

City of Maple Ridge

# Statement of Financial Information

2021





May 26, 2022

**Notice to Reader**

The Financial Information Act requires municipalities and other Government organizations to prepare annual financial information and make it available to the public within six months of their fiscal year end.

The information required by the Act for a municipality encompasses audited financial statements and schedules disclosing guarantee and indemnity agreements, employee remuneration and amounts paid to suppliers for the provision of goods and services.

A detailed extract of the regulations accompanies this introduction and explains in some detail the nature of this information.



Catherine Nolan, CPA, CGA  
Deputy Director of Finance

## Compliance with the Financial Information Regulation

The Financial Information Act (the Act) identifies organizations that must prepare financial information and make it available to the public within six months of their fiscal year end. The City of Maple Ridge (the City) is one of the organizations identified and therefore the attached **Statement of Financial Information** has been prepared in order to comply with this legislation.

The Financial Information Regulation specifies the required content for these statements and schedules. As such the City's Statement of Financial Information includes the following:

- The **2021 Consolidated Financial Statements** The statements are prepared in accordance with generally accepted accounting principles and include the accounting policies followed in preparing the financial statements.
- The **2021 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2021. The list includes the names of the entities and the amount of money involved.
- The **2021 Schedule of Remuneration and Expenses** for elected officials and employees. For elected officials the Schedule includes an alphabetical list of each member of Council, the total amount of remuneration paid, the value of benefits received and the total amount of expenses paid to or on behalf of that Council member during 2021. For employees, the schedule includes an alphabetical list of each employee earning in excess of \$75,000, the total amount of remuneration paid and the total amount of expenses paid to or on behalf of that employee during 2021. The total amount of expenses recorded includes only expenses reimbursed with City funds. Expenses reimbursed by other organizations are excluded. In addition, the schedule includes a total paid to all other employees during 2021 where earnings are less than the \$75,000 threshold.
- The **2021 Statement of Severance Agreements** includes the number of severance agreements made during 2021 by the City in respect of non-union employees and the number of equivalent months gross salaries represented by these agreements.
- The **2021 Schedule of Payments for the Provision of Goods or Services** includes an alphabetical list of the individuals or corporations where the total amount paid during 2021 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2021 where the amounts paid are less than the \$25,000 threshold.

**City of Maple Ridge  
2021 Statement of Financial Information  
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City of Maple Ridge

# Financial Statements and Auditor's Report

For the Year Ended December 31, 2021





# Management's Responsibility for Financial Reporting

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The information in this report is the responsibility of management. The consolidated financial statements have been prepared in accordance with Canadian Public Sector accounting guidelines as outlined under "Significant Accounting Policies". These include some amounts based on management's best estimates and careful judgment.

Management maintains a system of internal accounting controls to provide reasonable assurance that assets are safeguarded and that transactions are authorized, recorded, and reported properly. Management also administers a program of proper business compliance.

BDO Canada LLP, the Municipality's independent auditors have audited the accompanying financial statements. Their report accompanies this statement.

Council carries out its responsibility for the consolidated financial statements jointly with its Audit and Finance Committee. The Committee meets with management on a scheduled basis and at least semi-annually with BDO Canada LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters.

BDO Canada LLP has unrestricted access to the Municipality, the Audit and Finance Committee, and Council. Council approves the consolidated financial statements, the Audit and Finance Committee reviews the recommendations of the independent auditors for improvements to controls as well as the actions of management to implement such recommendations.



Scott Hartman  
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA  
Director of Finance

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## Independent Auditor's Report

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To the Mayor and Council of the City of Maple Ridge

### Opinion

We have audited the consolidated financial statements of the City of Maple Ridge (the "City"), which comprise the Consolidated Statement of Financial Position as at December 31, 2021, the Consolidated Statements of Operations, Changes in Net Financial Assets and Cash Flows for the year then ended, and notes and schedules, comprising a summary of significant accounting policies and other explanatory information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the City 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 Consolidated Financial Statements section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the consolidated 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.

### Emphasis of Matter - Restated Comparative Information

We draw attention to Note 24 of the consolidated financial statements, which explains that certain comparative information presented for the year ended December 31, 2020 has been restated. Our opinion is not modified in respect of the matter.

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

Management is responsible for the preparation and fair presentation of the consolidated 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 consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the City or to cease operations, or has no realistic alternative but to do so.

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

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

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated financial statements.



## Auditor's Responsibilities for the Audit of the Consolidated Financial Statements (Continued)

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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

### Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of 'Schedule 2 - Schedule for BC Safe Restart Grant' that is included in these consolidated financial statements.

*BDO Canada LLP*

Chartered Professional Accountants

Vancouver, British Columbia

May 13, 2022

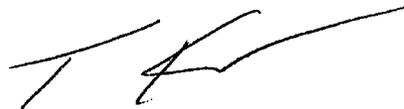
## Consolidated Statement of Financial Position

as at December 31, 2021

|   | 2021                           | 2020<br>Restated - Note 24     |
|---|--------------------------------|--------------------------------|
| <b>Financial Assets</b>                           |                                |                                |
| Cash and cash equivalents (Note 1)                | \$ 116,531,792                 | \$ 130,961,876                 |
| Portfolio investments (Note 2)                    | 150,882,727                    | 90,320,234                     |
| Accounts receivable (Note 3)                      | 16,238,012                     | 15,032,584                     |
| Recoverable local improvements (Note 4)           | 772,641                        | 1,175,712                      |
| Other assets (Note 5)                             | 1,121,812                      | 814,397                        |
| Inventory available for resale                    | <u>56,169</u>                  | <u>56,169</u>                  |
|   | <b>285,603,153</b>             | <b>238,360,972</b>             |
| <b>Liabilities</b>                                |                                |                                |
| Accounts payable and accrued liabilities (Note 6) | 32,035,516                     | 28,047,896                     |
| Deferred revenue (Note 8)                         | 18,065,700                     | 15,286,398                     |
| Restricted revenue (Note 9)                       | 38,083,113                     | 30,738,864                     |
| Refundable performance deposits and other         | 25,945,403                     | 20,473,999                     |
| Employee future benefits (Note 10)                | 3,145,300                      | 3,348,200                      |
| Debt (Note 11)                                    | <u>46,975,903</u>              | <u>20,676,495</u>              |
|   | <b>164,250,935</b>             | <b>118,571,852</b>             |
| <b>Net Financial Assets</b>                       | <u><b>121,352,218</b></u>      | <u><b>119,789,120</b></u>      |
| <b>Non Financial Assets</b>                       |                                |                                |
| Tangible capital assets (Note 12, Schedule 1)     | 1,154,325,050                  | 1,122,447,588                  |
| Undeveloped land bank properties (Note 13)        | 15,526,529                     | 15,526,529                     |
| Supplies inventory                                | 533,617                        | 461,953                        |
| Prepaid expenses                                  | <u>1,003,351</u>               | <u>853,216</u>                 |
|   | <u><b>1,171,388,547</b></u>    | <u><b>1,139,289,286</b></u>    |
| <b>Accumulated Surplus (Note 14)</b>              | <u><b>\$ 1,292,740,765</b></u> | <u><b>\$ 1,259,078,406</b></u> |



Scott Hartman  
Chief Administrative Officer



Trevor Thompson, BBA, CPA, CGA  
Director of Finance

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

## Consolidated Statement of Operations

For the year ended December 31, 2021

|  | Budget<br>2021<br>Note 19 | Actual<br>2021                 | Actual<br>2020<br>Restated - Note 24 |
|--|---------------------------|--------------------------------|--------------------------------------|
| <b>Revenue (Segment Report, Note 23)</b>           |                           |                                |                                      |
| Taxes for municipal purposes (Note 16)             | \$ 99,130,772             | \$ <b>99,296,699</b>           | \$ 94,914,905                        |
| User fees and other revenue                        | 49,956,147                | <b>50,497,200</b>              | 45,433,301                           |
| Government transfers (Note 17)                     | 13,873,679                | <b>6,803,129</b>               | 11,004,973                           |
| Development revenue                                | 33,683,054                | <b>5,016,024</b>               | 13,801,911                           |
| Interest and investment income                     | 2,428,004                 | <b>2,411,236</b>               | 5,286,485                            |
| Gaming revenues                                    | -                         | <b>780,946</b>                 | 323,738                              |
| Refinancing and asset disposal losses              | -                         | <b>(1,065,038)</b>             | (3,099,311)                          |
| Contributed tangible capital assets (Note 12)      | <u>20,000,000</u>         | <u><b>16,435,062</b></u>       | <u>21,023,012</u>                    |
|  | 219,071,656               | <b>180,175,258</b>             | 188,689,014                          |
| <b>Expenses (Segment Report, Note 23)</b>          |                           |                                |                                      |
| Protective services                                | 47,815,543                | <b>45,049,842</b>              | 42,305,469                           |
| Transportation services                            | 26,742,409                | <b>22,798,719</b>              | 22,354,372                           |
| Recreation and cultural                            | 26,535,488                | <b>21,263,223</b>              | 19,197,925                           |
| Water utility                                      | 18,004,850                | <b>16,757,542</b>              | 15,351,570                           |
| Sewer utility                                      | 14,930,985                | <b>13,395,349</b>              | 12,899,985                           |
| General government                                 | 22,083,435                | <b>20,074,697</b>              | 17,633,091                           |
| Planning, public health and other                  | <u>7,867,485</u>          | <u><b>7,173,527</b></u>        | <u>6,744,713</u>                     |
|  | 163,980,195               | <b>146,512,899</b>             | 136,487,125                          |
| <b>Annual Surplus</b>                              | <u>55,091,461</u>         | <u><b>33,662,359</b></u>       | <u>52,201,889</u>                    |
| <b>Accumulated Surplus - beginning of year</b>     | <u>1,259,078,406</u>      | <u><b>1,259,078,406</b></u>    | <u>1,206,876,517</u>                 |
| <b>Accumulated Surplus - end of year (Note 14)</b> | <u>\$ 1,314,169,867</u>   | <u><b>\$ 1,292,740,765</b></u> | <u>\$ 1,259,078,406</u>              |

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

## Consolidated Statement of Change in Net Financial Assets

For the year ended December 31, 2021

|  | Budget<br>2021<br>Note 19    | Actual<br>2021                      | Actual<br>2020<br>Restated - Note 24 |
|--|------------------------------|-------------------------------------|--------------------------------------|
| <b>Annual Surplus</b>                              | \$ 55,091,461                | \$ 33,662,359                       | \$ 52,201,889                        |
| <b>Add (Less):</b>                                 |                              |                                     |                                      |
| <b>Change in Tangible Capital Assets</b>           |                              |                                     |                                      |
| Acquisition of tangible capital assets             | (204,796,530)                | <b>(57,444,676)</b>                 | (69,544,005)                         |
| Amortization                                       | 24,037,321                   | <b>23,863,066</b>                   | 23,641,391                           |
| Proceeds from disposal of tangible capital assets  | -                            | <b>139,110</b>                      | 96,614                               |
| Loss on disposal of tangible capital assets        | -                            | <b>1,565,038</b>                    | <u>3,099,312</u>                     |
|  | <u>(180,759,209)</u>         | <u><b>(31,877,462)</b></u>          | <u>(42,706,688)</u>                  |
| <b>Change in Other Non Financial Assets</b>        |                              |                                     |                                      |
| Increase in supplies inventory                     | -                            | <b>(71,664)</b>                     | (144,450)                            |
| Increase in prepaid expenses                       | -                            | <b>(150,135)</b>                    | <u>(187,666)</u>                     |
|  | <u>-</u>                     | <u><b>(221,799)</b></u>             | <u>(332,116)</u>                     |
| <b>Increase (decrease) in Net Financial Assets</b> | (125,667,748)                | <b>1,563,098</b>                    | 9,163,085                            |
| <b>Net Financial Assets beginning of the year</b>  | <u>119,789,120</u>           | <u><b>119,789,120</b></u>           | <u>110,626,034</u>                   |
| <b>Net Financial Assets end of the year</b>        | <u><u>\$ (5,878,628)</u></u> | <u><u>\$ <b>121,352,218</b></u></u> | <u><u>\$ 119,789,120</u></u>         |

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

## Consolidated Statement of Cash Flow

For the year ended December 31, 2021

|   | Actual<br>2021               | Actual<br>2020<br>Restated - Note 24 |
|---|------------------------------|--------------------------------------|
| <b>Operating transactions</b>                                   |                              |                                      |
| <b>Annual surplus</b>   | \$ 33,662,359                | \$ 52,201,889                        |
| <b>Items not utilizing cash</b>                                 |                              |                                      |
| Amortization  | 23,863,066                   | 23,641,391                           |
| Loss on disposal of assets                                      | 1,065,038                    | 3,099,311                            |
| Contributed tangible capital assets                             | (16,435,062)                 | (21,023,012)                         |
| Actuarial adjustment on debt                                    | (440,357)                    | (399,333)                            |
| Restricted revenues recognized                                  | <u>(4,550,168)</u>           | <u>(13,155,174)</u>                  |
|   | 3,502,517                    | (7,836,817)                          |
| <b>Change in non-cash operating items</b>                       |                              |                                      |
| Increase in prepaid expenses                                    | (150,135)                    | (187,666)                            |
| Increase in supplies inventory                                  | (71,664)                     | (144,451)                            |
| Decrease (increase) in accounts receivable                      | (1,205,428)                  | 2,624,954                            |
| Decrease in recoverable local improvements                      | 403,071                      | 518,259                              |
| Increase in other assets  | (307,415)                    | (16,420)                             |
| Increase (decrease) in accounts payable and accrued liabilities | 3,987,620                    | (5,560,873)                          |
| Increase (decrease) in deferred revenue                         | 2,779,302                    | (1,515,409)                          |
| Increase (decrease) in refundable performance deposits          | 5,471,404                    | (3,151,736)                          |
| (Decrease) in employee future benefits                          | <u>(202,900)</u>             | <u>(650,799)</u>                     |
|   | 10,703,855                   | (8,084,141)                          |
| <br>Cash provided by operating transactions                     | <br>47,868,731               | <br>36,280,931                       |
| <b>Capital transactions</b>                                     |                              |                                      |
| Proceeds on disposal of tangible capital assets                 | 139,110                      | 96,614                               |
| Cash used to acquire tangible capital assets                    | <u>(41,009,614)</u>          | <u>(48,520,994)</u>                  |
|   | (40,870,504)                 | (48,424,380)                         |
| <b>Investing transactions</b>                                   |                              |                                      |
| Proceeds on disposal of land available for sale                 | 500,000                      | -                                    |
| (Increase) decrease in portfolio investments                    | <u>(60,562,493)</u>          | <u>74,217,909</u>                    |
|   | (60,062,493)                 | 74,217,909                           |
| <b>Financing transactions</b>                                   |                              |                                      |
| Proceeds from debt issues                                       | 29,000,000                   | -                                    |
| Debt repayment  | (2,260,235)                  | (2,215,522)                          |
| Collection of restricted revenues                               | <u>11,894,417</u>            | <u>7,312,362</u>                     |
|   | 38,634,182                   | 5,096,840                            |
| <b>(Decrease) increase in cash and cash equivalents</b>         | <b>(14,430,084)</b>          | <b>67,171,300</b>                    |
| Cash and cash equivalents - beginning of year                   | <u>130,961,876</u>           | <u>63,790,576</u>                    |
| <b>Cash and cash equivalents - end of year</b>                  | <b>\$ <u>116,531,792</u></b> | <b>\$ <u>130,961,876</u></b>         |

The accompanying summary of significant accounting policies and notes to the Consolidated Financial Statements are an integral part of this statement.

**Summary of Significant Accounting Policies  
For the year ended December 31, 2021**

The City of Maple Ridge (the "City") is a municipality in the province of British Columbia and operates under the provisions of the Community Charter. The City provides municipal services such as fire, public works, planning, parks, recreation and other general government services.

**(a) Reporting Entity and Basis of Consolidation**

These financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS) using guidelines developed by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

They consolidate the activities of all of the funds of the City and the City's wholly owned subsidiaries C.D.M.R. Developments Ltd. and Maple Ridge Municipal Holdings Ltd. Transactions between the City's funds and wholly owned subsidiaries have been eliminated and only transactions with outside entities are reported.

**(b) Basis of Accounting**

The basis of accounting followed in these financial statements is the 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 were acquired and a liability was incurred.

**(c) Non-financial Assets**

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of business.

**(d) Tangible Capital Assets**

Tangible capital assets are a special class of non-financial assets and are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation and installation costs, design and engineering fees, legal fees and site preparation costs. Interest costs are not capitalized during construction. 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. Assets under construction are not amortized. Contributed tangible capital assets are recorded at estimated fair value at the time of the contribution and are also recorded as revenue.

Estimated useful lives of tangible capital assets are as follows:

|   |                |
|---|----------------|
| Buildings (including building components) | 7 to 50 years  |
| Transportation network                    | 10 to 75 years |
| Storm sewer system                        | 10 to 75 years |
| Fleet and equipment                       | 8 to 20 years  |
| Technology                                | 3 to 25 years  |
| Water system                              | 10 to 85 years |
| Sanitary sewer system                     | 30 to 75 years |
| Furniture and fixtures                    | 3 to 20 years  |
| Structures                                | 15 to 75 years |

Natural resources, works of art and historic assets are not recorded as assets in these consolidated financial statements.

**(e) Liability for Contaminated Sites**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard.

A liability for remediation of a contaminated site is recognized when a site is not in productive use or an unexpected event occurs and the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standards;
- iii. the City is directly responsible or accepts responsibility;
- iv. it is expected that future economic benefits will be given up; and
- v. a reasonable estimate of the amount can be made.

The liability is recognized as management's best estimate of the cost of remediation and post-remediation, including operation, maintenance and monitoring, that are an integral part of the remediation strategy for a contaminated site. Management has assessed its potential liabilities for contamination, including sites that are no longer in productive use and sites for which the City accepts responsibility. There were no such sites that had contamination in excess of an environmental standard requiring remediation at this time, therefore no liability was recognized at December 31, 2021 or December 31, 2020.

**(f) Landfill Closure and Post Closure Costs**

The Ministry of Environment establishes certain requirements for the closure and post closure monitoring of landfill sites. The obligation for closure and post closure costs associated with the City's former landfill is based on the present value of estimated future expenses.

**(g) Expense Recognition**

Expenses are recorded using the accrual basis of accounting whereby expenses are recognized as they are incurred and measurable based upon receipt of goods and services and/or the legal obligation to pay.

**(h) Revenue Recognition  
Taxation**

Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. Annual levies for non-optional municipal services and general administrative services are recorded as taxation for municipal purposes in the year they are levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts. Levies imposed by other taxing authorities are not included in the City's revenues.

Through the British Columbia Assessments' appeal process, taxes may be adjusted by way of supplementary roll adjustments. The effects of these adjustments on taxes are recognized at the time they are awarded.

**User fees and other revenue**

Charges for sewer and water usage are recorded as user fees and other revenue when the services are provided.

**Government transfers**

Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Government transfers are recorded as deferred revenue when transfer stipulations give rise to a liability and are recognized in the statement of operations as the stipulated liabilities are settled.

**Development revenues**

Receipts that are restricted by the legislation of senior governments or by agreement with external parties are a liability of the municipality and are reported as Restricted Revenues at the time they are received. When qualifying expenditures are incurred Restricted Revenues are brought into revenue as development revenue.

**Investment income**

Investment income is recorded on the accrual basis and recognized when earned. Investment income is allocated to various reserves and operating funds on a proportionate basis.

To the extent that financial instruments have no stated rate of return, investment income is recognized as it is received.

**Contributed tangible capital assets**

Subdivision developers are required to provide subdivision infrastructure such as streets, lighting, sidewalks, and drainage etc. Upon completion, these assets are turned over to the City. Contributed tangible capital assets are recorded at their estimated fair value at the time of contribution and are also recorded as revenue.

**(i) Use of estimates/measurement uncertainty**

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Significant areas requiring use of management estimates relate to the useful lives of tangible capital assets, determination of employee future benefits, landfill closure and post closure obligations, the outcome of litigation and claims, and the percentage of completion of buildings and subdivision inspections. Actual results could differ from these estimates.

**(j) Budget figures**

The budget figures reported in the Consolidated Financial Statements represent the 2021 component of the Financial Plan Bylaw, No. 7727-2021, adopted by Council on May 11, 2021.

**(k) Financial instruments**

The City's financial instruments consist of cash and cash equivalents, portfolio investments, accounts receivable, recoverable local improvements, other assets, accounts payable and accrued liabilities, refundable performance deposits and debt. Unless otherwise indicated, it is management's opinion that the City is not exposed to any significant interest, credit or currency risks arising from these financial instruments.

**(l) Cash and cash equivalents**

Cash and cash equivalents are comprised of the amounts held in the City's bank accounts and investments with an original term to maturity of three months or less.

**(m) Portfolio Investments**

Investments with an original term to maturity of more than three months from the date of acquisition are reported as portfolio investments. Investments and pooled investments are reported using the cost method. Provisions for declines in the market value of investments are recorded when they are considered to be other than temporary. Declines in the market values of investments are considered to be other than temporary when the carrying value exceeds market value for more than three years.

**(n) Basis of segmentation**

Municipal services have been segmented by grouping services that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest expense is allocated to functions based on the purpose of specific borrowings.

**(o) Employee future benefits**

The City and its employees make contributions to the Municipal Pension Plan, and the employees accrue benefits under this plan based on service. The City's contributions are expensed as incurred. As this is a multi-employer plan, no liability is attributed to the City and no liability is recorded in the financial statements.

Sick leave benefits and retirement severance benefits are also available to the City's employees. The costs of these benefits are actuarially determined based on service and best estimates of retirement ages and expected future salary and wage increases. The liabilities under these benefit plans are accrued based on projected benefits prorated as the employees render services necessary to earn the future benefits.

**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2021**

**1. Cash and cash equivalents**

Cash and cash equivalents as at December 31, 2021 were comprised as follows:

|                  | <u>Dec 31, 2021</u>   | <u>Dec 31, 2020</u>   |
|------------------|-----------------------|-----------------------|
| Cash             | \$ 108,452,634        | \$ 120,961,876        |
| Cash equivalents | 8,079,158             | 10,000,000            |
|                  | <b>\$ 116,531,792</b> | <b>\$ 130,961,876</b> |

Cash equivalents were comprised of a pooled mortgage fund or term deposits held at Canadian banking institutions with an effective interest rates of **4.82%** (1.90% for 2020).

**2. Portfolio Investments**

Portfolio investments include Canadian bank notes, Guaranteed Investment Certificates and BC Credit Union term deposits with effective interest rates of 0.85% - 2.69%. A portion of the bank notes held have interest payments linked to the performance of a set of equities or a financial index without stated or certain interest rates. In 2021 gains were \$Nil (\$319,170 for 2020).

The carrying value of Portfolio Investments at December 31, 2021 was **\$150,882,727** (\$90,320,234 for 2020). The market value at December 31, 2021 was **\$151,802,777** (\$90,540,977 for 2020).

**3. Accounts Receivable**

|                                       | <u>2021</u>          | <u>2020</u>          |
|---------------------------------------|----------------------|----------------------|
| Property Taxes                        | \$ 5,594,269         | \$ 6,824,750         |
| Other Governments                     | 3,178,097            | 1,394,155            |
| General and Accrued Interest          | 4,257,060            | 4,320,952            |
| Development Cost Charges              | 3,395,482            | 2,660,826            |
|                                       | 16,424,908           | 15,200,683           |
| Less: Allowance for Doubtful Accounts | (186,896)            | (168,099)            |
|                                       | <b>\$ 16,238,012</b> | <b>\$ 15,032,584</b> |

**4. Recoverable Local Improvements**

The City provides interim financing for certain geographically localized capital projects. It recovers these amounts from benefiting property owners. Interest rates are established at the outset of the process and are a function of borrowing rates at the time. Repayment is typically made over fifteen years.

**5. Other Assets**

Debt Reserve Fund:

The Municipal Finance Authority of British Columbia (MFA) provides capital financing for regional districts and their member municipalities. As part of each loan issuance, 1% of the gross debt proceeds are held back by the MFA to form the MFA's Debt Reserve Fund (DRF). The amounts in the DRF are held in trust for each borrower by the MFA, as protection against borrower default. Upon maturity of each debt issue, the DRF and any interest earned is discharged to the borrower. The City has estimated that there is only a remote possibility that these funds will not be recovered and therefore these funds have been included in Other Assets of **\$1,121,812** (\$814,397 for 2020).

**6. Accounts Payable and Accrued Liabilities**

|                             | <u>2021</u>          | <u>2020</u><br>(Restated-Note 24) |
|-----------------------------|----------------------|-----------------------------------|
| <b>Accounts Payable:</b>    |                      |                                   |
| General                     | \$ 9,779,172         | \$ 8,237,574                      |
| Other Governments           | 14,853,709           | 12,951,353                        |
| Salaries and Wages          | <u>1,639,827</u>     | <u>960,069</u>                    |
|                             | <b>26,272,708</b>    | 22,148,996                        |
| <b>Accrued Liabilities:</b> |                      |                                   |
| Landfill Liability          | 3,750,986            | 4,078,820                         |
| Vacation Pay                | 887,756              | 686,557                           |
| Other Employment Benefits   | <u>1,124,066</u>     | <u>1,133,523</u>                  |
|                             | <u>5,762,808</u>     | <u>5,898,900</u>                  |
|                             | <b>\$ 32,035,516</b> | <b>\$ 28,047,896</b>              |

The City's Landfill closed in 1989 and legislation requires closure and post closure care of solid waste landfill sites. Closure is estimated to be completed in 2030 and includes final covering, landscaping, erosion control, leachate and gas management. Post closure requirements extend for 30 years beyond completion of the closure plan and includes inspection and maintenance of the final covering, ground water monitoring, gas management systems operations, inspections and annual reports.

The liability recognized in the consolidated financial statements is the present value of the expected future cash flows for the closure and post closure care activities and is subject to measurement uncertainty. The inflation rate used was 2.16% (2% for 2020) and the discount rate was 2.59% (2.43% for 2020). As at the Consolidated Financial Statement date the feasibility of a revised closure plan is being considered. Should a revised plan be approved by the provincial regulator, it is expected the liability will increase.

**7. Contingencies and Commitments:**

(a) Where losses related to litigation are likely and can be reasonably estimated management accrues its best estimate of loss. These amounts are included in accounts payable and accrued liabilities.

There are various other claims by and against the City, the outcome of which cannot reasonably be estimated. Any ultimate settlements will be recorded in the year the settlements occur and are not expected to be material.

(b) In 1998 the City entered into an agreement to purchase ice sheet time for five years commencing in 1999, with five five-year renewal options. In 2018, the agreement was renewed for an additional five-year period. The minimum annual payment due for the provision of ice time is \$706,000. Additional ice time is purchased separately. These payments are recorded as expenses when the ice time is provided.

(c) The City is a shareholder and member of E-Comm Emergency Communications for British Columbia Incorporated ("E-Comm") whose services provided include: regional 9-1-1 call centre for the Greater Vancouver Regional District; Wide Area Radio network; dispatch operations; and records management. The city has 1 Class A share and 2 Class B shares (of a total of 36 Class A shares and 19 Class B shares issued and outstanding as of December 31, 2021).

As a class A shareholder, the City shares in both funding the future operations and capital obligations of E-Comm (in accordance with a cost sharing formula), including any lease obligations committed to by E-Comm up to the shareholder's withdrawal date.

**8. Deferred Revenues**

Deferred revenues held by the City were comprised as follows:

|                     | December 31, 2020    | Additions            | Revenue earned       | December 31, 2021    |
|---------------------|----------------------|----------------------|----------------------|----------------------|
| Property taxes      | \$ 7,631,955         | \$ 16,481,461        | \$ 15,524,180        | \$ 8,589,236         |
| Connection Revenues | 1,481,290            | 1,119,944            | 759,740              | 1,841,494            |
| Other               | <u>6,173,153</u>     | <u>5,441,923</u>     | <u>3,980,106</u>     | <u>7,634,970</u>     |
|                     | <u>\$ 15,286,398</u> | <u>\$ 23,043,328</u> | <u>\$ 20,264,026</u> | <u>\$ 18,065,700</u> |

**9. Restricted Revenues**

Restricted revenues held by the City were comprised as follows:

|                              | December 31, 2020    | Collections/Interest | Disbursements         | December 31, 2021    |
|------------------------------|----------------------|----------------------|-----------------------|----------------------|
| Development cost charges     | \$ 15,030,851        | \$ 8,825,955         | \$ (2,779,710)        | \$ 21,077,096        |
| Parkland acquisition charges | 2,071,971            | 124,020              | -                     | 2,195,991            |
| Other                        | <u>13,636,042</u>    | <u>2,944,442</u>     | <u>(1,770,458)</u>    | <u>14,810,026</u>    |
|                              | <u>\$ 30,738,864</u> | <u>\$ 11,894,417</u> | <u>\$ (4,550,168)</u> | <u>\$ 38,083,113</u> |

**10. Employee Future Benefits**

The City provides employee future benefits in the form of severance benefits and vested and non-vested sick leave to qualifying employees. These benefits are not separately funded.

Severance benefits are cash settlements paid to employees who cease their employment with the City after a specified period of time. Employees hired before February 11, 1999 qualify for five days pay per year of employment, provided they either work a minimum of 20 years with the City or retire as defined by the Public Sector Pension Plan Act. Full time employees hired after February 11, 1999 qualify for 20 days pay provided they work a minimum of 10 years with the City and retire as defined by the Public Sector Pension Plan Act.

The City permits regular employees to accumulate up to 18 days per year of service for future illnesses up to a maximum of 250 days. For certain qualifying employees a portion of this benefit vests; for the balance, this benefit does not vest and cannot be converted to any other type of benefit.

An actuarial valuation of these benefits was performed to determine the City's liability and accrued benefit obligation as at December 31, 2021. The valuation resulted in a cumulative unamortized actuarial loss of **\$64,200** at December 31, 2021, (cumulative unamortized gain of \$30,300 for 2020). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2021 was **\$3,145,300**, (\$3,348,200 for 2020) comprised as follows:

|   | <u>2021</u>      | <u>2020</u>      |
|---|------------------|------------------|
| Accrued benefit obligation, beginning of year | \$ 3,317,900     | \$ 3,329,400     |
| Add: Current service costs                    | 200,400          | 172,200          |
| Interest on accrued benefit obligation        | 49,100           | 96,800           |
| Actuarial loss                                | 82,300           | 574,800          |
| Less: Benefits paid during the year           | <u>(440,200)</u> | <u>(855,300)</u> |
| Accrued benefit obligation, end of year       | 3,209,500        | 3,317,900        |
| <br>  |                  |                  |
| Add: Unamortized actuarial (loss)/gain        | <u>(64,200)</u>  | <u>30,300</u>    |
| Accrued Benefit liability                     | <u>3,145,300</u> | <u>3,348,200</u> |

## 10. Employee Future Benefits (cont'd)

Actuarial assumptions used to determine the City's accrued benefit obligation are as follows:

|   | <u>2021</u> | <u>2020</u> |
|---|-------------|-------------|
| Discount rate (long-term borrowing rate)                      | 2.25 %      | 1.50 %      |
| Expected future inflation rate                                | 2.00 %      | 2.00 %      |
| Merit and inflationary wage and salary increases averaging    | 2.73 %      | 2.59 %      |
| Estimated average remaining service life of employees (years) | 12.0        | 11.0        |

## 11. Debt

The City obtains debt instruments through the Municipal Finance Authority (MFA), pursuant to security issuing bylaws under authority of the Community Charter, to finance certain capital expenditures. Debt is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings. During the year, the City's outstanding debt balance was reduced by a combination of direct principal payments and sinking fund earnings totaling **\$2,700,592** (\$2,614,854 for 2020). Interest payments for the year totalled **\$1,581,216** (\$1,220,765 for 2020).

The gross amount of debt less sinking fund installments and actuarial adjustments to date are as follows:

| MFA Issue | Bylaw No. | Purpose                   | Rate  | Due  | Gross Debt        | Cumulative Payments | 2021 Debt Outstanding | 2020 Debt Outstanding |
|-----------|-----------|---------------------------|-------|------|-------------------|---------------------|-----------------------|-----------------------|
| 93        | 6246      | Downtown Civic Facilities | 5.70% | 2027 | 32,100,000        | 21,317,769          | 10,782,231            | 12,410,564            |
| 99        | 6246      | Downtown Office Complex   | 5.00% | 2026 | 16,300,000        | 11,048,247          | 5,251,753             | 6,207,226             |
| 121       | 6560      | Animal Shelter            | 2.90% | 2027 | 625,000           | 333,508             | 291,492               | 334,621               |
| 121       | 6559      | Cemetery Expansion        | 2.90% | 2037 | 1,520,000         | 389,978             | 1,130,022             | 1,180,454             |
| 121       | 6679      | Cemetery Expansion        | 2.90% | 2037 | 700,000           | 179,595             | 520,405               | 543,630               |
| 153       | 6558      | Fire Hall #4              | 2.41% | 2031 | 6,000,000         | -                   | 6,000,000             | -                     |
| 153       | 7370      | Leisure Ctr. Reno         | 2.41% | 2046 | 3,500,000         | -                   | 3,500,000             | -                     |
| 153       | 7371      | Synthetic Field           | 2.41% | 2046 | 7,000,000         | -                   | 7,000,000             | -                     |
| 153       | 7372      | Albion Community Ctr.     | 2.41% | 2046 | 8,500,000         | -                   | 8,500,000             | -                     |
| 153       | 7374      | Hammond Community Ctr.    | 2.41% | 2046 | 2,000,000         | -                   | 2,000,000             | -                     |
| 153       | 7376      | MRSS Track Facility       | 2.41% | 2046 | 2,000,000         | -                   | 2,000,000             | -                     |
|           |           |                           |       |      | <u>80,245,000</u> | <u>33,269,097</u>   | <u>46,975,903</u>     | <u>20,676,495</u>     |

The following debenture debt amounts plus projected Sinking Fund earnings are payable over the next five years and thereafter are as follows:

|                       | <u>Debt Payments</u> |
|-----------------------|----------------------|
| 2022                  | \$ 3,543,365         |
| 2023                  | 3,590,639            |
| 2024                  | 3,639,248            |
| 2025                  | 3,689,229            |
| 2026                  | 3,740,622            |
| Thereafter            | 19,159,180           |
| Sinking Fund earnings | <u>9,613,620</u>     |
|                       | <u>\$ 46,975,903</u> |

The City has the following authorized but unissued financing available as at December 31, 2021:

| <u>L/A Bylaw</u> | <u>L/A Amount</u> | <u>L/A Bylaw</u> | <u>L/A Amount</u>           |
|------------------|-------------------|------------------|-----------------------------|
| #6560            | \$ 275,000        | #6679            | \$ 1,100,000                |
| #7373            | 1,000,000         | #7374            | 500,000                     |
| #7375            | 1,000,000         | #7376            | <u>500,000</u>              |
| #7377            | 23,500,000        |                  |                             |
|                  |                   | <b>Total</b>     | <b><u>\$ 27,875,000</u></b> |

## 12. Tangible Capital Assets

|                        | Net book value          |                         |
|------------------------|-------------------------|-------------------------|
|                        | 2021                    | 2020                    |
| Land                   | \$ 287,303,392          | \$ 271,742,707          |
| Buildings              | 85,896,611              | 77,357,035              |
| Transportation network | 216,622,442             | 216,737,333             |
| Storm sewer system     | 222,817,744             | 222,065,866             |
| Fleet and equipment    | 20,263,737              | 17,771,496              |
| Technology             | 6,217,561               | 6,516,919               |
| Water system           | 136,157,705             | 134,784,335             |
| Sanitary sewer system  | 141,032,148             | 138,719,265             |
| Other                  | 38,013,710              | 36,752,632              |
|                        | <u>\$ 1,154,325,050</u> | <u>\$ 1,122,447,588</u> |

For additional information, see the Schedule of Tangible Capital Assets (Schedule 1)

During the year there were no write-downs of assets (2020 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$16,435,062** (\$21,023,012 for 2020) and was capitalized and recorded as revenue at the time of recognition.

Natural assets, works of art, artifacts, cultural and historic assets are not recorded as assets in these financial statements. The City controls various works of art and historical treasures including artifacts, paintings, sculptures and mosaics located at City sites and public display areas.

## 13. Undeveloped Land Bank

The City owns property in various areas identified for future growth in the Official Community Plan. These properties are not currently used in the provision of service to the citizens of Maple Ridge. The properties represent a strategic, non-renewable resource available for the advancement of Council's strategic plan.

## 14. Accumulated Surplus

Accumulated Surplus is comprised of operating surpluses and equity in tangible capital assets held in the general, sewer and water funds as well as reserves. Accumulated surplus for 2021 is **\$1,292,740,765** (\$1,259,078,406 for 2020) and is distributed as follows:

|                             |          | 2021                    |                      | 2020                    |                      |
|-----------------------------|----------|-------------------------|----------------------|-------------------------|----------------------|
|                             |          |                         |                      | Restated - Note 24      |                      |
| Operating surplus           | General  | \$                      | 8,563,194            | \$                      | 6,662,021            |
|                             | Sewer    |                         | 5,966,930            |                         | 6,270,330            |
|                             | Water    |                         | 13,707,170           |                         | 16,656,631           |
|                             |          |                         | <u>28,237,294</u>    |                         | <u>29,588,982</u>    |
| Equity in the capital funds | General  |                         | 842,930,177          |                         | 822,245,719          |
|                             | Sewer    |                         | 142,398,327          |                         | 139,718,499          |
|                             | Water    |                         | 139,437,695          |                         | 138,119,026          |
|                             |          |                         | <u>1,124,766,199</u> |                         | <u>1,100,083,244</u> |
| Reserves                    | Funds    |                         | 44,524,272           |                         | 37,237,663           |
|                             | Accounts |                         | 95,213,000           |                         | 92,168,517           |
|                             |          |                         | <u>139,737,272</u>   |                         | <u>129,406,180</u>   |
| Accumulated Surplus         |          | <u>\$ 1,292,740,765</u> |                      | <u>\$ 1,259,078,406</u> |                      |

## 15. Reserves

|   | <u>December 31,</u><br><u>2020</u> | <u>Interest</u><br><u>Allocated</u> | <u>Contributions/</u><br><u>Transfers</u> | <u>Use of</u><br><u>Reserves</u> | <u>December 31,</u><br><u>2021</u> |
|---|------------------------------------|-------------------------------------|---|----------------------------------|------------------------------------|
| <b>Reserve Funds</b>                              |                                    |                                     |   |                                  |                                    |
| Local Improvement                                 | \$ 2,661,126                       | \$ 8,621                            | \$ -                                      | \$ -                             | \$ 2,669,747                       |
| Equipment Replacement                             | 18,496,667                         | 101,465                             | 3,445,707                                 | (2,460,568)                      | 19,583,271                         |
| Capital Works                                     | 10,565,706                         | 57,966                              | 5,552,549                                 | -                                | 16,176,221                         |
| Fire Department Capital Acquisition               | 3,546,671                          | 17,449                              | 1,927,755                                 | (1,397,173)                      | 4,094,702                          |
| Sanitary Sewer                                    | 1,198,573                          | 7,169                               | 21,462                                    | -                                | 1,227,204                          |
| Land  | <u>768,920</u>                     | <u>4,207</u>                        | <u>-</u>                                  | <u>-</u>                         | <u>773,127</u>                     |
| <b>Total Reserve Funds</b>                        | <b>37,237,663</b>                  | <b>196,877</b>                      | <b>10,947,473</b>                         | <b>(3,857,741)</b>               | <b>44,524,272</b>                  |
| <b>Reserve Accounts</b>                           |                                    |                                     |   |                                  |                                    |
| Specific Projects - Capital                       | 15,969,700                         | -                                   | 927,402                                   | (3,097,341)                      | 13,799,761                         |
| Specific Projects - Operating                     | 11,258,271                         | -                                   | 5,781,447                                 | (7,192,834)                      | 9,846,884                          |
| Self Insurance                                    | 734,261                            | 3,287                               | 45,000                                    | (128,739)                        | 653,809                            |
| Police Services                                   | 12,830,122                         | 70,089                              | 1,527,275                                 | (4,680,522)                      | 9,746,964                          |
| Fire Services                                     | -                                  | -                                   | 485,230                                   | -                                | 485,230                            |
| Core Development                                  | 2,812,203                          | 13,139                              | 5,749,667                                 | (6,850,837)                      | 1,724,172                          |
| Recycling   | 3,926,764                          | 21,705                              | 269,848                                   | (111,423)                        | 4,106,894                          |
| Community Safety Initiatives                      | 906,857                            | -                                   | -   | (134,111)                        | 772,746                            |
| Building Inspections                              | 3,549,607                          | 19,423                              | -   | -                                | 3,569,030                          |
| Gravel Extraction                                 | 891,383                            | 4,982                               | 19,992                                    | (3,500)                          | 912,857                            |
| Community Works (Gas Tax)                         | 717,813                            | 4,313                               | 616,463                                   | (372,013)                        | 966,576                            |
| Facility Maintenance                              | 120,587                            | 4,039                               | 2,125,000                                 | (1,801,482)                      | 448,144                            |
| Snow Removal                                      | 850,061                            | -                                   | -   | -                                | 850,061                            |
| Park & Recreation Improvements                    | 4,738,602                          | -                                   | 2,394,214                                 | (1,822,795)                      | 5,310,021                          |
| Cemetery Maintenance                              | 164,517                            | -                                   | 92,323                                    | -                                | 256,840                            |
| Infrastructure Sustainability (Town Centre Bldgs) | 6,280                              | -                                   | 762,211                                   | (768,491)                        | -                                  |
| Infrastructure Sustainability (Roads)             | 5,433,724                          | 31,552                              | 3,792,315                                 | (3,842,173)                      | 5,415,418                          |
| Infrastructure Sustainability (Drainage)          | 2,721,578                          | 16,963                              | 942,692                                   | (339,640)                        | 3,341,593                          |
| Drainage Improvements                             | 4,214,589                          | 27,578                              | 2,000,239                                 | (444,534)                        | 5,797,872                          |
| Gaming Revenues                                   | 2,030,682                          | -                                   | 780,946                                   | (558,132)                        | 2,253,496                          |
| Self Insurance (Sewer)                            | 165,436                            | -                                   | 6,504                                     | -                                | 171,940                            |
| Self Insurance (Water)                            | 145,748                            | -                                   | 6,504                                     | -                                | 152,252                            |
| Specific Projects (Sewer)                         | 10,116,388                         | -                                   | 5,310,469                                 | (3,664,754)                      | 11,762,103                         |
| Specific Projects (Water)                         | <u>7,863,344</u>                   | <u>-</u>                            | <u>8,560,325</u>                          | <u>(3,555,332)</u>               | <u>12,868,337</u>                  |
| <b>Total Reserve Accounts</b>                     | <b>92,168,517</b>                  | <b>217,070</b>                      | <b>42,196,066</b>                         | <b>(39,368,653)</b>              | <b>95,213,000</b>                  |
| <b>Total Reserves</b>                             | <b>\$ 129,406,180</b>              | <b>413,947</b>                      | <b>53,143,539</b>                         | <b>(43,226,394)</b>              | <b>139,737,272</b>                 |

## 16. Property Tax Levies

In addition to its own tax levies, the City is required to collect taxes on behalf of various other taxing authorities. These include the provincial government for local school taxes, incorporated dyking districts located within the City and organizations providing regional services in which the City has become a member. Taxes levied for other agencies are not included in City revenues. Total tax levies were comprised as follows:

|                                     | <b>2021</b>           | <u>2021 Budget</u>    | <u>2020</u>           |
|-------------------------------------|-----------------------|-----------------------|-----------------------|
| <b>Municipal Tax Levies</b>         | <b>\$ 99,296,699</b>  | <b>\$ 99,130,772</b>  | <b>\$ 94,914,905</b>  |
| <b>Levies for other authorities</b> |                       |                       |                       |
| School taxes                        | <b>42,974,954</b>     | 42,992,343            | 35,174,508            |
| TransLink                           | <b>8,277,785</b>      | 8,280,503             | 7,617,871             |
| British Columbia Assessment         | <b>1,259,526</b>      | 1,259,644             | 1,210,627             |
| Metro Vancouver Regional District   | <b>1,693,254</b>      | 1,693,750             | 1,476,913             |
| Dyking Districts                    | <b>744,042</b>        | 744,042               | 730,556               |
| Municipal Finance Authority         | <b>6,003</b>          | 6,005                 | 5,644                 |
| <b>Total Collections for Others</b> | <b>54,955,564</b>     | <b>54,976,287</b>     | <b>46,216,119</b>     |
| <b>Total Tax Levies</b>             | <b>\$ 154,252,263</b> | <b>\$ 154,107,059</b> | <b>\$ 141,131,024</b> |

### 17. Government Transfers

Government transfers recognized as revenues during the year were comprised of the following:

|                  | 2021                |                     |                     | 2020                 |
|------------------|---------------------|---------------------|---------------------|----------------------|
|                  | Capital             | Operating           | Total               | Total                |
| Federal Gov't    | \$ 1,069,155        | \$ 628,463          | \$ 1,697,618        | \$ 918,996           |
| Provincial Gov't | 355,064             | 2,163,197           | 2,518,261           | 8,204,151            |
| TransLink        | 882,409             | 1,677,278           | 2,559,687           | 1,838,502            |
| Other            | 25,564              | 2,000               | 27,564              | 43,324               |
| <b>Total</b>     | <b>\$ 2,332,192</b> | <b>\$ 4,470,938</b> | <b>\$ 6,803,130</b> | <b>\$ 11,004,973</b> |

### 18. Trust Funds

Certain assets have been conveyed or assigned to the City to be administered as directed by an agreement or statute. The City holds the assets for the benefit of, and stands in a fiduciary relationship, to the beneficiary. The following trusts are excluded from the City's consolidated financial statements:

|   | Balance<br>Dec 31, 2020 | Interest<br>Earned | Receipts            | Disbursements       | Balance<br>Dec 31, 2021 |
|---|-------------------------|--------------------|---------------------|---------------------|-------------------------|
| Latecomer Fees                            | \$ 15,234               | \$ -               | \$ 161,803          | \$ 177,037          | \$ -                    |
| Cemetery Perpetual Care                   | 1,335,821               | 13,433             | 74,961              | 13,433              | 1,410,782               |
| Election Surplus                          | 8,642                   | 48                 | -                   | -                   | 8,690                   |
| Metro Vancouver Sewer & Drainage District | 733,732                 | -                  | 2,441,899           | 953,565             | 2,222,066               |
| TransLink                                 | 220,075                 | -                  | 1,311,665           | 612,292             | 919,448                 |
| Road 13 Dyking District                   | 1,443,905               | -                  | 173,639             | 196,564             | 1,420,980               |
| Albion Dyking District                    | 2,109,753               | -                  | 300,468             | 8,736               | 2,401,485               |
|   | <u>\$ 5,867,162</u>     | <u>\$ 13,481</u>   | <u>\$ 4,464,435</u> | <u>\$ 1,961,627</u> | <u>\$ 8,383,451</u>     |

### 19. Expenses and Expenditures by Object

|  | Operations            | Capital              |             | 2021 Total            | 2021 Budget           | 2020 Total            |
|--|-----------------------|----------------------|-------------|-----------------------|-----------------------|-----------------------|
|  |                       | Acquisitions         |             |                       |                       |                       |
| Goods and services                     | \$ 70,531,201         | \$ 40,189,670        | \$ -        | \$ 110,720,871        | \$ 267,807,617        | \$ 114,417,344        |
| Wages and salaries                     | 50,488,315            | 819,944              | -           | 51,308,259            | 54,630,845            | 45,198,372            |
| Interest                               | 1,630,317             | -                    | -           | 1,630,317             | 2,300,942             | 1,317,565             |
| <b>Total</b>                           | <b>122,649,833</b>    | <b>41,009,614</b>    | <b>-</b>    | <b>163,659,447</b>    | <b>324,739,404</b>    | <b>160,933,281</b>    |
| Amortization expenses                  | 23,863,066            | -                    | -           | 23,863,066            | 24,037,321            | 23,641,391            |
| Contributed tangible capital assets    | -                     | 16,435,062           | -           | 16,435,062            | 20,000,000            | 21,023,012            |
| <b>Total Expenses and Expenditures</b> | <b>\$ 146,512,899</b> | <b>\$ 57,444,676</b> | <b>\$ -</b> | <b>\$ 203,957,575</b> | <b>\$ 368,776,725</b> | <b>\$ 205,597,684</b> |

## 20. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 11, 2021. The Financial Plan anticipated use of surpluses accumulated in previous years to balance against current year expenditures in excess of current year revenues.

The following shows the reconciliation of the amounts presented on the financial statements to the approved budget:

|  |                             |
|--|-----------------------------|
| <b>Revenue</b>                         |                             |
| Taxation                               | \$ 99,130,772               |
| User fees and other revenue            | 49,956,147                  |
| Other                                  | 49,984,737                  |
| Contributed subdivision infrastructure | <u>20,000,000</u>           |
| <b>Total Revenue</b>                   | <u>219,071,656</u>          |
| <b>Expenses</b>                        |                             |
| Protective services                    | 47,815,543                  |
| Transportation services                | 26,742,409                  |
| Recreation and cultural                | 26,535,488                  |
| Water utility                          | 18,004,850                  |
| Sewer utility                          | 14,930,985                  |
| General Government                     | 22,083,435                  |
| Planning, public health and other      | <u>7,867,485</u>            |
| <b>Total expenses</b>                  | <u>163,980,195</u>          |
| <b>Annual Surplus</b>                  | <b><u>\$ 55,091,461</u></b> |
| Less:                                  |                             |
| Capital expenditures                   | 204,796,530                 |
| Debt repayment                         | 3,304,398                   |
| Add:                                   |                             |
| Interfund transfers                    | 77,580,142                  |
| Amortization                           | 24,037,321                  |
| Borrowing proceeds                     | <u>51,392,004</u>           |
| <b>Financial Plan Bylaw</b>            | <b><u>\$ -</u></b>          |

## 21. Contractual Rights

There are a number of development projects in progress throughout the City where there is a requirement for the developer to provide infrastructure to the City, such as roads, sewers, sidewalks and street lighting. The estimated fair value of the infrastructure is recognized as "contributed tangible capital assets" revenue in these consolidated financial statements when the City accepts responsibility for the infrastructure. Estimated fair value is determined at the time the assets are recognized.

## 22. Municipal Pension Plan

The City of Maple Ridge and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for 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 of December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid **\$3,848,908** (2020 \$3,672,047) for employer contributions while employees contributed **\$3,218,889** (2020 \$3,087,136) 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 plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

## 23. Segmented Information

The City is a diversified municipal government entity in the province of British Columbia that provides a wide range of services to its citizens. Municipal services have been segmented by grouping activities that have similar service objectives (by function) and separately disclosed in the segment report. Where certain activities cannot be attributed to a specific segment they have been reported as unallocated. The segments and the services they provide are as follows:

### Protective Services

Protective Services is comprised of the Ridge Meadows RCMP detachment, the Maple Ridge Fire Department, bylaw enforcement, inspection services and emergency services. Services provided by the segment are focused on protecting the citizens of Maple Ridge.

### Transportation Services

Transportation Services is comprised of Engineering, Operations, Drainage and Roads. Services provided by the segment include the construction and maintenance of transportation related infrastructure.

### Recreation and Cultural

Recreation and cultural services provides library services, access to recreation facilities and maintains and operates City parks.

### Water Utility

The Water Utility, in conjunction with Metro Vancouver, provides safe, clean, reliable water to the residents and businesses of the City of Maple Ridge.

### Sewer Utility

The Sewer Utility collects waste water and transports it to treatment plants operated by Metro Vancouver in addition to maintaining the sanitary sewer infrastructure.

## 23. Segmented Information (cont'd)

### General Government

General Government provides administrative, legislative and support services for the City. Functions include financial planning and reporting, information technology, economic development and communications. Commercial operations are also included in this segment.

### Planning, Public Health and Other

This segment is comprised of Planning, Recycling, Cemetery and Social Planning. Activities include land use guidelines, development of the City's official community plan, management of the recycling contract and improving the social well-being of the community.

### Unallocated

Unallocated includes revenues that cannot be directly attributed to the activities of an identified functional segment.

## 24. Prior Period Adjustment

The City contracts its policing services to the Royal Canadian Mounted Police (RCMP). Over the past several years, the RCMP has been engaged with its members in the formation of their first collective agreement, which was ratified in August 2021. The newly formed collective agreement provides for retroactive pay to members for services starting in 2017. The City has not previously accrued for retroactive pay during the negotiations.

As the liability for retroactive pay is linked to the timing of service provision, the City has retroactively adjusted the Consolidated Financial Statements to reflect estimated prior year costs related to the new collective agreement.

The prior year comparative figures have been adjusted as follows:

|   | <u>Previously Reported</u> | <u>Increase (Decrease)</u> | <u>Restated</u> |
|---|----------------------------|----------------------------|-----------------|
| Accumulated surplus - beginning of year | \$1,209,359,166            | \$(2,482,649)              | \$1,206,876,517 |
| Accounts payable                        | 23,613,524                 | 4,434,372                  | 28,047,896      |
| Net financial assets                    | 124,223,492                | (4,434,372)                | 119,789,120     |
| Expenses                                | 134,535,402                | 1,951,723                  | 136,487,125     |
| Accumulated surplus - end of year       | 1,263,512,778              | (4,434,372)                | 1,259,078,406   |

## Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2021

|   | Protective<br>Services        | Transportation<br>Services   | Recreation<br>and Cultural   | Water Utility              | Sewer Utility              |
|---|-------------------------------|------------------------------|------------------------------|----------------------------|----------------------------|
| <b>Revenue</b>                                      |                               |                              |                              |                            |                            |
| Tax revenue   | \$ -                          | \$ -                         | \$ -                         | \$ 143,675                 | \$ 988,855                 |
| Other revenues                                      | 5,973,439                     | 509,180                      | 2,035,266                    | 20,448,105                 | 14,109,201                 |
| Government transfers                                | 1,634,867                     | 3,189,959                    | 1,031,558                    | -                          | 499,593                    |
| Development revenue                                 | 2,998                         | 1,676,683                    | 1,949,106                    | 139,031                    | 940,634                    |
| Interest and investment income                      | -                             | -                            | -                            | -                          | -                          |
| Gaming Revenues                                     |                               |                              |                              |                            |                            |
| Asset disposal gain(loss)                           | (4,723)                       | (877,632)                    | 38,847                       | (184,408)                  | (535,309)                  |
| Contributed infrastructure                          | <u>-</u>                      | <u>8,361,722</u>             | <u>6,218,900</u>             | <u>677,688</u>             | <u>1,176,752</u>           |
| <b>Total Revenue</b>                                | <b>7,606,581</b>              | <b>12,859,912</b>            | <b>11,273,677</b>            | <b>21,224,091</b>          | <b>17,179,726</b>          |
| <b>Expenses</b>                                     |                               |                              |                              |                            |                            |
| Operating:  |                               |                              |                              |                            |                            |
| Goods and services                                  | 23,292,538                    | 4,551,798                    | 9,578,753                    | 12,276,298                 | 10,018,700                 |
| Labour  | 19,432,264                    | 6,349,505                    | 8,155,771                    | 1,734,338                  | 610,128                    |
| Debt Servicing                                      | <u>108,964</u>                | <u>-</u>                     | <u>948,472</u>               | <u>-</u>                   | <u>-</u>                   |
| Sub total   | 42,833,766                    | 10,901,303                   | 18,682,996                   | 14,010,636                 | 10,628,828                 |
| Amortization  | <u>2,216,076</u>              | <u>11,897,416</u>            | <u>2,580,227</u>             | <u>2,746,906</u>           | <u>2,766,521</u>           |
| <b>Total Expenses</b>                               | <b><u>45,049,842</u></b>      | <b><u>22,798,719</u></b>     | <b><u>21,263,223</u></b>     | <b><u>16,757,542</u></b>   | <b><u>13,395,349</u></b>   |
| <b>Excess (deficiency) of revenue over expenses</b> | <b>\$ <u>(37,443,261)</u></b> | <b>\$ <u>(9,938,807)</u></b> | <b>\$ <u>(9,989,546)</u></b> | <b>\$ <u>4,466,549</u></b> | <b>\$ <u>3,784,377</u></b> |

| General Government     | Commercial Tower  | Planning Public Health & Other | Unallocated          | Total 2021 Actual    | Total Budget         | Total 2020 Actual Restated - Note 24 |
|------------------------|-------------------|--------------------------------|----------------------|----------------------|----------------------|--------------------------------------|
| \$ -                   | \$ -              | \$ 2,388,360                   | \$ 95,775,809        | \$ 99,296,699        | \$ 99,130,772        | \$ 94,914,905                        |
| 2,225,402              | 1,935,457         | 3,261,150                      | -                    | 50,497,200           | 49,956,147           | 45,433,301                           |
| 423,753                | -                 | 23,400                         | -                    | 6,803,130            | 13,873,679           | 11,004,973                           |
| 296,294                | -                 | 11,277                         | -                    | 5,016,023            | 33,683,054           | 13,801,911                           |
| -                      | -                 | -                              | 2,411,236            | 2,411,236            | 2,428,004            | 5,286,485                            |
| -                      | -                 | -                              | 780,946              | 780,946              | -                    | 323,738                              |
| (1,553)                | -                 | (260)                          | 500,000              | (1,065,038)          | -                    | (3,099,311)                          |
| <u>-</u>               | <u>-</u>          | <u>-</u>                       | <u>-</u>             | <u>16,435,062</u>    | <u>20,000,000</u>    | <u>21,023,012</u>                    |
| 2,943,896              | 1,935,457         | 5,683,927                      | 99,467,991           | 180,175,258          | 219,071,656          | 188,689,014                          |
| 6,156,531              | 754,626           | 3,901,957                      | -                    | 70,531,201           | 83,011,087           | 67,122,046                           |
| 11,209,220             | -                 | 2,997,089                      | -                    | 50,488,315           | 54,630,845           | 44,406,123                           |
| <u>125,976</u>         | <u>403,052</u>    | <u>43,853</u>                  | <u>-</u>             | <u>1,630,317</u>     | <u>2,300,942</u>     | <u>1,317,565</u>                     |
| 17,491,727             | 1,157,678         | 6,942,899                      | -                    | 122,649,833          | 139,942,874          | 112,845,734                          |
| <u>1,425,292</u>       | <u>-</u>          | <u>230,628</u>                 | <u>-</u>             | <u>23,863,066</u>    | <u>24,037,321</u>    | <u>23,641,391</u>                    |
| <u>18,917,019</u>      | <u>1,157,678</u>  | <u>7,173,527</u>               | <u>-</u>             | <u>146,512,899</u>   | <u>163,980,195</u>   | <u>136,487,125</u>                   |
| \$ <u>(15,973,123)</u> | \$ <u>777,779</u> | \$ <u>(1,489,600)</u>          | \$ <u>99,467,991</u> | \$ <u>33,662,359</u> | \$ <u>55,091,461</u> | \$ <u>52,201,889</u>                 |

## Schedule of Tangible Capital Assets

For the year ended December 31, 2021

|   | Land <sup>2</sup>     | Building             | Transportation<br>Network | Storm System          |
|---|-----------------------|----------------------|---------------------------|-----------------------|
| <b>Historical Cost <sup>1</sup></b>           |                       |                      |                           |                       |
| Opening cost                                  | \$ 271,742,707        | \$ 133,225,678       | \$ 351,884,173            | \$ 295,595,030        |
| Additions                                     | 15,560,685            | 11,428,597           | 7,377,235                 | 5,340,913             |
| Disposals                                     | <u>-</u>              | <u>(187,754)</u>     | <u>(2,362,402)</u>        | <u>(704,494)</u>      |
|   | 287,303,392           | 144,466,521          | 356,899,006               | 300,231,449           |
| <b>Accumulated Amortization</b>               |                       |                      |                           |                       |
| Opening balance                               | -                     | 55,868,643           | 135,146,840               | 73,529,164            |
| Amortization expense                          | -                     | 2,881,585            | 7,113,536                 | 4,068,653             |
| Effect of disposals                           | <u>-</u>              | <u>(180,318)</u>     | <u>(1,983,812)</u>        | <u>(184,112)</u>      |
|   | <u>-</u>              | <u>58,569,910</u>    | <u>140,276,564</u>        | <u>77,413,705</u>     |
| <b>Net Book Value as at December 31, 2021</b> | <u>\$ 287,303,392</u> | <u>\$ 85,896,611</u> | <u>\$ 216,622,442</u>     | <u>\$ 222,817,744</u> |
| Net Book Value as at December 31, 2020        | \$ 271,742,707        | \$ 77,357,035        | \$ 216,737,333            | \$ 222,065,866        |

<sup>1</sup> Historical cost includes work in progress at December 31, 2021 of **\$31,977,067** (\$20,064,975 for 2020) comprised of: Land \$614,988 (\$631,732 for 2020); Buildings \$20,275,525 (\$10,259,878 for 2020); Transportation network \$876,825 (\$806,550 for 2020); Storm system \$24,641 (\$180,344 for 2020); Fleet and equipment \$430,962 (\$169,640 for 2020); Technology \$177,218 (\$416,509 for 2020); Water system \$1,960,180 (\$2,383,718 for 2020); Sanitary system \$6,697,799 (\$5,039,278 for 2020); and Other \$918,930 (\$177,325 for 2020). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$-Nil (\$-Nil for 2020) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$967,734 (\$1,091,973 for 2020) and Structures at \$37,045,974 (\$35,660,657 for 2020)

| <b>Fleet and<br/>Equipment</b> | <b>Technology</b>   | <b>Water System</b>   | <b>Sanitary<br/>System</b> | <b>Other<sup>3</sup></b> | <b>Total</b>            |
|--------------------------------|---------------------|-----------------------|----------------------------|--------------------------|-------------------------|
| \$ 33,722,110                  | \$ 15,227,025       | \$ 176,010,509        | \$ 192,366,192             | \$ 54,919,553            | \$ 1,524,692,977        |
| 4,454,888                      | 879,355             | 4,135,138             | 5,629,791                  | 2,638,074                | 57,444,676              |
| <u>(473,485)</u>               | <u>(125,666)</u>    | <u>(325,140)</u>      | <u>(1,138,525)</u>         | <u>(272,469)</u>         | <u>(5,589,935)</u>      |
| 37,703,513                     | 15,980,714          | 179,820,507           | 196,857,458                | 57,285,158               | 1,576,547,718           |
| 15,950,614                     | 8,710,106           | 41,226,174            | 53,646,927                 | 18,166,921               | 402,245,389             |
| 1,922,056                      | 1,176,648           | 2,577,358             | 2,756,068                  | 1,367,162                | 23,863,066              |
| <u>(432,894)</u>               | <u>(123,601)</u>    | <u>(140,730)</u>      | <u>(577,685)</u>           | <u>(262,635)</u>         | <u>(3,885,787)</u>      |
| <u>17,439,776</u>              | <u>9,763,153</u>    | <u>43,662,802</u>     | <u>55,825,310</u>          | <u>19,271,448</u>        | <u>422,222,668</u>      |
| <u>\$ 20,263,737</u>           | <u>\$ 6,217,561</u> | <u>\$ 136,157,705</u> | <u>\$ 141,032,148</u>      | <u>\$ 38,013,710</u>     | <u>\$ 1,154,325,050</u> |
| \$ 17,771,496                  | \$ 6,516,919        | \$ 134,784,335        | \$ 138,719,265             | \$ 36,752,632            | \$ 1,122,447,588        |

**Schedule for BC Safe Restart Grant**  
**For the year ended December 31, 2021**  
(unaudited)

|                                  |                            |
|----------------------------------|----------------------------|
| <b>Grant Received</b>            |                            |
| Balance of BC Safe Restart Grant | \$ 2,286,400               |
| <b>Application of Grant</b>      |                            |
| Lost revenue*                    | 1,151,287                  |
| Operational adaptations**        | <u>969,500</u>             |
| <b>Total Application</b>         | <b>\$ <u>2,120,787</u></b> |
| <b>Balance Remaining</b>         | <b>\$ <u>165,613</u></b>   |

\* Lost revenues are comprised of revenue shortfalls associated with the closure of City Recreation facilities

\*\*Operational adaptations are comprised of expenditures incurred to facilitate remote work and meeting attendance for staff and Council, the installation of physical barriers in the workplace, increased cleaning and various other incremental costs.

**City of Maple Ridge  
Financial Information Act**

**Schedule of Guarantee and Indemnity Agreements  
for 2021**

"This organization has no guarantees or indemnities under the Guarantees and Indemnities Regulation."

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing the Remuneration and Expenses  
Paid to or on Behalf of Each Employee  
for 2021**

**1 Elected Officials**

Remuneration includes car allowances and Acting Mayor's pay  
Benefits and other compensation includes group life insurance, accidental death and disability premiums, extended health and dental premiums

| Name                        | Position   | Remuneration  | Taxable Benefits & Other | Expenses    |
|-----------------------------|------------|---------------|--------------------------|-------------|
| Dueck, Judy                 | Councillor | 56,401.41     | 4,562.00                 | 105.51      |
| Duncan, Kiersten            | Councillor | 50,742.56     | 4,562.00                 | 842.00      |
| Meadus, Chelsa              | Councillor | 57,063.56     | 6,422.96                 | 129.20      |
| Mohamed, Ahmed              | Councillor | 54,841.60     | 6,422.96                 | 130.51      |
| Morden, Michael             | Mayor      | 127,924.01    | 5,078.90                 | 25.00       |
| Robson, Gordon              | Councillor | 54,724.54     | 4,207.64                 | 604.20      |
| Svendsen, Ryan              | Councillor | 54,841.60     | 354.36                   | 264.20      |
| Total All Elected Officials |            | \$ 456,539.28 | \$ 31,610.82             | \$ 2,100.62 |

**2 Employees**

Taxable Benefits & Other includes group life insurance and accidental death and disability premiums, car allowances, pay for performance, paid overtime and call out, premiums (shift differential, dirty work, first aid, etc...) payout of earned time for vacation and banked time, service awards, SEIB maternity payment, and service severance

| Name                  | Job Title  | Remuneration | Taxable Benefits & Other | Expenses |
|-----------------------|--|--------------|--------------------------|----------|
| Albrecht, Michael     | Tradesperson 2 - Plumber   | 82,597.60    | 805.30                   | 1,380.80 |
| Alijani, Arash        | Engineering Technologist 1   | 79,594.91    | 1,264.42                 | 380.00   |
| Andre, Colin          | Network Analyst  | 86,461.90    | 502.23                   | 577.80   |
| Armstrong, Fred       | Manager, Corporate Communication                                   | 127,671.80   | 9,433.11                 | 577.80   |
| Baker, Tyson          | Planning Technician  | 68,578.63    | 8,076.94                 | 568.77   |
| Balatti, Christa      | Manager Health and Wellness  | 127,158.84   | 1,930.06                 | 594.00   |
| Balbacal, Joselito    | Maintenance Technician   | 74,021.60    | 2,322.59                 | 577.80   |
| Barrett, Kevin        | Fire Training Officer  | 153,499.24   | 16,513.60                | 577.80   |
| Baski, Michelle       | Senior Planner   | 102,875.85   | 5,969.64                 | 1,480.00 |
| Baski, Sebastian      | Fire Fighter   | 117,280.99   | 9,979.09                 | 20.00    |
| Bayley, Christopher   | Fire Captain   | 133,629.09   | 10,278.30                | -        |
| Bean, Joshua          | Fire Fighter   | 107,286.85   | 19,233.03                | 30.00    |
| Bell, Robert          | Superintendent Sewerworks  | 88,539.18    | 1,192.11                 | 577.80   |
| Benson, Laura         | Program Manager, Corporate Planning and Consultation               | 135,320.06   | 31,599.45                | 2,065.76 |
| Bevilacqua, Jim       | Fire Captain   | 134,178.71   | 14,067.14                | 48.00    |
| Bhandari, Anita       | Human Resources Manager, Integrated Talent Management              | 127,998.72   | 19,980.00                | 1,705.33 |
| Billard, Aaron        | Parks Operation Supervisor-Horticulture Arboriculture Sports Field | 87,403.67    | 507.27                   | 1,403.76 |
| Boag, David           | GM Parks, Rec & Culture  | 44,657.76    | 39,726.31                | 144.45   |
| Bomans, Jason         | Engineering Technologist - Projects                                | 75,511.81    | 769.24                   | 613.39   |
| Bonderud, Edward      | Fire Fighter   | 101,835.37   | 3,219.09                 | -        |
| Bonifazi, Marco       | Fire Captain   | 132,950.91   | 6,555.85                 | 129.00   |
| Bosma, Richard        | Business Operations Coordinator                                    | 83,638.40    | 519.41                   | 580.46   |
| Boyce, Brett          | Maintenance Worker - Utilities                                     | 65,144.19    | 11,159.55                | 909.79   |
| Bruce, Robert         | Fire Captain   | 120,362.99   | 5,437.14                 | -        |
| Brummer, Russell      | Manager Business Operations  | 111,897.32   | 1,828.32                 | 594.00   |
| Camire, Tracy         | Executive Assistant, Administration                                | 80,074.66    | 1,610.58                 | 582.27   |
| Carmichael, Rhys      | Fire Fighter   | 107,867.09   | 3,885.02                 | 30.00    |
| Carter, Christine     | General Manager Planning and Development                           | 212,303.77   | 18,648.94                | 1,169.29 |
| Christensen, Robert   | Fire Captain   | 121,432.29   | 1,945.19                 | 200.00   |
| Christiansen, Mark    | Tradesperson 2 - Carpenter   | 82,597.60    | 744.01                   | 577.80   |
| Christianson, Paula   | Supervisor 2 Horticulture  | 77,642.82    | 463.35                   | 1,314.23 |
| Chui, Yvonne          | Recreation Manager, Arts & Community Connections                   | 126,809.23   | 5,301.28                 | 1,071.37 |
| Clegg, Douglas        | Fire Fighter   | 99,186.86    | 19,565.57                | 150.00   |
| Clelland, James       | Assistant Fire Chief- Prevention & Emergency Program               | 165,223.76   | 2,824.29                 | 2,531.16 |
| Coderre, Melissa      | Park Planning Technician   | 78,109.92    | 567.70                   | 676.80   |
| Collard, Shaun        | Fire Fighter   | 98,750.46    | 5,450.20                 | 3,983.49 |
| Collette, Michelle    | Environmental Technician   | 79,594.91    | 468.63                   | 656.99   |
| Cooke, David          | Manager of Business Solutions                                      | 117,744.72   | 1,863.05                 | 588.50   |
| Cooper, Wendy         | Planner 1  | 94,038.70    | 540.87                   | 817.77   |
| Cote, Glen            | Supervisor 2 Turf  | 74,144.42    | 463.35                   | 577.80   |
| Cote-Rolvink, Stephen | Chief Building Officer   | 151,370.17   | 1,830.21                 | 1,371.05 |
| Cotroneo, Tony        | Manager of Community Engagement                                    | 117,241.00   | 1,863.05                 | 593.99   |
| Cowles, Chad          | Manager of Bylaws and Community Social Safety Initiatives          | 116,284.48   | 2,995.60                 | 1,732.42 |
| Crabtree, Christina   | General Manager Corporate Services                                 | 196,193.24   | 25,354.16                | 971.38   |
| Crapo, Ryan           | Tradesperson 2 Electrical  | 82,597.60    | 13,223.71                | 1,509.81 |
| Cratty, Jason         | Eq Op IVA / Truck Driver   | 68,484.83    | 7,935.64                 | 135.99   |
| Cummings, Clark       | Building Inspector 1   | 65,701.09    | 9,411.57                 | 1,219.33 |
| Cummings, Travis      | Fire Fighter   | 94,668.39    | 3,507.77                 | 30.00    |
| Dashti, Sanaz         | Engineering Technologist 1   | 82,946.50    | 484.11                   | 1,365.93 |
| D'Auteuil, Pierre     | Water System Worker  | 73,292.86    | 5,263.21                 | 142.99   |
| Davis, Craig          | Fire Fighter   | 132,720.50   | 24,957.64                | -        |
| Davis, Jeffery        | Fire Fighter   | 116,835.84   | 4,296.73                 | 28.00    |
| Delmonico, Jordan     | Fire Fighter   | 112,046.79   | 8,445.52                 | 2,276.49 |
| Delmos, Eugene        | Water System Operator 1  | 74,159.77    | 13,742.29                | 4,579.24 |
| Denton, Darrell       | Property & Risk Manager  | 134,502.54   | 1,530.06                 | 728.90   |
| Dieckmann, Jennifer   | Executive Assistant  | 75,264.85    | 1,573.74                 | -        |
| Dingwall, William     | Manager, Utility Engineering                                       | 142,756.73   | 3,024.29                 | 1,968.83 |
| Dipalo, David         | Tradesperson 2 - Mechanic  | 83,973.99    | 489.27                   | 50.00    |
| Dorrell, Robert       | Trades Supervisor  | 8,974.00     | 81,019.53                | -        |
| Douglas, Ana          | Payroll Coordinator  | 79,430.75    | 12,024.76                | -        |
| Drolet, Stephan       | Deputy Fire Chief - Emergency Planning & Fire Prevention           | 120,417.39   | 22,961.16                | 1,995.07 |
| Dupley, Wendy         | Director, Economic Development                                     | 150,488.82   | 12,336.39                | 1,064.44 |

| Name                   | Job Title  | Remuneration | Taxable Benefits & Other | Expenses |
|------------------------|--|--------------|--------------------------|----------|
| Durrani, Altaf Akbar   | Manager of Design and Construction                                 | 76,646.25    | 7,930.67                 | -        |
| Dyer, Robert           | Trades Inspector   | 86,461.90    | 502.23                   | 2,079.33 |
| Eng, Michael           | Traffic & Transportation Tech                                      | 94,038.70    | 1,534.75                 | 1,068.47 |
| Ettinger, Glenn        | Fire Fighter   | 116,763.10   | 9,074.00                 | -        |
| Exner, Howard          | Fire Chief   | 163,598.25   | 1,358.01                 | 1,766.37 |
| Fedechko, Amelia       | Planner 1  | 100,650.83   | 1,427.23                 | 1,019.85 |
| Fiorini, Amanda        | Executive Assistant  | 80,074.65    | 1,610.58                 | 2,048.22 |
| Foster, Mary           | Fire Captain   | 136,052.74   | 5,075.20                 | 912.74   |
| Franklin, Steven       | Fire Captain   | 135,757.14   | 33,885.46                | -        |
| Frederick, Petra       | Coord Leisure Access   | 83,638.40    | 489.27                   | 802.80   |
| Friesen, Jesse         | Fire Fighter   | 107,875.35   | 19,605.98                | -        |
| Gailling, Bruce        | Process Automation Technician                                      | 78,257.81    | 7,916.60                 | 1,002.46 |
| Gallindo, Norman       | Maintenance Worker - Utilities                                     | 65,154.40    | 12,077.41                | 262.33   |
| Gaudette, Christopher  | Fire Fighter   | 105,372.08   | 5,431.47                 | -        |
| Gaunt, Amanda          | Legislative Coordinator  | 70,860.28    | 10,769.57                | -        |
| Gill, Alexandra        | Crime Analyst  | 78,717.94    | 461.99                   | -        |
| Gjaltema, Michael      | Superintendent Electrical Mechanical                               | 126,934.08   | 1,930.06                 | 577.80   |
| Goddard, Charles       | Director of Planning   | 164,642.35   | 17,847.14                | 207.79   |
| Gonev, Christopher     | Human Resources Manager, Labour & Employee Relations               | 92,974.60    | 1,492.11                 | 935.63   |
| Gowan, Krista          | Planner 1  | 87,658.55    | 1,555.56                 | -        |
| Gratzer, Franz         | Supervisor 3 Engineering Operations                                | 87,468.80    | 11,449.73                | 946.22   |
| Grochowich, Amanda     | Planner 1  | 102,779.65   | 5,434.03                 | 1,312.02 |
| Grootendorst, Arnold   | Supervisor 2 Cemetery  | 75,957.62    | 1,706.90                 | 582.56   |
| Halpin, Mark           | Manager of Transportation  | 127,330.58   | 2,420.95                 | 221.38   |
| Hamilton, Josef        | Fire Fighter   | 101,864.85   | 8,882.90                 | 315.00   |
| Hampton, Warren        | Fire Fighter   | 111,848.88   | 8,881.14                 | 180.00   |
| Hansen, Damon          | Fire Fighter   | 111,842.75   | 1,392.34                 | -        |
| Hartman, Scott         | Chief Administrative Officer                                       | 148,556.65   | 18,334.07                | 524.35   |
| Haydu, John            | Fire Fighter   | 111,114.28   | 17,192.73                | 190.00   |
| Hewson, Glen           | Trades Inspector   | 86,461.91    | 438.58                   | 1,354.33 |
| Hlavac-Winsor, Patrick | General Counsel and Executive Director, Legislative Service        | 104,944.44   | 14,149.88                | 4,586.60 |
| Hong, Andy             | Building Inspector 1   | 81,250.50    | 4,597.61                 | 641.53   |
| Hopper, Clinton        | Fire Captain   | 133,088.67   | 6,790.19                 | -        |
| Horacek, Robert        | Senior Payroll Coordinator   | 101,597.84   | 4,103.84                 | -        |
| Horsman, Albert        | Chief Administrative Officer                                       | 164,454.52   | 61,307.50                | 2,058.89 |
| Howe, Stephanie        | Facilities Project Coordinator                                     | 87,302.40    | 507.27                   | 577.80   |
| Howe, Steven           | Fire Fighter   | 108,145.57   | 18,244.03                | 150.00   |
| Irwin, George          | Supervisor Mapping and Drafting                                    | 90,141.10    | 522.75                   | -        |
| Jonat, Cameron         | Fire Fighter   | 118,735.16   | 19,588.95                | 100.00   |
| Jones, Maureen         | Senior Manager of Police Services                                  | 116,621.76   | 1,859.03                 | 577.80   |
| Juurakko, Timo         | Assistant Fire Chief, Community and Admin Services                 | 142,178.59   | 1,229.49                 | 425.75   |
| Kabanov, Andrey        | Fire Fighter   | 106,965.31   | 14,939.78                | -        |
| Kane, Sian             | Coordinator Licences and Permits                                   | 67,482.80    | 23,260.84                | 577.80   |
| Kang, Amritpal         | Senior Engineering Technologist - Developments                     | 81,502.77    | 13,979.71                | 1,821.00 |
| Kelleher, Jonathan     | Fire Fighter   | 101,766.35   | 8,111.48                 | -        |
| Kelly, Paul            | Electrical Inspector 1   | 86,461.90    | 15,264.37                | 578.19   |
| Klaussner, Markus      | Supervisor 2 Engineering Operations                                | 79,098.75    | 1,355.39                 | 708.79   |
| Kopystynski, Adrian    | Planner 2  | 92,009.95    | 10,113.95                | 1,148.77 |
| Kovach, Natalie        | Business Systems Analyst Corporate Planning & Consultation         | 94,565.36    | 14,129.13                | 1,627.80 |
| Lackner, Andrew        | Engineering Technologist - Projects                                | 89,680.47    | 502.23                   | 1,094.30 |
| LaCoste, Joseph        | Human Resources Manager, Employee Experience & Engagement          | 83,783.70    | 1,445.90                 | 547.83   |
| Lane, Kelly            | Manager of Inspection Services                                     | 123,905.22   | 1,122.25                 | 1,570.33 |
| L'Arrivee, Michael     | Building Inspector 1   | 86,461.97    | 16,661.53                | 2,541.08 |
| Laxton, Shannon        | Accountant 3   | 82,946.50    | 552.42                   | 950.00   |
| Lazzo-Hild, Andres     | Financial Analyst  | 82,946.50    | 484.11                   | 1,975.00 |
| Lee, Chin-Kuan         | Mgr of Revenue & Collections                                       | 117,135.44   | 2,052.00                 | 2,182.80 |
| Lee, Joo Young         | Business Systems Analyst   | 94,229.74    | 540.87                   | -        |
| Lemay, Phillip         | Engineering Technologist-Projects                                  | 74,149.20    | 467.94                   | 539.59   |
| Lewis, Michelle        | Executive Director, Human Resources                                | 182,325.73   | 28,465.67                | 2,498.05 |
| Lim, Dong Young        | Business Systems Analyst   | 76,451.98    | 826.83                   | 577.80   |
| Livingstone, Bruce     | Business Retention & Expansion                                     | 87,302.40    | 507.27                   | 1,632.47 |
| Long, Ashley           | Fire Fighter   | 90,794.50    | 10,621.00                | 57.00    |
| Loo, Thomas            | Environmental Technician   | 79,594.90    | 534.18                   | 717.80   |
| Lowe, Derek            | Fire Fighter   | 106,100.53   | 6,837.19                 | 30.00    |
| Macdonald, Robert      | Fire Captain   | 122,265.11   | 4,834.37                 | 130.00   |
| Maddigan, Susan        | Human Resources Associate, Total Rewards                           | 73,318.31    | 8,380.57                 | -        |
| Mah, Edwin             | Building Inspector 1   | 86,461.90    | 502.23                   | 1,219.33 |
| Maitland, Craig        | Storekeeper 2  | 74,021.60    | 1,087.66                 | 693.95   |
| Marfleet, William      | Fire Fighter   | 109,130.67   | 4,147.59                 | -        |
| McAusland, Andrew      | Facilities Operations Supervisor                                   | 87,468.80    | 1,641.81                 | 952.80   |
| McCullough, Samuel     | Fire Fighter   | 97,136.73    | 11,422.95                | 30.00    |
| McCurry, Aaron         | Supervisor 2 Engineering Operations                                | 80,067.04    | 10,557.05                | 1,391.04 |
| McDougall, Malcolm     | Parks Operation Supervisor-Horticulture Arboriculture Sports Field | 87,468.80    | 507.27                   | 968.80   |
| McIntosh, Nicolas      | Tradesperson 2 Electrical  | 82,474.62    | 1,241.28                 | 897.36   |
| McKee, Christopher     | Fire Captain   | 134,947.56   | 19,832.28                | -        |
| McLeod, Kirk           | Engineering Inspector 3  | 91,356.42    | 1,727.03                 | 1,059.20 |
| McMullen, Mark         | Mgr Development & Environmental Services                           | 142,907.40   | 8,715.43                 | 1,317.77 |
| McNeill, Wesley        | Fire Fighter   | 79,025.03    | 13,989.95                | -        |
| Melvin, Paula          | Executive Assitant- RCMP   | 80,074.66    | 1,610.58                 | 577.80   |
| Michaud, Dayne         | Fire Fighter   | 107,681.94   | 19,589.89                | 87.00    |
| Mickleborough, Joshua  | Director of Engineering Services                                   | 53,018.77    | 22,746.65                | 475.00   |
| Middleton, Christopher | Tradesperson 2 - Mechanic  | 84,841.14    | 1,273.35                 | 660.00   |
| Mikes, Daniela         | Manager of Procurement   | 127,121.35   | 2,155.06                 | 1,580.79 |
| Millward, Michael      | Facilities Operations Manager                                      | 126,809.22   | 5,386.62                 | 577.80   |

| Name                   | Job Title  | Remuneration | Taxable Benefits & Other | Expenses |
|------------------------|--|--------------|--------------------------|----------|
| Moerman, Andrew        | Electrical Inspector 1                                 | 86,461.90    | 18,356.17                | 577.80   |
| Mohn, Tyler            | Water System Worker 2                                  | 73,088.10    | 9,409.64                 | 114.99   |
| Moore, Kelly           | Fire Captain   | 132,740.07   | 4,612.78                 | 20.00    |
| Morin, Eric            | Engineering Inspector 2                                | 83,953.20    | 10,079.34                | 1,037.80 |
| Morris, Darcy          | Budget Analyst   | 76,389.60    | 450.63                   | -        |
| Munroe, Ross           | Coord Volunteer/Spec Events                            | 77,658.08    | 456.84                   | 577.80   |
| Myers, Mikaela         | Marketing and Communications Coordinator               | 83,959.84    | 489.27                   | 577.80   |
| Nagra, Dharminder      | Human Resources Advisor, Integrated Talent Management  | 91,696.14    | 9,317.71                 | 755.94   |
| Nairn, Caile           | Tradesperson 2 Electrical                              | 82,597.60    | 14,837.16                | 704.46   |
| Narayan, Sureshwar     | Senior Analyst Programmer                              | 94,038.70    | 5,763.26                 | 747.81   |
| Neufeld, Chad          | Manager of Parks Planning & Operations                 | 115,025.18   | 3,974.89                 | 1,668.80 |
| Nichols, Stephanie     | Deputy Corporate Officer                               | 114,743.65   | 1,486.90                 | 2,333.98 |
| Nikula, Matthew        | Fire Fighter   | 114,709.64   | 12,165.86                | 30.00    |
| Nolan, Catherine       | Deputy Director of Finance                             | 156,024.75   | 11,593.15                | 2,322.80 |
| Ogilvie, Ralph         | Fire Fighter   | 106,365.73   | 3,393.73                 | 110.00   |
| Oleschak, Walter       | Superintendent Roads and Fleet                         | 130,420.88   | 2,830.06                 | 976.80   |
| Olivieri, Daniel       | Manager of Corporate Planning & Consultation           | 86,897.76    | 5,376.89                 | 577.80   |
| Ollenberger, Rachel    | Manager of Infrastructure Development                  | 122,847.84   | 10,115.84                | 2,327.80 |
| Omer, Srood Muhsin     | Engineering Inspector 2                                | 80,975.68    | 3,575.61                 | 846.76   |
| Orsetti, Michelle      | Director of Bylaw and Licensing Services               | 138,534.44   | 18,156.35                | 577.80   |
| Ozeroff, William       | Manager of Permit Services                             | 122,468.09   | 1,699.39                 | 1,219.33 |
| Patel, Brian           | Coord Core Area  | 83,638.40    | 1,011.61                 | 577.80   |
| Perkin, Kevin          | Assistant Fire Chief - Operations and Training         | 138,092.37   | 4,595.39                 | 125.00   |
| Pollock, David         | General Manager Engineering Services                   | 213,159.13   | 18,648.94                | 1,649.83 |
| Pope, Danielle         | Director of Recreation                                 | 151,370.23   | 2,080.21                 | 694.00   |
| Pope, Debbie           | Administrative Assistant                               | 40,901.53    | 48,821.93                | -        |
| Porter, Gary           | Assistant Fire Chief - Operations and Training         | 150,058.38   | 8,083.39                 | 337.05   |
| Priddle, Colin         | Manager of Parks Services                              | 114,549.86   | 1,846.61                 | 200.00   |
| Pym, Mike              | Environmental Planner 1                                | 94,038.70    | 540.87                   | 1,729.89 |
| Ramsay, Devin          | Fire Fighter   | 108,554.47   | 10,594.45                | -        |
| Rich, Nicole           | Tradesperson 1 - Gardener                              | 73,844.72    | 434.82                   | 927.80   |
| Richmond, Valoree      | Director Parks & Facilities                            | 146,564.66   | 10,778.83                | 1,726.30 |
| Rieu, Adam             | Planner 1  | 87,658.57    | 1,358.16                 | 3,509.40 |
| Romeo, Bradley         | Engineering Technologist - Projects                    | 82,033.98    | 474.65                   | 853.80   |
| Schmidt, Kristofer     | Water System Worker                                    | 73,444.04    | 6,736.23                 | 692.79   |
| Schramm, Aaron         | Supervisor 3 Engineering Operations                    | 87,468.80    | 3,220.92                 | 742.79   |
| Schurer, Oliver        | Business Systems Analyst                               | 94,038.73    | 8,582.11                 | 577.80   |
| Serediuk, Sean         | Manager of Infrastructure and Security Services        | 123,442.00   | 1,899.39                 | 577.80   |
| Seward, Adam           | Fire Captain   | 137,724.08   | 13,084.23                | -        |
| Slevin, Darlene        | Coord Volunteer/Spec Events                            | 83,638.40    | 1,114.27                 | 777.80   |
| Sluggett, Graham       | Tradesperson 2 - Mechanic                              | 84,493.70    | 489.27                   | 395.00   |
| Snow, Roy              | Fire Captain   | 133,493.44   | 8,869.08                 | 28.00    |
| Solteiro, Robert       | Fire Fighter   | 78,494.84    | 14,007.66                | -        |
| Speers, David          | Coord Health Wellness                                  | 83,638.40    | 579.68                   | 677.80   |
| Spriggs, Geoffrey      | Deputy Fire Chief - Operations                         | 83,878.49    | 10,252.79                | 5,776.45 |
| Squires, Sherry        | Human Resources Manager, Labour & Employee Relations   | 74,368.03    | 5,697.41                 | 555.00   |
| St. Amand, Cameron     | Fire Fighter   | 89,980.70    | 10,396.78                | 87.00    |
| Stetin, Velimir        | Senior Project Engineer                                | 86,461.90    | 651.76                   | 1,676.57 |
| Stevenson, David       | Business Support Analyst                               | 49,908.60    | 58,815.31                | -        |
| Stewart, Karen         | Chief Information Officer                              | 155,708.51   | 2,105.95                 | 1,204.76 |
| Stewart, Michael       | Fire Training Officer                                  | 147,867.98   | 5,882.45                 | -        |
| Storey, James          | Director Engineering Operations                        | 139,203.22   | 58,117.05                | 909.70   |
| Stott, Rodney          | Environmental Planner 2                                | 102,307.80   | 1,414.50                 | 599.20   |
| Stripp, Mitchell       | Supervisor Electrical Mechanical                       | 94,796.00    | 31,252.06                | 1,407.46 |
| Szostek, Gail          | Environmental Coordinator                              | 94,038.70    | 540.87                   | 828.01   |
| Tardif, Rene           | Planner 1  | 80,630.90    | 5,383.23                 | 607.77   |
| Taylor, Adam           | Fire Fighter   | 109,402.21   | 15,511.22                | 115.00   |
| Thind, Amandeep        | Network Support Specialist                             | 94,624.71    | 1,160.43                 | 577.80   |
| Thompson, Christopher  | Fire Fighter   | 104,276.56   | 14,610.15                | 257.99   |
| Thompson, Trevor       | Director of Finance                                    | 157,193.74   | 2,411.73                 | 1,707.80 |
| Van Beers, Cameron     | Engineering Technologist 1                             | 76,308.98    | 732.60                   | 757.80   |
| van der Lee, Caroline  | Network Analyst  | 86,461.99    | 692.11                   | 577.80   |
| Van Dop, Michael       | Fire Chief   | 155,317.89   | 22,872.71                | 1,941.02 |
| van Wordragen, Therese | Planning Technician                                    | 79,593.59    | 468.63                   | -        |
| Vanderjagt, Ryan       | Fire Fighter   | 123,402.17   | 14,591.45                | 30.00    |
| VanPelt, Craig         | Groundskeeper - Fields                                 | 74,245.15    | 435.03                   | 577.80   |
| Varcoe, Thomas         | Supervisor 2 Engineering Operations                    | 27,901.76    | 62,801.84                | 577.80   |
| Veltin, George         | Tradesperson 2 - Mechanic                              | 83,972.00    | 489.27                   | 493.35   |
| Vinje, Brock           | Fire Captain   | 149,066.67   | 21,913.41                | -        |
| Vinje, Bryan           | Assistant Fire Chief, Training and Safety              | 81,611.74    | 46,727.57                | 577.80   |
| Virš, Nicholas         | Assistant Fire Chief, Fire Prevention & Communications | 110,887.96   | 19,414.69                | -        |
| Vogel, Michael         | Network Analyst  | 70,500.31    | 9,021.77                 | 599.12   |
| Walsh, Nichole         | Purchasing Supervisor                                  | 83,488.42    | 788.09                   | 1,680.89 |
| Westwick, Chris        | Coord Aquatics   | 81,785.55    | 2,077.52                 | 615.15   |
| Wicklund, Everett      | Supervisor 3 Engineering Operations                    | 85,137.60    | 7,890.08                 | 1,382.33 |
| Wiens, Eric            | Water System Operator 1                                | 73,903.04    | 9,147.14                 | 4,381.94 |
| Williamson, Dustin     | Fire Fighter   | 106,303.78   | 9,320.19                 | 80.00    |
| Wilson, Davin          | Superintendent Waterworks                              | 127,027.73   | 9,707.18                 | 1,700.18 |

| Name               | Job Title                     | Remuneration     | Taxable Benefits & Other | Expenses      |
|--------------------|-------------------------------|------------------|--------------------------|---------------|
| Wing, Graham       | Fire Fighter                  | 121,689.78       | 5,040.00                 | 30.00         |
| Woods, Christopher | Labourer                      | 71,663.29        | 10,152.62                | 757.18        |
| Zezchuk, Edward    | Trades Inspector              | 84,988.44        | 502.23                   | 2,019.33      |
| Zosiak, Lisa       | Manager of Community Planning | 134,769.50       | 10,052.03                | 1,812.77      |
| Subtotal           |                               | \$ 23,317,658.38 | \$ 2,015,652.51          | \$ 187,460.59 |

**2 Employees below \$ 75,000**

|  |                  |                 |               |
|--|------------------|-----------------|---------------|
| Consolidated total of employees with remuneration less than \$75,000 | \$ 15,475,738.90 | \$ 552,324.85   | \$ 82,424.90  |
| Total All Employees  | \$ 38,793,397.28 | \$ 2,567,977.36 | \$ 269,885.49 |

**3 Reconciliation**

**Total Remuneration**

|                   | Remuneration     | Taxable Benefits & Other |                         |
|-------------------|------------------|--------------------------|-------------------------|
| Elected Officials | \$ 456,539.28    | \$ 31,610.82             |                         |
| Other Employees   | \$ 38,793,397.28 | \$ 2,567,977.36          |                         |
| Subtotal          | \$ 39,249,936.56 | \$ 2,599,588.18          | <b>\$ 41,849,524.74</b> |

Other reconciling items

|                      |  |              |
|----------------------|--|--------------|
| Employer portion of: | CPP  | 1,463,029.15 |
|                      | EI   | 540,242.66   |
|                      | Health tax                                 | 803,932.65   |
|                      | Accruals                                   | 233,593.36   |
|                      | WCB  | 956,597.30   |
|                      | Pension                                    | 3,859,746.49 |
|                      | Other employer costs<br>(Medical & Dental) | 1,601,592.65 |

|   |                  |
|---|------------------|
| Wages & Salaries per Consolidated Financial Statements,<br>Annual Report, Page 18 | \$ 51,308,259.00 |
|---|------------------|

**City of Maple Ridge  
Financial Information Act**

**Statement of Severance Agreements for 2021**

There were 3 severance agreement under which payment commenced between the City of Maple Ridge and its non-unionized employees during the fiscal year 2021

These agreements represent between 6 and 12 months of compensation. \*

\* "Compensation" was determined based on salary and benefits

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2021**

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

| <b>Supplier Name</b>                    | <b>Aggregate amount<br/>paid to supplier</b> |
|---|--|
| 0946235 BC Ltd                          | \$139,781.25                                 |
| A&G Supply Ltd                          | \$59,189.36                                  |
| AR Mower & Supply Ltd                   | \$37,242.24                                  |
| Absolute Industrial Mechanical          | \$28,459.96                                  |
| Access Information Management           | \$32,620.27                                  |
| ADS Environmental Technologies          | \$56,614.98                                  |
| Aeroquest Mapcon Inc                    | \$34,013.07                                  |
| Almazhar Dry Clean Ltd                  | \$31,229.82                                  |
| Alouette River Management Society       | \$65,772.00                                  |
| AlSCO Linen And Uniform                 | \$31,326.09                                  |
| Amazon Inc                              | \$53,092.91                                  |
| Andrew Sheret Ltd                       | \$88,988.41                                  |
| Antiquus Arch Consultants Ltd           | \$36,289.99                                  |
| Aplin & Martin Consultants Ltd          | \$74,985.78                                  |
| Aptean Canada Corporation               | \$157,714.99                                 |
| Aqua Silva Resource Management          | \$58,453.07                                  |
| Associated Engineering (BC) Ltd         | \$213,973.84                                 |
| Associated Fire Safety                  | \$302,951.08                                 |
| Astroturf West Distributor Ltd          | \$875,669.55                                 |
| Atlas Power Sweeping                    | \$61,629.75                                  |
| ATS Traffic Ltd                         | \$63,059.59                                  |
| AW Fire Guard & Supplies Ltd            | \$60,293.28                                  |
| BA Blacktop                             | \$3,271,070.65                               |
| Badger Daylighting Lp                   | \$336,849.78                                 |
| Bartle & Gibson Co Ltd                  | \$47,257.49                                  |
| BC Earth Exchange                       | \$176,939.03                                 |
| BC Hydro                                | \$1,769,294.06                               |
| BC Municipal Safety Association         | \$33,605.25                                  |
| BC Plant Health Care Inc                | \$170,541.17                                 |
| BC SPCA                                 | \$373,164.00                                 |
| BDO Canada LLP                          | \$36,629.25                                  |
| Bell Mobility Inc                       | \$143,031.73                                 |
| Beta Enterprises Ltd                    | \$33,133.24                                  |
| BGC Engineering Inc                     | \$327,001.40                                 |
| Black Press Group Ltd                   | \$71,649.71                                  |
| Blue Max Lighting & Emergency Equipment | \$25,867.01                                  |
| Boileau Electric & Pole Ltd             | \$204,632.07                                 |
| Brett-Young Seeds Ltd                   | \$32,312.00                                  |
| Calytera Software Inc                   | \$66,475.23                                  |
| Camino Technologies Inc                 | \$50,727.00                                  |
| Canada Pipe Company Ltd                 | \$37,857.99                                  |
| Canadian Pacific Railway                | \$42,643.56                                  |
| Carscadden Stokes                       | \$73,313.34                                  |
| Cascadia Sport Systems Inc              | \$27,249.90                                  |
| CDW Canada Inc                          | \$86,114.74                                  |
| Cedar Crest Lands (BC) Ltd              | \$312,480.00                                 |
| Centralsquare Canada Software           | \$204,474.24                                 |
| Centrix Control Solutions Lp            | \$323,240.12                                 |
| Chandos Construction Ltd                | \$29,421.32                                  |
| Chase Office Interiors                  | \$42,569.31                                  |
| Chubb Life Insurance Company            | \$25,830.89                                  |
| City of Pitt Meadows                    | \$162,757.57                                 |
| City of Surrey                          | \$166,304.75                                 |
| Cobing Building Solutions               | \$399,448.39                                 |
| Commercial Aquatic Supplies             | \$43,646.52                                  |
| Commercial Truck Equipment              | \$116,127.48                                 |

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2021**

| <b>Supplier Name</b>                           | <b>Aggregate amount paid<br/>to supplier</b> |
|--|--|
| Comodo Security Solutions                      | \$27,329.45                                  |
| Coronet Cyber Security                         | \$32,967.47                                  |
| Creative Transportation                        | \$58,181.84                                  |
| Cummins Western Canada                         | \$36,508.16                                  |
| Curtis Personalized Health                     | \$77,243.44                                  |
| Dams Ford Lincoln Sales Ltd                    | \$382,581.74                                 |
| Darktrace Limited                              | \$52,500.00                                  |
| Davey Tree Expert Co                           | \$97,462.17                                  |
| Dell Canada Inc                                | \$41,500.84                                  |
| Direct Equipment West Ltd                      | \$39,291.07                                  |
| DMD & Associates Ltd                           | \$27,678.46                                  |
| Dobney Foundry Ltd                             | \$81,650.29                                  |
| Double V Construction Ltd                      | \$9,088,523.16                               |
| Dougness Holdings Ltd                          | \$117,696.55                                 |
| Drake Excavating                               | \$1,775,920.20                               |
| DTM Systems Corporation                        | \$46,872.81                                  |
| Durante Kreuk Ltd                              | \$27,909.00                                  |
| Eagle West Crane & Rigging                     | \$36,006.02                                  |
| Eecol Electric Corporation                     | \$257,464.63                                 |
| Electro Motors Co Ltd                          | \$49,706.72                                  |
| E-Comm Emergency Communications                | \$1,221,841.00                               |
| Empire Signworks Inc                           | \$31,698.24                                  |
| ESRI Canada Limited                            | \$96,115.60                                  |
| Eurovia British Columbia Inc                   | \$1,662,576.06                               |
| Family Education & Support Centre              | \$64,914.05                                  |
| Farm Tek Turf Services Inc                     | \$32,718.16                                  |
| Finning International Inc                      | \$38,763.59                                  |
| First Truck Centre                             | \$31,632.62                                  |
| Fitness Edge                                   | \$58,983.26                                  |
| Flocor Inc                                     | \$27,902.89                                  |
| Fort Fabrication & Welding Ltd                 | \$39,069.84                                  |
| Fortis BC Energy Inc                           | \$730,918.83                                 |
| Fraser City Installations Ltd                  | \$148,562.24                                 |
| Fraser Valley Refrigeration                    | \$86,318.58                                  |
| Fraser Valley Regional Library                 | \$3,112,567.00                               |
| Frazer Excavation Ltd                          | \$230,360.97                                 |
| Fred SurrIDGE Ltd                              | \$167,438.18                                 |
| Galinski Pension And Benefits                  | \$54,902.42                                  |
| Geowest Engineering Ltd                        | \$27,901.77                                  |
| Gibson Waterworks Supply Inc                   | \$79,701.35                                  |
| Glenco Electric Ltd                            | \$353,289.94                                 |
| Golden Ears Alarm Systems                      | \$117,099.03                                 |
| Golden Ears Winter Club                        | \$44,769.60                                  |
| GPM Civil Contracting Inc                      | \$528,708.24                                 |
| Greater Vancouver Sewerage & Drainage District | \$125,561.07                                 |
| Grata Construction Management Ltd              | \$94,847.29                                  |
| Greater Vancouver Water District               | \$9,943,391.66                               |
| Green Landscape Experts Ltd                    | \$46,994.19                                  |
| Gregg Distributors                             | \$64,149.85                                  |
| Guillevin International Inc                    | \$185,398.00                                 |
| Habitat Systems Inc                            | \$160,974.45                                 |
| Hain, Neil                                     | \$58,808.00                                  |
| Hallmark Facility Services Inc                 | \$652,288.94                                 |
| Haney Builders Supplies 1971                   | \$33,675.79                                  |
| Harbour International Trucks                   | \$400,273.31                                 |
| Harris & Company                               | \$55,297.31                                  |

**City of Maple Ridge  
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**Schedule Showing Payments Made for the Provision  
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| <b>Supplier Name</b>                                | <b>Aggregate amount paid<br/>to supplier</b> |
|---|--|
| Hazmasters Inc                                      | \$64,002.14                                  |
| Hongs Nursery                                       | \$25,440.80                                  |
| Hub Fire Engines And Equipment                      | \$29,644.93                                  |
| Hub International                                   | \$29,190.00                                  |
| ICBC  | \$241,443.00                                 |
| Iconix Waterworks Lp                                | \$85,090.17                                  |
| IDRS  | \$50,939.81                                  |
| Image Painting & Restoration                        | \$120,839.60                                 |
| Info-Tech Research Group                            | \$34,930.35                                  |
| Insight Canada Inc                                  | \$112,832.06                                 |
| ISL Engineering & Land Services                     | \$200,066.98                                 |
| iTBlueprint Solutions Inc                           | \$70,486.12                                  |
| Jacks Automotive & Welding                          | \$206,112.10                                 |
| Jonathan Fowler Law Corp                            | \$2,946,795.16                               |
| Justice Institute of British Columbia               | \$81,555.70                                  |
| Kaake, Karen  | \$30,872.10                                  |
| Kerr Wood Leidal Associates                         | \$31,157.72                                  |
| Key Innovations Inc                                 | \$31,257.02                                  |
| Lafarge Canada Inc                                  | \$341,880.06                                 |
| Langley Concrete & Tile Ltd                         | \$37,761.73                                  |
| Leaders International Executive                     | \$51,063.99                                  |
| Lee's Trees   | \$48,736.38                                  |
| LIT First Aid & Lifeguard Training                  | \$85,927.82                                  |
| Lordco Parts Ltd                                    | \$88,732.58                                  |
| Mainland Construction                               | \$30,746.44                                  |
| Mainland Ford Ltd                                   | \$48,012.16                                  |
| Manulife Financial                                  | \$1,309,921.59                               |
| Maple Leaf Disposal Ltd                             | \$214,137.70                                 |
| Maple Ridge & PM Arts Council                       | \$706,427.28                                 |
| Maple Ridge Historical Society                      | \$208,089.00                                 |
| Marine Roofing (1996) Ltd                           | \$30,940.36                                  |
| McElhanney Consulting Services                      | \$254,445.34                                 |
| MDT Technical Services Inc                          | \$32,781.77                                  |
| Metro Motors Ltd                                    | \$319,064.48                                 |
| Microserve  | \$29,800.58                                  |
| Microsoft Canada Inc                                | \$233,086.31                                 |
| Minister of Finance - Department of Transportation  | \$722,642.71                                 |
| Miza Architects Inc                                 | \$58,391.08                                  |
| MK Illumination Canada                              | \$71,657.15                                  |
| MR PM Katzie Seniors Network                        | \$33,953.37                                  |
| Municipal Insurance Association of British Columbia | \$1,031,666.32                               |
| Municipal Pension Plan                              | \$3,859,746.49                               |
| Neilson Strategies Inc                              | \$62,280.89                                  |
| New Rhodes Construction Inc                         | \$86,620.71                                  |
| Noble British Columbia                              | \$30,046.71                                  |
| North of 49 Enterprises Ltd                         | \$45,305.73                                  |
| Nova Pole International Inc                         | \$119,510.66                                 |
| Now Solutions                                       | \$97,978.72                                  |
| Nustadia Recreation Inc                             | \$242,128.71                                 |
| Open Storage Solutions                              | \$85,068.12                                  |
| Opus Consulting Group Ltd                           | \$33,908.71                                  |
| Oracle Corporation Canada Inc                       | \$51,542.78                                  |
| Organized Crime Agency of British Columbia          | \$52,605.74                                  |
| Orion Fire Distribution Ltd                         | \$27,832.00                                  |
| Overhead Door Company                               | \$30,587.16                                  |
| Pacific Bending Inc                                 | \$43,169.50                                  |

**City of Maple Ridge  
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| <b>Supplier Name</b>                 | <b>Aggregate amount paid<br/>to supplier</b> |
|--------------------------------------|--|
| Pacific Flow Control Ltd             | \$61,312.65                                  |
| Pacific Surrey Construction          | \$67,889.77                                  |
| Park N Play Design Company Ltd       | \$88,568.68                                  |
| Perfectmind Inc                      | \$30,296.69                                  |
| Pit Stop Portable Toilets            | \$49,829.26                                  |
| Pitney Works                         | \$59,053.33                                  |
| Ponte Bros Contracting Ltd           | \$105,627.23                                 |
| Prime Traffic Solutions Ltd          | \$626,044.28                                 |
| Profire Emergency Equipment          | \$26,447.64                                  |
| Progressive Fence Installation       | \$45,917.55                                  |
| Promix Concrete Ltd                  | \$45,034.76                                  |
| Province of British Columbia         | \$2,162,860.28                               |
| RCMP - Receiver General              | \$16,565,552.30                              |
| Re/Max Lifestyles Realty Ltd         | \$150,000.00                                 |
| Receiver General - Payroll Deduction | \$1,971,434.11                               |
| Redline Excavating Ltd               | \$336,847.38                                 |
| RF Binnie & Associates Ltd           | \$289,407.13                                 |
| RG Arenas (Maple Ridge) Ltd          | \$1,103,888.22                               |
| Richco Contracting Ltd               | \$446,504.86                                 |
| Ricoh Canada Inc                     | \$285,913.52                                 |
| Ridge Canoe & Kayak Club             | \$27,576.16                                  |
| Ridge Meadows Seniors Society        | \$220,892.50                                 |
| Ridge Meadows Recycling Society      | \$3,409,967.41                               |
| RTR Terra Contracting Ltd            | \$29,083.57                                  |
| Rynic Communications                 | \$52,500.00                                  |
| Safe Software Inc                    | \$36,556.80                                  |
| Safetek Emergency Vehicles Ltd       | \$2,622,480.54                               |
| Sandpiper Contracting Llp            | \$3,664,400.08                               |
| Sanogenics Disinfecting              | \$76,351.97                                  |
| Sanscorp Products Ltd                | \$100,401.33                                 |
| SAP Canada Inc                       | \$32,140.49                                  |
| Sapphire Sound Inc                   | \$36,916.41                                  |
| Scottish Line Painting Ltd           | \$156,577.24                                 |
| Seal Tec Industries Ltd              | \$62,580.00                                  |
| Shaw Cablesystems                    | \$30,359.17                                  |
| Simcic Architecture                  | \$26,807.55                                  |
| Simon Ken Law Corp In Trust          | \$35,000.00                                  |
| Single Source Rentals                | \$81,926.59                                  |
| Speedpro Signs Plus                  | \$25,042.08                                  |
| Standard Electric BC Ltd             | \$26,159.07                                  |
| Stantec Consulting Ltd               | \$210,348.41                                 |
| Staples - Corporate Express Canada   | \$79,186.52                                  |
| Station One Architects               | \$147,163.55                                 |
| Stewart McDannold Stuart             | \$4,650,704.67                               |
| Strata Plan LMS Commercial           | \$212,992.08                                 |
| Streetwise Traffic Controllers       | \$159,025.95                                 |
| Suncor Energy Products               | \$946,956.53                                 |
| Suttle Recreation Inc                | \$59,498.98                                  |
| SYDCP Solutions Inc                  | \$98,609.56                                  |
| Targa Contracting Ltd                | \$178,599.25                                 |
| Telus                                | \$146,697.37                                 |
| Tetra Tech Canada Inc                | \$167,401.46                                 |
| Thiessen, Rob                        | \$35,068.60                                  |
| Thunderbird Plastics Ltd             | \$102,048.80                                 |
| Tikal Construction Ltd               | \$342,515.99                                 |
| Tlse Engineering Inc                 | \$41,421.50                                  |

**City of Maple Ridge  
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**Schedule Showing Payments Made for the Provision  
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| <b>Supplier Name</b>   | <b>Aggregate amount paid<br/>to supplier</b> |
|--|--|
| Total Power Ltd  | \$110,848.08                                 |
| Tundra Plumbing Ltd  | \$214,539.60                                 |
| Turning Point  | \$36,988.79                                  |
| Union BC Municipalities  | \$37,901.90                                  |
| United Rentals of Canada Inc   | \$64,199.47                                  |
| Urban Lumberjack Tree Services   | \$120,106.89                                 |
| Urban Systems  | \$189,974.73                                 |
| Valley Geotechnical Engineering Services   | \$104,250.50                                 |
| Vid Cruiter Inc  | \$25,200.00                                  |
| Visions Electronics  | \$30,705.70                                  |
| Warrington PCI Management  | \$1,423,833.37                               |
| West Coast Elevator Services   | \$27,415.50                                  |
| Western Compensation & Benefits Consultants  | \$102,295.32                                 |
| Westerra Equipment Lp  | \$55,030.68                                  |
| Westridge Security Ltd   | \$186,184.38                                 |
| Whitestar Property Services  | \$200,633.66                                 |
| Wholesale Fire & Rescue Ltd  | \$26,170.60                                  |
| Windmill Flooring  | \$84,691.56                                  |
| Wishbone Industries Limited  | \$38,322.03                                  |
| Workers Compensation Board   | \$799,988.60                                 |
| WSP Canada Inc   | \$186,203.30                                 |
| X10 Networks   | \$163,876.00                                 |
| Xylem Canada Company   | \$138,545.48                                 |
| Yellowridge Construction Ltd   | \$349,898.27                                 |
| Zone West Enterprises Ltd  | \$41,706.42                                  |
| Zoom Audio Visual Networks Inc   | \$134,127.84                                 |
|  | \$107,987,299.89                             |
| <br><b>2) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less</b> |  |
|  | \$ 4,424,084.30                              |
| <br><b>3) Total payments to suppliers for grants and contributions exceeding \$25,000</b>              |  |
| Consolidated total of grants exceeding \$25,000  | -  |
| Consolidated total of contributions exceeding \$25,000   | -  |
| Consolidated total of all grants and contributions exceeding \$25,000                                  | -  |
| <br><b>4) Reconciliation</b>   |  |
| Total of aggregate payments exceeding \$25,000 paid to suppliers                                       | \$ 107,987,299.89                            |
| Consolidated total of payments of \$25,000 or less paid to suppliers                                   | \$ 4,424,084.30                              |
| Consolidated total of all grants and contributions exceeding \$25,000                                  | -  |
| Reconciling items  | <i>Explanation below</i>                     |
| Total per Financial Statements, Expenditures & Expenses, Good & Services including Capital             | \$ 110,720,871.00                            |
| Variance   | \$ (1,690,513.19)                            |

Expenditures in the statements are on an accrual basis, whereas amounts paid are on a cash basis. It is important to note that not all payments are expenditures and that not all expenditures are payments. It is not practical to reconcile to those sets of data.



## **City of Maple Ridge**

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