



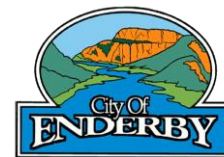
# CITY OF ENDERBY

## 2021 ANNUAL REPORT

### MISSION STATEMENT

OUR MISSION IS TO DELIVER HIGH QUALITY AND AFFORDABLE SERVICES TO ENHANCE A HEALTHY AND SUSTAINABLE, INCLUSIVE COMMUNITY FOR TODAY AND TOMORROW.

Published by the Corporation of the City of Enderby  
in accordance with Part 4, Division 5 of the *Community Charter*



# City of Enderby

## 2021 Annual Report

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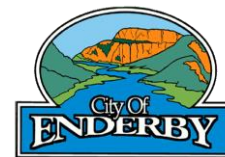
### AUDITED FINANCIAL STATEMENTS

- The 2021 Audited Financial Statements were presented and approved by Council on April 19, 2022 and are included at the end of this Annual Report.

### PERMISSIVE PROPERTY TAX EXEMPTIONS

- The following properties in the City of Enderby were provided permissive tax exemptions by Council in 2021. The dollar value to the right indicates the amount of property taxes that would have been imposed on the property in that year, had it not been granted a permissive property tax exemption.

Name	Civic Address	Amount (\$)
Pioneer Place Society	1104 Belvedere Street	12,969
Enderby & District Senior Citizen's Complex	606 Stanley Avenue	2,130
Enderby & District Senior Citizen's Complex	1011 George Street	3,739
Enderby Seniors Housing Society (Phase 2)	708 Granville Avenue	16,834
Enderby Fraternal Hall Society	507 Mill Avenue	1,174
Royal Canadian Legion Branch # 98	909 Belvedere Street	1,391
St. Andrew's United Church	606 Regent Avenue	965
St. Andrew's United Church	1110 Belvedere Street	661
Enderby Evangelical Chapel	706 Mill Avenue	820
Synod Diocese Kootenay (St. George Anglican Church)	602 Knight Avenue	1,026
Synod Diocese Kootenay (St. George Anglican Church)	608 Knight Avenue	499
Enderby Congregation of Jehovah's Witnesses	115 George Street	3,609
Roman Catholic Bishop of Kamloops	1406 George Street	1,170
Imperial Oil Ltd. (City Hall parking lot)	907 George Street	2,792
City of Enderby (Enderby Drill Hall Committee)	208 George Street	5,537
City of Enderby (Enderby Drill Hall Committee)	206 George Street	1,108
City of Enderby (Enderby Drill Hall Committee)	204 George Street	1,799
City of Enderby (Enderby & District Museum Society)	903 George Street	5,616
Seventh-Day Adventist Church	703 Old Vernon Street	2,521
<b>Total Tax Exemptions for 2021</b>		<b>\$66,360</b>



## REPORT ON SERVICES AND OPERATIONS IN 2021

### Economic

- Supported the Rural Economic Business Advisor to help businesses pivot to a post-pandemic model, in cooperation with other regional economic development partners.
- Continued to offer case managed planning services for development.
- Continued to offer perpetual business licenses to cut red tape for businesses.
- Completed a strategic plan for the Riverside RV Park.

### Emergency Management

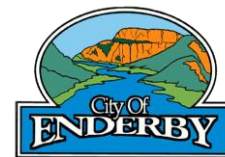
- Continued to operate an Emergency Operations Centre for pandemic response and recovery.
- Continued to implement safe operations plans for City facilities, parks, and public amenities during the pandemic and later transitioned to a communicable disease prevention plan.
- Opened an Emergency Operations Centre for wildfire season and took steps to prepare for a community evacuation.
- Continued to implement the local FireSmart Action Plan by applying for a grant to hire a FireSmart Coordinator, undertake FireSmart Assessments, and complete mitigation activities.
- Completed a Flood Risk Assessment, Mapping and Risk Mitigation plan using grant funding.
- Obtained critical Emergency Operations Centre equipment through grant funding.
- Purchased a replacement fire engine for the Fire Department.

### Environment

- Reduced emissions by, i) operating a biomass heating system at the City's public works yard, which services the public works shop, sewer treatment plant, and dog pound, and ii) participating in a biomass district heating system for the Enderby Pool.
- Facilitated a self-guided community clean-up event.
- Planted additional trees at the Riverside RV Park using grant funding.

### Infrastructure and Asset Management

- Completed the reconstruction of Hubert Avenue and Knight Avenue with partial grant funding.
- Completed the watermain crossing of the Shuswap River with partial grant funding.
- Repaved the rear splashpad at the Fire Hall.
- Began a condition and lifecycle assessment of the Enderby Arena with partial grant funding.
- Continued to invest 1% new taxation in asset management.
- Encouraged improved coordination of the Highway 97A and Rail-Trail planning processes.



- Continued to support planning for the construction of the Rail-Trail “test section” through the community.
- Continued design work for the expansion of the water treatment plant and water distribution system.
- Completed the renewal of a major storm main crossing of Vernon Street south of King Avenue.
- Completed an update of the City’s asset inventory and Geographic Information System data through grant funding.

## Recreation and Public Spaces

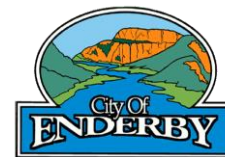
- Continued to expend Community Better Challenge funds for different recreation initiatives, including the purchase of Kids Don’t Float Kiosks and a new swing set at Tuey Park.
- Installed the last phase of play features at the Spray Park.
- Expanded the parking area at Tuey Park to help ease congestion along Waterwheel Street.
- Provided rock barriers along the unpaved portion of Waterwheel Street to improve pedestrian safety.
- Continued to fund and implement new facility amenities and parks programs to promote fitness and health.
- Retreated the wood structure of the Muzebo at Barnes Park.
- Replaced the roof of the Enderby Drill Hall using grant funds.
- Replaced the Zamboni at the Enderby Arena.
- Renewed one ball diamond infield at Riverside Park.
- Replaced brine pumps for the Enderby Arena and Curling Rink.
- Refurbished the City entrance signs.
- Purchased and installed new holiday lights for City Hall and for the feature tree on Cliff Avenue.
- Added interactive murals to several public spaces in the community.
- Provided support to the Shuswap River Ambassadors.

## Social Health, Food Security, and Housing

- Increased recognition of community volunteers through Council appreciation awards.
- Continued to provide space for the Harvest Hut in the Maud Street parking lot.
- Initiated the development of a local Housing Strategy based on the City of Enderby Housing Needs Assessment and the North Okanagan Regional Housing Strategy.
- Provided space on Cliff Avenue to support the Enderby Farmers Market.

## DECLARATION OF DISQUALIFIED COUNCIL MEMBERS

- None.



## DEVELOPMENT COST CHARGES

	<i>Balance Dec 31/20</i>	<i>Received in 2021</i>	<i>Interest Earned in 2021</i>	<i>Expended in 2021</i>	<i>Balance Dec 31/21</i>
<b>Sewer</b>	130,409	29,898	1,700	0	162,007
<b>Water</b>	381,110	27,075	4,924	0	413,109
<b>Storm Sewer</b>	0	0	0	0	0
<b>Roads/Curbs</b>	153,804	5,860	2,003	0	161,667
<b>Total</b>	<b>665,323</b>	<b>62,833</b>	<b>8,627</b>	<b>0</b>	<b>736,783</b>

## OFF-STREET PARKING RESERVE FUND

- There are currently no funds in this reserve.

## OBJECTIVES AND PROGRESS MEASURES FOR 2022

### Administration and Governance

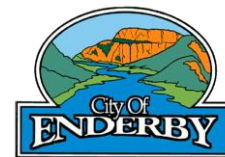
- Administer 2022 local government elections.
- Continue to build dialogue and foster joint opportunities for cooperation and collaboration with neighbouring and regional partners, including Splitsin.

### Economic

- Continue to offer case managed planning services for development.
- Continue to offer perpetual business licenses to cut red tape for businesses.
- Introduce an online booking system for Riverside RV Park.
- Resume offering office space in City Hall for Community Futures North Okanagan.
- Advance a ride-sharing resolution to the Union of British Columbia Municipalities to improve transportation options in small, rural, and remote communities.

### Emergency Management and Community Safety

- Complete the implementation of the local FireSmart Action Plan, including property assessments and mitigation activities.
- Modernize telephone system across all City facilities.
- Roll out remote work capabilities to improve resiliency and business continuity.
- Continue to enhance relationships with neighbouring jurisdictions involved in emergency management, including Splitsin, Armstrong, Spallumcheen, and the Regional District of North Okanagan.
- Implement enhanced shipping container regulations.



- Continue to participate in inter-agency meetings of community support and social service groups.
- Continue to work with the RCMP to sustain and enhance a safe community.

## Environment

- Continue to reduce emissions by operating a biomass heating system at the City's public works yard, which services the public works shop, sewer treatment plant, and dog pound, and participating in a biomass district heating system for the Enderby Pool.
- Plant new trees at Tuey Park.
- Host the annual Our Enderby Cleanup Challenge.

## Infrastructure and Asset Management

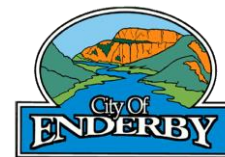
- Complete reconstruction of Mill Avenue.
- Complete design for Peacher Crescent reconstruction.
- Complete the condition and lifecycle assessment for the Enderby Arena.
- Enhance backup power capabilities at the Wastewater Treatment Plant in order to address longer-duration outages more efficiently.
- Complete a long-term capital spending plan and begin to implement recommendations from the condition and lifecycle assessment for the Enderby Arena.
- Continue to invest 1% new taxation in asset management.
- Complete concept design work for expansion of the water treatment plant and water distribution system.
- Continue to support planning for the construction of the Rail-Trail "test section" through the community.
- Develop a grant-ready plan for improving community fireflows.
- Develop a grant-ready plan for improving drainage in the northern catchment basin.

## Recreation and Public Spaces

- Complete the design and tendering of the new pool.
- Distribute Community Better Challenge funds across different recreation opportunities in the community.
- Install new picnic tables at Tuey Park.
- Renew a ball diamond infield at Riverside Park.
- Hire an Events Coordinator to restart community events and build capacity.
- Provide support to the Shuswap River Ambassadors.
- Develop a new cremation section for the cemetery and begin planning for next columbarium purchase.

## Social Health, Food Security, and Housing

- Continue to recognize community volunteers.



- Continue to provide space to the Harvest Hut in the Maud Street parking lot.
- Continue to provide space on Cliff Avenue to support the Enderby Farmers Market.
- Implement backyard hens and bees regulations to promote food security.
- Adopt a local Housing Strategy based on the Housing Needs Assessment and the Regional Housing Strategy.

**THE CORPORATION OF THE CITY  
OF ENDERBY**

**FINANCIAL STATEMENTS**

For the year ended December 31, 2021



# THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2021

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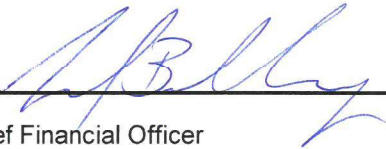
## Management's Responsibility for Financial Reporting

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These financial statements and accompanying schedules of the City of Enderby are the responsibility of management and have been prepared in accordance with generally accepted accounting principles for local governments as established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

Management is responsible for implementing and maintaining a system of internal controls that are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are regularly monitored and evaluated by management.

These financial statements have been audited by BDO Canada LLP, independent external auditors appointed by the City of Enderby. The following Independent Auditor's Report describes their responsibilities, scope of examination and opinion on the City's financial statements. The auditors have full and free access to the accounting records and Council.



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Chief Financial Officer  
April 19, 2022



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2706 - 30<sup>th</sup> Avenue  
Suite 202  
Vernon BC V1T 2B6 Canada

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## Independent Auditor's Report

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To the Mayor and Council of the City of Enderby

### Opinion

We have audited the financial statements of the City of Enderby (the City), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, change 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 accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2021, and the statements of operations, change in net financial assets, and 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 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 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.

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

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

In preparing the 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.

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

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Vernon, British Columbia

April 19, 2022

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Financial Position

As at December 31, 2021

	2021	2020
<b>Financial assets</b>		
Cash	\$ 1,404,303	\$ 945,058
Portfolio investments (Note 3)	7,003,319	7,420,681
Accounts receivable (Note 4)	795,824	1,041,939
Deposit - Municipal Finance Authority (Note 5)	35,826	42,964
	<u>9,239,272</u>	<u>9,450,642</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	478,774	671,676
Deferred revenue (Note 7)	1,234,538	1,165,730
Reserve - Municipal Finance Authority (Note 5)	35,826	42,964
Long-term debt (Note 8)	2,271,254	2,768,790
	<u>4,020,392</u>	<u>4,649,160</u>
<b>Net financial assets</b>	<u>5,218,880</u>	<u>4,801,482</u>
<b>Non-financial assets</b>		
Prepaid expenses	62,167	55,326
Tangible capital assets (Note 9)	30,221,003	29,667,536
	<u>30,283,170</u>	<u>29,722,862</u>
<b>Accumulated surplus (Note 10)</b>	<u>\$ 35,502,050</u>	<u>\$ 34,524,344</u>

Contingent Liabilities (Note 13)

Chief Financial Officer



**THE CORPORATION OF THE CITY OF ENDERBY**  
**Statement of Operations**

For the year ended December 31, 2021

	2021 Budget	2021 Actual	2020 Actual
	(Note 19)		
<b>Revenue</b>			
Taxation - net (Note 14)	\$ 2,236,538	\$ 2,210,680	\$ 2,137,816
Grants and subsidies (Note 15)	2,795,982	1,910,274	2,887,524
Sale of services (Note 16)	1,814,273	1,923,027	1,661,696
Other revenue from own sources	49,402	91,358	66,821
Interest and penalties	130,500	144,224	145,686
	7,026,695	6,279,563	6,899,543
<b>Expenses (Note 17)</b>			
General government services	1,135,101	870,494	803,459
Protective services	584,770	326,308	361,989
Transportation services	586,115	1,071,262	1,072,723
Solid waste services	110,100	101,762	99,077
Community development services	22,500	46,870	14,088
Recreational and cultural services	233,760	167,675	101,212
Riverside RV Park & tourism services	223,750	155,680	112,149
Enderby / Area F services	959,345	834,681	861,776
Water supply	755,135	954,470	799,440
Sewer services	786,131	765,693	678,486
	5,396,707	5,294,895	4,904,399
Excess revenue over expenses	1,629,988	984,668	1,995,144
Loss on disposal of tangible capital assets		(6,962)	(97,582)
Annual surplus	\$ 1,629,988	\$ 977,706	\$ 1,897,562
Accumulated surplus, beginning of year	34,524,344	34,524,344	32,626,782
Accumulated surplus, end of year	\$ 36,154,332	\$ 35,502,050	\$ 34,524,344

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Change in Net Financial Assets

For the year ended December 31, 2021

	2021	2020
<b>Annual surplus</b>	<b>\$ 977,706</b>	<b>\$ 1,897,562</b>
Amortization of tangible capital assets	<b>1,366,788</b>	1,320,757
Change in prepaid expenses	<b>(6,842)</b>	(6,163)
Loss on disposal of tangible capital assets	<b>6,962</b>	97,581
Acquisition of tangible capital assets	<b>(1,927,216)</b>	(1,145,047)
Increase (decrease) in net financial assets	<b>417,398</b>	2,164,690
Net financial assets, beginning of year	<b>4,801,482</b>	2,636,792
Net financial assets, end of year	<b>\$ 5,218,880</b>	<b>\$ 4,801,482</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Cash Flows

For the year ended December 31, 2021

	2021	2020
<b>Cash flows from operating activities</b>		
Cash received from:		
Taxation	\$ 2,266,472	\$ 2,137,477
Grants and subsidies	2,020,584	2,587,595
Sale of services and other revenues	2,163,206	1,905,851
Interest received	144,224	145,686
Cash paid for:		
Cash payments to suppliers and employees	(4,019,910)	(3,313,869)
Interest paid	(107,940)	(112,386)
	<u>2,466,636</u>	<u>3,350,354</u>
<b>Financing activities</b>		
Debt repayment	<u>(497,537)</u>	<u>(134,356)</u>
<b>Capital activities</b>		
Purchase of tangible capital assets	<u>(1,927,216)</u>	<u>(1,145,047)</u>
	<u>(1,927,216)</u>	<u>(1,145,047)</u>
<b>Investing activities</b>		
Increase in portfolio investments	<u>417,362</u>	<u>(2,268,721)</u>
Increase (decrease) in cash	459,245	(197,770)
Cash, beginning of year	<u>945,058</u>	<u>1,142,828</u>
Cash, end of year	<u>\$ 1,404,303</u>	<u>\$ 945,058</u>



# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

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### 1. Status of the City of Enderby

The City of Enderby ("the City") is a municipality that was created on March 1, 1905 under the laws of British Columbia. The City provides municipal services such as public works, sewer, water, urban planning, fire protection services, and recreational and cultural services and other general government operations.

### 2. Significant Accounting policies

#### a. Basis of accounting

These financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. The financial statements include the accounts of all funds of the City. All interfund transfers have been eliminated. The significant policies are summarized as follows:

#### b. School taxes

The City is required by *The School Act* to bill, collect, and remit provincial education support levies for properties on behalf of the Province, and school division special levies on behalf of school divisions. The City has no jurisdiction or control over the school division's operations or their mill rate increases. Therefore, the taxation, other revenues, expenses, assets and liabilities with respect to the operations of school boards are not reflected in these financial statements.

#### c. Portfolio investments

Portfolio investments consist of term deposits in Canadian Chartered Banks and Canaccord Genuity, and deposits with the Municipal Finance Authority pooled investment money market fund and are recorded at cost plus earnings reinvested in the funds, which approximates their quoted market value. These investments have an effective average interest rate of 1.3% (2020 - 1.4%).

#### d. Deferred revenue

Grants, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or tangible capital assets are acquired or constructed.

#### e. Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses provides the Change in Net Financial Assets for the year.

##### i. Tangible capital assets

Capital assets consist of land, buildings, engineering structures, water and sewer infrastructure, roads, and machinery and equipment. Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the cost, construction, development or betterment of the asset. The cost less residual value, of the tangible capital assets are amortized on a straight line basis over their estimated useful life as follows:

Buildings	20 to 50 years
Engineering structures	15 to 65 years
Machinery and equipment	6 to 30 years
Hydrants	40 years

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

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Planters	15 to 25 years
Roads	15 to 75 years
Storm system	25 to 80 years
Water mains	50 to 80 years
Water system	15 to 50 years
Sanitary sewer system	5 to 30 years
Sewer mains and lift stations	30 to 80 years

Assets under construction are not amortized until the asset is available for productive use.

ii. Contributions of tangible capital assets

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

iii. Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

### f. Revenue recognition

Taxation is recognized as revenue in the year it is levied. Sale of services and user fees are recognized when the service or product is provided by the City. Interest and penalties and all other revenue is recognized as it is earned and when it is measurable.

Government grants and transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made. Transfers received for expenditures not yet incurred are included in deferred revenue.

### g. Debt charges

Debt charges, including principal, interest and foreign exchange are charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

### h. Capitalization of Interest

The City capitalizes interest on temporary borrowing until the completion of the project which is to be financed by debenture debt.

### i. Reserves

Reserves for future expenditures are included in accumulated surplus and represent amounts set aside for future operating and capital expenditures.

### j. Retirement Benefits

The City participates in a multiemployer defined benefit pension plan, however, sufficient information is not available to use defined benefit accounting. Therefore, the City accounts for the plan as if it were a defined contribution plan. As such, no pension liability is included in the City's financial statements and contributions are recognized as an expense in the year to which they relate. All full-time employees are eligible to participate in the plan. Contributions are defined amounts based upon a set percentage of salary.

Employees are entitled to sick leave benefits, accrued monthly, to a maximum of 120 days. Sick leave benefits are not paid out at retirement and can only be taken during the term of employment.

# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2021

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### **k. Liability for Contaminated Sites**

A contaminated site is a site at which substances occur in concentrations that exceed maximum acceptable amounts under an environmental standard. Sites that are currently in productive use are only considered a contaminated site if an unexpected event results in contamination. A liability for remediation of contaminated sites is recognized when the City is directly responsible or accepts responsibility, it is expected that future economic benefits will be given up and a reasonable estimate of the amount can be made. The liability includes all costs directly attributable to remediation activities including post remediation operations, maintenance and monitoring. The liability is recorded net of any expected recoveries.

### **l. Government Transfers**

When the City is the recipient, government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

### **m. Budget Figures**

The budget figures are from the Financial Plan Bylaw No. 1720, 2021 adopted May 3, 2021. They have been reallocated to conform to PSAB financial statement presentation. Subsequent amendments, if any, have been made by Council to reflect changes in the budget as required by law.

### **n. Use of estimates**

The financial statements of the City have been prepared by management in accordance with Canadian generally accepted accounting principles as prescribed by the Public Sector Accounting Board. As such, management is required to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. These estimates and assumptions are based on the City's best information and judgment and may differ significantly from actual results. The financial statements have, in the opinion of management, been prepared using careful judgment within the reasonable limits of materiality and within the framework of the accounting policies identified.

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 3. Portfolio Investments

	2021	2020
Municipal Finance Authority - Money market fund	\$ 674,045	\$ 657,254
Credit Union - Term deposits	4,032,187	5,225,607
Canaccord Genuity - Term deposits	2,297,087	1,537,820
	<u>\$ 7,003,319</u>	<u>\$ 7,420,681</u>

The term deposits mature between February 25, 2022 and February 3, 2023 with interest rates varying from 0.7% to 1.3%.

### 4. Accounts receivable

	2021	2020
Federal Government	\$ 22,141	\$ 48,567
Trade receivables	633,385	821,776
Taxes receivable - current	98,146	122,884
arrear	42,152	43,172
delinquent		5,540
	<u>\$ 795,824</u>	<u>\$ 1,041,939</u>

### 5. Reserve - Municipal Finance Authority

The City issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The City also executes demand notes in connection with each debenture whereby the City may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts. The details of the cash deposits and demand notes at the year end are as follows:

	Demand note	Cash deposits	2021	2020
General fund	\$ 57,010	\$ 35,826	\$ 92,836	\$ 92,237
Sewer fund	-	-	-	21,562
	<u>\$ 57,010</u>	<u>\$ 35,826</u>	<u>\$ 92,836</u>	<u>\$ 113,799</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 6. Accounts payable and accrued liabilities

	2021	2020
Trade payables	\$ 293,509	\$ 510,291
Wages payable	185,265	161,385
	<b>\$ 478,774</b>	<b>\$ 671,676</b>

### 7. Deferred revenue

Deferred revenue consists primarily of Development Cost Charges (DCCs), refundable deposits for building permits, conditional grants and prepaid revenues. DCCs are restricted by bylaw in their use for road, drainage, sewer and water expenses and the revenue is deferred until expenses are incurred. Refundable deposits include security deposits and building inspection surcharges that are refundable to the applicant if all conditions of the building permit are completed within 24 months of issuance. Conditional grants are recognized as revenue when all criteria have been met. Prepaid revenues are recognized in the year that the associated fee is levied.

	December 31, 2020	Inflows	Outflows	Interest	December 31, 2021
Development cost charges	\$ 665,323	\$ 62,833	\$ -	\$ 8,627	\$ 736,783
Refundable deposits	147,704	43,692	(18,903)	856	173,349
Conditional grants	146,650		(60,266)		86,384
Prepaid revenues	206,053	234,746	(203,404)	627	238,022
	<b>\$ 1,165,730</b>	<b>\$ 341,271</b>	<b>\$ (282,573)</b>	<b>\$ 10,110</b>	<b>\$ 1,234,538</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 8. Long-term debt

Bylaw number	Purpose	Term remaining	% rate	2021	2020
<b>General fund</b>					
1590	Road upgrades	16	2.100	\$ 374,729	\$ 394,290
1544	Road upgrades	15	2.200	345,771	364,670
1525	Road upgrades	14	3.300	229,246	242,503
1494	Storm system upgrade	23	3.150	710,353	730,297
1502	Road upgrades	13	3.150	469,588	499,638
1503	Road upgrades	13	3.150	141,567	150,626
				<b>2,271,254</b>	<b>2,382,024</b>
<b>Sewer fund</b>					
1474	System upgrade	-	3.250	-	257,844
1475	System upgrade	-	3.250	-	128,922
				<b>-</b>	<b>386,766</b>
<b>Total long-term debt - all funds</b>				<b>\$ 2,271,254</b>	<b>\$ 2,768,790</b>

The municipality is committed to principal requirements, including sinking fund additions, over the next 5 years as follows:

	<u>General fund</u>
2022	\$ 114,911
2023	119,208
2024	123,668
2025	128,296
2026	133,099
2027 and subsequent periods	<u>1,652,072</u>
	<u>\$ 2,271,254</u>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

## 9. Tangible capital assets

2021	Historical Cost				Accumulated Amortization				Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposal	Closing	
General fund									
Land	\$ 1,648,517	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Building sites and parks	2,659,271	106,846	-	2,766,117	1,725,639	92,492	-	1,818,131	947,986
Engineering structures	868,054	76,917	-	944,971	297,005	29,284	-	326,289	618,682
Furniture and equipment	216,547	119,150	9,930	325,767	134,372	33,803	9,103	159,072	166,695
Hydrants	186,643	-	-	186,643	152,623	2,639	-	155,262	31,381
Machinery and equipment	2,352,179	133,354	6,614	2,478,919	1,497,433	114,880	6,614	1,605,699	873,220
Planters	118,329	-	-	118,329	97,444	4,531	-	101,975	16,354
Roads	16,960,736	638,044	171,795	17,426,985	7,260,847	401,048	165,821	7,496,074	9,930,911
Storm system	9,046,382	319,144	61,126	9,304,400	4,273,822	110,482	61,126	4,323,178	4,981,222
Assets under construction	64,852	-	29,366	35,486	-	-	-	-	35,486
	34,121,510	1,393,455	278,831	35,236,134	15,439,185	789,159	242,664	15,985,680	19,250,454
Water fund									
Buildings	966,257	-	-	966,257	673,027	22,264	-	695,291	270,966
Water mains	10,163,503	1,163,089	51,017	11,275,575	6,456,918	198,873	51,017	6,604,774	4,670,801
Water system	4,132,248	-	-	4,132,248	2,884,896	127,140	-	3,012,036	1,120,212
Assets under construction	815,699	-	815,699	-	-	-	-	-	-
	16,077,707	1,163,089	866,716	16,374,080	10,014,841	348,277	293,681	10,312,101	6,061,979
Sewer fund									
Buildings	133,966	-	-	133,966	56,936	3,350	-	60,286	73,680
Sanitary sewer system	4,900,991	-	-	4,900,991	2,717,430	145,404	-	2,862,834	2,038,157
Sewer mains and lift stations	5,405,186	215,737	9,684	5,611,239	2,758,806	80,598	9,524	2,829,880	2,781,359
Assets under construction	15,374	-	-	15,374	-	-	-	-	15,374
	10,455,517	215,737	9,684	10,661,570	5,533,172	229,352	9,524	5,753,000	4,908,570
	\$ 60,654,734	\$ 2,772,281	\$ 1,155,231	\$ 62,271,784	\$ 30,987,198	\$ 1,366,788	\$ 252,188	\$ 32,050,781	\$ 30,221,003

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2021

## 9. Tangible capital assets - cont'd

	Historical Cost				Accumulated Amortization				Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposal	Closing	
<b>2020</b>									
General fund									
Land	\$ 1,659,517	\$ -	\$ 11,000	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Building sites and parks	2,677,013	-	17,742	2,659,271	1,635,731	93,388	3,480	1,725,639	933,632
Engineering structures	916,869	42,127	90,942	868,054	294,060	25,647	22,702	297,005	571,049
Furniture and equipment	211,197	5,350	-	216,547	103,044	31,328	-	134,372	82,175
Hydrants	186,643	-	-	186,643	149,929	2,694	-	152,623	34,020
Machinery and equipment	2,373,925	29,223	50,969	2,352,179	1,443,160	105,242	50,969	1,497,433	854,746
Planters	118,329	-	-	118,329	92,913	4,531	-	97,444	20,885
Roads	16,773,242	207,101	19,607	16,960,736	6,889,457	389,171	17,781	7,260,847	9,699,889
Storm system	8,959,532	86,850	-	9,046,382	4,165,581	108,241	-	4,273,822	4,772,560
Assets under construction	24,731	61,101	20,980	64,852	-	-	-	-	64,852
	33,900,998	431,752	211,240	34,121,510	14,773,875	760,242	94,932	15,439,185	18,682,325
Water fund									
Buildings	966,257	-	-	966,257	650,763	22,264	-	673,027	293,230
Water mains	10,070,144	113,510	20,151	10,163,503	6,286,390	189,887	19,359	6,456,918	3,706,585
Water system	3,986,848	145,400	-	4,132,248	2,761,604	123,292	-	2,884,896	1,247,352
Assets under construction	428,192	504,427	116,920	815,699	-	-	-	-	815,699
	15,451,441	763,337	137,071	16,077,707	9,698,757	335,443	19,359	10,014,841	6,062,866
Sewer fund									
Buildings	133,966	-	-	133,966	53,586	3,350	-	56,936	77,030
Sanitary sewer system	4,900,991	-	-	4,900,991	2,575,300	142,130	-	2,717,430	2,183,561
Sewer mains and lift stations	5,327,970	80,868	3,652	5,405,186	2,681,404	79,593	2,191	2,758,806	2,646,380
Assets under construction	8,385	6,989	-	15,374	-	-	-	-	15,374
	10,371,312	87,857	3,652	10,455,517	5,310,290	225,073	2,191	5,533,172	4,922,345
	\$ 59,723,751	\$ 1,282,946	\$ 351,963	\$ 60,654,734	\$ 29,782,922	\$ 1,320,758	\$ 116,482	\$ 30,987,198	\$ 29,667,536



# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 10. Accumulated Surplus

The accumulated surplus consists of individual fund balances and reserves as follows:

Surplus	2021	2020
Invested in tangible capital assets	\$ 27,949,752	\$ 26,898,747
General surplus	2,980,771	3,025,853
Enderby / Area F Joint Services surplus	528,159	434,469
Sewer surplus	1,147,405	1,094,931
Water surplus	486,370	496,375
	<b>33,092,457</b>	<b>31,950,375</b>
Reserve Funds		
Animal Control	27,244	26,897
Asset Management	197,545	172,118
Cemetery	30,972	16,756
Computer equipment	42,358	37,871
Community Works Fund (Gas Tax)	381,380	380,629
Equipment	481,802	409,722
Fire department	472,550	427,570
Fortune Parks	261,495	262,050
Parks	54,775	41,246
Riverside RV Park	36,230	18,000
Roads	77	75
Sewer system	89,337	391,724
Water system	333,828	389,311
	<b>2,409,593</b>	<b>2,573,969</b>
	<b>\$ 35,502,050</b>	<b>\$ 34,524,344</b>

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 11. COVID-19 Safe Restart Grant

The City received funding from the Province of British Columbia to fund increased operating costs and revenue shortfalls due to COVID-19. The following shows how these funds were expended and the amount available for future years:

	2021	2020
Balance, beginning of year	\$ 948,956	\$ -
Funds received	-	1,062,000
Eligible costs incurred:		
Computer and technology costs	(45,344)	(388)
Revenue shortfalls	(96,182)	(105,646)
Facility reopening and operating costs	(84,292)	(7,010)
Protective services	(38,242)	-
Total eligible costs incurred	(264,060)	(113,044)
Balance, end of year	\$ 684,896	\$ 948,956

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### 12. Commitments and subsequent events

- (a) COVID-19 continues to have an impact in Canada and on the global economy. As the impacts of COVID-19 continue, there could be further impact on the City, its citizens, employees, suppliers and other third party business associates that could impact the timing and amounts realized on the City's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the City is not known. Although the disruption from the virus is expected to be temporary, given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The City's ability to continue delivering non-essential services and employ related staff, will depend on the legislative mandates from the various levels of government. The City will continue to focus on collecting receivables, managing expenditures, and leveraging existing reserves and available credit facilities to ensure it is able to continue providing essential services to its citizens.
- (b) During the year, the City entered into a contract with Hub Fire Engines and Equipment Ltd. to purchase a pumper/rescue truck for a value of \$760,500. The truck is expected to be completed and delivered by the end of 2022 at which time the transaction will be reflected in the financial statements.
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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 13. Contingent liabilities

- (a) Regional District of North Okanagan: The City is a member of the Regional District of North Okanagan and is liable for its portion of any operating deficits or long-term debt related to functions in which it participates.
- (b) Municipal Insurance Association of BC: Commencing December 31, 1987, the City of Enderby entered into a self insurance scheme with British Columbia municipalities and regional districts. The City is obliged under the scheme to pay a percentage of its fellow insured's losses. The City pays an annual premium, which is anticipated to be adequate to cover any losses incurred.
- (c) Pension Liabilities: The Municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trustee pension plan. The board of trustees, representing Plan members and employers, is responsible for administering the plan, including investment of 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, 2020, the Plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Corporation for the City of Enderby paid \$88,606 (2020 - \$89,921) for employer contributions to the plan in fiscal 2021.

The next valuation will be as at December 31, 2021 with results available in 2022.

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 individual employers participating in the plan.

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 14. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2021	2020
Taxation			
General municipal purposes	\$ 1,633,606	\$ 1,602,885	\$ 1,542,441
1% utility taxes	70,510	70,518	70,731
Water parcel	281,545	285,216	277,961
Sewer parcel	250,877	252,046	246,675
Collections for other governments			
School District	1,075,604	1,086,174	893,987
Policing	168,638	170,500	166,678
Regional District	425,206	429,901	417,858
Regional Hospital District	186,934	188,999	180,521
Municipal Finance Authority	114	114	107
B.C. Assessment Authority	24,731	25,001	23,817
Okanagan Regional Library	108,510	109,691	110,454
	4,226,275	4,221,045	3,931,230
Transfers			
School District	1,075,604	1,086,174	893,987
Policing	168,638	170,500	166,678
Regional District	425,206	429,897	417,850
Regional Hospital District	186,934	188,989	180,509
Municipal Finance Authority	114	114	107
B.C. Assessment Authority	24,731	25,001	23,817
Okanagan Regional Library	108,510	109,690	110,466
	1,989,737	2,010,365	1,793,414
	\$ 2,236,538	\$ 2,210,680	\$ 2,137,816

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 15. Government grants and transfers

	Budget	2021	2020
Federal			
Community works fund - Gas tax	\$ 179,945	\$ 368,276	\$ 179,945
Provincial			
Conditional	309,910	173,528	1,170,095
Fortune Parks - conditional	1,077,550	97,565	3,900
Sewer - conditional	-	-	5,446
Small communities protection	483,000	493,000	483,160
Street lighting	1,100	1,090	1,078
Water - conditional	-	1,616	302,897
	1,871,560	766,799	1,966,576
Other			
Animal control	5,692	18,175	17,282
Cemetery	30,490	48,730	43,895
Fortune Parks	708,295	708,294	679,826
	744,477	775,199	741,003
	\$ 2,795,982	\$ 1,910,274	\$ 2,887,524

### 16. Sales of Service

	Budget	2021	2020
Animal control	\$ 10,000	\$ 11,969	\$ 8,592
Building permits	51,550	143,063	46,239
Business licenses	16,500	16,225	21,260
Cemetery	15,500	24,285	24,220
Fire protection	139,073	137,595	107,056
Fortune Parks	213,200	187,750	160,627
Garbage collection and disposal	107,589	108,325	104,232
Riverside RV Park & tourism	234,000	198,206	168,022
Sewer user fees	533,630	534,082	528,969
Water user fees	493,231	561,527	492,479
	\$ 1,814,273	\$ 1,923,027	\$ 1,661,696

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

### 17. Expenses by object

	Budget	2021	2020
Advertising and publications	\$ 13,850	\$ 8,172	\$ 7,939
Amortization	-	1,366,788	1,320,757
Contracted services	915,070	625,420	484,267
Council grants	66,690	60,093	106,979
Insurance	86,800	90,443	76,617
Interest and bank charges	113,624	107,940	112,386
Maintenance	1,182,210	1,071,051	1,100,950
Materials and supplies	1,422,040	432,980	241,652
Professional fees	24,700	32,639	22,431
Salaries and benefits	1,512,396	1,468,339	1,401,524
Training, travel and conferences	61,425	33,435	34,754
Transfers	(2,098)	(2,405)	(5,857)
	\$ 5,396,707	\$ 5,294,895	\$ 4,904,399

### 18. Funds Held in Trust

The City operates and maintains the Cliffside Cemetery. As required under Provincial legislation, the City holds in trust a Cemetery Perpetual Care Fund for the future maintenance of the cemetery. The City has excluded the trust fund and associated cash from the Statement of Financial Position and related interest earnings and transactions from the Statement of Operations and Accumulated Surplus:

#### Cemetery Perpetual Care Fund:

	2021	2020
Balance, beginning of year	\$ 235,300	\$ 227,141
Care fund contributions	3,870	3,196
Interest earned	3,101	4,963
Balance, end of year	\$ 242,271	\$ 235,300

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 19. Financial Plan

The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenses in excess of current year revenues. The following shows how these amounts were combined:

	2021	2020
Budget surplus per Statement of Operations	1,629,988	1,692,109
Less:		
Capital expenditures	(3,163,885)	(2,549,250)
Debt principal payments	(466,882)	(108,794)
Transfers to reserve funds	(1,388,059)	(1,388,728)
Add back:		
Transfers from accumulated surplus and reserve funds	3,388,838	2,354,663
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

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### 20. Financial instruments

The City's financial instruments consist of cash, portfolio investments, accounts receivable, accounts payable, deferred revenue, deposits and long term debt. The fair values of these financial instruments approximate their carrying values. It is management's opinion that the City is not exposed to significant interest, currency or credit risks arising from these financial instruments.

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### 21. Comparative figures

Certain comparative figures have been reclassified to conform to the financial presentation adopted for the current year.

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# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### 22. Segmented information

The City of Enderby is a municipality that is responsible for the good government of the community. This includes providing services, laws and other matters for community benefit, as well as providing stewardship of public assets and fostering economic well-being. The City fulfills these responsibilities through a range of services. For management reporting purposes, the City's services are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain defined objectives in accordance with special regulations, restrictions or limitations.

#### General Government

General Government is comprised of Executive and Administrative functions. The Executive function includes Mayor and Council, who are responsible for considering the well-being and interests of the municipality and the community, including contributing to the development and evaluation of the policies, programs, and bylaws of the municipality respecting its services, in accordance with governing legislation. The Administrative function is responsible for the overall management of the operations of the municipality and is responsible for ensuring that the policies, programs, and bylaws of Council are implemented. The Administrative function is also responsible for ensuring sound and effective financial management of the municipality, which includes functions such as financial planning, collecting taxes, and the investment of municipal funds.

#### Protective Services

Protective Services includes fire suppression, prevention and inspection services, community safety services, and emergency management including mitigation and prevention, preparedness, response, and recovery services.

#### Transportation Services

Transportation Services includes the design, operation, and maintenance of roads and drainage, including street sweeping, line painting, and snow and ice clearing.

#### Solid Waste Services

Solid Waste Services provides for the collection and disposal of solid waste, including curbside collection of garbage and the annual curbside collection of yard and garden waste.

#### Enderby / Area F Services

Enderby / Area F Services includes Fortune Parks, which is responsible for the administration, stewardship, and operation of park services that are shared with Area F of the Regional District of North Okanagan, including the pool, spray park, ball diamonds, and arena. Other services provided include Animal (Dog) Control within the City and part of Area F, and Cemetery Services for the City and Area F.

#### Riverside RV Park & Tourism

The Riverside RV Park is a campground operated by the City, which supports tourism and community events, including the operation of the Visitor Centre.

#### Community Development Services

Community Development Services provides for the City's current and long-range planning functions. Services include land use regulation, subdivision, and planning for future growth in accordance with the needs and goals of the community.

#### Recreational and Cultural Services

Recreational and Cultural Services provides for the planning, operation, and maintenance of City parks, such as Tuey Park, Belvedere Park, the Riverwalk, Veterans Park, and Johnston Park.



# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2021

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### Segmented information (cont'd)

#### Water Services

Water Services provides for the treatment and distribution of safe, clean drinking water to the citizens of Enderby as well as nearby communities in accordance with the Drinking Water Protection Act and the *Guidelines for Canadian Drinking Water Quality*.

#### Sewer Services

Sewer Services provides for the collection and treatment of liquid waste, or sanitary wastewater, in accordance with the Environmental Management Act and the City's permit requirements.

The accounting policies used in these segments are consistent with those followed in preparation of the financial statements as disclosed in Note 2. For additional information see the Schedule of Segment Disclosure - Service (Schedule 1).

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# THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 31, 2021

Schedule I

	General revenue fund									
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby / Area F Services	Riverside RV Park & Tourism	Other general Services*	Water Services	Sewer Services	2021
Revenues										
Taxation	\$ 1,673,418	\$	\$	\$	\$	\$	\$	\$ 285,216	\$ 252,046	\$ 2,210,680
Grants and subsidies	603,581	66,527	494,090		872,764	4,750		1,616		1,910,274
Sales of services	159,288	137,595		108,325	224,004	198,206		561,527	534,082	1,923,027
Other revenue from own sources	91,358									91,358
Interest and penalties	130,767				4,928				8,529	144,224
	2,658,412	71,068	494,090	108,325	1,101,696	202,956	-	848,359	794,657	6,279,563
Expenses										
Advertising and publications	3,493				3,166	1,513				8,172
Amortization	98,594	70,828	553,123		66,614			348,277	229,352	1,366,788
Contracted services	97,651	67,887		101,561	98,889	59,464	189,961	9,789	218	625,420
Council grants	5,404				54,689					60,093
Insurance	73,566				15,895	982				90,443
Interest and bank charges	87,127				1,754	3,833			15,226	107,940
Maintenance	40,946	101,198	364,416		120,844	31,774		238,244	173,629	1,071,051
Material and supplies	64,622	585	11,695	105	112,405	52,533		54,222	136,813	432,980
Professional fees	32,639									32,639
Salaries and benefits	514,737	71,965	230,752	96	306,114	2,531	24,584	187,439	130,121	1,468,339
Training, travel and conferences	13,847	13,845	144		2,104			2,666	829	33,435
Transfers	(162,132)		(88,868)		52,207	3,050		113,833	79,505	(2,405)
	870,494	326,308	1,071,262	101,762	834,681	155,680	214,545	954,470	765,693	5,294,895
Excess (deficiency) of revenue over expenses	1,787,918	(255,240)	(577,172)	6,563	267,015	47,276	(214,545)	(106,111)	28,964	984,668
Loss on disposal of tangible capital assets	(6,962)									(6,962)
Annual surplus (deficit)	\$ 1,780,956	\$ (255,240)	\$ (577,172)	\$ 6,563	\$ 267,015	\$ 47,276	\$ (214,545)	\$ (106,111)	\$ 28,964	\$ 977,706

\*Includes Community Development and Recreational and Cultural Services.

# THE CORPORATION OF THE CITY OF ENDERBY

## Schedule of Segment Disclosure - Service

For the year ended December 30, 2020

Schedule I (cont'd)

	General revenue fund									2020
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby / Area F Services	Riverside RV Park & Tourism	Other General Services*	Water Services	Sewer Services	
Revenues										
Taxation	\$ 1,613,180	\$	\$	\$	\$	\$	\$	\$ 277,961	\$ 246,675	\$ 2,137,816
Grants and subsidies	1,346,440		484,238		744,903	3,600		302,897	5,446	2,887,524
Sales of services	67,499	107,056		104,232	193,439	168,022		492,479	528,969	1,661,696
Other revenue from own sources	66,821									66,821
Interest and penalties	129,993				8,267				7,426	145,686
	3,223,933	107,056	484,238	104,232	946,609	171,622		1,073,337	788,516	6,899,543
Expenses										
Advertising and publications	4,056				2,899	984				7,939
Amortization	95,476	70,600	537,768		56,397			335,443	225,073	1,320,757
Contracted services	71,479	99,800		99,073	67,950	46,543	98,987	435		484,267
Council grants	5,055				101,924					106,979
Insurance	61,157				14,678	782				76,617
Interest and bank charges	88,285				1,034	3,567			19,500	112,386
Maintenance	43,383	102,082	384,784		166,055	19,270		186,935	198,441	1,100,950
Material and supplies	42,070	984	7,542	4	105,848	39,565		11,662	33,977	241,652
Professional fees	22,431									22,431
Salaries and benefits	510,197	71,037	230,293		290,428	1,438	16,313	159,755	122,063	1,401,524
Training, travel and conferences	12,815	17,486			2,144			293	2,016	34,754
Transfers	(152,945)		(87,664)		52,419			104,917	77,416	(5,857)
	803,459	361,989	1,072,723	99,077	861,776	112,149	115,300	799,440	678,486	4,904,399
Excess (deficiency) of revenue over expenses	2,420,474	(254,933)	(588,485)	5,155	84,833	59,473	(115,300)	273,897	110,030	1,995,144
Loss on disposal of tangible capital assets	(97,582)									(97,582)
Annual surplus (deficit)	\$ 2,322,892	\$ (254,933)	\$ (588,485)	\$ 5,155	\$ 84,833	\$ 59,473	\$ (115,300)	\$ 273,897	\$ 110,030	\$ 1,897,562

\*Includes Community Development and Recreational and Cultural Services.

# THE CORPORATION OF THE CITY OF ENDERBY

Enderby/Area F Services

For the year ended December 31, 2021

Schedule II

	Fortune Parks	Animal control	Cemetery	2021	2020
<b>Revenue</b>					
Grants and subsidies	\$ 805,859	\$ 18,175	\$ 48,730	\$ 872,764	\$ 744,903
Sale of services	187,750	11,969	24,285	224,004	193,439
Interest and penalties	2,523	525	1,880	4,928	8,267
	996,132	30,669	74,895	1,101,696	946,609
<b>Expenses</b>					
Advertising	3,166			3,166	2,899
Amortization	66,614			66,614	56,397
Contracted services	86,208	12,681		98,889	67,950
Grants	46,189		8,500	54,689	101,924
Insurance	15,895			15,895	14,678
Interest and bank charges	1,754			1,754	1,034
Maintenance	97,575	6,897	16,372	120,844	166,055
Materials and supplies	112,405			112,405	105,848
Salaries and benefits	294,522	1,235	10,357	306,114	290,428
Training, travel and conferences	2,104			2,104	2,144
	726,432	20,813	35,229	782,474	809,357
Annual surplus (deficit)	\$ 269,700	\$ 9,856	\$ 39,666	\$ 319,222	\$ 137,252
Transfer to/from general fund					
Computer support	\$ 8,030	\$	\$	\$ 8,030	\$ 7,967
Finance overhead charges	21,740	2,800	5,835	30,375	29,975
Insurance allocation	3,825		960	4,785	4,085
Public works equipment allocation			4,777	4,777	6,186
Lease		4,240		4,240	4,206
	33,595	7,040	11,572	52,207	52,419
Net change in financial assets	236,105	2,816	28,094	267,015	84,833
Opening surplus	223,237	46,469	164,763	434,469	379,628
Capital expenditures	(254,943)			(254,943)	(84,530)
Transfer from (to) reserves	3,932		(14,000)	(10,068)	(1,859)
Amortization	66,614			66,614	56,397
Transfer from general surplus	25,072			25,072	
Enderby / Area F accumulated surplus	\$ 300,017	\$ 49,285	\$ 178,857	\$ 528,159	\$ 434,469