



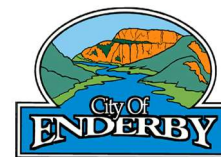
# CITY OF ENDERBY

2022 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

## 2022 Annual Report

---

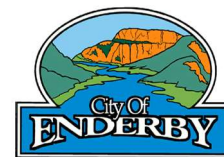
### AUDITED FINANCIAL STATEMENTS

- The 2022 Audited Financial Statements were presented and approved by Council on April 17, 2023 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 2022. 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 (\$)
	Turning Points Collaborative Society (Pioneer Place)	1104 Belvedere Street	11,638
	Enderby & District Senior Citizen's Complex	606 Stanley Avenue	2,143
	Enderby & District Senior Citizen's Complex	1011 George Street	3,591
	Enderby Seniors Housing Society (Phase 2)	708 Granville Avenue	13,513
	Enderby Fraternal Hall Society	507 Mill Avenue	1,220
	Royal Canadian Legion Branch # 98	909 Belvedere Street	1,442
	St. Andrew's United Church	606 Regent Avenue	1,091
	St. Andrew's United Church	1110 Belvedere Street	698
	Enderby Evangelical Chapel	706 Mill Avenue	903
	Synod Diocese Kootenay (St. George Anglican Church)	602 Knight Avenue	1,127
	Synod Diocese Kootenay (St. George Anglican Church)	608 Knight Avenue	660
	Enderby Congregation of Jehovah's Witnesses	115 George Street	3,548
	Roman Catholic Bishop of Kamloops	1406 George Street	1,438
	Seventh-Day Adventist Church	703 Old Vernon Street	2,410
	Imperial Oil Ltd. (City Hall parking lot)	907 George Street	2,645
	City of Enderby (Enderby Drill Hall Committee)	208 George Street	5,126
	City of Enderby (Enderby Drill Hall Committee)	206 George Street	1,052
	City of Enderby (Enderby Drill Hall Committee)	204 George Street	1,706
	City of Enderby (Enderby & District Museum Society)	903 George Street	5,684
	<b>Total Tax Exemptions provided for 2022</b>		<b>\$61,635</b>



## REPORT ON SERVICES AND OPERATIONS IN 2022

### Administration and Governance

- Administered the 2022 local government elections.
- Continued to build dialogue and foster opportunities for cooperation and collaboration with neighbouring and regional partners.

### Economic

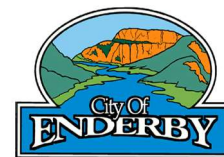
- Continued to offer case-managed development planning services.
- Continued to offer perpetual business licenses to cut red tape for businesses.
- Introduced an online booking system for Riverside RV Park.
- Resumed offering office space in City Hall for Community Futures North Okanagan small business advisors.
- Advanced a ride-sharing resolution to the Union of British Columbia Municipalities to improve transportation options in small, rural, and remote communities.
- Initiated the development of a community marketing video.
- Conducted a Business Walk to engage the local business community.

### Emergency Management and Community Safety

- Completed the implementation of the local FireSmart Action Plan, including property assessments and mitigation activities.
- Initiated an Extreme Heat Risk Mapping, Assessment and Planning process through the Community Emergency Preparedness Fund.
- Modernized the telephone system across all City facilities.
- Rolled out remote work capabilities to improve resiliency and business continuity for City operations.
- Continued to enhance relationships with neighbouring jurisdictions involved in emergency management, including Splitsin, Armstrong, Spallumcheen, and the Regional District of North Okanagan.
- Continued to participate in inter-agency meetings of community support and social service groups.
- Continued to work with the RCMP to sustain and enhance a safe community.
- Deployed Speed Board Reader in key areas throughout the community.

### Environment

- Continued 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.
- Planted new trees at Tuey Park and along the Riverwalk.



- Hosted the annual Our Enderby Cleanup Challenge.
- Continued the curbside spring pruning and garden waste collection program.
- Supported the annual Rivers Day event.
- Adopted a Wildlife Attractant Bylaw in order to prevent wildlife from becoming habituated due to unnatural food sources.

## Infrastructure and Asset Management

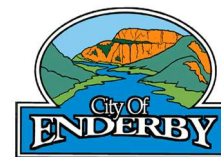
- Completed reconstruction of Mill Avenue.
- Completed design for Peacher Crescent reconstruction.
- Completed the condition and lifecycle assessment for the Enderby Arena.
- Enhanced backup power capabilities at the Wastewater Treatment Plant in order to respond to longer-duration outages more efficiently.
- Completed a long-term capital spending plan and condition and lifecycle assessment for the Enderby Arena.
- Continued to invest 1% new taxation in asset management.
- Continued concept design work for expansion of the water treatment plant and water distribution system.
- Supported planning for the construction of the Rail-Trail “test section” through the community.
- Initiated planning for reconstructing Reservoir #1.

## Recreation and Public Spaces

- Continued to work on the design of the new pool.
- Continued to distribute Community Better Challenge funds across different recreation opportunities in the community.
- Installed new picnic tables at Tuey Park.
- Renewed a ball diamond infield at Riverside Park.
- Hired an Events Coordinator to restart community events and build capacity.
- Provided support to the Shuswap River Ambassadors.
- Continued operational agreement with Shuswap Trail Alliance for trail planning and development services.

## Social Health, Food Security, and Housing

- Continued to recognize community volunteers.
- Continued to provide space to the Harvest Hut in the Maud Street parking lot.
- Continued to provide space on Cliff Avenue to support the Enderby Farmers Market.
- Implemented backyard hens and bees regulations to promote food security.



## DECLARATION OF DISQUALIFIED COUNCIL MEMBERS

- None.

## DEVELOPMENT COST CHARGES

	<i>Balance Dec 31/21</i>	<i>Received in 2022</i>	<i>Interest Earned in 2022</i>	<i>Expended / Credited in 2022</i>	<i>Balance Dec 31/22</i>
<b>Sewer</b>	162,007	22,156	3,479	0	187,642
<b>Water</b>	413,109	18,050	8,334	(16,245)	423,248
<b>Storm Sewer</b>	0	9,150	4	(8,380)	774
<b>Roads/Curbs</b>	161,667	33,180	3,586	0	198,433
<b>Total</b>	<b>736,783</b>	<b>82,536</b>	<b>15,403</b>	<b>(24,625)</b>	<b>810,097</b>

## OFF-STREET PARKING RESERVE FUND

- There are no funds in this reserve.

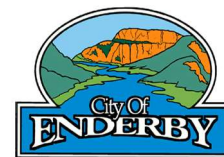
## OBJECTIVES AND PROGRESS MEASURES FOR 2023

### Administration and Governance

- Continue to build dialogue and foster opportunities for cooperation and collaboration with neighbouring and regional partners.
- Council adopts a strategic plan for the balance of its term.
- Council adopts, or considers adopting, a code of conduct.
- Support the development of a regional accessibility committee.
- Host "coffee with Mayor & Council" events.

### Economic

- Continue to offer case managed planning services for development.
- Continue to offer perpetual business licenses to cut red tape for businesses.
- Enhance the online booking system for Riverside RV Park to grow revenues.
- Continue to provide office space in City Hall for Community Futures North Okanagan small business advisors.
- Complete the development of a community marketing video.
- Hold another Business Walk to engage with local businesses.



## Emergency Management and Community Safety

- Continue to enhance relationships with neighbouring jurisdictions involved in emergency management, including Splitsin, Armstrong, Spallumcheen, and the Regional District of North Okanagan.
- Purchase new pumper/rescue truck for the Fire Department.
- Purchase new firefighting equipment through the Community Emergency Preparedness Fund.
- Complete the Extreme Heat Risk Mapping, Assessment and Planning process through the Community Emergency Preparedness Fund.
- 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

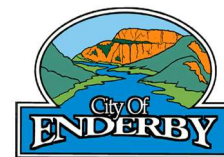
- Continue to reduce emissions by operating a biomass heating system at the City's public works yard, which services the public works shop, sewer treatment plant, and dog pound, and participating in a biomass district heating system for the Enderby Pool.
- Host the annual Our Enderby Cleanup Challenge.
- Promote the Backyard Composting Program offered through the Regional District of North Okanagan.
- Continue to provide FireSmart services.
- Continue to provide the curbside spring pruning and garden waste collection program.

## Infrastructure and Asset Management

- Complete reconstruction of Peacher Crescent.
- Complete the reconstruction of Reservoir #1.
- Purchase a used dump truck to ensure adequate equipment in fleet for snow clearing.
- Upgrade water mains at Railway Street to improve fire flows.
- Continue to invest 1% new taxation in asset management.
- Complete concept design work for expansion of the water treatment plant and water distribution system.
- Support the construction of the Rail-Trail "test section" through the community.

## Recreation and Public Spaces

- Complete the design and procurement of the new outdoor pool.
- Complete the distribution of Community Better Challenge funds across different recreation opportunities in the community.
- Initiate planning and stakeholder engagement for a new community event for 2024.
- Provide support to the Shuswap River Ambassadors.
- Expand the cremation garden at the cemetery.



- Provide annual grant for the Shuswap Trails Roundtable.
- Complete a review of available public, civic and institutional lands that would be suitable for a range of community amenities.
- Continue operational agreement with Shuswap Trail Alliance for trail planning and development services.
- Partner with the Shuswap Trail Alliance to construct a trail connecting Cliff Avenue to Francis Drive.

## 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.
- Participate in the Regional District of North Okanagan Secondary Dwelling Design Competition.
- Adopt a local Housing Strategy based on the Housing Needs Assessment and the Regional Housing Strategy.
- Implement a land acknowledgement at the commencement of Council meetings.
- Propose to the Ministry of Health a pilot project to create and retain rural health practitioners by investing in local residents.

**THE CORPORATION OF THE CITY  
OF ENDERBY**

FINANCIAL STATEMENTS

For the year ended December 31, 2022



# THE CORPORATION OF THE CITY OF ENDERBY

December 31, 2022

<b>CONTENTS</b>	<b>Page</b>
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	3
INDEPENDENT AUDITOR'S REPORT	4 - 5
FINANCIAL STATEMENTS	
Statement of Financial Position	6
Statement of Operations	7
Statement of Change in Net Financial Assets	8
Statement of Cash Flows	9
Summary of Significant Accounting Policies	10 - 12
Notes to Financial Statements	13 - 25
Schedule I - Schedule of Segment Disclosures	26 - 27
Schedule II - Area F Services	28

---

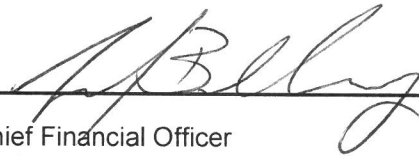
## Management's Responsibility for Financial Reporting

---

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.



---

Chief Financial Officer  
April 17, 2023



Tel: 250 545 2136  
Fax: 250 545 3364  
www.bdo.ca

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

---

## Independent Auditor's Report

---

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, 2022, 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, 2022, 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.

Chartered Professional Accountants

Vernon, British Columbia  
April 17, 2023

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Financial Position

As at December 31, 2022

	2022	2021
<b>Financial assets</b>		
Cash	\$ 330,606	\$ 1,404,303
Portfolio investments (Note 3)	8,716,726	7,003,319
Accounts receivable (Note 4)	940,903	795,824
Deposit - Municipal Finance Authority (Note 5)	36,627	35,826
	<u>10,024,862</u>	<u>9,239,272</u>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	435,283	478,774
Deferred revenue (Note 7)	1,374,557	1,234,538
Reserve - Municipal Finance Authority (Note 5)	36,627	35,826
Long-term debt (Note 8)	2,156,342	2,271,254
	<u>4,002,809</u>	<u>4,020,392</u>
<b>Net financial assets</b>	<u>6,022,053</u>	<u>5,218,880</u>
<b>Non-financial assets</b>		
Prepaid expenses	73,620	62,167
Tangible capital assets (Note 9)	30,668,260	30,221,003
	<u>30,741,880</u>	<u>30,283,170</u>
<b>Accumulated surplus (Note 10)</b>	<u>\$ 36,763,933</u>	<u>\$ 35,502,050</u>

Contingent Liabilities (Note 13)

Chief Financial Officer



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

For the year ended December 31, 2022

	2022 Budget	2022 Actual	2021 Actual
(Note 19)			
<b>Revenue</b>			
Taxation - net (Note 14)	\$ 2,409,571	\$ <b>2,378,149</b>	\$ 2,210,680
Grants and subsidies (Note 15)	2,948,450	<b>1,864,419</b>	1,910,274
Sale of services (Note 16)	2,257,070	<b>2,216,588</b>	1,923,027
Other revenue from own sources	75,483	<b>129,016</b>	91,358
Interest and penalties	128,630	<b>198,346</b>	144,224
	7,819,204	<b>6,786,518</b>	6,279,563
<b>Expenses (Note 17)</b>			
General government services	1,155,785	<b>849,505</b>	870,494
Protective services	512,800	<b>462,730</b>	326,308
Transportation services	635,110	<b>1,131,991</b>	1,071,262
Solid waste services	114,000	<b>113,090</b>	101,762
Community development services	40,600	<b>55,252</b>	46,870
Recreational and cultural services	171,900	<b>125,879</b>	167,675
Riverside RV Park & tourism services	215,300	<b>238,073</b>	155,680
Enderby / Area F services	1,028,681	<b>937,639</b>	834,681
Water supply	739,541	<b>871,308</b>	954,470
Sewer services	683,107	<b>726,775</b>	765,693
	5,296,824	<b>5,512,242</b>	5,294,895
Excess revenue over expenses	2,522,380	<b>1,274,276</b>	984,668
Loss on disposal of tangible capital assets	-	<b>(12,393)</b>	(6,962)
Annual surplus	\$ 2,522,380	\$ <b>1,261,883</b>	\$ 977,706
Accumulated surplus, beginning of year	35,502,050	<b>35,502,050</b>	34,524,344
Accumulated surplus, end of year	\$ 38,024,430	\$ <b>36,763,933</b>	\$ 35,502,050

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Change in Net Financial Assets

For the year ended December 31, 2022

	2022	2021
<b>Annual surplus</b>	<b>\$ 1,261,883</b>	<b>\$ 977,706</b>
Amortization of tangible capital assets	1,323,610	1,366,788
Change in prepaid expenses	(11,453)	(6,842)
Loss on disposal of tangible capital assets	12,393	6,962
Acquisition of tangible capital assets	(1,783,260)	(1,927,216)
Increase in net financial assets	803,173	417,398
Net financial assets, beginning of year	5,218,880	4,801,482
Net financial assets, end of year	<b>\$ 6,022,053</b>	<b>\$ 5,218,880</b>

# THE CORPORATION OF THE CITY OF ENDERBY

## Statement of Cash Flows

For the year ended December 31, 2022

	2022	2021
<b>Cash flows from operating activities</b>		
Cash received from:		
Taxation	\$ 2,423,340	\$ 2,266,472
Grants and subsidies	1,754,332	2,020,584
Sale of services and other revenues	2,405,441	2,163,206
Interest received	198,346	144,224
Cash paid for:		
Cash payments to suppliers and employees	(4,142,140)	(4,019,910)
Interest paid	(101,438)	(107,940)
	<u>2,537,881</u>	<u>2,466,636</u>
<b>Financing activities</b>		
Debt repayment	(114,911)	(497,537)
<b>Capital activities</b>		
Purchase of tangible capital assets	(1,783,260)	(1,927,216)
<b>Investing activities</b>		
Increase (decrease) in portfolio investments	(1,713,407)	417,362
Increase (decrease) in cash	(1,073,697)	459,245
Cash, beginning of year	<u>1,404,303</u>	<u>945,058</u>
Cash, end of year	<u>\$ 330,606</u>	<u>\$ 1,404,303</u>



# THE CORPORATION OF THE CITY OF ENDERBY

## Summary of Significant Accounting Policies

For the year ended December 31, 2022

---

### 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 2.0% (2021 - 1.3%).

#### 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, 2022

---

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, 2022

---

### **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. 1747, 2022 adopted May 2, 2022. 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.

---



# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

## 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, 2021	Inflows	Outflows	Interest	December 31, 2022
Development cost charges	\$ 736,783	\$ 57,911	\$ -	\$ 15,403	\$ 810,097
Refundable deposits	173,349	82,939	(47,965)	4,955	213,278
Conditional grants	86,384	64,082	(20,915)	-	129,551
Prepaid revenues	238,022	210,544	(229,166)	2,231	221,631
	<b>\$ 1,234,538</b>	<b>\$ 415,476</b>	<b>\$ (298,046)</b>	<b>\$ 22,589</b>	<b>\$ 1,374,557</b>

## 8. Long-term debt

Bylaw number	Purpose	Term remaining	% rate	2022	2021
General fund					
1590	Road upgrades	15	2.100	\$ 354,581	\$ 374,729
1544	Road upgrades	14	2.200	326,210	345,771
1525	Road upgrades	13	3.300	215,458	229,246
1494	Storm system upgrade	22	3.150	689,612	710,353
1502	Road upgrades	12	3.150	438,336	469,588
1503	Road upgrades	12	3.150	132,145	141,567
				<b>2,156,342</b>	<b>2,271,254</b>

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

	General fund
2023	\$ 119,208
2024	123,668
2025	128,296
2026	133,099
2027	138,084
2028 and subsequent periods	1,513,987
	<b>\$ 2,156,342</b>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

## 9. Tangible capital assets

<b>2022</b>	<b>Historical Cost</b>				<b>Accumulated Amortization</b>				<b>Net Book Value</b>
	<b>Opening</b>	<b>Additions</b>	<b>Disposals</b>	<b>Closing</b>	<b>Opening</b>	<b>Additions</b>	<b>Disposal</b>	<b>Closing</b>	
<b>General fund</b>									
Land	\$ 1,648,517	\$ -	\$ -	\$ 1,648,517	\$ -	\$ -	\$ -	\$ -	\$ 1,648,517
Building sites and parks	2,766,117	-	-	2,766,117	1,818,131	90,082	-	1,908,213	857,904
Engineering structures	944,971	63,591	-	1,008,562	326,289	32,324	-	358,613	649,949
Furniture and equipment	325,767	-	-	325,767	159,072	42,668	-	201,740	124,027
Hydrants	186,643	-	-	186,643	155,262	2,459	-	157,721	28,922
Machinery and equipment	2,478,919	-	-	2,478,919	1,605,699	120,436	-	1,726,135	752,784
Planters	118,329	-	-	118,329	101,975	4,531	-	106,506	11,823
Roads	17,426,985	542,266	86,952	17,882,299	7,496,074	416,192	74,559	7,837,707	10,044,592
Storm system	9,304,400	349,862	57,151	9,597,111	4,323,178	102,338	57,152	4,368,364	5,228,747
Assets under construction	35,486	422,234	-	457,720	-	-	-	-	457,720
	<b>35,236,134</b>	<b>1,377,953</b>	<b>144,103</b>	<b>36,469,984</b>	<b>15,985,680</b>	<b>811,030</b>	<b>131,711</b>	<b>16,664,999</b>	<b>19,804,985</b>
<b>Water fund</b>									
Buildings	966,257	-	-	966,257	695,291	22,264	-	717,555	248,702
Water mains	11,275,575	201,764	34,065	11,443,274	6,604,774	157,562	34,065	6,728,271	4,715,003
Water system	4,132,248	-	-	4,132,248	3,012,036	112,958	-	3,124,994	1,007,254
Assets under construction	-	14,721	-	14,721	-	-	-	-	14,721
	<b>16,374,080</b>	<b>216,485</b>	<b>34,065</b>	<b>16,556,500</b>	<b>10,312,101</b>	<b>292,784</b>	<b>165,776</b>	<b>10,570,820</b>	<b>5,985,680</b>
<b>Sewer fund</b>									
Buildings	133,966	-	-	133,966	60,286	3,350	-	63,636	70,330
Sanitary sewer system	4,900,991	-	-	4,900,991	2,862,834	136,240	-	2,999,074	1,901,917
Sewer mains and lift stations	5,611,239	188,822	8,116	5,791,945	2,829,880	80,207	8,116	2,901,971	2,889,974
Assets under construction	15,374	-	-	15,374	-	-	-	-	15,374
	<b>10,661,570</b>	<b>188,822</b>	<b>8,116</b>	<b>10,842,276</b>	<b>5,753,000</b>	<b>219,797</b>	<b>8,116</b>	<b>5,964,681</b>	<b>4,877,595</b>
	<b>\$ 62,271,784</b>	<b>\$ 1,783,260</b>	<b>\$ 186,284</b>	<b>\$ 63,868,760</b>	<b>\$ 32,050,781</b>	<b>\$ 1,323,611</b>	<b>\$ 139,827</b>	<b>\$ 33,200,500</b>	<b>\$ 30,668,260</b>

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

## 9. Tangible capital assets - cont'd

2021	Historical Cost				Accumulated Amortization				Net Book Value
	Opening	Additions	Disposals	Closing	Opening	Additions	Disposal	Closing	
<b>General fund</b>									
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
	<u>34,121,510</u>	<u>1,393,455</u>	<u>278,831</u>	<u>35,236,134</u>	<u>15,439,185</u>	<u>789,159</u>	<u>242,664</u>	<u>15,985,680</u>	<u>19,250,454</u>
<b>Water fund</b>									
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	-	-	-	-	-	-
	<u>16,077,707</u>	<u>1,163,089</u>	<u>866,716</u>	<u>16,374,080</u>	<u>10,014,841</u>	<u>348,277</u>	<u>51,017</u>	<u>10,312,101</u>	<u>6,061,979</u>
<b>Sewer fund</b>									
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
	<u>10,455,517</u>	<u>215,737</u>	<u>9,684</u>	<u>10,661,570</u>	<u>5,533,172</u>	<u>229,352</u>	<u>9,524</u>	<u>5,753,000</u>	<u>4,908,570</u>
	<u>\$ 60,654,734</u>	<u>\$ 2,772,281</u>	<u>\$ 1,155,231</u>	<u>\$ 62,271,784</u>	<u>\$ 30,987,198</u>	<u>\$ 1,366,788</u>	<u>\$ 303,205</u>	<u>\$ 32,050,781</u>	<u>\$ 30,221,003</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2022

---

### 10. Accumulated Surplus

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

Surplus	2022	2021
Invested in tangible capital assets	\$ 28,511,922	\$ 27,949,752
General surplus	3,138,004	2,980,771
Enderby / Area F Joint Services surplus	629,673	528,159
Sewer surplus	1,221,900	1,147,405
Water surplus	531,000	486,370
	<b>34,032,499</b>	<b>33,092,457</b>
Reserve Funds		
Animal Control	28,292	27,244
Asset Management	231,466	197,545
Capacity Building	94,852	-
Cemetery	50,095	30,972
Computer Equipment	42,211	42,358
Community Works Fund (Gas Tax)	188,295	381,380
Equipment	559,695	481,802
Fire Department	377,387	472,550
Fortune Parks	423,457	261,495
Parks	68,880	54,775
Riverside RV Park	54,960	36,230
Roads	-	77
Sewer System	177,325	89,337
Water System	434,519	333,828
	<b>2,731,434</b>	<b>2,409,593</b>
	<b>\$ 36,763,933</b>	<b>\$ 35,502,050</b>

---



# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2022

---

### 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:

	2022	2021
Balance, beginning of year	\$ 684,896	\$ 948,956
Funds received	-	-
Eligible costs incurred:		
Computer and technology costs	(42,372)	(45,344)
Revenue shortfalls	(2,579)	(96,182)
Facility reopening and operating costs	(82,652)	(84,292)
Protective services	(10,633)	(38,242)
Total eligible costs incurred	(138,236)	(264,060)
Balance, end of year	\$ 546,660	\$ 684,896

---

### 12. Commitments and subsequent events

- (a) In 2021, 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. In 2022, the City paid a 50% deposit on the truck. The truck is expected to be completed and delivered by the end of 2023.
-

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2022

---

### 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, 2021, the Plan has about 227,000 active members and approximately 118,000 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, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The Corporation for the City of Enderby paid \$85,442 (2021 - \$88,606) for employer contributions to the plan in fiscal 2022.

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

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

---

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

## 14. Taxation

Taxation revenue comprises the following amounts raised less transfers:

	Budget	2022	2021
Taxation			
General municipal purposes	\$ 1,790,626	\$ 1,760,065	\$ 1,602,885
1% utility taxes	68,438	68,446	70,518
Water parcel	292,566	291,917	285,216
Sewer parcel	257,941	257,752	252,046
Collections for other governments			
School District	1,125,934	1,135,140	1,086,174
Policing	168,695	170,206	170,500
Regional District	442,348	446,312	429,901
Regional Hospital District	186,517	188,188	188,999
Municipal Finance Authority	114	147	114
B.C. Assessment Authority	27,125	27,374	25,001
Okanagan Regional Library	111,713	112,721	109,691
	4,472,017	4,458,268	4,221,045
Transfers			
School District	1,125,934	1,135,140	1,086,174
Policing	168,695	170,206	170,500
Regional District	442,348	446,332	429,897
Regional Hospital District	186,517	188,178	188,989
Municipal Finance Authority	114	147	114
B.C. Assessment Authority	27,125	27,374	25,001
Okanagan Regional Library	111,713	112,742	109,690
	2,062,446	2,080,119	2,010,365
	\$ 2,409,571	\$ 2,378,149	\$ 2,210,680

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

---

## 15. Government grants and transfers

	Budget	2022	2021
Federal			
Community works fund - Gas tax	\$ 188,331	\$ 188,331	\$ 368,276
Provincial			
Conditional	158,600	151,957	173,528
Fortune Parks - conditional	1,321,400	83,155	97,565
Small communities protection	493,000	623,000	493,000
Street lighting	1,100	1,395	1,090
Water - conditional	-	-	1,616
	1,974,100	859,507	766,799
Other			
Animal control	5,841	18,650	18,175
Cemetery	32,218	49,970	48,730
Fortune Parks	747,960	747,961	708,294
	786,019	816,581	775,199
	<u>\$ 2,948,450</u>	<u>\$ 1,864,419</u>	<u>\$ 1,910,274</u>

---

## 16. Sales of Service

	Budget	2022	2021
Animal control	\$ 11,300	\$ 10,918	\$ 11,969
Building permits	46,640	48,089	143,063
Business licenses	16,500	15,825	16,225
Cemetery	19,500	29,237	24,285
Fire protection	502,236	316,723	137,595
Fortune Parks	223,000	260,281	187,750
Garbage collection and disposal	111,489	111,847	108,325
Riverside RV Park & tourism	241,200	289,064	198,206
Sewer user fees	552,607	569,244	534,082
Water user fees	532,598	565,360	561,527
	<u>\$ 2,257,070</u>	<u>\$ 2,216,588</u>	<u>\$ 1,923,027</u>

---

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2022

### 17. Expenses by object

	Budget	2022	2021
Advertising and publications	\$ 15,000	\$ 14,133	\$ 8,172
Amortization	-	1,323,610	1,366,788
Contracted services	801,250	694,847	625,420
Council grants	61,500	57,254	60,093
Insurance	102,050	100,329	90,443
Interest and bank charges	92,856	101,438	107,940
Maintenance	1,285,250	1,161,371	1,071,051
Materials and supplies	1,253,750	407,046	432,980
Professional fees	47,540	40,797	32,639
Salaries and benefits	1,546,500	1,539,700	1,468,339
Training, travel and conferences	96,630	73,888	33,435
Transfers	(5,502)	(2,171)	(2,405)
	<u>\$ 5,296,824</u>	<u>\$ 5,512,242</u>	<u>\$ 5,294,895</u>

### 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:

	2022	2021
Balance, beginning of year	\$ 242,271	\$ 235,300
Care fund contributions	2,845	3,870
Interest earned	5,428	3,101
Balance, end of year	<u>\$ 250,544</u>	<u>\$ 242,271</u>

# THE CORPORATION OF THE CITY OF ENDERBY

## Notes to Financial Statements

For the year ended December 31, 2022

---

### 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:

	<u>2022</u>	<u>2021</u>
Budget surplus per Statement of Operations	2,522,380	1,629,988
Less:		
Capital expenditures	(3,624,500)	(3,163,885)
Debt principal payments	(88,645)	(466,882)
Transfers to reserve funds	(1,590,155)	(1,388,059)
Add back:		
Transfers from accumulated surplus and reserve funds	2,780,920	3,388,838
	<hr/>	<hr/>
Budget surplus per Financial Plan Bylaw	\$ -	\$ -

---

### 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.

---

### 21. Comparative figures

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

---

# THE CORPORATION OF THE CITY OF ENDERBY

Notes to Financial Statements

For the year ended December 31, 2022

---

## 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 residential 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, 2022

---

## 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).

---



# THE CORPORATION OF THE CITY OF ENDERBY

Schedule of Segment Disclosure - Service

For the year ended December 31, 2022

Schedule I

	General revenue fund									2022
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby/ Area F Services	Riverside RV Park & Tourism	Other general Services*	Water Services	Sewer Services	
<b>Revenues</b>										
Taxation	\$ 1,828,480	\$	\$	\$	\$	\$	\$	\$ 291,917	\$ 257,752	\$ 2,378,149
Grants and subsidies	188,331	142,827	624,395		899,736	9,130				1,864,419
Sales of services	63,914	316,723		111,847	300,436	289,064		565,360	569,244	2,216,588
Other revenue from own sources	129,016									129,016
Interest and penalties	185,379				12,967					198,346
	<b>2,395,120</b>	<b>459,550</b>	<b>624,395</b>	<b>111,847</b>	<b>1,213,139</b>	<b>298,194</b>	<b>-</b>	<b>857,277</b>	<b>826,996</b>	<b>6,786,518</b>
<b>Expenses</b>										
Advertising and publications	4,728				7,847	1,558				14,133
Amortization	108,548	71,042	560,122		71,317			292,784	219,797	1,323,610
Contracted services	74,518	155,767		109,958	107,238	65,695	159,676	21,995		694,847
Council grants	2,841				54,413					57,254
Insurance	78,246				21,058	1,025				100,329
Interest and bank charges	93,907				2,141	5,390				101,438
Maintenance	55,441	105,173	401,756		168,275	43,172		193,170	194,384	1,161,371
Material and supplies	36,855	21,641	9,617		109,941	110,637		46,084	72,271	407,046
Professional fees	40,797									40,797
Salaries and benefits	521,466	77,177	265,540	1,632	336,107	4,196	21,455	180,416	131,711	1,539,700
Training, travel and conferences	37,896	31,930	372		1,325			1,745	620	73,888
Transfers	(205,738)		(105,416)	1,500	57,977	6,400		135,114	107,992	(2,171)
	<b>849,505</b>	<b>462,730</b>	<b>1,131,991</b>	<b>113,090</b>	<b>937,639</b>	<b>238,073</b>	<b>181,131</b>	<b>871,308</b>	<b>726,775</b>	<b>5,512,242</b>
<b>Excess (deficiency) of revenue over expenses</b>	<b>1,545,615</b>	<b>(3,180)</b>	<b>(507,596)</b>	<b>(1,243)</b>	<b>275,500</b>	<b>60,121</b>	<b>(181,131)</b>	<b>(14,031)</b>	<b>100,221</b>	<b>1,274,276</b>
<b>Loss on disposal of tangible capital assets</b>	<b>(12,393)</b>									<b>(12,393)</b>
<b>Annual surplus (deficit)</b>	<b>\$ 1,533,222</b>	<b>\$ (3,180)</b>	<b>\$ (507,596)</b>	<b>\$ (1,243)</b>	<b>\$ 275,500</b>	<b>\$ 60,121</b>	<b>\$ (181,131)</b>	<b>\$ (14,031)</b>	<b>100,221</b>	<b>\$ 1,261,883</b>

\*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, 2021

Schedule I (cont'd)

	General revenue fund									2021
	General Government	Protective Services	Transportation Services	Solid Waste Services	Enderby/ Area F Services	Riverside RV Park & Tourism	Other General Services*	Water Services	Sewer Services	
<b>Revenues</b>										
Taxation	\$ 1,673,418	\$	\$	\$	\$	\$	\$	\$ 285,216	\$ 252,046	\$ 2,210,680
Grants and subsidies	470,527	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
	<u>2,525,358</u>	<u>204,122</u>	<u>494,090</u>	<u>108,325</u>	<u>1,101,696</u>	<u>202,956</u>		<u>848,359</u>	<u>794,657</u>	<u>6,279,563</u>
<b>Expenses</b>										
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)
	<u>870,494</u>	<u>326,308</u>	<u>1,071,262</u>	<u>101,762</u>	<u>834,681</u>	<u>155,680</u>	<u>214,545</u>	<u>954,470</u>	<u>765,693</u>	<u>5,294,895</u>
Excess (deficiency) of revenue over expenses	1,654,864	(122,186)	(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)
<b>Annual surplus (deficit)</b>	<u>\$ 1,647,902</u>	<u>\$ (122,186)</u>	<u>\$ (577,172)</u>	<u>\$ 6,563</u>	<u>\$ 267,015</u>	<u>\$ 47,276</u>	<u>\$ (214,545)</u>	<u>\$ 106,111</u>	<u>\$ 28,964</u>	<u>\$ 977,706</u>

\*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, 2022

Schedule II

	Fortune Parks	Animal control	Cemetery	2022	2021
<b>Revenue</b>					
Grants and subsidies	\$ 831,116	\$ 18,650	\$ 49,970	\$ 899,736	\$ 872,764
Sale of services	260,281	10,918	29,237	300,436	224,004
Interest and penalties	7,343	1,206	4,418	12,967	4,928
	<b>1,098,740</b>	<b>30,774</b>	<b>83,625</b>	<b>1,213,139</b>	<b>1,101,696</b>
<b>Expenses</b>					
Advertising	7,847			7,847	3,166
Amortization	71,317			71,317	66,614
Contracted services	95,250	11,988		107,238	98,889
Grants	47,413		7,000	54,413	54,689
Insurance	21,058			21,058	15,895
Interest and bank charges	2,141			2,141	1,754
Maintenance	146,517	5,421	16,337	168,275	120,844
Materials and supplies	109,941			109,941	112,405
Salaries and benefits	320,184	1,974	13,949	336,107	306,114
Training, travel and conferences	1,325			1,325	2,104
	<b>822,993</b>	<b>19,383</b>	<b>37,286</b>	<b>879,662</b>	<b>782,474</b>
Annual surplus (deficit)	\$ 275,747	\$ 11,391	\$ 46,339	\$ 333,477	\$ 319,222
<b>Transfer to/from general fund</b>					
Computer support	\$ 8,260	\$	\$	\$ 8,260	\$ 8,030
Finance overhead charges	22,550	3,020	6,600	32,170	30,375
Insurance allocation	4,776		1,000	5,776	4,785
Public works equipment allocation			7,411	7,411	4,777
Lease		4,360		4,360	4,240
	<b>35,586</b>	<b>7,380</b>	<b>15,011</b>	<b>57,977</b>	<b>52,207</b>
Net change in financial assets	240,161	4,011	31,328	275,500	267,015
Opening surplus	300,017	49,285	178,857	528,159	434,469
Capital expenditures	(89,439)			(89,439)	(254,943)
Transfer from (to) reserves	(156,700)	(500)	(18,500)	(175,700)	(10,068)
Amortization	71,317			71,317	66,614
Transfer from general surplus	19,028	464	344	19,836	25,072
Enderby / Area F accumulated surplus	\$ 384,384	\$ 53,260	\$ 192,029	\$ 629,673	\$ 528,159