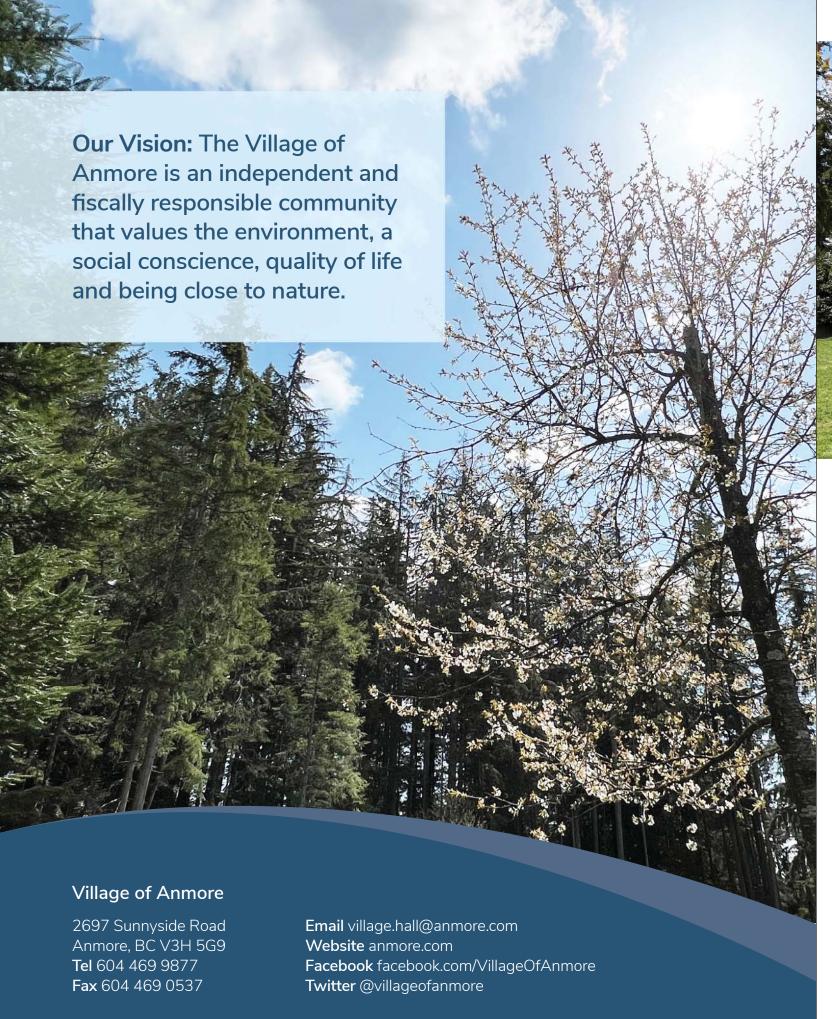
Annual Report 2021

FOR THE FISCAL YEAR ENDED DECEMBER 31, 2021







23

Contents

Click the links below to jump to the page.

Introductory Section

Message from the Mayor

Message from the Chief Administrative Officer

Organization Chart

Village Department Overview Administration and Finance

Community Planning and Development Services
Corporate Services and Emergency Management
Public Works

Emergency Services

Fire Services
Police Services

2019-2022 Council Strategic Plan

2021 Progress Report: Achievements Toward Strategic Goals

Looking Ahead: 2022 Work Plan to Support Strategic Goals and Priorities

Connecting with the Village

Total Revenue and Expenses

Financial Statements

4	Statement of Management's Responsibility	25
6	Independent Auditor's Report	26
7	Statement of Financial Position	28
8	Statement of Operations	29
9	Statement of Changes in Net Financial Assets	30
10	Statement of Cash Flows	31
11 12	Summary of Significant Accounting Policies	32
13	Notes to the Financial Statements	35
13 14	Schedule 1 – Combined Statement of Operations by Segment	44
15	Schedule 2 – Tangible Capital Assets	46
	Schedule 3 – Government Transfers	48
16	Schedule 4 – Annual Report on COVID-19	
	Safe Restart Grant Spending (unaudited)	49
19		
22		



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 purposebuilt 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

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.



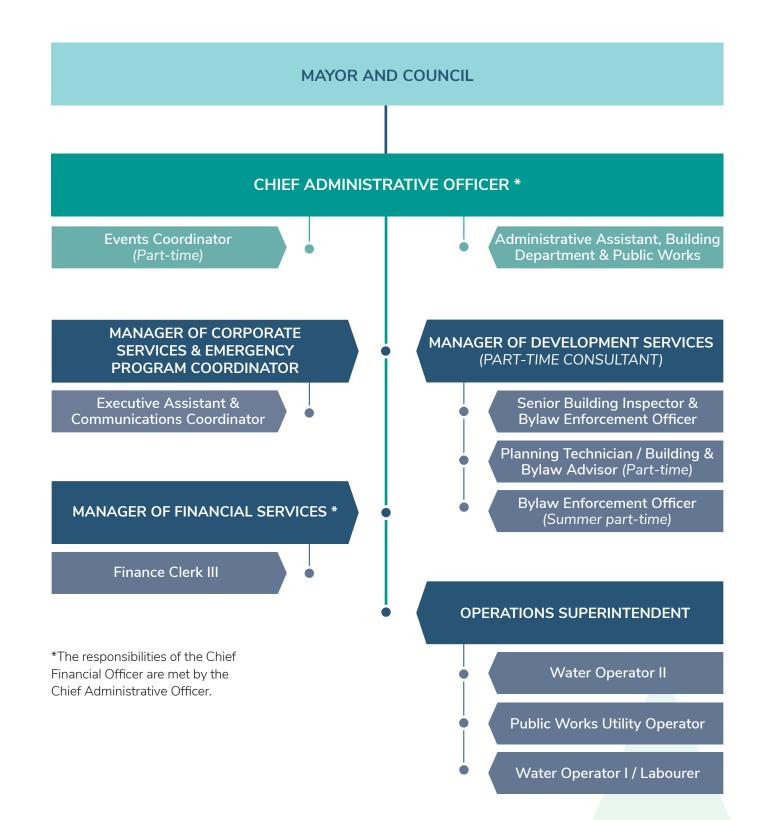
Staff were also successful in gaining a grant for the Provincially mandated Housing Needs Assessment (available here). Additionally, a joint FireSmart grant with the Cities of Coquitlam and Port Coquitlam and the Village of Belcarra was granted as a result of the collaborative efforts of Anmore Staff. 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 it's functionality and return to hosting our signature annual events.

Juli Halliwell
Chief Administrative Officer

Organization Chart

as at December 31, 2021







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



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.

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



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



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





12

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)



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

VILLAGE OF ANMORE

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 quarantee 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
- **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 amenitiesi. 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

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

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	 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	 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	 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	> 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
Create opportunities for aging in place	Completed Housing Needs AssessmentProcessed four infill housing applications
Create opportunities for young families	
Create opportunities for complementary mixed use	
Ensure OCP aligns with strategic priorities	

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

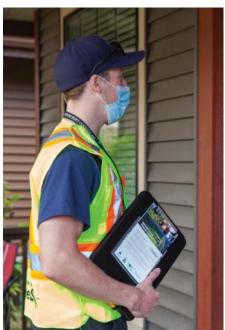
Strategic Initiatives & Priority Projects	Achievements
Ensure financial security	Received grant funding for housing needs assessment and wildfire preparedness

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

Strategic Initiatives & Priority Projects	Achievements	
Continue to provide an effective and sustainable fire service	> Continued communications with Rogers Communications to install telecommunication tower on Village property which will enhance coverage area to support emergency call-out and response	
Maintain and enhance service levels	> 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
Create opportunities to live, work, shop and play within Anmore Diversify tax base Ensure any development of IOCO (Anmore South) lands is considered in a thoughtful and inclusive manner Enhance the trail network	 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
Ensure that the expectations of potential developers are well defined	 Adopted a new Subdivision and Development Control Bylaw to ensure consistency and define expectations and requirements Updated Infill Development policy







18

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.

2022 Work Plan to Support Strategic Goals and Priorities

Strategic Initiatives & Priority Projects	2022 Work Plan
Create a civic centre Build the Village Centre	> Work towards project construction in May
Increase Anmore's identity and influence, and control destiny of Village	 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	 Increase and diversify engagement and communication methods Provide opportunities for enhanced community involvement Explore creative solutions to engage community
Practise environmental stewardship	> Ensure environmental factors are considered when assessing development

Look into ways that the Village can incorporate and promote good

environmental practice in day-to-day activities

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



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

Strategic Initiatives & Priority Projects	2022 Work Plan
Create opportunities for aging in place	Consider housing options that encourage a diverse demographic of residents including consideration of infill and other development proposals
Create opportunities for young families	
Create opportunities for complementary mixed use	
Ensure OCP aligns with strategic priorities	

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

Strategic Initiatives & Priority Projects	2022 Work Plan
Ensure financial security	 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	>	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	>	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
Create opportunities to live, work, shop and play within Anmore Diversify the tax base Ensure any development of Anmore South lands is considered in a thoughtful and inclusive manner Enhance the trail network	 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	> 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

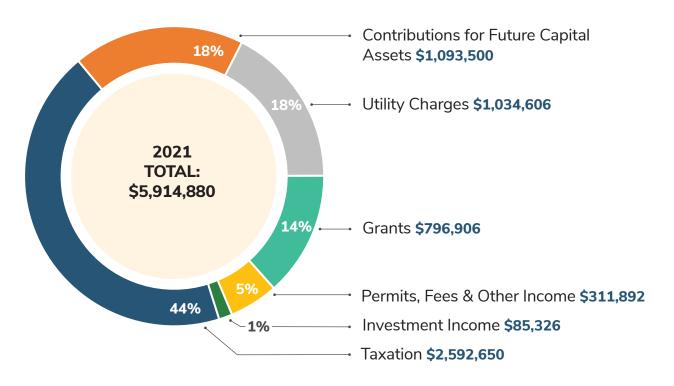
Public works emergencies include water concerns, public safety concerns, trees down, unsafe dumping, etc.

Bylaw Enforcement

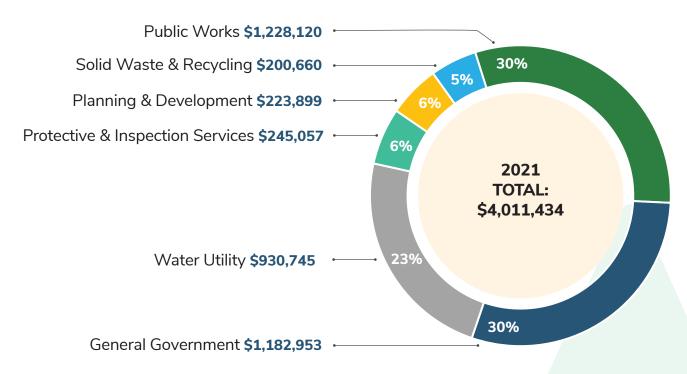
Email: Martin.Greig@anmore.com Call: 778-87-BYLAW (29529)

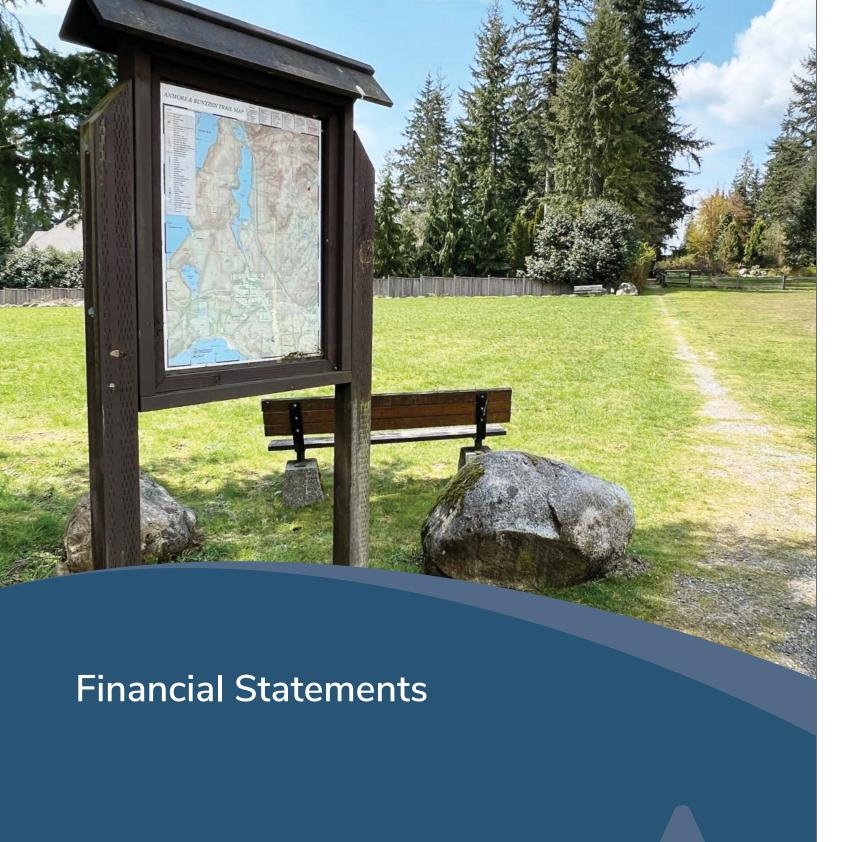
Total Revenue and Expenses

2021 Revenue



2021 Expenses





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.

DocuSigned by:	
Juli Yalliwell A346269EBF724CD	Chief Administrative Office
April 26, 2022	

VILLAGE OF ANMORE 2021 ANNUAL REPORT

24

VILLAGE OF ANMORE 2021 ANNUAL REPORT

25



Tel: 604 688 5421 Fax: 604 688 5132 vancouver@bdo.ca BDO Canada LLP Unit 1100 - Royal Centre 1055 West Georgia Street Vancouver BC V6E 3P3 Canada

Independent Auditor's Report

To the Mayor and Council of The 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.



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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.

27

BDO Canada LLP

Chartered Professional Accountants Vancouver, British Columbia April 26, 2022

Statement of Financial Position

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

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Juli Halliwell	Chief Administrative Officer
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6/ma	Mayor
	-

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) Government transfers - conditional	664,600		743,756	1,333,508
(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	-
	4,634,164	,	5,914,880	5,712,694
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
	 3,957,904		4,011,434	4,173,007
Annual surplus	676,260		1,903,446	1,539,687
Accumulated surplus, beginning of year	69,373,242		69,373,242	67,833,555
Accumulated surplus, end of year	\$ 70,049,502	\$	71,276,688	\$ 69,373,242

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

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	2020
		(Note 8)	
Annual surplus	\$ 676,260	\$ 1,903,446	\$ 1,539,687
Acquisition of tangible capital assets Amortization of tangible capital assets Loss on disposal of tangible capital assets Change in prepaid expenses Change in inventories	(9,851,131) 920,000 - - -	(606,290) 1,077,594 - 20,302 14,075	(1,775,434) 1,396,555 24,871 (18,350) (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 Amortization of tangible capital assets	- 1,077,594	24,871 1,396,555
	2,981,040	2,961,113
Changes in non-cash operating balances: Accounts receivable Property taxes receivable Prepaid expenses Accounts payable and accrued liabilities Unearned revenue Deposits Inventories	226,685 205,489 20,302 (214,441) 1,451 (91,704) 14,075	(555,561) (103,140) (18,350) 672,371 (33,450) (130,115) (24,707)
	3,142,897	2,768,161
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	2,363,392	897,615
Cash, beginning of year	7,019,633	6,122,018
Cash, end of year	\$ 9,383,025	\$ 7,019,633

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

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

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 Outdoor plaza grant Other deferred government grants Other deferred revenue Unearned building permits and other Tax prepayments	\$ 595,236 124,358 19,855 - 318,645 297,324	\$ 595,236 124,358 19,855 2,491 361,660 250,367
	\$ 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 Receipts in the year Interest earned and deferred	\$ 1,692,821 - 9,311	\$ 1,638,401 21,438 32,982
Balance, end of year	\$ 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 Receipts in the year Refunds issued	\$ 920,795 136,008 (227,712)	\$ 1,050,910 71,135 (201,250)
Balance, end of year	\$ 829,091	\$ 920,795

7. Accumulated Surplus

The Village segregates its accumulated surplus into the following categories:

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

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.

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

Details of Non-statutory reserve funds are shown below:

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

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:

	2021
Annual deficit per Financial Plan bylaw Plus: Capital expenditures	\$ (142,340) 818,600
Annual surplus on a PSAS basis	\$ 676,260
Acquisition of tangible capital assets Amortization	(9,851,131) 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.

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 School District - school tax Municipal Finance Authority BC Assessment Authority TransLink Police	681,545 2,567,433 319 66,876 418,467 249,871	10.36 39.04 - 1.02 6.36 3.80	299,103 2,572,906 315 68,320 401,935 252,509	4.89 42.10 0.01 1.12 6.58 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 trusteed 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.

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

	General Government	Public Works	Protective Services	Planning & Development	Solid Waste & Recycling	Water System	2021 Actual	2021 Fiscal Plan	2020 Actual
Revenues									
Гaxation	\$ 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
nterest 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
-vnonces									
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	223,077	3,517	83,953	1,237,634	1,290,694	1,308,811
oss on disposal of TCAs	-	247,133	234,001	_	-	-	1,237,034	1,270,074	24,871
Amortization on TCAs	44,086	739,329	_	-	_	294,180	1,077,595	920,000	1,396,555
mortization on rons	117000	,0,,02,				271/100	1,077,070	7207000	170707000
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
- (1.51.1									
Excess (deficiency) in revenues	ф 1 00 4 00 C	Ф 010 000	φ (40.050)	φ (100 (00)	Φ 4/ 500	φ (440,000)	#4 000 44 <i>t</i>	Φ /7/ 0/0	ф 4 F00 / 07
over expenses	\$ 1,994,008	\$ 218,229	\$ (12,359)	\$ (199,633)	\$ 16,589	\$ (113,388)	\$1,903,446	\$ 676,260	\$ 1,539,687

For the	year	ended	December	31	, 2020
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	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	-	-	-	<u>-</u>	<u> </u>	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	-	4		-	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

Schedule 2 – Tangible Capital Assets

For the year ended December 31, 2021

	Land	E Building	Equipment & Furniture Ir	Other nfrastructure	Roads	Ma	chinery & Vehicles	Water Infrastructure	2021	2020
Balance, beginning of year Additions Disposals & adjustments	\$ 37,790,548 \$ - -	679,479 \$ 291,019	134,027 \$ 35,839	7,906,947 \$ 75,888 -	14,038,218 - -	\$	979,759 \$ 180,723 (206,735)	5 11,980,886 \$ 22,821 -	73,509,864 \$ 606,290 (206,735)	72,588,926 1,775,434 (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 Amortization Disposals & adjustments	- - -	136,185 17,735 -	83,649 12,806 -	3,126,784 253,161 -	6,184,099 395,502 -		584,272 90,665 (206,735)	3,908,623 307,725 -	14,023,612 1,077,594 (206,735)	13,456,682 1,396,555 (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	5 7,787,359 \$	59,014,948 \$	59,486,252

For the year ended December 31, 2020

	Land	E Building	quipment & Furniture Ir	Other nfrastructure	Roads		Machinery & Vehicles	Water Infrastructure	2020	2019
Balance, beginning of year Additions Disposals & adjustments	\$ 37,790,548 \$ - -	381,871 \$ 297,608	116,279 \$ 39,399 (21,651)	7,592,143 \$ 345,475 (30,671)	13,922,102 918,290 (802,174)	\$	854,496 125,263 -	\$ 11,931,487 \$ 49,399 -	72,588,926 1,775,434 (854,496)	72,505,270 166,964 (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 Amortization Disposals & adjustments	- - -	114,564 21,621 -	96,198 6,931 (19,480)	2,761,222 387,460 (21,898)	6,630,806 341,540 (788,247)	_	511,578 72,694 -	3,342,314 566,309 -	13,456,682 1,396,555 (829,625)	12,504,174 996,736 (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

Schedule 3 – Government Transfers

For year ended December 31	2021 Fiscal Plan (Note 8)	2021	2020
Unconditional			
Community Works Fund - Gas Tax TransLink - Major Road Network TransLink - Operation, Maintenance	\$ 61,600 105,000	\$ 126,532 105,000	\$ 61,738 36,250
and Rehabilitation	148,000	147,000	-
COVID-19 Safe Restart Small community grant	- 350,000	- 355,000	882,000 353,520
Other grants	 -	10,224	-
Total unconditional grants	664,600	743,756	1,333,508
Conditional			
TransLink - Major Road Network COVID-19 Emergency Preparedness	-	46,209 6,942	489,325 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 Safe Restart Grant received November 2020	\$ 882,000	\$ - 882,000
Total Grant Funds Available Less: Funds Spent	882,000 61,922	882,000
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.



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