

CITY OF SURREY

**STATEMENT OF FINANCIAL
INFORMATION**

Year Ended December 31, 2022

**(In compliance with the Financial Information Act of British
Columbia, Chapter 140)**

**Section
Number**

Section

Statement of Financial Information Approval.....	1
Management Report.....	2
Financial Statements.....	3
Schedule of Debts.....	4
Schedule of Guarantee and Indemnity Agreements.....	5
Schedule of Remuneration and Expenses.....	6
Statement of Severance Agreements.....	7
Schedule of Suppliers of Goods and/or Services.....	8
Schedule of Grants.....	9

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*.



Brenda Locke
Mayor, City of Surrey



Kam Grewal, BBA, CPA, CMA
CFO/General Manager, Finance

June 20, 2023

The Financial Statements contained in this Statement of Financial Information under the *Financial Information Act* have been prepared by management in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB"), an independent standard-setting body, of the Chartered Professional Accountants of Canada. The integrity and objectivity of these statements are management's responsibility. Management is also responsible for all statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the audited financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

City Council, through the Audit Committee, is responsible for ensuring that management fulfils its responsibilities for financial reporting and internal controls. The Audit Committee achieves this through the review of the audited financial statements and other financial information, the audit process and compliance of financial internal controls. The Audit Committee meets with management and the external auditors as required.

The external auditors, BDO Canada LLP, conduct an independent examination, in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Financial Information Act. Their examination includes a review and evaluation of the City's system of internal controls and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and fair access to the Audit Committee.

On behalf of The City of Surrey



Kam Grewal, CPA, CMA
CFO/General Manager, Finance
June 20, 2023

The following is the 2022 Consolidated Financial Statements for the City of Surrey, prepared in accordance with Canadian Public Sector Accounting Standards.

Prepared under the Financial Information Regulation, Schedule 1, sections 2 and 3.

FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2022

AUDIT COMMITTEE



Councillor Pardeep Kooner, Chair



Councillor Rob Stutt, Vice-Chair

The primary function of the Audit Committee is to represent and assist City Council in fulfilling oversight responsibilities in relation to the internal control environment in place at the City, including the review of the audited financial statements and other financial information, and liaising with the City Manager and CFO/General Manager, Finance in relation to financial and internal controls and business improvement opportunities.

CORPORATE PLANNING PROCESS

Surrey City Council approved the Surrey Sustainability Charter 2.0 as the City's overarching policy document. This sets out a vision for the community, a mission statement and a set of corporate goals and strategies. With the Sustainability Charter 2.0 setting the guideposts, along with the other strategic plans and direction from City Council, a Financial Plan is developed each year that presents both the Capital Budget and the Operating Budget.

The Capital Budget is developed based on City Council's current priorities and the ongoing requirements to maintain civic service levels. The resulting five-year plan strives to match the various sources of funds to required projects.

The Operating Budget allocates resources based on delivering services at existing levels, issues raised by City Council, through public consultation, and administrative requirements. It also considers changes for specific programs based on growth, usage, demand, ability to pay, business case, etc.

FINANCIAL REPORTS

Financial reports are presented to City Council for its information and review. These include reports on quarterly financial status for general operations and the annual financial report. The annual financial report includes consolidated financial statements audited by the City's appointed external auditor.

FINANCIAL POLICIES

The City of Surrey utilizes a number of financial policies, some of which have received formal approval by City Council; others are based on fiscal responsibility, legislative requirements, and public sector accounting standards. The following lists several of these key policies.

Expense Policy

The City of Surrey utilizes a number of financial policies, some of which have received formal approval by City Council. Others are based on fiscal responsibility, legislative requirements, and public sector accounting standards. The following lists several of these key policies.

Investment Policy

This policy provides guidelines for employees and other authorized individuals with respect to travel and expense reimbursements. It defines approval authorities, per diem allowances, ineligible costs, and expense reimbursement requirements. Reserve and Surplus Policy
This policy directs the establishment and maintenance of reserves, and appropriations of surplus, as well as the use of reserves and appropriations of surplus in meeting the short and long-term financial goals of the City. The policy states guiding principles, objectives, criteria, and procedures, including allowable minimum and maximum reserve and surplus balances.

Reserve and Surplus Policy

This policy directs the establishment and maintenance of reserves, and appropriations of surplus, as well as the use of reserves and appropriations of surplus in meeting the short and long-term financial goals of the City. The policy states

guiding principles, objectives, criteria, and procedures, including allowable minimum and maximum reserve and surplus balances.

Tax Exemption Policy

This policy provides guidance to Council in the processing of applications for exemption from property taxes. Though the Community Charter states that exemptions are at the discretion of Council, this policy establishes principles which serve as a guide in the evaluation of applicants.

Cash Handling Policy

This policy specifies the requirements staff must meet when handling tender, from the initial point of collection through the reconciliation and deposit process.

Debt Management Guidelines

The City of Surrey strives to operate under a "pay-as-you-go" philosophy, where facilities and infrastructure are built based on current and projected funding sources and reserves.

Capital project funding may dictate that borrowing is preferred, either due to an immediate need or if funds are not available from existing reserves or through external sources, or it makes sense to use financing to spread the cost of major initiatives across present and future users.

MAY 8, 2023

To Mayor Brenda Locke and Members of City Council

It is my pleasure to present the Annual Financial Report for the year ended December 31, 2022. The purpose of this report is to publish the Consolidated Financial Statements and the Independent Auditor's Report for the City of Surrey, pursuant to Section 167 of the Community Charter. The following report provides a financial overview of the year ended along with a brief outlook to the future.

The City of Surrey's management are responsible for the preparation of the consolidated financial statements, which are approved by City Council.

The financial statements and related information have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada (CPA Canada). Management is also responsible for ensuring that the City remains fiscally prudent and financially sustainable through the ongoing monitoring of all the City's financial affairs. The City maintains a system of internal accounting controls designed to provide reasonable assurances for the safeguarding of assets and the reliability of financial records. In addition to the City of Surrey, the reporting entity comprises all organizations, boards, and enterprises financially accountable to the City of Surrey. This includes the Surrey Police Service (SPS), the Surrey Public Library, the Surrey Homelessness and Housing Society and the Surrey City Development Corporation.

The public accounting firm of BDO Canada LLP, which was appointed by City Council as independent external auditor, has expressed that, in their professional opinion, the Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of the City of Surrey as at December 31, 2022, including its consolidated results of operations, its changes in net consolidated financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian Public Sector Accounting Standards.

FINANCIAL OVERVIEW

2022 In Review

As 2022 began, the Province took steps to ease certain COVID-19 restrictions impacting indoor and outdoor gatherings, including activities related to fitness, aquatics and rinks. As a result, all Parks, Recreation & Culture ("PRC") programs resumed operations, close to pre-pandemic levels. Despite challenges associated with staffing capacity and resources, Libraries' programs were administered while incorporating community use patterns. All Surrey Library branches returned to full-service hours and all PRC facilities reopened, adjusted to community needs and activity levels. The City continued to monitor capacity levels and hire and train staff to restore operations.

The economic environment during 2022 experienced significant changes as the Bank of Canada ("BOC") sought to temper the effects of high inflation through aggressive and swift increases to its key interest rate. The Canadian Consumer Price Index ("CPI") reached a 30-year high of 8.1% in June 2022. In response, the BOC added 3.75% to its Target Overnight Rate between March and December of last year, raising it up to 4.25%. As a result, the Prime Rate at Canadian Financial Institutions climbed to 6.45%, the highest level over the past 20-plus years. Inflationary pressures increased the cost of goods and services procured by the City. At the same time, the rapid rate increases proved beneficial for the City's investment portfolio, yielding a year-over-year investment income increase of \$22 million for 2022.

At the end of last year, the single-family building permit processing time was just under seven weeks, significantly less than the established guaranteed target of 10 weeks. Similar positive results were seen in tenant improvement, and single-family, multi-family, commercial, & industrial rezoning permits with all categories reporting processing times less than guaranteed targets. Demand for development remained high in Surrey and improvements in the City's development approval processes continued to provide significant positive impacts on regional and provincial growth and overall community access to housing.

Surrey experienced strong development activity in 2022. Building permits with a construction value of \$2.1 billion were issued during the year. The development community continues to see Surrey as an attractive place to invest. The real estate market remains active with Surrey continuing its appeal as an affordable destination for young families to settle and thrive. The City also provides a welcoming environment for businesses to grow and thrive. Business license revenue increased by 15% in 2022, as compared to the prior year.

The City is undertaking significant capital investments to enhance the thriving landscape of Surrey by providing citizens with access to safe, inviting, high quality facilities, programs and services. In 2022, construction commenced for the Cloverdale Sport & Ice Complex, Bear Creek Athletics Centre, and the Newton Community Centre. In addition to producing tangible benefits that support a healthy and vibrant lifestyle for our citizens, investing in major capital projects spurs economic activity that can catalyze growth while supporting our vision of a thriving, green and inclusive community.

In December 2022, Council approved a plan to retain Surrey RCMP as Police of Jurisdiction ("POJ"). Through a detailed financial analysis, it was determined that keeping the RCMP would result in total estimated cost savings of \$235.4 million over a five-year period. The plan was provided to the Province of British Columbia's ("BC") Solicitor General and Minister of Public Safety for endorsement of Council's decision.

Financial Position

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the year ended December 31 (amounts in \$ millions)

	2022 Actual	2021 Actual	Change
Financial Assets	\$ 1,910.2	\$ 1,768.8	\$ 141.4
Liabilities	(1,456.8)	(1,490.8)	(34.0)
Net Financial Assets	453.4	278.0	175.4
Tangible Capital Assets	9,934.4	9,631.9	302.5
Inventories of Supplies	1.9	1.2	0.7
Prepaid Expenses	7.5	6.8	0.7
Non-Financial Assets	9,943.8	9,639.9	303.9
Accumulated Surplus	\$ 10,397.2	\$ 9,917.9	\$ 479.3

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

In 2022, the City's financial position increased by \$175.4 million resulting in a net financial asset position of \$453.4 million.

The City's non-financial assets increased in 2022 by \$303.9 million, bringing the total to over \$9.9 billion. The increase is the net result of capital additions of physical assets in the year, offset by disposals and amortization expense.

The result of these increases in financial position and non-financial assets was accumulated surplus increasing by \$479.3 million in 2022 to \$10.4 billion (2021 - \$9.9 billion). Overall, the City continues to maintain a strong financial position.

CONSOLIDATED STATEMENT OF OPERATIONS

For the year ended December 31 (amounts in \$ millions)

	2022 Actual	2021 Actual	Change
Revenues	\$ 1,424.5	\$ 1,183.1	\$ 241.40
Expenses	(945.2)	(877.6)	(67.60)
Annual Surplus	\$ 479.3	\$ 305.5	\$ 173.80

The City's revenues in 2022 totaled \$1.4 billion, which is an increase compared to revenues of \$1.2 billion in 2021. The year-over-year growth was attributable to increased Taxation Revenue (\$14.6 million), Developer Contributions, including Community Amenity Contributions & Bonus Density payments (\$43.1 million), Utility Rates and Fees (\$8.1 million), Sales of Goods and Services (\$17.8 million), Transfers from Other Governments and Other Revenues (\$33.1 million), and Gain on Disposal of Assets (\$24.9 million), deferred Development Cost Charge revenue (\$77.8 million) and higher Investment Income (\$22.0 million). Growth in Developer Contributions reflects strong development activity throughout the City with additional revenues and contributed assets received from developers during 2022. Sales of Goods and Services were supported by PRC revenues, Surrey Fire Service dispatch services revenues and proceeds from statutory right of ways. In accordance with the 2022 – 2026 adopted financial plan, the additional revenue generated from increased property taxation was required to support budgeted increases in the City's robust capital program and related operating programs including funding supported labour and inflationary cost increases and other various corporate requirements.

The City's expenses totaled \$945.2 million in 2022, which was an increase in comparison to expenses of \$877 million in 2021. This year-over-year change was primarily attributable to increases in Police and Fire services, Planning & Development, Parks, Recreation & Culture, Roads & Traffic safety and in the cost of Water, Sewer, and Drainage.

Investments

City staff diligently continue to administer our investment portfolio, generating a very important revenue stream to support City services. The administration of the portfolio adheres to the City's investment policy, which complies with Community Charter requirements. The policy outlines how City funds are to be invested in a manner which will allow for reasonable returns and security while meeting the City's cash flow requirements. The average portfolio balance related to the City's investments during 2022 was \$1.5 billion (\$994.0 million in 2021). During 2022 the City earned \$40.0 million from investment income (\$18.0 million in 2021) of which \$0.8 million was earned specifically for deferred development cost charges (\$0.9 million in 2021). The average portfolio yield during 2022 on the City's investment portfolio was 2.27% (1.73% in 2021). The higher overall return is a direct result of rapid interest rate increases throughout 2022, leading to enhanced yields on investment products, positively impacting our interest income.

Reserve Funds

The City's statutory and discretionary reserves, on a net basis, amounted to \$263.4 million at the end of 2022 compared to a balance of \$149.0 million at the end of 2021. The Deferred Development Cost Charges (DCCs) balance at the end of 2022 was \$333.6 million, which is an decrease from the balance of \$371.7 million at the end of 2021. This decrease is attributable to less DCCs levied for the year, along with a greater amount of DCC revenue recognized to fund the General, Water, Sewer, and Drainage capital programs will be used to fund future capital projects that are listed in the City's current Five-Year (2023-2027) Capital Financial Plan as well as future financial plans.

THE FUTURE

Following the 2022 municipal election, one of new Surrey City Council's identified priorities was to seek community input on the City's Financial Plan. This included consideration of opportunities for residents and stakeholders across city communities to provide input and feedback. An engagement process for the 2023 operating and capital budgets, including an online survey and five open houses, was successfully completed at the beginning of this year. The City connected with the community and solicited meaningful feedback on budget priorities and preferred funding methods. In the second half of this year, an engagement process will be launched for the 2024 budget, building on the success of the 2023 budget engagement process, providing further opportunities for citizens to voice their preferences.

2023 will bring revitalization to City subsidiaries. Council has initiated a recruitment process for the appointment of volunteer community Board members to the Surrey Homelessness and Housing Society (SHHS) to strengthen the organization's ability to achieve its goal of minimizing homelessness or risk of homelessness in Surrey. Additionally, Council has initiated the process of re-operationalizing Surrey City Development Corporation (SCDC) as a for-profit development company. Independent

Board members will be recruited and the necessary corporate infrastructure will be reconstituted to once again allow for SCDC to act as a catalyst for positive development that will support and accelerate the City's social, cultural, community, economic and environmental objectives.

As the fastest-growing municipality in Metro Vancouver, nearly \$90 million in funding was awarded to the City through the Province of BC's Growing Communities Fund. This funding will have an immediate positive impact towards supporting and maintaining high quality City facilities and amenities, such as recreation centres, parks, and transportation infrastructure. New investments in the 2023 Five-Year (2023-2027) Financial Plan – Capital Program include an additional third sheet of ice at the Cloverdale Sport & Ice Complex to meet demand for ice sports and dry-floor use. This, along with other continued capital investments, will ensure Surrey continues to advance as one of Canada's most vibrant, livable cities.

In April 2023, after reviewing reports provided by the City, RCMP, and SPS, the Minister of Public Safety and Solicitor General acknowledged that the final decision on choosing the POJ remains with the City of Surrey. The Province released a report prepared by the Director of Police Services which provided, information, advice, and recommendations to the Minister on whether an adequate and effective level of policing can be maintained in Surrey and throughout the Province if the Minister endorses Council's decision to retain the RCMP as POJ. City staff will work with Mayor and Council to review the report's recommendations and come to a resolution on the policing transition, with a view towards eliminating financial uncertainty and providing the most cost-effective option for taxpayers.

During the course of 2022, the City strengthened its financial position and is well poised to continue delivering a high quality of service to our residents and businesses in 2023 and years beyond.

Respectfully submitted,



Kam Grewal, BBA, CPA, CMA
CFO/General Manager, Finance

CITY OF SURREY



Tel: 604 688 5421
Fax: 604 688 5132
vancouver@bdo.ca
www.bdo.ca

BDO Canada LLP
Unit 1100 - Royal Centre
1055 West Georgia Street
Vancouver BC V6E 3P3 Canada

Independent Auditor's Report

To the Mayor and Council of the City of Surrey

Opinion

We have audited the consolidated financial statements of the City of Surrey and its controlled entities (the "City") which comprise the Consolidated Statement of Financial Position as at December 31, 2022 and the Consolidated Statements of Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the City financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2022 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

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

Other Information

Management is responsible for the other information. The other information comprises the information included in the Annual Report but does not include the consolidated financial statements and our auditor's report thereon.

Our opinion on the consolidated financial statements does not cover the other information and we do not express any assurance conclusion thereon.

In connection with our audit of the consolidated financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the consolidated financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

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

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

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

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

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms.



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

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

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

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

BDO Canada LLP

Chartered Professional Accountants

Vancouver, British Columbia
May 5, 2023

CONSOLIDATED STATEMENT OF FINANCIAL POSITION CITY OF SURREY

As at December 31, 2022, with comparative figures for 2021
[in thousands of dollars]

	2022	2021
FINANCIAL ASSETS		
Cash and cash equivalents	\$ 80,851	\$ 591,508
Accounts receivable (note 2)	208,927	160,974
Portfolio investments (note 3(a))	1,619,901	1,015,623
Investment in business partnership (note 3(b))	533	738
	<u>1,910,212</u>	<u>1,768,843</u>
LIABILITIES		
Trade and other accounts payable (note 4)	123,732	104,121
Due to other governments (note 5)	129,913	144,997
Employee future benefits (note 6)	31,446	30,765
Deposits and prepayments (note 7)	381,456	351,295
Deferred revenue (note 8)	123,229	130,994
Deferred development cost charges (note 9)	333,558	371,704
Debt (note 10)	333,471	356,970
	<u>1,456,805</u>	<u>1,490,846</u>
NET FINANCIAL ASSETS	<u>453,407</u>	<u>277,997</u>
NON-FINANCIAL ASSETS		
Tangible capital assets (note 11)	9,934,411	9,631,885
Inventories of supplies	1,917	1,195
Prepaid expenses	7,464	6,776
	<u>9,943,792</u>	<u>9,639,856</u>
ACCUMULATED SURPLUS (note 12)	<u>\$ 10,397,199</u>	<u>\$ 9,917,853</u>

Commitments and contingencies (note 14)



Kam Grewal, BBA, CPA, CMA
CFO/General Manager, Finance

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

CONSOLIDATED STATEMENT OF CITY OF SURREY OPERATIONS

*For the year ended December 31, 2022, with comparative figures for 2021
[in thousands of dollars]*

	2022 <i>Budget</i> <i>(note 22)</i>	2022	2021
REVENUES			
Taxation revenue (note 17)	\$ 524,529	\$ 533,006	\$ 518,400
Sales of goods and services	296,470	301,948	275,990
Development cost charges (note 9)	129,198	122,761	44,991
Developer contributions	160,208	251,365	208,220
Investment income	16,823	40,003	18,015
Transfers from other governments (note 21)	55,541	69,391	49,839
Other (note 18)	55,160	106,069	67,666
TOTAL REVENUES	1,237,929	1,424,543	1,183,121
EXPENSES			
Police services	202,579	231,311	219,702
Parks, recreation and culture	131,086	124,607	100,743
General government	91,500	92,874	98,020
Roads and traffic safety	80,113	85,995	79,186
Water	82,014	92,642	80,088
Fire services	71,585	77,781	70,670
Sewer	82,155	81,243	77,091
Solid waste	41,843	39,247	41,719
Drainage	36,355	37,420	35,206
Planning and development	33,238	34,162	31,081
Library services	23,445	24,035	22,360
Engineering	16,354	16,707	15,623
Surrey City Energy	4,675	4,932	3,892
Parking	2,674	2,241	2,224
TOTAL EXPENSES	899,616	945,197	877,605
ANNUAL SURPLUS	338,313	479,346	305,516
Accumulated surplus, beginning of year	9,917,853	9,917,853	9,612,337
Accumulated surplus, end of year	\$ 10,256,166	\$ 10,397,199	\$ 9,917,853

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

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS CITY OF SURREY

As at December 31, 2022, with comparative figures for 2021
[in thousands of dollars]

	2022 Budget (note 22)	2022	2021
ANNUAL SURPLUS	\$ 338,313	\$ 479,346	\$ 305,516
Acquisition of tangible capital assets	(579,334)	(449,537)	(303,857)
Amortization of tangible capital assets	144,029	142,440	142,707
Gain on disposal of tangible capital assets	-	(25,684)	(778)
Proceeds on disposal of tangible capital assets	-	30,255	4,351
	(96,992)	176,820	147,939
Acquisition of inventories of supplies	-	(1,917)	(1,195)
Consumption of inventories of supplies	-	1,195	988
Acquisition of prepaid expenses	-	(7,464)	(6,776)
Use of prepaid expenses	-	6,776	5,352
	-	(1,410)	(1,631)
CHANGE IN NET FINANCIAL ASSETS	(96,992)	175,410	146,308
Net financial assets, beginning of year	277,997	277,997	131,689
Net financial assets, end of year	<u>\$ 181,005</u>	<u>\$ 453,407</u>	<u>\$ 277,997</u>

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

CONSOLIDATED STATEMENT OF CITY OF SURREY CASH FLOWS

*For the year ended December 31, 2022 with comparative figures for 2021
[in thousands of dollars]*

	2022	2021
OPERATING TRANSACTIONS		
Annual Surplus	\$ 479,346	\$ 305,516
Non-Cash items:		
Amortization of tangible capital assets	142,440	142,707
Gain on disposal of tangible capital assets	(25,684)	(778)
Developer contributions of tangible capital assets (note 11(a))	(182,466)	(158,122)
Change in non-cash operating working capital:		
Accounts receivable	(47,953)	(321)
Inventories of supplies	(722)	(207)
Prepaid expenses	(688)	(1,424)
Trade and other accounts payable	19,611	29,783
Due to other governments	(15,084)	(128,782)
Employee future benefits	681	1,027
Deposits and prepayments	30,161	56,562
Deferred revenue	(7,765)	16,706
Deferred development cost charges	(38,146)	57,194
Net increase in cash from operating transactions	<u>353,731</u>	<u>319,861</u>
CAPITAL TRANSACTIONS		
Acquisition of tangible capital assets	(267,071)	(145,735)
Proceeds on disposal of tangible capital assets	30,255	4,351
Cash used by capital transactions	<u>(236,816)</u>	<u>(141,384)</u>
FINANCING TRANSACTIONS		
Proceeds from issuance of debt	-	150,600
Repayment of MFA debt and loans payable	(23,499)	(7,860)
Cash (used) / provided by financing transactions	<u>(23,499)</u>	<u>142,740</u>
INVESTING TRANSACTIONS		
Purchase of portfolio investments	(604,278)	(636,874)
Cash distributed from other investments	205	(114)
Cash used by investing transactions	<u>(604,073)</u>	<u>(636,988)</u>
DECREASE IN CASH	(510,657)	(315,771)
Cash and cash equivalents, beginning of year	591,508	907,279
Cash and cash equivalents, end of year	<u>\$ 80,851</u>	<u>\$ 591,508</u>

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

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

GENERAL

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

1. Significant accounting policies

(a) Basis of accounting

These consolidated financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards as prescribed by the Public Sector Accounting Board ("PSAB").

(b) Basis of consolidation

The consolidated financial statements reflect the assets, liabilities, revenues, and expenditures of the reporting entity. The reporting entity is comprised of all the City funds, including the Surrey Public Library ("Library") and Surrey Police Service ("SPS"), and other entities controlled by the City. Inter-fund and inter-corporate transactions and balances have been eliminated. The other entities included are as follows:

- Surrey City Development Corporation ("SCDC") and its controlled entities; and
- Surrey Homelessness and Housing Society ("SHHS").

The following funds account for the resources and operations of the City:

- i) Operating Funds - These funds are used to record the general operating costs of the services provided by the City, including drainage, sewer, water, solid waste, parking, transportation, and Surrey City Energy.
- ii) Capital Funds - These funds are used to record the acquisition costs of tangible capital assets and any related debt outstanding, including all lands and infrastructure owned by the City.
- iii) 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 only for the purpose for which the fund was established. If the amount in a reserve fund is greater than required for the purposes for which it was established, City Council may transfer all or part of the amount to another reserve fund.

1. Significant accounting policies (continued)

(b) Basis of consolidation (continued)

iv) Surrey City Development Corporation

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of SCDC. SCDC has the following wholly owned subsidiaries and government partnerships, which are accounted for as follows:

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

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

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

- (iii) Surrey City Investment Corporation ("SCIC") and Kwantlen Park Development Corporation ("KPDC") – (100% owned and fully consolidated)

SCIC and KPDC were inactive as at December 31, 2022 and December 31, 2021.

v) Surrey Homelessness and Housing Society

In 2007, the City of Surrey incorporated the SHHS. The purposes of the Society are to raise funds for financing programs and projects that address homelessness in Surrey. The City is considered to have control over the Society's functions by virtue of the ability to appoint the society's board members; therefore, the Society's financial information is fully consolidated within the City's financial statements.

The consolidated financial statements include the assets, liabilities, revenues, and expenses of the SHHS. The City provided initial funding to the SHHS and oversees its operations through the council appointed board.

(c) Cash and cash equivalents

Cash and cash equivalents include cash and short-term investments with maturities of three months or less at the date of acquisition, are readily convertible to known amounts of cash and are subject to an insignificant risk of change in value.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

1. Significant accounting policies (continued)

(d) Trust Funds

These funds account for assets which must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAS recommendations on financial statement presentation for local governments, trust funds are not included in the City's consolidated financial statements. Trust funds administered by the City are presented in Note 19.

(e) Revenue recognition

Revenues are recognized in the period in which the transaction or event occurs that gives rise to the revenues or when the goods or services are delivered. All revenues are recorded on an accrual basis, except when the amounts cannot be determined with a reasonable degree of certainty.

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

(f) Taxation revenue

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual property tax levies, including parcel taxes and grants-in-lieu of taxes, are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated future appeal adjustments.

Through the BC Assessments' appeal process, current year property assessments may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized either at the time they are awarded during the year or accrued as can be reasonably estimated at the end of the year.

(g) Transfers from other governments

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to any obligation that meets the definition of a liability. In that case, the transfer of revenue is initially deferred and then recognized in the statement of operations as the stipulation liabilities are settled.

When the City is deemed the transferor, the transfer expense is recognized when the recipient is authorized and has met the eligibility criteria.

1. Significant accounting policies (continued)

(h) Collection on behalf of other authorities

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

(i) Development cost charges

Development cost charges are recorded as deferred revenue at the time they are received as there is a future obligation to be fulfilled. When qualifying development expenditures are incurred, they are recognized into revenue.

(j) Developer contributions

Tangible capital assets are contributed by developers as a condition of the development approval process. The timing of delivery of tangible capital assets is dependent upon the developer. Tangible capital assets received as contributions are recorded at their estimated fair value at the date of receipt and recognized as developer contributions revenue.

(k) Investment income

Investment income is reported as revenue in the period earned.

(l) Deferred revenue

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

(m) Expenses

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

(n) Portfolio investments

City investments with an original maturity date of more than three months are reported as portfolio investments and consist of short-term investments, bonds, and debentures, which are recorded at amortized cost. Discounts and premiums arising on the purchase of these investments are amortized over the term of the investments on an effective interest method.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

1. Significant accounting policies (continued)

(o) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives over one or more future periods and are not intended for sale in the ordinary course of operations.

(i) Tangible capital assets

Tangible capital assets are recorded at cost, which includes amounts that are directly related to the acquisition, design, construction, development, improvement, or betterment of the assets. Cost includes overhead charges related to construction and development that are directly attributable to the acquisition or construction of the asset. The City does not capitalize interest associated with the acquisition or construction of a tangible capital asset.

The cost, less residual value, of the tangible capital assets, excluding land, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life – Years
Land improvements	12 to 100
Buildings and building improvements	10 to 60
Leasehold improvements	2 to 25
Infrastructure:	
Roads and road structures	5 to 100
Water, Sewer and Drainage systems	10 to 100
Machinery and equipment:	
Vehicles	5 to 30
Technology	4 to 25
Furniture & equipment	3 to 50

Annual amortization commences on the date the asset is acquired or available for use. Assets under construction are not amortized until the asset is put into service and available for productive use.

Tangible capital assets received as contributions are recorded at their estimated fair value at the date of receipt and are recorded as revenue.

Works of art and historic assets are not recorded as assets in the consolidated financial statements.

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

1. Significant accounting policies (continued)

(o) Non-financial assets (continued)

(ii) Inventories of supplies

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

(iii) Prepaid expenses

Prepaid expenses of supplies or services held for consumption are recorded at the lower of cost and replacement cost.

(p) Employee future benefits

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

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

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

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

(q) Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2022-2026 Consolidated Financial Plan and was adopted through By-law #20484 on December 24, 2021.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

1. Significant accounting policies (continued)

(r) Use of estimates

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

(s) Segment disclosure

A segment is defined as a distinguishable activity or group of activities of a government for which it is appropriate to separately report financial information to achieve the objectives of the standard. The City of Surrey has provided definitions of segments used by the City as well as presented financial information in a segmented format (Note 20).

(t) Liabilities for contaminated sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. A liability for remediation of contaminated sites is recognized when a site is not in productive use and all of the following criteria are met:

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

The liability is measured as management's estimate of the cost of remediation and post remediation, including operations, maintenance, and monitoring, which are an integral part of the remediation strategy for a contaminated site. The liability is recorded net of any expected recoveries. No liability for contaminated sites exists as at December 31, 2021 or 2022.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

2. Accounts receivable

	<u>2022</u>	<u>2021</u>
General and other accounts receivable	\$ 88,382	\$ 40,191
Development cost charges	55,195	64,909
Property taxes	26,499	20,964
Utility charges	22,689	18,104
Local area improvement receivable	8,732	9,027
Due from other authorities	3,092	3,536
MFA debt reserve fund receivable	4,338	4,243
	<u>\$ 208,927</u>	<u>\$ 160,974</u>

3. Investments

(a) Portfolio Investments

	<u>2022</u>	<u>2021</u>
Maturing within one year	\$ 783,990	\$ 439,028
Maturing within two years	375,591	282,058
Maturing within three to seven years	457,761	290,482
City investments (i)	<u>1,617,342</u>	<u>1,011,568</u>
SCDC investments	-	955
SHHS investments (ii)	2,559	3,100
	<u>\$ 1,619,901</u>	<u>\$ 1,015,623</u>

(a) Portfolio Investments

- (i) City investments includes term deposits, GICs, bonds, and high interest savings accounts and have an average portfolio yield of 2.27% (2021 – 1.73%). All City investments can be liquidated on demand but may have associated penalties on liquidation.
- (ii) SHHS investments includes a diversified portfolio of fixed income and equity securities held by the SHHS with an average yield rate of (8.43% (2021 – 6.15%), for the purpose of supporting programs and projects related the objectives of the SHHS.

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

3. Investments (continued)

(b) Investment in business partnership

	<u>2022</u>	<u>2021</u>
Business partnership	<u>\$ 533</u>	<u>\$ 738</u>

SCDC's joint-venture partnership in Beedie Limited Partnership ("Beedie LP") meets the criteria of a business partnership and results are accounted for under the modified equity method. Beedie LP owns and operates a build-to-suit industrial building in the City that has been occupied by a tenant under a long-term lease. The liability is limited to the cash held in the partnership and land which it contributed to Beedie LP. The City's proportionate share in respect of this entity is as follows:

	<u>2022</u>	<u>2021</u>
Financial assets	\$ 805	\$ 732
Liabilities	(8,446)	(8,471)
Non-financial assets	8,174	8,477
	<u>\$ 533</u>	<u>\$ 738</u>

Revenues and expenditures for the year ended December 31, 2022 were \$1.15 million (2021 – \$1.10 million) and \$0.81 million (2021 – \$0.77 million), respectively.

4. Trade and other accounts payable

	<u>2022</u>	<u>2021</u>
Trade accounts payable	\$ 55,559	\$ 39,954
Payroll accounts payable	19,540	22,951
RCMP retroactive contract accrual (i)	32,007	32,007
Contractors' holdbacks	14,211	6,838
Interest payable on debt	2,415	2,371
	<u>\$ 123,732</u>	<u>\$ 104,121</u>

- (i) In 2016, the Government of Canada introduced Bill C-7 to create a new labour relations regime for RCMP members and reservists. This bill received royal assent in 2017 and an application for certification at the Federal Public Service Labour Relations and Employment Board. In August 2021, RCMP members ratified the collective agreement, resulting in retroactive pay increases for over 19,000 RCMP regular members.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

4. Trade and other accounts payable (i) (continued)

As at December 31, 2021, the City of Surrey recorded a liability of \$32.007 million related to the RCMP collective agreement retroactive salary increase impact. The estimate was provided to the City by Public Safety Canada.

In March 2023, the City received an invoice from the RCMP in the amount of \$30.851 million, representing the total finalized retroactive pay raise amount for the period April 1, 2017 to March 31, 2021.

5. Due to other governments

	<u>2022</u>	<u>2021</u>
Due to Federal Government (RCMP)	\$ 46,228	\$ 58,438
Due to TransLink (note 13)	39,000	39,000
Due to Regional Districts	25,773	29,321
Due to Province of British Columbia	10,486	9,066
Due to other government entities	8,426	9,172
	<u>\$ 129,913</u>	<u>\$ 144,997</u>

6. 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 accidental death and dismemberment insurance, vacation deferral, supplementary vacation, and benefit continuation for disabled employees. The liability associated with these benefits is calculated based on the present value of expected future payments pro-rated for services.

Accrued benefit liability:

	<u>2022</u>	<u>2021</u>
Balance, beginning of year	\$ 30,765	\$ 29,738
Current service cost	2,445	2,114
Interest cost	761	659
Amortization of net actuarial gain	(314)	(154)
Benefits paid	(2,211)	(1,592)
Accrued benefit liability, end of year	<u>\$ 31,446</u>	<u>\$ 30,765</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

6. Employee future benefits (continued)

An actuarial valuation for these benefits was performed to determine the City's accrued benefit obligation as at December 31, 2022. The difference between the actuarially determined accrued benefit obligation of \$31.162 million and the accrued benefit liability of \$31.446 million as at December 31, 2022 is an unamortized actuarial gain as noted below. The actuarial gain is amortized over a period equal to the employees' average remaining service life of 12 years (2021 – 12 years).

Reconciliation of accrued benefit liability to accrued benefit obligation:

	<u>2022</u>	<u>2021</u>
Actuarial benefit liability, end of year	\$ 31,446	\$ 30,765
Unamortized actuarial gain	(284)	(1,779)
Accrued benefit obligation, end of year	<u>\$ 31,162</u>	<u>\$ 28,986</u>

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

	<u>2022</u>	<u>2021</u>
Discount rate	4.50%	2.55%
Expected future inflation rate	2.50%	1.80%
Employee average remaining service life (years)	12.00	12.00

7. Deposits and prepayments

	<u>2022</u>	<u>2021</u>
Deposits:		
Future works	\$ 66,979	\$ 61,720
Planning and development	108,939	98,702
Engineering	139,175	127,100
Pavement cuts	4,576	4,536
Boulevard trees	735	1,232
Latecomer	2,422	3,416
Other deposits	3,727	2,443
Total deposits	<u>\$ 326,553</u>	<u>\$ 299,149</u>
Prepayments:		
Taxes	\$ 50,073	\$ 47,119
Utilities	4,533	4,475
Other prepayments	297	552
Total prepayments	<u>54,903</u>	<u>52,146</u>
Total deposits and prepayments	<u>\$ 381,456</u>	<u>\$ 351,295</u>

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

8. Deferred revenue

	<u>2022</u>	<u>2021</u>
Development/building permits	\$ 41,426	\$ 39,461
Deferred capital works	46,860	49,828
Deferred lease revenue	23,103	25,606
Other	11,840	16,099
	<u>\$ 123,229</u>	<u>\$ 130,994</u>

9. Deferred development cost charges

Development Cost Charges (“DCCs”) are collected to pay for costs that will be incurred by the City to support growth, such as development projects related to infrastructure, parks, or amenities. DCCs cover 99% (2021 – 99%) of those costs based on rates as recommended by the Engineering Department. In accordance with the Local Government Act, these funds must be held in separate reserve funds and accumulate interest until spent. DCCs are deferred and recognized as revenue when the related costs are incurred.

	<u>2022</u>	<u>2021</u>
Deferred DCCs:		
Arterial roads	\$ 81,108	\$ 91,493
Parkland	39,706	75,043
Drainage/storm water detention	50,142	48,773
Sanitary sewer	33,619	37,404
Collector roads	23,652	20,695
Water	25,271	24,230
Area specific	76,200	71,045
Park development	3,860	3,021
	<u>\$ 333,558</u>	<u>\$ 371,704</u>
Deferred DCCs, beginning of year	<u>\$ 371,704</u>	<u>\$ 314,510</u>
DCCs levied for the year	83,818	101,301
Investment income	797	884
Increase in Deferred DCCs	<u>84,615</u>	<u>102,185</u>
Revenue recognized:		
General Capital	(103,514)	(36,103)
Water Capital	(4,429)	(2,080)
Sewer & Drainage Capital	(14,818)	(6,808)
DCCs recognized as revenue	<u>(122,761)</u>	<u>(44,991)</u>
Deferred DCCs, end of year	<u>\$ 333,558</u>	<u>\$ 371,704</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

10. Debt

	<u>2022</u>	<u>2021</u>
MFA debt (i)	\$ 300,185	\$ 311,608
Loans payable (ii)	<u>33,286</u>	<u>45,362</u>
	<u>\$ 333,471</u>	<u>\$ 356,970</u>

(i) MFA debt

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

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

MFA Issue	Gross debt	Sinking fund installments and actuarial adjustments	Net debt 2022	Net debt 2021
116	\$ 100,000	\$ 32,517	\$ 67,483	\$ 71,170
121	45,000	12,973	32,027	33,565
126	67,335	12,706	54,629	56,273
156	150,600	4,554	146,046	150,600
	<u>\$ 362,935</u>	<u>\$ 62,750</u>	<u>\$ 300,185</u>	<u>\$ 311,608</u>

Current borrowing includes:

MFA Issue	Issue Date	Term (yrs.)	Maturity	Interest Rate	* Refinancing Date
116	April 4, 2011	25	April 4, 2036	1.47%	April 4, 2026
121	October 4, 2012	25	October 4, 2037	3.39%	October 4, 2027
126	Sept. 26, 2013	30	Sept. 26, 2043	3.85%	Sept. 26, 2023
156	Sept. 27, 2021	25	Sept. 27, 2045	2.58%	Sept. 27, 2041

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

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

10. Debt (continued)

(ii) Loans payable

	2022	2021
Loan payable (Cedar Hills Shopping Plaza), Citizen's Bank of Canada, 25-year capital financing expiring Nov 1, 2037, payable in monthly payments of \$78,497, including interest calculated at a rate of 3.95% per annum, secured by a mortgage on the commercial property. This loan was paid off in full on Oct 11, 2022.	\$ -	\$ 11,141
Biofuel Processing Facility, 25-year capital financing expiring December 31, 2042, payable in monthly payments of \$221,516 including interest calculated at a rate of 5.10% per annum.	33,286	34,221
Total Loans Payable	\$ 33,286	\$ 45,362

MFA payments and loan payments over the next five years and thereafter are as follows:

	MFA payments (i)	Loan payments (ii)	Total
2023	\$ 11,782	\$ 983	\$ 12,765
2024	12,153	1,035	13,188
2025	12,534	1,089	13,623
2026	12,932	1,146	14,078
2027	13,340	1,205	14,545
2028 and thereafter	237,444	27,828	265,272
Total	\$ 300,185	\$ 33,286	\$ 333,471

Total interest expense recorded for the year ended December 31, 2022 was \$11.3 million (2021 - \$9.3 million).

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

11. Tangible capital assets

Net Book Value by category	<u>2022</u>	<u>2021</u>
Land and land improvements	\$ 2,171,718	\$ 2,059,626
Land under roads	3,580,548	3,427,817
Buildings and building improvements	468,615	488,716
Infrastructure	3,309,183	3,298,574
Machinery and equipment	126,968	132,645
Assets under construction	277,379	224,507
	<u>\$ 9,934,411</u>	<u>\$ 9,631,885</u>
Net Book Value by fund	<u>2022</u>	<u>2021</u>
General	\$ 2,864,117	\$ 2,734,811
Transportation	4,678,937	4,474,047
Water	655,632	661,990
Sewer	611,604	602,505
Drainage	1,115,150	1,111,500
Library	5,067	4,787
Surrey Police Service	2,782	398
Surrey City Development Corp.	1,122	41,847
	<u>\$ 9,934,411</u>	<u>\$ 9,631,885</u>

For additional detailed information, see the Schedule of Tangible Capital Assets (Schedule 1).

a) Contributed tangible capital assets

Contributed tangible capital assets have been recognized at fair value at the date of contribution. The value of contributed assets received during the year was \$182.5 million (2021 - \$158.1 million) comprised of roads infrastructure in the amount of \$163.7 million (2021 - \$129.8 million), water and wastewater infrastructure in the amount of \$15.0 million (2021 - \$17.5 million) and land in the amount of \$3.8 million (2021 - \$10.8 million), including improvements.

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

12. Accumulated surplus

Accumulated surplus consists of individual fund surpluses, reserves and equity in tangible capital assets. The City's accumulated surplus is as follows:

	2022			2021		
Tangible Capital Assets	\$ 9,934,411			\$9,631,885		
Debt funded assets	(208,464)			(208,519)		
Invested in tangible capital assets	9,725,947			9,423,366		
	Gross Allocations			Gross Allocations		
Reserves set aside by Council						
Capital legacy	49,539	(49,539)	-	49,317	(49,317)	-
Municipal land	112,928	(27,454)	85,474	69,894	(38,311)	31,583
Equipment and building replacement	39,336	(5,044)	34,292	37,959	(9,354)	28,605
Neighborhood concept plans	53,534	(6,863)	46,671	41,618	(10,255)	31,363
Park land acquisition	6,217	(797)	5,420	13,600	(3,351)	10,249
Local improvement financing	18,372	(2,355)	16,017	18,104	(4,461)	13,643
Environmental stewardship	6,958	(892)	6,066	6,945	(1,711)	5,234
Parking space	9,410	(1,206)	8,204	3,746	(923)	2,823
Water claims	1,386	(178)	1,208	1,382	(341)	1,041
Affordable housing	3,715	(476)	3,239	2,100	(517)	1,583
Capital projects	65,176	(8,356)	56,820	30,412	(7,494)	22,918
	366,571		263,411	275,077		149,042
Internal borrowing to fund capital	(103,160)			(126,035)		
Other appropriated funds						
Infrastructure replacement	43,475	-	43,475	19,616	-	19,616
Revenue stabilization	13,490	-	13,490	13,490	-	13,490
Self insurance	12,193	-	12,193	12,328	-	12,328
Operating contingency and emergencies	8,610	-	8,610	8,610	-	8,610
Environmental emergencies	7,244	-	7,244	7,210	-	7,210
Prepaid expenses	7,464	-	7,464	6,776	-	6,776
Inventories of supplies	1,917	-	1,917	1,195	-	1,195
Committed funds	321,251	-	321,251	288,311	-	288,311
	415,644	-	415,644	357,536	-	357,536
Other Entities						
Surrey City Development Corporation	(10,153)			(15,252)		
Surrey Homelessness and Housing Society	2,350			3,161		
	(7,803)			(12,091)		
Accumulated Surplus per Statement of Financial Position	\$ 10,397,199			\$9,917,853		

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

13. Due to TransLink

In January 2020, TransLink and City of Surrey signed a Memorandum of Understanding ("MOU") to advance the development of several Project Partnership Agreements ("PPAs") related to the Surrey portion of the South of Fraser Rapid Transit - Surrey Langley SkyTrain ("SLS") project. The PPAs to be entered would include (a) Supportive Policies Agreement; (b) Municipal Access Agreement; and (c) Reimbursement Agreement.

In September 2020, TransLink and the City signed a compensation agreement, defined as the Reimbursement Agreement in the MOU. The agreement required that the City would contribute \$39.0M to the SLS project, comprised of property contributions valuing \$16.9 million; parking contributions valuing \$12.8 million; and a financial contribution of \$9.3 million. The City and TransLink will determine the timing and manner of payment of the financial contribution, but the payment from the City to TransLink shall be no later than 90 days after TransLink executes the Project agreement for the construction of the Project.

As at December 31, 2022 the City has recorded a liability due to TransLink in the amount of \$39.0 million relating to this compensation agreement. (Note 5)

14. Commitments and contingencies

- a) The City has significant future contractual commitments for incomplete capital acquisitions and capital construction projects in progress. The City records the capital costs incurred to the end of the year on these projects as work in progress under tangible capital assets. To provide for the completion of the projects, unexpended budget money for incomplete projects is appropriated as Committed Funds (see Note 12). 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 Metro Vancouver is directly, jointly and severally liable with the other member municipalities for the net capital liabilities of those authorities. Any liability which may arise as a result will be accounted for in the period in which the required payment is known and can be estimated, no liability was recorded during 2021 or 2022.

14. Commitments and contingencies (continued)

- c) The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated (E-Comm), whose services include a regional 9-1-1 call centre for the Greater Vancouver Regional District, Area Wide Radio emergency communications network, dispatch operations, and records management. The City holds 2 Class "A" shares and 1 Class "B" share (of a total of 37 Class "A" and 18 Class "B" shares issued and outstanding as at December 31, 2022). As a Class "A" shareholder, the City is committed to paying levies for services received under a cost sharing formula to fund the operating and capital costs of E-Comm operations. In addition, the City is contingently liable to cover its proportionate share of such costs should any member be unable to fulfill its funding obligations. Annual levy amounts fluctuate based on various factors under the cost sharing formula and amounted to \$1.4 million during the year (2021 - \$1.3 million). No liability was recorded during 2021 or 2022.
- d) The City is, from time to time, engaged in or party to certain legal actions, assessment appeals and other existing conditions involving uncertainty which may result in material losses. The outcome and amounts that may be payable, if any, under some of these claims, cannot be determined, and accordingly, only those claims in which a payment is considered likely and the amounts can be reasonably estimated have been recorded in the financial statements as a liability.
- e) The City insures itself through a combination of insurance policies and self-insurance. The City has a funded self-insurance appropriation included in accumulated surplus (Note 12). Based on estimates, this appropriation reasonably provides for all outstanding claims where the outcome is not currently determinable and already recognized as a liability.
- f) Debt Reserve Fund Demand Note

The City has a contingent liability with respect to the MFA Debt Reserve Fund Demand Notes. This contingent liability is a condition of the borrowings undertaken by the City.

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

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

14. Commitments and contingencies (continued)

f) Debt Reserve Fund Demand Note (continued)

Demand note amounts are as follows:

Issue	LA	SI	Rgn SI	Purpose	Term	DRF
						Demand Note
116	17173	R10-2022	1139	Other	25	\$ 319
116	17180	R10-2357	1141	Other	25	637
116	17231	R11-124	1142	Other	25	1,035
121	17231	R11-124	1142	Other	25	743
126	17928	R13-1059	1188	Other	30	943
126	17929	R13-1061	1188	Other	30	280
156	20270	R21-541	1323	Other	25	721
156	20271	R21-543	1323	Other	25	371
156	20272	R21-545	1323	Other	25	1,622
Total						<u>\$ 6,671</u>

Management does not consider payment under this contingency to be likely and therefore no amounts have been accrued.

g) Policing services

The City is responsible under the Provincial Police Act for providing policing and law enforcement services within the municipality in accordance with the policing model selected by the City. The Province, through the Minister of Public Safety, and with delegated authority to the Director of Police Services, is responsible to superintend policing and ensure adequate and effective policing in BC.

In November 2018, the City initiated a transition of its policing model from the RCMP Contract to a municipal police service. Subsequently, in July 2020, the Province established the Surrey Police Board (the "Board"), and in August 2020 the Board created the SPS.

In November 2022, Council directed City staff to prepare a plan to retain the RCMP as Police of Jurisdiction ("POJ") in Surrey and request the Province to wind down the SPS. In December 2022, a report outlining the plan was submitted to the provincial Solicitor General and provincial Minister of Public Safety.

In January 2023, the Province advised the City that further information was required from all parties prior to an endorsement by the Minister of Public Safety of Council's decision to retain the RCMP as POJ.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

14. Commitments and contingencies (continued)

g) Policing services (continued)

In February 2023, the City provided further information as requested by the Province. As of the date of this report, the status of the Provincial endorsement of Council's decision to retain the RCMP as POJ cannot be determined.

h) Biofuel processing facility

The City entered a 25-year agreement in 2015 to design, build, finance, operate and maintain the Surrey Organics Biofuel Processing facility. Under the agreement, the City guaranteed to provide a minimum tonnage of City organic waste (as defined in the agreement) for processing. In return the City will receive 100% of the biomethane produced at the facility and will share in certain other revenues generated at the facility.

In 2018, the City recorded the facility as a tangible capital asset in the amount of its construction cost of \$50.0 million. The City also recorded a loan payable liability for an equal amount representing the capital financing for the facility. The liability will be reduced over the term of the agreement as payments are made to the operator for the City organic waste processed by the facility (note 10(ii)).

15. Contractual rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in revenues and assets in the future. The following table summarizes the contractual rights that existed at December 31, 2022:

	2023	2024	2025	2026	Thereafter
Lease revenue (a)	\$ 7,169	\$ 6,366	\$ 5,620	\$ 3,772	\$ 21,480
Government agreements (b)	4,916	2,712	140	141	458
Total	\$ 12,085	\$ 9,078	\$ 5,760	\$ 3,913	\$ 21,938

a) Lease revenue

The City has entered into a number of fixed term lease agreements for the use of City owned land and/or buildings that are anticipated to provide the City with future revenues. These agreements are for terms that vary from 1 to 22 years.

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

15. Contractual rights (continued)

b) Government agreements

The City has entered into various government agreements with senior government and other agencies related to contractual rights expected to be realized as stipulations are met including when eligible expenditures are incurred or funding is received based on terms of agreement.

c) Developer contributions

The City has entered into a number of public works development agreements which require the developers to contribute various infrastructure assets to the City, including roads and underground utilities. The timing and extent of these future contributions vary depending on development activity and fair value of the assets received at the time of contribution, which cannot be determined with certainty at this time.

d) Other contractual rights

The City is entitled to receive revenue from certain other agreements. The revenue from these agreements cannot be quantified and has not been included in the amounts noted above.

16. Pension plan

The City and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustees pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local government.

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

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

16. Pension plan (continued)

The most recent valuation for the Plan as at December 31, 2021, indicated a \$3.761 million funding surplus for basic pension benefits on a going concern basis.

The City paid \$21.8 million (2021 - \$20.9 million) for employer contributions while employees contributed \$18.9 million (2021 - \$17.5 million) to the Plan in fiscal 2022.

The next valuation will be as at December 31, 2024, with results available in 2025.

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

17. Taxation revenue

	<u>2022</u>	<u>2021</u>
Tax collected:		
Property taxes	\$ 416,702	\$ 400,630
Collections for other authorities	464,940	416,256
Parcel taxes	93,965	91,189
Grants-in-lieu of taxes	21,751	25,632
Other	589	949
	<u>997,947</u>	<u>934,656</u>
Less transfers to other authorities:		
Province of BC - School Taxes	(334,776)	(295,169)
Metro Vancouver Regional District	(13,971)	(11,509)
BC Assessment Authority	(10,197)	(9,021)
TransLink	(68,902)	(60,400)
Other	(37,095)	(40,157)
	<u>(464,941)</u>	<u>(416,256)</u>
Taxation revenue	<u>\$ 533,006</u>	<u>\$ 518,400</u>

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

18. Other revenue

	<u>2022</u>	<u>2021</u>
Licenses and permits	\$ 44,319	\$ 40,746
Leases and rentals	15,371	12,948
Penalties and interest on taxes	7,572	7,036
Miscellaneous	13,123	6,158
Gain on disposal of tangible capital assets	25,684	778
	<u>\$ 106,069</u>	<u>\$ 67,666</u>

19. Trust funds

These assets must be administered as directed by agreement or statute for certain beneficiaries. In accordance with PSAS, trust funds are not included in the City's Consolidated Financial Statements.

Amounts administered by the City as trust funds are as follows:

	<u>2022</u>	<u>2021</u>
Cemetery Perpetual Care Fund	\$ 5,093	\$ 4,652
Employee Benefits Fund	790	769
	<u>\$ 5,883</u>	<u>\$ 5,421</u>

20. Segmented information

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

20. Segmented information (continued)

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

Police Services

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

Parks, Recreation and Culture Services

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

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

General Government Services includes those elements of the organization with responsibility for adopting by-laws, adopting administrative policy, levying taxes, acquiring, disposing and managing City assets, ensuring effective financial management, monitoring performance and ensuring that high quality City service standards are met. The Surrey City Development Corporation, which engages in land development activities, and the Surrey Homelessness and Housing Society, which focuses on addressing homelessness in Surrey through raising funds and the provision of grants to worthy projects, also form part of General Government Services.

Roads and Traffic Safety Services

The Roads & Traffic Safety Utility provides effective managed transportation systems that serve the mobility needs of individuals and businesses and are safe, secure and support the economic vitality of the City, and protect and enhance the environment.

Water Services

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

Fire Services

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

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

20. Segmented information (continued)

Sewer Services

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

Solid Waste Management Services

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

Drainage Services

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

Planning and Development Services

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

Surrey Public Library Services

The Surrey Public Library provides access to local and global information through its 11 Library branches located throughout the City.

Engineering Services

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

Surrey City Energy

Surrey City Energy Utility operates a network of thermal energy systems. This utility provides these systems to new and existing developments throughout the Surrey City Centre area.

Parking

The Parking Authority Utility that plans, manages and enforces the City's on and off-street parking assets, employing leading edge technologies, such as license plate recognition and pay stations that provide a user-friendly interface, improved theft security and efficient enforcement.

NOTES TO THE CONSOLIDATED CITY OF SURREY FINANCIAL STATEMENTS

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

NOTE	Police Services	Parks, Recreation and Culture	General Government	Roads & Traffic Safety	Water	Fire Services	Sewer	Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2022
20 SEGMENTED INFORMATION															
REVENUES															
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ 921,794	\$ 32,166	\$ 1	\$ (1)	\$ 426	\$ -	\$ 43,561	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 957,947
Collections for other authorities	-	-	(464,941)	-	-	-	-	-	-	-	-	-	-	-	(464,941)
Taxation revenue	-	-	456,853	32,166	1	(1)	426	-	43,561	-	-	-	-	-	533,006
Sales of goods and services	1,990	25,795	35,064	1,564	86,995	5,216	74,703	48,800	37	5,213	224	8,335	4,827	3,185	301,948
Development cost charges	-	-	122,761	-	-	-	-	-	-	-	-	-	-	-	122,761
Developer contributions	-	537	69,528	164,632	2,308	-	3,946	-	9,022	-	30	244	1,100	18	251,365
Investment income	-	-	39,719	-	142	-	71	21	50	-	-	-	-	-	40,003
Transfers from other governments	6,835	2,135	14,946	37,927	-	-	8	-	6,540	-	982	-	-	18	69,391
Other	6,849	3,322	55,058	2,555	1,334	34	677	204	354	31,618	103	3,796	36	129	106,069
EXPENSES															
Salaries and benefits	15,674	31,789	793,929	238,844	90,780	5,249	79,831	49,025	59,564	36,831	1,339	12,375	5,963	3,350	1,424,543
RCMP contracted services	76,891	63,325	43,526	5,158	1,247	70,431	937	-	1,956	25,407	16,997	44,480	778	673	351,806
Consulting and professional services	134,780	-	-	-	-	-	-	-	-	-	-	-	-	-	134,780
Telephone and communications	6,857	4,240	2,873	1,754	592	333	472	545	1,943	1,254	159	1,127	84	99	22,332
Regional district utility charges	523	310	537	35	14	185	22	6	18	85	36	235	6	55	2,067
Utilities	-	-	-	-	68,569	-	56,570	-	-	-	-	-	-	-	125,139
Garbage collection and disposal	603	4,543	53	3,943	107	432	1,643	197	18	528	367	1,011	2,320	4	15,769
Maintenance and small equipment	17	1,075	2	1	-	25	-	25,523	-	-	6	58	-	-	26,707
Insurance and claims	1,414	8,922	8,548	429	403	1,464	421	421	18	4,906	313	1,277	99	68	28,703
Leases and rentals	27	1	4,955	-	-	16	-	557	-	8	-	23	-	-	5,587
Supplies and materials	2,301	1,904	457	1,272	735	10	1,067	216	1,536	56	45	2,452	32	9	12,092
Advertising and media	1,888	8,937	2,811	6,054	1,541	2,668	1,715	866	1,045	744	549	6,163	78	28	35,087
Grants and sponsorships	125	201	433	3	-	-	-	37	1	11	2,112	18	-	-	2,941
Contract payments	1	2,470	7,693	-	-	-	-	-	-	-	9	-	-	-	10,173
Other	1,165	5,795	723	8,903	851	264	531	2,425	1,614	105	55	2,738	138	213	25,520
Cost recoveries, net	2,647	2,185	3,724	309	337	1,917	1,013	9	1,335	1,314	841	1,028	51	-	16,710
Interest on debt	748	391	(7,043)	11,522	7,883	(2,284)	3,658	3,978	6,318	(474)	662	(50,757)	(53)	(45)	(25,496)
Other interests and fiscal services	-	-	8,695	-	-	-	-	2,658	-	-	-	-	-	-	11,353
Amortization expense	24	374	764	-	(31)	-	2	-	-	183	10	11	117	33	1,487
	1,300	19,934	14,123	46,612	10,394	2,320	13,192	1,809	21,618	35	1,874	6,843	1,282	1,104	142,440
	231,311	124,607	92,874	85,995	92,642	77,781	81,243	39,247	37,420	34,162	24,035	16,707	4,932	2,241	945,197
Excess (deficiency) of revenues over expenses	(215,637)	(92,818)	701,055	152,849	(1,862)	(72,532)	(1,412)	9,778	22,144	2,669	(22,696)	(4,332)	1,031	1,109	479,346
Transfer from (to) operating funds	66,574	3,055	(124,176)	25,639	(8,344)	4,900	9,534	(6,158)	(7,536)	1,124	22,768	1,911	11,178	(469)	-
Transfer from (to) reserve funds	(962)	(601)	(57,644)	42,342	5,268	(1,377)	11,760	(35)	3,268	(293)	100	(3,337)	96	1,415	-
Transfer from (to) capital funds	1,209	(6,265)	39,616	(9,286)	2,462	-	(9,081)	-	(5,332)	-	(17)	58	(11,473)	(1,891)	-
Annual surplus (deficit)	\$(148,816)	\$(96,629)	\$ 558,851	\$ 211,544	\$ (2,476)	\$ (69,009)	\$ 10,801	\$ 3,585	\$ 12,544	\$ 3,500	\$ 155	\$ (5,700)	\$ 832	\$ 164	\$ 479,346

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

NOTE	Police Services	Recreation and Culture	Parks, Recreation and Culture	General Government	General Roads & Traffic Safety	Water	Fire Services	Sewer	Solid Waste Management	Drainage	Planning and Development	Library Services	Engineering	Surrey City Energy	Parking	2021
20 SEGMENTED INFORMATION																
REVENUES																
Taxation, grants-in-lieu, assessments	\$ -	\$ -	\$ -	\$ 860,677	\$ 31,700	\$ 13	\$ -	\$ 504	\$ -	\$ 41,762	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 934,656
Collections for other authorities	-	-	-	(416,256)	-	-	-	-	-	-	-	-	-	-	-	(416,256)
Taxation revenue	-	-	-	444,421	31,700	13	-	504	-	41,762	-	-	-	-	-	518,400
Sales of goods and services	2,007	13,457	-	31,524	820	86,808	3,796	71,438	46,547	2	5,512	140	7,880	3,689	2,560	275,990
Development cost charges	-	-	-	44,991	-	-	-	-	-	-	-	-	-	-	-	44,991
Developer contributions	-	413	-	58,281	131,477	4,343	-	4,055	-	9,440	-	23	-	181	7	208,220
Investment income	-	8	-	17,689	-	167	-	96	28	27	-	-	-	-	-	18,015
Transfers from other governments	8,064	1,627	-	15,875	17,976	(1)	-	178	-	4,966	-	1,008	-	-	126	49,839
Other	147	2,217	-	27,273	1,384	1,323	(115)	688	195	190	29,557	44	3,778	46	959	67,666
	10,218	17,722	-	640,054	183,357	92,653	3,681	76,939	46,770	56,407	35,069	1,215	11,458	3,926	3,652	1,183,121
EXPENSES																
Salaries and benefits	40,614	49,588	-	50,883	6,524	-	64,281	-	-	-	23,738	14,519	43,572	715	584	295,018
RCMP contracted services	169,623	-	-	-	-	-	-	-	-	-	-	-	-	-	-	169,623
Consulting and professional services	2,857	3,279	-	1,733	1,997	363	175	623	953	1,997	2,760	167	1,036	155	116	18,211
Telephone and communications	456	281	-	943	49	11	164	18	7	8	80	29	249	3	56	2,354
Regional district utility charges	-	-	-	-	-	56,575	-	52,921	-	-	-	-	-	-	-	109,496
Utilities	607	3,653	-	36	4,026	76	391	1,732	180	10	539	336	1,476	1,471	4	14,537
Garbage collection and disposal	17	923	-	12	59	1	23	-	26,283	4	1,450	241	776	97	74	27,379
Maintenance and small equipment	354	7,284	-	8,092	258	455	1,535	21	312	4	18	-	55	-	-	20,953
Insurance and claims	-	-	-	3,628	-	-	-	-	434	-	-	-	56	-	-	4,136
Leases and rentals	1,003	734	-	(134)	1,096	690	27	1,004	222	1,412	17	43	2,135	-	12	8,281
Supplies and materials	997	7,005	-	1,901	3,083	1,709	2,662	1,652	1,272	731	1,480	473	5,073	20	59	28,117
Advertising and media	51	245	-	199	48	-	3	-	46	-	28	3,013	27	-	-	3,660
Grants and sponsorships	1	1,301	-	9,717	-	-	-	-	-	-	3	12	-	-	-	11,034
Contract payments	5	4,649	-	611	7,634	739	114	746	2,423	1,508	21	36	2,203	157	197	21,043
Other	1,722	1,599	-	3,977	186	192	1,984	650	3	580	1,221	969	939	71	1	14,094
Cost recoveries, net	8	36	-	(5,840)	8,455	9,206	(2,914)	4,492	4,406	7,603	(484)	640	(48,983)	(4)	(13)	(23,382)
Interest on debt	-	-	-	6,651	-	-	-	(10)	2,658	-	-	-	-	-	-	9,309
Other interests and fiscal services	23	175	-	520	-	(4)	-	-	-	-	175	4	11	141	30	1,065
Amortization expense	1,364	19,991	-	15,091	45,771	10,075	2,225	13,242	2,520	21,353	35	1,872	6,998	1,066	1,104	142,707
	219,702	100,743	-	98,020	79,186	80,088	70,670	77,091	41,719	35,206	31,081	22,360	15,623	3,892	2,224	877,605
Excess (deficiency) of revenues over expenses																
Transfer from (to) operating funds	(209,484)	(83,021)	-	542,034	104,171	12,565	(66,989)	(152)	5,051	21,201	3,988	(21,145)	(4,165)	34	1,428	305,516
Transfer from (to) reserve funds	27,303	-	-	(71,099)	24,635	1,794	-	3,425	(6,737)	(3,602)	-	21,462	-	3,925	(1,106)	-
Transfer from (to) capital funds	(2,278)	(747)	-	(27,800)	27,396	2,341	(1,297)	2,537	(619)	3,933	(263)	100	(3,303)	-	-	-
Annual surplus (deficit)	446	(10,080)	-	45,318	(16,751)	(3,524)	-	(9,165)	-	(3,790)	1,885	(40)	24	(4,148)	(175)	-
	\$ (184,013)	\$ (93,948)	-	\$ 488,453	\$ 139,451	\$ 13,176	\$ (68,286)	\$ (3,355)	\$ (2,305)	\$ 17,742	\$ 5,610	\$ 377	\$ (7,444)	\$ (189)	\$ 147	\$ 305,516

*For the year ended December 31, 2022
[tabular amounts in thousands of dollars]*

21. Transfers from other governments

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

	2022	2021
Revenue		
BC Provincial government grants:		
Ministry of Transportation and Infrastructure	\$ 8,207	\$ 341
Traffic fines revenue sharing	6,368	7,528
Casino revenue sharing	3,313	1,750
Flood mitigation funding	2,739	2,132
Childcare and seniors	1,422	1,707
Arts, Communities, and Sundry	1,398	94
Local government climate action program	1,175	-
Library operating and BC one Card	981	1,008
ICBC road improvement	655	1,003
Victim services	219	210
Roads	213	49
Clean energy vehicle fast charging stations	18	83
Climate action revenue incentive program	-	215
Subtotal BC Provincial government grants	26,708	16,120
Federal government grants:		
Rapid housing initiative	6,846	9,694
Water, drainage and sewer	3,407	3,031
Roads and parking	658	123
Building & facility improvements	656	198
SAFE program	487	533
Arts and heritage grants	213	109
Keep of prisoners	115	136
Childcare and youth	61	94
Summer students	35	16
Subtotal Federal government grants	12,478	13,934
TransLink:		
Arterial widening and intersection improvements	168	214
Arterial paving	8,659	939
Arterial bridges	2,891	6,643
Structures	5,436	-
Road operating and maintenance	4,477	4,002
Road general rehabilitation	2,265	1,797
Traffic signals, signs, and markings	1,936	2,399
Bicycle street network and other transit projects	2,695	508
Subtotal TransLink grants	28,527	16,502
UBCM community works fund:	1,678	3,283
Total transfers from other government revenues	\$ 69,391	\$ 49,839

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS CITY OF SURREY

For the year ended December 31, 2022
[tabular amounts in thousands of dollars]

22. Budget data

The budget data presented in these consolidated financial statements was included in the City of Surrey 2022-2026 Consolidated Financial Plan and was adopted through By-law #20484 on December 24, 2021. The following table reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget Amount
Approved consolidated budgeted revenues	\$ 1,237,929
Approved consolidated budgeted expenditures	1,489,399
Transfers between funds	(230,970)
	1,258,429
Less:	
Capital expenditures	(579,334)
Municipal debt principal repayments	(10,449)
Add:	
Transfers between funds	230,970
Total Expenses:	899,616
Annual surplus per statement of operations	\$ 338,313

23. Comparative figures

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

24. Subsequent Events

- (i) On February 14, 2023, the City of Surrey received \$11.3 million from the Canada Mortgage and Housing Corporation as part of Rapid Housing Initiative flow-through grant funding to assist with the development of supportive housing units for vulnerable populations, in partnership with external service providers.

24. Subsequent Events (continued)

- (ii) On March 3, 2023, the Province of BC's Ministry of Municipal Affairs announced the Growing Communities Fund which provides a one-time total of \$1.0 billion in grants to all 188 BC municipalities and regional districts to help local governments prioritize local infrastructure and amenities projects. \$89.9 million was allocated to the City of Surrey based on the province's distribution formula incorporating population size and per-capita population growth.

25. Changes in Accounting Standards

Effective January 1, 2023, the City will be required to apply the new PSAS standard PS3280 Asset Retirement Obligations. Under this standard, a liability for an asset retirement obligation is recognized when there is a legal obligation to incur retirement costs in relation to a tangible capital asset; the past transaction or event giving rise to the liability has occurred; it is expected that future economic benefits will be given up; and a reasonable estimate of the amount can be made. The liability is recorded at an amount that is the best estimate of the expenditure required to retire a tangible capital asset at the financial statement date. This liability is subsequently reviewed at each financial reporting date and adjusted for the passage of time and for any revisions to the timing, amount required to settle the obligation or the discount rate. Upon the initial measurement of an asset retirement obligation, a corresponding asset retirement cost is added to the carrying value of the related tangible capital asset if it is still in productive use. This cost is amortized over the useful life of the tangible capital asset. If the related tangible capital asset is unrecognized or no longer in productive use, the asset retirement cost is expensed.

The City believes that the primary obligations will be associated with the removal of asbestos, disposal of certain equipment with hazardous materials, and remediating leased sites to their original condition. The City has not completed its estimate of the future liabilities related to these obligations, primarily the removal and disposal of asbestos which is believed to be prevalent throughout the City's buildings and infrastructure assets that were built prior to the mid-1980s.

At present, only rough estimates are available and the processes to ensure completeness of the obligations are still being performed. Over the remainder of 2023, the City will work on establishing reliable estimates and ensuring all obligations are captured, in order to recognize managements best estimate under the Standard.

SCHEDULE 1

TANGIBLE CAPITAL ASSETS CITY OF SURREY

As at December 31, 2022 [in thousands of dollars]

	Land and land improvements	Land under road	Buildings and building improvements	Infrastructure	Machinery and equipment	Assets under construction	Balance at December 31, 2022
COST							
Opening Balance	\$ 2,161,128	\$ 3,427,817	\$ 807,514	\$ 5,187,648	\$ 324,121	\$ 224,507	\$ 12,132,735
Additions and transfers	119,622	152,731	3,260	106,223	14,829	52,872	449,537
Disposals	(3,680)	-	(3,079)	(5,972)	(7,181)	-	(19,912)
Ending Balance	2,277,070	3,580,548	807,695	5,287,899	331,769	277,379	12,562,360
ACCUMULATED AMORTIZATION							
Opening Balance	101,502	-	318,798	1,889,074	191,476	-	2,500,850
Amortization	5,241	-	23,251	93,458	20,490	-	142,440
Accum. amort. on disposals	(1,391)	-	(2,969)	(3,816)	(7,165)	-	(15,341)
Ending Balance	105,352	-	339,080	1,978,716	204,801	-	2,627,949
NET BOOK VALUE	\$ 2,171,718	\$ 3,580,548	\$ 468,615	\$ 3,309,183	\$ 126,968	\$ 277,379	\$ 9,934,411
	Land and land improvements	Land under road	Buildings and building improvements	Infrastructure	Machinery and equipment	Assets under construction	Balance at December 31, 2021
COST							
Opening Balance	\$ 2,106,924	\$ 3,311,025	\$ 791,081	\$ 5,051,243	\$ 316,750	\$ 266,493	\$ 11,843,516
Additions and transfers	57,462	116,792	16,433	139,694	15,462	(41,986)	303,857
Disposals	(3,258)	-	-	(3,289)	(8,091)	-	(14,638)
Ending Balance	2,161,128	3,427,817	807,514	5,187,648	324,121	224,507	12,132,735
ACCUMULATED AMORTIZATION							
Opening Balance	96,670	-	294,793	1,799,944	177,801	-	2,369,208
Amortization	5,145	-	24,005	91,939	21,618	-	142,707
Accum. amort. on disposals	(313)	-	-	(2,809)	(7,943)	-	(11,065)
Ending Balance	101,502	-	318,798	1,889,074	191,476	-	2,500,850
NET BOOK VALUE	\$ 2,059,626	\$ 3,427,817	\$ 488,716	\$ 3,298,574	\$ 132,645	\$ 224,507	\$ 9,631,885

Information on the City of Surrey's outstanding debt is included in Note 10 of the 2022 Notes to the Consolidated Financial Statements.

Prepared under the Financial Information Regulation, Schedule 1, section 4.

Information on all guarantees and indemnities for the City of Surrey is included in Note 14 of the 2022 Notes to the Consolidated Financial Statements.

Prepared under the Financial Information Regulation, Schedule 1, section 5.

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

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(2).

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
ELECTED OFFICIALS

CURRENT ELECTED OFFICIALS	BASE SALARY REMUNERATION	SEPARATION ALLOWANCE	TAXABLE BENEFIT & OTHER **	EXPENSES ***	TOTAL
Locke, B *	\$ 91,528	\$ 8,521	\$ 8,768	\$ 9,676	\$ 118,493
Annis, L	88,632	8,252	7,562	9,196	113,642
Bains, H	12,964	1,207	951	242	15,364
Bose, M	10,318	961	951	938	13,168
Elford, D	81,615	7,599	7,562	3,572	100,348
Hepner, G	10,318	961	951	216	12,446
Kooner, P	10,318	961	951	465	12,695
Nagra, M	88,632	8,252	7,562	3,080	107,526
Stutt, R	10,318	961	951	335	12,565
	\$ 404,643	\$ 37,675	\$ 36,209	\$ 27,720	\$ 506,247

FORMER ELECTED OFFICIALS	BASE SALARY REMUNERATION	SEPARATION ALLOWANCE	TAXABLE BENEFIT & OTHER **	EXPENSES ***	TOTAL
McCallum, D	\$ 139,798	\$ 13,015	\$ 12,549	\$ 3,022	\$ 168,384
Guerra, L	77,190	7,186	6,611	3,463	94,450
Hundial, J	78,084	7,270	6,611	1,432	93,397
Patton, A	78,314	7,291	6,611	3,957	96,173
Pettigrew, S	78,314	7,291	6,611	1,373	93,589
	\$ 451,700	\$ 42,053	\$ 38,993	\$ 13,247	\$ 545,993

Total Current and Former Elected Officials Remuneration & Expenses

\$ 1,052,240

Per Statement of Operations:

Elected Officials Remuneration & Expenses included in Financial Statements

\$ 1,052,240

Variance

-

* "Locke, B" includes councillor expenses from January 2022 to October 2022.

** "Taxable Benefit & Other" includes Basic Life Insurance premiums and Car Allowances.

*** "Total Expenses" includes Conferences, Seminars/Meetings/Events, and Communications.

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Aasebo, B	\$ 132,020.83	\$ 10,578.18	\$ 1,514.86
Acheson, M	81,242.40	1,999.31	541.73
Afzal, S	103,598.44	20,254.70	69.70
Agarwal, R	94,746.75	200.40	8,265.50
Aghoghovwia, O	71,416.69	6,658.79	737.00
Ahmad, T	119,547.30	935.40	190.74
Ahmad, Z	74,421.12	516.69	705.25
Ahmed, H	90,128.85	3,790.73	-
Akampurira, J	81,504.32	3,409.63	1,228.60
Akehurst, C	73,451.22	11,464.18	-
Al Issa, A	117,125.33	8,995.48	206.85
Alberto, M	81,217.29	2,451.63	3.00
Albisser, B	110,087.65	17,045.10	-
Aldcorn, R	160,071.25	26,849.67	1,367.01
Aldus, C	113,365.60	67,557.16	1,072.57
Alexander, C	82,382.72	2,061.61	184.77
Alexis, J	110,533.31	23,764.41	206.15
Alizadeh Eghyanous, F	177,503.49	33,600.83	1,744.06
Allen, A	71,446.88	5,665.57	-
Aller Fernandez, C	114,021.28	11,338.40	3,218.18
Amos, D	120,872.19	15,744.59	28.00
Andersen, E	69,794.02	9,340.44	-
Andersen, K	126,577.72	13,117.41	-
Andre, V	82,836.00	7,937.81	1,162.33
Androsoff, N	82,906.25	5,542.67	-
Aney, K	88,762.10	2,502.69	6,063.45
Arango, C	79,540.30	7,250.90	2,339.22
Arar, A	140,149.91	16,715.05	549.98
Arason, J	208,249.59	23,604.39	948.20
Arbo, E	132,082.61	11,379.50	-
Arlt, T	161,197.93	29,487.59	150.00
Arnett, J	89,794.69	4,206.62	-
Arora, Y	105,587.48	1,243.28	603.16
Arsenault, J	75,196.48	2,779.87	99.00
Asadian, Y	134,264.56	12,972.62	-
Astley, B	81,037.28	4,256.34	149.00
Athwal, P	118,492.61	13,494.57	567.58
Atkins, C	149,754.00	4,217.50	584.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Atkinson, M	114,338.29	6,674.28	-
Attieh, T	79,540.30	2,337.16	140.54
Atwal, S	67,816.27	22,470.48	-
Aujla, W	123,741.73	14,540.03	4,179.20
Aulakh, L	93,105.89	13,285.48	30.17
Auld, D	80,293.27	1,106.71	30.00
Aven, N	199,915.81	30,016.53	3,313.69
Ayach, L	81,004.79	3,735.53	981.89
Ayson Banico, M	109,891.50	24,002.18	-
Baath, G	82,648.30	2,773.06	463.94
Badesha, G	86,813.21	2,842.64	13.80
Badial, H	128,699.31	9,974.45	1,913.50
Baek, S	68,140.64	75,932.01	-
Bahia, S	90,903.20	3,320.75	99.20
Bains, H	97,751.86	3,588.52	-
Bains, K	67,262.64	8,389.91	14.96
Baldwin, R	120,001.60	30,036.66	-
Balmer, E	79,474.72	2,610.87	-
Balmer, K	109,758.49	9,551.70	-
Banford, M	82,931.62	2,715.31	865.38
Banziger, D	90,128.85	3,357.79	8,094.65
BaObaid, W	113,228.71	3,905.09	992.96
Baragan, R	111,785.49	6,895.46	1,045.00
Barber, D	121,171.48	11,404.41	217.00
Bartholomew, C	116,017.29	33,003.45	-
Bartlett, J	107,140.61	20,782.38	180.00
Bartlett, S	133,688.70	43,089.39	19.91
Basham, T	105,391.90	14,909.30	-
Basnayake, K	102,136.06	7,243.14	1,177.25
Bassi, G	76,356.72	3,084.31	950.00
Bates, L	84,201.49	5,631.83	-
Bauerfind, D	74,364.20	2,432.66	49.90
Baumfeld, T	90,194.51	2,003.86	52.80
Beamer, A	84,628.56	4,376.93	2,146.77
Beattie, J	111,623.52	11,636.56	-
Becker, E	118,438.81	21,971.46	118.12
Begin, G	113,022.87	25,578.85	1,759.40
Bencic, T	106,442.34	1,107.35	762.77

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Bennest, A	89,788.86	11,023.11	6,209.68
Bentley, D	131,539.08	34,008.92	149.00
Berar, B	91,527.70	15,434.20	33.86
Berdusco, K	121,988.25	10,551.89	-
Berg, R	106,453.16	40,111.18	-
Bergen, B	133,687.46	13,189.83	60.00
Berg-Iverson, K	137,108.15	44,501.94	-
Bernat, S	54,603.04	29,741.84	-
Bertoia, D	137,907.29	13,809.12	-
Bertoia, F	112,849.72	15,693.55	701.76
Bertoia, M	116,263.37	11,617.84	309.80
Betts, M	137,126.09	24,865.45	95.00
Bhullar-Gill, S	153,829.47	198,864.90	974.05
Biantoro, C	135,891.17	6,737.18	-
Billings, G	108,100.18	10,072.34	-
Binnie, E	84,921.90	9,176.82	167.62
Binnie, J	82,313.37	7,408.77	3,152.50
Bird, J	108,536.34	10,342.92	1,418.97
Bishop, D	76,719.93	3,004.16	-
Blaak, J	69,073.89	16,460.56	-
Blais, M	151,264.60	15,663.34	-
Blake, L	73,002.99	10,428.63	3,462.37
Blaker, M	84,837.14	3,269.43	264.00
Blandy, C	104,847.81	3,800.41	-
Bodnark, R	120,800.73	13,852.79	540.69
Bogen, J	137,049.91	14,345.02	45.00
Boivin, K	132,798.57	2,974.95	1,546.97
Boles, T	122,851.42	15,631.87	-
Boles, W	121,899.86	16,421.57	-
Bolton, D	89,393.51	2,080.84	6,999.77
Bond, S	82,906.27	6,366.34	-
Bonnel, A	83,442.56	9,673.33	-
Boon, J	106,568.27	3,703.34	-
Bordignon, J	90,128.85	2,526.26	8,354.36
Boreson, R	124,508.08	13,207.04	-
Boros, J	58,081.49	23,761.65	-
Bosma, J	107,803.02	26,877.23	-
Boswell, D	109,650.19	11,332.18	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Botelho, R	82,663.58	25,010.72	2,431.35
Botelho, R	69,239.97	17,424.29	-
Boudewyn, M	66,929.23	12,934.15	-
Boyal, R	106,987.62	11,354.66	-
Boyчук, R	84,667.61	13,739.61	-
Boyes, J	138,620.73	10,274.70	-
Brady, S	82,836.00	2,097.84	-
Braganza, S	76,369.61	15,007.47	853.12
Brand, H	96,566.63	2,845.02	11.00
Brand, J	211,049.94	17,857.41	15.60
Brar, A	70,625.80	10,171.58	1,996.09
Brar, E	90,128.85	4,747.59	992.97
Brar, J	224,707.09	42,753.03	4,008.09
Brar, K	97,671.70	5,378.66	510.90
Brayfield, R	90,903.20	8,295.25	1,870.15
Brenner, J	100,455.36	11,897.89	1,159.01
Breton, C	74,193.81	51.90	1,012.30
Bridgwater, D	115,819.91	10,484.37	-
Brink, A	82,329.88	10,645.71	62.00
Briscoe, S	112,850.85	9,779.01	15.00
Broad, S	72,381.86	12,381.44	-
Broersma, K	114,803.14	4,202.22	920.58
Brouwer, D	80,197.92	1,451.29	1,055.09
Brown, C	110,486.97	4,257.32	4,361.00
Brown, J	93,105.91	10,941.58	1,940.35
Brown, M	151,200.99	31,593.13	3,260.83
Brown, S	109,433.84	20,456.53	-
Bruinink, K	77,021.72	4,829.82	-
Buchanan, D	110,486.95	4,873.65	-
Buckman, E	51,094.52	24,130.98	-
Bukowski, J	136,672.01	16,534.94	-
Buljevic, I	89,566.05	4,586.98	9,313.69
Bulka, M	137,003.60	44,122.57	97.00
Bull, D	145,454.02	23,374.76	-
Bulosan, A	73,551.21	5,000.24	-
Burger, J	177,317.83	23,470.72	2,513.66
Burns, A	109,650.19	11,968.98	180.00
Burns, D	181,493.38	19,034.04	3,336.43

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Burns, P	136,819.86	21,091.51	-
Bushnell, J	98,579.19	21,663.62	3,207.70
Butchart, B	123,208.28	31,012.71	-
Butula, C	86,593.27	13,054.67	88.38
Byers, D	83,691.87	7,407.11	-
Caines, A	82,836.00	5,694.97	147.06
Cairney, J	171,239.66	33,883.30	4,515.08
Callard, J	113,190.63	65,176.56	678.67
Callewaert, J	101,110.39	14,333.98	3,060.42
Calvert, K	112,284.58	38,730.73	678.67
Campbell, C	79,540.30	4,193.87	3,180.18
Campbell, G	84,852.81	14,622.67	99.00
Campbell, H	160,414.63	14,178.79	2,973.00
Camplin, K	67,103.26	13,881.50	-
Canton, S	84,977.63	11,171.32	-
Canuel, B	71,658.77	4,644.05	-
Carmichael, K	74,157.07	19,471.84	-
Carroll, T	89,108.88	10,489.24	5,132.80
Carter, R	77,767.43	47,708.91	-
Castro, C	73,281.95	2,511.41	-
Catlin, M	115,144.40	10,483.41	1,154.06
Catungal, R	77,771.88	5,135.59	4,735.80
Cavan, L	283,467.38	41,703.20	1,556.12
Cavezza, V	82,836.00	2,923.06	-
Cella, S	102,344.52	14,052.09	20.00
Cerezo, E	106,047.90	26,878.07	1,170.06
Cesario, L	82,282.36	4,312.27	46.40
Chahal, S	82,836.00	4,310.68	4,375.00
Chalupa, G	108,768.21	14,842.67	100.00
Chamberlayne, C	118,564.33	27,827.46	1,198.86
Chan, F	75,318.60	8,359.10	786.41
Chan, J	108,758.54	2,148.96	1,021.36
Chan, M	70,241.64	8,919.75	748.87
Chan, N	139,180.63	18,065.30	-
Chand, S	96,999.71	43,623.43	5,375.39
Chang, C	82,906.25	1,615.82	-
Chapman, R	76,960.82	8,160.33	-
Charlebois, L	84,575.55	13,997.37	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Charron, B	109,610.97	10,547.28	-
Chattell, C	97,763.53	11,450.62	-
Chauhan, S	147,531.46	23,240.15	772.70
Che, M	90,128.85	3,344.51	992.97
Chen, A	90,117.40	1,659.46	992.97
Chen, D	75,070.25	1,267.17	24.80
Cheng, A	97,761.32	13,003.64	-
Cherry, J	81,907.91	7,246.81	92.80
Cheung, B	77,618.45	1,291.10	432.56
Cheung, Y	78,471.51	5,975.45	224.77
Cheyne, D	90,903.20	3,666.22	7,607.77
Chhina, M	76,511.78	11,182.82	-
Chinery, G	82,906.25	2,851.69	-
Ching, M	90,128.85	3,685.02	2,987.97
Chohan, D	94,967.99	6,690.89	-
Chohan, M	69,047.81	8,281.35	-
Choi, W	88,117.38	4,973.23	2,032.97
Chong, R	116,397.29	11,175.14	200.00
Chow, K	79,934.26	3,038.54	60.14
Chow, N	110,061.88	4,221.02	2,344.00
Christian, A	80,792.51	6,757.50	1,126.40
Christian, D	88,350.29	24,830.05	194.75
Christiansen, M	89,108.88	6,924.33	7,636.49
Chu, J	110,086.44	9,593.66	-
Chu, S	65,322.20	16,875.10	39.06
Chua, G	79,540.30	9,121.78	-
Chung, W	135,891.15	8,388.00	999.00
Clark, D	68,135.84	9,037.04	1,126.64
Clayton, S	84,201.51	7,364.13	594.80
Cleave, T	93,105.91	10,300.69	6,272.65
Coca, J	75,352.20	3,584.42	-
Codron, M	112,435.18	19,684.07	423.00
Coggles, J	109,650.19	23,564.82	-
Cole, R	109,963.95	12,369.59	-
Coleman, P	83,348.19	8,343.81	19.65
Colenutt, J	182,127.67	17,015.06	1,106.00
Collins, M	75,796.23	1,753.45	215.82
Colquhoun, C	139,216.87	21,205.95	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Connell, K	85,505.80	2,973.27	2,954.18
Connors, T	81,353.30	17,081.94	1,129.00
Cook, J	85,363.13	6,355.18	-
Cook, J	113,223.64	10,326.37	-
Cooper, J	81,858.36	2,713.15	-
Coplin, K	117,409.83	16,684.37	118.13
Corcoran, T	105,747.67	25,098.45	150.00
Corda, G	65,782.53	9,635.65	-
Cormack, J	137,126.05	13,496.94	-
Corrin, G	112,836.75	50,745.71	-
Corrin, K	124,189.03	14,513.28	-
Corrin, M	117,463.44	18,670.21	-
Cossever, S	89,739.32	2,867.65	2,987.97
Costanzo, R	287,736.71	64,133.40	295.86
Coventry, C	108,768.21	22,031.14	47.50
Cowx, W	82,783.20	2,266.55	1,172.32
Cranston, S	92,603.28	3,057.11	399.00
Crawford, B	93,326.92	37,731.33	220.00
Cresswell, J	71,576.65	5,024.43	-
Cronin, P	120,688.39	10,184.32	-
Crosby, K	90,903.20	10,649.35	1,783.98
Cross, G	146,524.01	15,386.87	1,358.00
Crowhurst, C	70,253.28	18,020.67	-
Cueto, C	72,615.00	1,665.98	4,205.60
Cugnet, J	93,604.88	8,988.82	15.96
Cumiford, A	109,602.64	21,099.79	180.00
Cunningham, S	82,013.63	13,123.41	99.00
Currie, A	75,221.90	12,563.96	337.28
Cuthbert, A	82,836.00	2,606.38	-
Cyr, A	114,215.04	25,279.95	-
Cyr, B	137,093.22	15,334.85	200.00
Dahir, M	87,565.74	2,448.51	676.00
Dallas, K	112,548.75	9,008.17	13.64
Daly, B	91,970.01	3,810.52	1,248.45
Damani, S	115,514.81	5,900.96	128.96
Dance, R	120,622.30	32,579.60	641.40
Daniel, T	71,802.03	6,168.37	-
Daniwall, H	111,785.47	7,801.17	133.15

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Danyk, J	79,540.30	2,059.37	65.40
Danyk, S	108,768.21	23,438.48	-
Davidson, L	92,287.10	2,435.86	-
Davies, C	82,236.19	61,296.74	-
Davis, G	83,366.64	4,348.68	5,590.42
Davison, L	12,077.57	166,991.26	27.77
Dayal, A	89,108.88	9,862.85	5,800.54
De Goede, M	101,645.54	11,168.92	247.20
De Romeri, E	74,844.96	16,285.37	-
De Vera, A	107,845.97	9,515.74	-
Deacon, J	112,284.61	34,345.87	678.67
Deane, G	81,579.84	1,938.74	140.00
Dear, J	71,701.50	2,244.47	1,462.80
Dempsey, K	75,359.45	13,426.28	-
Deo, M	86,753.38	2,441.41	1,114.60
Dewey, A	79,540.30	3,423.34	1,214.16
Dhaliwal, B	81,907.83	9,765.50	-
Dhami, P	64,975.06	13,866.47	2,810.48
Dhanda, A	58,991.96	22,333.52	105.90
Dhanda, K	84,859.21	9,541.75	-
Dhanju, R	105,512.24	2,471.53	957.85
Dhillon, H	78,274.05	8,388.49	55.06
Dhillon, H	73,548.80	33,599.46	-
Dhillon, R	13,402.82	83,225.51	-
Dhillon, S	93,105.90	8,337.94	-
Dhiman, B	82,906.32	3,080.82	-
Dhoot, A	96,565.94	2,284.69	-
Didmon, R	83,770.90	8,469.72	-
Dietelbach, M	139,146.99	9,407.64	2,062.24
Dighton, G	136,111.16	25,967.63	-
Ding, L	135,891.22	3,629.42	151.28
Dinsmore, T	70,232.92	8,457.96	-
Dinwoodie, B	124,552.25	29,812.68	-
Dinza, B	87,729.70	8,164.07	71.39
Dionne, D	112,242.86	12,281.81	95.00
Dirksen, B	173,669.25	22,118.43	466.25
Divincenzo, K	72,747.34	3,457.03	343.87
Doad, J	139,103.66	17,773.88	2,441.90

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Doherty, N	71,043.20	4,009.11	1,970.00
Dong, A	106,799.42	3,567.70	-
Donohoe, B	70,393.95	11,950.55	250.00
Donohoe, L	108,687.59	12,031.61	35.73
Donohoe, S	78,784.04	24,168.36	-
Dornian, S	136,037.55	20,914.78	-
Dosanjh, B	128,543.05	10,718.83	16.68
Dougan, C	109,514.81	10,992.27	-
Dove, B	109,482.58	10,762.75	1,028.23
Drabys, K	92,391.04	565.57	64.12
Droho, K	96,280.60	24,955.49	96.50
Drummond, C	77,350.74	25,468.81	46.40
Dubas, S	75,519.84	2,339.83	250.00
Dube, R	203,153.08	25,755.11	1,180.00
Ducharme, R	112,937.17	16,879.22	309.82
Ducic, S	85,104.90	4,760.34	957.94
Dudley, M	75,161.65	9,570.43	407.00
Duifhuis, M	135,891.18	10,840.37	3,038.85
Dumalagan, J	61,541.00	16,335.05	-
Duncan, A	116,026.19	20,239.08	-
Duncan, R	89,108.88	11,067.22	7,819.61
Dyck, C	90,052.95	5,996.12	-
Dyck, K	73,763.56	3,601.26	26.04
Dyck, T	137,108.15	14,145.66	-
Dykeman, B	72,467.68	4,234.26	-
Dykes, T	99,283.52	14,336.23	96.40
Eades, V	87,663.98	10,470.09	4,982.25
Eastwood, C	96,566.65	3,078.25	-
Eaton, W	80,102.63	34,840.40	150.00
Eddy, B	137,300.84	20,976.72	-
Eden, C	109,014.25	9,804.85	217.00
Ellard, Q	112,435.20	9,219.60	-
Elliott, C	112,459.88	10,449.27	11.43
Enns, G	111,542.83	11,249.60	691.53
Ens, C	127,127.28	13,932.42	116.00
Ens, L	105,870.90	17,460.27	-
Essel, M	109,925.96	12,967.54	-
Evans, B	123,154.02	15,889.79	214.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Evans, T	109,905.23	26,797.29	-
Ewert, D	136,801.94	13,097.13	75.00
Eyers, R	70,402.72	7,395.45	-
Faber, B	67,496.90	9,967.72	-
Fackler, M	87,164.02	9,254.74	-
Fadden, R	95,994.24	10,606.85	-
Farina, M	86,218.79	2,104.97	-
Farrell, D	110,511.80	15,192.17	-
Farrell, J	100,328.91	8,772.89	866.20
Ferguson, S	56,798.06	22,197.12	-
Fetterly, C	74,284.96	1,139.63	467.12
Ficocelli, J	165,496.96	10,076.17	706.14
Fiddler, M	120,397.15	13,131.44	-
Fiel de Sousa, J	84,852.80	5,394.26	99.00
Finlay, R	105,294.43	13,705.97	-
Finlayson, I	101,350.55	469.03	-
Finlayson, R	82,412.67	6,057.84	144.95
Fioraso, S	88,068.54	2,912.68	-
Fish, M	90,553.44	2,745.84	1,310.06
Fisher, J	109,109.36	17,669.18	-
Fisher, V	134,885.77	32,847.76	100.50
Flasch, S	109,011.88	25,181.74	60.00
Fletcher, L	88,278.15	30,617.06	-
Foden, J	59,622.63	21,382.48	-
Foley, D	112,876.21	18,199.27	459.82
Folka, E	72,968.28	3,511.39	14.45
Folkerts, K	95,587.80	9,282.46	-
Fontana, T	90,128.85	9,362.16	1,606.62
Fortin, E	73,884.50	8,321.36	-
Fouche, A	92,119.78	8,998.45	171.03
Fournier, M	139,917.57	20,572.26	-
Fracasso Moraes, L	110,486.96	4,279.99	584.00
Francis, S	81,100.01	9,469.46	-
Franz, J	104,963.95	20,467.24	-
Fraser, C	117,093.13	40,063.43	309.82
French, L	79,487.80	3,796.27	-
Frew, M	108,658.84	10,154.96	150.00
Fuller, D	74,974.90	3,247.74	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Fulton, C	112,131.57	11,154.52	-
Fung, B	66,201.82	38,387.18	-
Fung, E	97,751.86	4,231.02	1,805.91
Gain, C	139,695.61	6,447.93	-
Gallagher, R	124,634.02	20,915.64	1,437.71
Gallant, M	109,097.45	16,781.95	90.00
Gallelo, J	108,699.26	9,794.89	-
Gallichen, J	75,984.29	4,457.64	283.04
Gallie, K	111,785.47	10,340.39	5,126.11
Garcea, R	89,400.30	2,802.16	8,119.21
Garcha, E	65,991.77	10,861.59	-
Gardiner, D	90,128.85	2,622.50	8,864.81
Gardiner, N	124,388.86	59,850.94	-
Gary, K	112,131.57	9,517.28	120.00
Gates, T	70,057.81	4,737.95	398.00
Gatin, D	73,960.30	16,578.33	-
Gaudet, F	82,906.25	1,981.67	-
Gehon, C	109,304.29	16,308.32	180.00
Georgas, G	112,119.31	47,474.81	-
Gibson, L	101,644.49	7,802.41	180.00
Gibson, T	109,463.92	12,025.13	1,318.06
Giesbrecht, N	98,693.71	14,597.09	22.56
Gill, A	94,850.00	8,896.39	-
Gill, G	97,496.56	6,761.46	60.00
Gill, H	86,803.65	10,963.84	-
Gill, J	90,128.85	6,834.94	7,027.53
Gill, J	72,305.00	3,124.96	-
Gill, K	82,906.25	2,004.52	-
Gill, R	202,050.11	14,390.92	1,427.38
Gillan, T	95,181.62	8,126.91	-
Gillespie, C	90,553.44	6,629.80	96.26
Gjesdal, R	134,690.48	13,927.64	-
Gladwell, W	85,416.10	18,184.64	-
Gleboff, S	82,906.27	2,523.80	25.88
Godwin, S	139,180.65	6,813.92	-
Gojevic, S	82,906.26	4,431.06	-
Goldgrub, V	94,341.56	2,480.88	545.63
Gonzales, A	93,110.66	12,688.58	46.40

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Gordon, S	137,548.79	18,835.58	95.00
Gorsi, M	80,673.32	3,893.77	276.00
Gosse, S	79,842.38	31,575.35	-
Grafton, A	75,202.12	9,280.42	-
Grafton, S	73,984.01	23,848.31	-
Graham, A	69,179.36	8,101.85	402.07
Granholm, A	98,247.26	6,681.65	85.50
Gray, B	85,310.41	3,509.03	198.00
Gray, L	76,497.95	747.40	85.71
Grayson, K	66,667.23	16,494.40	-
Grewal, H	71,028.23	7,127.75	-
Grewal, H	90,128.85	35,412.24	1,746.15
Grewal, K	271,449.69	62,523.59	4,824.68
Grewal, K	136,537.80	8,297.91	950.00
Grewal, S	75,327.09	11,292.30	-
Griffioen, M	136,105.30	14,700.52	565.64
Grover, J	98,692.34	7,701.84	174.74
Guinjian, S	73,078.60	4,970.42	990.53
Haglund, L	111,917.54	20,902.10	165.00
Haines, T	74,075.85	11,566.79	-
Haldane, S	90,903.20	2,916.14	938.29
Halfhide, J	79,890.06	2,029.02	-
Hall, D	66,701.20	8,378.99	-
Hall, L	79,321.70	2,947.14	639.14
Hall, T	79,449.12	6,349.00	-
Hamilton, R	90,903.20	6,470.51	2,946.39
Haney, B	88,513.32	3,800.07	-
Hanna, R	112,282.14	14,184.72	-
Hansen, S	109,842.77	17,630.54	-
Harbord, C	72,176.02	18,934.27	-
Hardie, K	82,591.04	2,519.00	1,321.17
Hargie, W	90,128.85	2,609.09	-
Harkness, D	139,695.60	24,490.40	-
Harper, B	90,426.81	17,969.90	-
Harris, C	109,084.39	13,305.69	-
Harris, C	109,679.55	22,379.71	22.56
Harris, S	139,180.68	17,194.55	2,034.45
Harris, T	134,729.09	23,636.43	360.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Harrop, M	86,182.83	15,643.60	-
Hartwell, K	90,128.85	2,189.58	-
Harvie, J	83,651.19	7,237.45	283.04
Hasebe, C	114,111.17	33,063.19	309.82
Hassan Nayebi, M	96,611.55	5,175.09	82.51
Hastings, R	81,079.32	9,068.67	1,530.59
Hatfield, T	82,906.25	3,663.38	284.52
Hawley, S	116,800.78	34,609.08	309.82
Haye, A	79,540.30	11,025.60	-
Hayes, M	70,479.64	9,062.99	556.74
Hayes, N	118,933.70	41,486.75	118.12
Healey, J	82,836.00	5,594.47	1,309.39
Hebden, P	112,798.80	27,866.15	309.82
Heer, A	90,156.08	6,928.62	87.42
Heer, P	191,653.74	12,658.48	2,800.00
Heinrichs, J	74,774.84	23,257.85	-
Hendriks, J	81,949.28	2,976.18	2,528.09
Hensbee, C	109,055.86	18,351.60	115.00
Herbert, J	82,166.69	3,241.13	1,936.11
Herbstreit, R	68,915.10	6,860.34	-
Hernandez Iazo, N	70,204.19	13,112.47	-
Herwig, K	74,827.68	1,735.88	99.00
Hewko, W	67,791.60	7,685.91	764.13
Hewson, D	109,341.14	18,386.43	245.00
Higgs, M	90,903.20	3,468.67	184.77
Hillier, S	136,189.53	13,668.28	100.00
Hillsdon, P	97,869.94	924.31	-
Hindle, B	136,537.78	9,989.34	972.40
Ho, J	90,128.85	8,874.07	992.97
Ho, S	93,275.29	8,234.53	365.28
Hoath, W	113,165.92	22,387.87	110.24
Hobson, J	130,461.97	13,260.18	20.00
Hoffmann, I	85,691.91	21,344.79	-
Holland, J	139,180.63	21,472.42	703.36
Holmes, M	108,805.05	11,431.70	20.00
Holovach, K	97,751.85	3,730.10	-
Hooker, M	85,430.49	2,501.39	228.84
Hooker, V	106,047.90	5,966.71	1,811.56

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Horchik, J	79,954.70	2,837.27	2,191.26
Horita, S	98,445.20	2,862.80	-
Horn, R	117,985.76	31,598.52	27.00
Howling, G	125,597.01	9,352.58	1,708.76
Hryb, N	120,585.10	21,395.22	-
Hua, N	79,540.30	24,624.90	-
Hughes, J	133,481.37	14,971.80	17.41
Humhej, T	106,316.11	35,145.52	-
Hundal, S	76,031.21	6,604.77	713.14
Hungar, S	132,473.33	23,759.05	622.89
Hunter, B	135,025.94	26,851.59	1,303.98
Huntington, M	74,924.96	6,162.66	-
Hutfelter, C	107,501.10	19,165.93	94.65
Huynh, P	224,583.66	54,044.88	3,394.29
Ibasco, P	75,274.66	12,856.40	-
Ibbott, B	155,973.86	23,802.12	7,515.21
Icasiano, R	97,751.86	3,865.04	91.20
Indyk, P	69,656.73	7,360.78	-
Ireland, A	69,101.89	12,316.68	-
Ireland, J	116,256.94	7,366.51	-
Irvine, K	102,535.48	14,186.58	14.50
Ivanov, V	106,047.90	10,252.99	-
Iverson, A	70,847.00	9,562.35	-
Iverson, K	112,520.88	13,647.20	1,340.04
Jacklin, N	86,071.62	12,179.21	-
Jackson, B	71,918.71	3,352.20	-
Jackson, T	110,330.12	21,617.58	-
Jagielski, A	89,762.75	8,961.46	11,854.01
Jagpal, G	71,690.40	18,537.37	-
Jain, P	104,847.75	2,495.90	992.97
Janda, H	152,073.39	26,146.66	7.14
Jandric, D	81,410.12	4,681.24	897.76
Jansen, B	72,972.35	12,872.83	3,967.29
Jaswal, G	112,382.56	22,282.05	-
Jeffrey, C	79,540.30	2,308.51	-
Jeklin, J	66,478.01	12,727.79	-
Jeklin, T	115,366.04	14,908.30	-
Jensen, G	94,354.93	4,833.87	1,168.90

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Jensen, J	90,464.60	12,778.98	36.20
Jermilov, Z	81,967.97	5,127.74	992.97
Jerome, R	109,613.35	16,538.91	-
Jessome, S	106,034.38	20,515.98	-
Jhingan, W	139,180.65	12,083.18	-
Jiang, H	85,451.53	3,772.26	-
Joaquin, S	92,743.03	7,488.22	415.21
Johal, A	73,454.26	3,192.01	48.25
Johal, J	81,744.22	4,131.67	-
Johal, S	74,254.79	1,908.75	414.97
Johal, S	76,370.63	28,944.12	-
Johannes, S	66,662.53	16,485.44	-
Johnson, A	96,195.08	2,795.41	-
Johnson, D	90,232.58	11,856.35	120.00
Johnson, M	95,066.46	2,794.37	723.20
Johnson, S	124,307.67	37,020.79	-
Johnston, M	113,539.49	12,339.51	-
Johnstone, A	72,518.21	6,899.28	329.84
Jones, A	112,890.76	6,237.07	-
Jones, D	265,569.08	49,235.67	2,637.29
Jones, I	112,337.22	12,719.15	240.00
Jones, M	110,086.44	11,010.38	-
Jones, N	84,201.51	5,559.95	-
Jones, N	121,754.81	22,878.87	118.13
Jones, N	90,000.02	547.41	-
Jones, S	119,983.88	3,346.00	584.00
Jorgensen, M	110,486.99	8,922.27	584.00
Jow, J	110,408.56	33,114.58	28.00
Jow, S	112,119.32	20,757.27	217.00
Joyce, P	140,399.64	16,094.61	52.01
Jugpal, A	74,589.99	5,638.14	638.43
Jugpal, I	83,095.82	2,403.02	42.80
Jung, D	112,337.23	27,449.26	46.18
Juskovic, A	80,928.37	8,430.91	90.00
Juulsen, N	136,630.15	13,338.32	-
Juulsen, T	109,557.47	11,170.19	-
Kahlon, S	93,294.33	1,718.51	1,220.00
Kaila, S	136,845.47	17,007.60	5,615.21

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Kamitakahara, H	110,486.99	3,643.48	795.80
Kandatege, K	92,468.72	21,155.92	460.00
Kandola, R	79,693.32	2,105.72	-
Kang, H	85,434.47	20,723.97	864.32
Karvas, D	104,915.22	17,100.00	-
Karwal, G	87,952.00	6,577.06	890.53
Kassis, S	71,042.80	8,242.68	-
Katnich, B	70,083.11	7,701.74	-
Katzenmeier, A	82,676.64	2,570.63	214.00
Kaur, P	80,730.32	2,102.82	-
Kehler, D	138,897.07	31,216.76	1,121.48
Keith, M	105,305.11	17,662.27	-
Kemp, T	135,891.18	13,027.22	-
Kendall, J	120,939.70	11,258.43	-
Kennedy, R	73,328.67	1,796.11	567.06
Kent, S	132,778.09	14,002.54	2,005.20
Kenyon, J	112,397.21	12,329.70	423.00
Kerr, C	132,339.50	6,088.87	535.20
Kerr, G	141,964.24	30,597.99	367.56
Kerr, N	84,014.61	4,224.65	37.80
Kerr, R	209,226.61	24,566.98	373.30
Ketola, K	103,623.66	6,512.31	715.50
Kevany, M	135,891.17	5,308.49	2,886.08
Khakh, S	79,677.34	8,978.74	-
Kidd, D	106,047.90	18,428.93	1,129.00
Killamsetty, P	105,390.73	12,523.67	8,050.50
Kim, J	139,180.66	14,252.88	209.26
Kim, S	87,696.09	2,367.33	3,039.90
Kim, Y	89,108.88	2,821.44	148.60
Kincek, A	79,518.44	3,031.13	1,436.00
King, A	104,360.93	4,167.39	-
King, W	89,524.80	2,781.96	3,837.12
Kirsebom, J	135,270.90	22,230.72	-
Kischnick, M	116,894.68	6,477.45	1,160.38
Kish, S	139,180.65	11,492.40	3,245.43
Klaassen, J	135,821.88	22,037.78	-
Klassen, C	122,293.47	10,366.15	-
Klassen, C	117,663.33	27,255.09	118.12

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Klassen, P	163,087.52	11,118.68	1,160.38
Kling, K	82,523.52	2,537.29	-
Klitz, P	110,486.97	4,334.63	-
Kloyber, R	87,607.25	9,742.55	1,000.00
Knittel, M	108,728.98	11,695.11	-
Knox, L	105,913.69	20,659.80	-
Koch-Schulte, J	80,122.46	2,042.86	1,160.38
Koenig, M	109,596.71	14,802.59	-
Kohan, T	163,087.53	17,014.83	4,141.37
Komarynsky, Y	63,698.05	22,496.17	-
Komzak, R	135,638.37	13,945.24	90.00
Koo, C	84,393.93	10,132.67	-
Kooner, H	91,658.99	12,921.61	27.50
Kosa, I	97,751.86	5,154.84	-
Kothiwalla, N	74,480.46	10,183.66	25.47
Krgovich, M	109,644.80	21,102.66	-
Krieger, K	87,131.62	7,602.15	2,351.92
Kristensen, S	94,906.05	7,505.91	3,208.69
Kroeker, B	81,756.60	2,450.37	1,790.64
Krusel, L	72,443.10	9,021.94	701.23
Kubanski, J	109,011.88	19,432.05	180.00
Kucharczyk, P	86,206.31	2,205.03	1,895.65
Kullar, H	71,380.50	11,829.84	163.06
Kumar, P	69,025.98	11,236.04	-
Kumar, S	82,906.26	2,547.63	-
Kumbakarnan, K	84,765.79	1,347.88	203.10
Kuzemski, J	83,984.33	17,816.75	732.38
Kwan, G	119,983.85	7,464.45	2,301.26
Kwan, T	106,047.92	5,502.54	-
Kwok, E	78,999.86	9,218.86	470.00
Labelle, J	109,243.66	15,712.52	-
LaBelle, K	95,707.99	16,210.32	-
Labrecque, B	110,086.44	11,989.69	-
Lachica, M	90,104.58	2,155.75	147.75
Lachlan, S	83,425.76	2,078.25	-
Lai, D	123,214.83	16,167.19	996.45
Lai, T	100,524.41	20,915.85	1,438.83
Lalli, S	137,784.81	27,893.24	217.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Lalonde, V	411,198.03	54,411.23	11,652.26
Lam, E	76,457.56	2,548.22	1,632.50
Lamontagne, J	130,459.47	109,264.85	-
Landucci, R	139,084.73	23,316.10	1,524.49
Laniuk, K	106,596.02	37,537.67	1,229.00
Lanz, G	71,415.51	4,235.11	-
Larijani, A	109,487.34	28,658.27	-
Larsen, D	77,004.54	27,858.09	-
Lascelle, J	82,894.89	22,092.27	-
Lassonde, K	87,143.84	4,088.47	584.00
Lattanzio, S	136,981.19	19,193.21	-
Lau, S	203,943.15	26,612.88	770.84
Lau, Y	132,839.44	12,356.94	670.00
Laurita, B	109,255.57	19,654.20	-
Layfield, R	106,501.31	32,421.61	150.00
Lee, B	181,577.52	10,395.67	3,127.39
Lee, J	63,204.75	13,275.55	998.96
Lee, K	112,856.98	18,668.16	8,295.00
Lee, M	79,540.30	3,012.15	-
Lee, R	75,775.63	75,350.98	460.00
Lee, S	87,608.43	2,841.03	1,426.10
Legrroulx, D	90,903.20	3,254.20	2,708.06
Lehal, M	90,128.85	4,258.85	-
Lehmann, J	182,577.39	29,052.48	3,232.27
Lepik, M	90,927.20	7,929.71	3,917.61
Lepik, M	65,290.89	10,612.02	-
Leung, S	73,281.95	1,782.37	-
Leveille, C	90,128.85	3,546.63	2,473.63
Lewis, H	80,744.34	10,951.02	270.00
Liau, H	92,426.32	3,071.60	950.00
Liau, S	81,830.08	2,428.69	30.01
Lidder, B	76,356.70	3,613.17	-
Lidder, P	82,219.46	8,154.06	545.16
Liebich, K	71,931.19	16,772.77	61.75
Lietz, T	107,939.72	10,784.31	180.00
Lieuwen, K	137,093.22	23,432.86	-
Lim, R	82,427.81	1,944.81	-
Lindgren, P	137,836.76	22,724.50	140.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Littlejohn, K	82,925.15	9,485.69	3,368.29
Liu, H	106,047.93	3,873.74	992.97
Liu, V	147,531.47	28,483.86	517.80
Lo, A	81,932.59	24,824.30	335.16
Loehrich, S	137,626.75	9,901.63	267.00
Long, H	97,751.85	11,563.73	795.50
Longmuir, K	71,206.74	9,436.87	-
Lou, A	81,275.81	1,593.34	1,136.44
Loucks, G	96,566.63	4,394.00	10.88
Low, D	137,542.35	26,302.10	65.00
Low, S	171,241.91	12,254.99	1,726.38
Lowenstein, M	95,181.64	16,217.87	-
Lum, O	157,731.61	21,162.05	95.00
Lunn, J	85,153.30	4,166.94	109.00
Lunn, T	82,658.26	10,446.15	449.51
Luongo, M	106,059.89	17,107.64	1,021.97
Luschynski, W	98,697.34	9,546.26	-
Ma, E	120,760.96	16,154.73	-
Ma, R	111,785.44	13,203.61	930.00
Mac Gillivray, B	136,667.31	28,442.19	312.67
Mac Neil, R	137,593.19	20,122.76	-
MacDonald, K	70,684.34	7,576.21	99.00
MacDonald, M	105,913.68	17,265.90	-
MacEwan, A	110,073.19	12,846.69	-
MacInnes, K	74,150.98	9,456.84	389.77
MacInnis, G	85,406.50	17,173.77	221.83
MacKenzie, K	111,780.18	14,205.90	200.50
MacLean, M	88,969.90	4,752.93	598.99
MacLeod, L	89,570.30	2,947.20	9,602.52
MacPherson, J	84,760.60	2,958.51	974.05
Macrae, T	124,567.99	17,135.09	1,846.50
Maghera, S	92,717.74	7,908.23	2,587.55
Mahanger, G	106,047.90	16,814.36	1,229.00
Mahnic, M	96,999.65	3,645.94	-
Maier, K	77,771.86	3,473.01	-
Main, A	97,751.85	39,187.34	-
Majano, A	152,073.41	12,356.25	470.00
Majhen, M	134,705.76	21,477.79	90.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Majhen, M	95,446.45	21,314.02	-
Major, D	133,687.24	22,370.17	51.80
Maleknia, S	110,061.84	21,830.93	1,563.97
Malhotra, H	87,462.35	8,025.04	198.04
Manhas, M	71,105.46	8,065.51	91.80
Mani, A	81,003.52	6,844.68	-
Mann, G	84,852.83	5,252.41	2,183.28
Mann, N	72,948.05	15,180.04	-
Manthri, M	87,257.53	1,850.65	795.00
Manuel, D	68,104.84	11,924.42	15.96
Maradi, S	111,476.67	11,786.79	1,519.82
March, E	74,654.51	5,281.64	-
Marcotte, N	79,742.20	2,469.30	761.63
Marcuk, D	135,771.30	11,710.70	96.50
Marczak, M	146,139.62	8,214.05	-
Marko, B	94,827.61	1,801.33	639.84
Marosevich, K	147,220.32	10,216.11	46.40
Marquez, R	98,536.78	2,904.50	1,007.11
Marr, P	70,157.13	7,985.62	-
Marriott, B	136,884.40	20,354.00	1,015.98
Marshall, M	103,888.42	2,979.64	2,485.39
Martens, A	136,869.14	16,646.99	125.00
Martin, C	82,836.00	3,196.76	-
Martin, L	101,003.80	4,339.71	983.00
Martin, R	106,047.93	20,752.95	1,217.27
Masaro, S	79,324.93	3,927.99	672.02
Matharu, P	112,939.62	33,595.75	-
Matheson, T	114,648.87	10,007.63	-
Matsubara, D	150,473.45	1,465.60	557.00
Matterson, S	79,496.58	3,436.71	228.16
Matthews, I	115,361.87	6,146.53	-
Matthews, J	52,418.59	48,370.69	-
Mattoo, A	80,054.03	2,643.46	250.50
Mauro, J	112,181.74	12,002.84	678.67
May, G	89,447.40	3,532.87	9,162.81
Mayer, I	91,672.02	5,748.26	-
Mc Carron, D	158,156.40	14,023.92	2,565.23
Mc Donald, G	82,628.83	10,108.93	1,531.69

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Mc Guinness, S	79,988.60	3,951.09	861.93
Mc Intyre, G	134,128.20	16,987.86	35.12
Mc Intyre, R	122,669.81	17,206.04	-
Mc Lachlan, C	130,636.74	46,711.16	-
Mc Laren, T	136,899.33	21,258.65	644.99
Mc Lean, I	136,801.95	29,375.34	-
Mc Nabb, B	137,116.42	26,487.38	19.91
Mc Namara, M	138,429.98	33,851.56	644.99
Mc Rae, M	136,801.95	25,989.68	-
Mc Robbie, G	154,756.31	28,648.66	1,069.66
McArthur, B	108,914.42	15,559.46	-
McConachie, S	74,397.88	8,558.14	-
McDonald, T	67,657.60	13,294.27	99.00
McDonell, J	67,218.48	16,143.33	50.25
McDougall, T	105,747.83	18,804.30	45.00
McFarlane, M	82,517.28	7,143.20	700.67
McIntosh, R	97,785.60	6,016.91	43.05
McKay, W	152,633.73	17,208.93	4,618.17
McKenzie, R	71,044.12	1,831.36	4,663.00
McKinnon, B	82,906.25	1,957.74	350.00
McKinnon, K	89,444.39	2,906.22	619.05
McKnight, C	78,440.20	4,410.25	393.04
McLaughlin, R	109,194.92	17,565.33	1,081.73
McLean, A	135,749.96	14,924.76	2,203.52
McLean, C	101,448.76	10,134.19	666.42
McLean, J	120,635.61	3,455.97	584.00
McLeod, D	152,667.69	18,974.88	470.00
McQueen, M	85,154.29	5,111.43	107.15
Medeiros, V	101,352.49	16,088.69	15.96
Meers, S	79,122.33	16,162.58	-
Melquist, L	110,365.51	16,819.75	1,568.76
Mendoza, L	82,814.96	8,741.67	453.50
Meng, Q	135,891.17	9,936.33	799.00
Mercier, E	110,330.11	20,212.74	-
Merritt, D	76,610.25	2,768.64	312.42
Merry, D	122,173.01	2,879.09	931.41
Michielin, D	144,753.70	41,190.96	-
Miklossy, S	139,180.65	10,696.53	1,092.97

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Miller, E	57,801.06	70,539.87	-
Miller, O	110,387.10	27,813.49	95.00
Milling, T	82,836.00	2,717.18	-
Milloy, J	110,387.13	7,168.44	4,786.09
Mital, R	103,260.30	1,643.83	170.08
Moffatt, T	83,832.43	4,212.05	-
Mohamoud, A	108,440.45	62,884.28	-
Monk, J	111,785.48	14,017.18	2,414.63
Monro, C	76,369.61	6,650.18	148.36
Montgomery, D	85,531.94	10,261.12	25.00
Moon, R	64,617.90	31,831.66	-
Moore, B	100,890.17	39,642.70	-
Moore, D	97,751.86	9,541.50	26.00
Moore, R	112,570.58	17,528.27	3,914.36
Morgan, A	109,720.26	10,876.65	-
Morin, M	68,970.96	6,785.30	-
Morris, K	60,106.66	17,528.71	1,948.39
Morris, S	173,925.71	24,728.38	15,296.29
Morrison, A	112,485.41	28,445.67	180.00
Mossey, D	114,578.87	44,337.16	-
Moyen, C	123,475.54	38,100.68	95.00
Muller, K	113,790.51	94,973.41	-
Mumm, D	113,640.67	12,104.40	3,905.59
Murphy, A	133,663.70	7,842.72	990.00
Murphy, J	113,895.68	37,651.49	998.39
Murphy, R	94,379.86	17,797.44	46.40
Murray, R	80,300.97	6,856.42	-
Mushiana, H	72,484.69	3,206.63	501.43
Myette, R	85,003.46	2,203.52	-
Myrie, R	135,326.89	2,812.44	2,513.24
Myring, N	112,762.05	10,138.72	-
Naceur McLean, J	82,906.33	6,452.37	-
Nagpal, V	90,128.85	2,119.21	-
Nam, H	90,128.85	4,550.96	937.53
Nanayakkara, L	86,129.19	178.05	795.00
Narayan, L	91,745.84	14,251.37	-
Narayan, S	147,531.45	22,158.63	1,265.00
Nasato, L	91,561.27	7,753.85	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Nasimi, Y	75,636.17	11,476.77	-
Neal, M	76,135.32	15,280.07	290.68
Neilson, L	112,635.31	13,170.30	-
Nelson Smith, M	89,281.36	4,937.08	35.96
Nelson, J	90,141.42	9,473.26	-
Nesci, C	106,355.34	20,863.95	1,324.92
Nesdoly, J	67,442.88	13,626.35	4,125.00
Nesdoly, K	69,967.86	5,634.13	-
Neufeld, A	110,121.22	36,527.27	1,069.91
Neufeld, J	108,768.20	10,988.85	150.00
Neufeld, T	139,180.62	29,375.32	1,904.00
Neuman, S	271,270.06	54,705.55	470.00
Neustaedter, C	139,180.66	22,483.46	711.76
Ng, J	106,047.90	22,443.58	992.96
Nguyen, J	80,545.47	5,614.67	2,247.69
Nichols, S	82,629.21	3,048.00	-
Nicolae, A	76,062.02	3,912.17	1,116.35
Nielsen, D	144,747.86	29,094.33	568.41
Nielsen, L	79,540.30	2,648.25	1,050.00
Nielsen, M	137,108.16	18,358.95	155.00
Nijjar, J	76,123.99	14,106.57	169.97
Nijjer, A	59,554.64	22,384.81	-
Nijjer, T	73,412.37	16,766.17	-
Nip, D	113,841.36	2,972.24	762.25
Nixon, A	73,040.51	18,340.49	-
Nolan, A	83,846.26	14,076.72	3,791.74
Norris, H	139,180.63	31,650.22	1,225.70
Northway, D	96,114.16	19,205.41	-
Nylander, J	115,144.40	4,131.23	992.97
Nylund, C	105,500.05	33,675.08	-
O Hanley, A	95,714.53	4,990.26	-
Oakley, T	88,172.03	2,017.19	46.40
O'Byrne, D	74,052.83	8,969.07	-
Okabe, D	79,540.30	3,046.81	651.58
Oleksuik, W	101,426.78	6,535.85	2,199.94
Olenick, J	73,472.81	11,215.46	91.66
Oliver, J	136,373.26	18,702.01	-
Olivier, N	121,383.56	22,811.72	338.13

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Olsen, R	63,799.50	11,717.04	880.98
Olson, B	109,404.15	12,680.77	100.00
ONeill, E	90,128.85	2,187.48	-
Onusko, N	95,959.15	8,215.96	992.97
Oppelt, R	76,009.95	613.81	3.00
Or, V	72,863.99	1,997.48	1,305.86
Orcutt, B	98,128.04	3,566.56	619.05
Ordelheide, R	92,437.41	1,653.48	414.97
Ordeman, A	177,317.82	21,289.14	94.47
Orsetti, D	82,906.25	31,910.61	348.44
Osei Appiah, E	107,322.14	16,224.13	-
Osler, M	135,891.20	6,774.12	839.12
Oslie, M	75,351.19	11,537.09	-
Overland, G	100,917.92	21,604.03	523.00
Owen, J	162,718.55	21,103.97	470.00
Pabani, A	135,891.17	18,234.99	1,088.93
Page, T	69,496.27	9,846.64	99.00
Paice, C	97,781.92	2,072.81	-
Pajaro, T	105,647.86	4,132.86	3,324.91
Palfreyman, S	80,874.16	4,263.83	-
Palombi, L	93,051.39	7,666.53	-
Pandher, K	160,312.61	12,231.45	996.45
Pandolfo, W	69,824.00	7,714.24	-
Pang, J	148,263.77	21,314.41	470.00
Pargee, R	112,946.57	17,966.43	-
Parhar, H	74,402.33	1,741.43	-
Parkinson, S	61,134.40	20,054.51	48.25
Parmar, M	62,016.45	13,475.57	-
Parsons, A	116,894.68	4,143.04	-
Parsons, K	81,028.66	4,218.91	-
Pasqua, R	137,316.83	30,224.42	544.99
Paszkowski, K	88,051.24	6,837.38	48.25
Patch, N	84,388.69	7,415.79	-
Paterson, A	67,715.64	15,154.47	-
Patrick, D	113,030.19	10,358.61	423.00
Patterson, A	115,953.62	17,780.08	73.52
Paulrajan, S	152,073.47	12,870.99	1,951.65
Payan, N	91,925.76	4,258.30	11.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Peake, S	145,224.51	27,558.30	28.00
Pearson, R	83,062.56	2,817.98	293.77
Peddle, A	74,079.45	19,984.46	-
Pederson, D	109,487.34	19,739.49	-
Pegios, S	157,630.80	21,338.27	140.00
Pelletier, G	79,617.95	6,146.10	-
Pencer, G	141,173.35	28,208.15	678.67
Penner, B	72,087.26	17,863.92	-
Penney, N	81,747.00	10,132.77	-
Percival, P	113,324.07	16,721.18	678.67
Pereira, L	123,000.24	25,768.49	-
Perka, D	111,868.32	23,903.93	309.82
Perkins, T	106,047.90	9,059.82	2,802.40
Perry, L	77,496.87	12,299.42	-
Perte, V	63,447.72	16,041.72	-
Pervan, W	138,574.96	34,787.31	-
Peters, D	90,128.85	3,746.77	7,822.97
Peters, L	66,788.85	10,457.40	-
Petersen, L	82,587.28	2,794.78	1,264.26
Peterson, J	105,913.69	18,129.50	80.00
Petretta, M	135,891.18	9,777.08	855.88
Philp, C	108,770.58	22,430.40	-
Pierce, S	71,300.45	4,973.24	243.77
Pitcairn, L	78,884.31	39,731.36	-
Placek, A	109,891.50	20,327.53	-
Poettcker, A	118,812.60	25,346.56	118.12
Pokorny, H	97,809.63	13,283.16	-
Pollock, E	112,031.16	19,742.69	1,421.75
Pollock, M	80,288.42	51,602.99	-
Poon, E	106,047.91	4,351.80	3,530.47
Poon, K	106,047.91	6,704.37	160.40
Pooni, I	73,078.60	23,934.27	1,495.53
Popiez, J	109,584.82	18,288.91	-
Possey, C	111,529.15	21,958.64	-
Possey, J	82,231.52	4,707.90	144.00
Potter, L	82,859.19	9,686.62	-
Powell, R	90,128.85	22,097.08	4,378.04
Prasad, J	75,059.60	2,843.51	517.82

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Prasad, J	84,664.80	12,414.71	-
Price, C	132,558.20	21,778.50	-
Puri, A	126,874.65	6,107.64	870.00
Quesada, D	73,281.95	4,186.65	215.00
Quon, V	79,021.38	1,815.43	309.36
Radonich, I	85,815.53	15,934.80	-
Radovich, J	70,640.70	29,447.85	-
Rai, A	105,445.84	6,320.02	-
Rai, R	90,128.86	3,103.28	-
Rajah, A	108,317.01	14,212.64	25.98
Rajala, A	77,771.88	7,905.84	477.89
Ramsay, D	134,670.39	31,521.93	1,211.12
Randhawa, A	115,769.61	19,095.56	2,524.29
Rankin, D	118,409.78	26,309.62	-
Rattan, R	86,339.34	1,331.99	-
Raun, J	94,394.56	7,168.58	339.00
Rawcliffe, N	191,653.76	11,306.65	1,999.48
Rayter, K	181,577.48	23,398.98	3,536.00
Reddy, R	97,751.88	7,277.38	-
Redmond, J	137,460.67	19,479.85	-
Reed, B	75,139.71	11,954.59	-
Regnier, J	82,906.26	16,376.45	1,325.30
Reimer, B	111,780.18	15,878.71	423.00
Reimer, K	99,433.35	4,729.44	174.18
Relitz, T	76,737.96	2,116.15	136.00
Rennie, S	149,936.50	21,168.68	873.76
Restrepo, J	82,906.25	3,482.52	-
Resurreccion, R	101,675.25	19,787.75	180.00
Revell, S	73,547.00	36,977.40	-
Reynolds, M	80,571.51	6,340.02	-
Rezazadeh, F	149,117.69	12,397.29	-
Rhee, J	103,842.22	9,672.59	830.25
Rialch, P	91,095.40	5,668.05	-
Richards, B	109,303.11	29,712.21	-
Richardson, C	77,731.95	6,443.28	2,123.61
Rimek, B	135,291.58	37,302.35	-
Ristau, K	137,601.08	16,038.36	1,559.65
Ritchie, R	156,492.68	22,241.06	130.26

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Robertson, K	133,511.29	12,831.82	55.52
Robertson, L	84,474.06	10,382.90	-
Robertson, S	86,913.19	5,795.19	1,727.00
Robinson, P	139,180.66	13,622.27	525.68
Robu, C	111,785.49	11,334.51	-
Roeck, A	108,826.45	15,446.99	150.00
Roman, A	107,515.01	19,390.14	-
Rosa, S	90,203.68	2,779.47	585.58
Rose, M	74,234.00	6,782.66	99.00
Rossi, A	106,090.25	4,811.22	886.04
Rosti, A	134,454.33	14,284.69	470.00
Rothwell, M	139,180.65	18,151.13	324.26
Roya, N	82,313.85	28,996.77	992.97
Rubuliak, N	105,948.44	17,790.90	-
Rudzki, R	109,351.80	24,216.93	678.67
Ruediger, I	23,022.11	59,476.64	-
Rukavina, M	139,180.68	11,279.21	401.50
Runte, R	95,721.90	12,693.27	129.64
Ryan, R	139,180.67	28,732.25	254.99
Ryan, S	85,590.58	6,812.00	-
Sabarre, J	111,785.47	4,855.36	470.00
Sachdeva, V	191,653.77	22,327.24	1,405.95
Sadafi, A	144,044.57	18,897.26	1,019.00
Sadler, D	101,808.70	4,333.99	1,000.00
Sadowski, J	109,904.69	17,739.93	-
Saffery, L	111,785.46	10,089.78	3,828.71
Sagastizado, R	69,856.00	5,267.11	-
Sagert, K	72,385.79	2,831.47	-
Sahota, H	76,369.60	5,696.35	100.00
Sahota, P	86,253.65	2,516.07	950.00
Saini, D	100,724.54	14,059.06	3,084.26
Saini, G	71,817.44	5,488.17	-
Saini, T	93,906.24	7,624.76	750.00
Saliken, W	78,048.00	2,926.40	-
Salisbury, D	136,827.48	14,152.45	-
Salonen, C	79,079.87	1,882.97	-
Sami, W	69,880.79	9,447.91	-
Samson, G	155,602.00	14,023.72	992.97

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Samut, N	79,224.77	4,882.93	706.00
Sanchez, R	77,156.99	3,196.96	3,225.00
Sander, T	90,154.89	4,526.38	6,249.20
Sanderson, P	163,087.53	23,558.94	-
Sandford, M	85,395.68	12,096.85	-
Sandhu, R	66,315.19	9,984.77	76.40
Sandu, R	25,718.35	128,169.33	-
Sangha, A	122,843.95	118,228.61	200.00
Sanghera, H	152,073.45	16,273.68	8,459.50
Sanghera, K	135,891.14	8,499.20	694.24
Santrau, M	79,540.30	6,344.83	1,039.07
Sarai, S	110,991.70	18,975.70	423.00
Sareen, A	96,293.33	1,020.01	251.00
Savage, R	112,131.56	12,401.44	217.00
Sawatzky, R	109,109.35	10,827.93	-
Sayson, J	112,533.16	16,870.45	678.67
Schaafsma, J	61,215.39	40,143.29	871.01
Schierling, T	135,962.49	14,033.61	-
Schindel, J	79,602.60	2,878.17	-
Schmelter, M	76,010.96	7,870.13	-
Schmidt, M	130,729.77	18,791.73	-
Schmitz, W	122,794.54	29,162.44	217.00
Schmor, C	136,916.39	31,909.00	1,303.98
Scholes, S	109,109.35	15,896.26	385.00
Schoof, A	105,671.22	33,720.97	-
Schulze, K	136,306.04	32,625.26	1,097.98
Scott, G	110,086.44	20,281.87	217.00
Scott, L	144,204.07	7,044.60	2,361.82
Scott, S	128,968.75	15,319.35	-
Scovill, D	90,128.85	6,528.34	1,989.37
Searle, J	86,172.93	10,665.60	-
Sears, R	84,515.70	8,665.60	903.38
Sebok, A	82,437.60	4,762.40	90.00
Seco, P	90,568.21	12,341.76	-
Sedore, C	73,281.95	2,989.74	-
Seehra, G	90,128.85	3,047.23	1,185.03
Sekhona, H	97,751.88	4,708.33	-
Sennhavong, P	82,836.00	9,351.09	109.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Serediuk, J	90,903.20	3,050.94	1,659.22
Seter, M	141,347.69	35,233.46	12.14
Shackles, K	95,143.67	5,616.88	2,304.52
Shah, J	90,128.85	4,025.79	-
Shah, N	106,047.95	3,632.88	1,129.00
Shangari, K	90,128.85	3,737.78	2,048.71
Sharbinin, J	71,865.75	9,426.46	-
Sharma, A	68,677.35	8,109.04	-
Sharp, K	152,073.46	31,948.82	355.49
Sharpe, C	79,100.99	3,851.61	2,303.51
Shcherbakova, Y	103,286.11	771.29	238.84
Sheel, D	133,687.24	18,149.12	51.80
Sheeley, P	120,200.51	19,488.21	297.00
Sheriff, D	109,662.79	17,826.79	-
Sherwood, E	89,980.23	3,218.83	992.97
Shi, Y	83,460.12	2,046.47	-
Shield, J	139,180.67	11,254.59	-
Shirazian, A	107,244.59	7,538.55	880.25
Shirvani, A	84,927.15	4,762.28	-
Sidhu, J	90,128.85	23,005.48	322.49
Sidhu, M	72,945.38	1,867.91	1,040.00
Siegner, W	84,387.82	6,474.43	-
Siemens, J	111,509.60	20,229.57	124.04
Siggs, J	127,898.81	35,561.38	-
Silversides, W	111,142.55	15,365.02	22.56
Silvestre, J	145,161.54	45,553.88	1,446.57
Sim, C	84,532.13	15,105.39	-
Sim, L	78,578.72	4,378.39	532.06
Simoes, F	136,924.44	13,809.03	-
Simonsen, K	123,559.96	43,684.54	150.00
Simpson, J	80,939.70	31,859.10	489.82
Simpson, K	72,451.46	7,723.40	-
Simpson, M	116,068.96	20,224.32	96.40
Simpson, M	87,240.42	3,011.79	-
Simpson, S	224,448.50	34,786.47	4,110.30
Singh, A	74,503.02	10,657.78	28.64
Singh, G	118,492.61	14,866.77	967.88
Sirk, A	84,977.65	4,480.07	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Siudut, R	82,314.40	9,066.88	2,206.60
Sjoquist, M	88,140.50	4,627.07	1,235.60
Skoczylas, L	72,133.05	3,247.40	452.28
Skowronski, M	82,906.25	3,739.50	4,198.40
Skyers, M	90,701.73	2,893.34	1,326.68
Skytte, S	118,611.87	39,135.64	-
Sloan, R	132,059.51	36,339.09	40.00
Sloan, S	113,439.13	33,565.55	423.00
Smith, D	181,577.51	22,188.35	2,494.26
Smith, K	84,201.49	4,362.84	-
Smith, N	108,821.69	8,860.23	100.00
Smith, R	97,751.85	4,074.32	-
Smolski, M	79,534.50	4,151.20	446.51
Snelling, A	82,517.28	1,955.83	-
Snyder, C	137,350.84	26,515.12	1,069.37
Sodhaparmar, N	82,255.53	3,679.50	-
Sohn, D	89,444.12	7,836.37	896.95
Solomon, S	137,671.26	24,097.83	-
Somerville, J	97,751.86	2,515.46	1,730.00
Somerville, R	81,029.18	2,317.16	-
Song, W	85,005.35	1,755.04	992.97
Speechley, W	94,708.88	3,582.38	-
Spence, J	83,304.60	2,076.87	723.78
Spraggs, T	90,128.85	5,884.61	326.01
St Cyr, M	192,305.47	13,822.93	3,828.00
Stack, F	138,085.07	13,868.21	11,373.03
Stapleton, J	110,040.07	40,506.25	103.00
Steele, P	139,723.76	18,188.42	-
Steen, N	63,991.36	13,080.27	-
Steenge, D	81,261.12	3,141.77	147.06
Stefan, J	131,756.50	25,087.41	336.80
Steidle, E	106,047.93	4,583.98	992.97
Stephens, J	110,137.55	15,600.06	-
Stevens, C	111,980.97	17,922.33	-
Stevens, M	90,128.85	4,344.39	5,875.92
Stevovic, K	92,729.92	9,761.76	867.22
Stewart, C	108,773.12	33,826.75	678.67
Stickley, S	111,785.47	8,731.72	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Stigum, M	75,146.46	2,341.60	-
Stocker, J	76,369.60	1,925.10	500.76
Stone, J	78,449.85	14,433.84	-
Stoochnow, M	86,462.39	3,530.85	992.97
Storey, J	82,850.57	9,260.40	4,000.00
Strauts, B	104,376.34	31,795.05	-
Stretch, B	122,569.73	32,267.70	100.00
Strom, J	79,234.26	2,951.28	1,029.53
Succi, P	86,497.97	2,894.39	-
Sukenick, F	116,892.63	29,424.06	118.12
Sun, M	68,933.71	4,909.88	2,272.94
Sunner, H	72,453.08	11,021.58	142.05
Sutherland, D	115,087.33	14,495.62	150.00
Sutherland, T	74,973.86	17,140.95	-
Swanson, K	139,821.84	20,254.62	3,954.55
Symons, C	93,105.88	9,064.48	190.00
Sze, R	109,389.87	28,199.02	-
Szostak, C	135,120.97	53,282.34	200.00
Taank, R	79,540.30	3,490.51	2,428.40
Tagliafierro, D	62,836.32	24,637.89	-
Tain, E	93,105.87	7,921.05	509.82
Takhar, R	144,238.45	10,509.01	19.62
Tallarico, C	152,059.43	17,882.91	3,231.53
Tanggara, A	146,578.65	9,333.50	754.77
Tapp, B	76,451.83	22,568.93	-
Tarumoto, L	96,828.63	6,779.99	-
Taylor, C	114,959.80	14,892.98	723.27
Taylor, J	109,389.87	9,459.43	-
Taylor, J	94,991.44	18,892.88	-
Taylor, N	109,928.90	16,743.02	1,015.00
Temperton, R	75,613.02	4,039.84	115.32
Terzariol, L	133,925.29	7,078.04	452.47
Tessier, A	69,121.90	7,582.46	-
Tetrault, B	136,977.93	21,285.60	698.58
Tewson, R	60,653.63	86,422.89	-
Theriault, D	76,662.96	1,961.30	-
Theriault, V	74,695.08	696.56	992.97
Thibaudeau, J	146,002.77	20,113.79	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Thiel, E	74,422.39	2,082.20	1,528.32
Thiessen, S	109,610.97	18,110.54	-
Thind, B	88,394.95	2,833.72	992.97
Thody, D	108,770.58	14,922.65	330.00
Thomas, L	238,425.10	45,306.66	6,650.73
Thompson, L	81,967.97	2,466.30	-
Thomson, J	81,881.01	9,754.09	-
Tiede, K	139,068.86	20,819.06	2,202.62
Tieu, H	101,662.03	4,979.68	1,365.33
Timoshuk Desjarlais, B	79,471.48	23,485.72	-
Todd, D	161,331.80	13,685.42	1,559.38
Toews, A	69,314.50	11,813.17	-
Tokaryk, J	76,506.22	2,313.29	127.16
Tomio, S	79,540.30	2,919.42	-
Tompkins, T	79,535.39	19,735.04	-
Tong, C	69,968.82	6,607.57	-
Tosdevine-Tataryn, S	93,783.31	8,265.98	-
Townsend, C	135,699.60	17,809.53	460.00
Townsend, C	125,160.11	9,748.79	-
Toxopeus, B	108,392.58	22,443.92	-
Traa, J	122,330.82	13,104.72	-
Trinca, K	74,106.29	4,184.19	-
Trotman, R	89,507.18	5,300.56	3,332.73
Trottier, J	111,785.44	8,971.13	-
Tsai, Y	85,011.14	1,550.50	-
Tse, Y	131,208.02	5,962.22	930.00
Tulud, N	82,836.00	3,921.99	-
Tymoschuk, L	69,509.45	5,163.02	4,600.01
Ungless, N	107,152.60	10,963.23	-
Ungson, C	90,128.85	5,155.98	26.66
Unsworth, J	138,029.77	23,495.54	140.00
Uppal, N	79,540.30	2,820.47	-
Uppal, R	93,105.89	8,976.27	261.00
Vadik, D	137,093.18	24,331.40	207.40
Van Dijk, V	121,531.38	22,077.70	-
Van Eaton, K	125,995.96	8,468.76	-
Van Eaton, K	72,143.35	3,352.71	-
Van Eyk, S	90,758.15	2,109.14	901.01

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Van Houten, A	113,335.09	20,740.49	477.99
Van Rooyen, D	112,987.39	20,451.90	678.67
Varner, J	81,696.79	2,650.27	227.82
Velin, C	111,349.28	10,567.57	3,022.80
Veras Pena, R	82,906.25	8,238.84	8,059.56
Verigin, B	82,729.63	904.32	11.00
Villarreal, R	189,407.13	17,587.00	1,506.38
Vincent, M	112,223.38	21,705.44	678.67
Virk, A	111,443.47	23,176.76	-
Virk, R	76,907.69	1,618.99	-
Vlasaty, A	55,048.70	21,595.49	-
Wace, K	79,305.81	2,178.80	5,639.52
Wada, M	108,631.33	1,745.24	-
Wade, L	79,452.86	5,572.31	104.33
Wadhwa, H	82,836.00	4,513.42	-
Wain, M	102,535.43	6,295.38	-
Wainman, J	79,540.30	2,277.44	268.92
Walker, B	110,496.42	16,095.61	514.40
Walker, C	76,356.70	1,918.25	150.00
Walker, T	81,535.08	2,377.53	415.00
Wall, J	78,666.23	2,664.32	992.97
Wall, J	109,309.04	11,570.66	-
Wallace, M	138,486.12	25,076.22	544.99
Walrond, S	76,047.60	4,575.91	-
Walters, T	115,223.33	11,908.89	-
Wang, B	94,894.10	3,934.63	-
Wang, T	152,073.47	21,627.41	820.00
Ward, M	68,006.56	7,407.78	188.97
Ward, R	79,540.30	3,497.67	2,601.44
Ward, S	148,193.85	16,096.97	761.40
Warren, K	82,836.00	3,158.09	507.06
Warren, T	57,130.39	22,275.47	-
Waskito, J	82,906.27	2,859.96	-
Waterhouse, T	257,234.93	56,213.14	82.34
Watkins, J	106,739.64	12,675.02	130.00
Watson, M	94,693.12	25,628.05	225.00
Watson, N	88,573.50	7,511.37	-
Watts, N	139,088.33	25,932.69	125.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Watts, T	130,834.37	14,640.72	1,753.08
Webb, C	60,938.16	14,577.24	95.68
Webb, N	265,578.60	29,908.51	-
Wegleitner, M	122,515.91	12,644.83	1,080.98
Welch, C	102,182.18	2,227.54	2,216.60
Welch, S	66,464.94	9,341.00	477.87
Welkhu, J	70,625.80	4,975.02	691.53
Weltzin, T	85,126.75	9,101.57	-
Westman, A	116,218.80	32,052.76	22.56
Westman, W	134,275.86	14,642.18	270.08
White, L	192,399.14	26,678.13	478.41
White, R	89,782.07	2,658.28	8,100.73
Whitehead, J	105,635.59	17,809.96	-
Whitters, C	109,845.14	42,501.34	-
Widera, W	119,828.23	56,701.46	-
Wiebe, I	71,678.06	6,158.29	283.05
Wiederick, G	80,217.04	6,333.28	92.80
Wielgasz, B	109,109.35	15,630.06	-
Wiens, C	82,906.27	3,593.98	3,262.22
Wiessler, A	81,799.53	4,062.88	1,052.79
Wiggins, C	121,803.33	25,619.94	-
Wiggins, I	108,999.98	10,533.82	-
Wildgrove, I	74,602.40	13,172.09	185.10
Williams, T	78,768.21	2,722.72	190.12
Williamson, A	88,771.85	2,219.83	973.30
Wilson, A	106,047.90	6,497.91	7,667.97
Wilson, C	80,751.66	9,776.45	1,384.60
Wilson, M	117,990.15	27,512.77	118.12
Wimalasuriya, D	75,076.94	829.32	-
Witt, M	99,246.54	27,701.13	217.00
Wolfe, T	117,130.26	10,440.65	118.13
Wolovets, M	68,218.13	12,409.82	-
Wonfor, J	79,019.96	2,290.70	2,744.47
Wong Moon, R	115,144.44	4,041.23	1,938.52
Wong, A	89,955.46	4,871.13	-
Wong, E	90,128.85	2,645.24	5,092.19
Wong, F	91,293.48	4,972.47	1,284.88
Wong, J	93,195.37	1,936.83	-

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Wong, K	106,047.92	5,304.83	700.89
Wong, M	94,761.84	6,924.36	2,718.51
Wong, N	106,047.91	5,756.38	5,857.29
Wong, T	89,769.95	4,087.96	193.74
Woodward, K	147,531.42	10,022.89	619.05
Wootton, M	93,105.86	5,210.52	-
Woronuik, B	137,705.63	14,092.41	-
Woronuik, J	109,499.24	21,658.36	-
Worsley, M	69,035.21	18,662.99	-
Worsley, R	83,729.28	27,441.00	-
Wright, A	105,299.04	3,418.65	2,396.04
Wright, D	46,904.34	38,434.78	-
Wu, B	82,906.26	15,219.18	-
Wu, S	152,073.47	23,009.37	8,669.01
Wu, Y	148,054.13	21,186.56	5,224.00
Wu, Y	91,834.89	6,939.29	-
Wuensche, M	105,455.19	7,042.61	180.00
Wyatt, D	153,421.10	13,597.63	290.00
Xiang, Z	76,430.23	2,190.46	-
Xu, C	106,047.91	6,042.41	992.96
Xu, W	79,540.30	1,946.36	841.53
Yadav, A	90,903.20	11,211.50	3,381.77
Yakemchuk, T	90,903.20	2,521.53	1,302.52
Yakimovitch, K	79,529.10	2,049.53	1,690.61
Yasinski, S	82,517.28	2,144.58	-
Yazdanshenas, M	69,612.39	10,928.16	204.40
Yee, D	115,144.40	5,858.42	2,644.50
Yee, S	97,123.25	7,184.53	-
Yeung, A	104,652.59	14,146.77	252.16
Yih, E	71,332.83	14,865.31	-
Yohannes, Y	192,125.28	22,012.63	1,211.00
Younan, D	74,350.88	2,179.52	140.00
Young, O	84,977.61	3,947.17	-
Zacharias, D	108,737.29	19,840.44	90.00
Zakrzewski, S	77,824.40	4,257.38	1,172.99
Zanon, E	105,639.87	19,632.01	992.97
Zaragoza, F	108,675.48	12,029.31	175.00
Zevit, P	119,854.55	8,239.70	1,291.77

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF REMUNERATION AND EXPENSES
CITY EMPLOYEES

EMPLOYEE NAME	BASE SALARY REMUNERATION	TAXABLE BENEFIT & OTHER *	EXPENSES
Zhang, H	82,836.00	4,999.56	1,233.52
Zhang, J	106,047.92	23,609.75	992.97
Zhang, X	82,967.04	1,340.22	-
Zhao, P	116,591.42	2,608.41	1,913.50
Zia, L	89,576.62	2,170.34	309.81
Zinger, K	151,703.38	26,923.27	-
Zopf, J	115,002.35	16,208.44	355.61
Zurba, J	64,985.72	10,271.42	-
Zustovic, A	100,435.22	25,256.29	180.00
Consolidated Total of Employees			
with Remuneration exceeding \$75,000	\$ 137,466,536.85	\$ 18,662,251.15	\$ 1,039,656.70
Consolidated Total of Employees			
with Remuneration of \$75,000 or less	\$ 77,801,367.44	\$ 5,097,337.50	\$ 269,583.05
Consolidated Total			
	\$ 215,267,904.29	\$ 23,759,588.65	\$ 1,309,239.75

* "Taxable Benefit & Other" includes payout of earned time for vacation, gratuity payments, pay for performance, banked time, and/or vehicle allowances.

The variance between the Schedule of Remuneration and Expenses and the Salaries and benefits expenses reported on the consolidated financial statements of the City are due to various factors including:

- The Remuneration and Expenses schedule is based on actual cash payments made during the fiscal year (including payouts of vacation, gratuity, and overtime banks) whereas the consolidated financial statement figure is determined on an accrual basis;
- The Remuneration and Expenses schedule excludes the Surrey Police Service and Surrey Public Library; and
- Salaries and benefits includes benefits that are recorded at full cost (including overhead allocations) on the consolidated financial statements and include items such as employer portions of federal deductions, retirement benefits and medical benefits.

During the fiscal year ending December 31, 2022, the City of Surrey did not enter into any severance agreements.

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

Regulations require the City of Surrey to report the total amount paid to each supplier for goods and/or services that exceeds \$25,000 in the year reported.

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

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
0779998 BC LTD.	60,802.58
0811350 BC LTD	60,571.06
0890551 BC LTD. DBA ALPINE LANDSCAPING	636,824.83
0914162 B.C. LTD.	28,770.00
0919204 BC LTD. DBA SURREY RADIATOR & AIR CONDITIONING	68,561.45
0946235 B.C. LTD. DBA PROGRESSIVE MOWERS	413,293.13
1067608 BC LTD.	54,430.94
1075085 BC LTD	43,039.50
1080515 BC LTD	759,026.84
1098828 B.C. LTD.	29,954.84
11105 BRIDGE ROAD LIMITED PARTNERSHIP	26,759.62
1116958 B.C. LTD. DBA FMB CONTRACTING	53,237.63
1133321 BC LTD	29,341.20
1160710 B.C. LTD	57,624.00
1162790 BC LTD	76,860.00
1173552 BC LTD.	224,982.73
1183545 BC LTD	126,032.89
1192669 BC LTD DBA GENESIS SECURITY	791,975.02
1195432 BC LTD	190,984.56
1336238 BC LTD DBA CANCON CONSTRUCTION LTD	1,150,017.09
1363481 BC LTD	54,600.00
3M CANADA COMPANY COMPAGNIE 3M CANADA	167,921.88
3R DEMOLITION CORP	116,744.20
4TH UTILITY INCORPORATED	690,038.27
635913 BC LTD DBA MUSTANG CONTRACTING	119,670.77
7 STAR WELDING AND FABRICATION LTD.	29,906.96
7218 KG FINANCIAL INC.	637,508.69
A ROCHA CANADA	26,707.03
A&G SUPPLY LTD.	593,910.42
A. CRAIG & SON LTD	38,563.35
ACCESSMT HOLDINGS LTD.	39,493.30
ACE LOCK & KEY	108,803.64
ACKLANDS-GRAINGER INC.	58,720.92
ACOM BUILDING MAINTENANCE LTD.	1,311,458.18
ACQUIA INC	130,855.31
ACTION HOLDINGS LTD. O/A CUSTOM BLACKTOP CO.	259,073.47
ADCENTIVES ENTERPRISES LTD.	326,031.86
ADS ENVIRONMENTAL TECHNOLOGIES INC.	150,158.06
AECOM CANADA LTD.	179,247.16

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
AES ENGINEERING LTD.	50,909.25
AIG INSURANCE COMPANY OF CANADA	117,718.31
AINSWORTH INC.	247,888.64
ALARMTRON (B.C.) LTD.	41,583.40
ALEXANDER, HOLBURN, BEAUDIN & LANG LLP BARRISTERS & SOLICITORS	169,095.34
ALL PRO SERVICES LTD.	1,313,432.95
ALLONDALE ANIMAL HOSPITAL	90,963.01
ALPHA BRAVO CHARLIE MAINTENANCE LTD.	240,465.04
ALPINE BUILDING MAINTENANCE INC.	47,900.60
ALS CANADA LTD.	42,930.52
ALTITUDE LOGIC INC.	50,144.09
AMAZON.CA	266,027.00
AMERICAN MUSEUM OF NATURAL HISTORY	134,489.50
ANDREW SHERET LIMITED	836,794.11
ANGELES CONSULTING INC.	40,950.00
ANGLO GLASS AND DOORS LTD.	63,348.45
ANUP SINGH LOODU, ROADWORK INSPECTOR	35,444.64
APA CANADA INC.	59,750.00
APEX TREE SERVICE LTD	48,720.00
APLIN & MARTIN CONSULTANTS LTD.	1,804,713.91
APPLE CANADA INC.	53,256.22
APPROACH NAVIGATION SYSTEMS INC	52,566.53
AQUATERRA ENVIRONMENTAL LTD.	212,237.18
AQUEDUCT LIFE SAFETY LTD.	43,453.20
ARBOR PRO TREE SERVICES LTD	237,533.80
ARBOR SOLUTIONS	85,566.04
ARCHWAY COMMUNITY SERVICES	295,201.05
ARCTIC ARROW POWERLINE GROUP LTD.	34,149.95
ARGUS CARRIERS LTD.	215,604.43
ARKELLS TOURING INC.	56,100.00
ARMTEC INC.	54,461.98
ARROW SOLAR & SECURITY FILMS	25,790.20
ARTECH AUDIO	30,290.02
ARTS COUNCIL OF SURREY	46,080.00
ART'S NURSERY LIMITED	59,239.11
ASPECT WINDOW COVERINGS	36,384.50
ASSA ABLOY ENTRANCE SYSTEMS CANADA INC.	217,946.30
ASSETWORKS INC	68,102.34
ASSOCIATED ENGINEERING (B.C.) LTD.	1,263,846.63

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
ASSOCIATED FIRE SAFETY GROUP INC.	328,385.91
ASSOCIATED VETERINARY PURCHASING CO. LTD	32,203.14
ASTROTURF WEST DISTRIBUTORS LTD.	1,677,946.20
ATHELITE SPORTS ACADEMY INC.	62,837.23
ATIRA WOMEN'S RESOURCE SOCIETY	6,682,352.27
ATLANTIC INDUSTRIES LIMITED	113,063.23
ATLAS PEST & WILDLIFE CONTROL LTD	54,586.42
ATLAS-APEX ROOFING (BC) INC.	276,119.55
AVANT GARDE EVENTS	30,763.88
AVANTE SOLUTIONS INC.	638,917.29
AVENUE MACHINERY CORP.	46,462.65
AVI-SPL CANADA LTD	83,215.50
B & B HEAVY CIVIL CONSTRUCTION LTD.	7,508,526.16
B C HYDRO & POWER AUTHORITY	18,731,287.09
B&B CONTRACTING (2012) LTD.	2,641,972.40
B&R METALWORKS 1998 INC.	226,726.50
B.A. BLACKTOP LTD.	5,999,894.95
BADGER DAYLIGHTING LP	52,578.80
BADGER METER	128,852.80
BAG TO EARTH INC.	78,624.00
BAINS BROTHERS HOLDING (2020) LTD.	111,685.86
BASH MASTERS CATERERS LTD.	48,751.50
BC AIR FILTER LTD.	58,692.02
BC COMFORT AIR CONDITIONING LTD.	71,515.89
BC EARTH EXCHANGE INC.	167,670.39
BC HOUSING	1,775,468.17
BC PLANT HEALTH CARE INC.	1,267,743.27
BDO CANADA LLP	56,730.00
BEL CONTRACTING, A DIVISION OF BELPACIFIC EXCAVATING & SHORING LP	1,214,819.77
BELL CANADA	54,718.24
BELL MOBILITY INC.	437,508.27
BELTON DIRECT RIGGING & INDUSTRIAL SERVICES LTD.	27,962.55
BENNETT JONES LLP	177,452.01
BERNICE GILMORE CONSULTING SERVICES LTD.	148,428.00
BEST BUY CANADA LTD.	44,255.87
BL ASSOCIATES CORPORATE PSYCHOLOGISTS INC.	148,890.00
BLACK ARMOUR ASPHALT PRODUCTS INC.	26,033.28
BLACK MAMBA TREE SERVICE INC	485,301.53
BLACK PRESS GROUP LTD.	404,771.58

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
BLACKALL INDUSTRIES INC D.B.A. HIGHLAND LOWBED SERVICE	91,812.00
BLACKRETE PAVING LTD.	131,577.60
BLANK CANVAS CATERING LTD.	28,944.25
BLUE PINE ENTERPRISES LTD.	60,541.51
BLUELINES ENVIRONMENTAL LTD.	38,128.40
BRADLEY REFRIGERATION CONSULTANTS LIMITED	33,833.76
BRANDT TRACTOR LTD.	218,271.57
BRAY ENTERPRISES LTD.	136,979.85
BRIERE PRODUCTION GROUP INC.	270,437.54
BRITCO BOXX LIMITED PARTNERSHIP	95,172.10
BRITISH COLUMBIA MUNICIPAL SAFETY ASSOCIATION	122,804.89
BROCK WHITE CANADA ULC	55,056.67
BUDGET BRAKE & MUFFLER AUTO CENTRE DBA MASON & JULIA HOLDINGS LTD.	238,281.61
BUNT & ASSOCIATES ENGINEERING LTD.	81,393.38
BUNZL CANADA INC. DBA BUNZL SAFETY	31,527.96
BURNABY BLACKTOP LTD.	253,295.23
BUSY BEE CLEANERS	26,685.76
BUSY BEE SANITARY SUPPLIES INC.	62,284.60
BYTE CAMP EDUCATION SOCIETY	55,642.30
C.P. DISTRIBUTORS LTD.	38,350.81
C+O ADVISORY INC.	73,500.00
C3 MAINLINE INSPECTIONS INC	98,976.24
CAMCENTRAL SYSTEMS INC.	31,401.33
CAMFIL CANADA INC.	37,790.04
CAN RIDGE INDUSTRIES LTD.	29,596.68
CANADA MANHOLE LTD.	44,657.85
CANADA POST CORPORATION	800,886.04
CANADA REVENUE AGENCY	14,458,371.96
CANADA SCAFFOLD SUPPLY CO. LTD	33,089.28
CANADA SPRING MFG (1988) INC.	67,874.98
CANADIAN DEWATERING LP	70,581.52
CANADIAN HORIZONS (18TH AVENUE) DEVELOPMENT CORP	49,520.39
CANADIAN LINEN AND UNIFORM SERVICE	37,965.80
CANADIAN MATTRESS RECYCLING INC.	129,416.26
CANADIAN TIRE	38,802.79
CANADIAN UNION OF PUBLIC EMPLOYEES, SURREY LOCAL 402	3,019,023.53
CAN-DIVE CONSTRUCTION LTD.	36,792.00
CANNOR NURSERIES LTD.	184,038.40
CANSTAR RESTORATIONS LP	182,417.84

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
CANWEST CONCRETE CUTTING BC CORP	406,538.00
CASCADE ROOFING & EXTERIORS INC.	130,155.80
CASCADE WEAR BC LTD.	27,679.95
CASEWARE CLOUD LTD	31,211.25
CATALYS LUBRICANTS INC.	49,886.32
CATERING VISIONS	55,115.71
CATHERINE GARCIA, CONSULTANT	27,579.00
CB HDD TRENCHLESS CIVIL CONSTRUCTION LTD.	165,375.00
CDW CANADA CORP	1,990,825.79
CEDAR CREST LANDS (B.C.) LTD.	113,998.26
CEDAR RIM NURSERY LTD.	82,866.45
CENTAUR PRODUCTS INC.	108,679.20
CENTRALSQUARE CANADA SOFTWARE INC.	656,867.64
CENTRIX CONTROL SOLUTIONS LP	36,932.03
CF PROJECTS INC.	228,344.00
CGI INFORMATION SYSTEMS & MGMT CONSULTANTS INC.	83,433.00
CHAMCO INDUSTRIES LTD.	47,890.47
CHARANJIT SINGH RATTAN, INDERJIT KAUR RATTAN	167,056.13
CHEMAQUA	31,814.20
CHRISTINA SESTAN, CONSULTANT	37,781.25
CINTAS CANADA LIMITED	37,428.55
CITY OF LANGLEY	28,845.53
CITY OF NEW WESTMINSTER	25,540.00
CITY OF WHITE ROCK	60,052.76
CITYROVER INC	30,100.90
CITYSPACES CONSULTING LTD.	28,969.52
CLASSIS CUSTOM SITE FURNISHINGS LTD.	25,635.72
CLEAN ENERGY FUELING SERVICES CORP.	32,417.98
CLEARTECH INDUSTRIES INC.	413,739.95
CLEARWAY CONSTRUCTION INC.	2,063,586.68
CLOVER TOWING (2015) LTD.	432,762.02
CLOVERDALE BUSINESS IMPROVEMENT ASSOC.	234,777.00
CLOVERDALE CURLING CLUB	72,482.50
CLOVERDALE PAINT INC.	139,807.79
CLOVERDALE RODEO & EXHIBITION	35,547.42
CLOVERDALE TOPSOIL LTD.	41,968.50
COASTAL TRAINING CONSULTANTS LTD.	75,249.47
COASTLINE (BC) FACILITY SERVICES LTD.	45,249.75
COBING BUILDING SOLUTIONS DBA ROYAL CITY FIRE SUPPLIES	57,101.53

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
COBRA ELECTRIC SERVICES LTD.	3,877,683.45
COLLIERS INTERNATIONAL REALTY ADVISORS INC.	31,631.26
COLLIERS STRATEGY & CONSULTING INC.	35,000.00
COMBINED PAINTING (1985) LTD.	30,070.95
COMMERCIAL LIGHTING PRODUCTS LTD.	165,424.09
COMMERCIAL TRUCK EQUIPMENT CORP.	89,023.40
COMPASS GROUP CANADA LTD	26,132.88
COMPLETE POWER SYSTEMS LTD.	589,547.34
COMPLETE UTILITY CONTRACTORS	4,465,313.85
COMPUGEN INC.	444,857.75
COMPUTRONIX (CANADA) LTD.	53,447.63
CONCORD PARK GEORGE LIMITED PARTNERSHIP	671,991.14
CONCORD PARKING LTD	150,904.64
CONNECT ROCKET COMMUNICATIONS INC.	29,031.60
CONTOUR CONCRETE LTD.	169,245.51
CONVERTUS SURREY LIMITED PARTNERSHIP	8,015,446.31
COOPER EQUIPMENT RENTALS LTD	68,129.59
CORE6 ENVIRONMENTAL LTD.	275,038.19
CORNERSTONE ADJUSTERS INC.	37,574.92
COUNTERPART TECHNOLOGIES INC.	151,875.00
COVERMASTER INC.	32,551.06
COWI NORTH AMERICA LTD.	509,914.76
COX INSURANCE ASSOCIATES ADJUSTING CORPORATION	47,199.75
CREATIVE CHILDREN FURNITURE AND ART SUPPLIES LTD.	29,520.73
CRESCENT BEACH LIFE GUARDING CORPORATION	111,825.00
CRESTVIEW STRATEGY	64,147.65
CRISP MEDIA INC.	30,208.50
CROWN CONTRACTING LIMITED	6,087,834.34
CRUCIAL LEARNING	45,312.60
CUMMINGS TRAILER SALES & RENTALS	38,992.80
CUMMINS CANADA ULC DBA CUMMINS WESTERN CANADA	118,367.44
CW MANUFACTURING LTD	199,561.66
CWPC PROPERTY CONSULTANTS LTD.	97,736.60
DAFCO FILTRATION GROUP CORPORATION	90,087.72
DAMS FORD LINCOLN SALES LTD.	82,518.43
DAS TECHNICAL INC.	25,102.27
DATAFIX A DIVISION OF COMPRINT SYSTEMS	133,728.00
DB PERKS & ASSOCIATES LTD.	298,324.43
DC TREE SERVICES LTD	942,740.41

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
DCH EXCAVATING LTD.	223,806.98
DECCAN INTERNATIONAL	35,489.95
DELL CANADA INC.	1,418,858.26
DELOITTE LLP	36,101.69
DELTA AGGREGATES LTD.	645,717.74
DELTA SIERRA CONSTRUCTION LTD.	383,061.94
DENBOW TRANSPORT LTD.	81,558.70
DENTONS CANADA LLP	100,187.83
DETAIL PRESSURE WASHING LTD.	112,243.00
DEVINE TREE SERVICES LTD DBA DEVINE ARBORCULTURAL SOLUTIONS	109,242.15
DIAMOND HEAD CONSULTING LTD.	1,107,979.20
DILIGENT CANADA INC.	58,457.23
DILLON CONSULTING LIMITED	791,095.51
DINESEN NURSERIES LTD.	657,008.56
DIRECT EQUIPMENT WEST LTD.	138,661.58
DIVERSECITY COMMUNITY RESOURCES SOCIETY	152,485.99
DIVISION 15 MECHANICAL LTD.	1,020,661.16
DIXON HEATING & SHEET METAL LTD.	45,772.65
DL WATTS FLOORINGS (1994) LTD.	50,593.81
DMD & ASSOCIATES LTD.	131,642.24
DOCEBO INC.	103,632.48
DOMINION GOVLAW LLP	61,482.90
DOMINION PIPE AND PILING	150,563.70
DOMINION SELF-PARK SYSTEMS LTD.	48,957.83
DOMINION VOTING SYSTEMS CORPORATION	260,652.00
DOORCARE ENTERPRISES LTD.	131,573.56
DOWNTOWN SURREY BUSINESS IMPROVEMENT ASSOCIATION	1,235,341.00
DRAKE EXCAVATING (2016) LTD.	3,730,186.19
DS TACTICAL SUPPLY LTD	114,694.95
DYE & DURHAM CORPORATION	253,226.64
DYNA ENGINEERING LTD.	50,153.60
E.B. HORSMAN & SON	90,392.67
E.P. ENGINEERED PUMP SYSTEMS LTD.	42,076.79
E11EVEN MANAGEMENT	49,481.51
EAGLE CRANE INC DBA EAGLE CRANE SERVICE	29,056.13
EAGLE VALLEY EXCAVATING INC	85,949.33
EAST RICHMOND NURSERIES INC.	36,687.66
EB INDUSTRIES	48,836.75
EC CONTRACTORS INC.	66,679.14

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
E-COMM, EMERGENCY COMMUNICATION FOR BRITISH COLUMBIA INC.	1,397,647.76
ECOSCAPE ENVIRONMENTAL CONSULTANTS LTD	57,688.22
EDWARD JONES INVESTMENTS	31,179.84
ELECTRO MOTORS CO. LTD.	34,724.20
ELECTRONIC INNOVATIONS LTD.	29,915.19
ELECTRUM CHARGING SOLUTIONS INC	143,558.63
ELIZABETH FRY SOCIETY OF GREATER VANCOUVER	221,490.00
EMCO CORPORATION	906,719.53
EMERALD GREEN MECHANICAL LTD.	87,136.17
ENKON ENVIRONMENTAL LTD.	85,702.40
ENTERPRISE RENT-A-CAR CANADA COMPANY	36,063.65
ENTITY MECHANICAL LTD.	963,360.98
ENVIRO CAN CLEAN LTD.	462,716.13
ERGOFLEX SYSTEMS, INC. DBA XYBIX SYSTEMS, INC.	101,464.61
ERICSSON MFG. LTD.	40,996.48
ERM FOCUS SERVICES INC.	39,768.75
ESC AUTOMATION INC.	277,961.98
ESRI CANADA LIMITED	840,144.21
ESSENTIAL IMPACTS COACHING INC	43,811.26
ESW TECHNOLOGIES FZ-LLC	51,030.00
EVENTPOWER	84,988.32
EVOQUA WATER TECHNOLOGIES LTD.	27,171.76
EXOTEK SYSTEMS	69,879.03
EXTREME GLASS LTD.	136,745.70
EYFORD PARTNERS LLP	95,096.13
FABCO PLASTICS WESTERN (BC)	38,033.14
FACEBOOK	30,894.06
FAMILY SERVICES OF GREATER VANCOUVER	167,424.02
FARM-TEK SERVICES INC.	213,653.30
FEDERATION OF CANADIAN MUNICIPALITIES	131,848.09
FERNO CANADA INC.	50,626.84
FESTILIGHT	59,998.40
FIGURE 1 PUBLISHING INC.	31,325.00
FILTERPRO SERVICES CANADA LTD	65,600.95
FINAL DRIVE INVESTMENTS LTD	72,279.92
FIORE GROUP TRAINING INC.	27,152.57
FIRST RATE MECHANICAL SERVICES LTD.	37,171.01
FIRST TRUCK CENTRE VANCOUVER INC.	756,862.02
FIRSTONSITE RESTORATION LIMITED	66,481.59

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
FITNESS TOWN COMMERCIAL BC INC.	231,341.60
FIVE STAR FIRE PROTECTION LTD.	30,626.22
FLEETWOOD BUSINESS IMPROVEMENT ASSOCIATION	225,000.00
FLOCOR INC.	473,553.90
FLOW ENGINEERING INC.	43,812.50
FLYNN CANADA LTD.	219,779.14
FOCUSEDIN SOLUTIONS INC.	96,632.78
FORRESTER RESEARCH LTD.	137,268.00
FORTE URBAN FORESTRY	25,819.04
FORTISBC - NATURAL GAS	4,780,547.74
FORTISBC ENERGY INC.	167,681.02
FORWARD STATE VENTURES CORP	35,236.74
FRANCES ANDREW SITE FURNISHINGS LTD.	28,556.90
FRASER REGION ABORIGINAL FRIENDSHIP CENTRE ASSOCIATION	27,000.00
FRASER RIVER LODGE	26,654.22
FRASER VALLEY AGGREGATES [2014] LTD.	1,176,734.33
FRASER VALLEY EQUIPMENT LTD.	201,974.78
FRASER VALLEY FIRE PROTECTION	27,640.30
FRASER VALLEY REFRIGERATION LTD.	373,440.28
FRED SURRIDGE LTD.	295,180.06
FRICIA CONSTRUCTION INC.	859,724.89
FVB ENERGY INC.	198,751.88
G & R SINGH & SON TRUCKING LTD.	1,204,607.22
G.R.P. CONSTRUCTION LTD.	221,472.39
G.S. BHULLAR TRUCKING	281,870.14
G.S.A. TRUCKING LTD.	182,979.34
GARY WILLIS DBA ARC & SPARK ELECTRICAL	75,872.95
GB PAVING LTD.	1,281,887.66
GDI SERVICES (CANADA) LP	435,602.48
GENESIS SECURITY BC GROUP LTD.	1,220,231.03
GENESIS SECURITY INC.	300,683.28
GEOTAB INC.	31,279.14
GESCAN, DIVISION OF SONEPAR CANADA INC.	66,423.15
GFL ENVIRONMENTAL INC.	163,253.10
GHD LIMITED	41,092.23
GIBRALTAR HOLDINGS LTD.	188,624.97
GINQO CONSULTING LTD	32,873.58
GIS INNOVATIONS LTD.	30,975.00
GLOBAL INDUSTRIAL CANADA INC.	25,584.71

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
GLOBAL KNOWLEDGE NETWORK (CANADA) INC	31,586.90
GOLDER ASSOCIATES LTD.	28,975.03
GORANSON CONSTRUCTION LTD.	98,082.23
GORDON FOOD SERVICE CANADA LTD.	127,136.39
GPM CIVIL CONTRACTING INC.	1,892,144.34
GRAFFITI GUYS REMOVAL SERVICES LTD.	105,861.99
GRAHAM CONSTRUCTION & ENGINEERING LP	1,552,574.73
GRANDVIEW BLACKTOP LTD.	2,776,452.40
GRANICUS CANADA HOLDINGS ULC	335,506.88
GRANICUS INC.	70,669.13
GRAVITY UNION SOLUTIONS LTD	206,402.56
GREATER VANCOUVER SEWERAGE AND DRAINAGE DISTRICT	56,569,542.00
GREATER VANCOUVER WATER DISTRICT	58,315,686.85
GREEN CHAIR RECYCLING	76,896.75
GREEN CITY CLEANUP INC.	294,601.32
GREEN FLOW NURSERIES LTD	48,801.24
GREEN OVER GREY LIVING WALLS AND DESIGN INC.	44,822.03
GREEN TIMBERS HERITAGE SOCIETY	271,000.00
GREENBARN POTTERS SUPPLY LTD.	33,080.46
GREGG DISTRIBUTORS (B.C.) LTD.	116,927.95
GRT HOLDINGS LTD.	340,464.73
GSOFT TECHNOLOGIES INC	32,934.77
GTECHNA, A DIVISION OF ACCEO SOLUTIONS INC.	48,353.48
GUARDTECK SECURITY CORP	895,239.73
GUILD YULE LLP	33,461.23
GUILLEVIN INTERNATIONAL CIE/CO.	68,442.72
GURJOT S BHINDER, DBA G BHINDER TRUCKING	131,968.21
HABITAT SYSTEMS INC.	112,968.44
HALLWOOD MILHAM TECHNOLOGIES INC.	25,940.38
HANLEY AGENCIES LTD.	512,530.54
HANS TRUCKING LTD	466,517.64
HARBOUR WEST CONSULTING INC.	79,285.50
HARRIS & COMPANY LLP	91,067.15
HATFIELD CONSULTANTS	163,629.33
HAYCO EQUIPMENT LTD.	52,186.79
HAZMASTERS INC.	41,865.88
HEALTHIM INC.	85,508.64
HEATHERBRAE BUILDERS CO. LTD.	2,113,667.92
HEIDELBERG MATERIALS CANADA LIMITED	326,110.28

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
HEMMERA ENVIROCHEM INC.	161,523.04
HERITAGE OFFICE FURNISHINGS LTD.	236,571.83
HI-CUBE STORAGE PRODUCTS	51,932.16
HI-LITE TRUCK ACCESSORIES LTD.	32,428.05
HILTI (CANADA) CORPORATION	36,011.73
HITEX NORTH AMERICA LTD.	159,326.91
HOLIDAYLIGHTS.COM INC. DBA STAR ILLUMINATIONS	115,075.12
HOLLOWAY PAINTING LTD.	30,911.17
HOOTSUITE MEDIA INC.	36,748.91
HORIZON LANDSCAPE CONTRACTORS INC.	3,779,732.01
HOULE ELECTRIC LIMITED	171,659.46
HPL MEDICAL EQUIPMENT INC	45,080.00
HSL AUTOMATION LTD.	39,992.96
HUB CYCLING	74,447.51
I.T. BLUEPRINT SOLUTIONS CONSULTING INC.	337,412.64
IBM CANADA LTD.	320,419.05
ICONIX WATERWORKS LP	750,759.09
IDEASPACE CONSULTING INC.	140,975.73
IMPACT ECOVISION ENVIRONMENTAL INC	160,272.00
IMPEX MANAGEMENT LTD.	130,401.72
INFRASTRUCTURE BRIDGE ADVISORY LIMITED	74,786.27
INLAND KENWORTH LTD.	81,426.94
INLINE SALES AND SERVICE LTD.	140,526.10
INNOVATIVE TRAFFIC SOLUTIONS INC.	335,315.75
INSIGHT CANADA INC.	410,290.31
INSIGHTS LEARNING & DEVELOPMENT (CANADA) LTD.	53,678.45
INTERNATIONAL DIRECT RESPONSE SERVICES LTD	316,226.09
INTERNATIONAL WEB EXPRESS INC	42,853.53
INTERPAVE PRECAST SYSTEMS LTD.	97,245.75
INTERPROVINCIAL TRAFFIC SERVICES LTD.	426,204.80
INTIME SERVICES INC.	493,687.50
IRON MOUNTAIN CANADA CORPORATION ULC	170,300.80
ISL ENGINEERING AND LAND SERVICES LTD.	1,600,820.32
ISLAND KEY COMPUTER LTD	158,872.00
J. COTE & SON EXCAVATING LTD.	4,515,930.95
J.R. INDUSTRIAL SUPPLIES LTD.	842,898.30
JACK CEWE CONSTRUCTION LTD.	517,861.85
JACOB BROS. CONSTRUCTION INC.	2,502,468.00
JEWEL HOLDINGS LTD.	108,794.83

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
JIM PATTISON LEASE	199,749.86
JL LAWN & TREE CARE INC.	67,488.15
JOINT FORCE TACTICAL LTD.	948,205.19
JONATHAN WOODS COMMUNICATIONS INC.	34,650.00
JUSTICE INSTITUTE OF BRITISH COLUMBIA	35,287.44
K.D.S. CONSTRUCTION LTD.	889,616.25
KAL TIRE	227,983.41
KEBET HOLDINGS LTD.	140,921.26
KENDRICK EQUIPMENT (2003) LTD.	138,722.34
KERR CONTROLS INC.	42,279.49
KERR WOOD LEIDAL ASSOCIATES LTD.	1,566,260.09
KGS HOLDINGS LTD.	1,207,448.87
KHATTRA LANDS LTD.	44,905.46
KING GEORGE DEVELOPMENTS LTD	292,874.64
KING SERVICES CONSTRUCTION GROUP & DEVELOPMENTS INC.	53,720.75
KLEANZA CONSULTING LTD	63,441.04
KMS TOOLS AND EQUIPMENT LTD.	39,919.58
KONE INC.	205,755.21
KONICA MINOLTA BUSINESS SOLUTIONS (CANADA) LTD.	42,441.22
KPMG LLP	135,843.76
KRONOS CANADIAN SYSTEMS INC.	43,735.07
KRYSTAL DUMAIS ZIPRICK, CONSULTANT	34,745.86
KTI LIMITED	849,377.62
KWANTLEN POLYTECHNIC UNIVERSITY	225,514.44
LA CONTRACTING LTD.	43,869.00
LAFARGE CANADA INC.	18,292,781.57
LAND TITLE AND SURVEY AUTHORITY OF BC	70,000.00
LANGLEY CONCRETE & TILE LTD.	239,722.81
LANGUAGE LINE SERVICES, INC.	34,486.20
LAURA BALLANCE MEDIA GROUP INC	31,500.00
LEE DUNCAN HOLDINGS LTD.	110,654.72
LEE'S TREES LTD.	205,647.79
LEKO PRECAST LTD.	50,204.00
LEVEL 5 PAINTING LTD	27,462.75
LICKER GEOSPATIAL CONSULTING LTD.	39,915.77
LIDSTONE & COMPANY BARRISTERS & SOLICITORS	234,036.02
LIFESAVING SOCIETY B.C. & YUKON BRANCH	50,190.84
LIFESTYLE MAINTENANCE INC.	74,242.03
LINKEDIN CORPORATION	71,848.00

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
LIV NORTH INC.	148,634.54
LIVINGSTON INTERNATIONAL INC.	25,325.04
LM GARDENING INC.	226,570.76
LOCK-BLOCK LTD.	48,448.42
LOGINRADIUS INC.	180,522.72
LONG VIEW SYSTEMS CORPORATION	1,377,954.97
LOOKOUT HOUSING AND HEALTH SOCIETY	286,762.76
LOUIS HUGO FRANCESCUTTI PROFESSIONAL CORPORATION	100,792.50
LOUISE KOOL & GALT LIMITED	36,406.44
LPI MECHANICAL (WEST) INC.	271,518.17
LUIGI UNTI	30,555.00
M.D. CHARLTON CO. LTD.	418,004.54
M.VAN NOORT & SONS BULB CO.LTD	26,671.13
MACDONALD MEDIA 360	142,931.50
MACK KIRK ROOFING & SHEET METAL LTD.	379,701.00
MACKIE'S PLACE	50,000.00
MADDEN FABRICATION	132,903.11
MADRONE ENVIRONMENTAL SERVICES LTD.	29,247.22
MAINLAND CIVIL SITE SERVICES INC.	31,233.24
MAINLAND CONSTRUCTION MATERIALS ULC	4,819,751.98
MAINLAND FORD LTD.	67,738.37
MAINROAD MAINTENANCE PRODUCTS LTD.	2,022,623.82
MANCORP INDUSTRIAL SALES LTD.	54,664.35
MANITOU INCORPORATED	32,761.35
MANUFACTURERS LIFE INSURANCE COMPANY (MANULIFE FINANCIAL)	13,577,711.92
MAPLE LEAF DISPOSAL LTD.	144,257.71
MARATHON SURFACES INC.	148,639.02
MARCIA E. MEJIA-BLANCO, CONSULTANT	26,714.35
MAREX CONSTRUCTORS LTD.	2,921,213.65
MARINE ROOFING (1996) LTD.	115,807.83
MAR-TECH UNDERGROUND SERVICES LTD.	700,869.94
MATCON CIVIL CONSTRUCTORS INC	217,728.44
MATHERS CUSTOM SOLUTIONS	65,460.91
MAXWELL CONSULTING GROUP LTD	27,909.79
MAXWELL FLOORS LTD.	38,379.75
MCASPHALT INDUSTRIES LTD.	35,346.31
MCELHANNEY LTD.	2,541,254.27
MCEWAN COOPER DENNIS LLP	50,288.56
MCRAE'S ENVIRONMENTAL SERVICES LTD.	368,840.85

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
MCRAE'S POWER SWEEPING LTD.	807,689.47
MCRAE'S SEPTIC TANK SERVICE (FRASER VALLEY) LTD.	1,983,350.10
MERLETTI CONSTRUCTION (1999) LTD.	221,455.09
METRO MOBILE RADIO SALES LTD	36,754.95
METRO MOTORS LTD.	274,558.82
METRO TESTING & ENGINEERING LTD.	94,136.54
METRO TRAFFIC LTD	4,719,342.97
METRO VANCOUVER CRIME STOPPERS	55,000.00
METRO VANCOUVER REGIONAL DISTRICT	105,322.87
MICHELIN NORTH AMERICA (CANADA) INC.	41,728.82
MICRO COM SYSTEMS LTD.	87,475.18
MICROSOFT CANADA INC.	3,854,175.69
MILLER & CO CONCRETE SOLUTIONS INC.	32,119.50
MINISIS INC.	50,583.75
MINISTER OF FINANCE	176,654.20
MIOVISION TECHNOLOGIES INC.	153,592.56
MIRANTIS INC	29,396.30
MISSION CONTRACTORS LTD.	348,598.69
MITCHELL PRESS LTD	32,167.03
MIZA ARCHITECTS INC.	164,227.93
MK ILLUMINATION CANADA WEST INC	64,368.34
MODERN GROUNDS MAINTENANCE LTD.	563,450.83
MODERN NIAGARA VANCOUVER INC	229,950.22
MODO CO-OPERATIVE	29,220.38
MODU-LOC FENCE RENTALS LP	98,728.05
MOLLINEAUX CONSULTING INC DBA WMC	27,618.13
MORFCO SUPPLIES LTD.	57,841.95
MORLEY PSYCHOLOGY PROFESSIONAL CORPORATION	60,025.00
MORR TRANSPORTATION CONSULTING LTD.	185,456.25
MORRISON HERSHFIELD LIMITED	51,498.56
MORTISE CONSTRUCTION LTD.	53,769.98
MOTT ELECTRIC GP	58,237.22
MRG EVENTS LTD.	628,093.14
MSC INDUSTRIAL SUPPLY ULC	163,439.03
MUD BAY DYKING DISTRICT	39,845.00
MUNICIPAL PENSION PLAN	21,757,406.10
MURRAY LATTA PROGRESSIVE MACHINE INC.	26,689.60
MWL DEMOLITION LTD.	47,408.55
N.A.T.S. NURSERY LTD.	332,386.57

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
NATATORIUM CONSULTING SERVICES	72,240.00
ND GRAPHICS INC	29,509.62
NEC CANADA, INC.	219,907.03
NEDERMAN CANADA LTD.	118,192.73
NEIL SMITH CONSTRUCTION LTD	38,613.75
NEPTUNE SECURITY SERVICES INC	787,804.09
NEW LINE PRODUCTS LTD.	56,835.57
NEW PLANET COLLISION LTD.	59,124.99
NEW WORLD SCREEN PRINTING LTD. DBA T.K. GRAPHICS	332,074.19
NEWTON BUSINESS IMPROVEMENT ASSOCIATION	546,364.00
NGL NORDICITY GROUP LTD.	42,768.75
NGU CONSULTANTS INC	25,015.73
NORTHCOAST BUILDING PRODUCTS LTD.	96,071.66
NORTHWEST HYDRAULIC CONSULTANTS LTD.	65,461.64
NRB MODULAR SOLUTIONS - WEST, A DIVISION OF NRB INC	289,269.75
NUCOR ENVIRONMENTAL SOLUTIONS LTD	25,778.36
NUTECH FACILITY SERVICES LTD	27,105.12
NUTRIEN AG SOLUTIONS (CANADA)	85,285.10
O.T. FABRICATING LTD.	30,108.75
O4 ARCHITECTURE LTD.	184,567.20
OCEAN MARKER SPORT SURFACES LTD.	265,580.00
OCEAN PIPE, A DIVISION OF LEHIGH HANSON MATERIALS LTD.	223,112.70
OLTHUIS VAN ERT, BARRISTERS	85,313.79
O'M ENGINEERING INC.	58,682.80
ON THE SPOT SERVICES INC.	84,205.03
ON2 SOLUTIONS INC.	55,290.39
OPEN TEXT CORPORATION	114,587.39
OPTIONS COMMUNITY SERVICES SOCIETY	341,203.32
OPTIV CANADA INC.	242,279.09
ORACLE CANADA ULC	348,047.45
ORGANIZED CRIME AGENCY OF BC	383,950.23
ORGAWORLD SURREY LP	736,844.02
ORION FIRE DISTRIBUTION LTD.	96,328.39
OTTER TRAINING SCHOOL DBA OPERATORS TRAINING SCHOOL	28,720.00
OUTBACK LANDSCAPING MAINTENANCE & DESIGN	27,557.25
OXBLUE LLC	82,351.03
P.J. WHITE HARDWOODS VANCOUVER	30,605.15
PACE SOLUTIONS CORP.	90,707.77
PACIFIC COAST HEAVY TRUCK GROUP	47,004.22

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
PACIFIC COMMUNITY RESOURCES SOCIETY	76,951.64
PACIFIC FLOW CONTROL LTD.	161,136.62
PACIFIC MATTRESS RECYCLING INC.	68,891.55
PACIFIC POWERTECH INC.	33,737.68
PACIFIC SURREY CONSTRUCTION LTD.	431,551.91
PARKWORKS SOLUTIONS CORP.	29,785.49
PARLAY ONE MEDIA	26,250.00
PARSONS INC.	748,980.40
PAYPAL	26,232.09
PBG HOLDINGS INC.	382,762.80
PCM PROPERTY SERVICES INC.	25,252.37
PDR DIESEL (2012) INC.	29,261.07
PECK AND COMPANY BARRISTERS	316,663.50
PERFECTMIND INC.	283,439.38
PERFORMANCE ELECTRIC LTD.	43,818.61
PG SOLUTIONS INC.	104,209.46
PHILLIPS CONSTRUCTION LTD	33,916.33
PHIL'S BATTERIES & MORE INC.	34,730.30
PHOENIX ENTERPRISES LTD	237,326.93
PHOENIX TENT AND EVENT RENTALS	298,063.70
PICKERING SAFETY	43,009.88
PICTOMETRY CANADA CORP.	76,219.81
PIEDMONT SHEET METAL (1997) LTD.	83,319.35
PINCHIN LTD.	61,804.06
PING IDENTITY CORPORATION	63,236.38
PIONEER PAVING LTD.	190,199.32
PIPELINE INSPECTION AND CONDITION ANALYSIS CORPORATION	157,588.99
PIT STOP PORTABLE TOILET SERVICES LTD. BC	74,857.73
PITCHBOOK DATA INC.	27,458.00
PITNEY BOWES	44,152.72
PITNEY BOWES POSTAGE BY PHONE	400,000.04
PITT MEADOWS PLUMBING & MECHANICAL SYSTEMS (2001) LTD.	112,048.32
PKF PRODUCTIONS INC.	31,026.56
PLATINUM PROFESSIONAL CLAIMS SERVICES LTD.	66,449.19
POLYGUARD, LLC DBA: POLYGUARD & CO.	92,402.97
PORTE COMMUNITIES	48,111.00
POWERHOUSE INSTALLATIONS	89,411.94
PRECISION SERVICE & PUMPS INC.	300,708.85
PREMIER PACIFIC SEEDS LTD.	46,689.92

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
PREMIUM SOILS LTD.	27,677.44
PRICEWATERHOUSE COOPERS LLP CHARTERED ACCOUNTANTS	69,740.90
PRIMECORP POLICE RECORDS INFORMATION MANAGEMENT ENVIRONMENT INC.	90,955.37
PRINTHINK SOLUTIONS INC	190,542.77
PRO QUALITY LOCKSMITH CO.	42,626.59
PROFIRE EMERGENCY EQUIPMENT INC.	305,740.40
PROGRESSIVE FENCE INSTALLATIONS LTD.	34,020.57
PROGRESSIVE INTERCULTURAL COMMUNITY SERVICES SOCIETY	58,948.77
PRO-LINE FITTINGS INC.	76,440.02
PROPER LANDSCAPING INC.	311,673.53
PROTEC PRODUCTION GROUP INC.	54,583.83
PROVINCE OF BRITISH COLUMBIA	3,340,028.50
PW TRENCHLESS CONSTRUCTION INC.	146,560.48
QM LP DBA QM ENVIRONMENTAL	220,579.98
QUARTECH SYSTEMS LIMITED	168,821.12
QUEST SOFTWARE CANADA INC.	33,827.17
R.F. BINNIE & ASSOCIATES LTD.	1,133,270.88
RAGHUDEEP SINGH SIHOTA, ROADWORK CONTRACTOR	30,030.00
RAINCITY PROJECTS LTD.	106,081.50
RAM CONSTRUCTION INC.	133,239.46
RAM PARTAP SINGH & SUDESHNA DEVI SINGH	83,590.50
RAPID SEWER DATA CORP.	115,285.15
RAPID TEST & TRACE CANADA	286,064.00
RAVINA MORGAN, CONSULTANT	78,727.73
RAYBERN ERECTORS LTD.	76,932.51
RAZOR MANUFACTURING LTD.	53,501.70
RCM ENTERPRISES INC.	755,238.64
READ JONES CHRISTOFFERSEN LTD.	29,248.28
RECEIVER GENERAL FOR CANADA	128,675,212.09
REFRIGERATIVE SUPPLY LIMITED	28,815.88
REIMERS NURSERIES LTD.	139,763.26
REMDAL PAINTING & RESTORATION INC.	31,026.45
RGF INTEGRATED WEALTH MANAGEMENT	78,445.50
RIADA SALES INC.	145,448.00
RICHCO CONTRACTING LTD.	6,738,274.15
RICOH CANADA INC	529,430.69
RIMKUS CONSULTING GROUP CANADA, INC. DBA IRC BUILDING SCIENCES GROUP	58,537.50
RISSLING SERVICES LTD	2,358,061.63
RJS CONSTRUCTION LTD.	180,330.08

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
RJS PAINTING & WALLCOVERING LIMITED	100,672.73
RNF INDUSTRIES CORPORATION	85,771.60
ROADWAY TRAFFIC PRODUCTS LTD.	78,272.73
ROCKDOC CONSULTING INC.	330,852.77
ROCKDOC CORRECTIONS CONSULTING INC.	664,410.65
ROCKY MOUNTAIN PHOENIX	210,703.39
ROGERS WIRELESS INC.	594,162.37
ROLLINS MACHINERY LIMITED	206,364.58
RONA INC.	110,413.53
ROODENBURG DESIGN CONSULTANTS INC.	59,010.00
ROPER GREYELL LLP	70,085.61
ROYAL WOOD TREE SERVICE LTD	114,948.94
RTB SAFE TRAFFIC INC.	38,806.47
RUSSCAT INC.	58,516.51
S.I. SYSTEMS PARTNERSHIP	314,884.51
SADHU PROPERTIES LTD. & HOLYSIDE PROPERTY DEVELOPMENT LTD.	546,974.40
SAFE GUARD FENCE LTD.	147,517.65
SAFE SOFTWARE INC.	39,200.00
SAFEGUARD FENCE & LABOUR LTD.	74,551.05
SAFELIGHT COMMUNICATIONS LTD.	42,362.88
SAFESIDEWALKS CANADA INC.	116,129.99
SAFETEK EMERGENCY VEHICLES LTD	3,371,957.12
SANDERSON CONCRETE INC.	282,781.87
SANDPIPER CONTRACTING LLP	1,469,741.02
SBC INSURANCE AGENCIES LTD.	52,378.39
SCHNEIDER ELECTRIC CANADA INC.	56,162.40
SCHOOL DISTRICT (NO. 36)	185,258.31
SCOTT CONSTRUCTION MANAGEMENT LTD.	37,573.90
SCOTT SPRING LIMITED	26,302.59
SCOTT VEGETATION MGMT. LTD	608,527.06
SEA TO SKY CONTRACTING DBA SEA TO SKY TRANSFER	292,306.03
SECURIGUARD SERVICES LIMITED	504,057.24
SEMIAMMOO ARTS SOCIETY	211,638.61
SEMIAMMOO BULLDOZING & TRUCKING LTD.	43,277.07
SENSE ENGINEERING LTD.	35,719.07
SENTINEL SECURITY SOLUTIONS INC.	173,604.75
SERVICES FLO INC.	76,617.18
SHAPE ARCHITECTURE INC.	1,123,742.21
SHAW BUSINESS, A DIVISION OF SHAW TELECOM G.P	202,842.10

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
SHELDON TETREAUULT CONSULTING INC.	48,767.75
SHERINE INDUSTRIES LTD.	103,256.42
SHOW TECH AVL	29,756.91
SIGNCAST MEDIA INC.	37,473.32
SIMON FRASER UNIVERSITY	76,748.28
SIRSIDYNIX (CANADA) INC.	100,189.00
SITEONE LANDSCAPE SUPPLY, LLC	77,725.45
SKYHIGH LADDERS & GUARDRAILS INC.	48,378.75
SMART CITY ITS SALES LTD. (DBA SMARTCITY ITS)	40,544.00
SMS EQUIPMENT INC.	158,195.17
SNC LAVALIN INC.	88,026.75
SOFTCHOICE LP	345,600.25
SOLARWINDS, INC.	85,003.95
SOLID STATE COMMUNITY SOCIETY	35,712.92
SOUNDBAR AUDIO VISUAL	104,894.60
SOURCE OFFICE FURNISHINGS & SYSTEMS LTD.	36,178.24
SOUTH COAST BRITISH COLUMBIA TRANSPORTATION AUTHORITY	109,708.20
SOUTHERN RAILWAY OF BC LTD.	428,335.79
SOUTHRIDGE BUILDING SUPPLIES LTD.	110,942.70
SPACE2PLACE DESIGN INC.	234,281.64
SPECIMEN TREES WHOLESale NURSERIES LTD.	246,879.77
SPICERS CANADA ULC	92,686.64
SQUARE NINE KING GEORGE DEVELOPMENT LTD	342,872.64
STACEY HRYN DBA TRANSFORMED PAINTING	30,229.50
STANTEC ARCHITECTURE LTD.	627,350.44
STANTEC CONSULTING LTD.	229,390.98
STAPLES BUSINESS ADVANTAGE	229,026.18
STEFAN, FRASER & ASSOCIATES INC.	67,520.25
STELLA-JONES INC.	37,576.00
STERLING FENCE CO. LTD.	67,621.05
STERLING WHALLEY TOWERS LTD.	316,428.00
STEVE MURRAY TRUCKING	133,556.87
STONEWATER VENTURES (NO 182) LTD	66,477.83
STUDIOHUB ARCHITECTS LTD.	26,452.50
SULLY'S LAWN CARE & LANDSCAPING LTD	215,919.66
SUNBELT RENTALS OF CANADA INC.	100,117.84
SUNCOR ENERGY PRODUCTS PARTNERSHIP	206,587.18
SUNCORP VALUATIONS LTD.	51,450.00
SUNDRY - RTW MEDICAL QUESTIONNAIRES	52,654.85

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
SUNSET MEMORIAL & STONE LTD.	78,463.00
SUPER SAVE DISPOSAL INC.	27,191.82
SUPER SAVE FENCE RENTALS INC.	145,448.33
SUPER SAVE HYDRO VAC INC.	943,085.77
SUPER SAVE TOILET RENTALS INC.	29,128.41
SUPER SOIL INC.	26,527.76
SUPER SWIFT POWER SWEEPING INC.	108,459.60
SUPERIOR PROPANE INC.	29,935.09
SURREY ASSOCIATION FOR COMMUNITY LIVING	84,808.55
SURREY CRIME PREVENTION SOCIETY	333,000.00
SURREY TOURISM AND CONVENTION ASSOCIATION	2,021,523.59
SURREY URBAN MISSION SOCIETY	434,052.64
SURREY WOMEN'S CENTRE	253,829.00
SUTTON ROAD MARKING LTD.	1,797,805.47
SWAN COMMUNITY SERVICES LTD.	51,050.55
SWR DRAIN SERVICE LTD	61,390.07
T 'N' T ENERGY SYSTEMS SERVICES INC.	42,979.30
T. SEKHON TRUCKING LTD.	55,844.00
TALBOT MARKETING	96,598.34
TBI MANAGEMENT LTD	127,852.08
TD WEALTH FINANCIAL PLANNING	40,000.00
TEAM AQUATIC SUPPLIES LTD, A DIV OF DB PERKS & ASSOCIATES	26,112.99
TEAM ROCHON INC (GTR TURF INC)	1,034,817.00
TECHNICAL SAFETY BC	57,114.73
TELUS COMMUNICATIONS INC.	517,054.83
TERMINAL VIDEO LISTING INC.	55,636.62
TERRA EQUIPMENT LTD.	60,079.95
TERRALINK HORTICULTURE INC.	51,219.28
TERRANE ENGINEERING GROUP LTD.	62,586.37
TETRA TECH CANADA INC.	349,854.26
TFC PROMOTIONS INC.	26,678.75
THE AME CONSULTING GROUP LTD.	43,235.96
THE CENTRE FOR CHILD DEVELOPMENT OF THE L.MAINLAND	215,049.00
THE DRIVING FORCE INC.	174,503.70
THE FINDOLOGIST	65,438.44
THE GOURMET LUNCH LADIES LTD.	38,587.49
THE HERJAVEC GROUP INC.	86,419.62
THE HOCKEY SHOP	40,230.70
THE HOME DEPOT	67,360.48

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
THE MASTER GROUP INC.	49,175.99
THE ROYAL CANADIAN THEATRE COMPANY	44,686.95
THE W GROUP	373,019.79
THOMPSON MOUNTAIN SPORTSMEN ASSOCIATION	42,709.50
THURBER ENGINEERING LTD.	42,517.97
TIDE'S OUT SERVICES LTD.	1,020,186.66
TIEN SHER GEORGE LIMITED PARTNERSHIP	39,060.00
TIEN SHER HILTON LIMITED PARTNERSHIP	187,983.60
TIEN SHER Q5 DEVELOPMENT GROUP INC & TIEN SHER CENTRE POINTE LP	174,092.92
TIMBRO CONTRACTING LTD.	2,867,905.18
TKA+D ARCHITECTURE + DESIGN INC.	2,514,028.75
TMF TEXTILE SERVICES	25,813.29
TODAY'S TILE LTD	33,738.60
TOMKO SPORTS SYSTEMS INC.	175,542.35
TOPPING ELECTRONICS - DIV. OF INSPECTECH ANALYGAS GROUP INC.	88,987.50
TOTER, LLC C/O WASTEQUIP, LLC	547,838.69
TOWER FITNESS EQUIPMENT SERVICES INC.	183,312.14
TRICO EXCAVATING INC.	1,998,571.90
TRIGATE DEVELOPMENT CORP.	84,000.00
TRIPLE FIVE QUALITY WOOD INC	43,063.65
TRIPLE J TRUCKING LTD	51,654.75
TRITECH GROUP LTD.	1,282,707.28
TRITON ENVIRONMENTAL CONSULTANTS	297,565.35
TRUSTY OX SYSTEMS LTD.	26,256.16
TTG CANADA	127,995.00
TURNBULL CONSTRUCTION PROJECT MANAGERS LTD.	92,801.22
TYBO CONSTRUCTORS LTD.	262,713.67
TYBO CONTRACTING LTD.	10,987,403.76
TYCO INTEGRATED FIRE & SECURITY	27,242.08
UAP INC.	83,251.54
UBS INDUSTRIES	177,118.75
ULINE CANADA CORPORATION	308,620.41
ULTRA SHINE INC.	187,329.77
UNIFIED ALLOYS LTD.	140,968.80
UNIFIED SYSTEMS INC.	235,017.44
UNIFORMONE	28,926.95
UNION OF BRITISH COLUMBIA MUNICIPALITIES	53,862.36
UNIT4 BUSINESS SOFTWARE CORP	141,331.35
UNITED RENTALS OF CANADA, INC.	144,032.49

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
UNIWELD SERVICES (2007) LTD.	219,352.51
UPAKNEE INC.	123,137.28
UPANUP STUDIOS INC	83,398.88
UPLAND AGRICULTURAL CONSULTING LTD.	31,500.00
URBAN MATTERS CCC LTD.	76,815.38
URBAN SYSTEMS LTD.	1,113,358.90
URECON LTD.	673,838.46
VAANDRAGER NURSERIES	38,164.26
VALLEY MOBILE POWERWASH (AVON-LEAH ENTERPRISES LTD.)	43,037.12
VANCITY SAVINGS CREDIT UNION	57,037.84
VANCOUVER ISLAND TREE SERVICE LTD	203,107.65
VANCOUVER SIGN GROUP	28,083.68
VANE LAWN & GARDEN SERVICES (1981) LTD.	1,106,612.63
VERNON TECHNOLOGY SOLUTIONS, A DIVISION OF DCR SYSTEMS INC.	84,139.16
VERSETT INC	251,429.33
VIKING FIRE PROTECTION INC.	58,785.87
VIMAR EQUIPMENT LTD.	62,300.79
VINCENT HELTON & ASSOCIATES LTD.	42,411.38
WALMART	40,162.38
WASTE CONNECTIONS OF CANADA INC.	15,185,474.76
WASTE MANAGEMENT OF CANADA CORPORATION	135,621.40
WATER MATIX	236,961.04
WATER STREET ENGINEERING LTD.	346,944.70
WATERMARK SOLUTIONS LTD	42,398.79
WBT WILD BIRD TRUST OF BRITISH COLUMBIA	30,158.63
WCS WASTE CONTROL SERVICES INC.	340,126.58
WEB ENGINEERING LTD.	72,984.17
WEDDINGS VANCOUVER DIRECTORY	33,600.00
WEDLER ENGINEERING LLP	40,551.36
WESCO DISTRIBUTION CANADA LP	97,037.61
WESPAC ELECTRICAL CONTRACTORS LTD.	73,880.10
WEST COAST BARK PRODUCTS INC	46,721.94
WESTBURNE WEST DIVISION OF REXEL CANADA ELECTRICAL INC.	106,552.06
WESTERN PACIFIC ENTERPRISES LTD.	100,123.20
WESTERN PRO SHOW RENTALS LTD. DBA PROSHOW AUDIOVISUAL BROADCAST	27,772.50
WESTKEY GRAPHICS LTD.	26,590.18
WESTPLAY CAPITAL ENTERPRISES CORP.	37,705.95
WESTPORT CONSTRUCTION GROUP INC.	75,982.75
WESTVIEW SALES LTD.	31,406.90

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
WHITEHOTS INC.	56,736.66
WHITESTAR PROPERTY SERVICES LTD	551,240.60
WILCO CIVIL INC.	1,472,820.80
WILD WEST GARDENS LTD.	551,976.53
WILLIS CANADA INC.	4,013,206.00
WINVAN PAVING LTD.	76,819.06
WISEWORTH CANADA INDUSTRIES (1996) LTD.	36,592.59
WISHBONE INDUSTRIES LTD.	79,014.90
WOLSELEY CANADA INC.	1,287,498.67
WORK AUTHORITY, A DIVISION OF KODIAK GROUP HOLDINGS CO.	61,957.31
WORK TRUCK WEST A DIV OF WEST COAST MACHINERY	41,974.54
WORKSAFE BC WORKERS COMPENSATION BOARD/BC	5,862,818.32
WORLDSOURCE FINANCIAL MANAGEMENT INC.	40,714.48
WSP CANADA INC.	552,551.26
XYLEM CANADA COMPANY	136,787.38
YARD-AT-A-TIME CONCRETE (1988) LTD.	380,592.15
YELLOW PENCIL INC.	74,300.09
YOUNG, ANDERSON BARRISTERS & SOLICITORS	418,564.89
ZEEMAC VEHICLE LEASE LTD.	327,937.52
ZONE WEST ENTERPRISES LTD.	26,188.41
Consolidated Total Paid to Suppliers Who Received Aggregate Payment Exceeding \$25,000	\$ 661,048,924.83
Consolidated Total Paid to Suppliers Who Received Aggregate Payment of \$25,000 or less	\$ 13,571,964.20
Total Amount Paid to Suppliers	\$ 674,620,889.03

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF PAYMENTS FOR PROVISION OF GOODS AND/OR SERVICES

SUPPLIER NAME	AMOUNT (\$)
---------------	-------------

The City prepares the Schedule of Suppliers of Goods and/or Services based on actual disbursements processed through its Financial System. This provides assurance on completeness as the reported amounts are reconciled to the financial system payment register and electronic funds transfer records. The Schedule of Suppliers of Goods and/or Services is prepared on a "cash basis". This total figure will vary significantly from the expenditures shown on the consolidated financial statements that are prepared on a consolidated basis using the accrual method of accounting due to various factors including:

- Timing differences between the cash basis and accrual method;*
- There are payments that are not considered expenditures including payments for assets, other taxing authorities, and debt principal repayments;*
- There are expenditures which do not involve an actual cash disbursement (in addition to accruals), for example some grants and lease-in-kind as these are offset by related revenues;*
- The Schedule of Suppliers of Goods and/or Services excludes the Surrey Public Library, Surrey Police Services, Surrey Homelessness & Housing Society and employee expenses included in the Schedule of Remuneration and Expenses; and*
- There are expenditures which are externally recovered, these recoveries are recorded against expenditures on the consolidated financial statements.*

Regulations require the City of Surrey to report the total amount paid for grants and contributions that exceeds \$25,000 in the year reported.

Prepared under the Financial Information Regulation, Schedule 1, subsection 7(2)(b).

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF GRANTS AND CONTRIBUTIONS

ORGANIZATION	AMOUNT (\$)
CLOVERDALE CURLING CLUB	\$ 72,482.50
LOOKOUT HOUSING AND HEALTH SOCIETY	44,000.00
MACKIE'S PLACE	50,000.00
METRO VANCOUVER CRIME STOPPERS	55,000.00
MRG EVENTS LTD.	25,000.00
SURREY CRIME PREVENTION SOCIETY	300,000.00
SURREY SYMPHONY SOCIETY	25,000.00
Consolidated Total of Grants and Contributions Exceeding \$25,000	\$ 571,482.50
Consolidated Total of All Grants and Contributions of \$25,000 or less	\$ 691,356.27
Total of All Grants and Contributions	\$ 1,262,838.77

CITY OF SURREY
STATEMENT OF FINANCIAL INFORMATION (SOFI)
FOR THE YEAR ENDED DECEMBER 31, 2022

SCHEDULE OF LEASE-IN-KIND

ORGANIZATION		AMOUNT (\$)
FRASER VALLEY HERITAGE RAILWAY SOCIETY	\$	112,000.00
PANORAMA RIDGE RIDING CLUB		30,500.00
SURREY HERITAGE SOCIETY		57,000.00
Consolidated Total of Lease-In-Kind exceeding \$25,000	\$	199,500.00
Consolidated Total of Lease-In-Kind of \$25,000 or Less	\$	42,625.00
Total Lease-In-Kind	\$	242,125.00