CITY OF SURREY

STATEMENT OF FINANCIAL INFORMATION

Year Ended December 31, 2005

(In Compliance with the Public Bodies Financial Information Act Statutes of British Columbia, Chapter 140)

Section — Section Number

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act.*

Dianne L. Watts	Vivienne Wilke, CGA
Mayor, City of Surrey	General Manager, Finance, Technology & HR

June 26, 2006

REPORT *from the* General Manager, Finance, Technology & Human Resources

March 31, 2006

To Mayor D. L. Watts and Members of Council

In accordance with Sections 98 and 167 of the Community Charter, I am pleased to submit the City of Surrey Annual Financial Report for the year ended December 31, 2005. The report includes the consolidated financial statements and the Auditors' Report.

City management is responsible for the preparation and presentation of the financial statements and related information in the 2005 Annual Financial Report. These statements have been prepared in accordance with Canadian generally accepted accounting principles (GAAP) as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA). The City maintains a comprehensive system of internal controls to safeguard City assets and to provide reliable financial information.

City Council has appointed the accounting firm of KPMG to conduct an audit and express an opinion as to whether the consolidated financial statements present fairly the financial position of the City of Surrey as at December 31, 2005 and the result of its operations for the year then ended.

FINANCIAL OVERVIEW

2005 in Review

2005 revenue increased to $417.7 million ($394.7 million in 2004) primarily due to growth, the 2.9% property tax rate increase, increased traffic fine revenue, cost sharing infrastructure works and the City's share of gaming revenue from the Province along with increases in infrastructure works from Development Cost Charges. However, Surrey's taxes still remain among the lowest in the region. The gaming revenue has been set aside for the redevelopment of the Cloverdale Fairgrounds. These increases in revenue, combined with sound financial management to maintain expenditures within the budget, has again resulted in not having to incur the budgeted $2.9 million transfer from surplus.

Investments

The City's investment policy, which complies with Community Charter requirements, is to invest funds in a manner that will provide the optimal blend of investment return and security while meeting the City's daily cash flow requirements. The average portfolio balance invested during the year of $589.2 million earned interest of $24.4 million, of which $5.2 million was allocated to deferred development cost charges resulting in an average rate of return of 4.15%.

Reserve Funds

The City's statutory reserve funds have decreased to $117.8 million ($121.8 million in 2004) as a result of Council's decision to escalate infrastructure works. Deferred development cost charges have increased to $179.8 million ($162.5 million in 2004). These monies will be used to fund capital projects identified in the five year financial plan.

Financial Position

The City continues to maintain a strong financial position. Cash and investments have increased to $581.4 million ($548.7 million in 2004) and the City has no debt.

THE FUTURE

Council's priorities are a safe community, roads and traffic, plan for social well-being, City Centre development and protection of the environment. The City's current Financial Plan allows for the addition of police officers, firefighters and bylaw enforcement officers as well as funding for the remaining priorities. The accelerated construction of growth-related road infrastructure will continue in order to better match the collection of development cost charges with the actual development.

These priorities are part of the City's continuing commitment to provide quality services and the required infrastructure to meet the demands of a growing population while maintaining City taxes as among the lowest in the region. The City must continue to pursue new revenue sources and leverage the use of innovative technology for the provision of efficient services.

The Council-adopted Five-Year Financial Plan relies on land sale revenues, a one-time funding source, totaling $35 Million to help support the base capital program over the life of the Plan. Since the base capital program is an on-going requirement that should be adjusted for both inflation and increased inventory, it should be totally supported by sustainable revenue sources. The City must identify these new revenue sources in future Financial Plans.

In consideration of the upcoming PSAB changes to the accounting for capital assets by local governments, the City will need to begin working towards the recognition, measurement and disclosure of all capital assets and the development of a replacement program to be incorporated in all future Financial Plans.

I again, encourage local governments and their representative organizations to continue to pursue a more equitable distribution of Federal and Provincial tax revenues.

Finally, I acknowledge and thank City Council, the City Manager, all our employees and the numerous individual volunteers and benefactor organizations for their contributions to this great City.

Respectfully submitted,

Vivienne Wilke, CGA
General Manager, Finance, Technology & HR

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Chartered Accountants
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AUDITORS' REPORT TO THE MAYOR AND COUNCILORS

We have audited the consolidated statement of financial position of the City of Surrey (the "City") as at December 31, 2005 and the consolidated statements of financial activities and changes in financial position for the year then ended. These consolidated financial statements are the responsibility of the City's management. 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 plan and perform an audit to obtain reasonable assurance whether the consolidated financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2005 and the results of its financial activities and changes in financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Burnaby, Canada

March 27, 2006

Consolidated Statement of Financial Position

as at December 31, 2005 (in thousands of dollars)

	2005	2004
		(restated – note 16 & 17)
Financial Assets		
Cash and cash equivalents	**$ 10,063**	$ 8,644
Investments *(note 2)*	**571,293**	540,096
Accounts receivable *(note 3)*	**96,573**	89,471
	677,929	638,211
Liabilities		
Accounts payable and accrued liabilities *(note 4)*	**80,407**	69,161
Agreements payable	**8,365**	5,243
Deposits and prepayments	**78,326**	66,918
Deferred revenue *(note 5)*	**28,056**	22,503
Deferred development cost charges *(note 6)*	**179,819**	162,519
	374,973	326,344
Net Financial Assets	**302,956**	311,867
Capital Assets *(note 7)*	**1,906,069**	1,743,867
	$ 2,209,025	$ 2,055,734
Financial Equity		
Committed funds *(note 8)*	**$ 109,108**	$ 111,934
Unappropriated surplus *(note 9)*	**9,103**	9,103
Appropriated surplus *(note 10)*	**69,039**	66,631
Reserve funds *(schedule 6)*	**124,071**	129,442
	311,321	317,110
Capital Equity *(note 11)*	**1,897,704**	1,738,624
	$ 2,209,025	$ 2,055,734

Commitments and Contingencies *(note 12)*

Vivienne Wilke, CGA
General Manager,
Finance, Technology & HR Department

Dianne L. Watts
Mayor, City of Surrey

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

Consolidated Statement of Financial Activities

for the year ended December 31, 2005 (in thousands of dollars)

	2005 Budget	2005 Actuals	2004 Actuals
	(note 1(d))		*(restated – note 16 & 17)*
Revenues *(schedule 9)*			
Taxation for City purposes	$ 173,303	**$ 173,914**	$ 164,280
Sales of goods and services	92,492	**96,173**	92,837
Development cost charges *(note 6)*	129,440	**44,107**	40,170
Developer contributions	21,837	**21,968**	21,014
Investment income	14,153	**19,166**	19,143
Transfers from other governments	1,000	**14,937**	8,902
Other	25,363	**47,441**	48,349
	457,588	**417,706**	394,695
Expenditures *(schedule 10)*			
Fire and police protection	106,241	**101,503**	92,509
Water, sewer and drainage	59,294	**57,810**	54,008
Parks, recreation and culture	32,975	**31,320**	32,181
General government	26,053	**20,957**	13,772
Public works	14,267	**13,476**	14,010
Environment and health	14,839	**14,554**	14,320
Planning and development	13,051	**13,049**	10,105
Surrey Public Library	10,699	**10,789**	10,366
Debt interest, fiscal services and other	423	**956**	1,204
Capital assets *(schedule 8)*	246,849	**162,203**	131,664
	524,691	**426,617**	374,139
Excess (deficiency) of revenues over expenditures	(67,103)	**(8,911)**	20,556
Change in Agreements Payable (net)	–	**3,122**	5,243
Increase (decrease) in financial equity	$ (67,103)	**(5,789)**	25,799
Financial equity, beginning of year		**317,110**	291,311
Financial equity, end of year		**$ 311,321**	$ 317,110

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

Consolidated Statement of Changes in Financial Position

for the year ended December 31, 2005 (in thousands of dollars)

	2005	2004 (restated – note 16)
Operating Transactions		
Excess of revenues over expenditures	**$ (8,911)**	$ 20,556
Cash generated from (required for):		
Accounts receivable	**(7,102)**	(17,643)
Deposits, Municipal Finance Authority	**–**	–
Accounts payable and accrued liabilities	**11,246**	10,319
Agreements payable	**3,122**	5,266
Deposits and prepayments	**11,408**	8,019
Deferred revenue	**5,553**	4,917
Deferred development cost charges	**17,300**	25,860
Net cash generated from operations	**32,616**	57,294
Investing Transactions		
Increase in investments	**(31,197)**	(68,542)
Financing Transactions		
Debt principal payments	**–**	–
Increase (decrease) in cash and cash equivalents	**1,419**	(11,248)
Cash and cash equivalents, beginning of year	**8,644**	19,892
Cash and cash equivalents, end of year	**$ 10,063**	$ 8,644

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

GENERAL

The Notes to the Consolidated Financial Statements are an integral part of the financial statements. They explain the significant accounting and reporting policies and principles underlying these statements. They also provide relevant supplementary information and explanations, which cannot be conveniently expressed in the Consolidated Financial Statements.

1. Significant Accounting Policies

a) Basis of Accounting

The Consolidated Financial Statements of the City of Surrey are the representation of management prepared in accordance with Canadian Generally Accepted Accounting Principles as prescribed by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. The Consolidated Financial Statements reflect a combination of the City's Operating, Capital and Reserve Funds consolidated with the Surrey Public Library. Inter-fund transactions, fund balances, and activities have been eliminated on consolidation.

Revenues and expenditures of the City must be in accordance with the Financial Plan adopted by City Council. Management is required to make estimates and assumptions that affect the reported amounts in the financial statements and the disclosure of contingent liabilities. Significant areas requiring the use of management estimates relate to the determination of accrued sick benefits, allowance for doubtful accounts receivable and provision for contingencies. Actual results could differ from those estimates. The Consolidated Financial Statements have, in management's opinion, been properly prepared within reasonable limits of materiality and within the framework of the significant accounting policies outlined in Note 1 for the following funds:

Operating Funds

These funds include the General, Water, and Sewer and Drainage Operating Funds as well as the Surrey Public Library. They are used to record the operating costs of the services provided by the City.

Capital Funds

These funds include the General, Water, and Sewer and Drainage Capital Funds. They are used to record the acquisition costs of capital assets and any related long-term debt outstanding.

Reserve Funds

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

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. Information relating to the trust funds administered by the City is presented in Note 14.

b) Cash and Cash Equivalents

Cash and cash equivalents are comprised of cash on hand, demand deposits and short-term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

c) Revenue

Revenue is recorded using the accrual basis of accounting. 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 (schedule 9) are excluded from the City's taxation revenues.

d) Budget Information

Unaudited budget information, presented on a basis consistent with that used for actual results, was included in the City of Surrey 2005 – 2009 Consolidated Financial Plan and was adopted through By-law #15550 on November 29, 2004.

e) Deferred Revenue

The City defers a portion of the revenue collected from permits, licenses and other fees and recognizes this revenue in the year in which related inspections are performed or other related expenditures are incurred.

f) Expenditures

Expenditures are generally recognized as they are incurred as a result of the receipt of goods and services or the creation of an obligation to pay. Interest expense on debenture and other debt is accrued to December 31, 2005.

g) Replacement of Capital Assets

The replacement of vehicles and equipment is provided for on a straight-line basis in accordance with the estimated useful lives of the assets through equipment usage charges with corresponding transfers to the Equipment and Building Replacement Reserve (schedule 6). Computer system replacements are funded through an annual transfer from each department to the Equipment and Building Replacement Reserve. Except for the City works yard building, a capital consumption or replacement provision for buildings or infrastructure is not charged to City operating departments.

The City's annual operating budget includes a provision for the replacement of existing capital assets and the acquisition of new capital assets, and also a provision for debt repayment related to capital acquired with borrowed money. The City has also appropriated a portion of operating surpluses for the replacement of capital assets.

A capital ranking model is used to assist City Council in setting priorities for the replacement and acquisition of capital assets.

h) Investments

Investments are recorded at cost, which approximates market value, and are comprised of money market instruments, term deposits and bonds.

i) Capital Inventory

Capital Inventory is recorded at cost, which is not in excess of replacement cost.

j) Employee Future Benefits

The City and its employees make contributions to the Municipal Pension Plan. The City's contributions are expensed as paid.

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

k) Financial Equity, Committed Funds

These balances represent amounts set aside from operations for specific operating and capital projects previously approved by Council (note 8).

l) Financial Equity, Unappropriated Surplus

These balances represent operating surpluses from current and prior years, which have not yet been allocated for specific purposes (note 9). Interest revenue earned on these monies is used to fund operations. The Community Charter does not allow the City to budget for a deficit unless the deficit can be eliminated through the use of prior years' surplus.

m) Financial Equity, Appropriated Surplus

These balances represent amounts set aside by City Council for specific purposes, including contingency provisions for emergencies, revenue stabilization, self insurance claims and for the internal financing of capital projects (note 10).

n) Capital Assets and Capital Equity

Capital assets consist of capital expenditures recorded at cost (note 7). Amortization is not recorded on capital assets. Proceeds of capital asset dispositions are removed from the balance of capital assets. Capital equity reflects the accumulated historical cost of assets acquired, constructed or developed by the City less total outstanding debt. The value of infrastructure constructed by developers and transferred to the City at no cost is not included in Capital equity. The costs for repairs and upgrading which do not materially add to the value or the life of an asset are recorded in the financial statements as operating expenditures.

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

2. Investments

	2005	2004
Investments maturing within one year	$ 286,699	$ 269,262
Investments maturing within two years	67,469	98,954
Investments maturing from three to seven years	217,125	171,880
	$ 571,293	$ 540,096

Average portfolio yield 4.15% (2004 – 4.28%). All investments can be liquidated on demand.

3. Accounts Receivable, net of allowances

	2005	2004
Property taxes	$ 10,137	$ 9,647
Utility rates	2,351	2,718
Accounts receivable	30,629	20,954
Due from other authorities	2,769	2,633
Development cost charges	50,336	52,994
Property acquired for taxes	351	525
	$ 96,573	$ 89,471

4. Accounts Payable and Accrued Liabilities

	2005	2004
Trade accounts payable	$ 25,306	$ 21,744
Post employment benefits (note 15)	13,579	12,787
Contractors' holdbacks	8,856	5,660
Due to Federal Government	15,573	13,668
Due to Province of British Columbia	3,862	3,932
Due to regional districts	11,658	9,688
Due to other authorities	1,573	1,682
	$ 80,407	$ 69,161

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

5. Deferred Revenue

	2005	2004
Neighbourhood Concept Plans	**$ 11,720**	$ 9,189
Development/Building Permits	**14,193**	12,062
Other	**2,143**	1,252
	$ 28,056	$ 22,503

6. Deferred Development Cost Charges

Development Cost Charges (DCC's) are collected to pay for 95% of the general capital costs due to development, and 90% of utility capital costs. In accordance with the Community Charter, these funds must be deposited into a separate reserve fund. DCC's are deferred and recognized as revenue when the related costs are incurred.

	2005	2004
Deferred DCC's		*(restated – note 17)*
Drainage/storm water detention	**$ 23,553**	$ 20,092
Arterial roads	**41,472**	40,426
Collector roads	**10,522**	10,743
Parkland	**79,013**	65,108
Water	**12,310**	11,459
Sanitary sewer	**12,949**	14,691
	$ 179,819	$ 162,519
Deferred DCC's, beginning of year	**$ 162,519**	136,659
Transfers to General Capital Fund	**(29,810)**	(30,739)
Transfers to Water Capital Fund	**(2,699)**	(2,559)
Transfers to Sewer and Drainage Capital Fund	**(9,044)**	(5,650)
Total DCC's recognized	**(41,553)**	(38,948)
Agreements payable repayment	**(2,554)**	(1,222)
Total DCC's recognized as revenue	**(44,107)**	(40,170)
DCC's levied for the year	**57,022**	62,289
Investment income	**4,385**	3,741
Net increase for the year	**17,300**	25,860
Deferred DCC's, end of year	**$ 179,819**	$ 162,519

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

7. Capital Assets

	2005	2004
General Capital Fund		
Land	$ 320,518	$ 297,175
Buildings	248,486	218,705
Infrastructure	750,931	688,971
Machinery and equipment	118,679	112,219
	1,438,614	1,317,070
Water Capital Fund		
Infrastructure	179,822	167,983
Sewer & Drainage Capital Fund		
Infrastructure	272,129	243,310
Shared Water Facilities		
Whalley-Clayton Facility	2,523	2,523
Surrey-Langley Facility	12,794	12,794
Other	187	187
	15,504	15,504
	$ 1,906,069	$ 1,743,867

8. Committed Funds

	2005	2004
General		
Operating	$ 12,388	$ 10,899
Capital	50,575	52,628
	62,963	63,527
Water		
Operating	162	162
Capital	22,170	20,117
	22,332	20,279
Sewer & Drainage		
Operating	925	523
Capital	22,439	27,097
	23,364	27,620
Surrey Public Library		
Operating	449	508
	$ 109,108	$ 111,934

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

9. Unappropriated Surplus

	2005	2004
General Operating Fund	$ 10,599	$ 10,599
Post Employment Benefits	(6,998)	(6,998)
Water Operating Fund	3,000	3,000
Sewer and Drainage Operating Fund	3,000	3,000
Surrey Public Library	(498)	(498)
	$ 9,103	$ 9,103

10. Appropriated Surplus

	2005	2004
General Operating Fund		
Operating contingency and emergencies	$ 3,500	$ 4,500
Environmental emergencies	2,801	3,089
Interest revenue stabilization	–	1,000
Revenue stabilization	5,650	4,750
Self insurance	14,668	13,758
Innovation fund	–	928
	26,619	28,025
Water Operating Fund		
Operating contingency and emergencies	1,500	1,500
Revenue stabilization	8,385	8,386
Infrastructure replacement	9,218	8,872
Capital legacy	7,269	4,620
Self insurance	3,889	3,757
	30,261	27,135
Sewer & Drainage Operating Fund		
Operating contingency and emergencies	1,500	1,500
Infrastructure replacement	980	642
Self insurance	4,869	4,701
Long term improvements	4,810	4,628
	12,159	11,471
	69,039	66,631

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

11. Capital Equity

	2005	2004
General Capital Fund, beginning of year	**$ 1,315,004**	$ 1,220,098
Development cost charges	**29,810**	30,739
Reserve funds	**42,360**	30,318
Operating funds	**27,344**	17,299
Government transfers	**3,935**	231
Other	**15,941**	16,319
General Capital Fund, end of year	**1,434,394**	1,315,004
Water Capital Fund, beginning of year	**182,605**	170,446
Development cost charges	**2,699**	2,755
Reserve funds	**180**	74
Restricted capital reserves	**1,983**	1,696
Operating funds	**4,285**	5,592
Government transfers	**1,778**	2,095
Other	**901**	143
Water Capital Fund, end of year	**194,431**	182,605
Sewer and Drainage Capital Fund, beginning of year	**241,015**	221,659
Development cost charges	**9,044**	5,650
Reserve funds	**–**	–
Restricted capital reserves	**–**	1,171
Operating funds	**16,081**	11,734
Government transfers	**838**	240
Other	**1,901**	561
Sewer and Drainage Capital Fund, end of year	**268,879**	241,015
	$ 1,897,704	$ 1,738,624

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 capital expenditures. In order to provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds. 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, as a member of the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District, and the Greater Vancouver Regional District, is jointly and severally liable for the net capital liabilities of these Districts.

c) The City holds two Class "A" shares of E-Comm Emergency Communications for Southwest British Columbia (E-Comm). 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, or repayments thereof committed to by E-Comm up to the withdrawal date.

d) The City entered into an agreement with The YMCA of Greater Vancouver in regard to the joint development of the land and facility in Surrey. The City contributed $5.5 million towards the completion of the project, which was matched by the YMCA. The City has also entered into an $8.0 million non-recourse first collateral mortgage in favour of the Royal Bank of Canada registered against the land and facility.

e) The City and its employees contribute to the Municipal Pension Plan (the Plan), a jointly trusteed pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 130,000 active members and approximately 48,000 retired members. Active members include approximately 30,000 contributors from local governments.

   Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of plan funding. The most recent valuation as at December 31, 2003 indicated an unfunded liability of $789.0 million for basic pension benefits. The next valuation will be as at December 31, 2006 with results available in 2007. The actuary does not attribute portions of the unfunded liability to individual employers. The City paid $7.5 million for employer's contributions to the Plan in fiscal 2005 (2004 - $7.0 million).

f) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation (note 10). Based on estimates, this appropriation reasonably provides for all outstanding claims.

   There are several lawsuits pending in which the City is involved. The outcome and amounts that may be payable, if any, under these claims cannot be determined and, accordingly, no amounts have been recorded.

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

13. Significant Taxpayers

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

14. 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:

	Employee Benefits Fund	Cemetery Perpetual Care Fund	**2005**	2004
Assets				
Cash and short term investments			**$ 1,964**	$ 1,985
Equity				
Balance, beginning of year	**$ 562**	**$ 1,423**	**$ 1,985**	$ 1,914
Contributions	**–**	**21**	**21**	31
Interest revenue	**22**	**55**	**77**	77
Employment insurance rebate	**56**	**–**	**56**	50
Benefits purchased	**(22)**	**–**	**(22)**	(21)
Refunded to employees	**(96)**	**–**	**(96)**	(10)
Maintenance Services	**–**	**(57)**	**(57)**	(56)
Balance, end of year	**$ 522**	**$ 1,442**	**$ 1,964**	$ 1,985

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

15. 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 and dismemberment insurance. 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.

	2005	2004
Accrued benefit liability		
Balance, beginning of year	$ 12,787	$ 11,974
Current service cost	861	808
Interest cost	669	651
Amortization of actuarial loss	12	–
Past service cost	9	–
Benefits paid	(759)	(646)
Balance, end of year	$ 13,579	$ 12,787

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2005. The difference between the actuarially determined accrued benefit obligation of $14.4 million and the accrued benefit liability of $13.6 million as at December 31, 2005 is an actuarial loss of $0.8 million. The actuarial loss is amortized over a period equal to the employees' average remaining service lifetime.

	2005	2004
Actuarial benefit obligation:		
Liability, end of year	$ 13,579	$ 12,787
Unamortized (gain)/loss	125	–
Actuarial (gain)/loss	634	137
Balance, end of year	$ 14,338	$ 12,924

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

	2005	2004
Discount rate	4.25%	5.00%
Expected future inflation rate	2.00%	2.00%
Expected wage and salary inflation	2.00%	2.00%
Expected wage and salary range increases	1.00%	1.00%

for the year ended December 31, 2005 (tabular amounts in thousands of dollars)

16. Change in Accounting Treatment

Neighbourhood Concept Plans (NCP)

Previously, the City recognized revenue for Neighbourhood Concept Plan projects by developers when it was received. Under Section PS 1800 of the CICA Public Sector Accounting Handbook, the City is required to defer revenue until the obligation for such revenue has been discharged.

As a result, deferred revenue as at December 31, 2004 has increased by $9.2 million, and revenues for the year ended December 31, 2004 have decreased by $2.8 million over the amounts previously reported.

Surrey Lake

In 2001 funding for the Surrey Lake Dyking project was incorrectly recognized as a developer contribution. The funding was actually to be provided from excess land sales in the area.

As a result, deposits and prepayments as at December 31, 2004 were increased by $868,000 over the amounts previously reported.

The impact of these corrections on the opening balance of financial equity is as follows:

	2005	2004
Financial Equity		
Balance, beginning of year, as previously reported	$ 327,167	$ 298,560
Adjustments to correct errors:		
Neighbourhood Concept Plan	(9,189)	(6,381)
Surrey Lake	(868)	(868)
Balance, beginning of year, as restated	$ 317,110	$ 291,311

The financial statements of prior periods that are presented have been restated to reflect the corrections noted above.

17. Comparative Figures

(a) Campbell Heights

The City entered into a joint venture with the Campbell Heights Group (CHG) to create and service industrial lands in the Campbell Heights area. All funds are to be repaid from future development cost charges (DCC's) collected in the area. The 50% portion paid by the CHG was previously recorded as development cost charge revenue and the future liability to CHG had not been recorded.

As a result, agreements payable have increased by $5.2 million, capital equity has decreased by $5.2 million as at December 31, 2004, and DCC revenues for the year ended December 31, 2004 have decreased by $5.2 million over the amounts previously reported.

(b) Reclassification

Certain 2004 figures have been reclassified to conform to the 2005 financial statement presentation.

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AUDITORS' REPORT ON SUPPLEMENTARY INFORMATION TO THE MAYOR AND COUNCILORS

We have audited and reported separately herein on the consolidated financial statements of the City of Surrey as at and for the year ended December 31, 2005.

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The current year's supplementary information included in Schedules 1 through 10 is presented for purposes of additional analysis and is not a required part of the financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

KPMG LLP

Chartered Accountants

Burnaby, Canada

March 27, 2006

Schedule 1 Statement of Financial Position – By Fund

as at December 31, 2005 (in thousands of dollars)

	General	Water	Sewer and Drainage	Surrey Public Library
Financial Assets				
Cash and cash equivalents	$ 10,063	$ –	$ –	$ –
Investments	573,257	–	–	–
Accounts receivable	46,612	–	–	–
Due from other funds	–	57,578	40,543	551
Deposits, Municipal Finance Authority	–	–	–	–
	629,932	57,578	40,543	551
Liabilities				
Accounts payable and accrued liabilities	79,882	–	–	525
Agreements payable	–	–	–	–
Deposits and prepayments	74,321	1,985	2,020	–
Due to other funds	366,285	–	–	–
Deferred revenue	16,261	–	–	75
Deferred development cost charges	–	–	–	–
	536,749	1,985	2,020	600
Net Financial Assets	93,183	55,593	38,523	(49)
Capital Assets	–	–	–	–
	$ 93,183	$ 55,593	$ 38,523	$ (49)
Financial Equity				
Committed funds	$ 62,963	$ 22,332	$ 23,364	$ 449
Unappropriated surplus	3,601	3,000	3,000	(498)
Appropriated surplus	26,619	30,261	12,159	–
Reserve funds	–	–	–	
	93,183	55,593	38,523	(49)
Capital Equity	–	–	–	
	$ 93,183	$ 55,593	$ 38,523	$ (49)

Vivienne Wilke, CGA
General Manager,
Finance, Technology & HR Department

Dianne L. Watts
Mayor, City of Surrey

Schedule 1

Capital Funds					Consolidated	
General	**Water**	**Sewer and Drainage**	**Reserve Funds**	**Adjustments**	**2005**	2004
$ –	$ –	$ –	$ –	$ –	**$ $10,063**	$ $8,644
–	–	–	–	(1,964)	**571,293**	540,096
–	–	–	49,961	–	**96,573**	89,471
–	6,200	80	259,369	(364,321)	**–**	–
–	–	–	–	–	**–**	–
–	6,200	80	309,330	$(366,285)	**677,929**	638,211
–	–	–	–	–	**80,407**	69,161
4,220	895	3,250	–	–	**8,365**	5,243
–	–	–	–	–	**78,326**	66,918
–	–	–	–	(366,285)	**–**	–
–	–	–	11,720	–	**28,056**	22,503
–	–	–	179,819	–	**179,819**	162,519
4,220	895	3,250	191,539	$(366,285)	**374,973**	326,344
(4,220)	5,305	(3,170)	117,791	–	**302,956**	311,867
1,438,614	195,326	272,129	–	–	**1,906,069**	1,743,867
$ 1,434,394	$ 200,631	$ 268,959	$ 117,791	$ –	**$ 2,209,025**	$ 2,055,734
$ –	$ –	$ –	$ –	$ –	**$ 109,108**	$ 111,934
–	–	–	–	–	**9,103**	9,103
–	–	–	–	–	**69,039**	66,631
–	6,200	80	117,791	–	**124,071**	129,442
–	6,200	80	117,791	–	**311,321**	317,110
1,434,394	194,431	268,879	–	–	**1,897,704**	1,738,624
$ 1,434,394	$ 200,631	$ 268,959	$ 117,791	$ –	**$ 2,209,025**	$ 2,055,734

Schedule 2 Statement of Financial Activities – By Fund

for the year ended December 31, 2005 (in thousands of dollars)

	General	Water	Sewer and Drainage	Surrey Public Library
Revenues				
Taxation, grants-in-lieu, assessments	$ 347,318	$ 112	$ 19,266	$ –
Collections for other authorities	(192,782)	–	–	–
Taxation for City purposes	154,536	112	19,266	–
Sales of goods and services	37,843	32,049	25,987	187
Development cost charges	–	–	–	–
Developer contributions	–	–	–	–
Investment income	10,088	2,044	1,721	–
Transfers from other governments	7,590	–	–	795
Other	26,107	358	309	508
	236,164	34,563	47,283	1,490
Expenditures				
Fire and police protection	101,503	–	–	–
Water, sewer and drainage	–	23,946	33,864	–
Parks, recreation and culture	31,320	–	–	–
General government	20,957	–	–	–
Public works	13,476	–	–	–
Environment and health	14,554	–	–	–
Planning and development	13,049	–	–	–
Surrey Public Library	–	–	–	10,789
Debt interest, fiscal services and other	928	–	–	28
Capital assets	–	–	–	–
	195,787	23,946	33,864	10,817
Excess (deficiency) of revenues over expenditures	40,377	10,617	13,419	(9,327)
Change in agreements payable (net)	–	–	–	–
Transfer from (to) operating funds	(7,505)	(970)	(793)	9,268
Transfer from (to) reserve funds	(7,754)	(182)	(112)	–
Transfer from (to) capital funds	(27,090)	(4,285)	(16,081)	–
Increase (decrease) in financial equity	(1,972)	5,180	(3,567)	(59)
Financial equity, beginning of year	95,155	50,413	42,090	10
Financial equity, end of year	$ 93,183	$ 55,593	$ 38,523	$ (49)

Schedule 2

Capital Funds					Consolidated	
General	Water	Sewer and Drainage	Reserve Funds	Adjustments	2005	2004
$ –	$ –	$ –	$ –	$ –	$ 366,696	$ 336,380
–	–	–	–	–	(192,782)	(172,100)
–	–	–	–	–	173,914	164,280
–	–	–	107	–	96,173	92,837
–	–	–	44,107	–	44,107	40,170
14,423	491	826	6,228	–	21,968	21,014
–	533	81	4,699	–	19,166	19,143
3,935	1,779	838	–	–	14,937	8,902
700	–	–	19,459	–	47,441	48,349
19,058	2,803	1,745	74,600	–	417,706	394,695
–	–	–	–	–	101,503	92,509
–	–	–	–	–	57,810	54,008
–	–	–	–	–	31,320	32,181
–	–	–	–	–	20,957	13,772
–	–	–	–	–	13,476	14,010
–	–	–	–	–	14,554	14,320
–	–	–	–	–	13,049	10,105
–	–	–	–	–	10,789	10,366
–	–	–	–	–	956	1,204
121,545	11,839	28,819	–	–	162,203	131,664
121,545	11,839	28,819	–	–	426,617	374,139
(102,487)	(9,036)	(27,074)	74,600	–	(8,911)	20,556
2,154	13	955			3,122	5,243
27,090	4,285	16,081	8,048	(55,504)	–	–
73,243	3,286	10,118	–	(78,599)	–	–
–	–	–	(86,647)	134,103	–	–
–	(1,452)	80	(3,999)	–	(5,789)	25,799
–	7,652	–	121,790	–	317,110	291,311
$ –	$ 6,200	$ 80	$ 117,791	$ –	$ 311,321	$ 317,110

Schedule 3 General Operating Fund

for the year ended December 31, 2005 (in thousands of dollars)

	2005 Tax Levy Budget	**2005 Actuals** (schedule 2)	2004 Actuals
Revenues			
Taxation, grants-in-lieu, assessments	$ *326,508*	**$ 347,318**	$ 317,558
Collections for other authorities	*(171,802)*	**(192,782)**	(172,100)
Taxation for city purposes	*154,706*	**154,536**	145,458
Sales of goods and services	*34,428*	**37,843**	37,982
Investment income	*10,955*	**10,088**	10,641
Transfers from other governments	*4,473*	**7,590**	5,495
Other	*20,435*	**26,107**	22,671
	224,997	**236,164**	222,247
Expenditures			
Fire and police protection	*106,240*	**101,503**	92,509
Parks, recreation and culture	*35,373*	**31,320**	32,181
General government	*26,037*	**20,957**	13,772
Public works	*14,265*	**13,476**	14,010
Environment and health	*14,839*	**14,554**	14,320
Planning and development	*10,783*	**13,049**	10,105
Debt interest, fiscal services and other	*548*	**928**	1,178
	208,085	**195,787**	178,075
Excess of revenues over expenditures	*16,912*	**40,377**	44,172
Transfers to other funds and reserves	*(16,912)*	**(42,349)**	(32,137)
Increase in financial equity	$ –	**(1,972)**	12,035
Financial equity, beginning of year		**95,155**	83,120
Financial equity, end of year		**$ 93,183**	$ $95,155

The 2005 Tax Levy Budget was used to determine 2005 taxation rates.

Water Operating Fund *Schedule 4*

for the year ended December 31, 2005 (in thousands of dollars)

	2005 Utility Rates Budget	2005 Actuals (schedule 2)	2004 Actuals
Revenues			
Taxation, grants-in-lieu, assessments	$ 154	**$ 112**	$ 216
Sales of goods and services	30,503	**32,049**	29,396
Investment income	1,770	**2,044**	1,912
Other	135	**358**	287
	32,562	**34,563**	31,811
Expenditures			
Water operations	24,681	**23,946**	21,561
Debt interest, fiscal services and other	–	**–**	–
	24,681	**23,946**	21,561
Excess of revenues over expenditures	7,881	**10,617**	10,250
Transfers to other funds and reserves	(7,881)	**(5,437)**	(6,108)
Increase in financial equity	$ –	**$ 5,180**	$ 4,142
Financial equity, beginning of year		**50,413**	46,271
Financial equity, end of year		**$ 55,593**	$ 50,413

The 2005 Tax Levy Budget was used to determine 2005 taxation rates.

Schedule 5 Sewer and Drainage Operating Fund

for the year ended December 31, 2005 (in thousands of dollars)

	2005 Utility Rates Budget	2005 Actuals	2004 Actuals
		(schedule 2)	
Revenues			
Taxation, grants-in-lieu, assessments	$ 18,443	$ 19,266	$ 18,606
Sales of goods and services	27,461	25,987	25,242
Investment income	1,469	1,721	1,699
Other	180	309	266
	47,553	47,283	45,813
Expenditures			
Sewer and drainage operations	34,589	33,864	32,447
	34,589	33,864	32,447
Excess of revenues over expenditures	12,964	13,419	13,366
Transfers to other funds and reserves	(12,964)	(16,986)	(12,253)
Increase in financial equity	$ –	(3,567)	1,113
Financial equity, beginning of year		42,090	40,977
Financial equity, end of year		$ 38,523	$ 42,090

The 2005 Tax Levy Budget was used to determine 2005 taxation rates.

Schedule 6 Reserve Funds

as at December 31, 2005 (in thousands of dollars)

	Equipment and Building Replacement	Tax Sale Land	Municipal Land	Park Land Acquisition	*Capital Legacy	**Local Improvement Financing
Balance, beginning of year	$ 24,482	$ –	$ 45,523	$ 5,094	$ 26,449	$ 9,315
Investment income	955	–	1,809	199	1,031	279
Asset disposals	13	–	19,424	–	–	–
Other revenue	24	–	83	4,460	–	–
Capital expenditures	–	–	–	–	–	–
	992	–	21,316	4,659	1,031	279
Transfers from (to) Operating funds	6,802	–	(465)	–	1,152	559
Capital funds	(4,827)	–	(28,667)	(4,000)	(2,340)	–
	1,975	–	(29,132)	(4,000)	(1,188)	559
Balance, end of year	$ 27,449	$ –	$ 37,707	$ 5,753	$ 26,292	$ 10,153

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 internal borrowing	$ 32,889
Principal repayable, Surrey Sport and Leisure Complex ice arena loan	(5,531)
Principal repayable, Surrey Sport and Leisure Complex - Aquatic retail complex loan	(872)
Principal repayable, Port Kells pre–servicing loan	(194)
Funds on hand for financing projects	$ 26,292

**** 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.

Equity, December 31, 2004	$ 10,153
Receivable from property owners	(2,401)
Funds on hand for financing projects	$ 7,752

					Restricted Capital Reserves		
Water Claims	**Affordable Housing**	**Parking Space**	**Neighbourhood Concept Plan**	**Reserves Subtotal**	**Water Capital**	**Sewer and Drainage Capital**	**Reserves Total**
$ 976	$ 8,757	$ 1,194	$ –	**$ 121,790**	$ 7,652	$ –	**$ 129,442**
38	342	46	–	**4,699**	531	80	**5,310**
–	22	–	–	**19,459**	–	–	**19,459**
–	–	–	1,768	**6,335**		–	**6,335**
–	–	–	–	**–**	(1,983)	–	**(1,983)**
38	364	46	1,768	**30,493**	(1,452)	80	**29,121**
–	–	–	–	**8,048**	–	–	**8,048**
–	(651)	(287)	(1,768)	**(42,540)**	–	–	**(42,540)**
–	(651)	(287)	(1,768)	**(34,492)**	–	–	**(34,492)**
$ 1,014	$ 8,470	$ 953	$ –	**$ 117,791**	$ 6,200	$ 80	**$ $124,071**

Schedule 7 Reserves, Contingencies and Surplus

as at December 31, 2005 (in thousands of dollars)

Reserve Funds	2005	2004	2003	2002	2001
Equipment and building replacement	**$ 27,449**	$ 24,483	$ 28,969	$ 26,857	$ 24,990
Tax sale land	**–**	–	136	130	124
Municipal land	**37,707**	45,523	27,458	16,345	8,134
Park land acquisition	**5,753**	5,094	3,317	2,757	1,158
Capital Legacy	**26,292**	26,448	30,276	30,152	29,558
Local improvement financing	**10,153**	9,315	9,852	8,849	7,621
Water claims	**1,014**	976	938	899	857
Affordable housing	**8,470**	8,757	8,625	8,496	8,142
Parking space	**953**	1,194	1,148	1,072	993
Neighbourhood Concept Plan	**–**	–	–	–	–
	117,791	121,790	110,719	95,557	81,577
Restricted capital reserves	**6,280**	7,652	10,025	9,280	8,271
	$ 124,071	$ 129,442	$ 120,744	$ 104,837	$ 89,848
Unappropriated Surplus					
General Operating fund	**$ 10,599**	$ 10,599	$ 10,599	$10,599	$10,599
Employee future benefits	**(6,998)**	(6,998)	(5,606)	–	–
Water Operating fund	**3,000**	3,000	3,000	3,000	3,000
Sewer and Drainage Operating fund	**3,000**	3,000	3,000	3,000	2,450
Surrey Public Library	**(498)**	(498)	(432)	–	42
	$ 9,103	$ 9,103	$ 10,561	$ 16,599	$ 16,091
Appropriated Surplus					
Operating contingency and emergencies	**$ 6,500**	$ 7,500	$ 7,500	$ 7,500	$ 6,500
Environmental emergencies	**2,801**	3,089	2,590	2,000	2,000
Interest revenue stabilization	**–**	1,000	1,000	1,000	1,000
Revenue stabilization	**14,036**	13,136	12,074	11,483	9,892
Self insurance	**23,426**	22,216	20,847	19,211	18,757
Innovation fund	**–**	928	903	878	853
Employee future benefits	**–**	–	–	2,000	2,000
Capital Legacy fund	**7,269**	4,620	4,441	1,210	–
Sport and leisure complex	–	–	–	–	–
Infrastructure replacement	**10,198**	9,514	10,906	12,836	12,243
Long term improvements	**4,809**	4,628	4,448	1,791	9,644
Surrey Public Library	–	–	–	–	1
	$ 69,039	$ 66,631	$ 64,709	$ 59,909	$ 62,890
Committed Funds					
General operating and capital	**$ 62,963**	$ 63,527	$ 52,491	$ 46,962	$ 36,496
Water operating and capital	**22,332**	20,279	17,075	16,253	17,244
Sewer and Drainage operating and capital	**23,364**	27,620	25,100	21,914	18,695
Surrey Public Library	**449**	508	631	489	520
	$ 109,108	$ 111,934	$ 95,297	$ 85,618	$ 72,955

Capital Expenditures and Funding Sources *Schedule 8*

for the year ended December 31, 2005 (in thousands of dollars)

	Contributions from						
	Reserves and DCC's	**Restricted Capital Reserves**	**Government Transfers**	**Other**	**Operating Funds**	**Total Expenditures 2005**	**2004**
General Capital Fund							
Land	$ 22,641	$ –	$ –	$ 101	$ 600	**$ 23,342**	$ 20,968
Buildings	14,028	–	2,000	655	13,098	**29,781**	14,073
Infrastructure	30,461	–	1,929	17,312	12,259	**61,961**	52,731
Machinery and equipment	5,015	–	6	52	1,388	**6,461**	9,200
	$ 72,145	$ –	$ 3,935	$ 18,120	$ 27,345	**$ 121,545**	$ 96,972
Water Capital Fund							
Infrastructure	$ 2,879	$ 1,983	$ 1,778	$ 914	$ 4,285	**$ 11,839**	$ 13,041
Sewer and Drainage Capital Fund							
Infrastructure	$ 9,043	$ –	$ 838	$ 2,855	$ 16,083	**$ 28,819**	$ 21,651
Summary							
General Capital	$ 72,145	$ –	$ 3,935	$ 18,120	$ 27,345	**$ 121,545**	$ 96,972
Water Capital	2,879	1,983	1,778	914	4,285	**11,839**	13,041
Sewer and Drainage Capital	9,043	–	838	2,855	16,083	**28,819**	21,651
	84,067	1,983	6,551	21,889	47,713	**162,203**	131,664

Schedule 9 Consolidated Revenues

for the year ended December 31, 2005 (in thousands of dollars)

	2005	2004	2003	2002	2001
Taxation for City Purposes					
Property taxes	**$ 145,725**	$ 136,580	$ $127,589	$ 120,557	$ 116,884
Sewer frontage taxes	**18,995**	18,622	17,268	16,719	12,886
Grants-in-lieu of taxes	**8,785**	8,606	8,576	8,064	7,184
Other	**422**	472	448	617	865
Collections for other authorities					
Province of BC - school taxes	**145,789**	137,748	132,139	127,350	122,073
Greater Vancouver Regional District	**11,860**	11,382	10,175	8,883	8,485
BC Assessment Authority	**4,648**	4,372	4,398	4,337	4,234
Greater Vancouver Transportation Authority	**27,403**	15,423	14,664	13,779	10,694
Other	**3,069**	3,175	2,604	1,079	55
	366,696	336,380	317,861	301,385	283,360
Collections for other authorities	**(192,782)**	(172,100)	(163,905)	(155,536)	(145,637)
	173,914	164,280	153,956	145,849	137,723
Sales of Goods and Services					
Application fees	**2,189**	2,335	2,172	1,740	1,307
Garbage levy	**17,014**	16,161	15,437	15,098	14,085
Recreation and culture	**9,163**	8,877	8,431	8,121	7,016
Utility rates and fees	**57,985**	54,636	51,470	48,560	47,191
Other	**9,822**	10,828	9,309	11,212	8,668
	96,173	92,837	86,819	84,731	78,267
Development Cost Charges	**44,107**	40,170	39,148	25,302	22,019
Developer Contributions	**21,968**	21,014	14,099	13,043	11,295
Investment Income	**19,166**	19,143	20,736	18,900	19,886
Transfers from Other Governments					
Provincial government	**14,112**	8,535	3,023	1,882	3,210
Federal government	**825**	367	447	352	236
	14,937	8,902	3,470	2,234	3,446
Other					
Licenses and permits	**18,004**	15,721	14,072	13,456	10,317
Leases and rentals	**4,277**	3,818	3,449	3,056	3,117
Penalties and interest on taxes	**2,877**	2,847	2,929	2,772	3,328
Miscellaneous	**2,824**	2,008	1,906	1,210	1,175
Asset disposals	**19,459**	23,955	19,435	11,780	4,119
	47,441	48,349	41,791	32,274	22,056
Total Revenues	**$ 417,706**	$ 394,695	$ 360,019	$ 322,333	$ 294,692

Consolidated Expenditures *Schedule 10*

for the year ended December 31, 2005 (in thousands of dollars)

	2005	2004	2003	2002	2001
Expenditures by Function					
Fire and police protection	**$ 101,503**	$ 92,509	$ 82,174	$ 75,147	$ 75,181
Water, sewer and drainage	**57,810**	54,008	48,914	46,131	44,401
Parks, recreation and culture	**31,320**	29,810	28,373	28,331	26,487
General government	**20,957**	13,772	17,815	18,629	16,347
Public works	**13,476**	14,010	14,617	13,759	12,406
Environment and health	**14,554**	14,320	13,754	14,315	13,892
Planning and development	**13,049**	12,476	9,281	8,664	8,224
Surrey Public Library	**10,789**	10,366	9,142	8,202	7,767
	263,458	241,271	224,070	213,178	204,705
Debt interest, fiscal services and other	**956**	1,204	1,304	768	2,165
Capital assets	**162,203**	131,664	102,093	81,585	89,597
	$ 426,617	$ 374,139	$ 327,467	$ 295,531	$ 296,467

	2005	2004	2003	2002	2001
Expenditures by Object					
Salaries and benefits	**$ 118,968**	$ 112,687	$ 106,901	$ 100,478	$ 96,158
Consulting and professional services	**5,010**	4,454	3,802	3,998	3,038
RCMP contracted services	**51,752**	45,572	38,171	34,510	36,892
Telephone and communications	**2,646**	2,490	1,874	1,805	1,573
Regional district utility charges	**40,754**	38,041	33,377	31,327	29,688
Utilities	**6,989**	6,957	6,804	6,660	7,127
Garbage collection and disposal	**12,637**	12,791	12,057	12,777	12,288
Maintenance	**4,839**	4,780	4,093	3,936	3,966
Insurance and claims	**2,502**	1,703	2,001	2,178	1,464
Leases and rentals	**3,092**	3,118	2,879	3,003	2,525
Supplies and materials	**15,146**	12,890	11,783	11,693	10,253
Advertising and media	**2,491**	2,486	2,012	2,100	2,177
Grants and sponsorships	**949**	682	1,017	848	808
Sundry	**10,890**	10,433	10,137	9,686	7,723
Other	**1,288**	1,271	1,207	1,142	1,198
Cost recoveries, net	**(16,495)**	(19,084)	(14,045)	(12,963)	(12,173)
	263,458	241,271	224,070	213,178	204,705
Debt interest, fiscal services and other	**956**	1,204	1,304	768	2,165
Capital assets	**162,203**	131,664	102,093	81,585	89,597
	$ 426,617	$ 374,139	$ 327,467	$ 295,531	$ 296,467

A Schedule of Debts has not been prepared because the City of Surrey does not have any outstanding debt as of December 31, 2005.

A Schedule of Guarantees and Indemnity payments has not been prepared because this organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Regulations require the City of Surrey to report the total amount of remuneration for each employee that exceeds $75,000 in the year reported. However, certain exceptions have been noted below:

1. Certain employees were hired part way through the year and their remuneration does not reflect a full years cost.

2. Some employees terminated their employment part way through the year and their remuneration does not reflect a full years cost.

City of Surrey
Schedule of Remuneration and Expenses
For the year ended December 31, 2005
Elected Officials

Section 4

ELECTED OFFICIAL	BASE SALARY	TAXABLE BENEFITS & OTHER	EXPENSES
Mayor McCallum [1]	$81,230.72	$2,576.57 [3]	$9,674.23
Mayor Watts [2]	$6,688.07	$0.00	$20.00
Councillor Bose	$47,796.71	$102.15	$5,150.99
Councillor Gill [2]	$3,257.21	$0.00	$15.00
Councillor Hepner [2]	$3,257.21	$0.00	$0.00
Councillor Higginbotham	$46,716.41	$102.15	$7,700.28
Councillor Hunt	$48,408.88	$102.15	$6,691.86
Councillor Martin [2]	$3,257.21	$0.00	$0.00
Councillor Priddy [1]	$42,351.27	$102.15	$3,903.99
Councillor Steele	$47,796.71	$102.15	$4,640.96
Councillor Tymoschuk [1]	$44,547.88	$102.15	$60.75
Councillor Villeneuve	$45,600.10	$102.15	$5,261.09
Councillor Watts [1]	$43,820.88	$102.15	$2,969.06
TOTAL - ELECTED OFFICIALS	**$464,729.26**	**$3,393.77**	**$46,088.21**

[1] Term ended December 4, 2005
[2] Effective December 5, 2005
[3] Use of City vehicle

City of Surrey
Schedule of Remuneration and Expenses
For the year ended December 31, 2005
Employees

Section 4

Name		BASE SALARY		TAXABLE BENEFITS & OTHER		EXPENSES
Acaster,Brad A.	$	72,991.05	$	6,046.03	$	23.36
Acob,Rizal A.	$	73,544.24	$	17,845.67	$	60.61
Allegretto,Richard N.	$	77,254.43	$	8,325.10	$	1,413.98
Anderson,Gordon A.	$	91,926.23	$	16,678.21	$	1,590.78
Arason,Jeff R.	$	71,754.55	$	6,893.15	$	1,102.40
Arlt,Tim J.	$	72,152.96	$	14,887.10	$	1,042.75
Arnason,Robert F.	$	79,689.68	$	2,107.52	$	23.36
Arneson,Norman E.	$	80,613.34	$	3,429.58	$	38.36
Bachand,M. David	$	38,378.88	$	37,753.30	$	150.00
Baillie,Timothy J.	$	74,471.86	$	2,767.48	$	50.00
Barber,Howard G.	$	77,484.97	$	10,198.89	$	58.36
Bargen,Henry	$	77,145.29	$	9,018.89	$	23.36
Barker,R. Jim	$	77,234.18	$	4,547.62	$	3,371.06
Barnscher,Daniel A.	$	81,076.37	$	30,680.69	$	58.36
Baron,Carolyn A.	$	85,700.91	$	6,489.34	$	2,461.95
Bateman,Brian D.	$	94,238.73	$	12,796.23	$	53.40
Baydala,Gregory	$	80,501.99	$	8,775.85	$	23.36
Beaton,Dale A.	$	81,233.69	$	2,669.60	$	-
Beenham,Kevin R.	$	75,821.91	$	5,800.86	$	23.36
Bell,R. Mark	$	78,065.61	$	8,360.87	$	23.36
Bello,Hernan H.	$	70,973.75	$	7,447.75	$	1,106.85
Benes,John L.	$	75,994.73	$	4,569.16	$	51.36
Berg,Fred N.	$	70,818.25	$	15,895.88	$	2,350.06
Berube,Marc	$	78,603.05	$	14,677.28	$	158.87
Bestwick,Dan W.	$	72,682.82	$	4,580.30	$	260.00
Boan,Jaime A.	$	83,362.58	$	10,647.23	$	1,227.14
Bond,A. James E.	$	101,385.39	$	10,053.26	$	1,688.06
Boswell,Keith C.	$	82,538.19	$	3,932.10	$	23.36
Bromley,Chris F.	$	74,518.80	$	8,175.04	$	120.00
Brown,Ross G.	$	75,493.96	$	2,551.26	$	23.36
Bull,Richard W.	$	65,683.95	$	17,870.27	$	382.34
Burger,Jason A.	$	77,234.20	$	7,006.12	$	87.55
Capuccinello Iraci,Anthony	$	96,484.91	$	4,878.60	$	6,095.90
Carmichael,Brian K.	$	79,613.70	$	9,523.48	$	208.65
Carnegie,Ralston L.	$	69,060.38	$	6,997.84	$	3,283.36
Cavan,Laurie A.	$	120,179.09	$	24,241.97	$	3,158.18
Caviglia,Jonathon T.	$	81,002.89	$	8,708.56	$	188.00
Chauhan,Satnam S	$	68,741.15	$	8,181.77	$	3,447.87
Choy,Peter H.	$	79,816.27	$	9,825.87	$	971.10
Cleave,Dean B.	$	80,444.85	$	9,294.89	$	23.36
Coffin,Ann	$	73,840.72	$	3,303.12	$	1,680.12
Costanzo,Robert A.	$	85,955.28	$	19,830.92	$	460.39
Cross,Ronald R.	$	80,564.30	$	5,555.54	$	-
Crowe,Richard J.	$	74,107.26	$	2,155.89	$	188.00
Croy,Owen C.	$	102,881.35	$	16,339.49	$	4,015.03
Davey,Barbara R.	$	84,418.04	$	4,753.36	$	3,510.19
David,Michael S.	$	78,969.24	$	6,758.35	$	345.01

"Taxable Benefits & Other" include payout of earned time for vacations, gratuity, payments, pay for performance banked overtime, and/or vehicle allowances.

City of Surrey
Schedule of Remuneration and Expenses
For the year ended December 31, 2005
Employees

Section 4

Name		BASE SALARY		TAXABLE BENEFITS & OTHER		EXPENSES
Davidson,Brent V.	$	78,800.12	$	9,927.72	$	-
Davidson,Lyall A.	$	77,133.71	$	6,949.73	$	23.36
De Cicco,Gerry P.	$	77,593.88	$	9,783.64	$	2,544.97
Deluca,Joseph A.	$	80,724.45	$	7,043.95	$	111.00
Deol,Davinder S.	$	81,129.80	$	13,492.43	$	208.65
Dinwoodie,Murray D.	$	166,447.36	$	32,912.20	$	1,681.22
Dorward,Brock N	$	79,178.39	$	2,616.80	$	-
Douglas,Ken B.	$	81,416.63	$	17,052.94	$	2,743.77
Drew,Gregory A.	$	75,957.20	$	9,362.32	$	51.36
Dube,Remi	$	85,852.31	$	4,585.99	$	588.50
Dunks,Lawrence	$	60,343.28	$	18,261.83	$	40.78
Dunn,Peter S.	$	79,870.85	$	3,006.44	$	58.36
Eaton,Wesley D.	$	70,239.73	$	8,340.67	$	146.72
Ellis,Richard M.	$	79,416.64	$	11,971.35	$	232.01
Epp,Randall M.	$	65,431.08	$	22,433.72	$	1,044.56
Evanochko,John N.	$	76,286.00	$	9,477.83	$	2,285.38
Fillion,Suzanne	$	87,711.58	$	10,349.84	$	6,143.64
Fisher,Alan C.	$	79,859.79	$	4,984.93	$	-
Friesen,Larry J.	$	71,495.68	$	4,502.31	$	23.36
Gardner,Charles	$	80,203.00	$	2,953.51	$	23.36
Garis,Leonard W	$	127,747.40	$	25,024.01	$	8,978.86
George,Andrew R.	$	75,917.13	$	8,825.09	$	243.65
Glendinning,Patrick L.	$	82,394.77	$	7,313.61	$	23.36
Green,Brian R.	$	73,734.56	$	8,752.62	$	106.00
Guilbault,Lynn M	$	69,832.14	$	5,569.23	$	1,194.79
Hadden,G. Dale	$	83,960.15	$	20,215.90	$	36.05
Hall,Catherine A.	$	58,951.18	$	17,746.46	$	-
Ham,Paul J.	$	141,598.08	$	30,011.81	$	3,749.82
Hansen,Kenneth M.	$	83,340.33	$	15,533.33	$	28.00
Harms,Gary E.	$	77,098.13	$	3,951.47	$	51.77
Hart,Daryl A.	$	77,154.12	$	9,527.93	$	-
Henderson,A. Richard	$	71,871.47	$	3,902.84	$	23.36
Henze,Ronald W.	$	80,724.47	$	3,249.38	$	80.96
Hepner McMillan,Linda M.	$	71,193.09	$	49,481.02	$	6,135.15
Herbstreit,Henry	$	85,333.71	$	11,290.85	$	2,290.22
Hickson,Tim G.	$	69,687.69	$	6,822.26	$	-
Hildebrand,Ralph G.	$	107,820.82	$	9,319.73	$	8,432.87
Hislop,David O	$	73,767.95	$	6,966.09	$	1,811.03
Ho,Janson	$	77,234.22	$	10,839.05	$	730.22
Ho,Tommy P.l.	$	77,112.22	$	12,856.74	$	1,662.55
Hobbs,Guyle B.	$	74,387.61	$	2,251.17	$	-
Hoff,Terry D.	$	63,749.85	$	12,126.24	$	160.50
Hofmann,John M.	$	76,012.03	$	5,895.84	$	105.96
Holovach,Kelvin M.	$	60,768.37	$	36,718.69	$	47.68
Horton,Dale S.	$	80,782.45	$	2,125.12	$	23.36
Ingram,Jack W.	$	91,322.28	$	17,840.17	$	-
Iverson,Eileen M	$	94,383.46	$	11,225.51	$	1,295.09

"Taxable Benefits & Other" include payout of earned time for vacations, gratuity, payments, pay for performance banked overtime, and/or vehicle allowances.

Name		BASE SALARY		TAXABLE BENEFITS & OTHER		EXPENSES
Jerome,Reo R.	$	80,925.82	$	8,828.60	$	573.36
Jones,Donna L.	$	87,302.34	$	11,805.01	$	1,573.42
Jones,Margaret R.	$	93,298.33	$	17,423.89	$	1,162.17
Kendall,Robert E.	$	81,192.61	$	7,703.81	$	-
King,Fernando R.	$	84,636.15	$	19,390.09	$	2,142.33
Kohan,Terry W.	$	93,235.49	$	8,518.14	$	1,781.15
Lai,Nicholas O.	$	100,257.43	$	17,759.34	$	2,120.16
Lalonde,Vincent A.	$	106,339.77	$	5,530.74	$	3,064.90
Lamontagne,Jean L.	$	97,527.53	$	10,669.07	$	772.39
Larsen,Laurie F.	$	77,061.52	$	2,801.79	$	191.02
Lau,Samuel S.	$	86,771.36	$	5,700.48	$	2,288.95
Lee,Jon D.	$	81,186.62	$	6,404.40	$	23.36
Lee,Robert T.h.	$	83,650.66	$	8,599.82	$	4,706.51
Lees,Lloyd D.	$	72,075.89	$	5,200.82	$	-
Lepchuk,Ron M.	$	73,033.15	$	3,201.16	$	128.00
Leung,How Yin	$	28,110.85	$	84,904.99	$	468.40
Lewis,Thomas G.	$	100,016.66	$	24,318.95	$	2,210.80
Li,Kok Kuen	$	85,852.31	$	8,881.92	$	2,554.10
Liu,Victor W	$	72,627.88	$	15,557.47	$	2,980.52
Livesey,Grant A.	$	99,630.23	$	23,575.16	$	2,040.99
Loster,Kevin J.	$	68,364.11	$	12,327.42	$	-
Lyon,Ward D	$	75,070.42	$	3,678.71	$	1,262.82
Mac Farlane,Craig	$	136,719.32	$	24,021.27	$	5,799.77
Mahil,Gurpaul S.	$	70,251.64	$	28,981.81	$	1,175.65
Malcolm,Iain A.	$	77,234.21	$	6,781.28	$	-
Marach,W. Nicholas	$	107,704.28	$	13,839.87	$	628.26
Mc Auley,Robert E.	$	79,696.62	$	8,148.56	$	28.00
Mc Carron,Darryl L	$	77,234.18	$	6,606.97	$	2,162.99
Mc Donald,Mike	$	115,862.98	$	40,919.68	$	3,045.15
Mc Gee,Glen A.	$	71,310.98	$	4,461.71	$	51.36
Mc Gregor,Violet E.	$	77,234.24	$	5,356.20	$	6,386.74
Mc Harg,Gary D.	$	81,047.50	$	7,916.16	$	198.36
Mc Intyre,John L.	$	79,977.20	$	3,944.33	$	81.36
Mc Kenzie,John K.	$	91,010.04	$	14,357.80	$	858.18
Mc Kibbon,Calvin B.	$	74,778.50	$	6,653.37	$	23.36
Mc Kinnon,Gerry L.	$	107,820.80	$	26,744.05	$	353.04
Mc Kinnon,Sheila	$	94,484.26	$	11,787.53	$	1,397.16
Mc Leod,Judith L.	$	107,820.80	$	14,463.41	$	2,861.39
Mc Phee,Richard A.	$	87,329.97	$	5,583.81	$	91.94
Michielin,Dino F.	$	68,997.77	$	6,349.69	$	51.36
Mihalech,David J.	$	94,363.30	$	10,702.99	$	2,754.46
Mital,Umendra	$	213,239.89	$	56,887.73	$	6,545.65
Morgan,Thomas A.	$	81,363.41	$	6,217.36	$	243.65
Morrison,Bruce R.	$	76,218.14	$	7,664.23	$	23.36
Mueller,Peter M.	$	77,234.19	$	10,557.33	$	2,730.69
Mundy,Jaspal S.	$	74,824.20	$	5,025.32	$	-
Munn,Doug J.	$	80,749.06	$	3,794.29	$	23.36

"Taxable Benefits & Other" include payout of earned time for vacations, gratuity, payments, pay for performance banked overtime, and/or vehicle allowances.

Name		BASE SALARY		TAXABLE BENEFITS & OTHER		EXPENSES
Murrell,Dian L.	$	85,852.31	$	7,434.28	$	75.26
Nagle,Robert C.	$	79,332.37	$	8,553.52	$	20.00
Naylor,K. Terry	$	85,715.65	$	11,636.90	$	3,180.58
Nazeman,Mehran R.	$	91,010.02	$	12,353.99	$	267.50
Nedelak,Gary D.	$	80,429.18	$	2,971.22	$	-
Neufeld,Tim C	$	70,504.14	$	14,164.81	$	622.71
Newbigging,Gary A.	$	79,777.32	$	2,719.38	$	23.36
Oliver,L. Wayne	$	81,304.66	$	3,412.91	$	171.36
Paine,Daniel T.	$	78,478.99	$	8,165.52	$	51.36
Paterson,Robert A.	$	77,238.14	$	19,488.48	$	2,013.59
Pegios,Spiro	$	73,613.35	$	3,035.12	$	90.00
Pereira,Charles M.	$	75,680.52	$	18,143.72	$	-
Perry,Scott D.	$	78,481.41	$	8,655.32	$	883.07
Peters,Gerd	$	80,208.83	$	2,810.39	$	23.36
Pillainayagam,Jude R	$	71,475.98	$	7,773.68	$	1,069.32
Piticco,Randy T.	$	81,165.70	$	13,985.79	$	131.36
Power,Wayne A.	$	85,719.30	$	4,718.99	$	2,452.60
Pretty,Edwin F.	$	86,772.66	$	1,964.10	$	23.36
Price,Ronald W.	$	100,983.32	$	24,868.83	$	2,132.82
Rayter,Kelly E.	$	85,849.17	$	3,669.74	$	6,076.71
Rivett,David R.	$	91,237.97	$	7,385.97	$	14.06
Roberts,Alan G.	$	80,929.41	$	2,708.33	$	23.36
Roberts,Margaret	$	77,234.19	$	3,591.36	$	875.53
Robertson,A. Bruce	$	80,193.58	$	2,230.71	$	23.36
Robertson,Judith I.	$	100,416.05	$	13,773.78	$	450.25
Rothengatter,Fred	$	70,387.05	$	9,242.17	$	58.36
Rupert,Thomas H.	$	80,087.41	$	7,134.60	$	23.36
Ryan,Richard M.	$	77,234.19	$	17,763.71	$	839.98
Saini,Ravindra S	$	59,238.56	$	17,885.85	$	-
Samson,Geoff P.	$	102,429.54	$	9,416.34	$	3,572.73
Sanderson,Daryl R.	$	72,840.51	$	8,249.18	$	23.36
Sandu,Rabinder S.	$	61,035.30	$	16,731.23	$	-
Scott,Gerry W.	$	77,783.02	$	6,345.96	$	-
Sharp,Brad J.	$	80,834.68	$	3,591.10	$	23.36
Shaw,Lowell J.d.	$	80,792.45	$	4,340.25	$	-
Sheel,Daniel D.	$	71,360.86	$	5,166.42	$	262.33
Sherstone,John E	$	85,619.36	$	16,053.05	$	1,252.82
Shirley,Brad D.	$	78,020.54	$	5,245.30	$	677.34
Sim,Jeffrey P.	$	78,254.77	$	9,906.43	$	137.20
Simpson,Sean T.	$	70,348.26	$	6,548.30	$	365.31
Siudut,George E.	$	94,363.32	$	7,446.03	$	531.40
Skytte,Steven A.	$	69,955.79	$	5,510.37	$	267.01
Smith,Charles H.	$	78,547.15	$	2,669.98	$	23.36
Smith,Mary Ann E.	$	77,424.25	$	7,060.91	$	2,394.90
Smith,Raymond J.	$	78,290.45	$	1,747.90	$	23.36
Smith,Scott J.	$	75,701.89	$	7,463.56	$	23.36
Sogaard,Leif B.	$	74,451.72	$	6,725.15	$	23.36

"Taxable Benefits & Other" include payout of earned time for vacations, gratuity, payments, pay for performance banked overtime, and/or vehicle allowances.

City of Surrey
Schedule of Remuneration and Expenses
For the year ended December 31, 2005
Employees

Name		BASE SALARY		TAXABLE BENEFITS & OTHER		EXPENSES
Sommer,Beverly A.	$	84,230.21	$	16,573.20	$	3,243.94
St Cyr,Maureen L.	$	102,877.22	$	3,843.95	$	4,900.69
Starchuk,Michael A.	$	78,894.86	$	15,648.51	$	35.00
Sullivan,Brian J.	$	93,224.43	$	3,771.97	$	-
Taylor,Margot J	$	71,154.16	$	4,156.63	$	3,225.55
Taylor,Stephen S.	$	85,715.78	$	14,170.27	$	1,721.92
Thiessen,Frank B.	$	79,467.05	$	12,583.84	$	-
Torrijos,Abelardo G.	$	69,749.61	$	6,516.59	$	2,509.96
Tsang,Rosa	$	70,026.43	$	10,165.01	$	2,411.40
Unwin,Anthony J.	$	80,207.35	$	6,635.75	$	23.36
Van Asseldonk,Ted M.	$	80,798.31	$	4,273.77	$	23.36
Vandenbosch,Gerhard	$	77,136.15	$	18,159.53	$	1,394.41
Vaughan,Lyle D.	$	77,327.09	$	5,893.81	$	-
Ward,Greg A.	$	77,234.20	$	18,248.74	$	1,073.32
Watt,John W.	$	100,119.16	$	18,766.43	$	1,140.17
Welch,Jeff A.	$	77,234.20	$	19,425.11	$	993.28
Wells,Edward J.	$	80,635.50	$	8,659.37	$	23.36
West,Lorne A.	$	81,047.88	$	3,118.35	$	-
White,Lisa A.	$	84,978.97	$	9,537.83	$	778.89
Wilke,Vivienne	$	140,902.36	$	27,685.02	$	6,808.79
Wilson,Gerald J.	$	85,259.37	$	3,985.64	$	235.74
Wilson,Gordon J.	$	79,607.49	$	15,466.89	$	544.49
Wilson,John M.	$	65,431.09	$	12,363.44	$	437.43
Wilson,Rob A.	$	102,881.34	$	15,284.69	$	1,250.25
Wood,Ken	$	80,905.42	$	3,353.71	$	23.36
Woznikoski,Brian W	$	80,021.85	$	3,844.16	$	940.88
Wyatt,David S	$	73,232.54	$	2,889.22	$	51.36
Zecchel,Steven M.	$	79,689.69	$	9,240.16	$	-
Zinger,Kevin J.	$	69,979.33	$	5,693.75	$	23.36
Zondervan,Ken D.	$	98,359.40	$	16,854.45	$	1,074.31
TOTAL - EMPLOYEES OVER $75,000	**$**	**17,965,229.46**	**$**	**2,389,038.55**	**$**	**237,475.48**
TOTAL - EMPLOYEES UNDER $75,000	**$**	**67,740,510.09**	**$**	**5,443,797.34**	**$**	**737,148.67**
TOTAL - ALL EMPLOYEES	**$**	**85,705,739.55**	**$**	**7,832,835.89**	**$**	**974,624.15**

"Taxable Benefits & Other" include payout of earned time for vacations, gratuity, payments, pay for performance banked overtime, and/or vehicle allowances.

City of Surrey
Schedule of Remuneration and Expenses
For the year ended December 31, 2005
Reconciliation of Remuneration to Financial Statements

Section 4

RECONCILIATION: (in '000s)

Total Remuneration - All Employees	$94,000
Reconciling Items:	
Add: Benefit Overhead	$18,200
Less: Prior Year Accrual	-$5,100
Add: Current Year Accrual	$5,500
Less: Instructors included under Consulting	-$1,100
	$111,500
Total Consolidated Statement of Revenue and Expenditure	$119,000
Less: Library per Statement of Revenue and Expenditure	$7,500
Total City per Statement of Revenue and Expenditure	$111,500

During the fiscal year ending December 31, 2005, the City of Surrey entered into 3 severance agreements ranging from 5 weeks to 14 months in duration.

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7)

City of Surrey
Schedule of Payments to Suppliers for Goods and Services
For the year ended December 31, 2005
Supplier Information

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
3M CANADA COMPANY	104,368.97
3S PRINTERS INC.	25,205.40
412682 B.C. LTD.	59,675.00
571776 B.C. LTD.	191,165.00
601826 B.C. LTD.	206,556.02
635913 B.C. LTD. DBA	100,884.39
645 762 B.C. LTD.	110,548.16
648744 BC LTD.	160,764.13
668786 BC LTD.	135,621.38
677018 B.C. LTD	66,865.24
685303 BC LTD.	36,800.00
688644 B.C. LTD	36,542.00
689627 B.C. LTD.	28,074.00
703321 B.C. LTD.	56,789.00
714488 BC LTD	55,765.00
7218 KG FINANCIAL INC.	324,440.46
7788 HOLDINGS LTD. AND	50,022.36
A & T EQUESTRIAN	48,024.80
A.A. ADVERTISING LTD.	41,707.82
A.M. P.M. LANDCLEARING &	41,655.10
A.R. THOMSON GROUP	33,324.48
A.W. FRASER & ASSOCIATES	35,485.20
AB DESLAM BOUTALEB &	115,263.50
ACKLANDS-GRAINGER INC.	173,714.21
ACOM BUILDING MAINTENANCE	410,665.89
ACURA EMBEDDED SYSTEMS INC.	41,383.14
ADCENTIVES	111,829.10
AGGRESSIVE ROADBUILDERS LTD.	8,533,400.82
AIRVAC, INC.	75,627.29
ALDRICH PEARS ASSOCIATES	93,661.27
ALEXANDER, HOLBURN, BEAUDIN &	906,250.00
ALISTAIR L. MCANDREW"IN TRUST"	832,299.12
ALLIANCE TELECOM SERVICES	64,761.75
ALLIED SWEEPING LTD.	48,749.20
ALSCO CANADA CORPORATION	31,367.10
ALTASTREAM POWER SYSTEMS	204,561.33
AM BUILDING MAINTENANCE LTD.	125,854.87
ANTHONY JONES & ASSOCIATES INC	56,496.00
APEX COMMUNICATIONS INC.	59,767.04
APLIN & MARTIN CONSULTANTS	389,388.17
AQUADYNE INDUSTRIES INC.	151,202.56
ARGUS CARRIERS LTD.	213,750.19
ARMTEC LIMITED	33,440.00
ARNOLD & SONS ROOFING LTD.	36,353.25
ARTS CLUB THEATRE	237,644.33
ASCOT JOCKEY CLUB LIMITED	30,551.37
ASSOCIATED ENGINEERING (B.C.)	517,052.09
ATLAS POWER SWEEPING LTD.	74,028.64
AVANT-GUARD GATES AND	30,214.66
AVENUE MACHINERY CORP.	41,873.20
AVONDALE SHOPPING CENTRES INC.	172,970.23
AXIDATA INC.	159,596.41
AXS-ONE INC.	192,993.30
B & B BEARING AND ELECTRIC	83,375.36
B & B CONTRACTING LTD.	6,764,749.35
B & R METALWORKS 1998 INC.	88,049.58
B C HYDRO & POWER AUTHORITY	6,105,552.10
B. CUSANO CONTRACTING INC.	334,721.47
B.C. TURF LTD.	30,551.38
BALJIT SINGH AND	25,200.00
BARNES DISTRIBUTION CANADA	100,801.83
BARTLE & GIBSON CO LTD	89,247.74
BASIC BUSINESS SYSTEMS LTD.	316,518.21

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
BC ONLINE	25,991.12
BC PENSION CORPORATION	10,962,395.62
BC PLANT HEALTH CARE INC.	653,319.22
BC RAIL LTD.	95,003.28
BC TRANSPORTATION FINANCING	27,400.00
BE GARDENING & LANDSCAPING	34,066.13
BELL SPAGNUOLO LEGAL OFFICES	170,000.00
BEL-PAR INDUSTRIES LTD.	26,836.56
BENTALL PROPERTIES LTD.	25,367.20
BENTLEY APPRAISALS LTD.	35,112.05
BFW DEVELOPMENTS LTD.	316,316.97
BILL MATHERS CONTRACTING	618,576.14
BINAKA AUTO REPAIR	47,845.66
BINPAL & ASSOCIATES "IN TRUST"	2,834,588.17
BLACK & MCDONALD LIMITED	289,240.96
BLACK PRESS GROUP LTD.	347,522.00
BLUE PINE ENTERPRISES LTD.	35,922.58
BOLDWING CON-TIN'U-UM	43,633.43
BRANDT TRACTOR LTD.	54,517.93
BRAR/DHANDA/SARAN	110,128.21
BRAWN, KARRAS & SANDERSON "IN	484,937.69
BRAY ENTERPRISES LTD.	30,803.26
BRAY LEASING LTD.	188,310.90
BRITISH COLUMBIA BUILDINGS	117,980.67
BRITISH COLUMBIA SOCIETY FOR	841,665.62
BUCKLEY HOGAN, "IN TRUST"	221,959.53
BULL HOUSSER & TUPPER "IN	460,173.72
BUNT & ASSOCIATES ENGINEERING	90,448.39
BUSBY PERKINS & WILL	284,254.22
C.A. HOWARD-WATER SYSTEMS LTD.	72,173.28
C.A.P. VENTURES LTD.	85,924.62
CADEL	57,600.64
CANADA POST CORPORATION	132,660.63
CANADA SECURITY SERVICES LTD.	105,252.36
CANADA TICKET INC.	29,884.18
CANADIAN LINEN AND UNIFORM	58,437.82
CANADIAN LOCKER COMPANY	29,290.60
CANADIAN UNION OF PUBLIC	1,085,126.81
CANNOR NURSERIES LTD.	155,316.46
CANUEL CATERERS	60,864.48
CAPITAL ENVIRONMENTAL	96,859.72
CARMICHAEL WILSON PROPERTY	106,892.50
CARSWELL, A DIVISION OF	26,399.73
CARTER DODGE CHRYSLER JEEP LTD	301,709.34
CASBAH DAY SPA INC.	53,280.00
CASCADES RESOURCES	66,360.80
CASH & CARRY #2	26,744.61
CEDAR CREST LANDS (B.C.) LTD.	25,508.80
CEI. ARCHITECTURE PLANNING	72,280.89
CHAB CONSULTING LTD.	33,689.65
CHASYN CANADIAN FOREST	160,000.00
CHET CONSTRUCTION LTD.	271,435.67
CHEVRON CANADA LIMITED	1,718,262.96
CHEVRON TEXACO GLOBAL	32,647.13
CHILLIWACK ROOFING LTD.	221,082.95
CHRISTIE LITES (VANCOUVER) INC	37,721.40
CIBC WOOD GUNDY	44,000.00
CINTAS	46,164.90
CITIWEST CONSULTING LTD.	104,074.08
CIVIC CONSULTANTS (CLEARBROOK)	56,251.52
CLASS SOFTWARE SOLUTIONS LTD	91,528.32
CLASSIC ENVELOPE PLUS LTD.	82,475.74
CLEAN FOR YOU CLEANING	289,548.73

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
CLEARTECH INDUSTRIES INC.	54,320.65
CLEMAS CONTRACTING LTD.	106,251.00
CLOVERDALE BUSINESS	120,458.28
CLOVERDALE DEVELOPMENTS INC.	373,541.63
COAST PRO CONTRACTING LTD.	33,838.75
COAST SALISH ARTS	28,125.00
COASTAL FORD SALES LIMITED	75,317.88
COASTLAND ENGINEERING &	36,890.93
COBBETT & COTTON LAW OFFICE	259,229.73
COBRA ELECTRIC LTD.	1,758,634.81
COCA-COLA BOTTLING LTD.	33,685.71
COGNOS INCORPORATED	29,123.74
COHOS EVAMY INTERPLAN-PARTNERS	355,087.69
COLLIERS INTERNATIONAL	53,821.38
COLLINGWOOD & ASSOCIATES	81,154.87
COLUMBIA BITULITHIC LTD.	1,143,501.19
COMMISSIONAIRES	128,272.15
COMPASS GROUP CANADA	38,571.78
COMPUGEN INC.	30,931.97
CONCORD PAINTING &	57,778.21
CONCORD SECURITY CORPORATION	42,360.77
CONSOLIDATED PRINTING &	335,092.01
C-PRINT SOLUTIONS INC.	81,830.62
CREATIVE TRANSPORTATION	30,435.51
CRESCENT BEACH LIFE GUARDING	63,900.36
CSDC SYSTEMS INC.	126,474.00
CULINARY CAPERS CATERING INC.	103,866.77
CUSTOM AIR CONDITIONING LTD.	134,644.18
CUSTOM LOADING LTD.	140,862.05
D & C REFRIGERATION LTD.	165,225.78
D. LITCHFIELD & COMPANY LTD.	76,376.60
D.L. WATTS FLOORINGS	48,811.26
DACON EQUIPMENT LTD.	85,810.98
DALAL ASSOCIATES ENGINEERING	73,227.22
DAMS FORD LINCOLN SALES LTD.	36,471.25
DATAMEX TECHNOLOGIES INC.	26,738.70
DAYTON & KNIGHT LTD.	117,250.71
DB PERKS & ASSOCIATES LTD.	105,328.30
DC TRAFFIC CONTROL	425,239.83
DECCAN INTERNATIONAL	54,788.00
DEL EQUIPMENT, A DIVISION OF	158,565.10
DELCAN CORPORATION	494,122.70
DELL COMPUTER CORPORATION	1,079,587.57
DELTA AGGREGATES LTD.	2,654,335.33
DENNISON CHEVROLET OLDSMOBILE	25,394.38
DILLON CONSULTING LIMITED	815,723.69
DINESEN NURSERIES LTD.	341,616.99
DIRECT EQUIPMENT WEST LTD.	49,988.60
DISCOVERY PRODUCTS LTD.	89,820.67
DOCK LINE SERVICES LTD.	35,910.00
DOMINION FAIRMILE CONSTRUCTION	4,419,730.59
DON CARR CHEVROLET LTD.	27,660.02
DONALD LUXTON & ASSOCIATES	34,218.60
DONNELLY & ASSOCIATES	28,661.51
DOUBLE M EXCAVATING LTD.	873,535.16
DOUGLAS WAYNE PEARCE	44,292.00
DOW WEST PROPERTY SYSTEMS LTD.	58,008.31
DR. J. BLAIR WALLACE, P.ENG.,	59,987.41
DYE & DURHAM COMPANY INC.	107,460.56
DYNIX	95,543.51
E.B. HORSMAN & SON	53,742.24
EARTH TECH CANADA INC.	34,419.22
EAST RICHMOND NURSERIES INC.	49,920.60

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
EAST-WEST BUILDING MAINTENANCE	71,864.41
E-CARD ID PRODUCTS LTD.	30,010.65
ECL ENVIROWEST CONSULTANTS	99,256.59
E-COMM,EMERGENCY COMMUNICATION	1,152,310.14
ELECTROMEGA LTD.	28,110.12
EN-ZEN JAN AND	40,665.00
EPIC DATA, INC.	157,505.61
ERICSSON MFG. LTD.	42,787.58
ESC AUTOMATION INC.	134,186.24
ESRI CANADA LIMITED	148,628.02
EST ENVIRONMENTAL TECHOLOGIES	62,861.82
EVERGRO CANADA INC.	65,853.52
EXTRUD-A-RAIL INC.	28,053.26
FALCON EQUIPMENT LTD.	107,774.91
FAMILY SERVICES OF	26,890.00
FARM-TEK SERVICES INC.	231,508.42
FASKEN MARTINEAU DUMOULIN LLP	89,595.29
FB WESTENDORF & SONS LTD	93,452.89
FDM SOFTWARE LTD.	308,087.44
FEDERATION OF CANADIAN	43,398.58
FEDEWICH & COMPANY "IN TRUST"	271,587.19
FERENCE WEICKER & CO.	32,100.00
FIELD DRILLING CONTRACTORS	114,842.10
FIELDTURF INC.	431,477.50
FINNING INTERNATIONAL INC.	43,574.20
FIRST RATE MECHANICAL	29,748.32
FITNESS DEPOT COMMERCIAL INC.	39,197.76
FLYNN CANADA LTD.	187,363.43
FLYNN ROOFING MAINTENANCE LTD.	36,766.27
FORT GARRY INDUSTRIES LTD.	151,192.47
FORTRAN TRAFFIC SYSTEMS	207,317.33
FRANCES ANDREW SITE	52,462.89
FRASER VALLEY AGGREGATES LTD.	85,257.67
FRASER VALLEY EQUIPMENT LTD.	82,379.41
FRASER VALLEY GILBERT &	56,732.50
FRASER VALLEY HERITAGE	100,000.00
FRED M. PHILPS "IN TRUST"	30,000.00
FRED THOMPSON CONTRACTORS	180,396.86
FREEWAY CHRYSLER DODGE LTD.	66,561.25
FREIGHTLINER OF VANCOUVER LTD.	47,265.24
FRIESEN EQUIPMENT LTD.	123,422.78
FRISCO BAY INDUSTRIES LTD.	81,645.69
FULLER LAWN MAINTENANCE	31,667.91
G & R SINGH & SON TRUCKING	166,912.32
GALLOP/VARLEY	30,869.04
GALLOWAY TRUCKING	71,895.73
GARDNER CHEV OLDS PONTIAC	95,190.00
GARY THOMAS WILLIAMSON	36,512.00
GCL CONTRACTING AND	134,820.00
GDI ASSOCIATES	61,567.27
GEAC COMPUTER CORPORATION	53,784.82
GEMCO CONSTRUCTION LTD.	119,443.33
GENERAL PAINT	161,624.65
GENESIS RESTORATIONS LTD	42,601.88
GETRONICS CANADA INC.	114,156.97
GINO PHILLIP DOLMEN	32,130.00
GLOBAL UPHOLSTERY CO. INC.	55,215.55
GLOBEL DIRECT INC	46,332.69
GOLDER ASSOCIATES LTD.	48,338.37
GOODBYE GRAFFITI SURREY	140,178.69
GORANSON CONSTRUCTION LTD.	367,417.29
GRAFFITI BE GONE INC.	223,779.18
GRAHAM LAINE	49,766.40

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
GRAND & TOY LIMITED	56,502.51
GREATER VANCOUVER HOUSING	30,985.00
GREATER VANCOUVER REGIONAL	128,667.80
GREATER VANCOUVER SEWERAGE	4,138,222.85
GREATER VANCOUVER WATER	15,692,240.93
GROSVENOR REMPEL	249,931.02
GROUND CONTROL LANDSCAPES INC.	43,155.78
GUARDTECK SECURITY	32,225.19
GUILLEVIN INTERNATIONAL CO.	40,611.87
GYSBERTUS JOHNANNES NOOTEBOS &	88,000.00
H.Y. ENGINEERING LTD.	44,039.71
HABITAT SYSTEMS INC.	73,447.15
HAMILTON,DUNCAN,ARMSTRONG	45,000.00
HANLEY AGENCIES LTD.	330,375.36
HARRIS & COMPANY	81,421.85
HARVARD INDUSTRIES LTD.	54,711.74
HAZCO ENVIRONMENTAL	55,273.96
HAZMASTERS ENVIRONMENTAL	29,871.39
HB/DIRECT PROTECT GROUP	54,869.74
HELMUT'S METAL FABRICATION LTD	48,310.50
HESLOP ENTERPRISES LTD.	47,743.40
HI-CUBE STORAGE PRODUCTS	218,973.79
HOME DEPOT	31,745.75
HOOKER, UMLAH, CRAIG, LUM	51,802.73
HORIZON LANDSCAPE CONTRACTORS	268,657.40
HOTSON BAKKER BONIFACE	86,897.85
HUB ENGINEERING INC.	73,363.88
HUB FIRE ENGINES & EQUIPMENT	41,012.59
HUGH & MCKINNON REALTY LTD.	56,702.86
HUSKY OIL MARKETING COMPANY	47,562.47
HUTCHINSON NURSERY SALES	51,873.03
HYLAND EXCAVATING LTD.	86,561.18
HYTEK MECHANICAL INC.	321,014.64
I A F F SEC. TREAS LOCAL 1271	386,184.50
IKON OFFICE SOLUTIONS, INC.	28,497.41
IMPERIAL ELECTRIC LTD.	25,450.00
IMPERIAL PAVING LIMITED	10,115,585.55
INFRARED TECHNOLOGIES CANADA	29,628.60
INFRASTRUCTURE SYSTEMS LTD.	496,817.05
INPROTECT SYSTEMS INC.	84,376.03
INTERCONTINENTAL TRUCK BODY	27,931.43
INTERNATIONAL TENTNOLOGY CO.	75,379.08
INTERPROVINCIAL TRAFFIC	81,868.00
IREDALE GROUP ARCHITECTURE	81,271.32
IRON MOUNTAIN	57,266.15
ITT FLYGT, DIVISION OF ITT	79,591.39
J. SCHWARZ TRUCKING LTD.	40,224.03
J.R. INDUSTRIAL SUPPLIES LTD.	36,036.41
J.S. CUMMINGS & ASSOCIATES	1,033,727.29
JAMES L.DAVIDSON & CO."	1,407,437.39
JAMES ROBINSON "IN TRUST"	585,658.30
JBP DEVELOPMENT LTD.	34,392.00
JD & ASSOCIATES	30,575.28
JERKINS MARZBAN LOGAN "IN	440,000.00
JEROME MELVILLE STAPLES	53,898.00
JET BINDERY LTD.	25,225.25
JJM CONSTRUCTION LTD.	3,192,697.79
JL LAWN & TREE CARE INC.	160,239.94
JOSEPH HO, NOTARY PUBLIC	279,697.67
K.D.S. CONSTRUCTION LTD.	775,073.83
KAL TIRE	152,884.03
KAMINSKY & CO. "IN TRUST"	1,185,680.20
KANE, SHANNON & WEILER "IN	30,000.00

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
KATO'S NURSERY LTD.	66,887.33
KEARNS & COMPANY "IN TRUST"	1,715,439.86
KEEN ENGINEERING CO. LTD.	32,641.87
KEN MYETTE	87,386.54
KENDRICK EQUIPMENT (2003) LTD.	31,780.58
KENNETH CORNELIUS STOBBE	26,250.00
KERR WOOD LEIDAL ASSOCIATES	422,335.81
KILLICK METZ BOWEN ROSE	95,332.72
KIM & COMPANY "IN TRUST"	300,076.82
KING GEORGE MOVING & STORAGE	28,764.18
KLM CONTRACTING LTD.	62,172.21
KPMG LLP	86,278.38
L.I.T. AQUATICS LTD.	221,621.15
LANARC CONSULTANTS LTD.	27,066.97
LANDS WEST PROPERTY SERVICES	45,186.71
LANDSCAPE DEPOT INC.	31,623.17
LANG-FAB FABRICATORS LTD.	416,304.74
LANGLEY CONCRETE & TILE LTD.	72,478.66
LANGLEY ROOFING CO. LTD.	121,648.31
LANGLEY WATER WELLS LTD.	27,306.82
LASERFICHE	41,446.65
LAWRENCE ARTHUR STEELE &	62,200.48
LEDCOR CONSTRUCTION LTD. &	6,061,765.52
LEHIGH NORTHWEST MATERIALS LTD	327,215.25
LEISURE AQUATICS (1999) INC.	603,629.00
LEISURE AQUATICS INC.	693,472.35
LEKO PRECAST LTD.	105,151.05
LESLIE & RENNEY CONSTRUCTION	39,303.56
LEVELTON CONSULTANTS LTD.	100,652.61
LEVELTON ENGINEERING LTD.	34,134.72
LGS GROUP INC.	70,483.74
LIFE FITNESS	139,307.92
LINDFIELD INVESTMENTS LTD.	29,794.40
LION KING HOMES LTD.	44,455.59
LIVINGSTON INTERNATIONAL INC.	54,853.00
LIZA HOOD	69,146.70
LONDON DRUGS	34,160.00
LOU CHRISTINE BISHOP	28,323.50
LOWER FRASER VALLEY EXHIBITION	141,290.57
MACCALLUM & MCINTYRE"IN TRUST"	83,466.73
MACMILLAN,TUCKER & MACKAY	30,000.00
MAINLAND SAND & GRAVEL LTD.	386,268.25
MAINROAD CONTRACTING LTD.	78,228.41
MAPLEWOOD LANDSCAPING LTD.	75,970.00
MARATHON ATHLETIC SURFACES	79,789.90
MARGARET MARIA WACKER	57,130.64
MARINE REPAIR & MAINTENANCE	27,257.21
MARINE ROOFING (1996) LTD.	152,555.26
MARLIM ECOLOGICAL CONSULTING	48,992.03
MARSHALL SURVEYS LTD.	57,149.82
MAR-TECH UNDERGROUND SERVICES	355,539.85
MATCON CIVIL CONSTRUCTORS INC	4,594,821.71
MAXWELL FLOORS LTD.	38,964.97
MCELHANNEY CONSULTING SERVICES	706,421.78
MCLACHLAN BROWN ANDERSON	136,694.00
MCQUARRIE HUNTER "IN TRUST"	309,281.06
MCRAE'S ENVIRONMENTAL	76,699.49
MCRAE'S POWER SWEEPING LTD.	126,484.15
MCRAE'S SEPTIC TANK SERVICE	370,164.94
MCTAR PETROLEUM CO. LTD.	533,196.05
MDM CONSTRUCTION CO. LTD.	1,654,161.73
MEDICAL SERVICES PLAN OF BC	1,504,504.00
MEGAN KNIGHT "IN TRUST"	482,294.68

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
MERLETTI CONSTRUCTION (1999)	664,508.34
METAFORE CORPORATION	148,679.17
METRO ROOFING & SHEET METAL	66,402.06
MICRO COM SYSTEMS LTD.	149,018.79
MICROSOFT CANADA CO.	77,719.45
MILLS BASICS	191,821.24
MINISTER OF FINANCE AND	379,658.35
MINI-TANKERS CANADA LTD.	65,166.83
MISSION CONTRACTORS LTD.	1,227,695.56
MODERN GROUNDS MAINTENANCE	881,515.61
MORROW BIOSCIENCE LTD.	131,202.03
MRO SOFTWARE, INC.	70,981.35
MUD BAY DYKING DISTRICT	27,400.00
MURIEL MAY CASTLE	72,200.00
MUSCO SPORTS LIGHTING INC.	26,220.00
N.A.T.S. NURSERY LTD.	45,538.89
NAPA AUTO PARTS	44,756.51
NEC CANADA, INC. DBA NEC	103,878.86
NEELCO CONSTRUCTION (1986)	154,043.17
NEPTUNE FOOD SERVICES	64,184.65
NEW EAST CONSULTING SERVICES	961,743.20
NEW LINE SKATEPARKS INC.	172,261.45
NEXINNOVATIONS	64,775.33
NILEX INC.	26,595.75
NORTHCOAST BUILDING PRODUCTS	102,295.55
NOW	57,788.40
OCEAN CONSTRUCTION SUPPLIES	26,217.57
OMICRON CONSTRUCTION MGT LTD	6,225,196.38
OMNI ENGINEERING INC.	535,557.93
ORACLE CORPORATION CANADA INC.	91,055.77
OTTER CO-OP	92,588.91
OVERHEAD DOOR COMPANY	44,904.12
P. BARATTA CONSTRUCTION LTD.	1,161,630.02
PACIFIC BLUE CROSS	187,422.29
PACIFIC CLEANERS	35,823.60
PACIFIC COAST HEAVY TRUCK	969,183.32
PACIFIC CUTTING AND CORING LTD	57,977.67
PACIFIC FLOW CONTROL LTD.	110,893.73
PACIFIC NEWSPAPER GROUP INC.	78,334.35
PACIFIC NORTHWEST FIRE	135,407.81
PACIFIC RIM ENGINEERED	45,150.88
PACIFIC SURREY CONSTRUCTION	362,032.04
PACIFIC TECHNOLOGIES INC.	41,311.20
PACIFIC UNDERGROUND	44,489.07
PALADIN SECURITY GROUP LTD.	93,317.61
PANTHER CONSTRUCTORS LIMITED &	680,454.82
PANTHER PRODUCTION COMPANY INC	110,326.72
PARAGON ENGINEERING LTD.	41,864.92
PARK HEM WONG &	66,675.00
PARKLANE VENTURES LTD.	124,150.00
PAUL SHU PO TSE	89,000.00
PAUMA PACIFIC (2004) INC.	98,087.52
PAX CONSTRUCTION LTD.	5,514,709.93
PEDRE CONTRACTORS LTD.	1,590,830.58
PEEL'S NURSERIES LTD.	39,758.47
PEOPLESOFT CANADA CO.	310,878.79
PERFORMANCE ELECTRIC LTD.	79,098.76
PETER BADER TRUCKING	30,012.10
PETER JOHANNES MAKINEN	34,090.00
PETRO-CANADA INC.	45,204.19
PHILLIPS FAREVAAG SMALLENBERG	55,131.46
PHOENIX ENTERPRISES	30,147.25
PICKETT'S NURSERIES LTD.	26,475.48

City of Surrey
Schedule of Payments to Suppliers for Goods and Services
For the year ended December 31, 2005
Supplier Information

Section 6

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
PINE MECHANICAL LTD.	105,986.72
PITEAU ASSOCIATES ENGINEERING	35,231.26
POPULAR GROUP INVESTMENTS LTD.	42,800.00
POSTAGE BY PHONE	374,500.00
PRE-CON PRODUCTS (1989) LTD.	31,992.54
PREMIER PACIFIC SEEDS LTD.	32,469.53
PRIME BUILDING MAINTENANCE	26,009.87
PROFILE BUSINESS SYSTEMS	255,575.68
PROGRESSIVE CONSTRUCTION LTD.	513,143.86
PROGRESSIVE CONTRACTING	847,040.57
PROGRESSIVE CONTRACTING-DELTA	3,490,554.70
PROGRESSIVE EXCAVATING LTD.	2,124,466.68
PROGRESSIVE FENCE	31,624.51
PROTOCOL ENVIRONMENTAL	93,556.72
PRYKE LAMBERT LEATHLEY	343,460.76
PSC INDUSTRIAL SERVICES	28,703.47
PW TRENCHLESS CONSTRUCTION	526,180.14
QUALICHEM INDUSTRIAL PRODUCTS	32,062.91
QUANTUM LIGHTING INC.	209,246.04
R. NICHOLLS DISTRIBUTORS INC.	45,857.58
R.A.B. VENTURES #3 LTD.	92,867.32
R.BURY MEDIA & SUPPLIES LTD.	109,560.12
R.F. BINNIE & ASSOCIATES LTD.	1,575,854.50
RAINBOW PAVING LTD.	282,348.65
RAYBERN ERECTORS LTD.	163,143.78
RAYMOND KENNETH RADMACKER	61,883.25
RECEIVER GENERAL FOR CANADA	52,165,076.43
RHONDA ROLLAND	52,055.50
RICHMOND ELEVATOR MAINTENANCE	48,471.00
RITCHIE BROS. AUCTIONEERS	27,930.00
RITEWAY TREE SERVICE LTD.	49,050.94
ROCKY MOUNTAIN PHOENIX	88,454.60
ROGERS WIRELESS INC.	37,358.64
ROLLINS MACHINERY LIMITED	74,955.76
RONA REVY INC.	62,832.97
RONCO PRODUCTS INC.	26,700.03
ROOF TECH 2000 CONSULTANTS LTD	39,907.42
ROYAL CITY YOUTH BALLET	30,399.94
ROYAL PRINTERS LTD.	33,174.00
ROYALE DEVELOPMENT LTD.	34,154.40
S. HENNINGSON CONSTRUCTION	220,137.44
SAFE GUARD FENCE LTD.	44,024.08
SAFETY SOURCE PRODUCTS LTD.	183,496.89
SBC INSURANCE AGENCIES LTD.	29,220.00
SCHINDLER ELEVATOR CORPORATION	25,929.75
SCHOOL DISTRICT #36 (SURREY)	95,109.59
SEMIAHMOO BULLDOZING &	122,453.26
SENTINEL SECURITY SOLUTIONS	131,549.41
SENTRACK CONSULTING INC.	147,317.60
SHADES TANKERS (1976) LTD.	146,894.20
SHANAHAN'S LTD.	48,351.26
SHAW CABLE	63,607.94
SHERINE INDUSTRIES LTD.	74,453.95
SHRIMPTON & COMPANY "IN	1,721,940.87
SINCLAIR ELECTRICAL	49,622.32
SKYE CONSULTING	35,612.26
SMITH-CAMERON PUMP SOLUTIONS	52,672.05
SOCIAL PLANNING AND RESEARCH	47,203.77
SOUTHERN RAILWAY OF BC LTD.	415,455.73
SOUTHRIDGE AGGREGATES LTD.	52,873.52
SOUTHWESTERN FLOWTECH &	44,270.30
SPECIMEN TREES WHOLESALE	234,356.46
SPECTRATEC SERVICES GROUP INC.	49,134.40

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
SPECTRUM NETWORKS INC.	34,924.00
SPEEDY AUTO GLASS A DIVISION	56,368.17
STANTEC CONSULTING LTD.	912,134.85
STERLING FLEET OUTFITTERS	27,843.14
STEVE MURRAY TRUCKING	26,534.23
STONE ORCHARD SOFTWARE INC.	44,298.00
STREAM ORGANICS MANAGEMENT LTD	131,227.14
SUN LIFE OF CANADA	5,030,664.13
SUNRISE LANDSCAPING LTD.	45,186.08
SUNSET MEMORIAL & STONE	37,620.00
SUPERIOR CITY SERVICES LTD.	64,248.04
SUPERIOR PROPANE INC.	25,399.74
SUPREME POWER SWEEPING LTD.	27,649.14
SUREWAY INTERNATIONAL ELECTRIC	29,573.81
SURFWOOD SUPPLY (1964) LTD.	38,558.88
SURREY ASSOCIATION FOR	40,380.00
SURREY AUTO TEC ' 95 INC,	33,861.22
SURREY CHRISTIAN ALLIANCE	138,862.25
SURREY CRIME PREVENTION	32,090.00
SURREY DYKING DISTRICT	474,768.96
SURREY TOURISM AND CONVENTION	354,185.68
SURRINDER S. KHATRA	39,648.03
SUTTON ROAD MARKING LTD.	303,528.62
SYSCO FOOD SERVICES OF	58,223.93
TAG CONSTRUCTION LTD.	7,591,952.09
TANGENT TECHNOLOGIES LTD.	26,327.35
TCM REALTY CORP.	156,244.44
TDH CONTRACTING	121,985.18
TELUS COMMUNICATIONS INC.	863,875.35
TELUS MOBILITY	318,565.95
TELUS SERVICES INC.	222,200.72
TERASEN GAS INC.	1,448,352.96
TERASEN UTILITY SERVICES INC.	3,444,003.66
TERASEN WATERWORKS	66,018.72
TERRASOL ENVIRONMENT INC.	33,637.97
TERRY SARGENT	38,807.37
TGK IRRIGATION LTD.	89,144.08
THE BRITISH COLUMBIA CORPS	262,420.20
THE CORPORATION OF THE CITY	414,440.96
THE GREEN TIMBERS HERITAGE	28,020.00
THE OWNERS STRATA PLAN NWS1945	42,741.00
THE PLAYGROUND GUYS	37,744.00
THE RAM GROUP	44,340.88
THE TEMPEST DEVELOPMENT GROUP	100,157.52
THUNDERBIRD PLASTICS LTD.	96,672.00
TITAN CONSTRUCTION CO. LTD.	445,605.21
TMF TEXTILE SERVICES	32,706.20
TMP WORLDWIDE	175,318.79
TNT LAWYERS "IN TRUST"	260,330.52
TRAFCO (CANADA)	59,197.92
TRANSWEST ROOFING (1994) LTD	30,607.65
TRANSYS INTERNATIONAL	56,169.65
TRICO EXCAVATING INC.	389,976.83
TRIPLE WEST TRANSPORT INC.	34,031.37
TRITECH INDUSTRIES LTD.	155,726.84
TUNG CHOY SUE &	132,000.00
TWIN MAPLE MARKETING LTD.	89,567.40
UMA ENGINEERING LTD.	130,642.93
UNION OF BRITISH COLUMBIA	142,924.34
UNISOURCE CANADA, INC.	54,268.67
UNITED LIBRARY SERVICES INC.	126,933.70
UNITED REALTY RCK &	124,882.38
UNITED RENTALS OF CANADA, INC.	43,542.75

SUPPLIER NAME	AGGREGATE AMOUNT PAID TO SUPPLIER
UNITED WAY OF THE LOWER	191,967.97
UNITOW SERVICES (1978) LTD.	26,936.50
URBAN SYSTEMS LTD.	411,259.97
URBAN-GENESIS LANDS LTD.	101,716.93
VALERI SOKOLOVSKI	48,180.01
VALLEY MOBILE POWERWASH	29,832.57
VALLEY PACIFIC REALTY LTD.	51,627.50
VALLEY TRAFFIC SYSTEMS INC	31,777.98
VAN DER ZALM & ASSOCIATES INC.	55,889.58
VANCOUVER KIDSBOOKS	44,622.23
VANE LAWN & GARDEN SERVICES	628,795.44
VARITEK SYSTEMS LTD.	78,771.26
VIMAR EQUIPMENT LTD.	427,068.29
WALNUT GROVE CONSTRUCTION	36,150.25
WASTE MANAGEMENT OF CANADA	8,871,347.01
WASTE SERVICES (CA) INC	130,539.93
WEB ENGINEERING LTD.	820,664.85
WEBTECH WIRELESS	38,970.68
WESCO	51,736.98
WEST COAST FITNESS FIXATIONS,	28,882.41
WEST COAST MACHINERY LTD.	72,119.57
WESTBURNE ELECTRIC SUPPLY (BC)	34,097.42
WESTERN MAILTECH LTD.	92,115.43
WESTERN PRO SHOW RENTALS	30,281.43
WESTERN TURF FARMS LTD.	25,601.90
WESTERN WEED CONTROL (1980)	159,933.97
WESTPORT CONSTRUCTION GROUP	1,479,104.33
WESTSHORE CONSTRUCTORS LTD.	117,425.98
WESTVIEW SALES LTD.	188,708.35
WHALLEY BUSINESS	500,000.00
WHOLESALE FIRE & RESCUE LTD.	54,794.36
WILLETTS CONTRACTING (2004)LTD	262,772.35
WILLIS CANADA INC.	1,020,107.00
WINDSOR SQUARE PROJECT	132,969.79
WINVAN PAVING LTD.	5,360,852.56
WOLSELEY CANADA INC.	1,042,732.48
WOOD WYANT INC.	72,086.99
WORKERS' COMPENSATION BOARD	1,040,359.36
XEROX CANADA LTD.	290,054.00
YARD-AT-A-TIME CONCRETE	55,747.40
ZAPPONE TRUCKING LTD.	26,432.84
ZEEMAC VEHICLE LEASE LTD.	467,466.28
PAYMENTS TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING $25,000	**294,009,954.26**
CONSOLIDATED TOTAL PAID TO SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS OF $25,000 OR LESS	**11,680,768.91**

City of Surrey
Schedule of Payments to Suppliers for Goods and Services
For the year ended December 31, 2005
Reconciliation of Payments for Goods and Services to Financial Statements

RECONCILIATION: (in '000s)	**2005**
Total of aggregate payments exceeding $25,000 paid to suppliers	294,000
Consolidated total of payments of $25,000 or less paid to suppliers	11,680
Consolidated total of all grants and contributions	800
*Reconciling Items**	
Add: Prior Year Accruals	12,450
Less: Current Year Accruals	- 14,570
Total per Statement of Revenue and Expenditure	**304,360**
Total Consolidated Statement of Revenue and Expenditure	426,620
Less: Library per Statement of Revenue and Expenditure	3,290
Less: Consolidated Salary and Benefits per Statement of Revenue and Expenditure	118,970
Total City per Statement of Revenue and Expenditure	**304,360**

* The Financial Statements are prepared on a consolidated basis using the accrual method of accounting, whereas the supplier payments schedule is prepared on a calendar basis. The supplier payment schedule includes expenditures for both Assets and Operations. The Library payments are reported separately.

City of Surrey
Schedule of Grant Payments
For the year ended December 31, 2005
Payments to Organizations

Organization Name	Amount
1st Central Surrey Scouting	$500
Association of Neighbourhood Houses - Camp Alexandra	$1,000
B.C. Ukrainian Cultural Festival Society	$900
BC Special Olympics - Surrey	$500
Better Environmentally Sound Transportation (BEST)	$1,000
Big Sisters of BC Lower Mainland	$500
"Caring Hearts" for Underprivledged Children Society	$1,000
Clover Valley Soap Box Derby	$500
Cloverdale Skating Club	$500
Filipino-Canadian Sports Association	$500
Fraser Valley Visually Impaired Society	$1,000
Jamaican/ Canadian Cultural Association of British Columbia	$1,000
Kidney Foundation of Canada	$1,000
Kla-how-eya Aboriginal Centre	$1,000
Newton Festival	$1,500
Ocean Park Community Association	$1,000
Options: Services to Communities Society	$1,000
Options: Services to Communities Society	$500
Servants Anonymous Society Surrey	$500
Sunnyside Acres Heritage	$500
Surrey Centre Volunteer Society	$500
Surrey Community Services Society	$1,000
Surrey Crime Prevention Society	$1,000
Surrey Delta Immigrant Services Society	$1,000
Surrey Festival of Dance Society	$1,000
Surrey Food Bank	$1,000
Surrey Gymnastic Society	$1,000
Surrey Hospice Society	$1,000
Surrey International Folk Dancing Society	$500
Surrey International Writers' Conference	$1,000
Surrey Knights Swim Club	$700
Surrey Lawn Bowling	$500
Surrey Off-Road Cycling Enthusiasts Society (SORCE)	$500
The Canadian National Institute for the Blind	$500
Vedic Hindu Cultural Society	$1,500
Westcoast Harmony Chorus	$500
Whalley Community Festival	$1,500
White Rock Come Share Centre	$500
White Rock SeaStars Parent Auxiliary	$500
White Rock South Surrey Skating Club	$500
Valley Curling Club	$60,000
Sunnyside Saddle Club	$38,400
Surrey Sailing Club	$24,000
Panorama Ridge Riding Club	$22,500
Fraser Valley Heritage Railway Society	$20,400
Lower Mainland German Shepherd Dog Club	$6,000
Action BMX Association	$4,000
Crescent Beach Swimming Club	$600

City of Surrey
Schedule of Grant Payments
For the year ended December 31, 2005
Payments to Organizations

Section 7

Organization Name	Amount
Surrey Beavers Athletic Association	$650
Cloverdale District Chamber of Commerce	$10,000
Surrey Chamber of Commerce	$10,000
White Rock/South Surrey Chamber of Commerce	$10,000
Lower Fraser Valley Exhibition - Operating	$180,000
Lower Fraser Valley Exhibition - Capital	$100,000
Surrey Dyking District	$165,000
Mud Bay Dyking District	$26,000
Colebrook Dyking District	$13,000
Arts Council of Surrey	$1,200
Crime Stoppers	$12,500
South Fraser Community Services Society	$24,000
Surrey Crime Prevention Society	$43,500
Clayton Heights Secondary School	$100
Ecole Kwantlen Park Secondary School	$100
Enver Creek Secondary School	$100
Frank Hurt Secondary School	$100
North Surrey Secondary School	$100
Special Recognition	$2,500
Special Recognition	$2,500
Unallocated - Taxes	$4,350
Unallocated - Dry Grads	$1,300
Unallocated - One-time	$3,500
Total	**$818,500**