

REGULAR COUNCIL MEETING – AGENDA

Agenda for the Regular Council Meeting scheduled for
Tuesday, June 21, 2022, following the close of the Public Hearing scheduled
at 7:00 p.m. in **Gymnasium at Anmore Elementary School, 30 Elementary
Road, Anmore, BC**



NOTE: Members of the public not attending in person may view our Regular Council meeting by accessing the meeting via our YouTube channel. For those who are not attending in person, questions/comments under Item 3 Public Input, or Item 17 Public Question Period may be submitted up to 4:00pm on meeting days to juli.halliwell@anmore.com to be read during the meeting.

https://www.youtube.com/channel/UCeLV-BY6gZzAVEKX5cMWcAQ?view_as=subscriber

THIS MEETING'S PROCEEDINGS WILL BE BROADCAST LIVE VIA YOUTUBE AND AVAILABLE AS A
RECORDED ARCHIVE ON THE VILLAGE WEBSITE

1. Call to Order

2. Approval of the Agenda

Recommendation: That the Agenda be approved as circulated.

3. Public Input

*Note: The public is permitted to provide comments to Council on any item shown on this meeting agenda. A two-minute time limit applies to speakers.

4. Delegations

None.

5. Adoption of Minutes

Page 4

(a) Minutes of the Regular Council Meeting held on June 7, 2022

Recommendation: That the Minutes of the Regular Council Meeting held on June 7, 2022 be adopted, as circulated.

6. Business Arising from Minutes

7. Consent Agenda

None.

8. Items Removed from the Consent Agenda**9. Legislative Reports**

Page 10

(a) Zoning Bylaw Updates

Recommendation: THAT Council give third reading and adopt Anmore Zoning Amendment Bylaw 661-2022.

THAT Council give third reading and adopt Anmore Zoning Amendment Bylaw 662-2022.

Page 17

(b) 2021 Annual Report Presentation

Recommendation: THAT Council approve the 2021 Annual Report, as attached to the agenda.

Page 67

(c) Management Report and Statement of Financial Information

Recommendation: THAT Council approve the Management Report and Statement of Financial Information, as attached to the agenda.

10. Unfinished Business

None.

11. New Business

None.

12. Items from Committee of the Whole, Committees, and Commissions

None.

13. Mayor's Report**14. Councillors Reports**

15. Chief Administrative Officer's Report

16. Information Items

(a) Committees, Commissions and Boards – Minutes

None.

Page 101 **(b) General Correspondence**

- Communication dated June 2022 from Conservative Shadow Minister for Rural Economic Development regarding federal government support for small rural communities.

17. Public Question Period

**Note: The public is permitted to ask questions of Council regarding any item pertaining to Village business. A two-minute time limit applies to speakers.*

18. Adjournment

REGULAR COUNCIL MEETING – MINUTES

Minutes for the Regular Council Meeting scheduled for
Tuesday, June 7, 2022, at 7:00 p.m. in **Gymnasium at Anmore Elementary
School, 30 Elementary Road, Anmore, BC**



ELECTED OFFICIALS PRESENT

Mayor John McEwen
Councillor Polly Krier
Councillor Tim Laidler
Councillor Kim Trowbridge
Councillor Paul Weverink

ABSENT

OTHERS PRESENT

Juli Halliwell, CAO
Karen Elrick, Manager of Corporate Services
Lena Martin, Manager of Financial Services
Chris Boit, Manager of Development Services

1. Call to Order

The meeting was called to order at 7:00 p.m.

2. Approval of the Agenda

It was MOVED and SECONDED:

R060/022 That the Agenda be approved as amended to include the addition of
Item 11(c) Public Works Staffing.

Carried Unanimously

3. Public Input

None.

4. Delegations

None.

5. Adoption of Minutes**(a) Minutes of the Regular Council Meeting held on May 17, 2022**

It was MOVED and SECONDED:

R061/22 That the Minutes of the Regular Council Meeting held on May 17, 2022 be adopted, as circulated.

Carried Unanimously

6. Business Arising from Minutes**7. Consent Agenda**

None.

8. Items Removed from the Consent Agenda**9. Legislative Reports****(a) Zoning Bylaw Updates**

Mr. Chris Boit, Manager of Development Services, provided an overview of the staff report and proposed amendments to the zoning bylaw including updates to Birch Wynde zoning, updates to zoning for Spirit Park and the Anmore Community Hub site, and updates to an equestrian zone to RS-1 zoning. Upon request, Mr. Boit provided clarification of the differentiation between an exterior side parcel setback, which is adjacent to a road, such as a corner lot, and interior side parcel setbacks, which would be between two adjacent parcels.

It was MOVED and SECONDED:

R062/22 THAT Council grant first, and second reading to Anmore Zoning Amendment Bylaw 661-2022, and THAT Council direct staff to set a date for the public hearing.

THAT Council grant first, and second reading to Anmore Zoning Amendment Bylaw 662-2022, and THAT Council direct staff to set a date for the public hearing.

Carried Unanimously

(b) Anmore Green Estates Local Area Service Bylaw

It was MOVED and SECONDED:

R063/22 That Council adopt Anmore Green Estates Local Area Service Bylaw No. 673-2022.

Carried Unanimously

(c) Anmore Tax Rates Bylaw Amendment Bylaw

It was MOVED and SECONDED:

R064/22 That Council adopt Anmore Tax Rates Bylaw Amendment Bylaw No. 660-2022.

Carried Unanimously

10. Unfinished Business

None.

11. New Business**(a) National Day for Truth and Reconciliation**

It was MOVED and SECONDED:

R065/22 Whereas the Village of Anmore again wishes to commemorate the history and legacy of residential schools and honour Indigenous communities, families and survivors by observing a day for Truth and Reconciliation,

Be it resolved that September 30, 2022 is recognized as Truth and Reconciliation Day and that it shall be treated by the Village of Anmore as if it were a statutory holiday, and

Be it further resolved that Council will determine how best to mark Truth and Reconciliation Day in subsequent years.

Carried Unanimously

(b) Council Meeting Calendar Amendments – July, September, October 2022

It was MOVED and SECONDED:

R066/22 That Council direct staff to amend the Regular Council meeting calendar to reflect the following meeting dates for July, September, and October 2022:

July 5

September 20

October 18

Carried Unanimously

(c) Public Works Staffing

Ms. Juli Halliwell, CAO, provided a verbal report regarding an opportunity for the Village to create an additional public works position to potentially be filled by a Sasamat Volunteer Fire Department member. The intent would be this position would be able to respond to daytime calls and provide the Village with bylaw and snow clearing support on the weekends to offset some of the current costs.

It was MOVED and SECONDED:

R067/22 That Council authorize up to \$60,000 in additional funding for a full-time public works position;

And that funding be allocated from the surplus reserve.

Carried Unanimously

12. Items from Committee of the Whole, Committees, and Commissions

None.

13. Mayor's Report

Mayor McEwen reported that:

- He attended a lunch with leaders on June 2 where Kwikwetlem First Nations Chief spoke
- He noted that firehall replacement for both of the Sasamat Volunteer Fire Departments (SVFD) is needed and that the current firehalls are not worksafe compliant. He noted that funding for SVFD is vetted through Metro Vancouver with a cost share with Belcarra for operations based on number of households and

- capital based on a 50/50 split of contribution.
- Based on the average assessed value in Anmore of \$2.3 million, each property contributes to the SVFD \$273 to operations, \$51 to capital, \$166 to transfer to reserves for a total of \$490 per year on property taxes which is lower compared to other municipalities but more funding will be required in the future
- He attended the official ground breaking ceremony for the Anmore Community Hub earlier in the day along with many members of the public

14. Councillors Reports

Councillor Laidler noted that he needs to leave the meeting at 8 p.m.

Councillor Krier reported that:

- She attended the ribbon cutting for the Hike for Hospice on May 29
- She attended the Port Moody police awards

Councillor Weverink reported that:

- He attended the Anmore Community Hub ground-breaking and is looking forward to having a gathering place for the community
- He expressed his thanks to the Sasamat Volunteer Fire Department for their response to his medical emergency and to the community for their support for him and his family during his recent hospitalization

15. Chief Administrative Officer's Report

Ms. Juli Halliwell, CAO, reported that

- The Village Hall relocation is complete and thanked the public works staff for their help with the move
- Property tax notices have been mailed out and due date is July 4
- Public works staff is working on grass mowing throughout the Village

16. Information Items

(a) Committees, Commissions and Boards – Minutes

None.

(b) General Correspondence

- Metro Vancouver Board in Brief for meetings held on May 27, 2022

17. Public Question Period

Nancy Maloney, Anmore, asked whether the tree canopy percentage for Anmore is known and if it has been falling? Staff replied that the Village does not have this information. Ms. Maloney also asked whether round up pesticide was being used by the Village? Staff will confirm with public works department and provide a reply to Ms. Maloney.

Joerge Drykton, Anmore, expressed concern regarding heat dome, fires, floods and landslides that occurred last year and asked if Anmore can do something to better mitigate the climate crisis? It was replied that community participation is needed to address climate concerns and that the Village has increased building requirements to step code 3 and also engaged with FireSmart for residents to conduct assessments to reduce wildfire risk.

18. Adjournment

It was MOVED and SECONDED:

R067/22 THAT the meeting be adjourned at 7:52 p.m.

Carried Unanimously

Karen Elrick
Corporate Officer

John McEwen
Mayor

VILLAGE OF ANMORE

BYLAW NO. 661-2022

A bylaw to amend the Anmore Zoning Bylaw No. 568-2017

WHEREAS the *Local Government Act* authorizes a municipality to amend its zoning bylaw from time to time;

NOW THEREFORE the Municipal Council of the Village of Anmore, in open meeting assembled, enacts as follows:

- 1) That this bylaw may be cited for all purposes as “Anmore Zoning Amendment Bylaw No. 661-2022”.
- 2) That Village of Anmore Zoning Bylaw No. 568- 2017 be amended by deleting section 9.8 Civic Institutional – P-1 and replacing with the text included in Schedule A which forms part of this bylaw.
- 3) That the Anmore Zoning Bylaw No. 568-2017 Schedule ‘A’ Zoning Map be amended to change the zoning for the following parcels from Equestrian Commercial -C3 to Residential 1 – RS1

265 ALPINE DR ANMORE PID: 018-357-601	275 ALPINE DR ANMORE PID: 023-999-756
--	--

- 4) That the Village of Anmore Zoning Bylaw No. 568-2017 Schedule ‘A’ Zoning Map be amended to change the zoning for the following parcels from Park P-2 -to Civic Institutional P-1

2697 SUNNYSIDE RD ANMORE PID: 024-481-912
--

READ a first time the	7	day of June, 2022
READ a second time the	7	day of June, 2022
PUBLIC HEARING HELD the		day of
READ a third time the		day of,
ADOPTED the		day of,

MAYOR

MANAGER OF CORPORATE SERVICES

SCHEDULE A

9.8 CIVIC INSTITUTIONAL – P-1

9.8.1 Purpose

This **zone** is intended to provide **land** for the purpose of accommodating facilities owned and operated by a government agency or a non-profit organization, where **civic institutional, public service** or **assembly** are the **principal uses**.

9.8.2 Permitted Uses and Minimum Parcel Size

Permitted Uses	Minimum Parcel Size
Civic Institutional	560 m ²
Public Service	560 m ²
Accessory One-Family Dwelling	n/a
Assembly	560 m ²
Community Garden	n/a

9.8.3 Maximum Height

- (a) The maximum **height** for **principal buildings and structures** shall be 15 m.
- (b) The maximum **height** for **accessory buildings and structures** shall be 4.5 m.

9.8.4 Minimum Building Setbacks

Permitted Use	Front Parcel Line Setback	Rear Parcel Line Setback	Exterior Side Parcel Line Setback	Interior Side Parcel Line Setback
Principal Buildings	5 m	2 m	2 m	0 m
Accessory Buildings and Structures	5 m	1.5 m	1.5 m	0 m

9.8.5 Maximum Parcel Coverage

The maximum **parcel coverage** shall be 50% of the **parcel**.

9.8.6 Off-Street Parking

- (c) **Off-street parking spaces** shall be provided on the same **parcel** as the **use** being served in accordance with the following requirements:
 - (i) Civic **use** - 1 space per 90 m² of **gross floor area**;
 - (ii) School – 2 spaces per classroom
 - (iii) Public service **use** – No spaces required
- Civic use – 1 accessible parking space.

VILLAGE OF ANMORE

BYLAW NO. 662-2022

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WHEREAS the Local Government Act authorizes a municipality to amend its zoning bylaw from time to time;

NOW THEREFORE the Municipal Council of the Village of Anmore, in open meeting assembled, enacts as follows:

- 1) That this bylaw may be cited for all purposes as “Anmore Zoning Amendment Bylaw No. 662-2022”.
- 2) That Anmore Zoning Bylaw No. 568- 2017 be amended by adding the text which forms part of this bylaw.
- 3) That the Anmore Zoning Bylaw No. 568-2017 Schedule ‘A’ Zoning Map be amended to change the zoning for the following parcels from Residential 1-RS-1 to Residential 2-RS-2.

2318 SUNNYSIDE RD ANMORE PID: 000-635-111	3 ALDER WAY ANMORE PID: 010-537-392	10 BIRCH WYND ANMORE PID: 010-537-520
2334 SUNNYSIDE RD ANMORE 010-537-571	4 ALDER WAY ANMORE PID: 010-537-406	11 MAPLE CRT ANMORE PID: 002-769-956
2350 SUNNYSIDE RD ANMORE PID: 007-429-134	5 ALDER WAY ANMORE PID: 007-428-995	12 MAPLE CRT ANMORE PID: 010-537-538
2366 SUNNYSIDE RD ANMORE PID: 007-429-126	6 ALDER WAY ANMORE PID: 010-537-422	66 MAPLE CRT ANMORE PID: 006-671-861
2382 SUNNYSIDE RD ANMORE PID: 000-598-305	7 BIRCH WYND ANMORE PID: 010-537-457	14 MAPLE CRT ANMORE PID: 010-537-546
1 ALDER WAY ANMORE PID: 007-429-002	8 BIRCH WYND ANMORE PID: 010-537-503	15 MAPLE CRT ANMORE PID: 007-429-100
2 ALDER WAY ANMORE PID: 000-774-391	9 BIRCH WYND ANMORE PID: 010-537-511	21 BIRCH WYND ANMORE PID: 000-635-138
22 BIRCH WYND ANMORE PID: 005-812-011	23 BIRCH WYND ANMORE PID: 000-635-146	24 BIRCH WYND ANMORE PID: 000-635-154
25 BIRCH WYND ANMORE PID: 000-522-830	26 BIRCH WYND ANMORE PID: 006-647-081	27 BIRCH WYND ANMORE PID: 007-617-917
28 BIRCH WYND ANMORE PID: 007-431-473		

READ a first time the	7	day of June, 2022
READ a second time the	7	day of June, 2022
PUBLIC HEARING HELD the		day of
READ a third time the		day of,
ADOPTED the		day of,

MAYOR

MANAGER OF CORPORATE SERVICES

SCHEDULE A

9.21 RESIDENTIAL 2 – RS-2

9.21.1 Purpose

This **zone** is intended to provide **land** solely for the purpose of one-family **residential** housing as the **principal use**.

9.21.2 Minimum Parcel Size

Permitted Uses	Parcel Size
One-Family Dwelling	750 m ²

9.21.3 Maximum Number of Buildings and Height

Permitted Use by Parcel	Maximum Number	Maximum Building Height
Principal Building:	1	10 m
Accessory Buildings and Structures	1	7 m

9.21.4 Maximum Floor Area Ratio for Parcel of Land

Permitted Use	Max FAR
Principal Building and Accessory Buildings	0.35

The maximum **gross floor area** for the **principal building** and all **accessory buildings** on the **parcel** shall not exceed a **floor area ratio** (FAR) of 0.35, except that:

Notwithstanding this restriction and regardless of **parcel** size, an **accessory building** of not more than 55.7 m² will be permitted on any **parcel**.

9.21.5 Minimum Building Setbacks

Permitted Use	Front Parcel Line Setback	Rear Parcel Line Setback	Exterior Side Parcel Line Setback	Interior Side Parcel Line Setback
Principal Buildings	6 m	7.6 m	3.0 m	1.5 m

Accessory Building and Structure	6 m	2.5 m	3.0 m	1.5 m
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9.21.6 Off-Street Parking

Off-street parking spaces shall be provided on the same **parcel** as the **use** being served in accordance with the following minimum requirements:

- a) 2 spaces per **one-family dwelling**;
- b) 2 Spaces per **secondary suite**;

9.21.7 Maximum Parcel Coverage

The maximum **parcel coverage** shall be 35% per **parcel**.

9.21.8 Other Regulations

All permitted **land uses** shall be connected to community services in accordance with the *Subdivision and Development Control Bylaw NO. 633-2020*

9.21.9 Zoning Plan

The Zoning Plan(s) contained within this Bylaw form an integral component of this **zone**.

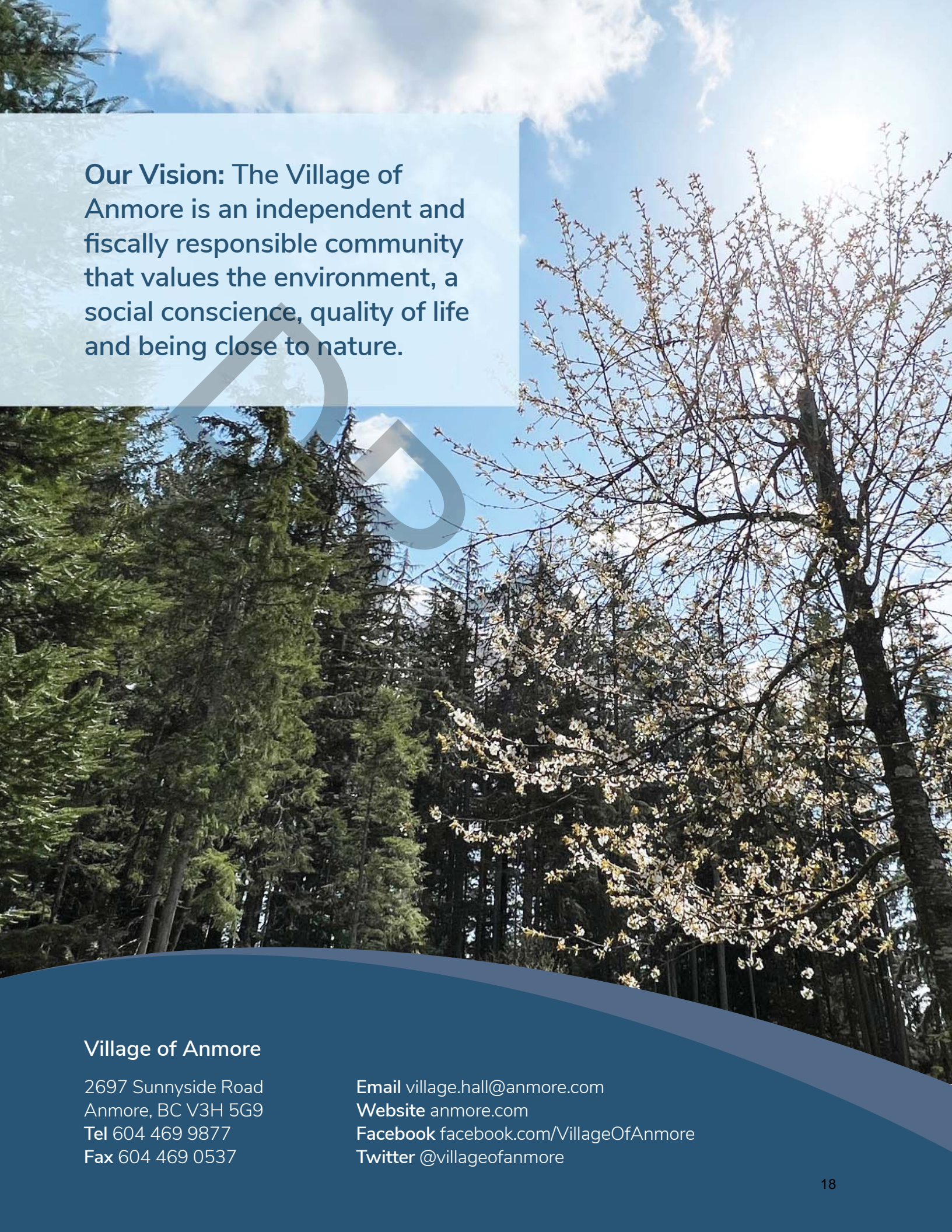
Annual Report 2021

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021

VILLAGE OF
ANMORE



BRITISH COLUMBIA, CANADA



Our Vision: The Village of Anmore is an independent and fiscally responsible community that values the environment, a social conscience, quality of life and being close to nature.

Village of Anmore

2697 Sunnyside Road
Anmore, BC V3H 5G9
Tel 604 469 9877
Fax 604 469 0537

Email village.hall@anmore.com
Website anmore.com
Facebook facebook.com/VillageOfAnmore
Twitter [@villageofanmore](https://twitter.com/villageofanmore)



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Photo taken pre-pandemic
Photo credit: Wolfgang Knauer

Front row, left to right: Councillor Polly Krier, Mayor John McEwen and Councillor Tim Laidler
Back row, left to right: Councillor Paul Weverink and Councillor Kim Trowbridge

Message from the Mayor

On behalf of Council, my thanks go to the Village staff, contractors and community members who contributed to the many successful projects and initiatives completed in 2021. We are pleased to present this Annual Report for the Village of Anmore to highlight our shared achievements.

While the past year continued to demand continuous adjustments for COVID-19, we accomplished many of our strategic initiatives and priority projects to support achieving the goals in Council's Strategic Plan.

One of the big steps forward involved approving the budget for the new Anmore Community Hub, as well as pivoting our project management approach to ensure we would stick to the approved construction budget.

This included shifting to an Integrated Project Delivery model for a collaborative approach involving Village staff and all the contractors for the project. This model incorporates shared values and a commitment to deliver the project within the allotted budget. We also modified the design to save costs while maintaining the functionality of the building. As the first purpose-built building for our Village, this new Hub will be both a gathering place and a Village Hall with a Council Chambers that is better equipped to serve our community.

I'm also happy to report that the Village finalized all of its requirements to support the Anmore Green Estates sewer connection with the signing of the sewer works maintenance agreement and adoption of bylaws to collect fees related to the sewer connection on behalf of School District 43, Metro Vancouver and the City of Port Moody.

Continued >

One of the big steps forward involved approving the budget for the new Anmore Community Hub, as well as pivoting our project management approach to ensure we would stick to the approved construction budget.

As part of supporting high-level communications and increasing community involvement, we completed a new Residents Handbook with community information and contacts, facilitated virtual engagement to discuss and answer questions about the Anmore South financial analysis completed by ISL Engineering and completed a survey and public engagement related to a proposed Birch Wynde bike park, along with the decision to not move forward with the proposed park based on feedback from residents.

To support improved service delivery, we purchased a backhoe and dump truck, which adds efficiency and enhanced service by enabling staff to do work that previously required contractors, such as road clearing and salting during the winter. These purchases are possible thanks to our Council's responsible financial management, and they result in better service for our community.

We were also successful in moving ahead with several key initiatives and decisions to advance the interests of our community. The updated Infill Development policy establishes clear policy and requirements for these types of developments. As well, by processing four infill housing applications and completing the required public hearings, we are also supporting our goal to have more sustainable housing opportunities in our community.

We also adopted a new Subdivision and Development Control Bylaw to ensure consistent and defined expectations and requirements for these types of development applications.

It's also worth noting that the Village received grant funding for a housing needs assessment and wildfire preparedness. The housing needs assessment provided data to give us a better understanding of what we need to consider in the coming years, and our residents benefited directly from the free wildfire risk assessments for their property.

This is just a sampling of the achievements in 2021, and I encourage our residents to review the more detailed list of the steps taken to support our goals for Anmore in this annual report.

We look forward to seeing continued progress and completing projects that directly benefit our residents in the coming year.



John McEwen
Mayor

Message from the Chief Administrative Officer

While we had hoped that 2020 would see a clearer end to the pandemic, in 2021 we faced similar challenges due to the ongoing presence of COVID-19. Council and Staff continued to follow Public Health Orders, while focusing on delivering service and advancing Council's strategic priorities.

We continued to provide enhanced access to Anmore's legislative processes by live streaming our Regular Council meetings even after we were able to invite members of the public back into Council Chambers safely. Archived videos of each meeting are available on our website, anmore.com.

2021 saw the design of the Anmore Community Hub finalized and we tendered the project in early summer. In part due to COVID-19, tenders received were higher than our budget allowed. With Council's support and direction to not deviate from the \$8M approved budget, the Anmore Community Hub Steering Committee embarked on a new approach to design and construction. An Integrated Project Delivery (IPD) framework was adopted which requires collaboration of the owner (Village), designer/architect and general contractor by contract. Since fall 2021, the IPD team has been working to re-develop the design of the building to ensure functionality is maintained and costs do not exceed the allocated budget.

Having navigated a second year of the pandemic, I am exceptionally proud of the dedicated staff at the Village. They have continued to be resilient and adaptable to the ever-changing circumstances we found ourselves in as mandates and legislated ministerial orders changed throughout 2021.

In the face of many unknowns and challenges, staff was able to accomplish many 2021 goals and objectives. In December, the final agreements for the Anmore Green Estates regional sewer connection were approved and signed. Construction is slated for summer 2022 when school is not in session.



Staff were also successful in gaining a grant for the Provincially mandated Housing Needs Assessment (available [here](#)). Additionally, a joint FireSmart grant with the Cities of Coquitlam and Port Coquitlam and the Village of Belcarra was granted as a result of the collaborative efforts of Anmore Staff. Funding of nearly \$500,000 was provided to allow for home hazard assessments to be conducted by local FireSmart representatives in participating communities. Anmore's uptake of the project was unmatched compared to our larger neighbouring municipalities. More than 36 assessments were conducted in 2021.

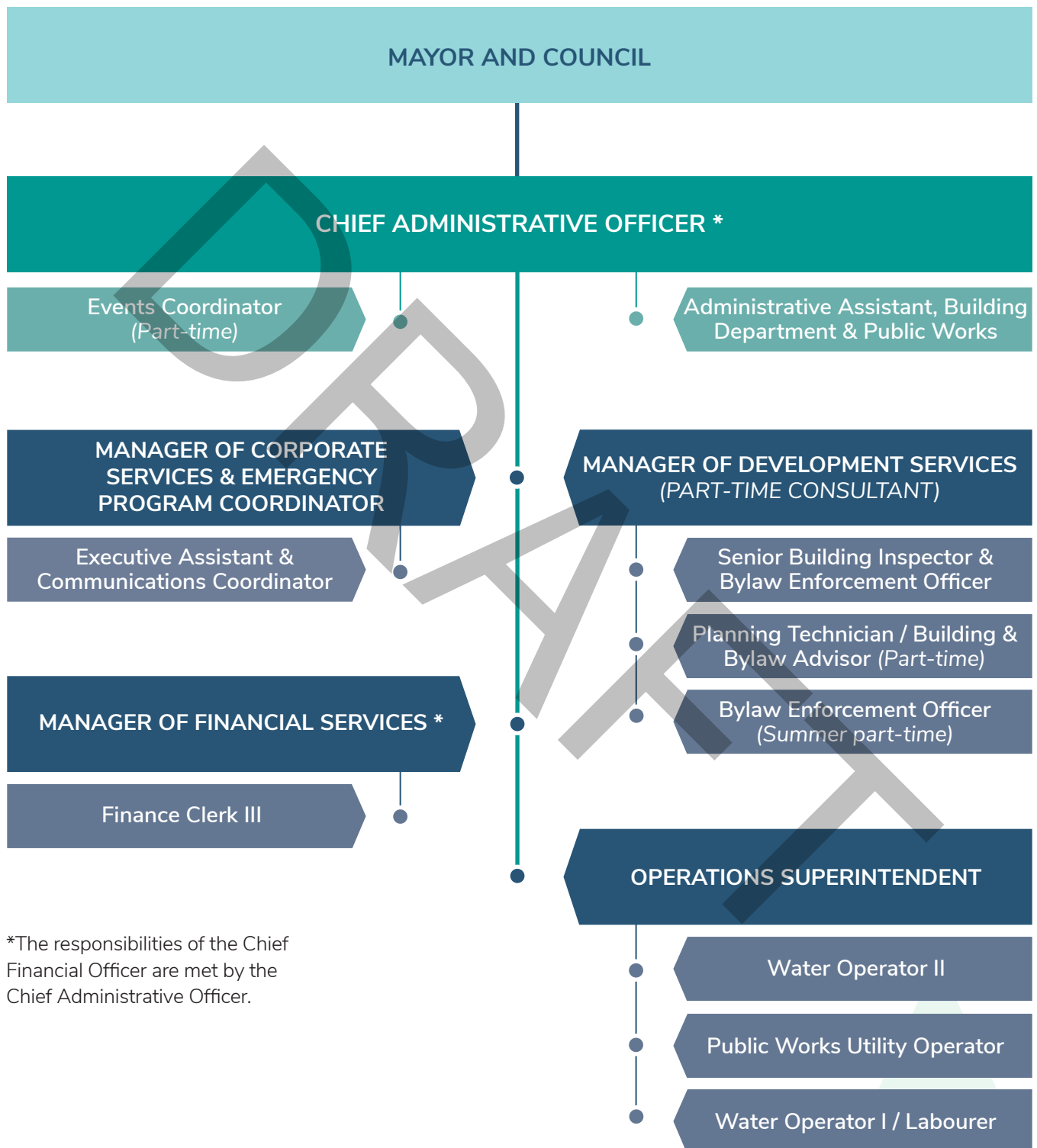
I am looking forward to leading Anmore's team in 2022. It will be an exciting year for the Village of Anmore, when we will break ground on the Anmore Community Hub, update our website and its functionality and return to hosting our signature annual events.

A handwritten signature in black ink, reading "Juli Halliwell".

Juli Halliwell
Chief Administrative Officer

Organization Chart

as at December 31, 2021



Members of Council
with the Village's new
backhoe in 2021.



Village Department Overview

As a small organization, the Village of Anmore only has four departments and most of the managers have multiple responsibilities.

The following is an overview of the various departments and their role in the organization.



Administration and Finance

Administration and Finance are combined into one department as the Chief Administrative Officer (CAO) is responsible for both the overall management of the Village and its financial management as the Chief Financial Officer (CFO).

The CAO oversees the day-to-day operations of the Village, including the effective and efficient delivery of services to residents, members of the public and stakeholder groups. Human resources, economic development, and public land administration are also managed under Administration. In addition, the CAO provides Council with objective, professional advice in relation to municipal governance and community matters.

Because the CAO is also the CFO under the current organizational structure, all finance functions, including financial planning and budget management, as well as accounts payable and receivable are delivered through the joint Administration and Finance department.

2021 SNAPSHOT

- > Implemented resident vehicle decal program and issued 467 resident decals
- > Developed vaccine policy for staff, contractors and volunteers and a remote work policy in response to COVID-19



Community Planning and Development Services

The Community Planning and Development Services department is responsible for both planning activities – including the Official Community Plan, Zoning Bylaw and other municipal bylaws – and overseeing development projects as part of guiding development in the community.

The Development Services area is responsible for issuing building permits to ensure that development follows all codes, safety standards bylaws and policies. This includes reviewing development applications to ensure community goals and development requirements are met and conducting building inspections. This department is also responsible for bylaws, which involves preparing and enforcing Village bylaws throughout the community, as well as proactive education and awareness, such as the Bear Aware program.

The Manager of Development Services also provides technical and policy advice to Council.

2021 SNAPSHOT

- > Facilitated workshop with consultants for Anmore South financial analysis
- > Introduced new subdivision and development control bylaw
- > Completed housing needs assessment
- > Completed the rezoning of 2307 Sunnyside Road for a 19-lot subdivision
- > Processed 4 infill applications
- > Issued 126 Business Licences
- > Issued 30 Building Permits
- > Issued 92 Dog Licences
- > Issued 106 Fire Permits
- > Issued 35 Tree Permits



Corporate Services and Emergency Management

Corporate Services is responsible for all of the procedural and process advice related to municipal legislation, along with emergency management.

This includes all statutory and legislative duties assigned to the Corporate Officer under the *Local Government Act* and the *Community Charter*, such as managing all Council and Committee agendas and minutes and supporting Council procedural requirements. Corporate Services leads all communications and community engagement, including the *Anmore Advisor* newsletter, social media and the Village website. Corporate Services also manages records for the Village and coordinates *Freedom of Information and Protection of Privacy Act* requests.

The Emergency Management area is responsible for overseeing emergency response and preparedness measures, and coordination with external agencies. This includes supporting an Emergency Operations Centre activation if needed, as well as coordinating a Reception Centre if there is an evacuation.

2021 SNAPSHOT

- > Developed Resident's Handbook with Community Engagement, Culture and Inclusion Committee
- > Recovered \$20,000 for extraordinary expenses from the provincial government through the activation of the Village Emergency Operations Centre for COVID-19
- > Recruited volunteers for a new term for five committees
- > Awarded FireSmart Economic Recovery Fund Grant of \$496,000 (joint grant with Coquitlam, Port Coquitlam and Belcarra)
- > Developed Communications and Community Engagement Policy
- > Held 20 Regular Council Meetings and 3 Special Council meetings.
- > Held 3 Public Hearings
- > Held 19 Special In-Camera Meetings
- > Processed 6 Freedom of Information Requests
- > Prepared 17 bylaws for Council adoption
- > Engaged with 557 email notification subscribers



Public Works

The Public Works department is responsible for maintaining the water system to support clean drinking water as well as ensuring there is a reliable water source and hydrants for fire protection.

Public Works is also responsible for the Village transportation network, including paving maintenance and sidewalk improvements, plowing and salting winter roads, and ditch and storm sewer maintenance. In addition, staff take care of municipal buildings, land and infrastructure, and manage parks, trails and pathways projects. They also do regular maintenance and control roadside vegetation.

While garbage and recycling are collected through a contracted service, Public Works oversees the contract.

2021 SNAPSHOT

- > Installed an expanded light display for Light Up Spirit Park.
- > Installed bus shelter on Sunnyside Road
- > Purchased dump truck and backhoe
- > Completed Ludlow Lane watermain replacement
- > Planted 5 new trees in Spirit Park
- > Completed pump station beautification project
- > Resurfaced tennis courts
- > Addressed 30 garbage/recycling bin work orders



Left to right: Light Up Spirit Park event, bus shelter on Sunnyside Road and new trees at Spirit Park.

Emergency Services

Emergency response services for the Village of Anmore are delivered through two separate organizations: the Sasamat Volunteer Fire Department and the Coquitlam RCMP.



The Village of Anmore's fire protection services are provided through the Sasamat Volunteer Fire Department (SVFD).

The SVFD is a volunteer-based organization that receives funding from Anmore and Belcarra and is administered by Metro Vancouver.

There are currently 36 volunteer firefighters. There were 117 total call-outs (77 Anmore and 40 Belcarra) in 2021, which is significantly higher than the average 98 call-outs per year over the past five years.

2021 SNAPSHOT

- > 38 active responders (23 Anmore)
- > 5 fire calls (2 Anmore)
- > 60 medical emergencies (42 Anmore)
- > 6 motor vehicle accidents (3 Anmore)
- > 4 power line issues (2 Anmore)
- > 31 alarm responses (24 Anmore)
- > 7 burning complaints (2 Anmore)
- > 4 miscellaneous call-outs (2 Anmore)



Police Services

The Village of Anmore's policing services are provided by the Coquitlam RCMP.

This includes both emergency and non-emergency response, as well as crime prevention support. There were 186 calls for service* in 2021, compared to 217 in 2020.

2021 SNAPSHOT*

Property Offences

- > 1 break and enter (residence, business, other)
- > 5 theft from auto
- > 4 theft (vehicle and other)
- > 9 mischief offences
- > 10 fraud

Person Offences

- > 2 assaults (all levels)
- > 10 uttering threats/harassing behaviour
- > 1 other/miscellaneous

Other Criminal Offences

- > 4 causing a disturbance
- > 2 other/miscellaneous

Traffic Calls

- > 1 collision
- > 17 driving complaints

Other Calls

- > 8 bylaw (noise and other)
- > 22 suspicious (person, vehicle, circumstance)
- > 9 Mental Health Act

* These statistics do not include any calls for service relating to Buntzen Lake.

2019-2022 Council Strategic Plan

VISION: The Village of Anmore is an independent and fiscally responsible community that values the environment, a social conscience, quality of life and being close to nature.



GOAL: We have an engaged community that is immensely proud of Anmore.

- a. Create a civic centre
- b. Increase Anmore's identity and influence
- c. Provide high-level communications
 - i. Training / professional assistance
 - ii. Public engagement
 - iii. Engage residents to assist in providing clear direction
 - iv. Entrance signs
- d. Continue to enhance community events and social engagement
- e. Increase community involvement
- f. Encourage diversity in community governance
- g. Practise environmental stewardship



GOAL: We have sustainable housing opportunities that represent the interests of all our citizens.

- a. Create opportunities for aging in place
- b. Create opportunities for young families
- c. Create opportunities for complementary mixed use
- d. Ensure the OCP aligns with strategic priorities



GOAL: Through collaborative relationships with government and stakeholder partners, we guarantee Anmore is self-sufficient in the future.

- a. Protect and enhance the future of neighbouring regional parks
- b. Provide alternative options for sewer collection and treatment
- c. Connect to the Metro Vancouver water system (GVWD) or alternate sources
- d. Ensure future transportation capacity for Anmore, neighbouring communities, and regional parks



GOAL: We provide responsive, efficient, transparent and engaged service.

- a. Continue to provide an effective and sustainable fire service
- b. Ensure Anmore continues to be an employer of choice
- c. Support the great staff in Anmore
- d. Continue measures to ensure long-term fiscal responsibility
- e. Maintain and enhance service levels



GOAL: We unleash the potential for great development that advances the interests of the community.

- a. Create opportunities to live, work, shop and play within Anmore
- b. Ensure that the expectations of potential developers are well defined
- c. Ensure any development of the IOCO lands is considered in a thoughtful and inclusive manner
- d. Create sub-area plans to define the future for the IOCO lands, Hillside and the Village Centre
- e. Establish Anmore as a destination
 - i. Gathering spaces
 - ii. Village Centre
 - iii. Linked trails
 - iv. Parking
- f. Provide guidance on development amenities
 - i. Review Community Amenity Contributions
 - ii. Review the Development Cost Charge Bylaw

PRIORITY PROJECTS

- > Build the Village Centre
- > Enhance the trail network
- > Diversify the tax base
- > Control our destiny
- > Financial security
- > Explore alternative housing opportunities

2021 PROGRESS REPORT

Achievements Toward Strategic Goals

While the Village continued to make adjustments to respond to challenges stemming from COVID-19, Council and staff achieved a number of key projects and made progress towards achieving the goals in Council's Strategic Plan. The following is a summary of some of the significant achievements in 2021 aligned with how they support Council's strategic initiatives and priority projects.

GOAL: WE HAVE AN ENGAGED COMMUNITY THAT IS IMMENSELY PROUD OF ANMORE	
Strategic Initiatives & Priority Projects	Achievements
Build the Village Centre	<ul style="list-style-type: none"> > Started preliminary site preparation > Approved budget for construction manager for project > Following a tender process where higher than expected bids were received, Council approved and initiated an Integrated Project Delivery model, which involves a collaborative approach with the Village, a designer, and general contractor in order to achieve completion of project within the allotted budget
Increase Anmore's identity and influence Control destiny of Village	<ul style="list-style-type: none"> > Mayor McEwen represented Anmore and participated on the Metro Vancouver Board and several committees: Regional Parks (Chair), Finance & Intergovernmental, Regional Planning, Water and Mayors Council > Appointed an Anmore Council liaison to the School District 43 Mental Health Task Force and Coquitlam Search and Rescue > Finalized the sewer works maintenance agreement and completed steps required to set up bylaws and collect the required fees on behalf of School District 43, Metro Vancouver, and City of Port Moody for the Anmore Green Estates sewer connection
Provide high-level communications Continue to enhance community events and social engagement Increase community involvement	<ul style="list-style-type: none"> > Completed online Residents Handbook with community information and contacts > Facilitated virtual engagement opportunity with consultants for Anmore South financial analysis > Completed survey and public engagement for proposed Birch Wynde bike park
Practise environmental stewardship	<ul style="list-style-type: none"> > Initiated review of Tree Management Bylaw

GOAL: WE HAVE SUSTAINABLE HOUSING OPPORTUNITIES THAT REPRESENT THE INTERESTS OF ALL OUR CITIZENS

Strategic Initiatives & Priority Projects	Achievements
<p>Create opportunities for aging in place</p> <p>Create opportunities for young families</p> <p>Create opportunities for complementary mixed use</p> <p>Ensure OCP aligns with strategic priorities</p>	<ul style="list-style-type: none"> > Completed Housing Needs Assessment > Processed four infill housing applications

GOAL: THROUGH COLLABORATIVE RELATIONSHIPS WITH GOVERNMENT AND STAKEHOLDER PARTNERS, WE GUARANTEE ANMORE IS SELF-SUFFICIENT IN THE FUTURE

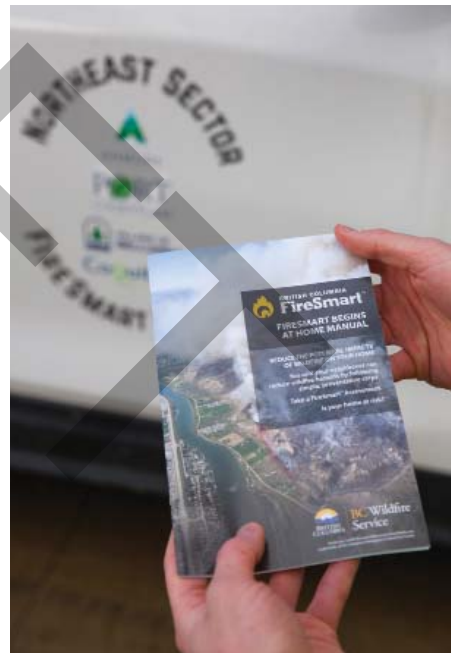
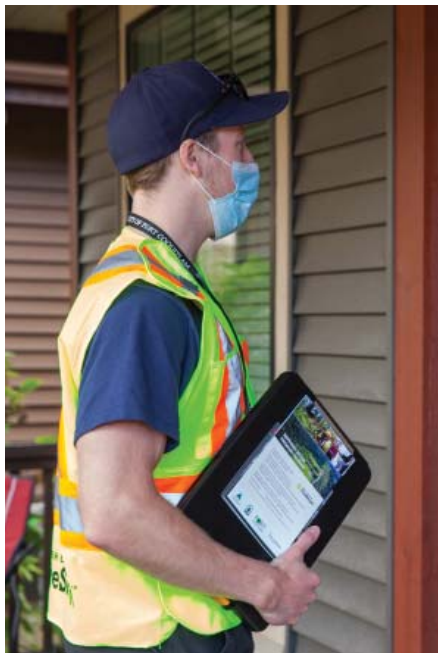
Strategic Initiatives & Priority Projects	Achievements
<p>Ensure financial security</p>	<ul style="list-style-type: none"> > Received grant funding for housing needs assessment and wildfire preparedness

GOAL: WE PROVIDE RESPONSIVE, EFFICIENT, TRANSPARENT AND ENGAGED SERVICE

Strategic Initiatives & Priority Projects	Achievements
<p>Continue to provide an effective and sustainable fire service</p>	<ul style="list-style-type: none"> > Continued communications with Rogers Communications to install telecommunication tower on Village property which will enhance coverage area to support emergency call-out and response
<p>Maintain and enhance service levels</p>	<ul style="list-style-type: none"> > Purchased additional equipment to improve service in the community including a backhoe and dump truck

GOAL: WE UNLEASH THE POTENTIAL FOR GREAT DEVELOPMENT THAT ADVANCES THE INTERESTS OF THE COMMUNITY

Strategic Initiatives & Priority Projects	Achievements
<p>Create opportunities to live, work, shop and play within Anmore</p> <p>Diversify tax base</p> <p>Ensure any development of IOCO (Anmore South) lands is considered in a thoughtful and inclusive manner</p> <p>Enhance the trail network</p>	<ul style="list-style-type: none"> > Conducted financial analysis for IOCO Lands (Anmore South) > Completed grant application for FireSmart, and Housing Needs Assessment > Continued identification of feasibility and cost analysis for trail connectivity options including potential TransLink funding for trail connectivity
<p>Ensure that the expectations of potential developers are well defined</p>	<ul style="list-style-type: none"> > Adopted a new Subdivision and Development Control Bylaw to ensure consistency and define expectations and requirements > Updated Infill Development policy



Anmore was awarded a joint FireSmart Economic Recovery Fund Grant of \$496,000 in 2021 along with Coquitlam, Port Coquitlam and Belcarra to improve wildfire preparedness on properties through education and hazard assessments, and to upgrade critical infrastructure.

LOOKING AHEAD

2022 Work Plan to Support Strategic Goals and Priorities

GOAL: WE HAVE AN ENGAGED COMMUNITY THAT IS IMMENSELY PROUD OF ANMORE

Strategic Initiatives & Priority Projects	2022 Work Plan
Create a civic centre Build the Village Centre	<ul style="list-style-type: none"> > Work towards project construction in May
Increase Anmore's identity and influence, and control destiny of Village	<ul style="list-style-type: none"> > Explore opportunities for partnerships and/or funding opportunities > Continue involvement in local and regional initiatives to ensure Village interests are represented
Provide high-level communications Continue to enhance community events and social engagement Increase community involvement	<ul style="list-style-type: none"> > Increase and diversify engagement and communication methods > Provide opportunities for enhanced community involvement > Explore creative solutions to engage community
Practise environmental stewardship	<ul style="list-style-type: none"> > Ensure environmental factors are considered when assessing development applications > Look into ways that the Village can incorporate and promote good environmental practice in day-to-day activities



GOAL: WE HAVE SUSTAINABLE HOUSING OPPORTUNITIES THAT REPRESENT THE INTERESTS OF ALL OUR CITIZENS

Strategic Initiatives & Priority Projects

Create opportunities for aging in place
 Create opportunities for young families
 Create opportunities for complementary mixed use
 Ensure OCP aligns with strategic priorities

2022 Work Plan

- > Consider housing options that encourage a diverse demographic of residents including consideration of infill and other development proposals

GOAL: THROUGH COLLABORATIVE RELATIONSHIPS WITH GOVERNMENT AND STAKEHOLDER PARTNERS, WE GUARANTEE ANMORE IS SELF-SUFFICIENT IN THE FUTURE

Strategic Initiatives & Priority Projects

Ensure financial security

2022 Work Plan

- > Explore grants and other funding opportunities from other levels of government
- > Continue asset replacement planning and funding

GOAL: WE PROVIDE RESPONSIVE, EFFICIENT, TRANSPARENT AND ENGAGED SERVICE

Strategic Initiatives & Priority Projects	2022 Work Plan
Continue to provide an effective and sustainable fire service	<ul style="list-style-type: none"> > Continue discussion with Rogers Communication and potential additional proponents regarding installation of telecommunication tower on Village property that will enhance coverage area to support emergency call-out and response > Complete a fire department capital asset evaluation
Maintain and enhance service levels	<ul style="list-style-type: none"> > Continue assessment to identify opportunities to create efficiencies in productivity and effectiveness of service delivery

GOAL: WE UNLEASH THE POTENTIAL FOR GREAT DEVELOPMENT THAT ADVANCES THE INTERESTS OF THE COMMUNITY

Strategic Initiatives & Priority Projects	2022 Work Plan
<p>Create opportunities to live, work, shop and play within Anmore</p> <p>Diversify the tax base</p> <p>Ensure any development of Anmore South lands is considered in a thoughtful and inclusive manner</p> <p>Enhance the trail network</p>	<ul style="list-style-type: none"> > Engage in discussions with potential commercial partners as opportunities arise > If a development proposal is received, consider the financial impact and engage the community and stakeholders > Continue mapping and identification of areas for potential trail expansion or connection including engaging landowners where access is desired, and explore funding opportunities
Ensure that the expectations of potential developers are well defined	<ul style="list-style-type: none"> > Review Village bylaws and development processes to ensure clarity and consistency is well communicated and maintained



Connecting with the Village

We encourage Anmore residents to connect with the Village to stay informed about Council decisions, upcoming projects and initiatives, and service updates. There are also opportunities to share input with Council.

Stay informed

- > Council Meetings – Regular Council Meeting dates, agendas, reports and minutes are posted on anmore.com (Village Hall section)
- > Village Email Notifications – Sign up at anmore.com (Contact Us section) for preferred level of notification: Level 1 (Emergency and urgent information), Level 2 (Emergency and urging information, payment due dates) or Level 3 (Emergency and urgent information, payment due dates and general news alerts)
- > Anmore Advisor quarterly newsletter – Mailed to Anmore residents and available for download on anmore.com (Our Community Section)
- > Village of Anmore Facebook page – Visit facebook.com/VillageOfAnmore
- > Village website – Visit anmore.com for events, news, reports and general information
- > Annual Report – Available on anmore.com (Village Hall section > Municipal Reports)

Share your input

- > Public hearings
- > Advisory Committees – consider volunteering on a committee
- > Public meetings
- > Open houses
- > Community surveys
- > Community workshops

Contact the Village

Village Hall

Email: village.hall@anmore.com
Phone: 604-469-9877

After Hours Public Works Emergencies

Phone: 604-817-7745

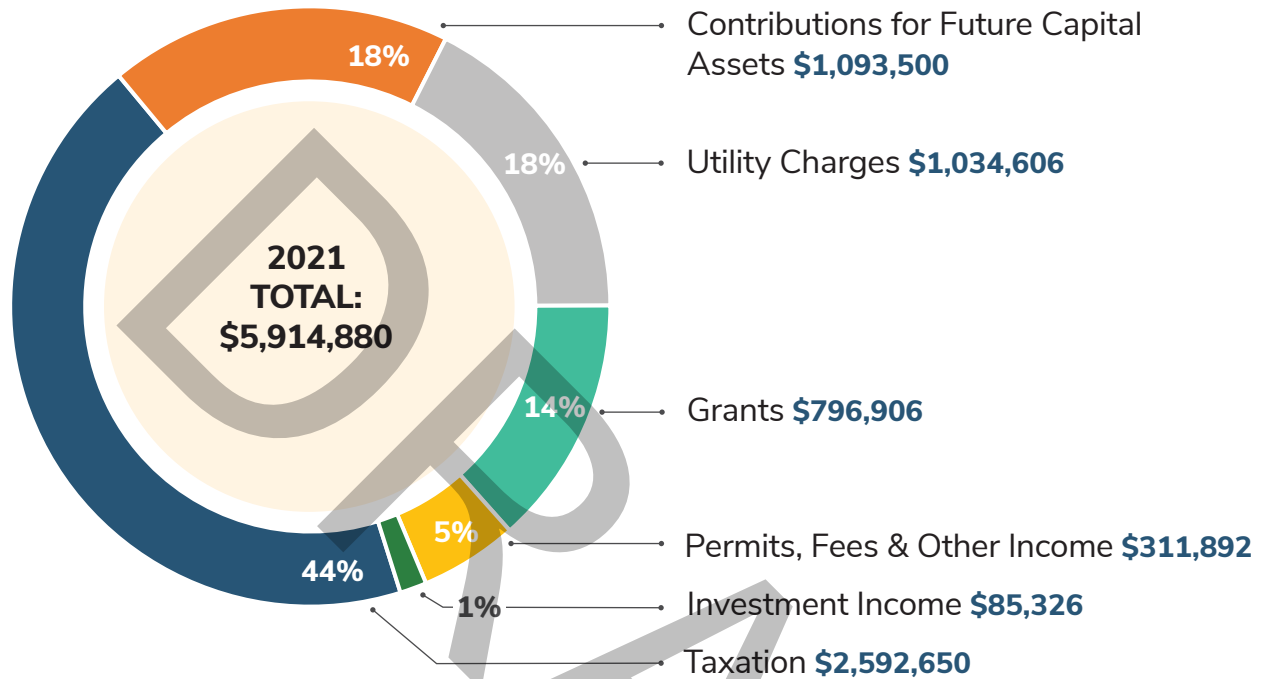
Public works emergencies include water concerns, public safety concerns, trees down, unsafe dumping, etc.

Bylaw Enforcement

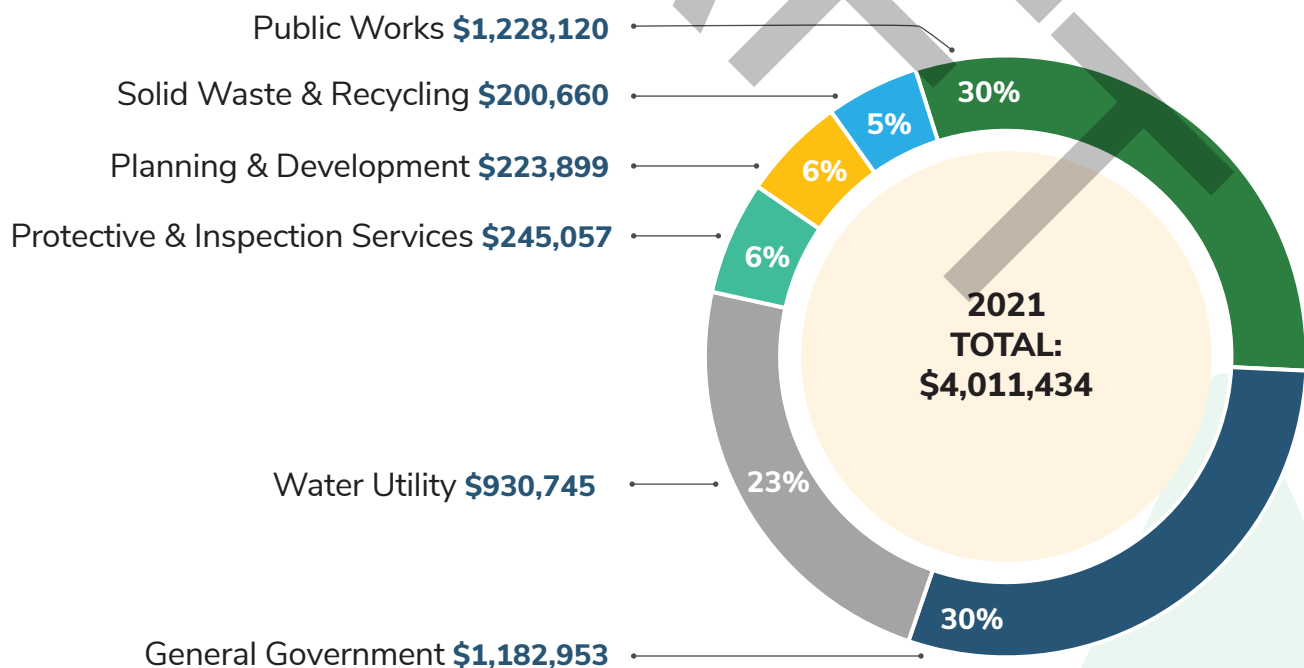
Email: Martin.Greig@anmore.com
Call: 778-87-BYLA (29529)

Total Revenue and Expenses

2021 Revenue



2021 Expenses





Financial Statements

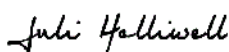
Statement of Management's Responsibility

The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board. A summary of the significant accounting policies are described in the summary of significant policies which proceed the notes to the financial statements. Management is also responsible for all statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by Council. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's financial statements.

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Chief Administrative Officer

April 26, 2022

Independent Auditor's Report

To the Mayor and Council of The Village of Anmore

Opinion

We have audited the financial statements of the Village of Anmore (the "Village") which comprise the Statement of Financial Position as at December 31, 2021 and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021 and its results of operations, changes 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 this report. We are independent of the Village 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.

Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Schedule 4 of the Village's financial statements.

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

Management is responsible for the preparation and fair presentation of the 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 Village'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 Village, or to cease operations, or has no realistic alternative but to do so.

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



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

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

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 Village'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 Village'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 Village 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

Vancouver, British Columbia
April 26, 2022

Statement of Financial Position

December 31	2021	2020
Financial Assets		
Cash	\$ 9,383,025	\$ 7,019,633
Accounts receivable (Note 1)	752,985	979,670
Property taxes receivable	199,276	404,765
Investments (Note 2)	6,397,698	6,215,172
	16,732,984	14,619,240
Liabilities		
Accounts payable and accrued liabilities (Note 3)	657,150	871,591
Unearned revenue (Note 4)	1,355,418	1,353,967
Development cost charges (Note 5)	1,702,132	1,692,821
Deposits (Note 6)	829,091	920,795
	4,543,791	4,839,174
Net Financial Assets	12,189,193	9,780,066
Non-Financial Assets		
Tangible capital assets (Schedule 2)	59,014,948	59,486,252
Prepaid expenses	24,528	44,830
Inventories	48,019	62,094
	59,087,495	59,593,176
Accumulated surplus (Note 7)	\$ 71,276,688	\$ 69,373,242

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Julie Halliwell

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Chief Administrative Officer

Mayor

The accompanying summary of significant policies and notes are an integral part of these financial statements.

Statement of Operations

For year ended December 31	2021 Fiscal Plan (Note 8)	2021	2020
Revenue (Schedule 1)			
Taxation (Note 10)	\$ 2,541,664	\$ 2,592,650	\$ 2,516,820
Government transfers - unconditional (Schedule 3)	664,600	743,756	1,333,508
Government transfers - conditional (Schedule 3)	-	53,151	502,030
Community amenity contribution	-	1,093,500	-
Permits, fees and other revenues	1,247,090	1,302,081	1,197,776
Interest income	180,810	85,326	162,560
Gain on disposal of tangible capital assets	-	44,416	-
	<u>4,634,164</u>	<u>5,914,880</u>	<u>5,712,694</u>
Expenses (Schedule 1)			
General Government	1,167,984	1,182,953	1,054,452
Public Works	1,258,180	1,228,120	1,257,569
Protective Services	267,130	245,057	189,186
Planning & Development	215,610	223,899	237,121
Solid Waste & Recycling	184,500	200,660	204,998
Water System	864,500	930,745	1,229,681
	<u>3,957,904</u>	<u>4,011,434</u>	<u>4,173,007</u>
Annual surplus	<u>676,260</u>	<u>1,903,446</u>	<u>1,539,687</u>
Accumulated surplus, beginning of year	<u>69,373,242</u>	<u>69,373,242</u>	<u>67,833,555</u>
Accumulated surplus, end of year	<u>\$ 70,049,502</u>	<u>\$ 71,276,688</u>	<u>\$ 69,373,242</u>

The accompanying summary of significant policies and notes are an integral part of these financial statements .

Statement of Changes in Net Financial Assets

For year ended December 31	Fiscal Plan	2021 2021 (Note 8)	2020
Annual surplus	\$ 676,260	\$ 1,903,446	\$ 1,539,687
Acquisition of tangible capital assets	(9,851,131)	(606,290)	(1,775,434)
Amortization of tangible capital assets	920,000	1,077,594	1,396,555
Loss on disposal of tangible capital assets	-	-	24,871
Change in prepaid expenses	-	20,302	(18,350)
Change in inventories	-	14,075	(24,707)
Change in net financial assets for the year	(8,254,871)	2,409,127	1,142,622
Net financial assets, beginning of year	9,780,066	9,780,066	8,637,444
Net financial assets, end of year	\$ 1,525,195	\$ 12,189,193	\$ 9,780,066

The accompanying summary of significant policies and notes are an integral part of these financial statements .

Statement of Cash Flows

For the year ended December 31	2021	2020
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 1,903,446	\$ 1,539,687
Items not involving cash:		
Loss on disposal of tangible capital assets	-	24,871
Amortization of tangible capital assets	1,077,594	1,396,555
	<u>2,981,040</u>	<u>2,961,113</u>
Changes in non-cash operating balances:		
Accounts receivable	226,685	(555,561)
Property taxes receivable	205,489	(103,140)
Prepaid expenses	20,302	(18,350)
Accounts payable and accrued liabilities	(214,441)	672,371
Unearned revenue	1,451	(33,450)
Deposits	(91,704)	(130,115)
Inventories	14,075	(24,707)
	<u>3,142,897</u>	<u>2,768,161</u>
Capital activities		
Acquisition of tangible capital assets	(606,290)	(1,775,434)
Investing activities		
Purchase of Investments	(182,526)	(149,532)
Financing transactions		
Development cost charges and interest received	9,311	54,420
Increase in cash during the year	<u>2,363,392</u>	<u>897,615</u>
Cash, beginning of year	<u>7,019,633</u>	<u>6,122,018</u>
Cash, end of year	<u>\$ 9,383,025</u>	<u>\$ 7,019,633</u>

The accompanying summary of significant policies and notes are an integral part of these financial statements .

Summary of Significant Accounting Policies

For the year ended December 31, 2021

The Village of Anmore (the "Village") is a municipality in the Province of British Columbia incorporated under the Local Government Act (British Columbia) and operates under the provisions of the Community Charter. The Village provides municipal services such as public works, planning, parks and other general government services.

Basis of Accounting

The Village prepares its financial statements in accordance with Canadian public sector accounting standards for local governments using guidelines developed by the Public Sector Accounting Board (PSAB).

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, interest, legal fees, and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use.

Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimated useful lives of tangible capital assets are as follows:

Roads	5 to 50 years
Buildings	15 to 40 years
Machinery and vehicles	8 to 10 years
Equipment and furniture	5 to 10 years
Water infrastructure	15 to 50 years
Other infrastructure	10 to 50 years

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include estimating the fair market value of contributed assets and useful lives of tangible capital assets.

Summary of Significant Accounting Policies

For the year ended December 31, 2021

Revenue Recognition

Taxes are recorded when they meet the definition of an asset, have been authorized and the taxable event has occurred. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the same time they are awarded. Levies imposed on behalf of other taxing authorities are not included as taxes for municipal purposes.

Charges for water usage are recorded as services are delivered. Connection fee revenues are recognized when the connection has been established.

Building permit revenue is recognized when building inspections have been satisfactorily completed and clearance certificate issued.

Tangible capital assets received as contributions or transfers from developers are recorded at their estimated fair value at the date of receipt.

Sale of services and other revenue is recognized on an accrual basis as the services are delivered.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Where stipulations give rise to a liability, transfers are initially recognized as unearned revenue when transferred and subsequently as revenue in the statement of operations as the stipulation liabilities are settled.

Community amenity contributions received by the Village are included on the Statement of Operations. Revenue is recognized on the cash basis in the year the payment was received.

Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of the entities are not reflected in these financial statements.

Summary of Significant Accounting Policies

For the year ended December 31, 2021

Unearned Revenue

Contributions with stipulations giving rise to a liability and revenues (building permits) pertaining to services required in future years have been deferred. These amounts will be recognized as revenue once the conditions giving rise to the liability have been settled.

Financial Instruments

Financial instruments consist of cash, accounts receivable, investments, accounts payable and deposits and are recorded at amortized cost. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

Municipal Pension Plan

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 liabilities and assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

Segmented Information

The Village segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in Note 13 and Schedule 1.

Contaminated Sites

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard, and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

Notes to the Financial Statements

For the year ended December 31, 2021

1. Accounts Receivable

	2021	2020
GST receivable	\$ 57,458	\$ 130,147
Government grants receivable	536,755	495,751
Interest receivable	37,164	152,673
Other	9,529	38,544
Water levies	112,079	162,555
	\$ 752,985	\$ 979,670

2. Investments

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank and are recorded at amortized cost. The GICs earn interest at rates ranging from 0.50% to 0.55% (2020 - 0.80% to 2.69%) with maturities ranging from February 23, 2022 to August 19, 2022. The GICs that have matured after year end have been re-invested for an open one year term at a rate of 0.80%.

3. Accounts Payable and Accrued Liabilities

	2021	2020
Trade accounts payable and accrued liabilities	\$ 200,378	\$ 451,469
Construction holdbacks	-	117,818
School taxes and police services payable	439,220	282,170
Wages and benefits	17,552	20,134
	\$ 657,150	\$ 871,591

Notes to the Financial Statements

For the year ended December 31, 2021

4. Unearned Revenue

Unearned revenue represents revenues and unspent capital contributions to be recognized as revenue in operations in subsequent years when the related expenditures are incurred or services delivered. Unearned revenue is comprised as follows:

	2021	2020
Community centre developer restricted donations	\$ 595,236	\$ 595,236
Outdoor plaza grant	124,358	124,358
Other deferred government grants	19,855	19,855
Other deferred revenue	-	2,491
Unearned building permits and other	318,645	361,660
Tax prepayments	297,324	250,367
	\$ 1,355,418	\$ 1,353,967

5. Development Cost Charges

Development cost charges (DCCs) are collected to pay for the general capital and utility expenditures required for developments. In accordance with the *Community Charter*, these funds must be deposited into a separate reserve fund. The Village records DCCs levied as deferred revenues until the related expenditures are incurred, then the DCCs are recognized as revenue.

	2021	2020
Balance, beginning of year	\$ 1,692,821	\$ 1,638,401
Receipts in the year	-	21,438
Interest earned and deferred	9,311	32,982
	\$ 1,702,132	\$ 1,692,821

Notes to the Financial Statements

For the year ended December 31, 2021

6. Deposits

Deposits are collected in respect of development activities as security against potential damage to Village property. Deposits, less any draw down of damage to Village property, are refunded upon satisfactory conditions being met and approved by the Village.

	2021	2020
Balance, beginning of year	\$ 920,795	\$ 1,050,910
Receipts in the year	136,008	71,135
Refunds issued	(227,712)	(201,250)
Balance, end of year	<u>\$ 829,091</u>	<u>\$ 920,795</u>

7. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	2021	2020
Unrestricted current funds	\$ 1,666,253	\$ 1,601,024
Statutory reserve funds	8,259,208	7,142,305
Non-statutory reserve funds	2,263,732	1,036,737
Invested in non-financial assets	59,087,495	59,593,176
Balance, end of year	<u>\$71,276,688</u>	<u>\$ 69,373,242</u>

Unrestricted current funds represent the amount of Accumulated Surplus remaining after deducting the other appropriated surplus balances. It is available to temporarily finance operations until planned revenues (i.e. property taxes, fees, grants etc.) are received, or for other operating or capital purposes as determined by Council, to the extent that it is available as cash.

Notes to the Financial Statements

For the year ended December 31, 2021

7. Accumulated Surplus (continued)

Non-statutory and statutory reserves are accumulated surplus that has been set aside by decision of Council for a specified purpose. Statutory reserves have been established by bylaw in accordance with the Community Charter and their use is restricted by the related bylaw and legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated. Details of Statutory reserve funds are shown below:

	2021	2020
Parks	\$ 422,035	\$ 419,727
Capital	7,124,854	6,019,619
Water storage	39,264	39,049
Water utility	365,161	388,700
Operating	307,894	275,210
	<u>\$ 8,259,208</u>	<u>\$ 7,142,305</u>

Details of Non-statutory reserve funds are shown below:

	2021	2020
Community Works Gas Tax Funds	\$ 127,227	\$ -
Major Road Network Funds	56,815	-
Community Amenity Contributions	1,255,102	154,737
COVID-19 Restart Grant	824,588	882,000
	<u>\$ 2,263,732</u>	<u>\$ 1,036,737</u>

Investment in non-financial assets is equal to the book value of the tangible capital assets, inventories and prepaid expenses. In the normal course of operations the tangible capital assets, inventories and prepaid expenses are not available to finance operations, but will be consumed/used to provide services, and any related debt repaid by future period revenues.

Notes to the Financial Statements

For the year ended December 31, 2021

8. Fiscal Plan

The budget figures reported in the Financial Statements represent the 2021 component of the Financial Plan Bylaw adopted by Council on March 16, 2021.

The following reconciles the approved bylaw to the amounts presented in the financial statements:

	<u>2021</u>
Annual deficit per Financial Plan bylaw	\$ (142,340)
Plus: Capital expenditures	<u>818,600</u>
Annual surplus on a PSAS basis	<u>\$ 676,260</u>
Acquisition of tangible capital assets	(9,851,131)
Amortization	<u>920,000</u>
Change in net financial assets	<u><u>(8,254,871)</u></u>

9. Contingent Liabilities

- (a) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.
- (b) The Village is responsible as a member of Metro Vancouver for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) In the regular course of operations, legal claims are initiated against the Village in varying and unspecified amounts. The outcome of any potential claims cannot reasonably be determined at this time. Any ultimate settlements will be recorded in the year the claim is deemed to be likely to be paid and can be reasonably estimated.

Notes to the Financial Statements

For the year ended December 31, 2021

10. Taxation - Net

	2021	%	2020	%
Total taxation	\$ 6,577,161	100.00	\$ 6,111,908	100.00
Collections on behalf of other governments:				
Metro Vancouver	681,545	10.36	299,103	4.89
School District - school tax	2,567,433	39.04	2,572,906	42.10
Municipal Finance Authority	319	-	315	0.01
BC Assessment Authority	66,876	1.02	68,320	1.12
TransLink	418,467	6.36	401,935	6.58
Police	249,871	3.80	252,509	4.13
	3,984,511	60.58	3,595,088	58.83
General municipal taxation	\$ 2,592,650		\$ 2,516,820	

11. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, plan membership has about 220,000 active members and 112,000 retired members. Active members include approximately 42,000 contributors from local government.

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

Notes to the Financial Statements

For the year ended December 31, 2021

11. Pension Plan (continued)

The most recent 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 Village paid \$82,406 (2020 - \$86,739) for employer contributions while employees contributed \$72,230 (2020 - \$76,137) 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 liabilities and 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.

12. Uncertainty arising from COVID-19

During the year, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be further impact on the Village, its citizens, employees and other third party business associates that could impact the timing and amounts realized on the Village's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Village is not known. Given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Village'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 Village 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.

Notes to the Financial Statements

For the year ended December 31, 2021

13. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water and drainage infrastructure, garbage collection and parkland. The Village also contributes to the costs of police protection and transit which are under the jurisdiction of the provincial government and of TransLink, respectively. Distinguishable functional segments have been separately disclosed in the segmented information.

The nature of the Village's segments and the activities they encompass are as follows:

General Government

The general government department is the communications link between Council and the other municipal departments and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures and decisions. This department is also responsible for the overall financial and risk management of the Village.

Public Works

Public works is responsible for the essential services of the Village:

- ensuring clean and safe water to the Village, supplied through underground pipes;
- providing and maintaining the Village's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants; and
- providing other key services including street cleaning and the coordination of residential garbage collection services.

Protective Services

Protection and inspection services are comprised of bylaw enforcement and building inspection.

- Bylaw enforcement administers, monitors and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Village of Anmore.
- The Village of Anmore's Building Department maintains the quality of life for the Village's citizens by regulating all construction within the Village. This is achieved through the use of the Village of Anmore's Building Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments within the Village of Anmore.

Notes to the Financial Statements

For the year ended December 31, 2021

13. Segmented Information (continued)

Planning and Development

The planning and development department provides short-term and long-term planning services.

- Long-term planning includes work within the community plan on reviewing the Village's Official Community Plan, developing new Neighbourhood Plans, and the review of relevant bylaws.
- Short-term planning includes the processing of subdivision and development applications.

Water Utility

The water utility provides the distribution of water to residents.

Solid Waste and Recycling

The solid waste and recycling department provides curbside garbage and recycling collection services to the residents of the Village.

Schedule 1 – Combined Statement of Operations by Segment

Please note: these tables spans two pages.

For the year ended December 31, 2021

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 2,592,650	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	481,532	262,224	-	-	-
Government transfers-conditional	-	46,209	6,942	-	-
Community amenity contribution	-	1,093,500	-	-	-
Permits, fees and other revenue	17,453	-	225,756	24,266	217,249
Interest income	85,326	-	-	-	-
Gain on disposal of TCAs	-	44,416	-	-	-
Total revenue	3,176,961	1,446,349	232,698	24,266	217,249
Expenses					
Goods & services	471,899	239,656	10,996	223,899	197,143
Salaries & benefits	666,968	249,135	234,061	-	3,517
Loss on disposal of TCAs	-	-	-	-	-
Amortization on TCAs	44,086	739,329	-	-	-
Total expenses	1,182,953	1,228,120	245,057	223,899	200,660
Excess (deficiency) in revenues over expenses	\$ 1,994,008	\$ 218,229	\$ (12,359)	\$ (199,633)	\$ 16,589

For the year ended December 31, 2020

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling
Revenues					
Taxation	\$ 2,516,820	\$ -	\$ -	\$ -	\$ -
Government transfers-unconditional	1,297,258	36,250	-	-	-
Government transfers-conditional	-	489,325	12,705	-	-
Permits, fees and other revenue	15,919	-	123,823	62,928	211,633
Interest income	162,560	-	-	-	-
Total revenue	3,992,557	525,575	136,528	62,928	211,633
Expenses					
Goods & Services	396,343	158,624	28,350	140,733	182,851
Salaries & Benefits	627,387	274,550	160,836	96,388	22,147
Loss on disposal of TCAs	2,171	22,700	-	-	-
Amortization on TCAs	28,551	801,695	-	-	-
Total expenses	1,054,452	1,257,569	189,186	237,121	204,998
Excess (deficiency) in revenues over expenses	\$ 2,938,105	\$ (731,994)	\$ (52,658)	\$ (174,193)	\$ 6,635

Schedule 1 – Combined Statement of Operations by Segment

Continued from previous page.

Water System	2021 Actual	2021 Fiscal Plan	2020 Actual
\$ -	\$2,592,650	\$ 2,541,664	\$ 2,516,820
-	743,756	664,600	1,333,508
-	53,151	-	502,030
-	1,093,500	-	-
817,357	1,302,081	1,247,090	1,197,776
-	85,326	180,810	162,560
-	44,416	-	-
817,357	5,914,880	4,634,164	5,712,694
552,612	1,696,205	1,747,210	1,442,770
83,953	1,237,634	1,290,694	1,308,811
-	-	-	24,871
294,180	1,077,595	920,000	1,396,555
930,745	4,011,434	3,957,904	4,173,007
\$ (113,388)	\$1,903,446	\$ 676,260	\$ 1,539,687

Water System	2020 Actual	2020 Fiscal Plan	2019 Actual
\$ -	\$2,516,820	\$ 2,490,022	\$ 2,360,944
-	1,333,508	659,600	720,292
-	502,030	571,592	43,449
783,473	1,197,776	1,262,940	1,375,606
-	162,560	160,000	240,042
783,473	5,712,694	5,144,154	4,740,333
535,869	1,442,770	1,437,790	1,311,385
127,503	1,308,811	1,421,112	1,191,275
-	24,871	-	39,081
566,309	1,396,555	920,000	996,736
1,229,681	4,173,007	3,778,902	3,538,477
\$ (446,208)	\$1,539,687	\$ 1,365,252	\$ 1,201,856

Schedule 2 – Tangible Capital Assets

Please note: these tables spans two pages.

For the year ended December 31, 2021

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 679,479	\$ 134,027	\$ 7,906,947	\$ 14,038,218
Additions	-	291,019	35,839	75,888	-
Disposals & adjustments	-	-	-	-	-
Cost, end of year	37,790,548	970,498	169,866	7,982,835	14,038,218
Accumulated amortization,					
beginning of year	-	136,185	83,649	3,126,784	6,184,099
Amortization	-	17,735	12,806	253,161	395,502
Disposals & adjustments	-	-	-	-	-
Accumulated amortization, end of year	-	153,920	96,455	3,379,945	6,579,601
Net book value, end of year	\$ 37,790,548	\$ 816,578	\$ 73,411	\$ 4,602,890	\$ 7,458,617

For the year ended December 31, 2020

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads
Balance,					
beginning of year	\$ 37,790,548	\$ 381,871	\$ 116,279	\$ 7,592,143	\$ 13,922,102
Additions	-	297,608	39,399	345,475	918,290
Disposals & adjustments	-	-	(21,651)	(30,671)	(802,174)
Cost, end of year	37,790,548	679,479	134,027	7,906,947	14,038,218
Accumulated amortization,					
beginning of year	-	114,564	96,198	2,761,222	6,630,806
Amortization	-	21,621	6,931	387,460	341,540
Disposals & adjustments	-	-	(19,480)	(21,898)	(788,247)
Accumulated amortization, end of year	-	136,185	83,649	3,126,784	6,184,099
Net book value, end of year	\$ 37,790,548	\$ 543,294	\$ 50,378	\$ 4,780,163	\$ 7,854,119

Schedule 2 – Tangible Capital Assets

Continued from previous page.

	Machinery & Vehicles	Water Infrastructure	2021	2020
\$	979,759	\$ 11,980,886	\$ 73,509,864	\$ 72,588,926
	180,723	22,821	606,290	1,775,434
	(206,735)	-	(206,735)	(854,496)
	953,747	12,003,707	73,909,419	73,509,864
	584,272	3,908,623	14,023,612	13,456,682
	90,665	307,725	1,077,594	1,396,555
	(206,735)	-	(206,735)	(829,625)
	468,202	4,216,348	14,894,471	14,023,612
\$	485,545	\$ 7,787,359	\$ 59,014,948	\$ 59,486,252

	Machinery & Vehicles	Water Infrastructure	2020	2019
\$	854,496	\$ 11,931,487	\$ 72,588,926	\$ 72,505,270
	125,263	49,399	1,775,434	166,964
	-	-	(854,496)	(83,308)
	979,759	11,980,886	73,509,864	72,588,926
	511,578	3,342,314	13,456,682	12,504,174
	72,694	566,309	1,396,555	996,736
	-	-	(829,625)	(44,228)
	584,272	3,908,623	14,023,612	13,456,682
\$	395,487	\$ 8,072,263	\$ 59,486,252	\$ 59,132,244

Schedule 3 – Government Transfers

For year ended December 31	2021 Fiscal Plan (Note 8)	2021	2020
Unconditional			
Community Works Fund - Gas Tax	\$ 61,600	\$ 126,532	\$ 61,738
TransLink - Major Road Network	105,000	105,000	36,250
TransLink - Operation, Maintenance and Rehabilitation	148,000	147,000	-
COVID-19 Safe Restart	-	-	882,000
Small community grant	350,000	355,000	353,520
Other grants	-	10,224	-
Total unconditional grants	664,600	743,756	1,333,508
Conditional			
TransLink - Major Road Network	-	46,209	489,325
COVID-19 Emergency Preparedness	-	6,942	12,705
Total conditional grants	-	53,151	502,030
Total government grants	\$ 664,600	\$ 796,907	\$ 1,835,538

Schedule 4 – Annual Report on COVID-19 Safe Restart Grant Spending (unaudited)

For the year ended December 31, 2021

	2021	2020
COVID-19 Safe Restart Grant		
Balance, beginning of year	\$ 882,000	\$ -
Safe Restart Grant received November 2020	-	882,000
Total Grant Funds Available	882,000	882,000
Less: Funds Spent	61,922	-
Balance, end of year	\$ 820,078	\$ 882,000

In November 2020, the Village received a COVID-19 Safe Restart Grant for \$882,000 from the Province of British Columbia. An annual report on the grant spending is a requirement of the Province and will be provided annually until the grant funds are fully spent. COVID-19 Safe Restart Funding is classified as an unconditional Provincial operating government transfer with revenue recognized on the Statement of Operations in the period in which the funds were received.

As at December 31, 2021, \$61,922 in grant funds were spent.

VILLAGE OF ANMORE



2697 Sunnyside Road
Anmore, BC V3H 5G9
Tel 604 469 9877
Fax 604 469 0537

Email village.hall@anmore.com
Website anmore.com
Facebook facebook.com/VillageOfAnmore
Twitter [@villageofanmore](https://twitter.com/villageofanmore)



Statement of Financial Information – SOFI

Approved by Council

For the Fiscal Year Ended December 31, 2021

Pursuant to the *Financial Information Act*

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SCHEDULE OF GUARANTEE AND INDEMNITY AGREEMENTS

1. Guarantee: A contract of guarantee is one in which there must always be three persons – a principal debtor, whose liability may be either existing or contemplated; a creditor; and a guarantor or surety, who, in consideration of some promise or act of the creditor, promises to discharge the debtor's liability if the debtor should fail to do so. (Anger's Digest of Canadian Law)
2. Indemnity: To indemnify is to make good on a loss which one person has suffered in consequence of the act or default of another; and, the operation of making good on the loss is called indemnification. (Dictionary of English Law)

This organization has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Village of Anmore

SCHEDULE SHOWING THE REMUNERATION AND EXPENSES PAID TO OR ON BEHALF OF EACH EMPLOYEE				
1. Elected Officials				
	Name	Position	Remuneration	Expenses
	John McEwen	Mayor	\$ 46,356	\$ -
	Paul Weverink	Councillor	\$ 20,603	\$ -
	Kim Trowbridge	Councillor	\$ 20,603	\$ -
	Polly Krier	Councillor	\$ 20,603	\$ -
	Tim Laidler	Councillor	\$ 20,603	\$ -
	Total: elected officials		\$ 128,768	\$ -
2. Other Employees				
	Name		Remuneration	Expenses
	Juli Halliwell	Chief Administrative Officer	\$ 131,413	\$ 584
		Approving Officer/Building and Plumbing		
	Martin Greig	Inspector/Bylaw Enforcement Officer	\$ 98,039	\$ 2,137
	Lance Fortier	Operations Superintendent	\$ 94,979	\$ 683
	Karen Elrick	Manager of Corporate Services	\$ 90,827	\$ 1,184
	Scott Donaldson	Water Operator II	\$ 79,742	\$ 987
	Consolidated total of other employees with remuneration of \$75,000 or less		\$ 407,531	\$ 1,114
	Total: Other Employees		\$ 902,531	\$ 6,689
3. Reconciliation				
	Total remuneration – elected officials,			
			\$	128,768
	Total remuneration – other employees		\$	909,220
	Subtotal		\$	1,037,989
	Reconciling Items*			
	Municipal Pension, Employer Paid		\$	72,230
	WCB, EI, CPP Employer Paid		\$	77,722
	Other Benefits Employer Paid		\$	55,619
	Total per Statement of Revenue and Expenditure		\$	1,237,634
	Variance Rounding/ Timing differences		-\$	5,925
Prepared under the Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)				

STATEMENT OF SEVERANCE AGREEMENTS

Definition and Explanation

"Severance" is defined as the severance payment made in lieu of the notice period. (The notice period is the length of time from the date on which the notice of termination is given to an employee until the date on which employment will terminate.)

There were 0 severance agreement made between the Village of Anmore and its non-unionized employees during the fiscal year 2021.

Village of Anmore

2021 SCHEDULE SHOWING PAYMENT MADE FOR THE PROVISION OF GOODS OR SERVICES

1. Alphabetical list of suppliers who received aggregate payments exceeding \$25,000

	Name	Amount
	All Roads Construction Ltd.	\$ 368,484
	ATCO Structures & Logistics	\$ 32,551
	BDO Dunwoody	\$ 59,976
	BMO Bank of Montreal Mastercard	\$ 131,821
	Brandt Tractor Ltd.	\$ 144,368
	Canada Revenue Agency	\$ 306,198
	City of Port Moody	\$ 440,827
	GFL Environmental	\$ 134,362
	Harbour International Trucks Ltd.	\$ 44,800
	ISL Engineering and Land Services Ltd.	\$ 220,058
	Johnston Davidson Architecture&Planning	\$ 305,658
	Lidstone & Company	\$ 80,835
	Mickelson Consulting Inc.	\$ 75,834
	Microserve, V8205	\$ 69,107
	Municipal Insurance Association of BC	\$ 40,628
	Municipal Pension Plan	\$ 78,786
	Nancy Gomerich	\$ 44,756
	Pacific Blue Cross	\$ 69,524
	RWPAS Richard White Planning Advisory	\$ 33,902
	Samurai Express Trucking	\$ 28,072
	Treeko Contracting Ltd.	\$ 44,087
1.	Payments Made (Vendors Over \$25000)	\$ 2,754,632

2. Consolidated paid to suppliers who received aggregate pmnts of < or = \$25,000	\$ 501,236
Consolidated total of grants paid exceeding \$25,000	\$ -
Consolidated total of contributions paid exceeding \$25,000	\$ -
Consolidated total of all grants and contributions exceeding \$25,000	\$ -

3. Total payments to suppliers for grants and contributions exceeding \$25,000	\$ -
Total aggregate payments exceeding \$25,000 paid to suppliers	\$ 2,754,632
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 501,236
Consolidated total of all grants and contributions exceeding \$25,000	\$ -
Subtotal	\$ 3,255,868
Total Expenses per Consolidated Statement of Operations and Accumulated Surplus	\$ 4,011,434
Difference	-\$ 755,566

Village of Anmore

4. Reconciliation		
	Employee and Council Wages not included in payments to suppliers	-\$ 1,031,300
	Employee and Council portion of Tax, CPP And EI paid to supplier and not expensed	\$ 252,263
	Employee portion of Benefits paid to supplier and not expensed	\$ 13,905
	Employee Wages and Expenses Recovered	\$ 274,904
	New Capital Additions, paid and not expensed (moved to Capital)	\$ 606,290
	Less: Amortization - not a Cash transaction	-\$ 1,077,595
	Prepaid Expenses and Inventories	\$ 72,547
	**Timing variances included in summary	-\$ 133,420
	<i>Variance occurs due to the Financial Statements prepared on an accrual basis and this report on a cash basis</i>	

Prepared under the Financial Information Regulation, Schedule 1, section 7 and the Financial Information Act, section 2.

Village of Anmore

STATEMENT OF FINANCIAL INFORMATION APPROVAL

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

Date: _____

Mayor, John McEwen

Date: _____

Chief Financial Officer, Juli Halliwell

Prepared under the Financial Information Regulation, Schedule 1, subsection 9

Village of Anmore

MANAGEMENT REPORT

The financial statements and other financial information, as well as the financial reporting process that produces such statements and other information contained herein, have been prepared by management in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board. A summary of the significant accounting policies are described in the summary of significant policies which proceed the notes to the financial statements.

Management is also responsible for all statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements. The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by Council.

On Behalf of the Village of Anmore

Date: _____

Chief Financial Officer, Juli Halliwell

Prepared pursuant to Financial Information Regulation, Schedule 1, section 9

Village of Anmore
Financial Statements
For the year ended December 31, 2021

Village of Anmore
Financial Statements
For the year ended December 31, 2021

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Statement of Management's Responsibility

The financial statements contained herein have been prepared by management in accordance with Canadian public sector accounting standards as prescribed by the Public Sector Accounting Board. A summary of the significant accounting policies are described in the summary of significant policies which proceed the notes to the financial statements. Management is also responsible for all statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements.

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

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by BDO Canada LLP, independent external auditors appointed by Council. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's financial statements.

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Chief Administrative Officer

April 26, 2022

Independent Auditor's Report

To the Mayor and Council of The Village of Anmore

Opinion

We have audited the financial statements of the Village of Anmore (the "Village") which comprise the Statement of Financial Position as at December 31, 2021 and the Statements Operations, Changes in Net Financial Assets, and Cash Flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Village as at December 31, 2021 and its results of operations, changes 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 this report. We are independent of the Village 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.

Unaudited Information

We have not audited, reviewed, or otherwise attempted to verify the accuracy or completeness of the Schedule 4 of the Village's financial statements.

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

Management is responsible for the preparation and fair presentation of the 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 Village'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 Village, or to cease operations, or has no realistic alternative but to do so.

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



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

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

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 Village'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 Village'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 Village 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.


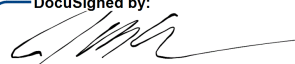
We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants

Vancouver, British Columbia
April 26, 2022

Village of Anmore
Statement of Financial Position

December 31	2021	2020
Financial Assets		
Cash	\$ 9,383,025	\$ 7,019,633
Accounts receivable (Note 1)	752,985	979,670
Property taxes receivable	199,276	404,765
Investments (Note 2)	6,397,698	6,215,172
	<u>16,732,984</u>	<u>14,619,240</u>
Liabilities		
Accounts payable and accrued liabilities (Note 3)	657,150	871,591
Unearned revenue (Note 4)	1,355,418	1,353,967
Development cost charges (Note 5)	1,702,132	1,692,821
Deposits (Note 6)	829,091	920,795
	<u>4,543,791</u>	<u>4,839,174</u>
Net Financial Assets	<u>12,189,193</u>	<u>9,780,066</u>
Non-Financial Assets		
Tangible capital assets (Schedule 2)	59,014,948	59,486,252
Prepaid expenses	24,528	44,830
Inventories	48,019	62,094
	<u>59,087,495</u>	<u>59,593,176</u>
Accumulated surplus (Note 7)	<u>\$ 71,276,688</u>	<u>\$ 69,373,242</u>

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 Chief Administrative Officer
 Mayor

Village of Anmore
Statement of Operations

For year ended December 31	2021 Fiscal Plan (Note 8)	2021	2020
Revenue (Schedule 1)			
Taxation (Note 10)	\$ 2,541,664	\$ 2,592,650	\$ 2,516,820
Government transfers - unconditional (Schedule 3)	664,600	743,756	1,333,508
Government transfers - conditional (Schedule 3)	-	53,151	502,030
Community amenity contribution	-	1,093,500	-
Permits, fees and other revenues	1,247,090	1,302,081	1,197,776
Interest income	180,810	85,326	162,560
Gain on disposal of tangible capital assets	-	44,416	-
	<u>4,634,164</u>	<u>5,914,880</u>	<u>5,712,694</u>
Expenses (Schedule 1)			
General Government	1,167,984	1,182,953	1,054,452
Public Works	1,258,180	1,228,120	1,257,569
Protective Services	267,130	245,057	189,186
Planning & Development	215,610	223,899	237,121
Solid Waste & Recycling	184,500	200,660	204,998
Water System	864,500	930,745	1,229,681
	<u>3,957,904</u>	<u>4,011,434</u>	<u>4,173,007</u>
Annual surplus	676,260	1,903,446	1,539,687
Accumulated surplus, beginning of year	<u>69,373,242</u>	<u>69,373,242</u>	<u>67,833,555</u>
Accumulated surplus, end of year	<u>\$ 70,049,502</u>	<u>\$ 71,276,688</u>	<u>\$ 69,373,242</u>

Village of Anmore
Statement of Changes in Net Financial Assets

For year ended December 31	Fiscal Plan	2021 2021 (Note 8)	2020
Annual surplus	\$ 676,260	\$ 1,903,446	\$ 1,539,687
Acquisition of tangible capital assets	(9,851,131)	(606,290)	(1,775,434)
Amortization of tangible capital assets	920,000	1,077,594	1,396,555
Loss on disposal of tangible capital assets	-	-	24,871
Change in prepaid expenses	-	20,302	(18,350)
Change in inventories	-	14,075	(24,707)
Change in net financial assets for the year	(8,254,871)	2,409,127	1,142,622
Net financial assets, beginning of year	9,780,066	9,780,066	8,637,444
Net financial assets, end of year	\$ 1,525,195	\$ 12,189,193	\$ 9,780,066

Village of Anmore
Statement of Cash Flows

For the year ended December 31	2021	2020
Cash provided by (used in)		
Operating activities		
Annual surplus	\$ 1,903,446	\$ 1,539,687
Items not involving cash:		
Loss on disposal of tangible capital assets	-	24,871
Amortization of tangible capital assets	1,077,594	1,396,555
	<u>2,981,040</u>	<u>2,961,113</u>
Changes in non-cash operating balances:		
Accounts receivable	226,685	(555,561)
Property taxes receivable	205,489	(103,140)
Prepaid expenses	20,302	(18,350)
Accounts payable and accrued liabilities	(214,441)	672,371
Unearned revenue	1,451	(33,450)
Deposits	(91,704)	(130,115)
Inventories	14,075	(24,707)
	<u>3,142,897</u>	<u>2,768,161</u>
Capital activities		
Acquisition of tangible capital assets	<u>(606,290)</u>	<u>(1,775,434)</u>
Investing activities		
Purchase of Investments	<u>(182,526)</u>	<u>(149,532)</u>
Financing transactions		
Development cost charges and interest received	<u>9,311</u>	<u>54,420</u>
Increase in cash during the year	2,363,392	897,615
Cash, beginning of year	<u>7,019,633</u>	<u>6,122,018</u>
Cash, end of year	<u>\$ 9,383,025</u>	<u>\$ 7,019,633</u>

Village of Anmore

Summary of Significant Accounting Policies

For the year ended December 31, 2021

The Village of Anmore (the "Village") is a municipality in the Province of British Columbia incorporated under the Local Government Act (British Columbia) and operates under the provisions of the Community Charter. The Village provides municipal services such as public works, planning, parks and other general government services.

Basis of Accounting

The Village prepares its financial statements in accordance with Canadian public sector accounting standards for local governments using guidelines developed by the Public Sector Accounting Board (PSAB).

The basis of accounting followed in these financial statements is an accrual method and includes revenues in the period in which the transactions or events occurred that gave rise to the revenues and expenses in the period the goods and services are acquired and a liability is incurred.

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, interest, legal fees, and site preparation costs. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is put into use.

Contributed tangible capital assets are recorded at fair value at the time of the contribution.

Estimated useful lives of tangible capital assets are as follows:

Roads	5 to 50 years
Buildings	15 to 40 years
Machinery and vehicles	8 to 10 years
Equipment and furniture	5 to 10 years
Water infrastructure	15 to 50 years
Other infrastructure	10 to 50 years

Use of Estimates

The preparation of financial statements in accordance with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future. Significant estimates include estimating the fair market value of contributed assets and useful lives of tangible capital assets.

Village of Anmore

Summary of Significant Accounting Policies

For the year ended December 31, 2021

Revenue Recognition

Taxes are recorded when they meet the definition of an asset, have been authorized and the taxable event has occurred. Annual levies for non-optional municipal services and general administrative services are recorded as taxes for municipal services in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectible amounts.

Through the British Columbia Assessment's appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the same time they are awarded. Levies imposed on behalf of other taxing authorities are not included as taxes for municipal purposes.

Charges for water usage are recorded as services are delivered. Connection fee revenues are recognized when the connection has been established.

Building permit revenue is recognized when building inspections have been satisfactorily completed and clearance certificate issued.

Tangible capital assets received as contributions or transfers from developers are recorded at their estimated fair value at the date of receipt.

Sale of services and other revenue is recognized on an accrual basis as the services are delivered.

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that the transfer stipulations give rise to an obligation that meets the definition of a liability. Where stipulations give rise to a liability, transfers are initially recognized as unearned revenue when transferred and subsequently as revenue in the statement of operations as the stipulation liabilities are settled.

Community amenity contributions received by the Village are included on the Statement of Operations. Revenue is recognized on the cash basis in the year the payment was received.

Collection of Taxes on Behalf of Other Taxation Authorities

The Village collects taxation revenue on behalf of other entities. Such levies, other revenues, expenses, assets and liabilities with respect to the operations of the entities are not reflected in these financial statements.

Unearned Revenue

Contributions with stipulations giving rise to a liability and revenues (building permits) pertaining to services required in future years have been deferred. These amounts will be recognized as revenue once the conditions giving rise to the liability have been settled.

Financial Instruments

Financial instruments consist of cash, accounts receivable, investments, accounts payable and deposits and are recorded at amortized cost. Unless otherwise noted, it is management's opinion that the Village is not exposed to significant interest rate, currency or credit risk arising from these financial instruments.

Village of Anmore
Summary of Significant Accounting Policies

For the year ended December 31, 2021

Municipal Pension Plan

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 liabilities and assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to the individual employers participating in the plan.

Segmented Information

The Village segments its operations for financial reporting purposes based upon areas of managerial responsibility. This information is provided in Note 13 and Schedule 1.

Contaminated Sites

A liability for remediation of a contaminated site is recognized at the financial statement date when an environmental standard exists, contamination exceeds the standard, and it is expected that future economic benefits will be given up and the liability can be reasonably estimated.

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2021

1. Accounts Receivable

	2021	2020
	<hr/>	<hr/>
GST receivable	\$ 57,458	\$ 130,147
Government grants receivable	536,755	495,751
Interest receivable	37,164	152,673
Other	9,529	38,544
Water levies	112,079	162,555
	<hr/>	<hr/>
	\$ 752,985	\$ 979,670
	<hr/>	<hr/>

2. Investments

The Village's investments consist of guaranteed investment certificates ("GICs") held at a Canadian chartered bank and are recorded at amortized cost. The GICs earn interest at rates ranging from 0.50% to 0.55% (2020 - 0.80% to 2.69%) with maturities ranging from February 23, 2022 to August 19, 2022. The GICs that have matured after year end have been re-invested for an open one year term at a rate of 0.80%.

3. Accounts Payable and Accrued Liabilities

	2021	2020
	<hr/>	<hr/>
Trade accounts payable and accrued liabilities	\$ 200,378	\$ 451,469
Construction holdbacks	-	117,818
School taxes and police services payable	439,220	282,170
Wages and benefits	17,552	20,134
	<hr/>	<hr/>
	\$ 657,150	\$ 871,591
	<hr/>	<hr/>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2021

4. Unearned Revenue

Unearned revenue represents revenues and unspent capital contributions to be recognized as revenue in operations in subsequent years when the related expenditures are incurred or services delivered. Unearned revenue is comprised as follows:

	2021	2020
Community centre developer restricted donations	\$ 595,236	\$ 595,236
Outdoor plaza grant	124,358	124,358
Other deferred government grants	19,855	19,855
Other deferred revenue	-	2,491
Unearned building permits and other	318,645	361,660
Tax prepayments	297,324	250,367
	<u>\$ 1,355,418</u>	<u>\$ 1,353,967</u>

5. Development Cost Charges

Development cost charges (DCCs) are collected to pay for the general capital and utility expenditures required for developments. In accordance with the *Community Charter*, these funds must be deposited into a separate reserve fund. The Village records DCCs levied as deferred revenues until the related expenditures are incurred, then the DCCs are recognized as revenue.

	2021	2020
Balance, beginning of year	\$ 1,692,821	\$ 1,638,401
Receipts in the year	-	21,438
Interest earned and deferred	9,311	32,982
Balance, end of year	<u>\$ 1,702,132</u>	<u>\$ 1,692,821</u>

6. Deposits

Deposits are collected in respect of development activities as security against potential damage to Village property. Deposits, less any draw down of damage to Village property, are refunded upon satisfactory conditions being met and approved by the Village.

	2021	2020
Balance, beginning of year	\$ 920,795	\$ 1,050,910
Receipts in the year	136,008	71,135
Refunds issued	(227,712)	(201,250)
Balance, end of year	<u>\$ 829,091</u>	<u>\$ 920,795</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2021

7. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

	2021	2020
Unrestricted current funds	\$ 1,666,253	\$ 1,601,024
Statutory reserve funds	8,259,208	7,142,305
Non-statutory reserve funds	2,263,732	1,036,737
Invested in non-financial assets	59,087,495	59,593,176
Balance, end of year	<u>\$71,276,688</u>	<u>\$ 69,373,242</u>

Unrestricted current funds represent the amount of Accumulated Surplus remaining after deducting the other appropriated surplus balances. It is available to temporarily finance operations until planned revenues (i.e. property taxes, fees, grants etc.) are received, or for other operating or capital purposes as determined by Council, to the extent that it is available as cash.

Non-statutory and statutory reserves are accumulated surplus that has been set aside by decision of Council for a specified purpose. Statutory reserves have been established by bylaw in accordance with the Community Charter and their use is restricted by the related bylaw and legislation. In the normal course of operations, these funds will be used to finance the future services or capital works for which they have been appropriated. Details of Statutory reserve funds are shown below:

	2021	2020
Parks	\$ 422,035	\$ 419,727
Capital	7,124,854	6,019,619
Water storage	39,264	39,049
Water utility	365,161	388,700
Operating	307,894	275,210
	<u>\$ 8,259,208</u>	<u>\$ 7,142,305</u>

Details of Non-statutory reserve funds are shown below:

	2021	2020
Community Works Gas Tax Funds	\$ 127,227	\$ -
Major Road Network Funds	56,815	-
Community Amenity Contributions	1,255,102	154,737
COVID-19 Restart Grant	824,588	882,000
	<u>\$ 2,263,732</u>	<u>\$ 1,036,737</u>

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2021

7. Accumulated Surplus (continued)

Investment in non-financial assets is equal to the book value of the tangible capital assets, inventories and prepaid expenses. In the normal course of operations the tangible capital assets, inventories and prepaid expenses are not available to finance operations, but will be consumed/used to provide services, and any related debt repaid by future period revenues.

8. Fiscal Plan

The budget figures reported in the Financial Statements represent the 2021 component of the Financial Plan Bylaw adopted by Council on March 16, 2021.

The following reconciles the approved bylaw to the amounts presented in the financial statements:

	2021
Annual deficit per Financial Plan bylaw	\$ (142,340)
Plus: Capital expenditures	818,600
Annual surplus on a PSAS basis	\$ 676,260
Acquisition of tangible capital assets	(9,851,131)
Amortization	920,000
Change in net financial assets	(8,254,871)

9. Contingent Liabilities

- (a) The Village is partially self-insured through the Municipal Insurance Association of British Columbia. Should the Association pay out claims in excess of premiums received, it is possible that the Village along with the other participants, would be required to contribute towards the deficit.
- (b) The Village is responsible as a member of Metro Vancouver for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (c) In the regular course of operations, legal claims are initiated against the Village in varying and unspecified amounts. The outcome of any potential claims cannot reasonably be determined at this time. Any ultimate settlements will be recorded in the year the claim is deemed to be likely to be paid and can be reasonably estimated.

Village of Anmore
Notes to the Financial Statements

For the year ended December 31, 2021

10. Taxation - Net

	2021	%	2020	%
Total taxation	\$ 6,577,161	100.00	\$ 6,111,908	100.00
Collections on behalf of other governments:				
Metro Vancouver	681,545	10.36	299,103	4.89
School District - school tax	2,567,433	39.04	2,572,906	42.10
Municipal Finance Authority	319	-	315	0.01
BC Assessment Authority	66,876	1.02	68,320	1.12
TransLink	418,467	6.36	401,935	6.58
Police	249,871	3.80	252,509	4.13
	3,984,511	60.58	3,595,088	58.83
General municipal taxation	\$ 2,592,650		\$ 2,516,820	

11. Pension Plan

The Village and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusteesd pension plan. The Board of Trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of the benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits provided are based on a formula. As at December 31, 2021, plan membership has about 220,000 active members and 112,000 retired members. Active members include approximately 42,000 contributors from local government.

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

The most recent 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 Village paid \$82,406 (2020 - \$86,739) for employer contributions while employees contributed \$72,230 (2020 - \$76,137) to the plan in fiscal 2021.

For the year ended December 31, 2021

11. Pension Plan (continued)

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 liabilities and 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.

12. Uncertainty arising from COVID-19

During the year, the impact of COVID-19 in Canada and on the global economy increased significantly. As the impacts of COVID-19 continue, there could be further impact on the Village, its citizens, employees and other third party business associates that could impact the timing and amounts realized on the Village's assets and future ability to deliver services and projects. At this time, the full potential impact of COVID-19 on the Village is not known. Given the dynamic nature of these circumstances, the duration of disruption and the related financial impact cannot be reasonably estimated at this time. The Village'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 Village 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.

13. Segmented Information

The Village is a diversified municipal government institution that provides a wide range of services to its citizens such as roads, water and drainage infrastructure, garbage collection and parkland. The Village also contributes to the costs of police protection and transit which are under the jurisdiction of the provincial government and of TransLink, respectively. Distinguishable functional segments have been separately disclosed in the segmented information.

The nature of the Village's segments and the activities they encompass are as follows:

General Government

The general government department is the communications link between Council and the other municipal departments and the general public, providing assistance and advice to citizens with respect to Council/Committee processes, reporting procedures and decisions. This department is also responsible for the overall financial and risk management of the Village.

For the year ended December 31, 2021

13. Segmented Information (continued)

Public Works

Public works is responsible for the essential services of the Village:

- ensuring clean and safe water to the Village, supplied through underground pipes;
- providing and maintaining the Village's roads, sidewalks, street lights, signage and line markings, storm drainage and hydrants; and
- providing other key services including street cleaning and the coordination of residential garbage collection services.

Protective Services

Protection and inspection services are comprised of bylaw enforcement and building inspection.

- Bylaw enforcement administers, monitors and seeks compliance with the bylaws enacted by the Mayor and Council to regulate the conduct of affairs in the Village of Anmore.
- The Village of Anmore's Building Department maintains the quality of life for the Village's citizens by regulating all construction within the Village. This is achieved through the use of the Village of Anmore's Building Bylaw, the British Columbia Building Code, the British Columbia Fire Code and other related bylaws and enactments within the Village of Anmore.

Planning and Development

The planning and development department provides short-term and long-term planning services.

- Long-term planning includes work within the community plan on reviewing the Village's Official Community Plan, developing new Neighbourhood Plans, and the review of relevant bylaws.
- Short-term planning includes the processing of subdivision and development applications.

Water Utility

The water utility provides the distribution of water to residents.

Solid Waste and Recycling

The solid waste and recycling department provides curbside garbage and recycling collection services to the residents of the Village.

Village of Anmore
Schedule 1 - Combined Statement of Operations by Segment

For the year ended December 31, 2021

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling	Water System	2021 Actual	2021 Fiscal Plan	2020 Actual
Revenues									
Taxation	\$ 2,592,650	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,592,650	\$ 2,541,664	\$ 2,516,820
Government transfers-unconditional	481,532	262,224	-	-	-	-	743,756	664,600	1,333,508
Government transfers-conditional	-	46,209	6,942	-	-	-	53,151	-	502,030
Community amenity contribution	-	1,093,500	-	-	-	-	1,093,500	-	-
Permits, fees and other revenue	17,453	-	225,756	24,266	217,249	817,357	1,302,081	1,247,090	1,197,776
Interest income	85,326	-	-	-	-	-	85,326	180,810	162,560
Gain on disposal of TCAs	-	44,416	-	-	-	-	44,416	-	-
Total revenue	3,176,961	1,446,349	232,698	24,266	217,249	817,357	5,914,880	4,634,164	5,712,694
Expenses									
Goods & services	471,899	239,656	10,996	223,899	197,143	552,612	1,696,205	1,747,210	1,442,770
Salaries & benefits	666,968	249,135	234,061	-	3,517	83,953	1,237,634	1,290,694	1,308,811
Loss on disposal of TCAs	-	-	-	-	-	-	-	-	24,871
Amortization on TCAs	44,086	739,329	-	-	-	294,180	1,077,595	920,000	1,396,555
Total expenses	1,182,953	1,228,120	245,057	223,899	200,660	930,745	4,011,434	3,957,904	4,173,007
Excess (deficiency) in revenues over expenses	\$ 1,994,008	\$ 218,229	\$ (12,359)	\$ (199,633)	\$ 16,589	\$ (113,388)	\$1,903,446	\$ 676,260	\$ 1,539,687

Village of Anmore
Schedule 1 - Combined Statement of Operations by Segment

For the year ended December 31, 2020

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling	Water System	2020 Actual	2020 Fiscal Plan	2019 Actual
Revenues									
Taxation	\$ 2,516,820	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,516,820	\$ 2,490,022	\$ 2,360,944
Government transfers-unconditional	1,297,258	36,250	-	-	-	-	1,333,508	659,600	720,292
Government transfers-conditional	-	489,325	12,705	-	-	-	502,030	571,592	43,449
Permits, fees and other revenue	15,919	-	123,823	62,928	211,633	783,473	1,197,776	1,262,940	1,375,606
Interest income	162,560	-	-	-	-	-	162,560	160,000	240,042
Total revenue	3,992,557	525,575	136,528	62,928	211,633	783,473	5,712,694	5,144,154	4,740,333
Expenses									
Goods & Services	396,343	158,624	28,350	140,733	182,851	535,869	1,442,770	1,437,790	1,311,385
Salaries & Benefits	627,387	274,550	160,836	96,388	22,147	127,503	1,308,811	1,421,112	1,191,275
Loss on disposal of TCAs	2,171	22,700	-	-	-	-	24,871	-	39,081
Amortization on TCAs	28,551	801,695	-	-	-	566,309	1,396,555	920,000	996,736
Total expenses	1,054,452	1,257,569	189,186	237,121	204,998	1,229,681	4,173,007	3,778,902	3,538,477
Excess (deficiency) in revenues over expenses	\$ 2,938,105	\$ (731,994)	\$ (52,658)	\$ (174,193)	\$ 6,635	\$ (446,208)	\$1,539,687	\$ 1,365,252	\$ 1,201,856

Village of Anmore
Schedule 2 - Tangible Capital Assets

For the year ended December 31, 2021

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2021	2020
Balance, beginning of year	\$ 37,790,548	\$ 679,479	\$ 134,027	\$ 7,906,947	\$ 14,038,218	\$ 979,759	\$ 11,980,886	\$ 73,509,864	\$ 72,588,926
Additions	-	291,019	35,839	75,888	-	180,723	22,821	606,290	1,775,434
Disposals & adjustments	-	-	-	-	-	(206,735)	-	(206,735)	(854,496)
Cost, end of year	37,790,548	970,498	169,866	7,982,835	14,038,218	953,747	12,003,707	73,909,419	73,509,864
Accumulated amortization, beginning of year	-	136,185	83,649	3,126,784	6,184,099	584,272	3,908,623	14,023,612	13,456,682
Amortization	-	17,735	12,806	253,161	395,502	90,665	307,725	1,077,594	1,396,555
Disposals & adjustments	-	-	-	-	-	(206,735)	-	(206,735)	(829,625)
Accumulated amortization, end of year	-	153,920	96,455	3,379,945	6,579,601	468,202	4,216,348	14,894,471	14,023,612
Net book value, end of year	\$ 37,790,548	\$ 816,578	\$ 73,411	\$ 4,602,890	\$ 7,458,617	\$ 485,545	\$ 7,787,359	\$ 59,014,948	\$ 59,486,252

Village of Anmore
Schedule 2 - Tangible Capital Assets

For the year ended December 31, 2020

	Land	Building	Equipment & Furniture	Other Infrastructure	Roads	Machinery & Vehicles	Water Infrastructure	2020	2019
Balance,									
beginning of year	\$ 37,790,548	\$ 381,871	\$ 116,279	\$ 7,592,143	\$ 13,922,102	\$ 854,496	\$ 11,931,487	\$ 72,588,926	\$ 72,505,270
Additions	-	297,608	39,399	345,475	918,290	125,263	49,399	1,775,434	166,964
Disposals & adjustments	-	-	(21,651)	(30,671)	(802,174)	-	-	(854,496)	(83,308)
Cost, end of year	37,790,548	679,479	134,027	7,906,947	14,038,218	979,759	11,980,886	73,509,864	72,588,926
Accumulated amortization,									
beginning of year	-	114,564	96,198	2,761,222	6,630,806	511,578	3,342,314	13,456,682	12,504,174
Amortization	-	21,621	6,931	387,460	341,540	72,694	566,309	1,396,555	996,736
Disposals & adjustments	-	-	(19,480)	(21,898)	(788,247)	-	-	(829,625)	(44,228)
Accumulated amortization, end of year	-	136,185	83,649	3,126,784	6,184,099	584,272	3,908,623	14,023,612	13,456,682
Net book value, end of year	\$ 37,790,548	\$ 543,294	\$ 50,378	\$ 4,780,163	\$ 7,854,119	\$ 395,487	\$ 8,072,263	\$ 59,486,252	\$ 59,132,244

Village of Anmore
Schedule 3 - Government Transfers

For year ended December 31	2021 Fiscal Plan (Note 8)	2021	2020
Unconditional			
Community Works Fund - Gas Tax	\$ 61,600	\$ 126,532	\$ 61,738
TransLink - Major Road Network	105,000	105,000	36,250
TransLink - Operation, Maintenance and Rehabilitation	148,000	147,000	-
COVID-19 Safe Restart	-	-	882,000
Small community grant	350,000	355,000	353,520
Other grants	-	10,224	-
Total unconditional grants	664,600	743,756	1,333,508
Conditional			
TransLink - Major Road Network	-	46,209	489,325
COVID-19 Emergency Preparedness	-	6,942	12,705
Total conditional grants	-	53,151	502,030
Total government grants	\$ 664,600	\$ 796,907	\$ 1,835,538

Village of Anmore

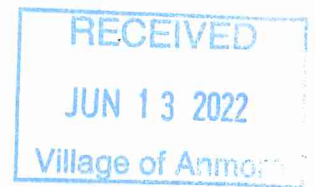
Schedule 4 - Annual Report on COVID-19 Safe Restart Grant Spending (unaudited)

For the year ended December 31, 2021

	2021	2020
COVID-19 Safe Restart Grant		
Balance, beginning of year	\$ 882,000	\$ -
Safe Restart Grant received November 2020	-	882,000
Total Grant Funds Available	882,000	882,000
Less: Funds Spent	61,922	-
Balance, end of year	\$ 820,078	\$ 882,000

In November 2020, the Village received a COVID-19 Safe Restart Grant for \$882,000 from the Province of British Columbia. An annual report on the grant spending is a requirement of the Province and will be provided annually until the grant funds are fully spent. COVID-19 Safe Restart Funding is classified as an unconditional Provincial operating government transfer with revenue recognized on the Statement of Operations in the period in which the funds were received.

As at December 31, 2021, \$61,922 in grant funds were spent.



MAYOR JOHN MCEWEN
2697 SUNNYSIDE RD.
ANMORE BC V3H 3C8

Ottawa, June 2022

Dear MAYOR JOHN MCEWEN and Council,

The economic contributions from rural communities are integral to Canada's success. Rural areas are home to many key industries such as manufacturing, forestry, agriculture, and energy.

Yet, municipalities under 20,000 residents receive less support from the federal government in comparison to their much larger counterparts. Red tape duplications and certain application requirements disproportionately burden small rural communities with very few staff.

This is unfair, unjust, and needs to be addressed urgently. As such, Conservative Shadow Minister for Rural Economic Development and Rural Broadband Strategy, M.P. Shannon Stubbs, Deputy Shadow Ministers M.P. Damien Kurek and M.P. Jacques Gourde, are seeking to convene a townhall with you to address federal funding for rural communities.

Rural Canadians must band together for fairer and more robust funding for communities all over rural Canada.

It is integral to our economy that the federal government works for everyone no matter where they live. The voices of rural Canadians need to be heard. We kindly ask you to express the three most important issues impacting your economic development as a rural community. We will use this feedback to ensure our work for rural Canada is as productive as possible and will determine the agenda for our proposed townhall. This is an opportunity to network, share your priorities, and solutions to the challenges we face.

We value hearing from you and should you wish to attend our forum, please email M.P. Stubbs at shannon.stubbs@parl.gc.ca, M.P. Kurek at damien.kurek@parl.gc.ca, or M.P. Gourde at jacques.gourde@parl.gc.ca.

Thank you for your time.

Shannon Stubbs, M.P.
Shadow Minister for Rural Economic Development
and Rural Broadband Strategy
Lakeland

Damien C. Kurek, M.P.
Deputy Shadow Minister for Rural Economic
Development and Rural Broadband Strategy
Battle River—Crowfoot

Jacques Gourde, M.P.
Deputy Shadow Minister for Rural Economic
Development and Rural Broadband Strategy
Lévis—Lotbinière