

ENDERBY AND DISTRICT SERVICES COMMISSION

**Tundra Baird
Brad Case**

**Herman Halvorson
Denis Delisle**

AGENDA

DATE: February 18, 2021
TIME: 9:30 AM
LOCATION: Council Chambers, Enderby City Hall – 619 Cliff Avenue

*Please contact Enderby City Hall at 250-838-7230 or info@cityofenderby.com by **8:30 am on the day of the meeting** to obtain access codes to attend the meeting electronically.*

The City of Enderby uses Zoom for its electronic facilities and encourages members of the public unfamiliar with the application to test it in advance; for technical support, please contact Zoom.

If you do not have a computer or mobile phone capable of using Zoom, please let us know and we can provide you with a number that you can call in from a regular telephone.

When applicable, public hearing materials are available for inspection at www.cityofenderby.com/hearings/

1. APPROVAL OF AGENDA

2. ADOPTION OF MINUTES

Enderby & District Services Commission Regular Meeting Minutes of January 20, 2021 Page 1

3. NEW BUSINESS

3.1. 2021 Financial Plans Page 3
Memo prepared by Chief Financial Officer dated February 12, 2021

3.2. Parks, Recreation and Culture Fees Bylaw Page 39
Memo prepared by Chief Financial Officer dated February 8, 2021

4. PUBLIC QUESTION PERIOD

5. ADJOURNMENT

ENDERBY AND DISTRICT SERVICES COMMISSION

MINUTES of a regular meeting of the **ENDERBY AND DISTRICT SERVICES COMMISSION** held on January 20, 2021 at 9:30 a.m. in the Council Chambers of Enderby City Hall.

| | | |
|------------------------|------------------|------------------|
| <u>Members:</u> | Tundra Baird | City of Enderby |
| | Brad Case | City of Enderby |
| | Denis Delisle | Electoral Area F |
| | Herman Halvorson | Electoral Area F |

Staff: Tate Bengtson – Chief Administrative Officer, City of Enderby
 Jennifer Bellamy – Chief Financial Officer, City of Enderby
 Sheryl Hay – Recreation Services
 Kaylee Wells – Recreation Services

The Chief Administrative Officer called the meeting to order and read the procedure for Election of Chair.

ELECTION OF CHAIR

Nominated by Herman Halvorson, seconded by Brad Case
 “That Denis Delisle be appointed Chair of the Enderby and District Services Commission.”

ELECTED BY
 ACCLAMATION

APPROVAL OF AGENDA

Moved by Herman Halvorson, seconded by Tundra Baird
 “*THAT the January 20, 2021 Enderby and District Services Commission agenda be approved as presented.*”

CARRIED

ADOPTION OF MINUTES

Enderby & District Services Commission Regular Meeting Minutes of August 6, 2020

Moved by Brad Case, seconded by Tundra Baird
 “*THAT the minutes of the regular meeting of August 6, 2020 be adopted as presented.*”

CARRIED

NEW BUSINESS

Zamboni Purchase

Moved by Tundra Baird, seconded by Brad Case
 “*THAT the Enderby and District Services Commission authorizes the purchase of Zamboni Model 526 Ice Resurface valued at \$124,630.00 plus taxes, as shown on the attached quote from Kendrick Equipment dated January 6, 2021.*”

CARRIED

2020 Financial Summary & COVID-19 Safe Restart Grant

Moved by Tundra Baird, seconded by Herman Halvorson
“THAT the Enderby and District Services Commission receives 2020 Financial Summary & COVID-19 Safe Restart Grant memorandum for information;

AND THAT the Commission request that the City of Enderby and the Regional District of the North Okanagan set aside funding from each of the jurisdiction’s respective COVID-19 Safe Restart Grants to fund the eligible items related to Fortune Parks.”

CARRIED

Enderby Outdoor Pool Final Report

Moved by Tundra Baird, seconded by Brad Case

“THAT the Enderby and District Services Commission receives and files the 2020 Enderby Outdoor Pool Final Report.”

CARRIED

PUBLIC QUESTION PERIOD

There were no questions from the public.

ADJOURNMENT

Moved by Herman Halvorson, seconded by Tundra Baird

“THAT the January 20, 2021 regular meeting of the Enderby and District Services Commission be adjourned at 9:44 a.m.”

CARRIED

CHAIR

CORPORATE OFFICER

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

Commission

AGENDA

To: Tate Bengtson, CAO
From: Jennifer Bellamy, CFO
Date: February 12, 2021
Subject: 2021 Financial Plans

Recommendation

THAT the Enderby and District Services Commission reviews the attached financial plans, directs changes as necessary, and resolves to accept the financial plans;

AND THAT the Enderby and District Services Commission requests that the City of Enderby and the Regional District of the North Okanagan provide funds from each jurisdiction's respective COVID-19 Safe Restart Grants for the eligible items related to Fortune Parks in the amounts of \$24,099 and \$31,648 respectively;

AND FURTHER THAT if the Enderby & District Services Commission approves a fee waiver to the Enderby & District Curling Club for the fees that would not fall under the force majeure provisions of the occupancy agreement, that these fees be added to the above COVID-19 Safe Restart Grant request from the City of Enderby and the Regional District of the North Okanagan.

Background

Attached are drafts of the financial plans for each of the Commission's services. Once the Commission approves the plans they will be forwarded to the City to incorporate into its budget process and to the RDNO for requisition purposes.

Cemetery

The attached Cemetery - Financial Plan proposes an increase of \$335 (or 0.8%) to the requisition amount, which relates to the regular operations of the service.

The project from the Cemetery Land Use Plan included in 2021 is the retaining wall for the lower cremation garden. While this is in the budget as a potential expense, the work involved is still being determined and the project may need to be postponed. The relocation and replacement of the work shed has been deferred to 2022 as the location and the costs are still being finalized.

With the installation of the first columbarium in 2020, actual cemetery fee revenue came in above budget. This additional revenue has been transferred to reserves to fund the next columbarium for the upper cremation garden.

Below are the two grants that have been requested for 2021 for the Commission's consideration:

- Mara Cemetery Grant - the Mara Musical and Athletic Association is requesting a total of \$5,000. Of this, \$1,000 would be used for grounds maintenance and \$4,000 would be for a new cremation section. The current cremation section is 50% full (10 plots remaining). This increase would require an additional 9.1% increase to the requisition.
- Grindrod Cemetery Grant - The Grindrod Cemetery Committee is asking for \$3,500 to help fund its grounds maintenance costs. This \$500 increase would require an additional 1.1% increase to the requisition.

Animal Control

The attached Animal Control - Financial Plan proposes a \$893 (or 5.2%) increase to the requisition amount. Operating expenses budgeted for 2021 have remained relatively consistent and revenues have been adjusted to reflect previous year averages.

Parks and Recreation

The attached Parks & Recreation - Financial Plan proposes a 3.0% increase to the requisition amount (or \$20,564). The attached Appendix A provides a breakdown of the requisition increase.

Operating

Most of the increases to operating are minor to maintain the current services. Although many of the actual expenses came in under budget, this was due to the recreation restrictions from COVID-19. It is anticipated that many recreation restrictions will be lifted by mid-year and the budget provides for the ability to ramp up services to regular levels. A 2.0% requisition increase (or \$13,659) is required for operating.

Operating Projects

A listing of required projects for 2021 is included on Appendix A. The annual amount reserved for operating projects is \$46,700. Of this amount, \$23,300 will be used to fund the brine pump replacement for the arena.

The ParticipACTION grant along with an expenditure line for projects is also included, as the use of the funds was deferred in 2020 due to COVID-19.

Grants

Attached are the grant requests received from the Enderby & District Museum Society and Kingfisher Interpretive Centre Society.

- The Museum is requesting \$25,000 for 2021, which is the same amount as provided in 2020.
- The Kingfisher Interpretive Centre is requesting \$10,000 for 2021, which is a \$1,000 increase from 2021. The increase requested will require a 0.2% requisition increase.

Capital

Projects included in 2021 are:

- New Outdoor Pool – This project is contingent on receiving grant funding and will take approximately three years to complete. It is expected that grant award decisions will be announced late summer.
- Zamboni Replacement – This purchase was approved by the Commission at the January 20, 2021 meeting.

- Ball Diamond #5 – This project is contingent on receiving grant funding under the Community Economic Recovery Infrastructure Program, of which recipients of the approved grant applications are expected to be notified by the end of February.
- Ball Diamond Infield Renewal – The first of two diamond infield renewals will begin in after ball season in September. The second infield renewal is scheduled for 2022.
- Muzebo Wood Retreatment – This is a carry forward from 2020.
- Arena Brine Pump Replacement – The brine pump in the arena needs replacing. The existing brine pump will hopefully last the remainder of this season but will need to be replaced in time for the 2021/22 arena season.
- Spray Park Phase 3 – This is the final purchase of the water features to complete the Spray Park. The project will be funded through a \$7,400 contribution from the Enderby and District Community Resource Centre, \$40,000 from ParticipACTION and \$4,600 from reserves.

The Barnes Park Playground was scheduled for renewal in 2021; however, this has been deferred to 2022. Deferring the project will allow for time to assess how the playground site will integrate with the new pool site if the pool grant funding is received.

Reserves

- Capital replacement reserves – A 1% increase has been added to capital renewal reserves.

The attached Appendix C provides a breakdown of current reserves and scheduled usage.

Enderby & District Curling Club

In addition to the above, attached is a request from the Enderby & District Curling Club requesting rent relief for the January – March 2021 period, the Club’s portion of the insurance premiums, and a refund of the rent paid for the October - December 2020 period. The value of these would be as follows:

| | |
|-------------------|-----------------|
| Jan – Mar/21 rent | \$ 4,500 |
| Oct – Dec/20 rent | \$ 4,500 |
| Insurance | <u>\$ 4,261</u> |
| Total Requested | \$ 13,261 |

The provincial health order restricting adult recreation commenced on November 20, 2020. During this time, the force majeure provisions of the occupancy agreement likely provide that the fees for that time when the Club is unable to occupy the facility may not be charged. Given this, the Oct – Dec/20 rent should be prorated and reduced by \$2,250 and the insurance portion would also be prorated and reduced by \$2,841, which would revise the above to \$8,170. This amount may increase depending on the duration of the public health order. The Oct – Nov 19/20 rental amount of \$2,250 would not fall under the force majeure provisions and the Commission can provide a fee waiver for this portion.

The fees not charged to the Club are an eligible item under the Safe Restart Grant as these would be budgeted revenues not collected. As the \$8,170 is a known item, it is included in the current request for funding, and any additional amounts would be included in future requests. It should be noted that if funding from the Safe Restart Grant from each of the jurisdictions cannot be secured to offset the financial impacts, deficits will have to be made up through a requisition

increase in 2022. For reference, \$8,170 would require a 1.2% requisition increase while \$13,261 would require a 2.0% requisition increase.

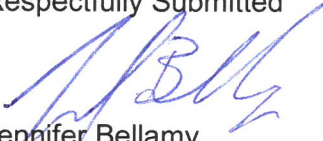
COVID-19 Safe Restart Grant

Since the January 20, 2021 meeting, staff have completed its review of the 2020 items eligible for funding under the COVID-19 Safe Restart Grant. Below is a summary of the eligible items:

| | |
|-------------------------------------|-----------------|
| Budgeted Revenues not Collected | \$ 45,793 |
| Curling Club revenues not collected | \$ 8,170 |
| Reopening and Operating Costs | <u>\$ 1,784</u> |
| Total Eligible | \$ 55,747 |

Based on the 2020 cost apportionment, the amounts that can be requested from each of the jurisdictions Safe Restart Grants would be \$24,099 from the City and \$31,648 from the RDNO. COVID-19 will continue to have financial impacts in 2021 and possibly in future years. Staff will continue to track these impacts for future funding requests in the event that there are still funds available for disbursement from the City and the RDNO.

Respectfully Submitted



Jennifer Bellamy
Chief Financial Officer

Enderby & District Services Commission
CEMETERY - FINANCIAL PLAN
2021-2025

\$ 335 0.8%

| | Budget 2020 | 2020 Actual (Draft) | 2020 Actual vs 2020 Budget | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 | Budget 2025 | Notes |
|---|----------------|------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|---|
| REVENUE | | | | | | | | | |
| REQUISITIONS | \$ 43,895 | | \$ - | \$ 44,230 | \$ 45,341 | \$ 46,452 | \$ 47,577 | \$ 48,717 | |
| RDNO - Contribution | | \$ 27,333 | | | | | | | |
| City of Enderby - General Taxation | | 16,562 | | | | | | | |
| FEES AND CHARGES | | | | | | | | | |
| Cemetery User Fees | 15,000 | \$ 24,220 | \$ (9,220) | 15,500 | 15,810 | 16,126 | 16,449 | 16,778 | Based on three year average. |
| SALE OF SERVICES | 15,000 | 24,220 | \$ (9,220) | 15,500 | 15,810 | 16,126 | 16,449 | 16,778 | |
| OTHER REVENUE | | | | | | | | | |
| Interest income | 3,400 | \$ 3,190 | \$ 210 | 2,800 | 2,800 | 2,800 | 2,800 | 2,800 | |
| Prior year surplus/reserves | 84,935 | \$ 42,126 | \$ 42,809 | 24,600 | 45,000 | 4,500 | 36,000 | - | \$15.6k CLP Projects; \$9k transfer to reserves |
| TRANSFER FROM SURPLUS/RESERVES | 84,935 | 42,126 | \$ 42,809 | 24,600 | 45,000 | 4,500 | 36,000 | - | |
| TOTAL REVENUE | 147,230 | 113,431 | 33,799 | 87,130 | 108,951 | 69,878 | 102,826 | 68,295 | |
| EXPENDITURES | | | | | | | | | |
| Admin - Computer IS | 644 | 644 | \$ - | 650 | 663 | 676 | 690 | 704 | |
| Finance OH charges | 1,153 | 1,153 | \$ - | 1,165 | 1,188 | 1,212 | 1,236 | 1,261 | |
| Admin. City of Enderby | 5,214 | 5,214 | \$ - | 5,255 | 5,360 | 5,470 | 5,580 | 5,690 | |
| Public Works Wages | 8,800 | \$ 10,647 | \$ (1,847) | 8,900 | 9,080 | 9,260 | 9,450 | 9,640 | Based on three year average |
| Public Works Equipment | 7,000 | \$ 6,186 | \$ 814 | 6,400 | 6,530 | 6,660 | 6,790 | 6,930 | Based on three year average |
| Cemetery Maintenance | 18,200 | \$ 17,627 | \$ 573 | 18,200 | 18,560 | 18,930 | 19,310 | 19,700 | Based on maintenance contract and expected maintenance costs; 2020 - didn't need extra contract amount for Oct. |
| Grant - Mara Cemetery | 1,000 | \$ 1,000 | \$ - | 1,000 | 1,030 | 1,050 | 1,070 | 1,090 | For Commission consideration |
| Grant - Grindrod Cemetery | 3,000 | \$ 3,000 | \$ - | 3,000 | 3,060 | 3,120 | 3,180 | 3,240 | For Commission consideration |
| Repairs - Major | 22,600 | \$ 1,725 | \$ 20,875 | 12,000 | 12,000 | 12,000 | 12,000 | 12,000 | \$12,000 Sundry |
| Liability Insurance | 817 | \$ 817 | \$ - | 960 | 980 | 1,000 | 1,020 | 1,040 | |
| OPERATING EXPENDITURES | 68,428 | 48,013 | \$ 20,415 | 57,530 | 58,451 | 59,378 | 60,326 | 61,295 | |
| CAPITAL - Cemetery Land Use Plan | 74,400 | \$ 42,126 | \$ - | 15,600 | 45,000 | 4,500 | 36,000 | - | Retaining wall |
| TRANSFER TO RESERVES | 4,400 | \$ 4,400 | \$ - | 14,000 | 5,500 | 6,000 | 6,500 | 7,000 | \$5k base for future improvements; \$9k for future CLP projects |
| TOTAL EXPENSES | 147,228 | 94,539 | 20,415 | 87,130 | 108,951 | 69,878 | 102,826 | 68,295 | |
| SURPLUS(DEFICIT) | \$ 2 | \$ 18,892 | \$ 18,892 | \$ - | \$ - | \$ - | \$ - | \$ - | |

| SURPLUS FUNDS | |
|---------------------------|---------|
| Opening Balance | 145,872 |
| 20% Operating Contingency | |
| Contributions | 18,892 |
| Expenditures | (9,000) |
| Closing Balance | 164,763 |

| CAPITAL/CLP RESERVE FUNDS | |
|----------------------------------|----------|
| Opening Balance | 53,324 |
| Contributions | 4,400 |
| Interest | 1,159 |
| Expenditures | (42,126) |
| Closing Balance | 16,756 |

THE MARA MUSICAL & ATHLETIC ASSOCIATION CEMETERY

2021 PROJECTED BUDGET

| <u>CEMETERY :</u> | 2019 | 2020 | 2021 |
|--------------------------|-----------------|------------------|------------------|
| | Actual | | Projected |
| <u>EXPENSES :</u> | | | |
| Maintenance | 0.00 | 0.00 | 0.00 |
| Grounds | 1,949.10 | 16,030.00 | 6,000.00 |
| Improvements | 0.00 | 0.00 | 0.00 |
| TOTALS | 1,949.10 | 16,030.00 | 6,000.00 |

| <u>INCOME :</u> | 2019 | 2020 | 2021 |
|------------------------|---------------|-----------------|------------------|
| | ACTUAL | | PROJECTED |
| NORD | 500.00 | 1,000.00 | 5,000.00 |
| PLOTS/BURIALS | 0.00 | 385.00 | 800.00 |
| DONATIONS | 160.00 | 0.00 | 200.00 |
| TOTALS | 660.00 | 1,385.00 | 6,000.00 |

Carry over from Cemetery 4,089.48

In the spring/summer of 2021, we are planning to add the other cremation site on the south side of the gate which could cost up to 4,000.00 and the rest would be used for mowing and up keep of the grounds.

Thank you,

Louise Bourke

Treasurer for the MM&AA

**Mara Musical Athletic Assoc - Cemetary
Balance Sheet As at 12/31/2019**

ASSET

Current Assets

| | | |
|-----------------------------|-----------|------------------|
| EDCU Cemetary Account | 19,005.59 | |
| EDCU Equity Shares | 5.89 | |
| Total Cash | | <u>19,011.48</u> |
| Total Current Assets | | <u>19,011.48</u> |

Capital Assets

| | | |
|------------------------------------|-----------|-------------------|
| Land - Burial Ground/Mara Catholic | 91,700.00 | |
| Land - Burial Ground/Mara | 91,700.00 | |
| Net - Land | | <u>183,400.00</u> |
| Total Capital Assets | | <u>183,400.00</u> |

| | | |
|--------------------|--|--------------------------|
| TOTAL ASSET | | <u><u>202,411.48</u></u> |
|--------------------|--|--------------------------|

LIABILITY

| | | |
|------------------------|--|-------------|
| TOTAL LIABILITY | | <u>0.00</u> |
|------------------------|--|-------------|


EQUITY

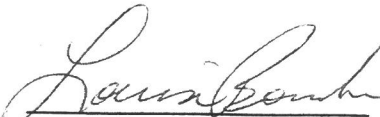
Owners Equity

| | | |
|-----------------------------------|------------|-------------------|
| MMAA - Cemetary Capital | 163,400.00 | |
| Retained Earnings - Previous Year | 40,294.58 | |
| Current Earnings | -1,283.10 | |
| Total Owners Equity | | <u>202,411.48</u> |

| | | |
|---------------------|--|-------------------|
| TOTAL EQUITY | | <u>202,411.48</u> |
|---------------------|--|-------------------|

| | | |
|-------------------------------|--|--------------------------|
| LIABILITIES AND EQUITY | | <u><u>202,411.48</u></u> |
|-------------------------------|--|--------------------------|


Vice President, Sharon Trott


Treasurer, Louise Bourke

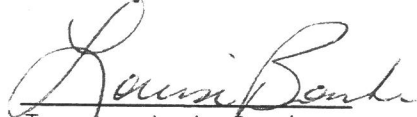
original

Mara Musical Athletic Assoc - Cemetary
Income Statement 01/01/2019 to 12/31/2019

| | |
|--|-------------------------|
| REVENUE | |
| Sales Revenue | |
| Donations | 160.00 |
| Operating Revenue - N.O.R.D. | 500.00 |
| Net Sales | <u>660.00</u> |
| Other Revenue | |
| Interest Revenue | 10.00 |
| Total Other Revenue | <u>10.00</u> |
| TOTAL REVENUE | <u>670.00</u> |
| EXPENSE | |
| General & Administrative Expenses | |
| Bank Interest & Fees | 4.00 |
| Ground Maintenance | 1,949.10 |
| Total General & Admin. Expenses | <u>1,953.10</u> |
| TOTAL EXPENSE | <u>1,953.10</u> |
| NET INCOME | <u><u>-1,283.10</u></u> |



Vice President, Sharon Trott



Treasurer, Louise Bourke

Grindrod Cemetery
c/o #5 – 153 Salmon Arm Drive,
Enderby, BC V0E 1V1

January 7, 2021

Attention: Ms. Jennifer Bellamy, Chief Financial Officer
Enderby and District Services Commission,
City of Enderby,
639 Cliff Avenue,
Enderby, BC V0E 1V0

Dear Ms. Bellamy:

Please accept this letter as our request for the 2021 grant for the Grindrod Cemetery. This year we would like to request \$3,500.00, as our expenses are increasing, particularly the grounds maintenance.

Please find attached the Financial Report for the Grindrod Cemetery for the year ended December 31, 2020.

We thank you for your support in the past which has been a great help in maintaining the Grindrod Cemetery to a high standard.

Yours truly,



Faith Hudson, Treasurer
Grindrod Cemetery Committee

Grindrod Cemetery
FINANCIAL REPORT
AS AT DECEMBER 31, 2020

Enderby & District Credit Union - January 1, 2020 \$4,371.03

2020 Deposits

| | | |
|-------------------------------------|----------|------------|
| NORD grant re Lawn maintenance, etc | 3,000.00 | |
| - 2 Cremation Plots | 200.00 | |
| - 1 Cremation Plot | 100.00 | |
| Interest | 1.43 | |
| Opening & Closing of Plots | 50.00 | |
| | 3,351.43 | \$3,351.43 |

2020 Expenses

| | | |
|----------------------------|----------|-------------|
| Lawn & Grounds Maintenance | 3,750.00 | |
| Gate Repair | 141.82 | |
| New walk-in gate | 600.32 | |
| Bank charges | 16.00 | |
| Open & Closing plots | 200.00 | |
| | 4,708.14 | -\$4,708.14 |

Enderby & District Credit Union - December 31, 2020 **\$3,014.32**

\$ 893 5.2%

| | Budget 2020 | 2020 Actual (Draft) | 2020 Actual Vs 2020 Budget | Budget 2021 | Budget 2022 | Budget 2023 | Budget 2024 | Budget 2025 | Notes |
|------------------------------------|----------------|------------------------|-------------------------------|----------------|----------------|----------------|----------------|----------------|--|
| REVENUE | | | | | | | | | |
| REQUISITIONS | \$ 17,282 | | 17,282 | \$ 18,175 | \$ 18,752 | \$ 19,357 | \$ 19,972 | \$ 20,598 | |
| RDNO - Contribution | | 5,413 | | | | | | | |
| City of Enderby - General Taxation | | 11,869 | | | | | | | |
| FEES AND CHARGES | | | | | | | | | |
| Dog Licenses | 5,700 | 4,263 | 1,438 | 5,400 | 5,400 | 5,400 | 5,400 | 5,400 | 2020 - lower fees collected due to office closures |
| Dog Tickets | 500 | 350 | 150 | 500 | 500 | 500 | 500 | 500 | |
| Dog Shelter Fees | 4,300 | 3,980 | 321 | 4,100 | 4,100 | 4,100 | 4,100 | 4,100 | |
| SALE OF SERVICES | 10,500 | 8,592 | 1,908 | 10,000 | 10,000 | 10,000 | 10,000 | 10,000 | |
| OTHER REVENUE | | | | | | | | | |
| INTEREST INCOME | 1,200 | 1,002 | 198 | 1,200 | 1,200 | 1,200 | 1,200 | 1,200 | |
| TRANSFER OF RESERVE/SURPLUS | - | - | - | - | - | - | - | - | |
| TOTAL REVENUE | 28,982 | 26,876 | 2,106 | 29,375 | 29,952 | 30,557 | 31,172 | 31,798 | |
| EXPENDITURES | | | | | | | | | |
| Admin - Finance OH charges | 2,120 | 2,120 | - | 2,140 | 2,183 | 2,227 | 2,272 | 2,317 | |
| Bylaw Enforcement | 500 | - | 500 | 500 | 510 | 520 | 530 | 541 | |
| City of Enderby Admin | 990 | 990 | - | 1,000 | 1,020 | 1,040 | 1,060 | 1,080 | |
| Operations & Maintenance | 4,000 | 3,910 | 90 | 4,100 | 4,180 | 4,260 | 4,350 | 4,440 | |
| Sundry | 500 | - | 500 | 500 | 510 | 520 | 530 | 540 | |
| Dog Control Contract | 13,500 | 12,238 | 1,262 | 13,600 | 13,870 | 14,150 | 14,430 | 14,720 | Based on expected contract costs. |
| Lease of Shelter | 4,206 | 4,206 | - | 4,240 | 4,320 | 4,410 | 4,500 | 4,590 | |
| Poundkeeper Contract | 2,400 | 2,301 | 99 | 2,400 | 2,450 | 2,500 | 2,550 | 2,600 | |
| Liability Insurance | 766 | 766 | - | 895 | 910 | 930 | 950 | 970 | |
| OPERATING EXPENDITURES | 28,982 | 26,530 | 2,452 | 29,375 | 29,953 | 30,557 | 31,172 | 31,798 | |
| CAPITAL | | | | | | | | | |
| TRANSFER TO RESERVES | - | - | - | - | - | - | - | - | |
| TOTAL EXPENSES | 28,982 | 26,530 | 2,452 | 29,375 | 29,953 | 30,557 | 31,172 | 31,798 | |
| SURPLUS(DEFICIT) | \$ - | \$ 346 | 346 | \$ 0 | \$ (1) | \$ 0 | \$ 0 | \$ 0 | |

| | | | | | | | | | |
|------------------------|--|---------------|--|---------------|---------------|---------------|---------------|---------------|---------------|
| SURPLUS FUNDS | | | | | | | | | |
| Opening Balance - City | | 44,968 | | 45,313 | 45,313 | 45,313 | 45,313 | 45,313 | 45,313 |
| Contributions | | 346 | | | | | | | |
| Expenditures | | | | | | | | | |
| Closing Balance | | <u>45,313</u> | | <u>45,313</u> | <u>45,313</u> | <u>45,313</u> | <u>45,313</u> | <u>45,313</u> | <u>45,313</u> |
| RESERVE FUNDS | | | | | | | | | |
| Opening Balance - City | | 26,326 | | 26,898 | 26,898 | 26,898 | 26,898 | 26,898 | 26,898 |
| Interest earned | | 572 | | | | | | | |
| Contributions | | - | | | | | | | |
| Expenditures | | | | | | | | | |
| Closing Balance | | <u>26,898</u> | | <u>26,898</u> | <u>26,898</u> | <u>26,898</u> | <u>26,898</u> | <u>26,898</u> | <u>26,898</u> |

**ENDERBY & DISTRICT SERVICES COMMISSION
PARKS & RECREATION - FINANCIAL PLAN
2021-2025**

\$ 20,564 3.0%

| | Budget | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | Budget | Budget | Budget | Budget | Budget | Notes |
|-------------------------------------|------------------|-------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|---|
| | 2020 | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | 2021 | 2022 | 2023 | 2024 | 2025 | |
| REVENUE | | | | | | | | | |
| REQUISITIONS | \$ 679,826 | 679,826 | - | \$ 700,390 | \$ 701,038 | \$ 718,640 | \$ 736,539 | \$ 754,871 | Calculated amount |
| FEES AND CHARGES | | | | | | | | | |
| Ball Field Rentals | 16,500 | 683 | 15,817 | 16,800 | 17,140 | 17,480 | 17,830 | 18,190 | Per Rec. Services estimate. |
| Miscellaneous Income | 2,200 | 206 | 1,994 | 2,200 | 2,240 | 2,280 | 2,330 | 2,380 | Per Rec. Services estimate. |
| Arena Advertising | 3,500 | 2,500 | 1,000 | 3,500 | 3,570 | 3,640 | 3,710 | 3,780 | Per Rec. Services estimate. |
| Arena | 94,000 | 88,176 | 5,824 | 94,000 | 95,880 | 97,800 | 99,760 | 101,760 | Maintain pre-COVID budget |
| Curling Club | 13,000 | 12,633 | 367 | 13,250 | 13,520 | 13,790 | 14,070 | 14,350 | |
| ESC -Skating Programs | 8,500 | 2,627 | 5,873 | 11,500 | 9,180 | 9,360 | 9,550 | 9,740 | Per Rec. Services estimate. Includes temporary public skating fee for extra staff needed for COVID requirements |
| Enderby Lions Pool | | | | | | | | | |
| Public Swim | 9,000 | 8,821 | 179 | 9,000 | 9,180 | 9,360 | 9,550 | 9,740 | Per Rec. Services estimate. |
| Fitness | 7,800 | 7,585 | 215 | 7,900 | 8,060 | 8,220 | 8,380 | 8,550 | Per Rec. Services estimate. |
| Swim Lessons | 25,750 | 25,551 | 199 | 26,250 | 26,780 | 27,320 | 27,870 | 28,430 | Per Rec. Services estimate. |
| School | 3,600 | - | 3,600 | 3,800 | 3,880 | 3,960 | 4,040 | 4,120 | Per Rec. Services estimate. |
| Programming | | | | | | | | | |
| Fitness | 20,000 | 13,290 | 6,710 | 18,500 | 18,870 | 19,250 | 19,640 | 20,030 | Per Rec. Services estimate. |
| Youth | 6,900 | 3,347 | 3,553 | 5,500 | 5,610 | 5,720 | 5,830 | 5,950 | Per Rec. Services estimate. |
| Miscellaneous | 1,000 | 171 | 829 | 1,000 | 1,020 | 1,040 | 1,060 | 1,080 | Per Rec. Services estimate. |
| SALE OF SERVICES | 211,750 | 165,589 | 46,161 | 213,200 | 214,930 | 219,220 | 223,620 | 228,100 | |
| OTHER REVENUE | | | | | | | | | |
| INTEREST INCOME | 3,600 | 4,075 | (475) | 3,600 | 3,600 | 3,600 | 3,600 | 3,600 | 90% of previous year actual |
| Grants - Organizations, Misc. | 151,000 | 3,900 | 147,100 | 154,050 | - | - | - | - | ParticipACTION \$147k; EDCRC \$7.4k |
| Government Grants | - | - | - | 908,500 | 4,465,000 | - | - | - | RNC Grant - New Outdoor Pool \$535k; CERIP Grant - Diamond #5 \$373k |
| COVID-19 Safe Restart Grant | - | - | - | 55,747 | - | - | - | - | |
| TOTAL GRANTS | 151,000 | 3,900 | 147,100 | 1,118,297 | 4,465,000 | - | - | - | |
| BORROWING | - | - | - | - | - | 400,000 | - | - | New Outdoor Pool |
| TRANSFER FROM DCCs | - | - | - | - | - | - | - | - | |
| Transfer from Reserves | 63,750 | 52,135 | 11,615 | 186,450 | 110,000 | 200,000 | 112,000 | 109,000 | Per schedule |
| Transfer from Reserves - Parks Plan | 82,184 | 86,938 | (4,754) | - | - | - | - | - | |
| Transfer from Prior Year Surplus | 12,000 | 7,868 | 4,132 | 6,600 | - | - | - | - | Per schedule |
| USE OF SURPLUS/RESERVES | 157,934 | 146,941 | 10,993 | 193,050 | 110,000 | 200,000 | 112,000 | 109,000 | |
| TOTAL REVENUE | 1,204,110 | 1,000,331 | 203,779 | 2,228,537 | 5,494,568 | 1,541,460 | 1,075,759 | 1,095,571 | |

**ENDERBY & DISTRICT SERVICES COMMISSION
PARKS & RECREATION - FINANCIAL PLAN
2021-2025**

\$ 20,564 3.0%

| | Budget | | | Budget | Budget | Budget | Budget | Budget | Notes |
|---------------------------------|----------------|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|---|
| | 2020 | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | 2021 | 2022 | 2023 | 2024 | 2025 | |
| EXPENDITURES | | | | | | | | | |
| ADMINISTRATION | | | | | | | | | |
| Computer Support - IS | 7,967 | 7,967 | - | 8,030 | 8,190 | 8,350 | 8,520 | 8,690 | |
| Finance OH charges | 21,535 | 21,535 | - | 21,740 | 22,174 | 22,617 | 23,069 | 23,530 | |
| EDRS - Pool Management | 1,500 | 1,500 | - | - | - | - | - | - | Combined with EDRSA regular contract |
| Corp Admin Allocation | 33,712 | 33,712 | (0) | 33,980 | 34,660 | 35,350 | 36,060 | 36,780 | |
| Interac / credit card fees | 3,000 | 1,034 | 1,966 | 2,000 | 2,040 | 2,080 | 2,120 | 2,160 | |
| Legal | 2,000 | - | 2,000 | 2,000 | 2,040 | 2,081 | 2,123 | 2,165 | |
| Collective Bargaining | - | - | - | - | - | - | - | - | |
| Committee Meeting Expenses | 1,300 | 1,287 | 13 | 1,300 | 1,300 | 1,300 | 1,300 | 1,300 | |
| Scheduling/Programming | 51,000 | 38,095 | 12,905 | 57,200 | 58,344 | 59,511 | 60,700 | 61,910 | |
| Marketing and Promotion | 3,500 | 1,867 | 1,633 | 3,500 | 3,570 | 3,640 | 3,710 | 3,780 | |
| Insurance (liability) | 3,268 | 3,268 | - | 3,825 | 3,900 | 3,980 | 4,060 | 4,140 | |
| ADMINISTRATION | 128,782 | 110,266 | 18,516 | 133,575 | 136,218 | 138,909 | 141,662 | 144,455 | |
| PARKS | | | | | | | | | |
| Parks - Wages | 53,400 | 52,307 | 1,093 | 54,600 | 55,690 | 56,800 | 57,940 | 59,100 | |
| Parks - Employee Benefits | 13,300 | 14,141 | (841) | 14,500 | 14,790 | 15,090 | 15,390 | 15,700 | |
| Parks - Maintenance | | | | | | | | | |
| <i>Major Maintenance</i> | 22,200 | 12,402 | 9,798 | 6,000 | 3,570 | 3,640 | 3,710 | 3,780 | D#4 mesh \$2.5k; Gazebo security window \$1k; D#3 infield repair \$2.5k - surplus |
| <i>Regular Maintenance</i> | 12,700 | 10,460 | 2,240 | 12,700 | 12,950 | 13,210 | 13,470 | 13,740 | |
| <i>Gas & Oil</i> | 2,300 | 1,550 | 750 | 2,300 | 2,350 | 2,400 | 2,450 | 2,500 | |
| <i>Weed Control</i> | 1,500 | 1,200 | 300 | 1,500 | 1,530 | 1,560 | 1,590 | 1,620 | |
| <i>Utilities</i> | 5,800 | 3,895 | 1,905 | 5,800 | 5,920 | 6,040 | 6,160 | 6,280 | Maintain PY budget; 2020 lower hydro usage |
| Parks - Advertising | 500 | - | 500 | 300 | 306 | 310 | 320 | 330 | |
| Parks - Insurance (property) | 1,600 | 1,512 | 88 | 1,600 | 1,632 | 1,665 | 1,698 | 1,733 | |
| PARKS | 113,300 | 97,466 | 15,834 | 99,300 | 98,738 | 100,715 | 102,728 | 104,783 | |
| GRANTS | | | | | | | | | |
| Shuswap Trail Alliance | 11,100 | 11,100 | - | 11,190 | 11,410 | 11,640 | 11,870 | 12,110 | Per Agreement |
| Kingfisher Interpretive Society | 9,000 | 9,000 | - | 9,000 | 9,000 | 9,000 | 9,000 | 9,000 | Prior year values |
| Museum | 25,000 | 25,000 | - | 25,000 | 25,000 | 25,000 | 25,000 | 25,000 | Prior year values |
| GRANTS | 45,100 | 45,100 | - | 45,190 | 45,410 | 45,640 | 45,870 | 46,110 | |

**ENDERBY & DISTRICT SERVICES COMMISSION
PARKS & RECREATION - FINANCIAL PLAN
2021-2025**

\$ 20,564 3.0%

| | Budget | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | Budget | Budget | Budget | Budget | Budget | Notes |
|-------------------------------------|----------------|-------------------------|-----------------------------|----------------|----------------|----------------|----------------|----------------|---|
| | 2020 | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | 2021 | 2022 | 2023 | 2024 | 2025 | |
| ENDERBY SPORTS COMPLEX | | | | | | | | | |
| ESC - Wages | 112,800 | 101,906 | 10,894 | 115,400 | 117,710 | 120,060 | 122,460 | 124,910 | |
| ESC - Employee Benefits | 28,200 | 24,571 | 3,629 | 30,600 | 31,210 | 31,830 | 32,470 | 33,120 | |
| ESC - Gas & Oil | 2,300 | 1,868 | 432 | 2,200 | 2,240 | 2,280 | 2,330 | 2,380 | Based on three year average |
| ESC - Maintenance | 48,000 | 54,521 | (6,521) | 49,000 | 49,980 | 50,980 | 52,000 | 53,040 | |
| ESC - Major Maintenance | 27,500 | 29,625 | (2,125) | 15,950 | 16,270 | 16,600 | 16,930 | 17,270 | Roof repairs \$5.6k; Lighting upgrades \$4.9k; Electrical shut-oof \$5.5k |
| ESC - Ammonia Chlorine | 1,579 | 1,579 | (0) | 1,610 | 1,642 | 1,675 | 1,709 | 1,743 | 2% increase per contract. |
| ESC - Snow Removal | 3,200 | 4,708 | (1,508) | 3,200 | 3,260 | 3,330 | 3,400 | 3,470 | |
| ESC - Vehicle & Equipment expense | 2,600 | 1,965 | 635 | 2,400 | 2,450 | 2,500 | 2,550 | 2,600 | Based on three year average |
| ESC - Marketing & Advertising | 1,500 | 470 | 1,030 | 1,300 | 1,330 | 1,360 | 1,390 | 1,420 | |
| ESC - Licenses | 120 | 112 | 8 | 120 | 120 | 120 | 120 | 120 | |
| ESC - Training | 500 | - | 500 | 500 | 510 | 520 | 530 | 540 | |
| ESC - Insurance (property) | 10,850 | 11,966 | (1,116) | 12,700 | 12,950 | 13,210 | 13,470 | 13,740 | |
| ESC - Telephone | 4,400 | 4,426 | (26) | 4,820 | 4,920 | 5,020 | 5,120 | 5,220 | Added \$300 for new safety check-in system |
| ESC - Utilities | 77,700 | 70,893 | 6,807 | 77,700 | 79,250 | 80,840 | 82,460 | 84,110 | |
| ENDERBY SPORTS COMPLEX OTHER | 321,249 | 308,612 | 12,637 | 317,500 | 323,842 | 330,325 | 336,939 | 343,683 | |
| Programming | 35,500 | 15,317 | 20,183 | 35,500 | 36,210 | 36,930 | 37,670 | 38,420 | \$33k base; \$2.5k equip. replacement surplus funded |
| ParticipACTION | 150,000 | 1,350 | 148,650 | 106,650 | - | - | - | - | Non-capital portion of projects |
| Recoverable COVID-19 impacts | - | - | - | 55,747 | - | - | - | - | |
| OTHER | 185,500 | 16,667 | 168,833 | 197,897 | 36,210 | 36,930 | 37,670 | 38,420 | |
| ENDERBY POOL | | | | | | | | | |
| Aquatics - Contract Wages | 51,500 | 36,692 | 14,808 | 52,000 | 53,040 | 54,100 | 55,180 | 56,280 | Per Rec. Services estimate. |
| Aquatics - Contract Wages - Other | 2,900 | 2,324 | 576 | 2,900 | 2,960 | 3,020 | 3,080 | 3,140 | Per Rec. Services estimate. |
| Aquatics - Wages Pool | 9,600 | 9,201 | 399 | 9,800 | 10,000 | 10,200 | 10,400 | 10,610 | |
| Aquatics - Employee Benefits Pool | 2,400 | 2,475 | (75) | 2,600 | 2,650 | 2,700 | 2,750 | 2,810 | |
| Aquatics - Regular Maintenance | 11,000 | 8,166 | 2,834 | 11,000 | 11,550 | 12,130 | 12,740 | 13,380 | |
| Aquatics - Program/Office Supplies | 4,200 | 3,022 | 1,178 | 5,800 | 5,920 | 6,040 | 6,160 | 6,280 | \$4.2k base; \$1.6k manikins surplus funded |
| Aquatics - Major Maintenance | 9,000 | 600 | 8,400 | 3,950 | 4,030 | 4,110 | 4,190 | 4,270 | Basin repairs |
| Aquatics - Marketing & Advertising | 600 | 561 | 39 | 750 | 770 | 790 | 810 | 830 | Per Rec. Services estimate. |
| Aquatics - Training | 900 | 857 | 43 | 925 | 940 | 960 | 980 | 1,000 | Per Rec. Services estimate. |
| Aquatics - Insurance | 1,150 | 1,200 | (50) | 1,300 | 1,330 | 1,360 | 1,390 | 1,420 | |
| Aquatics - Telephone | 200 | 138 | 62 | 200 | 200 | 200 | 200 | 200 | |
| Aquatics - Utilities | 22,500 | 20,515 | 1,985 | 23,000 | 23,460 | 23,930 | 24,410 | 24,900 | |
| ENDERBY POOL | 115,950 | 85,751 | 30,199 | 114,225 | 116,850 | 119,540 | 122,290 | 125,120 | |
| OPERATING EXPENDITURES | 909,881 | 663,862 | 246,019 | 907,687 | 757,268 | 772,059 | 787,159 | 802,571 | |

ENDERBY & DISTRICT SERVICES COMMISSION
 PARKS & RECREATION - FINANCIAL PLAN
 2021-2025

\$ 20,564 3.0%

| | Budget | | | Budget | Budget | Budget | Budget | Budget | Notes |
|--|------------------|-------------------------|-----------------------------|------------------|------------------|------------------|------------------|------------------|---------------------------------------|
| | 2020 | 2020 YTD Actual (Draft) | 2020 Actual vs. 2020 Budget | 2021 | 2022 | 2023 | 2024 | 2025 | |
| BORROWING | | | | | | | | | |
| Borrowing - Principle repayment | - | - | - | - | - | - | 100,000 | 100,000 | Internal borrowing repayment for pool |
| DEBENTURE PRINCIPLE | - | - | - | - | - | - | 100,000 | 100,000 | |
| Borrowing - Interest payment | - | - | - | - | - | - | 12,000 | 9,000 | Internal borrowing repayment for pool |
| DEBENTURE INTEREST | - | - | - | - | - | - | 12,000 | 9,000 | |
| CAPITAL | | | | | | | | | |
| JD Tractor replacement | 10,000 | 10,668 | (668) | | | | | | |
| Preliminary Design - Pool Replacement | 36,250 | 31,736 | 4,514 | | | | | | |
| New Outdoor Pool | | | | 535,000 | 4,465,000 | 600,000 | | | Contingent on grant funding |
| Zamboni | | | | 133,500 | | | | | |
| Ball Diamond #5 | | | | 373,500 | | | | | Contingent on grant funding |
| Barnes Park Playground | | | | | 65,000 | | | | |
| Lions Gazebo/Muzebo - wood retreatment | 17,500 | 14,149 | 3,351 | 3,350 | | | | | Muzebo to complete |
| Ball Diamond infield renewals | | | | 45,000 | 45,000 | | | | |
| Arena Brine Pump | | | | 23,300 | | | | | |
| Spray Park - Phase 3 | | | | 52,000 | | | | | |
| Total Capital | 63,750 | 56,553 | 7,197 | 1,165,650 | 4,575,000 | 600,000 | - | - | |
| TRANSFER TO RESERVES | | | | | | | | | |
| Transfer to individual parties | 82,184 | 83,188 | (1,004) | - | - | - | - | - | |
| Equipment | 42,659 | 42,659 | - | 42,700 | 42,700 | 42,700 | 42,700 | 42,700 | |
| Capital Renewal | 105,636 | 105,636 | (0) | 112,500 | 119,600 | 126,700 | 133,900 | 141,300 | 1% increase for capital renewal |
| TRANSFER TO RESERVES | 230,479 | 231,483 | (1,004) | 155,200 | 162,300 | 169,400 | 176,600 | 184,000 | |
| TOTAL EXPENSES | 1,204,110 | 951,898 | 252,212 | 2,228,537 | 5,494,568 | 1,541,459 | 1,075,759 | 1,095,571 | |
| SURPLUS(DEFICIT) | \$ - | \$ 48,433 | 48,433 | \$ 0 | \$ (1) | \$ 0 | \$ (0) | \$ (0) | |

Appendix A

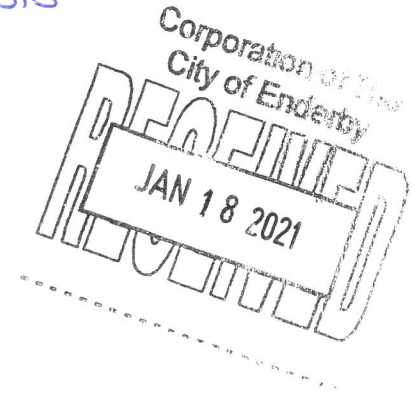
Fortune Parks

2021 Budget - Requisition Summary

| | | <u>Requisition Increase</u> |
|---|---------------|--|
| <u>Proposed Budget Changes:</u> | | |
| Operating | 13,659 | 2.0% |
| Operating Projects: | | |
| Arena roof repairs | 5,550 | |
| Arena Lighting upgrades | 4,900 | |
| Arena electrical shut-off | 5,500 | |
| Ball Diamond #4 mesh replacement | 2,500 | |
| Lions Gazebo - concession security window replacement | 1,000 | |
| Pool basin repairs | 3,950 | |
| Brine pump replacement | 23,300 | |
| Total | <u>46,700</u> | |
| Regular budgeted amount | <u>46,700</u> | |
| Increase required | - | 0.0% |
| Surplus Funded Projects: | | |
| Diamond #3 infield repair | 2,500 | |
| Pool manikins | 1,600 | |
| Programming equipment | 2,500 | |
| Capital replacement reserves | 6,905 | 1.0% |
| Total Draft Budget Increase | | <u>3.0%</u> |
| <u>Extra items for Commission consideration:</u> | | |
| Kingfisher Interpretive Centre Grant Increase | 1,000 | 0.2% |
| Additional increase to capital replacement reserves | 6,905 | 1.0% |
| Total Draft Budget Increase, Including Extra Items | | <u>4.2%</u> |

Appendix B - Grant Requests

Enderby & District Museum Society
901 George Street, P.O. Box 367
Enderby, BC V0E 1V0



January 18, 2021

Enderby & District Services Commission,
c/o Tate Bengston,
Enderby City Hall,
Enderby, BC V0E 1V0

Dear Commission Members:

Re: ANNUAL GRANT 2021 – ENDERBY & DISTRICT MUSEUM

On behalf of the Board of Directors of the Enderby & District Museum Society I wish to thank the Commission for your continued support of the museum through your annual grant. Your grant in 2020 was \$25,000. As you aware, this grant is given to support the ongoing operations of the Enderby & District Museum.

This grant enables us to employ a 24-hour per week curator, although it does not cover the total cost of this employee (which will be approximately \$30,000 including vacation pay, CPP, EI and taxes).

Projects we hope to pursue in 2021 include having a fire-proof vault built into one corner of the museum display area, re-assembling and refurbishing the vintage fire truck, and creating more signs and displays in the outdoor Museum. We would also like to conserve the mammoth tusk found at Bairds and now in the museum on permanent loan, and to create an temperature-controlled display case for it.

We realize that you are well aware of the value of our museum to Enderby and Area F.

We are requesting a grant of \$25,000 for 2021.

An unsigned Financial Statement to the end of our fiscal year, October 31, 2020 and a Budget for 2020/2021 are attached as requested.

We look forward to your support of our request for the coming year.

Yours truly,

Diana Inselberg,
Treasurer
Enc.

ENDERBY & DISTRICT MUSEUM SOCIETY

BALANCE SHEET

as at October 31, 2020

ASSETS

CURRENT ASSETS

| | | | |
|--|----|-----------|--------------|
| Bank Chequing | \$ | 4,311.15 | |
| Capital Reserve Savings | \$ | 3,007.53 | |
| Savings Account | \$ | 42,365.83 | |
| Petty cash | \$ | 65.00 | |
| Equity Shares - Enderby & District Finance | \$ | 5.00 | |
| Total | | | \$ 49,754.51 |

INVESTMENTS

| | | | |
|---|--|--|--------------|
| Term Deposits - Restricted Account for Digitilization | | | \$ 21,084.51 |
|---|--|--|--------------|

TOTAL ASSETS

\$ 70,839.02

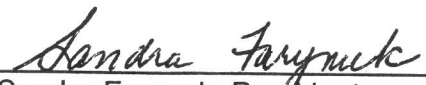
LIABILITIES

EQUITY

| | | | |
|--------------------------------------|----|-----------|--------------|
| Retained Earnings - October 31, 2019 | \$ | 58,131.82 | |
| Current Earnings | \$ | 12,707.20 | |
| Retained Earnings - October 31, 2020 | | | \$ 70,839.02 |

TOTAL LIABILITIES

\$ 70,839.02


Sandra Farynuk, President


Diana Inselberg, Treasurer

ENDERBY & DISTRICT MUSEUM SOCIETY

INCOME AND EXPENSES STATEMENT

November 1, 2019 to October 31, 2020

| <u>INCOME:</u> | <u>2019/20</u> | <u>2018/19</u> |
|-----------------------------|----------------------------|----------------------------|
| Donations | 4,302.69 | 4,381.04 |
| Donations -Memorials | 1,150.00 | 520.00 |
| Grant - City of Enderby | 25,000.00 | 24,000.00 |
| Memberships | 665.00 | 425.00 |
| Photographs/photocopies | 18.50 | 56.75 |
| Book Sales | 923.50 | 414.50 |
| Fundraiser Income & Misc. | 428.87 | 695.00 |
| Fundraiser - Bake Sale | 820.05 | 313.50 |
| Fundraiser - Silent Auction | 807.00 | 1,701.00 |
| Fundraiser - OHS mailout | 268.00 | 284.00 |
| Fundraiser - Photoshoot | 1,280.00 | 3,066.00 |
| McQueen Legacy Fund | 3,581.00 | 2,620.00 |
| Drill Hall Donation | 1,500.00 | 1,200.00 |
| Interest | 634.45 | 671.46 |
| <u>TOTAL INCOME</u> | <u>\$ 41,379.06</u> | <u>\$ 40,348.25</u> |
| <u>EXPENSES:</u> | | |
| Wages & Benefits | 17,441.09 | 28,229.76 |
| Contract Work | 2,080.00 | 0.00 |
| Advertising & Promotions | 31.50 | 76.24 |
| Book Purchases | 373.50 | 219.00 |
| Association Dues & Licenses | 383.00 | 293.00 |
| Postage | 127.58 | 97.79 |
| Insurance | 760.00 | 808.00 |
| Bank Charges | 39.24 | 163.80 |
| Office Supplies | 917.71 | 937.68 |
| Archival Supplies | 94.05 | 130.94 |
| Computer Supplies | 1,466.36 | 0.00 |
| Computer R & M | 380.38 | 0.00 |
| GST Paid | 339.83 | 0.00 |
| Photocopier | 436.56 | 0.00 |
| Photograph expense | 304.87 | 41.55 |
| Janitor | 1,350.00 | 1,427.50 |

| | | |
|------------------------------|---------------------|---------------------|
| Repairs & Maintenance | 452.72 | 426.45 |
| Springbend Hall | 628.24 | 48.36 |
| Telephone/Internet | 773.27 | 726.14 |
| Travel & Education | 0.00 | 224.33 |
| Utilities | 45.24 | 137.89 |
| Fundraising Expense | 0.00 | 387.60 |
| Website Expense | 59.97 | 0.00 |
| Miscellaneous Expenses | 186.75 | 694.01 |
| | <hr/> | <hr/> |
| <u>TOTAL EXPENSES</u> | \$ 28,671.86 | \$ 35,070.04 |
| | <hr/> | <hr/> |
| <u>NET INCOME</u> | \$ 12,707.20 | \$ 5,278.21 |
| | <hr/> | <hr/> |

ENDERBY & DISTRICT MUSEUM SOCIETY

BUDGET FOR NOVEMBER 1, 2020 TO OCTOBER 31, 2021

OPERATING ACCOUNT

| Income | 2020/21 | Actual 2019/20 | Expenses | 2020/21 | Actual 2019/20 |
|--------------------------|----------------|---------------------------|---------------------------------|----------------|---------------------------|
| Services Committee Grant | 25,000 | 25,000 | Employee | 30,000 | 17,441 |
| Donations | 2,500 | 4,303 | Advertising & Promotions | 100 | 32 |
| Memorial donations | 500 | 1,150 | Book/gift shop purchases | 200 | 374 |
| Memberships | 400 | 665 | Postage | 150 | 128 |
| Interest on Deposits | 600 | 634 | Insurance | 820 | 760 |
| Fund raising | 2,000 | 3,604 | Association Dues & Licenses | 400 | 383 |
| Book sales & gift shop | 400 | 924 | Bank charges | 175 | 39 |
| Drill Hall donation | 1,500 | 1,500 | Office supplies | 1,000 | 918 |
| Jim McQueen legacy | 3,000 | 3,581 | Janitor | 1,450 | 1,350 |
| Miscellaneous income | | 18 | Archival supplies | 2,000 | 94 |
| | | | Computer Maintenance & Supplies | 300 | 1,846 |
| | | | Fund-raising expenses | 200 | 0 |
| | | | Photocopier expenses | 450 | 437 |
| | | | Repairs & maintenance | 500 | 453 |
| | | | Springbend Hall | 550 | 673 |
| | | | Telephone & Internet | 800 | 773 |
| | | | Travel & education | 500 | 0 |
| | | | Website expenses | 500 | 60 |
| | | | Capital replacement | 5,000 | |
| | | | Miscellaneous (incl.GST paid) | 1,000 | 2911 |
| Total | <u>35,900</u> | <u>41,379</u> | | <u>46,095</u> | <u>28,672</u> |



KINGFISHER Interpretive Centre

2550 Mabel Lake Rd
Enderby, BC
V0E 1V5

Enderby and District Services Commission
City of Enderby
619 Cliff Ave
PO Box 400
Enderby, BC, V0E 1V0

December 9, 2020

Dear Enderby and District Services Commission;

The Kingfisher Interpretive Centre Society (KICS) would like you to accept this letter as our official request for funding.

The Society began over three decades ago in response to a declining Chinook salmon population in the Shuswap River and has evolved into a leader in environmental education and has become a huge recreation destination on the river. Our volunteer efforts have earned us municipal, regional, provincial and federal recognition for outstanding volunteerism, environmental education and environmental stewardship.

The site offers leisure and recreational opportunities for over four thousand visitors throughout the year. We boast the largest public beach in the upper reaches of the Shuswap River which is heavily utilized all summer long, sometimes seeing hundreds of people a day enjoying outdoor activities with their families. We offer free family events and educational opportunities and employment for local youth. We also provide an opportunity for seasonal activities such as snowshoeing and bird-watching. The site is utilized and enjoyed by many, all year long.

We would like to request funding in support of our annual operating costs. Last year we received \$9,000 and would like to increase this request to \$10,000 to compensate for increased operating costs and lost revenues during the pandemic. We understand that all communities have been impacted by this pandemic and simply and humbly ask for your support, both financial and personal. We are in need of more support if we would like to continue offering the community a place for outdoor leisure and recreational opportunities.

The funding that you have provided has been an enormous help in maintaining and operating our community information centre and salmon hatchery, subsequently providing a huge outdoor area for the community, families and visitors to enjoy. Our on-site education programs were cancelled throughout 2020 but operations are still taking place. We have added a self-guided walk for visitors to enjoy and learn from while visiting the site, adding knowledge to their outdoor explorations. This request for funding is strictly for operations.

If you have any questions regarding this request, please do not hesitate to ask.

Respectfully,

Shona Bruce *(KICS Executive Director)*

KICS Projected Operating Budget Nov. 01, 2020- October 31, 2021

| Projected Revenue | Actual | Budget | Education | S2S | Hatchery Ops | Other | Total Budget |
|--------------------------------------|-------------|-------------------|------------------|------------------|------------------|------------------|-------------------|
| Stream to Sea | | 37,400.00 | | 33,600.00 | 3,800.00 | | 37,400.00 |
| DFO | | 10,000.00 | | | 10,000.00 | | 10,000.00 |
| Calgary Foundation | | 10,000.00 | | | | 10,000.00 | 10,000.00 |
| RDNO | | 10,000.00 | | | 10,000.00 | | 10,000.00 |
| First West Endowment | | 5,000.00 | 5,000.00 | | | | 5,000.00 |
| First West Community | | 1,000.00 | 1,000.00 | | | | 1,000.00 |
| PSF 2020/21 | | 11,100.00 | | 5,350 | 5,750.00 | | 11,100.00 |
| BC Hydro | | 2,000.00 | 2,000.00 | | | | 2,000.00 |
| FWCP - BC Hydro | | 16,000.00 | 16,000.00 | | | | 16,000.00 |
| Donations | | 18,000.00 | 1,700.00 | | 16,300.00 | | 18,000.00 |
| Adams River Salmon Society | | 2,000.00 | 2,000.00 | | | | 2,000.00 |
| Kalamalaka Fly Fishers | | 1,500.00 | 1,500.00 | | | | 1,500.00 |
| HRDC - CSJ/ASETS | | 5,000.00 | 5,000.00 | | | | 5,000.00 |
| Site Rental - DFO | | 5,500.00 | | | 5,500.00 | | 5,500.00 |
| Site Rental - Other | | 600.00 | | | 600.00 | | 600.00 |
| Interest | | 1,800.00 | | | 1,800.00 | | 1,800.00 |
| Memberships | | 500.00 | | | 500.00 | | 500.00 |
| Misc Other Revenue (Misc, promo etc) | | 200.00 | | | 200.00 | | 200.00 |
| Sponsor a Salmon | | 2,000.00 | | | 2,000.00 | | 2,000.00 |
| Virtual Run | | 14,300.00 | | | 14,300.00 | | 14,300.00 |
| BCSRIF | | 40,000.00 | | | | 40000 | 40,000.00 |
| KICS Restoration | | 10,000.00 | | | | 10000 | 10,000.00 |
| TOTAL REVENUES | 0.00 | 203,900.00 | 34,200.00 | 38,950.00 | 70,750.00 | 60,000.00 | 203,900.00 |
| Projected Expenses | | | | | | | |
| Stream to Sea | | 37,400.00 | | 33,600.00 | 3,800.00 | | 37,400.00 |
| Stream to Sea Mileage | | 3,850.00 | | 3,850.00 | | | 3,850.00 |
| Sub-Contracts (Office Admin) | | 23,000.00 | | | 23000 | | 23,000.00 |
| Education Wages & MERCs | | 28,000.00 | 28,000.00 | | | | 28,000.00 |
| Education Contract Employees | | 5,000.00 | 5,000.00 | | | | 5,000.00 |
| Executive Director | | 14,500.00 | | | 14,500.00 | | 14,500.00 |
| Hatch. Man. Wage | | 8,000.00 | | | 8,000.00 | | 8,000.00 |
| Contract Employees (Site) | | 10,000.00 | | | | 10000 | 10,000.00 |
| Accounting | Admin | 2,000.00 | | | 2,000.00 | | 2,000.00 |
| Advertising and Promo | Admin | 1,000.00 | | | 1,000.00 | | 1,000.00 |
| Business Fees and Licenses | Admin | 250.00 | | | 250.00 | | 250.00 |
| Fundraising | | 300.00 | | | 300.00 | | 300.00 |
| Events (non-fundraising) | | 300.00 | | | 300.00 | | 300.00 |
| License, Fees & Subscriptions | Admin | 600.00 | | | 600.00 | | 600.00 |
| Insurance | Admin | 5,500.00 | | | 5,500.00 | | 5,500.00 |
| Office Supplies | Admin | 1,000.00 | 600 | | 400.00 | | 1,000.00 |
| Equipment | | 300.00 | | | 300.00 | | 300.00 |
| Repairs and Maintenance | Admin | 1,100.00 | | | 1,100.00 | | 1,100.00 |
| Snow Removal | Admin | 2,200.00 | | | 2,200.00 | | 2,200.00 |
| Stream to Sea Supplies | | 1,500.00 | | 1,500 | 0.00 | | 1,500.00 |
| Site Supplies | Admin | 1,000.00 | | | 1,000.00 | | 1,000.00 |
| Education Supplies | | 600.00 | 600 | | | | 600.00 |
| Telephone | Admin | 1,500.00 | | | 1,500.00 | | 1,500.00 |
| Utilities | Admin | 3,500.00 | | | 3,500.00 | | 3,500.00 |
| Training | | 500.00 | | | 500.00 | | 500.00 |
| Volunteers | | 500.00 | | | 500.00 | | 500.00 |
| Site & Creek (Restoration) | | 50,000.00 | | | | 50000 | 50,000.00 |
| Miscellaneous | Admin | 500.00 | | | 500.00 | | 500.00 |
| TOTAL EXPENSES | 0.00 | 203,900.00 | 34,200.00 | 38,950.00 | 70,750.00 | 60,000.00 | 203,900.00 |
| Net Gain /(Loss) | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |

Kingfisher Interpretive Centre
Financial Statements
For the year ended October 31, 2019
(Unaudited)

Contents

| | |
|--|-------------|
| Review Engagement Report | 2 |
| Financial Statements | |
| Statement of Financial Position | 3 |
| Statement of Changes in Net Assets | 4 |
| Statement of Operations | 5 |
| Statement of Cash Flows | 6 |
| Summary of Significant Accounting Policies | 7-8 |
| Notes to Financial Statements | 9-10 |

Anne C Casey Professional Services Inc.
Accounting, Bookkeeping and Tax Services

Review Engagement Report

**To the Members of
Kingfisher Interpretive Centre**

I have reviewed the accompanying financial statements of Kingfisher Interpretive Centre that comprise the statement of financial position as at October 31, 2019 and the statements of operations, changes in net assets and cash flows for the year then ended, as well as a summary of significant accounting policies and other explanatory information.

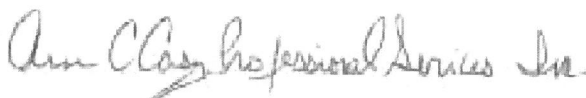
Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

My responsibility is to express a conclusion on the accompanying financial statements based on my review. I conducted my review in accordance with Canadian generally accepted standards for review engagements, which require me to comply with relevant ethical requirements.

A review of financial statements in accordance with Canadian generally accepted standards for review engagements is a limited assurance engagement. The practitioner performs procedures, primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures, and evaluates the evidence obtained.

The procedures performed in a review are substantially less in extent than, and vary in nature from, those performed in an audit conducted in accordance with Canadian generally accepted auditing standards. Accordingly, I do not express an audit opinion on these financial statements.

Based on my review, nothing has come to my attention that causes me to believe that these financial statements do not present fairly, in all material respects, the financial position of Kingfisher Interpretive Centre as at October 31, 2019, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.



Anne C Casey Professional Services Inc.
March 23, 2020
Enderby, British Columbia

Kingfisher Interpretive Centre
Statement of Financial Position
(Unaudited)
As at October 31, 2019

| | 2019 | 2018 |
|---|-------------------|-------------------|
| Assets | | |
| Current | | |
| Cash | \$ 31,719 | \$ 52,360 |
| Term deposits (Note 2) | 126,349 | 122,128 |
| Accounts receivable (Note 3) | 32,248 | 1,686 |
| Inventory | 865 | 1,185 |
| Prepaid expenses | 2,122 | 8,547 |
| | <u>193,303</u> | 185,906 |
| Tangible capital assets (Note 4) | <u>12,298</u> | 17,653 |
| | <u>\$ 205,601</u> | <u>\$ 203,559</u> |
| Liabilities and Members' Equity | | |
| Current | | |
| Accounts payable and accrued liabilities (Note 5) | \$ 4,313 | \$ 10,247 |
| Unearned revenue (Note 6) | 39,359 | 55,837 |
| | <u>43,672</u> | 66,084 |
| Deferred capital contributions (Note 7) | <u>8,876</u> | 2,907 |
| | <u>52,548</u> | 68,991 |
| Equity | | |
| Unrestricted | 140,755 | 116,915 |
| Invested in tangible capital assets | 12,298 | 17,653 |
| | <u>153,053</u> | 134,568 |
| | <u>\$ 205,601</u> | <u>\$ 203,559</u> |

Approved on behalf of the board:

_____ Director

_____ Director

Kingfisher Interpretive Centre
Statement of Changes in Net Assets
(Unaudited)
As at October 31, 2019

| | Unrestricted | Invested in capital assets | 2019 | 2018 |
|---|------------------|-------------------------------|------------------|------------------|
| Net assets, opening | \$116,915 | \$17,653 | \$134,568 | \$124,101 |
| Increase (decrease) | - | - | - | - |
| Excess of revenues over expenditures | 23,840 | (5,355) | 18,485 | 10,467 |
| Tangible capital assets | - | - | - | - |
| | \$140,755 | \$12,298 | \$153,053 | \$134,568 |

Kingfisher Interpretive Centre

Statement of Operations

(Unaudited)

For the year ended October 31, 2019

| | 2019 | 2018 |
|---|------------------|------------------|
| Revenue | | |
| DFO Contracts | \$ 43,016 | \$ 42,969 |
| Fundraising and miscellaneous | 10,919 | - |
| Grants | 48,461 | 55,787 |
| Donations | 28,042 | 17,353 |
| Rental | 5,850 | 4,675 |
| Interest income | 1,847 | 2,069 |
| Memberships | 490 | 530 |
| Promotional goods | 490 | 440 |
| Amortization of deferred capital contributions | 4,399 | 4,495 |
| | 143,514 | 128,318 |
| Expenses | | |
| Advertising and promotion | 1,321 | 1,147 |
| Education Supplies | 2,239 | - |
| Fundraising | 6,911 | - |
| Insurance | 5,279 | 4,935 |
| Office and administration | 2,268 | 1,726 |
| Professional fees | 1,973 | 3,057 |
| Repairs and maintenance | 5,006 | 10,824 |
| Site and creek restoration | - | 1,875 |
| Subcontract | 35,149 | 32,319 |
| Telephone and utilities | 4,903 | 5,105 |
| Wages and benefits | 54,625 | 48,943 |
| | 119,674 | 109,931 |
| Excess of revenue over expenses before the following: | 23,840 | 18,387 |
| Amortization of tangible capital assets | (5,355) | (7,920) |
| Excess of revenue over expenses | \$ 18,485 | \$ 10,467 |

The accompanying notes are an integral part of these financial statements

Kingfisher Interpretive Centre

Statement of Cash Flows

(Unaudited)

For the year ended October 31, 2019

| | 2019 | 2018 |
|--|-------------------|-------------------|
| Sources of cash | | |
| Cash flow from operating activities | \$ 108,780 | \$ 128,061 |
| Interest received | 1,847 | 2,069 |
| | 110,627 | 130,130 |
| Uses of cash | | |
| Payments for merchandise | 122,648 | 113,686 |
| | (12,021) | 16,444 |
| Total cash flow from operating activities | (12,021) | 16,444 |
| Deferred capital contributions | (4,399) | (4,495) |
| Investing activities | | |
| Purchase of tangible capital assets | - | 10,368 |
| | (16,420) | 1,581 |
| Increase (decrease) in cash during the year | (16,420) | 1,581 |
| Cash, beginning of year | 174,488 | 172,907 |
| Cash, end of year | \$ 158,068 | \$ 174,488 |
| Cash consists of: | 2019 | 2018 |
| Cash accounts | \$ 31,719 | \$ 52,361 |
| Term deposits | 126,349 | 122,128 |
| | \$ 158,068 | \$ 174,488 |

The accompanying notes are an integral part of these financial statements

Kingfisher Interpretive Centre
Notes to the Financial Statements
(Unaudited)

For the year ended October 31, 2019

Nature of Operations

The Kingfisher Interpretive Centre (the "Organization") is registered under the Society Act of the Province of British Columbia and its main purpose is to coordinate and administer environmental education and conservation projects. Its main sources of funds are government grants which are to be used for specific projects, as well as private donations of cash and materials. The projects are operated on land which is under a renewable lease. The Society is a registered charity under the Income Tax Act (*Canada*).

1. Significant Accounting Policies:

These financial statements are prepared in accordance with Canadian Accounting Standards for Not-for-profit organizations. The significant policies are detailed as follows:

a) Tangible capital assets

Tangible capital assets are recorded at cost. The Society provides for amortization using the straight line method at rates designed to amortize the cost of the tangible capital assets over their estimated useful lives. The annual amortization rates are as follows:

| | |
|-------------------------|----------|
| Buildings | 10 years |
| Computer equipment | 5 years |
| Equipment | 5 years |
| Machinery and equipment | 5 years |
| Signs | 5 years |

b) Revenue recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expense are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Restricted investment income is recognized as revenue in the year in which related expenses are incurred. Unrestricted investment income is recognized as revenue when earned.

Externally restricted contributions for the purchase of capital assets that will be amortized are recorded as deferred capital contributions and recognized as revenue on the same basis as the amortization expense related to the acquired capital assets. Externally restricted contributions for the purchase of capital assets that will not be amortized are recognized as direct increases in net assets to the Investment in Capital Assets balance.

Kingfisher Interpretive Centre
Notes to the Financial Statements
(Unaudited)

For the year ended October 31, 2019

1. Significant Accounting Policies, continued:

c) Financial instruments

(i) Measurement of financial instruments

All financial instruments are initially measured in the statement of financial position at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument; except for loans and receivables, held to maturity investments and other financial liabilities measured at the amortized cost. Amounts due to and from related parties are measured at the exchange amount, being the amount agreed upon by the related parties.

The Society subsequently measures its financial assets and financial liabilities at amortized cost, except for derivatives and equity securities quoted in an active market, which are subsequently measured at fair value. Forward exchange contracts and interest rate swaps that are not hedging items are measured at fair value. Changes in fair value are recognized in net income.

Financial assets measured at amortized cost include cash, accounts receivable and loans receivable.

Financial liabilities measured at amortized cost include accounts payable, accrued liabilities, deferred revenue and long term debt

Financial assets measured at fair value include investments traded on a recognized stock exchange.

(ii) Impairment

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in net income. The write down reflects the difference between the carrying amount and the higher of:

- the present value of the cash flows expected to be generated by the asset or group of assets;
- the amount that could be realized by selling the assets or group of assets; or
- the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the events occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in net income up to the amount of the previously recognized impairment.

d) Use of estimates

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. By their nature, these estimates are subject to measurement uncertainty. The effect of changes in such estimates on the financial statements in future periods could be significant. Accounts specifically affected by estimates in these financial statements are term deposits, prepaid expenses, accrued liabilities, unearned revenue, deferred capital contributions and equity in tangible capital assets.

Kingfisher Interpretive Centre
Notes to the Financial Statements
(Unaudited)

For the year ended October 31, 2019

2. Financial instruments risks and uncertainties

Fair Value - The fair value of current financial assets and current financial liabilities approximates their carrying value due to their short-term maturity dates. The fair value of long-term financial liabilities approximates their carrying value based on the presumption that the Society is a going concern and thus expects to fully repay the outstanding amounts.

Market Risk - Market risk is the risk that the value of a financial instrument will fluctuate as a result of changes in market prices, whether the factors are specific to the instrument or all instruments traded in the market. The organization has market risk with the investments it holds in mutual funds.

3. Accounts receivable

| | <u>2019</u> | <u>2018</u> |
|---------------------------|------------------|-----------------|
| Trade accounts receivable | \$ 31,812 | \$ 760 |
| GST receivable | 436 | 926 |
| | <u>\$ 32,248</u> | <u>\$ 1,686</u> |

4. Tangible capital assets

| | | | <u>2019</u> | <u>2018</u> |
|-------------------------|-------------------|---------------------------------|-----------------------|-----------------------|
| | <u>Cost</u> | <u>Accumulated Amortization</u> | <u>Net Book Value</u> | <u>Net Book Value</u> |
| Buildings | \$ 381,670 | \$ 369,914 | \$ 11,756 | \$ 16,254 |
| Computer Equipment | 1,170 | 1,170 | - | - |
| Equipment | 47,244 | 46,702 | 542 | 1,399 |
| Machinery and Equipment | 24,152 | 24,152 | - | - |
| Signs | 11,505 | 11,505 | - | - |
| | <u>\$ 465,741</u> | <u>\$ 453,443</u> | <u>\$ 12,298</u> | <u>\$ 17,653</u> |

Kingfisher Interpretive Centre
Notes to the Financial Statements
(Unaudited)

For the year ended October 31, 2019

5. Accounts payable and accrued liabilities

| | <u>2019</u> | <u>2018</u> |
|------------------------|-----------------|------------------|
| Trade accounts payable | \$ 3,136 | \$ 9,306 |
| Source deductions | 1,173 | 937 |
| | <u>\$ 4,309</u> | <u>\$ 10,243</u> |

6. Unearned revenue

Unearned revenue consists of that portion of restricted grants which were received but not yet utilized at year end.

7. Deferred capital contributions

Deferred capital contributions represent restricted contributions used to purchase certain tangible capital assets. Amortization of deferred contributions is provided for based on the useful life of the tangible capital assets.

8. British Columbia Societies Act

On November 28, 2016 the new British Columbia Societies Act came into effect. Included in the new Act is a requirement to disclose the remuneration paid to all directors, the ten highest paid employees, and all contractors who were paid at least \$75,000 annually. The Society did not have anyone fall into this category for the year ended October 31, 2019.

Appendix C

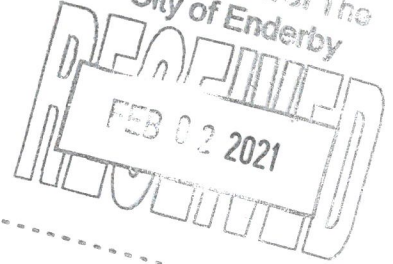
**Enderby & District Services Commission
Surplus/Reserve Schedule - Parks & Recreation
2021**

| | 2021 | 2022 | 2023 | 2024 | 2025 |
|--------------------------------------|-------------|-------------|-------------|-------------|-------------|
| Reserves | | | | | |
| Capital Renewal | | | | | |
| Opening Balance | 162,128 | 221,678 | 31,278 | 45,978 | 70,878 |
| Contributions | 112,500 | 119,600 | 126,700 | 133,900 | 141,300 |
| Debt payment | | | | | |
| Usage | | | | | |
| - Muzebo wood retreatment | - 3,350 | | | | |
| - New Pool | | - 200,000 | - 112,000 | - 109,000 | - 106,000 |
| - Ball Diamond Infield renewals | - 45,000 | - 45,000 | | | |
| - Barnes Park Playground replacement | | - 65,000 | | | |
| - Spray Park Phase 3 | - 4,600 | | | | |
| Closing Balance | 221,678 | 31,278 | 45,978 | 70,878 | 106,178 |
| Equipment | | | | | |
| Opening Balance | 99,924 | 9,124 | 51,824 | 94,524 | 137,224 |
| Contributions | 42,700 | 42,700 | 42,700 | 42,700 | 42,700 |
| Usage | | | | | |
| - Zamboni | - 133,500 | | | | |
| Closing Balance | 9,124 | 51,824 | 94,524 | 137,224 | 179,924 |
| Closing balance | 230,802 | 83,102 | 140,502 | 250,579 | 286,102 |
| Surplus | | | | | |
| Opening Balance | 150,495 | 192,328 | 192,328 | 192,328 | 192,328 |
| Less: 20% operating contingency | - 149,903 | - 151,454 | - 154,412 | - 157,432 | - 160,514 |
| Contributions | 48,433 | | | | |
| Usage | | | | | |
| Diamond #3 infield repair | - 2,500 | | | | |
| Pool manikins | - 1,600 | | | | |
| Programming equipment | - 2,500 | | | | |
| Closing balance | 42,425 | 40,875 | 37,916 | 34,896 | 31,814 |



The Enderby & District Curling Centre

City of Enderby



February 1, 2021

Dear Commission members

Re: Enderby Curling Club need for financial assistance/relief.

It hardly requires stating here that the ongoing pandemic and covid-19 situation has had and continues to have serious and ongoing economic impacts on Canadian society generally and individual communities such as Enderby, specifically.

The Enderby Curling Club is no exception to that effect.

In short, the Club is bleeding financially and if this were to continue without redress the Club may become fiscally insolvent and possibly have to close the Curling Centre.

Revenues are down significantly, starting with the loss of the rental income from the Enderby Lion's Club who cancelled their annual giant garage sale which resulted in a loss of \$6,000.00, our inability to sponsor our bingos, which was a significant part of our fundraising, (approx. \$5,000 over all). Next was the cancelling in January of this year of the rest of the curling season because of the continuation of application of the protocols addressing covid. The cancellation resulted in a loss of 50% of the membership fees to the Club members, translating into a loss of approximately \$12,000.00. In addition to this the Centre is losing out on revenue from Spiels and bar sales (approx. \$10,000) and also on revenue that was generated through fundraising, mainly bingos that we were no longer able to sponsor, (approx.. \$5,000)

Expenses were also up this year because of covid protocols for cleaning and sanitization and the labour costs and equipment associated.

Those expenses are now ended as the Club Executive, because of the uncertainty surrounding protocols and the extension of existing protocols, made the decision to cancel the rest of this (20/21 season).

However, the Club continues to have significant expenses, specifically those associated with rent and insurance . The annual rent is \$9,179.56, which is paid semi-annually with the first payment having been made; Insurance, which totals \$6,575.62, is coming due shortly.

The Enderby Curling Club is asking for financial relief for those two items, preferably with the return also of the first payment the Club made for the rent.



The Enderby & District Curling Centre

The Club is of the view that if the City and Commission were to give the Club the financial relief sought, the Club would be able to stay fiscally solvent until late August or Early September when we should be in a position vis-a-vis what the Provincial Health Authority protocols are in respect to the covid-19 situation and whether we can plan to start another curling season in October.

We should also be in a position to know if we have income from the Lion's Club and try to determine what the membership fee structure should be for members - a 'balancing act' between making curling affordable, especially for the large number of seniors who curl and are on fixed incomes and welcome not only the physical exercise but also the social aspects; but also sufficient revenue to meet the expenses of rent, insurance, et al.

If the Commission requires any additional information the Club executive and myself would be happy to provide such.

Sincerely,

President, Enderby & District Curling Club.

Please note: The Club continues to seek government grants. However, the Club did not seek such grants in the earlier stages of the covid situation simply because we were fiscally solvent and did not foresee how the pandemic eventually developed (indeed no one did). Our latest experience in seeking grants under the heading "Community, Culture and Recreation Infrastructure" for non-profits, has run in to a brick wall in that the web-site concerned states "Intake closed". However, the Commission may rest assured that the Club is continuing to seek out avenues for grant funding.

THE CORPORATION OF THE CITY OF ENDERBY

MEMO

To: Tate Bengtson, CAO
 From: Jennifer Bellamy, CFO
 Date: February 8, 2021
 Subject: Parks, Recreation and Culture Fees Bylaw

Recommendation

THAT the Commission recommends that Council enacts the attached bylaw cited as "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020 Amendment Bylaw No. 1719, 2021".

Background

Attached is a new bylaw for Parks, Recreation and Culture Fees. The fees have been reviewed with Recreation Services and have also been compared to neighbouring communities. Below is a summary of the proposed changes:

| Pool Drop In | | | | |
|---|------------------------|-------------------------|--------------------------|--------------------------------------|
| | Per Swim | 10-Visit Pass | 1-Month Pass | Season Pass |
| Public Swim – Adult | 4.00 4.50 | 36.00 40.50 | 44.00 49.50 | n/a |
| Public Swim – Youth or Senior | 3.50 3.75 | 31.50 33.75 | 38.50 41.25 | n/a |
| Public Swim – Family | 11.00 12.00 | 99.00 108.00 | 125.00 132.00 | n/a |
| Aqua Fit – Youth or Senior | 6.00 | 54.00 | 66.00 69.25 | 225.00 |
| Aqua Fit – Adult | 7.00 | 63.00 | 77.00 80.75 | 250.00 |
| Pool Rentals (per hour) | | | | |
| Up to 50 persons | | | | 69.75 73.25 |
| 51-85 persons | | | | 95.25 100.00 |
| Swim club | | | | 26.00 27.50 |
| Not-for-profit licensed preschool or youth organization | | | | 18.00 19.00/instructor/hr |

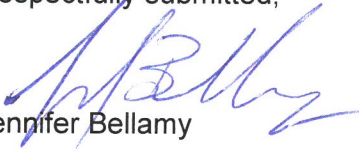
Most of the fees include a 5% increase to keep up with increased wages, which is primarily due to the increase in minimum wage. Recreation Services would also like to introduce a new Season Pass rate for aqua fit. The 1-Month Pass rate provides a pass for a four-week period, while a season pass would be for approximately 14.5 weeks.

Ball Diamond fees have been increased by 2% to keep up with increased operating costs. In addition, the hourly gazebo rate, which was introduced in 2020 to allow groups to have an

outside recreation or meeting area during the pandemic, has been extended until the earlier of December 31, 2021 or when the Provincial State of Emergency for COVID-19 has been rescinded and/or events can again be hosted at this venue.

Once the new bylaw has been supported by the Commission, it will be forwarded to Council for three readings and adoption in time for Recreation Services to include the new fees in the Summer Recreation Guide.

Respectfully submitted,



Jennifer Bellamy
Chief Financial Officer

**THE CORPORATON OF THE CITY OF ENDERBY
BYLAW No. 1719**

A bylaw to amend Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020

WHEREAS The Council of the Corporation of the City of Enderby has adopted "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020";

AND WHEREAS Council wishes to amend the fees;

NOW THEREFORE the Council of the Corporation of the City of Enderby, in open meeting assembled, hereby ENACTS AS FOLLOWS:

1. This Bylaw may be cited as "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020 Amendment Bylaw No. 1719, 2021".
2. Schedule "C" and Schedule "D" of "The Corporation of the City of Enderby Parks, Recreation and Culture Fees Imposition Bylaw No. 1693, 2020" is deleted and Schedule "C" and Schedule "D" attached to and forming part of this bylaw is substituted therefore.

READ a FIRST time this ___ day of _____, 2021.

READ a SECOND time this ___ day of _____, 2021.

READ a THIRD time this ___ day of _____, 2021.

ADOPTED this ___ day of _____, 2021.

Mayor

Corporate Officer

SCHEDULE "C" – POOL FEES

| Drop In (per visit) | | | | |
|---|-----------------------------|----------------------|---|---------------------|
| | Per Swim | 10-Visit Pass | 1-Month Pass | Season Pass |
| Public Swim – Adult | 4.50 | 40.50 | 49.50 | n/a |
| Public Swim – Youth or Senior | 3.75 | 33.75 | 41.25 | n/a |
| Public Swim – Preschool 3-5 yrs | 2.50 | 22.50 | 27.50 | n/a |
| Public Swim – 2yrs and under | Free | n/a | n/a | n/a |
| Public Swim – Family | 12.00 | 108.00 | 132.00 | n/a |
| Toonie Swim | 2.00 | n/a | n/a | n/a |
| Aqua Fit – Youth or Senior | 6.00 | 54.00 | 69.25 | 225.00 |
| Aqua Fit – Adult | 7.00 | 63.00 | 80.75 | 250.00 |
| Not-for-profit licensed preschool or youth organization: | | | | |
| | # of Youth/Preschool | | Rate per swim | |
| | 8-12 | | 20.00 | |
| | 13-20 | | 32.50 | |
| | 21-30 | | 52.50 | |
| | 30+ | | 52.50 plus \$2.00 for each additional Youth/Preschool | |
| Rentals (per hour) | | | | |
| Up to 50 persons | | | | 73.25 |
| 51-85 persons | | | | 100.00 |
| Swim club | | | | 27.50 |
| SD #83 | | | | JOINT USE AGREEMENT |
| Not-for-profit licensed preschool or youth organization | | | | 19.00/instructor/hr |

SCHEDULE "D" – PARK FEES

| Park Rates | |
|---|--------|
| Riverside Park – Youth (per day; includes ball diamond area) | 250.00 |
| Riverside Park – Adult / Commercial (per day; includes ball diamond area) | 500.00 |
| Gazebo | |
| Daily Rental | 120.00 |
| Hourly Rental* | 22.50 |
| Kitchen Damage Deposit (per rental) | 500.00 |
| Kitchen Clean-up (per rental) | 52.00 |
| Ball Diamonds | |
| Adult League Play (per hour/per field)** | 17.70 |
| Youth League Play (per hour/per field)** | 8.85 |
| | |
| Adult League Tournament (per diamond/per day) | 96.75 |
| Youth League Tournament (per diamond/per day) | 48.40 |
| Non-League (per diamond per day) | 96.75 |
| Additional maintenance staff for tournament play (per hour)*** | 42.00 |
| | |
| Funtastic | 424.00 |

*Hourly rental is only applicable to the gazebo and excludes the kitchen facilities. This rate is available to the earlier of December 31, 2021, or when the Provincial State of Emergency for COVID-19 is rescinded, and/or events may be safely hosted.

**To be booked at half hour intervals

***Subject to staffing availability. Any overtime costs incurred will be in addition to this rate.