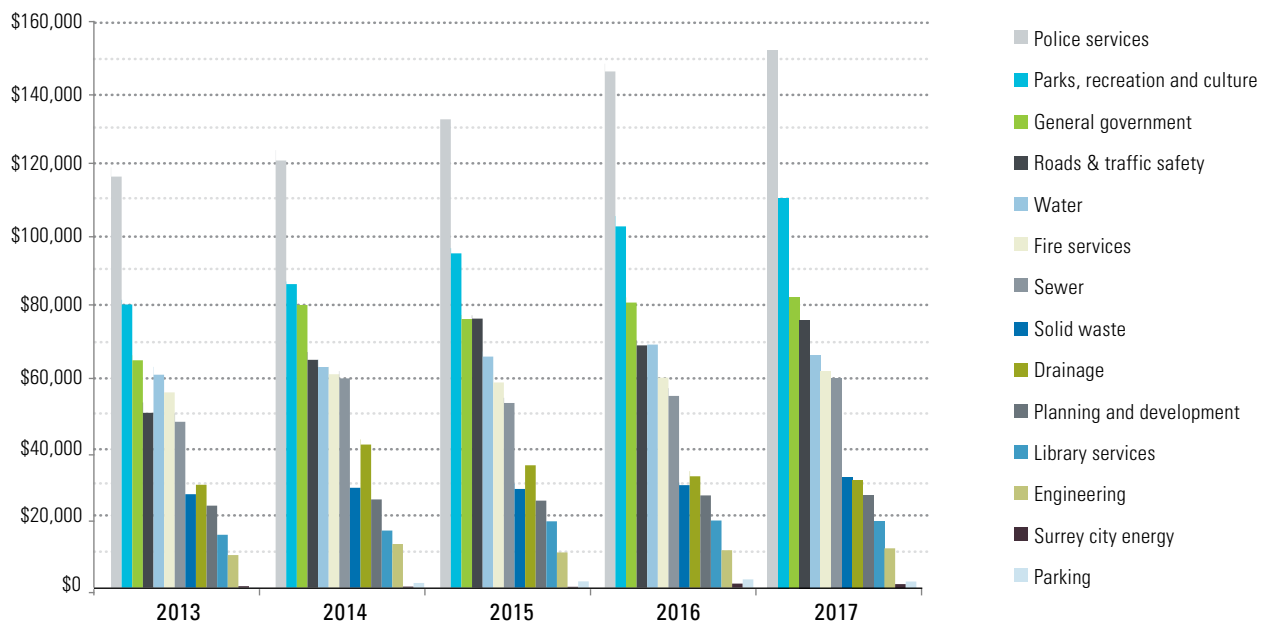
Revenue Trend by Source of Revenue (in thousands)

Source: City of Surrey Finance Department



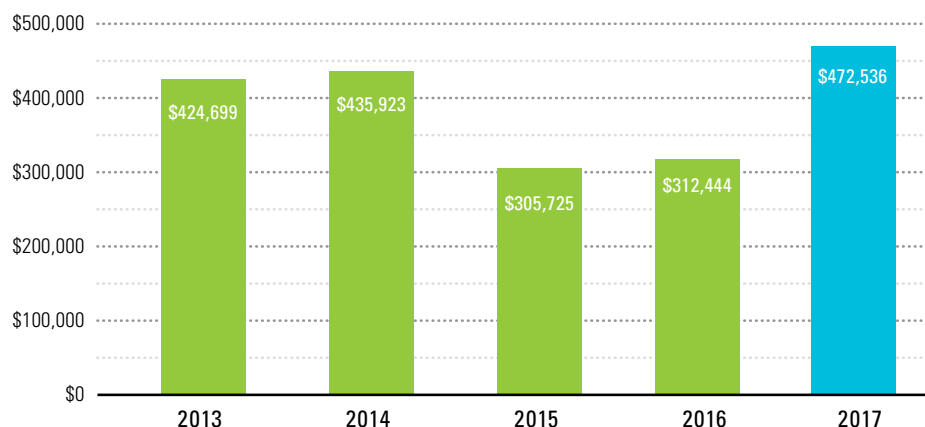
Expenses Trend by Function (in thousands)

Source: City of Surrey Finance Department



Net Tangible Capital Asset Acquisitions (in thousands)

Source: City of Surrey Finance Department



Financial Statistics (in thousands)

Source: City of Surrey Finance Department

	2013	2014	2015	2016	2017
Contribution to/(from) capital from equity	\$ 368,451	\$ 490,458	\$ 305,795	\$ 355,883	\$ 525,979
Contribution to/(from) reserves	(152,382)	(299,820)	(122,827)	(139,980)	(238,864)
Transfer to/(from) appropriated surplus	-	-	-	-	-
Annual Surplus	\$ 216,069	\$ 190,638	\$ 182,968	\$ 215,903	\$ 287,115
Financial Assets	\$ 899,011	\$ 813,380	\$ 870,595	\$ 979,742	\$ 1,028,281
Liabilities (excluding Debt)	(566,641)	(580,896)	(609,546)	(696,503)	(738,023)
Debt	(245,579)	(241,976)	(227,918)	(224,562)	(267,219)
Net Financial Assets/(Debt)	\$ 86,791	\$ (9,492)	\$ 33,131	\$ 58,677	\$ 23,039
Restricted Reserves/Appropriated Surplus	\$ 202,353	\$ 150,070	\$ 156,038	\$ 145,970	\$ 129,483
Internal Borrowing	-	(25,536)	(23,213)	(15,040)	(21,438)
Unappropriated Surplus/Committed Funds	86,169	80,224	101,656	143,962	173,482
Tangible Capital Assets (net of debt)	7,499,007	7,773,409	7,926,653	8,102,145	8,382,625
Accumulated Surplus	\$ 7,787,529	\$ 7,978,167	\$ 8,161,134	\$ 8,377,037	\$ 8,664,152

DEFINITIONS

Annual Surplus/(Deficit)

The statement of operations reports the surplus (or deficit) from operations in the accounting period.

Net Financial Assets/(Net Debt)

Net debt is measured as the difference between a government's liabilities and financial assets. Net debt provides a measure of the future revenues required to pay for past transactions and events. If the government's financial assets exceed its liabilities, then the indicator is a net financial asset position, indicating that there are net financial assets on hand, which can provide financial resources to finance future operations.

Accumulated Surplus/(Deficit)

Financial assets can be used to discharge liabilities or provide services, while non-financial assets can normally be used only for service provision to accomplish its future objectives. Non-financial assets are added to net financial assets (or net financial debt) to calculate the accumulated surplus or deficit for the accounting period.

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