

City of Maple Ridge

# Statement of Financial Information

2022





May 23, 2023

**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 **2022 Consolidated Financial Statements** including a Schedule of Debt. The statements are prepared in accordance with generally accepted accounting principles and include the accounting policies followed in preparing the financial statements.
- The **2022 Schedule of Guarantee and Indemnity Agreements** includes a list of financial guarantees and indemnity agreements in force at December 31, 2022. The list includes the names of the entities and the amount of money involved.
- The **2022 Schedule of Remuneration and Expenses** the Schedule includes an alphabetical list of each elected official & employee earning in excess of \$75,000, the total amount of remuneration paid, the value of benefits received and the total amount of expenses paid to or on behalf of that employee during 2022. 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 2022 where earnings are less than the \$75,000 threshold.
- The **2022 Statement of Severance Agreements** includes the number of severance agreements made during 2022 by the City in respect of non-union employees and the number of equivalent months gross salaries represented by these agreements.
- The **2022 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 2022 exceeds \$25,000. In addition, the schedule includes a total of all amounts paid to all other suppliers during 2022 where the amounts paid are less than the \$25,000 threshold.

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City of Maple Ridge

# Financial Statements and Auditor's Report

For the Year Ended December 31, 2022





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, 2022, 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, 2022 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.

### 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 11, 2023

## Consolidated Statement of Financial Position

as at December 31, 2022

	2022	2021
<b>Financial Assets</b>		
Cash and cash equivalents (Note 1)	\$ 22,933,056	\$ 116,531,792
Portfolio investments (Note 2)	253,251,692	150,882,727
Accounts receivable (Note 3)	25,283,520	16,238,012
Recoverable local improvements (Note 4)	614,913	772,641
Other assets (Note 5)	1,146,868	1,121,812
Inventory available for resale	<u>56,169</u>	<u>56,169</u>
	<b>303,286,218</b>	<b>285,603,153</b>
<b>Liabilities</b>		
Accounts payable and accrued liabilities (Note 6)	32,565,424	32,035,516
Deferred revenue (Note 8)	19,475,845	18,065,700
Restricted revenue (Note 9)	38,878,746	38,083,113
Refundable performance deposits and other	27,470,091	25,945,403
Employee future benefits (Note 10)	2,861,700	3,145,300
Debt (Note 11)	<u>42,930,686</u>	<u>46,975,903</u>
	<b>164,182,492</b>	<b>164,250,935</b>
<b>Net Financial Assets</b>	<u><b>139,103,726</b></u>	<u><b>121,352,218</b></u>
<b>Non Financial Assets</b>		
Tangible capital assets (Note 12, Schedule 1)	1,177,844,681	1,154,325,050
Undeveloped land bank properties (Note 13)	15,526,529	15,526,529
Supplies inventory	610,871	533,617
Prepaid expenses	<u>1,456,190</u>	<u>1,003,351</u>
	<u><b>1,195,438,271</b></u>	<u><b>1,171,388,547</b></u>
<b>Accumulated Surplus (Note 14)</b>	<u><b>\$ 1,334,541,997</b></u>	<u><b>\$ 1,292,740,765</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, 2022

	Budget 2022 Note 19	Actual 2022	Actual 2021
<b>Revenue (Segment Report, Note 23)</b>			
Taxes for municipal purposes (Note 16)	\$ 103,991,814	\$ 104,187,540	\$ 99,296,699
User fees and other revenue	52,910,221	55,431,092	50,497,200
Government transfers (Note 17)	12,910,331	7,325,205	6,803,129
Development revenue	37,457,515	8,634,346	5,016,024
Interest and investment income	2,694,988	6,801,307	2,411,236
Gaming revenues	750,004	1,576,904	780,946
Refinancing and asset disposal losses	-	(149,126)	(1,065,038)
Contributed tangible capital assets (Note 12)	<u>20,000,000</u>	<u>17,560,027</u>	<u>16,435,062</u>
	230,714,873	201,367,295	180,175,258
<b>Expenses (Segment Report, Note 23)</b>			
Protective services	52,284,717	48,800,726	45,049,842
Transportation services	27,487,924	26,247,478	22,798,719
Parks, recreation & cultural	26,669,074	24,654,225	21,263,223
Water utility	19,652,587	17,441,267	16,757,542
Sewer utility	15,576,404	13,339,392	13,395,349
General government	23,238,572	21,830,513	20,074,697
Planning, public health and other	<u>8,352,812</u>	<u>7,252,462</u>	<u>7,173,527</u>
	173,262,090	159,566,063	146,512,899
<b>Annual Surplus</b>	<u>57,452,783</u>	<u>41,801,232</u>	<u>33,662,359</u>
<b>Accumulated Surplus - beginning of year</b>	<u>1,292,740,765</u>	<u>1,292,740,765</u>	<u>1,259,078,406</u>
<b>Accumulated Surplus - end of year (Note 14)</b>	<u>\$ 1,350,193,548</u>	<u>\$ 1,334,541,997</u>	<u>\$ 1,292,740,765</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, 2022

	Budget 2022 Note 19	Actual 2022	Actual 2021
<b>Annual Surplus</b>	\$ 57,452,783	\$ 41,801,232	\$ 33,662,359
<b>Add (Less):</b>			
<b>Change in Tangible Capital Assets</b>			
Acquisition of tangible capital assets	(187,741,339)	(50,169,026)	(57,444,676)
Amortization	24,593,930	26,466,120	23,863,066
Proceeds from disposal of tangible capital assets	-	34,149	139,110
Loss on disposal of tangible capital assets	-	149,126	1,565,038
	(163,147,409)	(23,519,631)	(31,877,462)
<b>Change in Other Non Financial Assets</b>			
Increase in supplies inventory	-	(77,254)	(71,664)
Increase in prepaid expenses	-	(452,839)	(150,135)
	-	(530,093)	(221,799)
<b>Increase (decrease) in Net Financial Assets</b>	(105,694,626)	17,751,508	1,563,098
<b>Net Financial Assets beginning of the year</b>	121,352,218	121,352,218	119,789,120
<b>Net Financial Assets end of the year</b>	\$ 15,657,592	\$ 139,103,726	\$ 121,352,218

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, 2022

	Actual 2022	Actual 2021
<b>Operating transactions</b>		
<b>Annual surplus</b>	\$ 41,801,232	\$ 33,662,359
<b>Items not utilizing cash</b>		
Amortization	26,466,120	23,863,066
Loss on disposal of assets	149,126	1,065,038
Contributed tangible capital assets	(17,560,027)	(16,435,062)
Actuarial adjustment on debt	(500,883)	(440,357)
Restricted revenues recognized	(7,969,147)	(4,550,168)
	585,189	3,502,517
<b>Change in non-cash operating items</b>		
Increase in prepaid expenses	(452,839)	(150,135)
Increase in supplies inventory	(77,254)	(71,664)
Decrease (increase) in accounts receivable	(9,045,508)	(1,205,428)
Decrease in recoverable local improvements	157,728	403,071
Increase in other assets	(25,056)	(307,415)
Increase (decrease) in accounts payable and accrued liabilities	529,908	3,987,620
Increase (decrease) in deferred revenue	1,410,145	2,779,302
Increase (decrease) in refundable performance deposits	1,524,688	5,471,404
(Decrease) in employee future benefits	(283,600)	(202,900)
	(6,261,788)	10,703,855
 Cash provided by operating transactions	 36,124,633	 47,868,731
<b>Capital transactions</b>		
Proceeds on disposal of tangible capital assets	34,149	139,110
Cash used to acquire tangible capital assets	(32,608,999)	(41,009,614)
	(32,574,850)	(40,870,504)
<b>Investing transactions</b>		
Proceeds on disposal of land available for sale	-	500,000
(Increase) decrease in portfolio investments	(102,368,965)	(60,562,493)
	(102,368,965)	(60,062,493)
<b>Financing transactions</b>		
Proceeds from debt issues	-	29,000,000
Debt repayment	(3,544,334)	(2,260,235)
Collection of restricted revenues	8,764,780	11,894,417
	5,220,446	38,634,182
<b>(Decrease) increase in cash and cash equivalents</b>	<b>(93,598,736)</b>	<b>(14,430,084)</b>
Cash and cash equivalents - beginning of year	116,531,792	130,961,876
<b>Cash and cash equivalents - end of year</b>	<b>\$ 22,933,056</b>	<b>\$ 116,531,792</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, 2022

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 2022 component of the Financial Plan Bylaw, No. 7727-2021, adopted by Council on May 10, 2022.

**(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, 2022**

**1. Cash and cash equivalents**

Cash and cash equivalents as at December 31, 2022 were comprised as follows:

	<u>Dec 31, 2022</u>	<u>Dec 31, 2021</u>
Cash	\$ 7,443,999	\$ 108,452,634
Cash equivalents	<u>15,489,057</u>	<u>8,079,158</u>
	<u>\$ 22,933,056</u>	<u>\$ 116,531,792</u>

Cash equivalents were comprised of a pooled mortgage fund with an effective interest rate of **3.10%** (4.82% for 2021).

**2. Portfolio Investments**

Portfolio investments include Canadian bank notes, Guaranteed Investment Certificates and BC Credit Union term deposits with effective interest rates of 1.41% - 5.48%. 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.

The carrying value of portfolio investments at December 31, 2022 was **\$253,251,692** (\$150,882,727 for 2021). The market value of portfolio investments at December 31, 2022 was **\$243,693,597** (\$151,802,777 for 2021).

**3. Accounts Receivable**

	<u>2022</u>	<u>2021</u>
Property Taxes	\$ 6,400,737	\$ 5,594,269
Other Governments	6,343,201	3,178,097
General and Accrued Interest	8,672,159	4,257,060
Development Cost Charges	<u>4,077,852</u>	<u>3,395,482</u>
	25,493,949	16,424,908
Less: Allowance for Doubtful Accounts	<u>(210,429)</u>	<u>(186,896)</u>
	<u>\$ 25,283,520</u>	<u>\$ 16,238,012</u>

**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 **\$1,146,868** (\$1,121,812 for 2021).

## 6. Accounts Payable and Accrued Liabilities

	<u>2022</u>	<u>2021</u>
<b>Accounts Payable:</b>		
General	\$ 11,227,439	\$ 9,779,172
Other Governments	14,401,385	14,853,709
Salaries and Wages	<u>1,344,351</u>	<u>1,639,827</u>
	<b>26,973,175</b>	26,272,708
<b>Accrued Liabilities:</b>		
Landfill Liability	3,454,381	3,750,986
Vacation Pay	1,071,537	887,756
Other Employment Benefits	<u>1,066,331</u>	<u>1,124,066</u>
	<u>5,592,249</u>	<u>5,762,808</u>
	<b>\$ 32,565,424</b>	<b>\$ 32,035,516</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 3.08% (2.16% for 2021) and the discount rate was 4.07% (2.59% for 2021). 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 determined. Any ultimate settlements will be recorded in the year the settlements can be determined 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 2 Class A share and 1 Class B shares (of a total of 37 Class A shares and 18 Class B shares issued and outstanding as of December 31, 2022).

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:

	<u>December 31, 2021</u>	<u>Additions</u>	<u>Revenue earned</u>	<u>December 31, 2022</u>
Property taxes	\$ 8,589,236	\$ 17,332,653	\$ 16,783,679	\$ 9,138,210
Connection Revenues	1,841,494	832,804	816,331	1,857,967
Other	<u>7,634,970</u>	<u>6,053,218</u>	<u>5,208,520</u>	<u>8,479,668</u>
	<u>\$ 18,065,700</u>	<u>\$ 24,218,675</u>	<u>\$ 22,808,530</u>	<u>\$ 19,475,845</u>

**9. Restricted Revenues**

Restricted revenues held by the City were comprised as follows:

	<u>December 31, 2021</u>	<u>Collections/Interest</u>	<u>Disbursements</u>	<u>December 31, 2022</u>
Development cost charges	\$ 21,077,096	\$ 5,533,077	\$ (7,215,685)	\$ 19,394,488
Parkland acquisition charges	2,195,991	350,922	-	2,546,913
Amenity Charges	7,003,779	2,267,542	(622,901)	8,648,420
Parking Charges	999,812	70,847	-	1,070,659
Other	<u>6,806,435</u>	<u>542,392</u>	<u>(130,561)</u>	<u>7,218,266</u>
	<u>\$ 38,083,113</u>	<u>\$ 8,764,780</u>	<u>\$ (7,969,147)</u>	<u>\$ 38,878,746</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 and updated for December 31, 2022. The valuation resulted in a cumulative unamortized actuarial gain of **\$290,000** at December 31, 2022, (cumulative unamortized loss of \$64,200 for 2021). Actuarial gains or losses are amortized over the expected average remaining service life of employees. The benefit liability at December 31, 2022 was **\$2,861,700**, (\$3,145,300 for 2021) comprised as follows:

	<u>2022</u>	<u>2021</u>
Accrued benefit obligation, beginning of year	\$ 3,209,500	\$ 3,317,900
Add: Current service costs	183,200	200,400
Interest on accrued benefit obligation	70,900	49,100
Actuarial (gain)/loss	(290,000)	82,300
Less: Benefits paid during the year	<u>(532,400)</u>	<u>(440,200)</u>
Accrued benefit obligation, end of year	<u>2,641,200</u>	<u>3,209,500</u>
Add: Unamortized actuarial (loss)/gain	<u>220,500</u>	<u>(64,200)</u>
Accrued Benefit liability	<u>2,861,700</u>	<u>3,145,300</u>

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

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

	<u>2022</u>	<u>2021</u>
Discount rate (long-term borrowing rate)	<b>4.30 %</b>	2.25 %
Expected future inflation rate	<b>2.00 %</b>	2.00 %
Merit and inflationary wage and salary increases averaging	<b>2.68 %</b>	2.73 %
Estimated average remaining service life of employees (years)	<b>12.0</b>	12.0

## 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 **\$4,045,217** (\$2,700,592 for 2021). Interest payments for the year totalled **\$1,632,244** (\$1,581,216 for 2021).

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	2022 Debt Outstanding	2021 Debt Outstanding
93	6246	Downtown Civic Facilities	5.70%	2027	32,100,000	22,992,077	9,107,923	10,782,231
99	6246	Downtown Office Complex	5.00%	2026	16,300,000	12,041,938	4,258,061	5,251,753
121	6560	Animal Shelter	2.90%	2027	625,000	377,911	247,089	291,492
121	6559	Cemetery Expansion	2.90%	2037	1,520,000	441,899	1,078,101	1,130,022
121	6679	Cemetery Expansion	2.90%	2037	700,000	203,506	496,494	520,405
153	6558	Fire Hall #4	2.41%	2031	6,000,000	550,409	5,449,591	6,000,000
153	7370	Leisure Ctr. Reno	2.41%	2046	3,500,000	107,522	3,392,478	3,500,000
153	7371	Synthetic Field	2.41%	2046	7,000,000	215,044	6,784,956	7,000,000
153	7372	Albion Community Ctr.	2.41%	2046	8,500,000	261,125	8,238,875	8,500,000
153	7374	Hammond Community Ctr.	2.41%	2046	2,000,000	61,441	1,938,559	2,000,000
153	7376	MRSS Track Facility	2.41%	2046	2,000,000	61,441	1,938,559	2,000,000
					<u>80,245,000</u>	<u>37,314,313</u>	<u>42,930,686</u>	<u>46,975,903</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>
2023	\$ 3,599,153
2024	3,647,762
2025	3,697,744
2026	3,749,136
2027	3,254,597
Thereafter	15,974,864
Actuarial earnings	<u>9,007,430</u>
	<u>\$ 42,930,686</u>

The City has the following authorized but unissued financing available as at December 31, 2022:

<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

	<u>Net book value</u>	
	<u>2022</u>	<u>2021</u>
Land	\$ 296,648,241	\$ 287,303,392
Buildings	84,764,834	85,896,611
Transportation network	224,884,037	216,622,442
Storm sewer system	222,877,103	222,817,744
Fleet and equipment	22,175,953	20,263,737
Technology	5,672,612	6,217,561
Water system	138,161,075	136,157,705
Sanitary sewer system	141,310,826	141,032,148
Other	41,350,000	38,013,710
	<u>\$ 1,177,844,681</u>	<u>\$ 1,154,325,050</u>

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

During the year there were no write-downs of assets (2021 - \$Nil). In addition, the fair value of roads and related infrastructure, underground networks and land contributed to the City totaled **\$17,560,027** (\$16,435,062 for 2021) 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 2022 is **\$1,334,545,933** (\$1,292,740,765 for 2021) and is distributed as follows:

		<u>2022</u>		<u>2021</u>	
Operating surplus	General	\$ 5,727,398	\$ 8,563,194		
	Sewer	5,937,537	5,966,930		
	Water	<u>13,793,118</u>	<u>13,707,170</u>		
		<b>25,458,053</b>	<b>28,237,294</b>		
Equity in the capital funds	General	867,398,256	842,930,177		
	Sewer	143,022,206	142,398,327		
	Water	<u>141,808,064</u>	<u>139,437,695</u>		
		<b>1,152,228,526</b>	<b>1,124,766,199</b>		
Reserves	Funds	49,015,284	44,524,272		
	Accounts	<u>107,840,134</u>	<u>95,213,000</u>		
		<b>156,855,418</b>	<b>139,737,272</b>		
Accumulated Surplus		<u>\$ 1,334,541,997</u>	<u>\$ 1,292,740,765</u>		

## 15. Reserves

	<u>December 31,</u> <u>2021</u>	<u>Interest</u> <u>Allocated</u>	<u>Contributions/</u> <u>Transfers</u>	<u>Use of</u> <u>Reserves</u>	<u>December 31,</u> <u>2022</u>
<b>Reserve Funds</b>					
Local Improvement	\$ 2,669,747	\$ 40,817	\$ -	\$ -	\$ 2,710,564
Equipment Replacement	19,583,271	429,002	3,134,544	(1,959,854)	21,186,963
Capital Works	16,176,221	338,432	3,344,418	(1,768,502)	18,090,569
Fire Department Capital Acquisition	4,094,702	104,717	1,196,111	(357,649)	5,037,881
Sanitary Sewer	1,227,204	25,219	-	(52,153)	1,200,270
Land	<u>773,127</u>	<u>15,910</u>	<u>-</u>	<u>-</u>	<u>789,037</u>
<b>Total Reserve Funds</b>	44,524,272	954,097	7,675,073	(4,138,158)	49,015,284
<b>Reserve Accounts</b>					
Specific Projects - Capital	13,799,761	-	5,511,139	(3,945,358)	15,365,542
Specific Projects - Operating	9,846,884	-	6,089,562	(7,135,909)	8,800,537
Self Insurance	653,809	13,600	45,000	(67,842)	644,567
Police Services	9,746,964	273,121	1,624,451	(415,401)	11,229,135
Fire Services	485,230	9,983	-	(48,543)	446,670
Core Development	1,724,172	35,036	5,918,375	(6,237,915)	1,439,668
Recycling	4,106,894	86,424	646,902	(410,325)	4,429,895
Community Safety Initiatives	772,746	-	-	(188,808)	583,938
Building Inspections	3,569,030	73,440	-	-	3,642,470
Gravel Extraction	912,857	19,613	59,349	(5,846)	985,973
Community Works (Gas Tax)	966,576	17,497	315,198	(24,988)	1,274,283
Facility Maintenance	448,144	18,267	2,140,000	(2,087,874)	518,537
Snow Removal	850,061	-	-	(143,372)	706,689
Park & Recreation Improvements	5,310,021	-	2,379,997	(4,302,480)	3,387,538
Cemetery Maintenance	256,840	-	160,241	(13,568)	403,513
Infrastructure Sustainability (Town Centre Bldgs)	-	-	794,200	(559,531)	234,669
Infrastructure Sustainability (Roads)	5,415,418	124,817	4,280,587	(4,366,308)	5,454,514
Infrastructure Sustainability (Drainage)	3,341,593	76,600	1,050,884	(814,673)	3,654,404
Drainage Improvements	5,797,872	140,887	2,000,239	(323,047)	7,615,951
Gaming Revenues	2,253,496	-	1,576,904	(766,324)	3,064,076
Self Insurance (Sewer)	171,940	-	6,504	-	178,444
Self Insurance (Water)	152,252	-	6,504	(6,542)	152,214
Specific Projects (Sewer)	11,762,103	-	7,482,001	(2,645,605)	16,598,499
Specific Projects (Water)	<u>12,868,337</u>	<u>-</u>	<u>6,648,396</u>	<u>(2,488,325)</u>	<u>17,028,408</u>
<b>Total Reserve Accounts</b>	95,213,000	889,285	48,736,433	(36,998,584)	107,840,134
<b>Total Reserves</b>	<u>\$ 139,737,272</u>	<u>1,843,382</u>	<u>56,411,506</u>	<u>(41,136,742)</u>	<u>156,855,418</u>

## 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:

	<u>2022 Budget</u>	<u>2022</u>	<u>2021</u>
<b>Municipal Tax Levies</b>	\$ 103,991,814	\$ 104,187,540	\$ 99,296,699
<b>Levies for other authorities</b>			
School taxes	47,004,053	46,999,301	42,974,954
TransLink	9,437,278	9,441,526	8,277,785
British Columbia Assessment	1,419,700	1,420,328	1,259,526
Metro Vancouver Regional District	2,061,422	2,061,483	1,693,254
Dyking Districts	1,144,538	1,144,538	744,042
Municipal Finance Authority	<u>7,877</u>	<u>7,879</u>	<u>6,003</u>
<b>Total Collections for Others</b>	<u>61,074,868</u>	<u>61,075,055</u>	<u>54,955,564</u>
<b>Total Tax Levies</b>	<u>\$ 165,066,682</u>	<u>\$ 165,262,595</u>	<u>\$ 154,252,263</u>

### 17. Government Transfers

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

	2022			2021
	Capital	Operating	Total	Total
Federal Government	\$ 500,837	\$ 419,118	\$ 919,955	\$ 1,697,618
Provincial Government	331,557	2,425,882	2,757,439	2,518,261
TransLink	1,986,977	1,644,398	3,631,375	2,559,687
Other	16,436	-	16,436	27,563
<b>Total</b>	<b>\$ 2,835,807</b>	<b>\$ 4,489,398</b>	<b>\$ 7,325,205</b>	<b>\$ 6,803,129</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 Dec 31, 2021	Interest Earned	Receipts	Disbursements	Balance Dec 31, 2022
Latecomer Fees	\$ -	\$ -	\$ 776,201	\$ (2,940)	\$ 773,261
Cemetery Perpetual Care	1,410,782	3,345	87,586	(3,345)	1,498,368
Election Surplus	8,690	111	-	(8,801)	-
Metro Vancouver Sewer & Drainage District	2,222,066	-	1,598,490	(1,704,548)	2,116,008
TransLink	919,448	-	810,228	(1,038,733)	690,943
School Site Acquisition Fees	-	-	26,100	-	26,100
Road 13 Dyking District	1,420,980	-	179,951	(20,035)	1,580,896
Albion Dyking District	2,401,485	-	311,286	(5,763)	2,707,008
<b>Total</b>	<b>\$ 8,383,451</b>	<b>\$ 3,456</b>	<b>\$ 3,789,842</b>	<b>\$ (2,784,165)</b>	<b>\$ 9,392,584</b>

### 19. Expenses and Expenditures by Object

	Capital		2022 Total	2022 Budget	2021 Total
	Operations	Acquisitions			
Goods and services	\$ 76,937,666	\$ 31,742,700	\$ 108,680,366	\$ 257,620,023	\$ 110,720,871
Wages and salaries	54,459,133	866,299	55,325,432	57,029,491	51,308,259
Interest	1,703,144	-	1,703,144	1,759,984	1,630,317
<b>Total</b>	<b>133,099,943</b>	<b>32,608,999</b>	<b>165,708,942</b>	<b>316,409,498</b>	<b>163,659,447</b>
Amortization expenses	26,466,120	-	26,466,120	24,593,930	23,863,066
Contributed tangible capital assets	-	17,560,027	17,560,027	20,000,000	16,435,062
<b>Total Expenses and Expenditures</b>	<b>\$ 159,566,063</b>	<b>\$ 50,169,026</b>	<b>\$ 209,735,089</b>	<b>\$ 361,003,428</b>	<b>\$ 203,957,575</b>

## 20. Budget

Budget amounts represent the Financial Plan Bylaw adopted by Council on May 10, 2022. 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	\$ 103,991,814
User fees and other revenue	52,910,221
Other	53,812,838
Contributed subdivision infrastructure	<u>20,000,000</u>
<b>Total Revenue</b>	<u>230,714,873</u>
<b>Expenses</b>	
Protective services	52,284,717
Transportation services	27,487,924
Recreation and cultural	26,669,074
Water utility	19,652,587
Sewer utility	15,576,404
General Government	23,238,572
Planning, public health and other	<u>8,352,812</u>
<b>Total expenses</b>	<u>173,262,090</u>
<b>Annual Surplus</b>	<b><u>\$ 57,452,783</u></b>
Less:	
Capital expenditures	187,741,338
Debt repayment	4,055,066
Add:	
Interfund transfers	80,848,953
Amortization	24,593,930
Borrowing proceeds	<u>28,900,738</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 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and adequacy of plan funding. The actuary determines an appropriate combined employer and member contribution rate to fund the plan. The actuary's calculated contribution rate is based on the entry-age normal cost method, which produces the long-term rate of member and employer contributions sufficient to provide benefits for average future entrants to the plan. This rate may be adjusted for 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, 2021, indicated a \$3.761 million funding surplus for basic pension benefits on a going concern basis.

The City of Maple Ridge paid **\$4,060,332** (2021 \$3,848,908) for employer contributions while employees contributed **\$3,567,537** (2021 \$3,218,889) to the plan in fiscal 2022.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution 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.

### **Parks, Recreation & Cultural Services**

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.

## Consolidated Report of Segmented Revenue and Expenses

For the year ended December 31, 2022

	Protective Services	Transportation Services	Recreation and Cultural	Water Utility	Sewer Utility
<b>Revenue</b>					
Tax revenue	\$ -	\$ -	\$ -	\$ 155,558	\$ 996,800
Other revenues	5,875,627	901,510	3,351,390	21,694,371	15,667,907
Government transfers	1,655,024	4,213,176	918,128	35,871	(48,076)
Development revenue	13,557	1,842,314	5,602,176	289,867	455,612
Interest and investment income	-	-	-	-	-
Gaming Revenues					
Asset disposal gain(loss)	(255)	402,270	(22,348)	(177,979)	(346,387)
Contributed infrastructure	<u>-</u>	<u>9,159,013</u>	<u>4,883,000</u>	<u>2,569,439</u>	<u>948,575</u>
<b>Total Revenue</b>	<b>7,543,953</b>	<b>16,518,283</b>	<b>14,732,346</b>	<b>24,567,127</b>	<b>17,674,431</b>
<b>Expenses</b>					
Operating:					
Goods and services	26,434,869	5,718,798	11,185,868	12,454,809	9,924,531
Labour	19,952,549	7,044,600	9,397,819	2,138,161	587,174
Debt Servicing	<u>140,853</u>	<u>-</u>	<u>1,016,796</u>	<u>-</u>	<u>-</u>
Sub total	46,528,271	12,763,398	21,600,483	14,592,970	10,511,705
Amortization	<u>2,272,455</u>	<u>13,484,080</u>	<u>3,053,742</u>	<u>2,848,297</u>	<u>2,827,687</u>
<b>Total Expenses</b>	<b><u>48,800,726</u></b>	<b><u>26,247,478</u></b>	<b><u>24,654,225</u></b>	<b><u>17,441,267</u></b>	<b><u>13,339,392</u></b>
<b>Excess (deficiency) of revenue over expenses</b>	<b><u>\$ (41,256,773)</u></b>	<b><u>\$ (9,729,195)</u></b>	<b><u>\$ (9,921,879)</u></b>	<b><u>\$ 7,125,860</u></b>	<b><u>\$ 4,335,039</u></b>

General Government	Commercial Tower	Planning Public Health & Other	Unallocated	Total 2022 Actual	Total Budget	Total 2021 Actual
\$ -	\$ -	\$ 2,482,585	\$ 100,552,597	\$ 104,187,540	\$ 103,991,814	\$ 99,296,699
2,203,702	2,065,407	3,671,178	-	55,431,092	52,910,221	50,497,200
540,098	-	10,984	-	7,325,205	12,910,331	6,803,129
418,320	-	12,500	-	8,634,346	37,457,515	5,016,024
-	-	-	6,801,307	6,801,307	2,694,988	2,411,236
-	-	-	1,576,904	1,576,904	750,004	780,946
(4,427)	-	-	-	(149,126)	-	(1,065,038)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>17,560,027</u>	<u>20,000,000</u>	<u>16,435,062</u>
3,157,693	2,065,407	6,177,247	108,930,808	201,367,295	230,714,873	180,175,258
6,720,834	710,351	3,787,606	-	76,937,666	89,878,685	70,531,201
12,216,418	-	3,122,412	-	54,459,133	57,029,491	50,488,315
<u>136,579</u>	<u>367,061</u>	<u>41,855</u>	<u>-</u>	<u>1,703,144</u>	<u>1,759,984</u>	<u>1,630,317</u>
19,073,831	1,077,412	6,951,873	-	133,099,943	148,668,160	122,649,833
<u>1,679,270</u>	<u>-</u>	<u>300,589</u>	<u>-</u>	<u>26,466,120</u>	<u>24,593,930</u>	<u>23,863,066</u>
<u>20,753,101</u>	<u>1,077,412</u>	<u>7,252,462</u>	<u>-</u>	<u>159,566,063</u>	<u>173,262,090</u>	<u>146,512,899</u>
\$ <u>(17,595,408)</u>	\$ <u>987,995</u>	\$ <u>(1,075,215)</u>	\$ <u>108,930,808</u>	\$ <u>41,801,232</u>	\$ <u>57,452,783</u>	\$ <u>33,662,359</u>

## Schedule of Tangible Capital Assets

For the year ended December 31, 2022

	Land <sup>2</sup>	Building	Transportation Network	Storm System
<b>Historical Cost <sup>1</sup></b>				
Opening cost	\$ 287,303,392	\$ 144,466,521	\$ 356,899,006	\$ 300,231,449
Additions	9,344,849	2,204,111	15,465,590	5,150,298
Disposals	<u>-</u>	<u>(12,888)</u>	<u>638,319</u>	<u>(1,618,499)</u>
	296,648,241	146,657,744	373,002,915	303,763,248
<b>Accumulated Amortization</b>				
Opening balance	-	58,569,910	140,276,564	77,413,705
Amortization expense	-	3,330,583	8,633,596	4,049,654
Effect of disposals	<u>-</u>	<u>(7,583)</u>	<u>(791,282)</u>	<u>(577,211)</u>
	<u>-</u>	<u>61,892,910</u>	<u>148,118,878</u>	<u>80,886,148</u>
<b>Net Book Value as at December 31, 2022</b>	<u>\$ 296,648,241</u>	<u>\$ 84,764,834</u>	<u>\$ 224,884,037</u>	<u>\$ 222,877,100</u>
Net Book Value as at December 31, 2021	\$ 287,303,392	\$ 85,896,611	\$ 216,622,442	\$ 222,817,744

<sup>1</sup> Historical cost includes work in progress at December 31, 2022 of **\$14,756,896** (\$31,977,067 for 2021) comprised of: Land \$658,032 (\$614,988 for 2021); Buildings \$111,063 (\$20,275,525 for 2021); Transportation network \$6,027,059 (\$876,825 for 2021); Storm system \$24,641 (\$24,641 for 2021); Fleet and equipment \$437,010 (\$430,962 for 2021); Technology \$248,001 (\$177,218 for 2021); Water system \$1,776,196 (\$1,960,180 for 2021); Sanitary system \$3,856,060 (\$6,697,799 for 2021); and Other \$1,618,834 (\$918,930 for 2021). Work in progress is not amortized.

<sup>2</sup> Additions to land are net of \$-Nil (\$-Nil for 2021) of land reclassified to inventory available for sale.

<sup>3</sup> "Other" at net book value includes Furniture and Fixtures at \$1,131,451 (\$967,734 for 2021) and Structures at \$40,218,549 (\$37,045,974 for 2021)

<b>Fleet and Equipment</b>	<b>Technology</b>	<b>Water System</b>	<b>Sanitary System</b>	<b>Other<sup>3</sup></b>	<b>Total</b>
\$ 37,703,513	\$ 15,980,714	\$ 179,820,507	\$ 196,857,458	\$ 57,285,158	\$ 1,576,547,718
4,110,154	849,426	4,871,173	3,321,831	4,851,594	50,169,026
<u>(228,023)</u>	<u>(259,072)</u>	<u>(391,968)</u>	<u>(732,278)</u>	<u>(99,893)</u>	<u>(2,704,302)</u>
41,585,644	16,571,068	184,299,712	199,447,011	62,036,859	1,624,012,442
17,439,776	9,763,153	43,662,802	55,825,310	19,271,448	422,222,668
2,189,124	1,389,501	2,683,846	2,689,116	1,500,700	26,466,120
<u>(219,209)</u>	<u>(254,199)</u>	<u>(208,013)</u>	<u>(378,243)</u>	<u>(85,287)</u>	<u>(2,521,027)</u>
<u>19,409,691</u>	<u>10,898,455</u>	<u>46,138,635</u>	<u>58,136,183</u>	<u>20,686,861</u>	<u>446,167,761</u>
<u>\$ 22,175,953</u>	<u>\$ 5,672,613</u>	<u>\$ 138,161,077</u>	<u>\$ 141,310,828</u>	<u>\$ 41,349,998</u>	<u>\$ 1,177,844,681</u>
\$ 20,263,737	\$ 6,217,561	\$ 136,157,705	\$ 141,032,148	\$ 38,013,710	\$ 1,154,325,050

**Schedule for BC Safe Restart Grant**  
**For the year ended December 31, 2022**  
(unaudited)

<b>Grant Received</b>	
Balance of BC Safe Restart Grant	\$ 165,613
<b>Application of Grant</b>	
Lost revenue*	-
Operational adaptations**	<u>165,613</u>
<b>Total Application</b>	<b>\$ <u>165,613</u></b>
<b>Balance Remaining</b>	<b>\$ <u>-</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 2022**

"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 2022**

**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
Carreras, Korleen	Councillor	7,826.09	44.80	138.12
Dozie, Onyeka	Councillor	7,826.09	1,017.22	138.12
Dueck, Judy	Councillor	59,627.15	4,379.20	394.06
Duncan, Kiersten	Councillor	43,784.38	3,650.41	588.50
Meadus, Chelsea	Councillor	47,883.42	5,137.29	348.15
Morden, Michael	Mayor	110,368.31	4,055.35	1,580.18
Robson, Gordon	Councillor	47,994.08	3,373.90	218.05
Ruimy, Daniel	Mayor	19,725.38	483.50	138.12
Schiller, Sunny	Councillor	7,826.09	1,017.22	118.12
Svendsen, Ryan	Councillor	47,938.76	279.63	198.75
Tan, Jenny	Councillor	7,826.09	416.74	138.12
Yousef, Ahmed	Councillor	55,724.49	6,186.20	795.16
<b>Total All Elected Officials</b>		<b>\$ 464,350.33</b>	<b>\$ 30,041.46</b>	<b>\$ 4,793.45</b>

**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
Adams, Michelle	Director of Bylaw, Licensing & Community Safety	159,421.84	20,269.83	666.15
Albrecht, Michael	Tradesperson 2	88,333.81	7,458.41	951.71
Andre, Colin	Network Analyst	90,630.85	2,348.99	583.36
Arcand, Adrian	Tradesperson 2	86,043.81	4,218.69	0.00
Armstrong, Fred	Manager of Corporate Communication	139,102.01	10,234.86	583.36
Baillie, Jennifer	Recreation Coordinator	77,648.10	440.27	1,721.56
Baird, Kathryn	Tourism Coordinator	76,703.73	427.54	7,790.53
Balatti, Christa	Manager of Health and Wellness	139,481.82	1,919.92	3,950.82
Balbacal, Joselito	Maintenance Technician	77,581.02	5,670.59	631.51
Barrett, Kevin	Fire Training Officer	143,484.26	6,998.59	2,881.81
Baski, Michelle	Planner 2	91,837.10	8,368.76	391.50
Baski, Sebastian	Fire Fighter	110,582.95	7,708.11	949.56
Bayley, Christopher	Fire Captain	117,476.05	8,848.05	25.00
Bean, Joshua	Fire Fighter	104,333.67	8,794.83	1,838.91
Bell, Robert	Superintendent of Sewerworks	138,217.18	1,919.92	583.36
Benson, Laura	Program Manager	137,375.31	10,026.46	2,208.36
Berkey, Robert	Senior Community Safety Officer	86,762.36	480.79	390.76
Bevilacqua, Jim	Fire Captain	130,432.73	10,313.52	140.00
Bharaj, Bhupinder	Traffic Technician	71,794.03	3,851.91	1,856.91
Billard, Aaron	Parks Operation Supervisor	91,894.56	499.06	1,819.91
Bittroff, Cathy	Coordinator Permits	36,736.85	52,334.11	0.00
Bomans, Jason	Engineering Technologist	90,389.39	992.45	1,331.18
Bonderud, Edward	Fire Fighter	103,725.03	10,490.74	0.00
Bonifazi, Marco	Fire Captain	130,488.71	4,763.48	0.00
Bosma, Richard	Business Operations Coordinator	87,661.40	755.09	587.34
Boyce, Brett	Maintenance Worker	77,352.09	6,200.33	700.34
Bruce, Robert	Fire Captain	127,793.38	4,365.26	413.75
Brummer, Russell	Manager of Business Operations	125,866.28	1,843.43	604.86
Camire, Tracy	Executive Assistant	88,783.26	9,016.60	587.60
Carmichael, Rhys	Fire Fighter	106,639.07	4,195.27	1,857.84
Carter, Christine	General Manager of Planning and Development	238,875.20	19,543.36	1,286.92
Chang, Randolph	Engineering Technologist	89,725.22	486.23	391.50
Christensen, Robert	Fire Captain	39,918.87	37,068.07	0.00
Christiansen, Mark	Tradesperson 2	86,564.41	472.91	662.35
Christianson, Paula	Supervisor 2	81,845.44	455.44	1,734.34
Cihelka, Jasen	Supervisor 2	76,610.19	9,387.82	0.00
Clegg, Douglas	Fire Fighter	104,695.85	11,034.02	565.81
Clelland, James	Assistant Fire Chief	157,611.98	2,494.42	4,490.67
Coderre, Melissa	Park Planning Technician	86,367.81	492.63	828.36
Collard, Shaun	Fire Fighter	108,407.95	14,296.21	233.75
Collette, Michelle	Environmental Technician	83,420.81	1,436.11	1,294.70
Cooke, David	Manager of Business Solutions	125,991.44	7,897.48	2,670.70
Cooper, Wendy	Planner 2	99,036.24	676.87	1,686.72
Cote, Glen	Supervisor 2	84,285.51	459.79	583.36
Cotroneo, Tony	Manager of Community Engagement	126,209.09	8,984.79	2,004.94
Cowles, Chad	Manager of Bylaw & Community Safety	133,723.98	16,376.46	12,248.76
Crabtree, Christina	General Manager of Corporate Services	221,222.90	18,642.69	733.36
Crapo, Ryan	Tradesperson 2	86,564.43	14,711.89	1,222.93
Cratty, Jason	Equipment Operator 4a	71,781.40	3,725.95	99.00
Cummings, Travis	Fire Fighter	107,246.58	8,827.04	115.00
Dashti, Sanaz	Engineering Technologist	88,532.69	483.98	864.00
D'Auteuil, Pierre	Water System Worker	76,812.74	2,733.71	766.00
Davis, Craig	Fire Fighter	138,705.07	15,382.64	948.75
Davis, Jeffery	Fire Fighter	117,289.25	6,074.10	150.00
Dean, Mustafa	Engineering Inspector 2	75,611.95	27,370.30	0.00
Delmonico, Jordan	Fire Fighter	110,692.02	7,203.60	1,128.75
Delmos, Eugene	Water System Operator 1	78,256.54	22,705.00	6,279.26

Name	Job Title	Remuneration	Taxable Benefits & Other	Expenses
Denton, Darrell	Property Manager	139,104.67	7,163.78	838.07
Dhami, Amanpreet	Network Analyst	77,503.39	3,205.64	583.36
Dingwall, William	Manager of Utility Engineering	156,347.91	2,276.36	2,890.44
Dipalo, David	Tradesperson 2	88,633.40	991.89	290.00
Douglas, Ana	Payroll Coordinator	88,439.50	9,489.04	0.00
Drolet, Stephan	Deputy Fire Chief	166,651.65	2,509.50	2,611.48
Duke, Mary Jane	Tradesperson 1	77,331.33	427.54	858.36
Duple, Wendy	Advisor to the Director of Economic Development	135,142.41	30,716.30	760.92
Dyer, Robert	Trades Inspector	90,630.83	790.60	3,179.47
Eng, Michael	Traffic & Transportation Technologist	92,770.65	56,778.43	2,117.91
Exner, Howard	Fire Chief	34,388.65	99,433.44	0.00
Fedechko, Amelia	Planner 2	99,224.79	4,163.19	1,030.05
Ferguson, Dwayne	Electrical Inspector 1	79,667.08	22,881.40	0.00
Foster, Mary	Fire Captain	133,930.72	9,840.51	115.00
Franklin, Steven	Fire Captain	131,302.47	15,677.85	0.00
Frederick, Petra	Community Coordinator	87,661.40	477.65	940.02
Friesen, Brittany	Buyer	75,770.35	553.29	0.00
Friesen, Jesse	Fire Fighter	104,102.35	9,756.32	0.00
Gailling, Bruce	Process Automation Technician	81,240.40	2,768.25	3,688.43
Gamache, Clint	Youth Programmer	74,675.17	749.12	701.06
Gjaltema, Michael	Superintendent of Electrical Mechanical	138,944.41	4,520.42	1,192.69
Goddard, Charles	Director of Planning	183,855.57	19,187.20	4,002.68
Gonev, Christopher	Human Resources Manager	138,525.90	7,863.78	633.70
Gowan, Krista	Planner 1	97,061.30	1,289.71	309.00
Gratzer, Franz	Supervisor 3	91,679.78	12,146.30	1,002.97
Grochowich, Amanda	Planner 1	107,844.28	4,223.15	2,268.04
Grootendorst, Arnold	Supervisor 2	79,605.07	2,027.55	583.36
Halpin, Mark	Manager of Transportation	145,830.76	7,571.71	1,590.06
Hamilton, Josef	Fire Fighter	106,801.46	9,978.67	1,115.42
Hampton, Warren	Fire Fighter	109,475.34	3,944.41	0.00
Hansen, Damon	Community Safety Officer	72,245.05	27,989.31	206.55
Harg, Jen-Chieh	Engineering Technologist 1	85,782.41	468.91	641.15
Hartman, Scott	Chief Administrative Officer	276,762.07	7,360.25	4,799.70
Hartnell, David	Network Security Analyst	99,409.39	2,275.39	6,115.21
Haydu, John	Fire Fighter	110,625.07	7,959.14	3,144.26
Hlavac-Winsor, Patrick	General Counsel and Executive Director of Legislative Service	205,816.99	15,055.78	4,085.93
Hodson, Larry	Computer Support Specialist	73,637.80	2,801.21	583.36
Hong, Andy	Building Inspector 1	90,133.72	2,440.95	691.53
Hopper, Clinton	Fire Captain	130,102.70	5,359.18	0.00
Horacek, Robert	Senior Payroll Coordinator	113,089.05	9,288.94	0.00
Howe, Stephanie	Facilities Project Coordinator	91,997.81	496.18	0.00
Howe, Steven	Fire Fighter	107,058.78	8,259.98	2,490.00
Irwin, George	Supervisor of Mapping and Drafting	94,484.98	510.59	0.00
Johnson, Cole	Fire Fighter	86,509.85	19,126.15	2,876.59
Jonat, Cameron	Fire Fighter	118,204.68	14,114.18	0.00
Jones, Maureen	Senior Manager of Police Services	117,939.84	86,643.52	481.50
Kabanov, Andrey	Fire Fighter	104,445.54	15,673.21	0.00
Kane, Sian	Coordinator of Business Licensing Services	70,737.96	21,939.41	663.61
Kavanagh, Donna	Tradesperson 2	86,012.08	444.97	614.20
Kelleher, Jonathan	Fire Fighter	106,777.24	15,065.31	1,882.17
Kelly, Paul	Electrical Inspector 1	90,630.83	16,453.99	583.55
Kim, James	Computer Support Specialist	73,519.15	11,731.46	583.36
Klausner, Markus	Supervisor 2	83,079.47	1,205.70	733.36
Kovach, Natalie	Business Systems Analyst	98,571.16	2,269.13	583.36
Labonne, Stephane	General Manager of Parks, Recreation & Culture	185,242.56	4,695.67	9,738.21
Lackner, Andrew	Engineering Technologist	90,654.75	494.26	857.86
LaCoste, Joseph	Human Resources Manager	131,373.04	2,177.81	12,228.07
Landy, Barbara	Court Liaison Officer	76,787.80	433.57	0.00
L'Arrivee, Michael	Building Inspector 1	90,630.83	26,775.55	2,589.89
Laxton, Shannon	Accountant 3	86,942.77	479.00	1,050.00
Lazzo-Hild, Andres	Financial Analyst	86,942.77	547.31	2,300.00
Lee, Chin-Kuan	Manager of Revenue and Collections	126,112.24	1,953.99	1,833.36
Lee, Joo Young	Business Systems Analyst	98,564.40	1,101.55	583.36
Lemay, Phillip	Engineering Technologist	101,535.66	546.04	2,234.86
Lewis, Michelle	Executive Director of Human Resources	207,110.77	32,914.31	1,650.05
Lim, Dong Young	Business Systems Analyst	83,062.73	984.45	583.36
Linden, Charlene	Victim Services Coordinator	76,496.87	1,220.59	135.00
Long, Ashley	Fire Fighter	97,988.30	4,506.01	66.40
Loo, Thomas	Environmental Technician	83,420.81	460.02	977.40
Lowe, Derek	Fire Fighter	103,593.22	4,685.22	125.00
Lundgren, Lee	Director of Building Services	88,761.92	4,409.67	5,140.00
Macdonald, Robert	Fire Captain	135,895.35	14,336.42	3,146.67
Maddigan, Susan	Human Resources Associate	73,405.30	3,801.22	0.00
Mah, Edwin	Building Inspector 1	90,630.83	5,915.90	1,274.89
Maitland, Craig	Storekeeper 2	77,592.55	2,306.18	0.00
Marfleet, William	Fire Fighter	108,792.08	7,656.93	3,157.17
Martin, Treena	Bylaw Compliance Officer	78,603.03	2,055.71	0.00
Matsui, Shawn	Senior Bylaw Compliance Officer	81,941.72	3,168.49	2,194.02
McCreedy, Lara	Recreation Coordinator	77,644.29	429.69	1,650.86
McCulloch, Malcolm	Supervisor 2	82,705.95	453.19	1,833.09
McCullough, Samuel	Fire Fighter	103,035.62	5,153.14	1,222.48
McCurry, Aaron	Supervisor 2	83,219.10	6,148.78	1,559.67
McDougall, Malcolm	Parks Operations Supervisor	84,684.58	498.70	1,431.88
McIntosh, Nicolas	Tradesperson 2	86,553.13	10,691.36	893.94
McKee, Christopher	Fire Captain	131,720.67	26,828.08	0.00
McLeod, Kirk	Superintendent of Roads and Fleet	107,853.82	3,844.30	1,332.36
McMullen, Mark	Manager of Development & Environmental Services	157,090.69	10,849.17	1,785.43
McNeill, Wesley	Fire Fighter	97,425.91	16,349.89	2,490.00
Michaud, Dayne	Fire Fighter	109,567.03	11,269.05	226.00
Middleton, Christopher	Tradesperson 2	87,794.27	4,365.36	0.00

Name	Job Title	Remuneration	Taxable Benefits & Other	Expenses
Middleton, Nigel	Fire Fighter	81,015.39	10,688.88	57.00
Mikes, Daniela	Manager of Procurement	138,944.41	1,926.16	1,474.81
Millward, Michael	Facilities Operations Manager	138,952.18	7,228.41	767.91
Moerman, Andrew	Electrical Inspector 1	90,630.83	26,791.49	583.36
Mohn, Tyler	Supervisor 2	79,897.59	2,491.37	2,527.00
Morley, Connor	Fire Fighter	86,533.64	12,066.48	1,268.32
Morris, Darcy	Budget Analyst	80,078.05	441.87	0.00
Munroe, Ross	Recreation Coordinator	85,904.01	466.07	1,376.42
Murphy, Dean	Health and Safety Specialist	87,428.24	1,441.59	821.49
Mustafa, Azad	Engineering Technologist	80,248.15	676.88	1,599.95
Myers, Mikaela	Marketing and Communications Coordinator	87,801.59	853.85	673.36
Nagra, Dhaminder	Human Resources Advisor	99,399.19	5,748.74	2,091.30
Naim, Cale	Tradesperson 2 Electrical	86,564.42	10,671.57	904.42
Narayan, Sureshwar	Senior Analyst Programmer	99,124.54	21,183.70	763.37
Neratini, Kristen	Bylaw Compliance Officer	78,717.67	4,214.26	583.36
Neufeld, Chad	Manager of Parks Planning & Operations	131,816.63	12,241.86	1,927.76
Nikula, Matthew	Fire Fighter	117,212.29	5,749.30	2,168.51
Nolan, Catherine	Deputy Director of Finance	176,255.47	12,262.62	2,133.36
Ogilvie, Ralph	Fire Fighter	104,282.48	5,651.61	2,548.91
Oleschak, Walter	Director of Engineering Operations	158,696.06	5,366.66	1,963.09
Olivieri, Daniel	Manager of Corporate Planning & Consultation	117,147.09	2,575.93	3,337.52
Ollenberger, Rachel	Manager of Infrastructure Development	144,249.20	10,656.34	1,833.44
Olson, Nicholas	Trades Supervisor	96,134.04	586.98	301.20
Park, Hanna	Human Resources Manager	105,692.62	1,834.39	6,589.01
Parslow, Lisa	Subdivision Development Tech	72,586.33	3,352.58	391.50
Patel, Brian	Recreation Coordinator	87,661.40	1,310.98	654.45
Pollock, David	General Manager of Engineering Services	238,881.39	33,278.87	2,974.69
Pope, Danielle	Director of Recreation	167,567.99	2,071.98	3,324.06
Porter, Gary	Assistant Fire Chief	156,048.56	2,014.80	3,779.59
Pothier, Jean	Community Safety Officer	75,354.18	1,201.92	0.00
Priddle, Colin	Manager of Parks Services	130,930.47	1,870.66	1,277.74
Pym, Mike	Environmental Planner 1	98,560.58	531.79	1,669.65
Ragan, Paul	Maintenance Worker	69,604.64	9,679.63	2,744.23
Ramsay, Devin	Fire Fighter	108,332.46	6,562.89	3,399.66
Redfern, Noah	Fire Fighter	81,523.32	9,632.47	1,059.70
Renema, Christopher	Field Arborist	81,283.00	428.83	946.39
Rich, Nicole	Tradesperson 1	76,321.10	427.54	813.36
Richmond, Valoree	Director of Parks & Facilities	167,319.34	2,055.18	2,708.05
Rieu, Adam	Planner 1	97,061.29	789.58	3,057.60
Roche, Donald	Crime Analyst	77,500.61	432.31	0.00
Romeo, Bradley	Engineering Technologist	94,577.70	632.47	2,088.52
Roosen, Jo-Anne	Manager of Process Optimization	106,625.68	1,034.39	0.00
Schmidt, Kristofer	Water System Worker	73,884.02	7,082.60	1,761.36
Schramm, Aaron	Supervisor 3	91,679.78	3,819.68	1,955.36
Schurer, Oliver	Business Systems Analyst	98,560.59	2,030.29	583.36
Serediuk, Sean	Manager of Infrastructure and Security Services	139,403.73	1,919.92	614.78
Seward, Adam	Fire Captain	131,060.61	10,314.48	160.00
Silva, Valdemar	Equipment Operator 4a	71,781.37	5,464.58	248.00
Slevin, Darlene	Recreation Coordinator	93,233.79	477.65	678.12
Sluggett, Graham	Tradesperson 2	79,287.17	4,817.46	100.00
Smith, Forrest	Director of Engineering Services	182,062.58	18,149.78	2,602.94
Snow, Roy	Fire Captain	124,116.13	3,364.14	0.00
Solteiro, Robert	Fire Fighter	84,865.02	10,313.48	133.00
Speers, David	Recreation Coordinator	87,825.32	479.46	1,983.28
Spinelli, Jennifer	Plan Checker 2	80,517.12	1,613.20	2,549.99
Spriggs, Geoffrey	Deputy Fire Chief	166,024.19	21,238.57	2,508.80
St. Amand, Cameron	Fire Fighter	98,160.89	7,086.71	0.00
Stetin, Velimir	Senior Project Engineer	123,995.54	8,556.57	2,432.46
Stevens, Marco	Supervisor 2	80,951.32	467.35	548.00
Stewart, Karen	Chief Information Officer	175,626.88	1,872.58	3,649.46
Stewart, Michael	Fire Training Officer	147,047.54	4,491.97	611.36
Stott, Rodney	Environmental Planner 2	107,236.56	572.60	583.36
Stripp, Mitchell	Supervisor of Electrical Mechanical	99,355.89	31,290.48	2,326.71
Szostek, Gail	Environmental Coordinator	98,560.58	531.79	1,606.85
Tardif, Rene	Planner 1	89,270.44	2,375.56	609.00
Taylor, Adam	Fire Fighter	107,774.28	7,627.20	576.38
Thind, Amandeep	Network Support Specialist	99,091.28	18,886.49	599.41
Thompson, Christopher	Fire Fighter	104,933.82	7,584.66	0.00
Thompson, Trevor	Director of Finance	183,424.30	30,201.06	4,824.35
Tieu, Tran	Mapping & Graphics Technician	76,703.73	487.78	0.00
Tulloch, Scott	Fire Fighter	80,666.82	9,781.58	0.00
Ulrich, Cynthia	Human Resources Manager	138,394.60	10,928.40	1,010.79
Vally, Amanda	Executive Assistant	88,783.26	1,973.57	626.69
Van Beers, Cameron	Engineering Technologist 1	84,454.27	628.31	1,738.77
Van Blanken, Clint	Associate Manager of Police Services	89,614.68	2,287.76	553.35
van der Lee, Caroline	Network Analyst	91,417.21	894.26	6,783.36
Van Dop, Michael	Fire Chief	182,362.47	20,355.46	1,639.82
Vander Kooi, Brian	Supervisor 2	82,577.44	509.92	1,234.06
Vanderjagt, Ryan	Fire Fighter	116,541.77	5,228.89	4,352.86
VanPelt, Craig	Groundskeeper	77,661.71	427.54	1,797.36
Veltin, George	Tradesperson 2	79,777.08	480.74	255.00
Vinje, Brock	Fire Captain	148,637.50	23,071.22	75.00
Vinje, Bryan	Assistant Fire Chief	114,447.62	2,465.18	435.27
Virs, Nicholas	Assistant Fire Chief	132,655.63	11,113.96	11,044.36
Vogel, Michael	Network Analyst	80,608.28	9,102.45	583.36
Vogel, Stephen	Tradesperson 2	97,782.91	656.91	1,292.02
Walsh, Nichole	Purchasing Supervisor	87,779.79	521.04	1,508.88
Warmerdam, Peter	Landscape Technician	76,703.73	427.54	583.36
Westwick, Chris	Recreation Coordinator	87,644.44	484.46	681.85

Name	Job Title	Remuneration	Taxable Benefits & Other	Expenses
Wicklund, Everett	Supervisor 3	92,139.82	4,146.53	1,245.56
Wiens, Eric	Water System Operator 1	79,357.40	10,599.97	6,432.41
Williams, Keith	Maintenance Worker	68,507.06	7,796.21	313.00
Williamson, Dustin	Fire Fighter	106,018.44	9,204.28	705.81
Wilson, Davin	Superintendent of Waterworks	139,468.88	1,971.94	2,488.87
Wing, Graham	Fire Captain	121,326.90	5,470.17	565.81
Yan, Angela	GIS Coordinator	91,956.79	2,466.51	1,755.36
Zezechuk, Edward	Trades Inspector	90,512.15	1,019.14	1,226.74
Zosiak, Lisa	Manager of Community Planning	154,708.83	10,730.04	874.04
Subtotal		\$ 26,023,079.95	\$ 1,957,009.74	\$ 365,625.23

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

Consolidated total of employees with remuneration less than \$75,000	\$ 16,590,179.93	\$ 891,471.47	\$ 148,100.52
Total All Employees	\$ 42,613,259.88	\$ 2,848,481.21	\$ 513,725.75

**3 Reconciliation**

**Total Remuneration**

	Remuneration	Taxable Benefits & Other	
Elected Officials	\$ 464,350.33	\$ 30,041.46	
Other Employees	\$ 42,613,259.88	\$ 2,848,481.21	
Subtotal	\$ 43,077,610.21	\$ 2,878,522.67	<b>\$ 45,956,132.88</b>

Other reconciling items

Employer portion of:			
CPP			1,710,906.30
EI			618,660.77
Health tax			884,816.34
Accruals			(174,215.82)
WCB			1,090,728.90
Pension			3,905,084.54
Other employer costs (Medical & Dental)			1,333,318.09

Wages & Salaries per Consolidated Financial Statements, Financial Statements, Page 20			<b>\$ 55,325,432.00</b>
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**City of Maple Ridge  
Financial Information Act**

**Statement of Severance Agreements for 2022**

There were 4 severance agreement under which payment commenced between the City of Maple Ridge and its non-unionized employees during the fiscal year 2022

These agreements represent between 2 and 18 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 2022**

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

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
0946235 BC Ltd	\$149,388.75
A&A Testing Ltd	\$160,028.67
A&G Supply Ltd	\$57,409.58
ADS Environmental Technologies	\$32,416.14
Aeroquest Mapcon Inc	\$58,800.64
All-Parts Trailer Sales	\$52,209.92
Alouette Addiction Services Society	\$53,343.67
Alouette River Management Society	\$70,658.00
Alsco Linen & Uniform	\$28,276.24
Amazon	\$91,003.82
Amtruck Ltd	\$320,947.20
Andrew Sheret Ltd	\$68,652.88
Aplin & Martin Consultants Ltd	\$405,191.35
Aptean Canada Corporation	\$117,774.81
Aqua Silva Resource Management	\$89,068.71
Arsalan Construction Ltd	\$85,611.99
Associated Engineering (BC) Ltd	\$170,555.11
Associated Fire Safety	\$252,703.74
Atlantic Industries Limited	\$252,847.09
Atlas Power Sweeping	\$25,986.66
ATS Traffic Ltd	\$103,836.04
AW Fire Guard & Supplies Ltd	\$66,991.88
BA Blacktop	\$4,042,243.33
Badger Daylighting LP	\$359,801.79
Bartle & Gibson Co Ltd	\$105,041.54
BC Earth Exchange	\$60,438.00
BC Hydro	\$1,901,997.84
British Columbia Institute of Technology	\$87,281.44
BC Plant Health Care Inc	\$90,701.73
BC SPCA	\$441,012.00
BDO Canada LLP	\$60,585.00
Bell Mobility Inc	\$160,845.94
Beta Enterprises Ltd	\$34,299.84
BGC Engineering Inc	\$129,919.92
Black Press Group Ltd	\$75,691.95
Bob's A-Z Rentals Ltd	\$67,096.96
Boileau Electric & Pole Ltd	\$201,558.86
Braun Geotechnical Ltd	\$58,970.46
Caballero Sales And Service Ltd	\$124,818.62
Cambie Roofing	\$42,000.00
Camino Technologies Inc	\$27,294.60
Canada Pipe Company Ltd	\$42,092.96
Canadian Pacific Railway	\$47,467.14
Cascade Tent Rentals	\$53,059.23
Cascadia Sport Systems Inc	\$69,177.96
CDW Canada Inc	\$376,535.45
Centralsquare Canada Software	\$136,507.82
Centrix Control Solutions LP	\$245,667.18
Chairlines	\$29,360.25
Christie Lites	\$34,806.85
Chroma Communications Inc	\$34,156.29
City of Pitt Meadows	\$71,147.92
City of Surrey	\$224,803.50
Clearcable Inc	\$36,400.00
Cleartech Industries Inc	\$45,045.30
Cobing Building Solutions	\$359,304.88

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2022**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Commercial Aquatic Supplies	\$67,928.71
Coronet Cyber Security Inc	\$54,778.19
Creative Transportation	\$48,447.00
CRM Dynamics Ltd	\$25,947.61
Crown Contracting Limited	\$849,053.20
Curtis Personalized Health	\$148,059.15
Dams Ford Lincoln Sales Ltd	\$499,457.83
Darktrace Limited	\$82,779.90
Davey Tree Expert Co	\$63,627.48
Dentons Canada LLP	\$2,427,215.95
Dominion Voting Systems Corporation	\$56,205.45
Double V Construction Ltd	\$4,904,312.05
Dougness Holdings Ltd	\$165,451.04
Drake Excavating	\$3,041,111.15
Driving Force	\$40,282.83
DS Tactical	\$32,904.83
EB Horsman & Son	\$38,620.35
E-Comm Emergency Communications	\$1,649,976.00
Eecol Electric Corporation	\$33,873.54
EMCO Corporation	\$90,236.90
Equity Valuation & Consulting	\$27,079.50
ESRI Canada Limited	\$122,162.64
Eurovia British Columbia Inc	\$1,111,383.09
Faulknerbrowns Architecture Inc	\$72,933.00
Finning International Inc	\$497,399.00
First Truck Centre	\$51,759.17
Flocor Inc	\$67,619.90
Foreseeson Technology Inc	\$47,755.68
Fortis BC	\$362,595.95
Fraser Valley Regional Library	\$3,181,088.00
Frazer Excavation Ltd	\$94,488.36
Fred SurrIDGE Ltd	\$182,838.15
GHD Limited	\$36,100.35
Gibson Waterworks Supply Inc	\$37,753.41
Glenco Electric Ltd	\$66,675.83
Global Industrial Canada	\$70,471.69
Global Network for Community Safety	\$25,830.00
Golden Ears Alarm Systems	\$44,400.60
Golden Ears Winter Club	\$55,599.41
Gotraffic Management Inc	\$43,565.75
GPM Civil Contracting Inc	\$2,086,928.93
Granicus Canada Holdings ULC	\$101,753.49
Grata Construction Management Ltd	\$37,755.11
Greater Vancouver Sewerage & Drainage District	\$128,316.03
Greater Vancouver Water District	\$9,504,376.41
Green Landscape Experts Ltd	\$61,822.95
Green Roots Play Equipment Inc	\$271,095.30
Gregg Distributors	\$78,096.16
Guillevin International Inc	\$60,549.81
Hain, Neil	\$66,210.50
Hallmark Facility Services Inc	\$562,752.10
Harbour International Trucks	\$39,573.79
Harris & Company	\$76,204.22
Hi-Lite Truck Accessories Ltd	\$45,131.23
Holloway Group	\$74,235.00
Homewood Health Inc	\$30,874.41

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2022**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Hongs Nursery	\$28,142.45
Hub Fire Engines And Equipment	\$32,875.10
Hub International	\$29,190.00
ICBC	\$202,712.00
Iconix Waterworks LP	\$77,588.85
IDRS	\$74,836.83
Ikonic Enterprises Ltd	\$65,020.73
Image Landscaping Inc	\$31,010.70
Image Painting & Restoration	\$134,751.75
Info-Tech Research Group	\$87,228.75
Innovyze	\$38,695.80
Insight Canada Inc	\$73,808.56
Interprovincial Traffic Services	\$85,475.04
ISL Engineering & Land Services	\$378,306.81
Island Key Computer	\$48,229.40
iTBlueprint Solutions Inc	\$112,797.34
Jack Cewe Ltd	\$502,442.90
Jacks Automotive & Welding	\$179,329.97
Kaminsky & Company Law Corp (In Trust)	\$1,600,164.35
Kerr Wood Leidal Associates	\$104,565.51
Kwantlen First Nation	\$48,111.54
Lafarge Canada Inc	\$848,131.42
Langley Concrete & Tile Ltd	\$46,094.50
Leaders International Executive	\$163,971.44
Led Print And Sign Solutions	\$37,660.70
Lee's Trees	\$84,177.98
LIT Aquatic Ltd	\$159,390.16
Lordco Parts Ltd	\$155,972.32
Manulife Financial	\$1,075,480.92
Maple Leaf Disposal Ltd	\$259,836.36
Maple Ridge & Pitt Meadows Arts Council	\$834,464.93
Maple Ridge Chrysler 1972 Ltd	\$245,338.56
Maple Ridge Historical Society	\$208,589.00
Marathon Surfaces Inc	\$48,861.75
Marine Repair & Maintenance	\$102,106.81
Mar-Tech Underground Services	\$45,631.17
Matrix Video Communications Corp	\$49,062.70
McElhanney Consulting Services	\$105,845.89
MDT Technical Services Inc	\$78,166.45
Metro Motors Ltd	\$637,126.40
Michelin North America Inc	\$56,004.11
Microsoft Canada Inc	\$78,134.94
MK Illumination Canada	\$31,821.80
MR PM Katzie Seniors Network	\$30,400.00
Municipal Insurance Association of British Columbia	\$989,786.09
Municipal Pension Plan	\$4,060,332.00
Neilson Strategies Inc	\$99,001.88
New Rhodes Construction Inc	\$365,472.12
North of 49 Enterprises Ltd	\$95,986.37
Nova Pole International Inc	\$113,540.00
Novax Industries Corp	\$68,288.64
Now Solutions	\$227,057.05
Nustadia Recreation Inc	\$138,510.02
Nutrien Ag Solutions Canada	\$26,664.17
NW Fitness Experience Inc	\$52,764.32
Online Constructors Ltd	\$194,796.28

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2022**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Onsite Engineering Ltd	\$33,258.44
Oracle Corporation Canada Inc	\$45,962.77
Organized Crime Agency of British Columbia	\$52,605.74
Overhead Door Company	\$32,954.99
Pacific Blue Cross	\$497,203.91
Pacific Flow Control Ltd	\$40,254.73
Pacific Surrey Construction	\$29,631.00
Paladin Technologies	\$69,276.39
Perfectmind Inc	\$25,046.69
Pit Stop Portable Toilets	\$56,942.26
Pitney Works	\$47,760.58
Pooni Group Inc	\$55,426.87
Prime Government Solutions Inc	\$35,918.72
Prime Traffic Solutions Ltd	\$544,963.95
Progressive Fence Installation	\$37,429.35
Promix Concrete Ltd	\$37,436.46
Province of British Columbia	\$1,667,660.63
PSE Equipment Ltd	\$103,936.00
Raybern Erectors Ltd	\$61,717.48
RC Strategies Inc	\$75,920.25
Re/Max Lifestyles Realty Ltd	\$50,000.00
Receiver General (Payroll)	\$2,302,416.12
Receiver General (RCMP)	\$21,091,654.94
Region View Recreation Service	\$43,155.00
RF Binnie & Associates Ltd	\$78,510.69
RG Arenas (Maple Ridge) Ltd	\$1,018,248.50
Richard M Delaney & Associates Inc	\$33,600.00
Richco Contracting Ltd	\$971,384.54
Ricoh Canada Inc	\$274,287.67
Ridge Canoe & Kayak Club	\$25,773.32
Ridge Meadows Recycling Society	\$3,618,086.91
Ridge Meadows Seniors Society	\$226,290.50
Rollins Machinery Ltd	\$66,097.56
RTR Terra Contracting Ltd	\$1,255,629.97
Sanogenics Disinfecting	\$31,231.20
Sanscorp Products Ltd	\$170,755.61
Scottish Line Painting Ltd	\$255,645.59
Shaw Cablesystems	\$35,586.00
Shayler, Stevie	\$26,367.41
Single Source Rentals	\$39,671.25
Skylark Management Corp	\$121,668.52
Smith, Fraser	\$87,187.19
Softchoice LP	\$146,472.53
Solid CAD	\$49,111.99
Source Office Furniture & Systems	\$66,374.96
Spartan Controls Ltd	\$29,386.87
Stantec Consulting Ltd	\$276,337.93
Staples - Corporate Express Canada	\$99,679.50
Station One Architects	\$43,479.78
Stave River Contracting Ltd	\$41,737.50
Stewart Mcdannold Stuart	\$168,210.06
Strata Plan LMS Commercial	\$214,340.28
Streetwise Traffic Controllers	\$217,508.77
Suncor Energy Products	\$1,224,164.78
Sunrise Washroom Rentals	\$238,387.80
Suttle Recreation Inc	\$210,660.17

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2022**

<b>Supplier Name</b>	<b>Aggregate amount paid to supplier</b>
Targa Contracting Ltd	\$165,075.39
Tavola Strategy Group	\$33,229.51
Telus	\$151,339.62
Tetra Tech Canada Inc	\$112,408.17
TGK Irrigation Ltd	\$124,485.79
The Get Go Inc	\$130,427.75
Thiessen, Rob	\$61,993.00
Thunderbird Plastics Ltd	\$29,064.00
Tirecraft	\$65,334.68
Total Power Ltd	\$112,512.16
Trinity Power Rentals	\$25,511.87
Triple X Contracting Ltd	\$113,526.00
Tundra Plumbing Ltd	\$219,226.30
Turning Point	\$83,813.41
Uline Canada Corporation	\$39,874.59
Unified Systems Inc	\$27,371.04
United Rentals of Canada	\$45,607.57
Urban Lumberjack Tree Services	\$127,183.89
Urban Systems	\$147,840.86
Vancouver Axle & Frame	\$28,196.22
VDZ+A Consulting Inc	\$75,560.64
Vid Cruiter Inc	\$42,889.35
Warrington PCI Management	\$1,705,481.61
Water Street Engineering Ltd	\$37,837.29
Wedler Engineering	\$46,355.13
West Coast Elevator Services	\$36,041.36
Western Compensation & Benefits Consultants	40,455.14
Western Weed Control (1980) Ltd	\$33,106.50
Westridge Security Ltd	\$245,911.82
Whitestar Property Services	\$179,798.03
Williams Machinery Ltd	\$83,965.00
Windmill Flooring	\$62,077.21
Wishbone Industries Limited	\$86,070.76
Wolseley Canada Inc	\$28,486.46
Workers Compensation Board	\$1,006,533.27
WSP Canada Inc	\$125,481.96
X10 Networks	\$134,832.66
Xylem Canada Company	\$79,036.07
YBS Yard Beautification Services	\$33,546.68
Young, Anderson - Barristers	\$116,269.24
Zeemac Vehicle Lease Ltd	\$114,923.17
Zone West Enterprises Ltd	\$47,925.39
Zoom Audio Visual Networks Inc	\$33,295.44

**City of Maple Ridge  
Financial Information Act**

**Schedule Showing Payments Made for the Provision  
of Goods or Services for 2022**

\$106,726,343.77

**2) Consolidated total paid to suppliers who received aggregate payments of \$25,000 or less**

\$ 5,440,372.73

**3) Total payments to suppliers for grants and contributions exceeding \$25,000**

Consolidated total of grants exceeding \$25,000	-
Consolidated total of contributions exceeding \$25,000	-
Consolidated total of all grants and contributions exceeding \$25,000	-

**4) Reconciliation**

Total of aggregate payments exceeding \$25,000 paid to suppliers	\$106,726,343.77
Consolidated total of payments of \$25,000 or less paid to suppliers	\$ 5,440,372.73
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	\$ 108,680,366.00
Variance	\$ (3,486,350.50)

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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