

The Corporation of the District of  
**MAPLE RIDGE**

British Columbia, Canada



**2001  
COMPREHENSIVE ANNUAL  
FINANCIAL REPORT**

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**Fiscal Year Ending December 31, 2001**

# Canadian Award for Financial Reporting

Presented to

The Corporation of the  
District of Maple Ridge,  
British Columbia

For its Annual  
Financial Report  
for the Year Ended  
December 31, 2000

A Canadian Award for Financial Reporting  
is presented by the Government Finance Officers  
Association of the United States and Canada  
to municipalities whose annual financial reports  
achieve the high program standards for Canadian  
Government accounting and financial reporting.



*Timothy A. Shaw*  
President  
*Jeffrey L. Eaves*  
Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting to the Corporation of the District of Maple Ridge for our annual financial report for the fiscal year ended December 31, 2000. The Canadian Award for Financial Reporting program was established to encourage municipal governments throughout Canada to publish high quality financial reports and to provide peer recognition and technical guidance for officials preparing these reports.

In order to be awarded a Canadian Award for Financial Reporting, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such reports should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal government's and address user needs.

A Canadian Award for Financial Reporting is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements, and we are submitting it to GFOA.

The award we received for our 2000 Annual Financial Report was the tenth time we have received the award.

## Internet Home Page

*Citizens of Maple Ridge and people from around the world are able to access current information about the District of Maple Ridge through the Internet.*

*The District of Maple Ridge Home Page is located at:*

<http://www.mapleridge.org>



## **MEMBERS OF COUNCIL**

Mayor Al Hogarth

Councillor Linda King, Councillor Jon Harris, Councillor Candace Gordon,  
Councillor Kathy Morse, Councillor Craig Speirs, Councillor Faye Isaac

## **VISION**

A safe and livable community  
for our present and future citizens.

## **VALUE STATEMENTS**

<i>Leadership</i>	To encourage innovation, creativity, and initiative.
<i>Service</i>	To be fair, friendly, and helpful.
<i>Reputation</i>	To stress excellence, integrity, accountability, and honesty.
<i>Human Resources</i>	To recognize that our people are our most valuable resource.
<i>Community</i>	To respect and promote our community.

**Corporation of the District of Maple Ridge**  
**Table of Contents to Comprehensive Annual Financial Report**  
**December 31, 2001**

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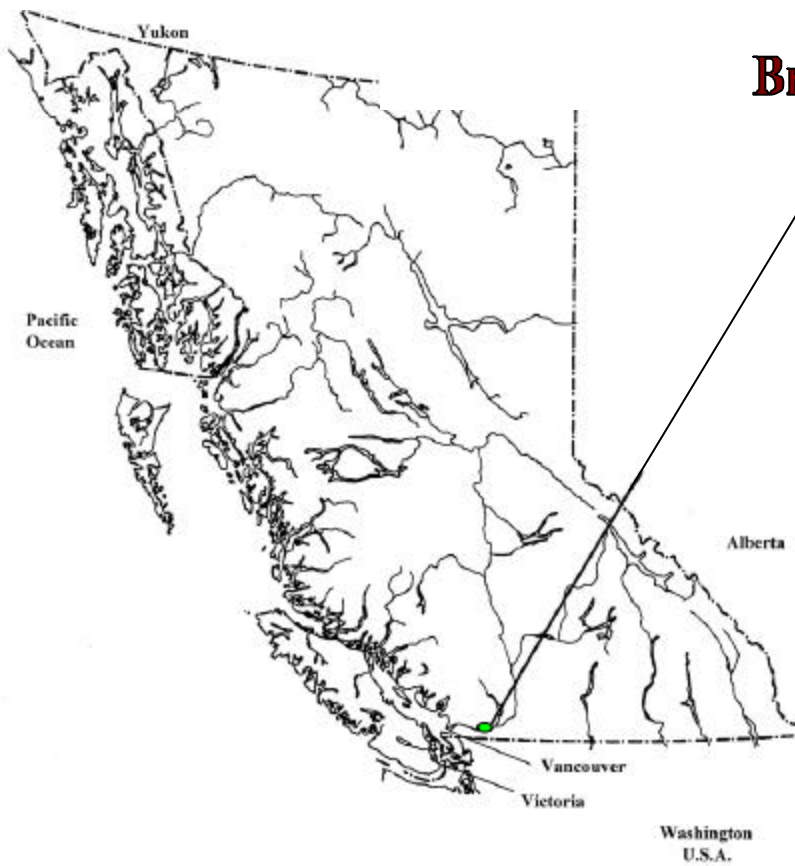
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# **Introductory Section**

**The Corporation of the District of Maple Ridge  
Province of British Columbia. Canada**



**Maple Ridge  
British Columbia**

June 01, 2002

**The Mayor and Council  
Corporation of the District of Maple Ridge  
11995 Haney Place  
Maple Ridge, BC V2X 6A9**

**Your Worship and Members of Council:**

It is a privilege to submit our 2001 Comprehensive Annual Financial Report. Included in this report are the Financial Statements of the Corporation of the District of Maple Ridge for the fiscal year ended December 31, 2001, pursuant to Section 328 of the Local Government Act and audited by BDO Dunwoody LLP.

The purpose of this Comprehensive Annual Financial Report is to present to the users and readers a clear insight of the financial results for our fiscal year that ended December 31, 2001. We strive to ensure that this report presents fairly the financial position of our Municipality. The report is divided into three sections for your convenience:

- **Introductory Section** - Provides the reader with an overview of the political, economic and administrative context within which the Municipality operates.
- **Financial Section** - Presents the consolidated financial statements, supporting statements, notes and schedules and the independent external auditor's report. These statements and schedules contain comparative results for the prior year and the current year approved budget for the operating, capital and reserve sections.
- **Statistics Section** - Presents a variety of statistical and financial information on a multi-year comparative basis.

Financial Statements in the public sector are indicators of financial position. They compare how financial resources were deployed, financial activities undertaken and they compare past financial performance and budget.

**Financial Review  
Overview**

2001 was a year of mixed financial results because of a period of slower economic activity and as a result of the undertaking of selective and strategic investment decisions in prior years. The impact of the events of September 11, the softwood lumber tariff, a loss of confidence by investors and changes in financial support by the Provincial Government created an environment of uncertainty. This translated into reduced revenues from sources linked to development and major sales of property. Revenues from other sources such as interest and investment income, other income from own sources, MFA debt refinancing, the deferral of capital expenditures and cost containment initiatives cushioned the impact of the revenue shortfall and provided for a surplus in the operating funds.

These were accomplished by a 4.0 % tax increase with 1.0% specifically dedicated for the Town Centre Reserve Fund. Our reserve accounts and funds provided the financial resources to bridge policy funding changes or to bridge the gap created by budget restraint with the need for the provision of ongoing services.

**Financial Results**

On a consolidated basis, Net Financial Assets declined by \$8.6M to \$14M as a result of the capital expenditure and increase of the lease liability on the Town Centre Development project from \$13.7M to \$20.0M. On a consolidated basis the Excess of Expenditures over Revenues (deficit) is \$8.63M as compared to a budgetary deficit of \$14.65M. The favourable variance as compared to budget is the result of reduced operating expenditures and more particularly, reduced capital expenditures. In 2001, certain capital expenditures were linked to the receipt of specific revenues. Of particular note were capital budget expenditures for Fire Hall #4, Municipal Hall renovations, sewer and water projects in Silver Valley and Albion, East Cottonwood Park and a number of transportation projects.



Other key financial performance results include:

- Consolidated Revenue is \$58.5M compared to the budget of \$68.6M and \$65.8M in 2001.
- Consolidated Expenditures is \$67.1M compared to a budget of \$83.2M and \$75.6M in 2001.
- General Revenue Fund Accumulated Surplus increased by \$395K to \$5.2M; this is after appropriating to various reserves.
- Water Utility Fund Balance increased by \$1.1M to \$9.0M.
- Sewer Utility Fund Balance decreased by \$322K to \$3.9M.
- Property taxation for municipal purposes increased by \$1.6M or 5.8% to \$29.6M.
- Property Assessments increased by \$36M to \$4.6B; this includes real growth and market value increases.
- Deferred/delayed capital projects of \$12.7 compared to budget.
- Revenue shortfall of \$10.1M; this included development revenue for supported capital expenditures of \$8.8M.
- Consolidated Long Term Debt declined \$2.6M to \$7.2M.
- Cash and Portfolio Investments position improved by \$6.6M to \$50.7M.
- Town Centre Reserve Account had a net increase of \$137K to \$2.9M.
- Fixed Assets increased by \$27.5M to \$382.2M.

## Outlook

The Municipality remains in relatively sound financial health. Although reserves have declined, they have been used to fund major capital projects; this is in keeping with the “pay as you go philosophy.” This is not unusual for a growing municipality such as Maple Ridge. Our Net Financial Position had increased from approximately \$11M in 1995 to \$25M in 1999 and these financial resources were used to fund capital assets. The major financial challenge will be to fund the liability that is accruing with regards to the Town Centre Development project. There are a number of options available to Council and the merits of each will require careful financial analysis. The Five Year Financial Plan has only considered the annual lease commitments, current capital expenditures and replenishment of the Town Centre Development Reserve Account through the special 1% tax levy increase until 2006. The source required to fund the accrued liability is identified in the Five Year Financial Plan as *Future Revenue Sources* and represents \$38M over 2001 and 2002. Should other capital expenditures occur at the pace represented in the Five Year Financial Plan, the Municipality will move from a Net Financial Asset position to a Net Debt position.

For a government, it's financial health (financial condition) is measured by sustainability, vulnerability and flexibility in the context of the overall economic and financial environment. Financial activities accrue benefits to society as a whole and measurement of these benefits is much broader than in financial terms. Costs of creating the wealth are recorded. This is very unlike the private sector where the purpose of financial activities is to increase the net worth and every dollar spent has an impact on the balance sheet.

In Maple Ridge we consider the financial condition to be relatively healthy for the following reasons:

- Assessment growth is steady and in the 10 years from 1992 to 2002 has increased from \$2.4B to \$4.6B.
- The combined property taxation and utility fee level is the second lowest in the Lower Mainland.
- Municipality is not dependent on senior level government grants to sustain services.
- Property tax dependency as a % of budget has remained in equilibrium for the past 5 years.
- Legal Debt Availability has risen from \$70M in 1992 to \$138M in 2001.
- Consolidated Debt, excluding the Lease Liability has fallen by 50% in the past 10 years.
- Infrastructure is in very good condition and has a replacement value of over \$1B.

Maple Ridge residents enjoy a high quality of local government services with one of the lowest levels of property taxation in the B. C. Lower Mainland region. The Municipality has not only maintained excellent programs and services throughout 2001, but also continues to extend these services to developing areas and provide additional amenities and new programs to enhance the quality of life for it's residents and businesses. To preserve this benefit and successfully achieve our vision it is necessary to solidify our financial base through strategic management of our operational and capital resources. We are putting plans in motion to improve our future tax base through commercial development, reviewing the economic development strategy and evaluating municipal service standards through programs such as ISO9000 and ICMA Benchmarking. The construction of a bridge across the Fraser River that will provide direct connection to the Trans Canada Highway is becoming more than an idea and will soon be a reality.

In 2002 we have continued with our corporate Business Plan. We have prepared a Five Year Consolidated Financial Plan for the years 2002 – 2006 that clearly outlines our financial direction. As part of this process the public was invited to our business and financial planning deliberations and invited to provide input and review of the Plan. Scale, operational depth and financial capacity will be critical to successfully propel the residents' vision of Maple Ridge.

### **Conclusion**

Governments at all levels have been turned inside out by the demand for accountability, improved delivery systems, increased competition and security issues. Evolving technology fuels the need for constant change. Innovation and creativity are a requirement for success – even survival in our administration and management of the public trust. Our operations must be efficient and effective to fulfill our vision of a *“safe and livable community”*. The municipality continues to respond in a positive way to these challenges.

In early 2002 the former Chief Administrative Officer Mr. R. Robertson resigned and has been replaced by Mr. Jim Rule. Mr. Rule is the former City Manager of the City of Sudbury and brings a wealth of experience and knowledge in the management of local government. We look forward to his leadership and direction.

Finally, I take this opportunity to give my thanks on behalf of the Finance Department to members of Council, to the Management Team and to all civic employees for their support in achieving the 2001 results.

Respectfully submitted,

Jacob G. Sorba, CGA.  
Director of Finance



# Corporation of the District of Maple Ridge

## Elected and Appointed Officials

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### 1999 - 2002 Council

**Mayor Al Hogarth**

Councillor Candace Gordon  
Councillor Jon Harris  
Councillor Faye Isaac

Councillor Linda King  
Councillor Kathy Morse  
Councillor Craig Speirs

### 2001 Appointed Officials

Chief Administrative Officer (to March 15, 2002).....Robert Robertson, Ph.D., A.I.C.P., M.C.I.P.  
Chief Administrative Officer (Started July 2, 2002).....Jim Rule, M.A. B.Sc., B.E.S. (Hon.), MCIP.  
General Manager: Community Development, Parks & Recreation Services.....Michael Murray, B.R.E.  
General Manager: Corporate & Financial Services.....Paul Gill, B.B.A., C.G.A.  
General Manager: Public Works & Development Services.....Frank Quinn, P.Eng., MBA PMP  
Municipal Clerk.....Terry Fryer, B.A. Sc., P. Eng.  
Municipal Engineer.....Andrew Wood, M. Eng., P. Eng.  
Director of Licenses, Permits & By-Laws.....Brock McDonald, B. Sc.  
Director of Corporate Support.....John Leeburn, B.Comm., MBA  
Director of Development Engineering.....Jeffrey Scherban  
Director of Engineering Operations.....Han You, B.Sc.  
Director of Engineering Projects.....David Pollock, P.Eng.  
Director of Finance.....Jacob Sorba, C.G.A.  
Director of Information Technology.....John Bastaja, B.A., M.R.M.  
Director of Parks & Facilities.....Michael Davies, N.P.D.  
Director of Planning.....Jane Pickering, MCP, MCIP  
Manager of Fire Operations/Chief.....Peter Grootendorst  
Manager of Community Fire Safety/Chief.....Dane Spence  
R.C.M.P. ....Inspector Bill Dingwall, BGS, LL.B.

### Municipal Auditors

BDO Dunwoody

### Municipal Bankers

Toronto Dominion Bank

### Municipal Solicitors

Lidstone Young Anderson  
Russell & DuMoulin  
Murdy & McAllister

General  
Labour  
Public Private Partnership & Properties

## **Corporation of the District of Maple Ridge Commissions of Council**

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**December 31, 2001**

### **Economic Advisory Commission**

Chair/ Finance Sector  
Vice Chair/ Home Based Business Sector  
Residential Development & Construction Sector  
Natural Resources Sector  
Chamber of Commerce Liaison  
Community-at-Large  
Community-at-Large  
Education Community Liaison  
Maple Ridge Pitt Meadows Tourism Society  
Human Resources Development Centre Liaison  
Industrial & Manufacturing Sector  
Retail & Marketing  
Government Relations Sector

Akeela Davis  
Ian McLeod  
Eddy Arndt  
Ruth Anderson  
Mike Potter  
Shawn Mohajeri  
Mike Swetlikoff  
Mike Irving  
Sheila Martin  
Kathryn Marven  
Brenda Jenkins  
Stan Nizol  
Vacant

Council Liaison  
Community & Business Relations

Councillor Linda King  
Brock McDonald  
Sandra Ramsay

### **Maple Ridge & Pitt Meadows Parks and Leisure Services Commission**

School Trustees

Judy Dueck  
Annette Code  
Dave Rempel

Maple Ridge Council Liaison

Mayor Al Hogarth  
Councillor Candace Gordon  
Councillor Linda King

Pitt Meadows Council Liaison

Mayor Don MacLean  
Councillor Gwen O'Connell  
Councillor Debra Eisel

Municipal Liaison

Mike Murray  
Mike Davies  
Ingrid Kraus  
Sandra Belley

### **Maple Ridge & Pitt Meadows Parks and Leisure Services Citizens' Advisory Committee**

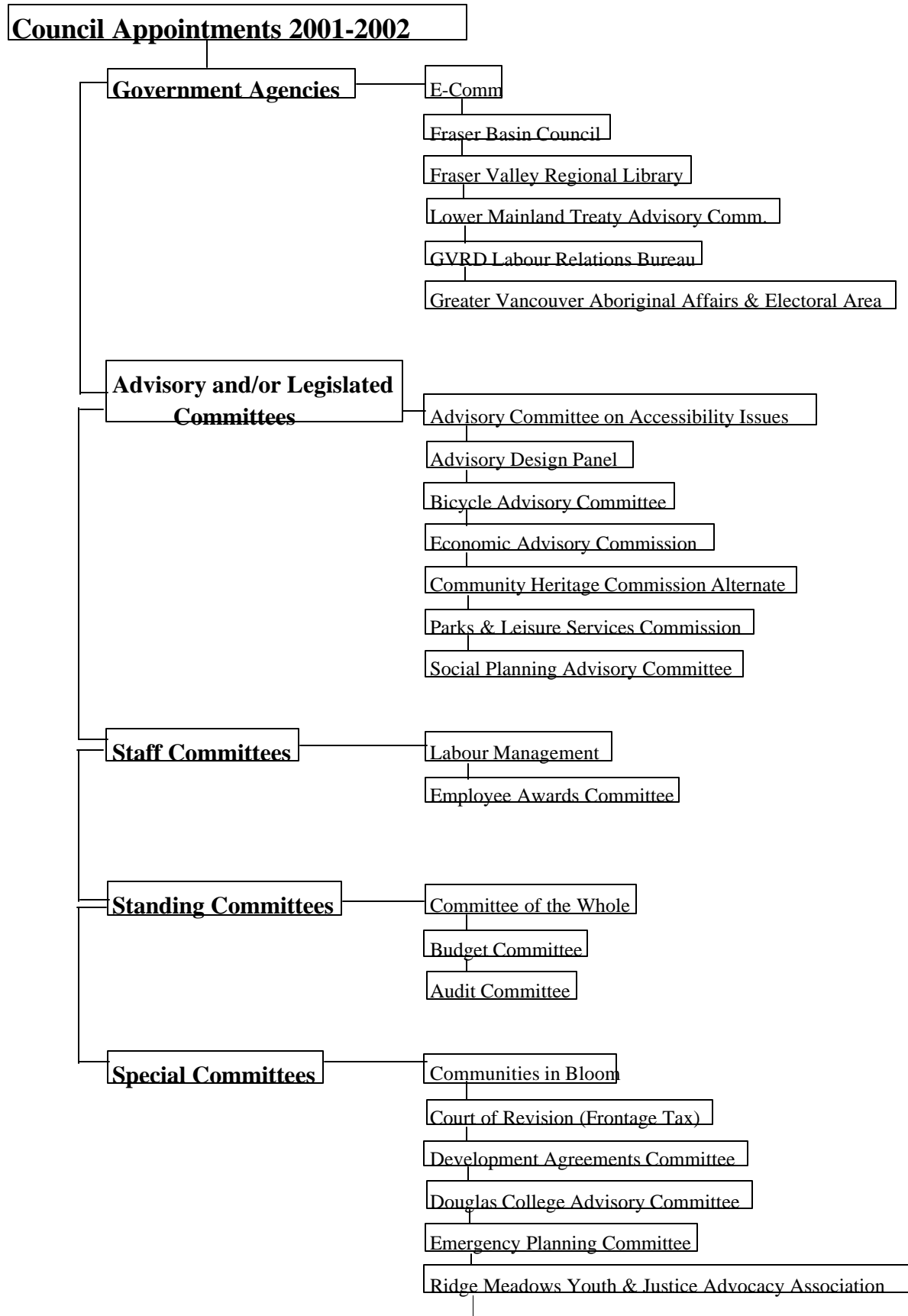
Bunny Perno-Horne  
Steve Anderson  
Jacqueline Dowhaniuk

Denise Gunn  
JoAnne tenBrink  
Dave Roemer

Noreen Dyke  
Bonny Klovance

Municipal Liaison

Mike Murray  
Mike Davies  
Ingrid Kraus  
Sandra Belley



## Council Appointments 2001-2002



**Corporation of the District of Maple Ridge  
Council Committee Structure  
2001**

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**Budget Committee**

Bill 88 passed in the fall of 2000 requires municipalities to prepare a 5 Year Financial Plan which is adopted annually by bylaw before May 15. The Plan may be amended at any time by bylaw. Each year, the Financial Plan from the previous year remains in place until the Plan for the current year is adopted. As part of the Plan process, Council must undertake a process of public consultation regarding the Financial Plan before it is adopted. The Local Government Act does not specify the format of the public consultation process and it may be varied at Council's discretion to suit the local community.

**Committee of the Whole**

Responsibility for all other matters not assigned to other sub-committees as noted hereinafter:

***Community Development, Parks & Recreation Services***

Responsibility for recreation activities and facilities, liaison with community groups, and special events planning.

***Corporate & Financial Services***

Responsibility for general administrative issues, protective services, personnel and labour issues, financial management, audit services, and policy development.

***Public Works & Development Services***

Responsibility for land use and zoning issues, long-range planning, growth management, the Official Community Plan, bylaw enforcement, business licensing, economic development, engineering services, transportation matters, development charges, and associated functions.



## Mayor's Message

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On behalf of my colleagues on Council, I am pleased to present the 2001 Annual Report for the District of Maple Ridge.

Our Annual Report is an important method of communicating with our citizens and customers. We are very pleased to have been recognized for the quality of previous Annual Reports by the Government Finance Officers' Association. Fundamentally, the Report aims to provide information about key activities, functions, and finances of the District.

In 2001, the community celebrated a number of very exciting events. The new high-tech library opened in March, 2001. The expanded and renovated Leisure Centre and the Greg Moore Youth Centre both opened in the fall. The November 11 Remembrance Day Ceremony was held at the newly renovated cenotaph with one of the best attendance records in recent years. The District worked to improve citizen safety by moving to a paid-on-call system for the Fire Department. The RCMP added in-car computers to make their operations more effective.

In addition, groundwork for an Official Community Plan review was initiated. Growth remains strong in Maple Ridge and land use management is an important priority of Council. As planning progresses on a Fraser River Crossing, the requirement to complete an OCP review is even more important.

In summary, 2001 was a busy, exciting year in Maple Ridge. The citizens of our community are important to our continued success. We welcome your comments and participation.

Al Hogarth  
Mayor

## Chief Administrative Officer's Message

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I am pleased to welcome you to the District of Maple Ridge 2001 Comprehensive Annual Financial Report. This report represents our 2001 Consolidated Financial Statements, Supporting Schedules, Notes to the Financial Statements and a variety of statistical information presented in a multi-year format. It also provides an overview of the political, economic and administrative context within which the District operates including key events of the year 2001.

Maple Ridge is the fastest growing community in British Columbia in 2001 for communities with populations greater than 50,000. This growth illustrates that we are an attractive community that offers a wide range of amenities and services for our citizens.



The Town Centre Development revitalization project is a fifty million dollar project providing a new library, expanded leisure centre, new arts centre and expanded parks, all supported by underground parking. These facilities will provide services for an expanding vibrant community.

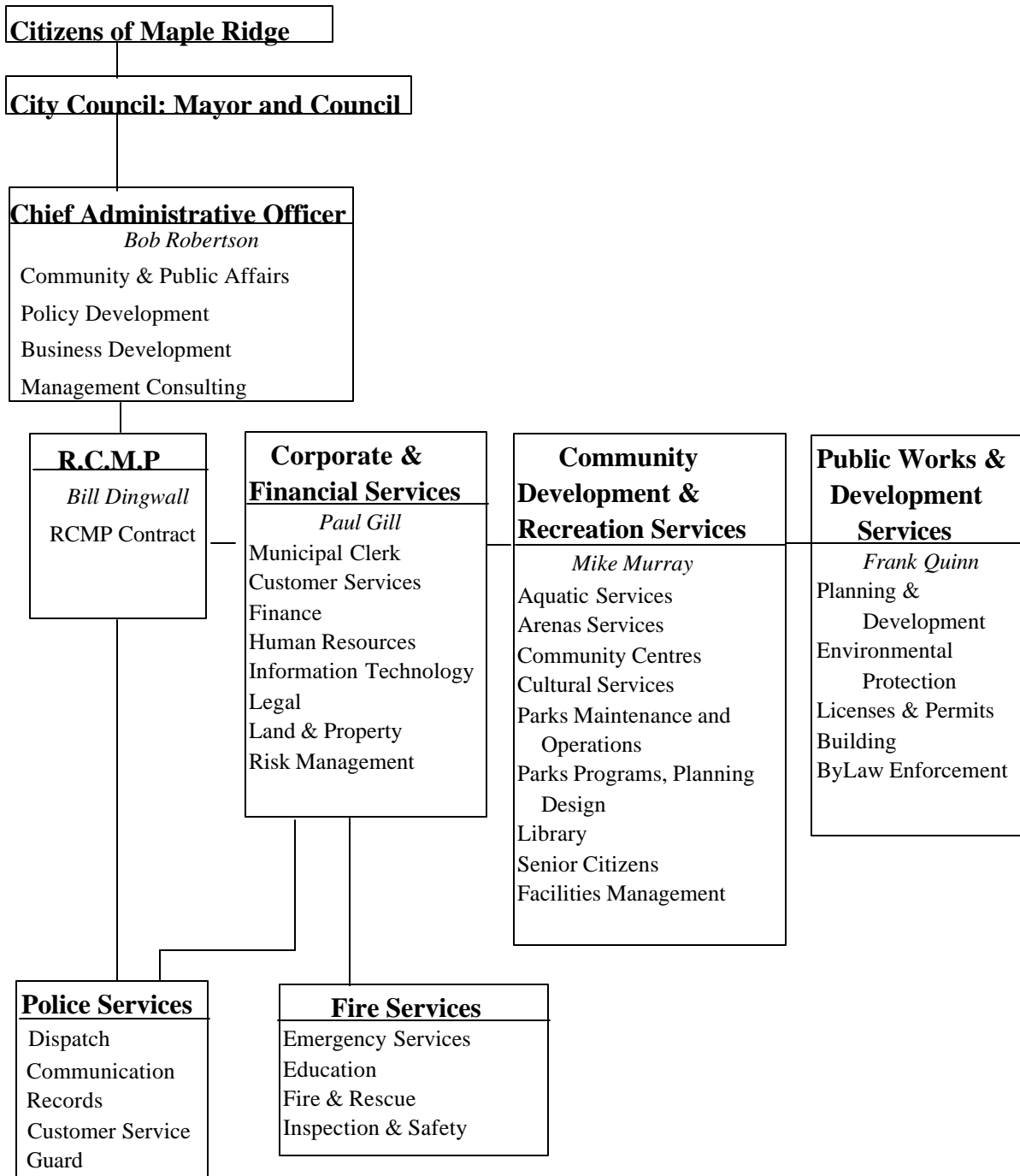
Within the organization, the District of Maple Ridge continues to work on a number of internationally recognized initiatives. We are one of the first governments in Canada pursuing ISO9001 certification. Our business planning system has been acknowledged as “best practice” in local government; we continue to win financial reporting and annual report awards; and, our staff is noted for their commitment, dedication, and professionalism. More detailed information about the performance of the organization is presented quarterly to Council and is available on our website at [www.mapleridge.org](http://www.mapleridge.org).

We hope you will find the information in this report useful and we look forward to receiving comments or suggestions for improvement.

Robert W. Robertson, Ph.D.  
Chief Administrative Officer

# The Corporation of the District of Maple Ridge

## Organization Chart 2001



## Services Provided by Municipal Departments

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### Community Development, Parks & Recreation

#### Parks and Facilities Department

*Department Director – Michael Davies,  
Managers – David Boag, Kevin Gilbraith*

#### Recreation Department

*Department Managers – Sue Wheeler, Don Cramb, Lex Tierney, Kelly Swift, Gary Manson*

The two departments are responsible for the delivery of a wide range of leisure activities in both Maple Ridge and Pitt Meadows including physical, cultural, creative, social, and intellectual pursuits to further a sense of community belonging and the growth and well-being of individual citizens. An agreement was reached in 1994 for the joint delivery of Parks and Recreation Services in both Maple Ridge and Pitt Meadows. Direction for the Departments is provided through a joint Parks and Leisure Services Commission comprised of three members of both Councils including both Mayors and three members of the School Board including the Chair. The Parks, Recreation and Cultural Master Plan completed in 2001 will provide a comprehensive framework for the provision of parks and recreation services in both communities. Wherever possible the departments function in partnership with the private sector and community-based organizations to provide leisure services utilizing a community development approach which is defined in policy statements adopted by the Commission and both Councils.

The service guidelines emphasize the protection of community natural resources, the provision of basic leisure skill development, social opportunities, family-oriented leisure services and preschool leisure opportunities, exposure to the arts, leisure education, and opportunities for reflection/escape. The departments also strive to facilitate the integration of the generations, the provision of public opportunities for interpretation of the environment, special public events and exposure to sporting events, opportunities for social interaction through public social functions and encourage community beautification.

The Recreation Department operates numerous programs for public participation. Residents are involved in drop-in use of the seniors' recreation centre, the youth centre, the ice arena, the Public Library, fitness and aquatic facilities.

The two departments provide a number of public meeting and activity facilities including the Leisure Centre (including three pool tanks, racquet courts, a fitness testing and rehabilitation centre, fitness facilities, a gymnasium and the 15,000 sq. ft. Greg Moore Youth Centre), several buildings at the Maple Ridge Fairgrounds, the Arts and Crafts Studio, Hammond Pool, the Hammond Community Centre, the Pitt Meadows Recreation Hall, the Pitt Meadows Family Recreation Centre, and Harris Road Pool. They are also involved in partnerships with others to operate the curling rink, the Public Library, the Art Gallery, the, the Whonnock Community Centre, the Martial Arts Studio, and the Planet Ice Twin Arenas, the Pitt Meadows Arenas, the Maple Ridge Golf Course and several historic sites.

The Town Centre development project started in 1999 and will be completed in 2003. This development has resulted in an enlarged Leisure Centre, a new Youth Facility, a new Library, and an office tower, a rejuvenated Memorial Gardens and will include a new 43,000 sq. ft. Arts Centre in early 2003. Usage of the completed facilities has been exceptional with both the Library and Leisure Centre experiencing increased usage of more than 40%. The Youth Centre has recorded usage of over 200 youth each night.

## Services Provided by Municipal Departments

The Parks and Facilities Department is responsible for operating the Municipal parks system, which includes actively used parkland, sports fields and significant greenbelt areas. The Department also operates two Municipal cemeteries by maintaining the grounds, and by providing interment, associated record keeping, and public assistance.

The Parks and Facilities Department oversees the maintenance of all Municipal facilities including the Recreation Facilities, Municipal Hall, Fire Halls and Public Safety Buildings as well as rental and leased properties including an ongoing preventative maintenance system. The functions carried out include janitorial services as required, elevator, boiler heating, air handling service contracts, the testing and upgrading of chemical systems, and energy management.

The Parks and Facilities and Recreation Departments work with several hundred community organizations and agencies (including the School District and Douglas College) in the delivery of leisure services, oftentimes in partnership with the Municipality through use of facilities and resources. As noted above in 1994 Maple Ridge entered into a Joint Parks and Recreation Agreement with the District of Pitt Meadows. The Agreement provides for joint use and management of parks, facilities, and leisure services within a boundary that includes both Municipalities. The synergy created from this union provides significant benefits and cost savings to each Municipality. The residents of each community have full access to programs and facilities in either community. Cost savings are experienced because of economies of scale for operations and future capital investments will be made that benefit both Municipalities collectively and, therefore, eliminate duplication. Maple Ridge is contracted to manage the operation and costs are shared based on a population-based ratio.

The division's role is to ensure coordination of resources in management and development of parks, delivery of leisure services, acting as a networking agent, information broker, and educator and community resource. Identified community needs are addressed by a variety of approaches from direct provision of services to establishing community partnerships.



# Services Provided by Municipal Departments

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## Corporate & Financial Services

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### Municipal Clerk's Office



*Department Head- Terry Fryer*

The Municipal Clerk's Office provides a link between the citizens, the District and other government bodies. The office of the Municipal Clerk is the oldest among public servants and by statute the Municipal Clerk is responsible for the preparation and preservation of the minutes, by-laws and other records of the business of the corporation. Traditionally, the Clerk's section has been responsible for the proper conduct of local government elections and referendums.

The responsibilities of the Municipal Clerk's Office have expanded to ensure that all District actions are conducted in accordance with increasingly complex federal, provincial and municipal government legislation including preparation of all statutory notifications and advertisements of District business. In addition, support of the Municipal Council and staff includes education regarding current government legislation. This Department has progressed from only being the record keeper for legal documents, minutes and by-laws to also being responsible for corporate wide records management and *Freedom of Information and Protection of Privacy Act* administration. It also provides support for the organization through the provision of centralized functions such as switchboard/reception and mail.

The Municipal Clerk's Office is also responsible for the administration of the acquisition, management and sale or lease of District property and the risk management, insurance and litigation requirements for the District.



### Information Services Department

*Department Head- John Bastaja*

The Department manages the organization's computer systems and information resources, both for the mainframe and desktop computer systems. The main computer is a Digital Alpha 4100. More than 50 different business production systems run on the computer network, including a financial system, property and taxation, payroll system, materials management, budget system, recreation system facility bookings, trade licenses and the Geographical Information System (GIS). The District has been upgrading its business applications recently with a new recreation management system, a new property system, and improved capability in the Financials portfolio, and an improved web site. Many of the 'legacy' systems, as well as all the new applications, are accessing an Oracle database.

The Department also manages a 100 Mb Ethernet network using 15 NT servers that support 275 desktop computers at 8 sites. Three sites are accessed via a wireless radio network link. District staff utilizes desktop computers for word processing, spreadsheet, small database, desktop publishing, e-mail, Internet access, and drafting and map production. IS staff support the Microsoft Office suite of products on the Windows 98 operating system. The District will be migrating to Windows 2000 and Office XP later in the year.

Staff working for the Municipality are able to access production systems and provide support to an adjacent Municipality, access corporate data bases for property, business licensing or financial information, utilize their e-mail and the Internet through an Ethernet Local Area Network (LAN), a Wide Area Network (WAN) using ISDN lines, or dial in lines depending on their location.



## Services Provided by Municipal Departments



### Finance Department

*Department Head - Jacob Sorba*

The Finance Department provides financial reporting and control, upholds the fiduciary responsibility to manage the assets of the Municipality and provides guidance for the overall financial stability of the Municipality.

Specific functions include the preparation and monitoring of the current and capital budgets; levying and collecting municipal taxes and utility rates; administration of payroll; processing of accounts payable; accounts receivable; purchase of all goods and services; development and maintenance of financial systems; financial reporting including financial statements; investing and safeguarding of the Municipality's financial assets; and the provision of internal audit functions. The Department provides general cashiering services and operates the Operations Division Inventory Service Centre.

In addition to the above, the Department manages the insurance needs of the Municipality. This includes securing insurance coverage, and operating a self-insurance program. It also provides financial liaison with the SPCA, Chamber of Commerce, Adopt-A-Block, Search & Rescue and the Ridge Meadows Recycling Society.

All of the above-noted services are provided through functional divisions of Financial Planning, Accounting, Procurement, and Revenue and Collections.



### Personnel Department

*Department Head - John Leeburn*

Provides advice and assistance to Council and employees at every level in the organization. One of the District's Corporate Values states "people are our most valuable resource." The Personnel Department plays a key role in ensuring that we recruit, transfer and promote the best people for the job. We also strive to set our employees up for success by providing them with the skills to meet the challenges of today and tomorrow. In this vein, the District continues to make a very strong commitment to professional development and performance planning. The Personnel Department ensures the training needs of the organization are identified and coordinates the provision of the training through a combination of in-house and external suppliers. The Department also coordinates and supports the District's performance planning program, which allows them to monitor morale, and attendance issues.

More than 80% of the District's employees are governed by the terms of the Collective Agreement in place between the District and the Canadian Union of Public Employees. The negotiation and day to day administration of the agreement (including grievance and classification administration) is a key service provided by the Personnel Department.

Personnel take care of the administration for a number of critical programs, which contribute to the well being and productivity of our employees. Examples of such programs include: the attendance management program, employee assistance program, the occupational health & safety program, the employee recognition and suggestion programs, and the administration of the employee welfare benefits programs.

## Services Provided by Municipal Departments



### Public Works & Development Services

#### Engineering Department

*Municipal Engineer- Andrew Wood*

*The Engineering Department provides Municipal Engineering to residents of Maple Ridge.*

*Municipal Engineering is the application of engineering methods to the analysis, planning, design, construction and record keeping of public works facilities and programs relating to infrastructure.*

The Engineering Department provides the professional and technical services necessary to ensure that Maple Ridge residents have safe, high-quality transportation, water, sewer, and recycling services; protection from natural and environmental hazards; and the benefits of planned, orderly development of District infrastructure. The division provides engineering services for operational issues and capital projects with in-house design, drafting services, technical record drawing keeping, ground survey, consultant management, construction management, transportation and traffic engineering, liaison and coordination for recycling operations, coordination of servicing for new developments and customer services. Project management services include preliminary and detailed design, cost estimating, scheduling, tendering and construction, and contract management.

In addition, the Engineering Department is responsible for the Capital Works Program – this program provides a comprehensive overview of existing and future municipal infrastructure needs within the Municipality. In 2001, we:

- Re-constructed River Road Phase 2 (Laity to Carshill) with improved traffic and pedestrian safety measures.
- Pedestrian bridge and pathway was constructed on 116 Avenue to provide access from 240 Street to Creekside Street.
- Downtown pedestrian improvements on 224 Street and Brown Avenue for pedestrian accessibility. The improvements included curb extensions (street narrowing at critical crossing locations), illuminated crosswalks street benches, green space, and a marked bicycle lane.
- The existing pedestrian signal at 116 Avenue and Lougheed Highway was upgraded to a full traffic to improve overall intersection safety and reduce delays for motorists.
- Water distribution system upgrades were completed on 240 Street from Kanaka Creek Road to 112 Avenue. Other water system improvements included an expansion and seismic upgrade of Rothsay reservoir.
- A marked bicycle lane was constructed on Laity Street from Dewdney Trunk Road to 128 Avenue. This link provides direct connection to the dyke access for cyclists and improves the bicycling safety in Maple Ridge.
- Internally illuminated street signs were installed at the intersection of Lougheed Highway and 226 Street. The internally lit signs assist drivers and provide an aesthetic quality to street signage at major intersections.





## Services Provided by Municipal Departments

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- Staff investigated and explored the viability of a stormwater utility for Maple Ridge. A report and presentation was made to Council recommending that a Business case be developed.
- Staff developed and implemented new business systems for Engineering connections and workflow tracking of development process to improve customer service.
- A new Water Bylaw and rate structure was developed meeting the goals of equity, full cost recovery, sustainability, and transparency. The new bylaw submitted to council Committee in December 2001.
- In partnership with ICBC, large, visual speed warning signs were installed on the approaches to a number of schools. These portable signs, that alternate among the District schools, have been effective in raising awareness and reducing speed.
- Council approved the extension of the agreement between the District and Ridge Meadows Recycling for another "five" years.
- Staff continued working with Translink Fraser River Crossing on a detailed study of a new bridge across the Fraser River.
- Integration of high quality ortho aerial photography (flown year 2000) into the corporate records system was completed and access made available to corporate users. Aerial Photos joined Roads, Wastewater and Waterworks core service mapping as being available for both viewing and basic queries from corporate work stations.

### Operational Services

*Director – Han You*

As one of the largest departments within the Municipality, the Operations Department is the front line provider for the basic public works services of customer service, including Transportation Facilities, Fleet Management, Storm Water Management, Water Distribution, and Sewage Disposal.

Our focus will be on ensuring the health and safety of the citizens of Maple Ridge; protecting the District's large investment in the public works infrastructure; protecting the environment; maintaining current service levels; and providing amenity and convenience features.

It is the objective of this Department to provide these services at a minimum cost to the taxpayers and in a manner as responsive to their needs as possible.

Operations Department is structured as follows:

- ◆ Road Works is led by the Superintendent of Roads. Activities include: asphalt patching, sidewalk maintenance, road grading, snow & ice control, bridge maintenance, street sweeping, traffic signs, etc.
- ◆ Storm and Sanitary Sewer Works is led by the Superintendent of Sewers. Activities include: vegetation control, ditch cleaning, storm sewer and culvert maintenance, flushing storm & sanitary sewer lines, maintenance of sanitary sewer mains and service connections, collection of sewage & transfer to G.V.R.D., etc.

## Services Provided by Municipal Departments

- ◆ Water Works is led by the Superintendent of Water. Activities include: maintenance of water mains and service connections, servicing fire hydrants, collecting water samples and testing, reading water meters, installation and maintenance of water meters, etc.
- ◆ Electro/Mechanical Works is led by the Manager of Electro/Mechanics. Activities include: maintenance of traffic control devices, street lighting, sewer and water pump stations, water reservoirs & chlorinating stations, radio communication system, SCADA system, and a variety of electronic equipment.
- ◆ Fleet Management Works is led by the Director of Engineering Operations and the Superintendent of Roads. Activities include: equipment performance measures, vehicle replacement, equipment charge out rates and equipment reserve funding, etc.

Each functional area within the Department closely monitors productivity, efficiency and unit cost, to be confident that our customers receive quality service at competitive prices. All calls received in this Department are investigated, responded to and recorded in the public complaint/action request system.



### **Planning Department & Environmental Management**

*Director of Planning - Jane Pickering*

The Planning Department is responsible for the timely and efficient processing of a wide range of development applications, the review of District environmental management practices, and policy and research development in support of the Official Community Plan. The Department has two sections as follows:

#### **Development and Environmental Services**

The Development and Environmental Services group is primarily involved in the file management of the majority of applications received in the Planning Department including development permits and subdivision. This group is also responsible for the provision of the Department's environmental services, including policy creation, the issuance of permits, and enforcement. The provision of mapping services and front counter customer services fall within the responsibilities of this section.

#### **Community Planning**

The Community Planning group undertakes research, special projects, and reports on the direction the Municipality is taking as set out in the Official Community Plan. In the area of development application management, staff work with a File Manager from the Development and Environmental Services group in the preparation of development cases. The area planners also provide the policy direction for the Department; are responsible for the preparation of a major policy report each year; and provide support to the Social Planning Advisory Committee, the Community Heritage Commission, the Bicycle Advisory Committee, and the Advisory Design Panel.

## Services Provided by Municipal Departments

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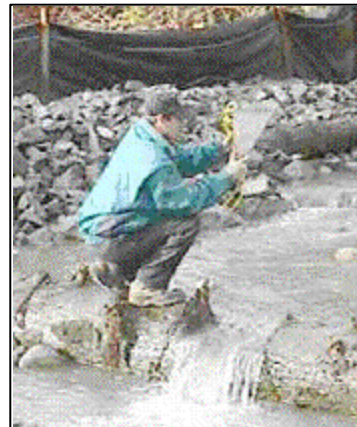
### **Business Licencing, Permits and By-Laws**

*Director- Brock McDonald*

The Business Licensing, Permits and Bylaws Department is responsible for enforcing the District's bylaws, issuing building permits, inspecting all construction works, animal control, issuing business licences, and initiatives relating to the economic development of the municipality.

Over the past year, the Department has been involved with the creation and implementation of the AMANDA Permits and Inspections Tracking System; the development of a Building Permit checklist; the hosting of two builders' forums focusing on Building Code changes, hillside building guidelines and process review; numerous bylaw amend recommendations; and, support of the Economic Advisory Commission and the Maple Ridge and Pitt Meadows Tourism Society.

In 2001, the Department dealt with approximately 2,200 bylaw complaints, issued 3,029 permits, and performed 10,565 inspections.



## Services Provided by Municipal Departments



### Maple Ridge Fire Department

*Peter Grootendorst – Fire Chief, Manager, Operations*

*Dane Spence – Fire Chief, Manager, Community Fire Safety*

The primary mission of the Fire Department is the protection and preservation of life, property and the environment for Maple Ridge citizens. This service is provided by a group of ninety-five dedicated paid-on-call fire fighters and six full-time officers. In 2001 the fire Department responded to 1,130 calls for assistance.

- On April 2, 2001 a Paid-On-Call system was implemented and standard operating guidelines were developed for this structure. Career Assistant Chiefs have assumed responsibility for the operation of individual Fire Halls, which replaced the existing Volunteer Structure. Accountability and responsibility for Captain's positions have been increased to include time keeping, report writing and increased supervision of Fire Fighters. Training has become more formalized concentrating on the British Columbia Fire Fighter Certification Standards.
- Eight Grade 11 and 12 students successfully completed the Junior Fire Fighters Youth Academy 2000/2001. The students became competent working with hose lines, ladders, ropes and personal protective equipment. They prepared and presented a public education session to their peers and a youth fitness challenge. The 2001/2002 class has 10 Junior Fire Fighters participating from five high schools.
- During Fire Prevention week in October, the Fire & Life Safety Educator scheduled supervised fire drills at all the schools. Many local businesses displayed fire safety messages on their business signs. A well-attended Open House was coordinated and a luncheon was held for the 2001 Safety Stars.
- The successful Third Annual Hot Summer Nights Program allowed for interaction between the fire fighters and the public. The fire fighters were able to teach fire and life safety education and allow the children the opportunity to try out the fire hoses and get wet. Fire fighters circulated among the remaining adults and initiated discussion about smoke alarms, escape plans, etc.
- In partnership with local McDonald's Restaurants, the Summer Safety-Smart Card program was launched. Citizens were rewarded for safe behavior such as wearing a helmet while bicycling, roller blading or using crosswalks, etc.
- 1,076 fire safety inspections were completed in commercial and industrial businesses in Maple Ridge during 2001. Maintenance of pre-incident plans is handled through a contract agreement to ensure plans are up to date.
- The security system was upgraded at all three fire halls with a keyless entry system.
- Pumper 1-2 was revamped late 2001. The large hose reel was removed and a standard hose bed was installed. The retrofit supplied us with dual foam tanks giving us the capability to produce "A" Class or "B" Class foam.
- Eighteen Recruits successfully completed the intense 3-month Recruit Training. All recruits have begun responding to their halls to test their newly learned knowledge and skills.
- Twenty-six members of the Department and six members of the Youth Academy took part in a Food Bank/Christmas Hamper event. Trucks and crews were stationed at the local malls and raised \$6,200 plus food for 270 hampers.

## Services Provided by Municipal Departments



### Ridge-Meadows R.C.M.P.

*Inspector Bill Dingwall*

The Ridge Meadows Detachment of the Royal Canadian Mounted Police provides Police Services to the Municipality. The Mission Statement of the RCMP reads:

*"The Royal Canadian Mounted Police, is Canada's National police service. Proud of our traditions and confident in meeting future challenges, we commit to preserve the peace, uphold the law and provide quality service in partnership with our communities. We: will be a progressive, proactive and innovative organization, provide the highest quality of service through dynamic leadership, education and technology in partnership with the diverse communities we serve, be accountable and efficient through shared decision making, ensure a healthy work environment that encourages team building, open communication and mutual respect, promote safe communities, and demonstrate leadership in the pursuit of excellence."*

To meet the philosophical and operational requirements of the Mission Statement, the Ridge Meadows Detachment is divided into sections that are responsible for various aspects of the police role. Such specialization not only allows for the job to be performed more effectively but allows for the development of expertise and professionalism. The major sections are:

1. General Duty:

Attends all emergencies relating to personal safety and are responsible for the investigation of offences against the various Federal Acts, particularly the Criminal Code of Canada, Provincial Statutes, and some Municipal bylaws.

2. Community Policing:

Team members work closely with public committees to identify and resolve neighbourhood concerns and criminal activity.

3. Traffic:

Responsible for the investigation of traffic accidents and the enforcement of the Motor Vehicle Act, many provisions of the Criminal Code, and various other Provincial Acts.

4. General Investigation:

Responsible for investigation of all serious crimes and sex, fraud and property offences that require extensive investigation which are beyond the resources of the General Duty section.

5. The other sections and units are:

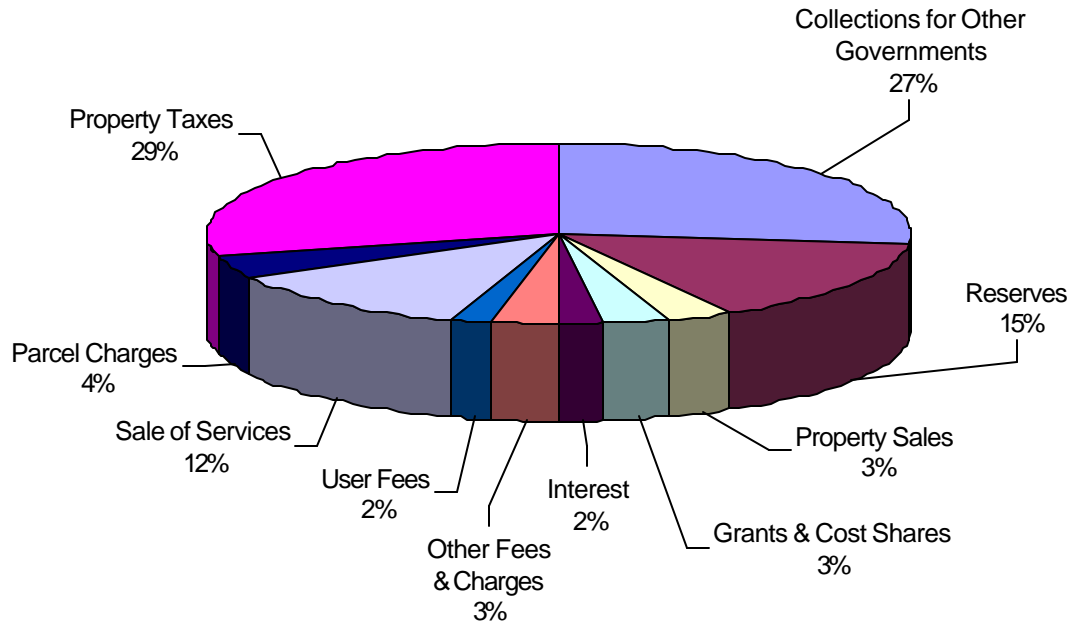
Forensic Identification	Police Dog	School Liaison
Victim Services	Bike Unit	Administration
Drugs	Records	Telecoms
Exhibits	Strike Force	

The detachment is responsible for policing the communities of Maple Ridge and Pitt Meadows. Pitt Meadows has contracted for 19 regular member positions, Maple Ridge for 66, the Provincial Government provides for three positions. The total detachment complement is 88 members. As well, there are 32 full-time municipal employees who provide support in clerical and administrative duties such as telecoms, exhibits, guarding, customer services, records management, Canadian Police Information Centre, and volunteer coordination.

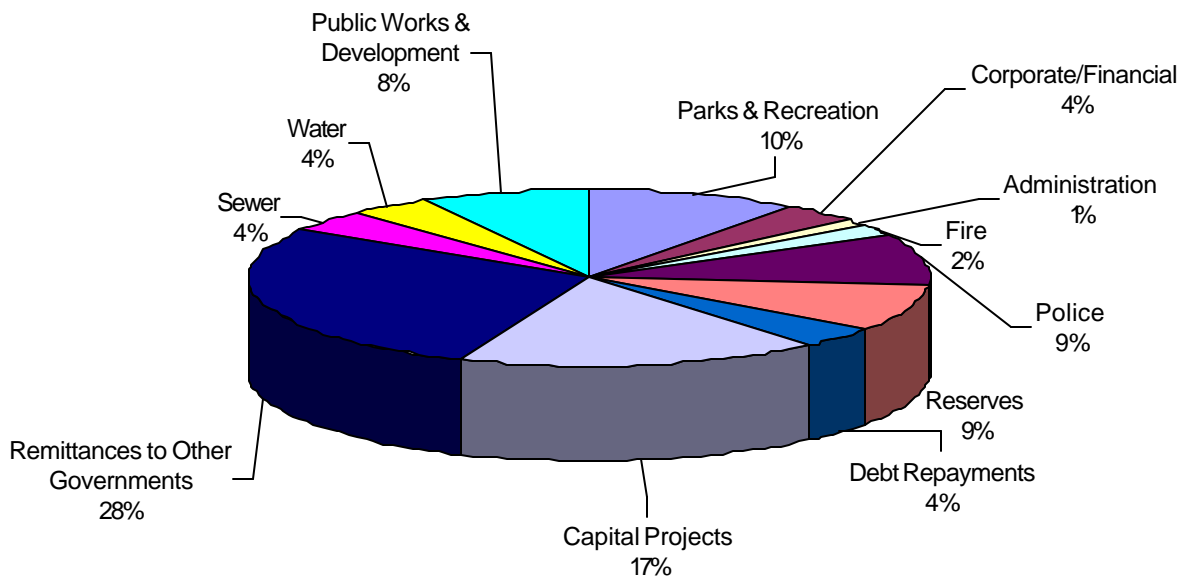
# The Corporation of the District of Maple Ridge 2001 Budget

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## Summary of 2001 Budget Revenues

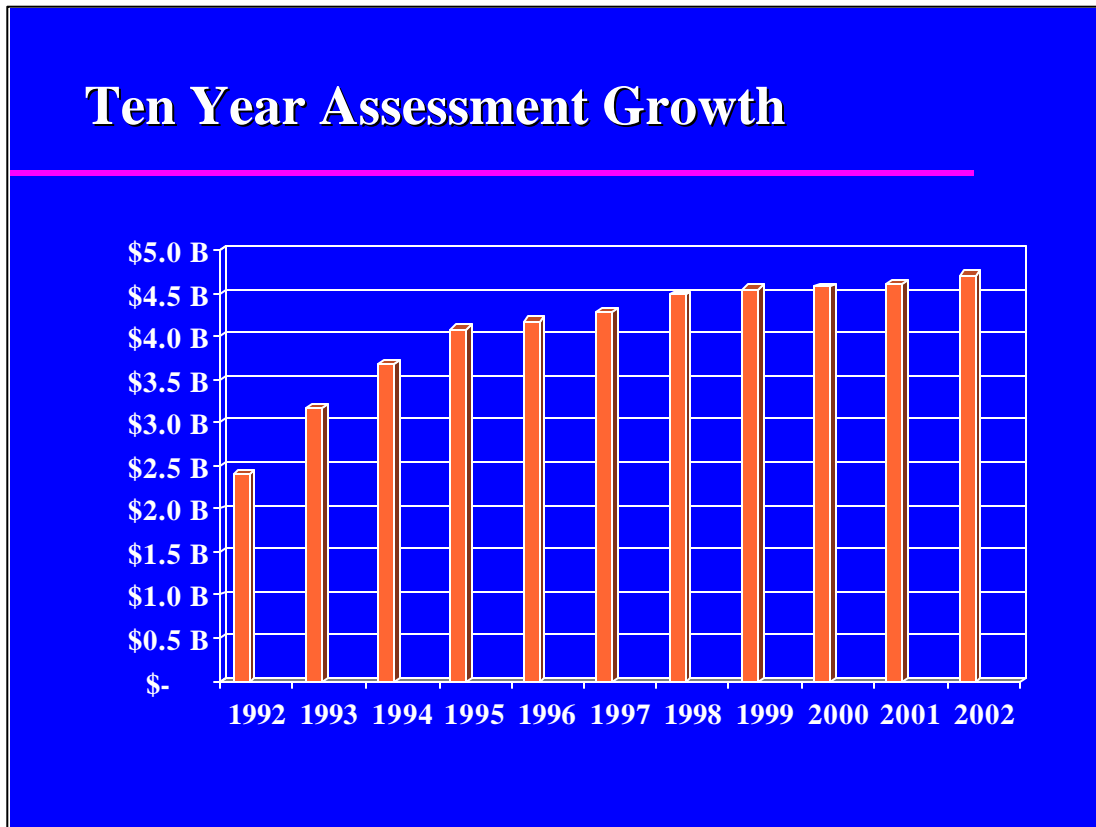


## Summary of 2001 Budget Expenditures



## Financial Condition Indicators

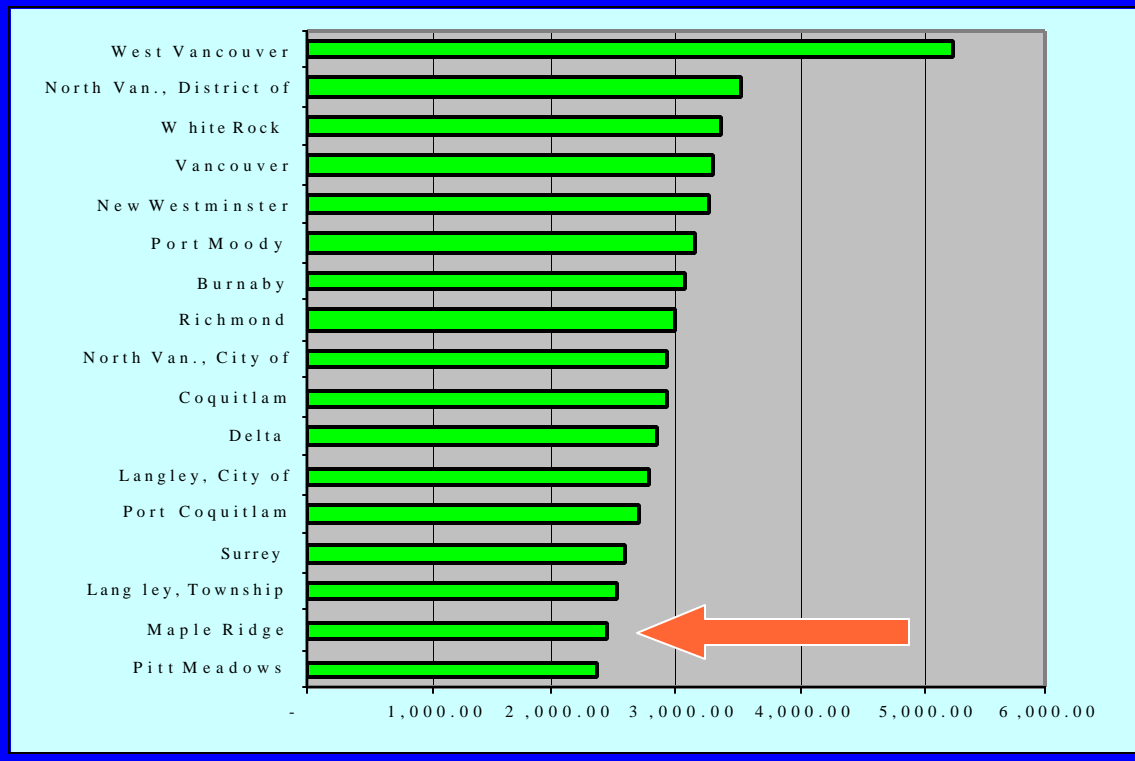
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A significant indicator of financial condition and strength is the annualized growth of the Property Assessment Roll. Over the past ten years the Municipality's growth has averaged a buoyant 2% - 3% per year. This growth is projected to continue for the next ten years.

## Financial Condition Indicators

### General Taxation & Utilities



*Survey conducted by the City of Surrey -- 2002.*

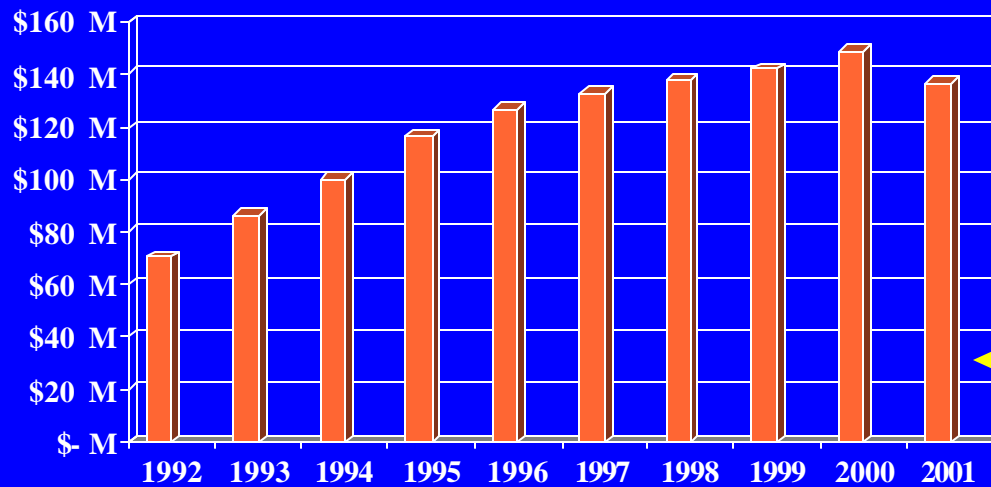
Residential property tax for municipal purposes and utility user fees remain as one of the lowest in the Greater Vancouver Region. In 2002 the average home assessed at \$206,500 paid \$1,543 in municipal controlled levies. This was an increase of 3.2% over 2001.



## Financial Condition Indicators

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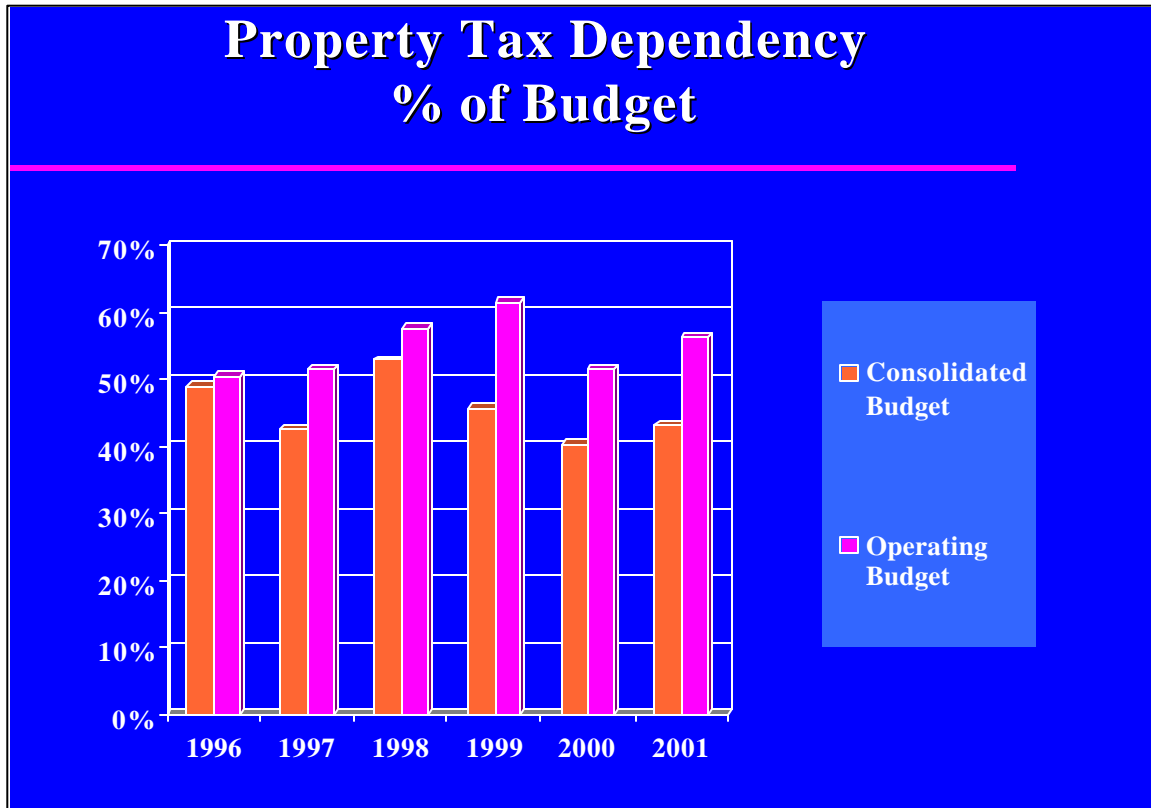
### Legal Debt Availability



Over the past ten years Municipal Long Term Debt has declined from \$22.5 Million excluding the Lease Liability. The current Long Term Debt and Lease Liability is \$27.2 Million. Based on the current level of property assessment, current debt level and taxation capacity the legal debt capacity available (as calculated under a formula used by the provincial ministry) is \$137 Million. This is a strong indicator of the Municipality's flexibility to finance future capital expenditures.

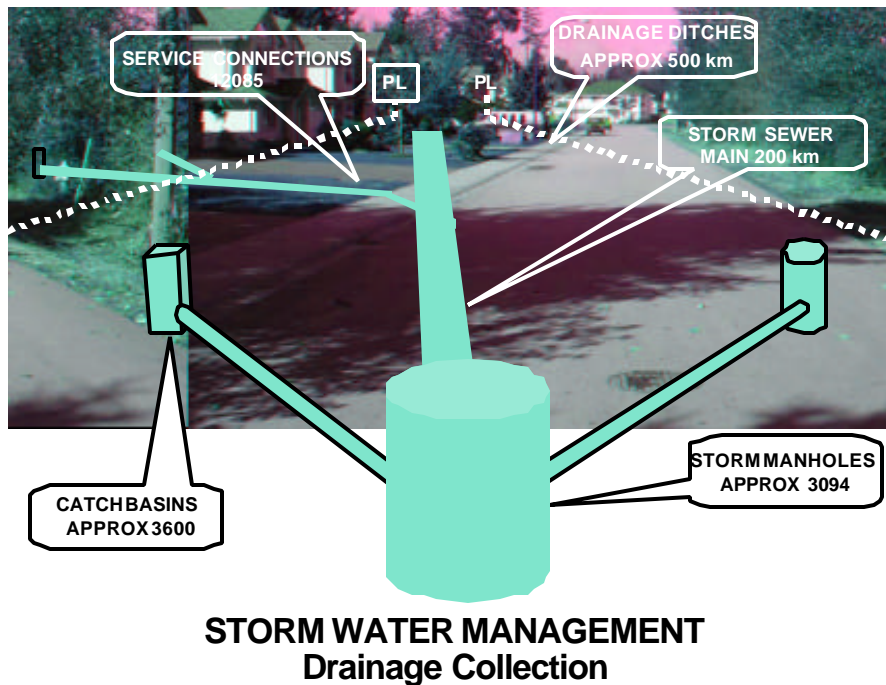
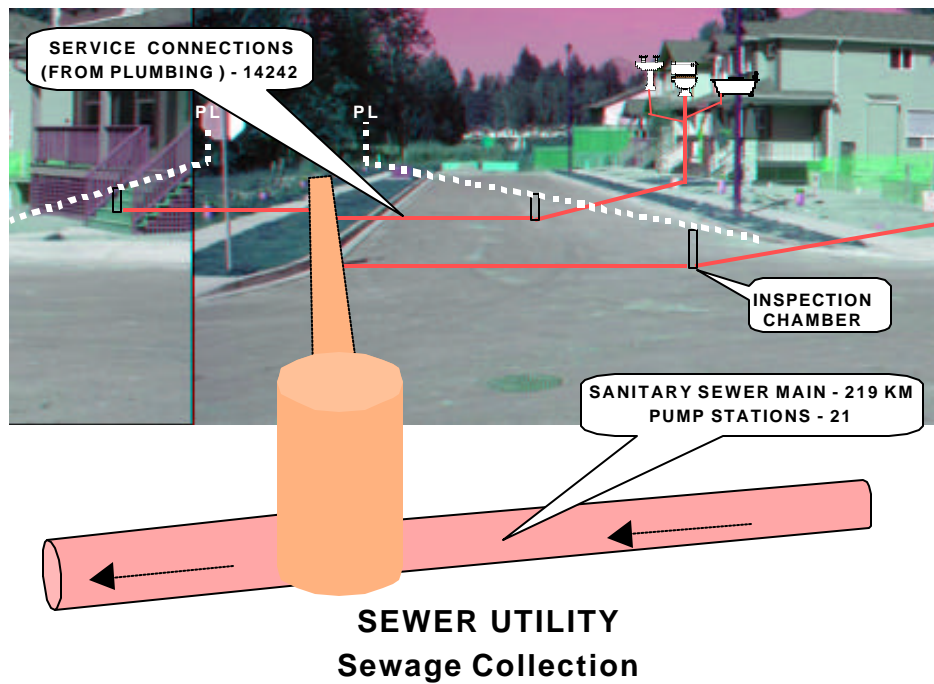
## Financial Condition Indicators

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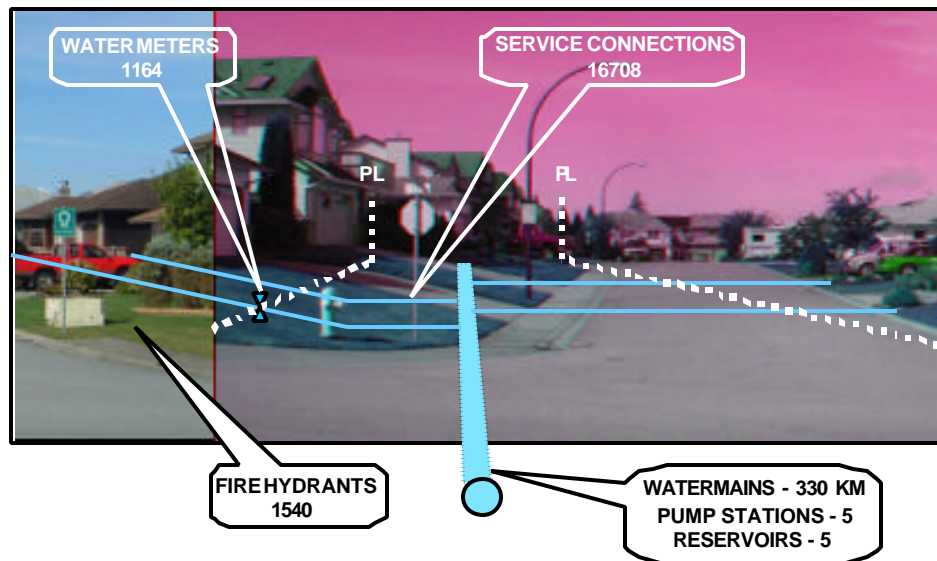
Over the past five years the dependency on the general purpose property tax has remained relatively stable at 50% of budget. This is similar to other municipalities of similar size or larger.

## Quality Infrastructure and Services



## Quality Infrastructure and Services

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### WATER UTILITIES Domestic water supply & fire protection

The Municipality added \$27.6 Million of capital assets; \$3.6 Million was contributed by subdivision infrastructure constructed by developers. Since 1992, \$203 Million of fixed assets have been added. Maple Ridge has relatively new infrastructure that will not require a large-scale replacement for many years. This provides the Municipality with an opportunity to attract investment, create an environment for economic development and formulate a plan for infrastructure replacement.

## **Corporation of the District of Maple Ridge Summary of Services and Regional Relationships**

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The Corporation of the District of Maple Ridge is the sixth oldest and eleventh largest (by land size) of the 149 municipalities in British Columbia. It is responsible for the provision of a wide variety of local government services. These include:

- Transportation network (roads, bridges, street cleaning, sidewalks, street lighting, etc. – except portions of the Lougheed Highway [#7] which fall under Provincial Government responsibility).
- Drainage
- Sanitary Sewer Collection System
- Waterworks Distribution System
- Parks, except for Golden Ears Park, which is a Provincial Government responsibility, and Kanaka Creek Regional Park, which is a Greater Vancouver Regional District responsibility.
- Recreation and Cultural Facilities and Programs
- Library Facilities
- Police and Fire Protection
- Land Use Planning
- Building Permits
- Business Licensing
- Domestic Animal Control
- Bylaw Establishment and Enforcement
- Emergency Preparedness
- Public Transit
- Heritage

Typical local government services that are not an assumed responsibility of the Corporation of the District of Maple Ridge include:

- School System (Provincial Government and Local School Board)
- Social and Health Programs (Provincial Government)
- Hospital Care Systems (Provincial Government)
- Real Property Assessments (Provincial Government)
- Garbage Collection (Private Operation)
- Sanitary Landfill (Greater Vancouver Sewerage and Drainage District)
- Employee Pension Plan (Provincial Plan)
- Debt Marketing (Municipal Finance Authority)
- Sewage Treatment (Greater Vancouver Sewerage and Drainage District)
- Water Collection and Purification (Greater Vancouver Water District)
- Flood Control (Provincial Government and Local Dyking Districts)
- Library Collection and Distribution System (Fraser Valley Regional Library)

The Corporation of the District of Maple Ridge is represented on the following Regional Boards which provide a variety of services for the residents of Maple Ridge.

- Greater Vancouver Regional District (G.V.R.D.)
  - Provides air quality management, transportation planning, regional housing, regional parks (their Kanaka Creek estuary and linear park is located within the Maple Ridge boundaries), labour relations for local government employees, and administration of the 9-1-1 emergency telephone system.

- Greater Vancouver Transportation Authority / Translink (G.V.T.A.)
  - Responsible for the integration of transit and road networking with regard to transportation and land use. Translink is headed by local governments, allowing the decision-making to focus on local concerns.

## **Corporation of the District of Maple Ridge Summary of Services and Regional Relationships**

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### **Greater Vancouver Water District (G.V.W.D.)**

Responsible for acquiring the water, maintaining the supply, ensuring its quality, and delivering it to the member municipalities for distribution by local systems.

### **Greater Vancouver Sewerage and Drainage District (G.V.S. & D.D.)**

Provides sewerage transfer and treatment on a regional basis, and the disposal of solid waste.

### **Fraser Valley Regional Library (F.V.R.L.)**

A regionalized library collection and distribution system that provides all of the operational aspects of a library system. The members must provide the local facilities.

The Corporation of the District of Maple Ridge obtains services from the following intermunicipal organizations:

### **Municipal Finance Authority (M.F.A.)**

A provincial organization that provides for marketing, placement, and administration of all Municipal debt requirements (except the City of Vancouver). This Authority also operates an investment pool on behalf of municipalities.

### **Municipal Insurance Association (M.I.A.)**

The Municipality is a Subscribed member of the Municipal Insurance Association of British Columbia (The "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is assessed a premium and specific deductible for its claims based on population.

### **Royal Canadian Mounted Police (R.C.M.P.)**

Contract with the Federal Government to provide police services (police officers); the Municipality provides the clerical support services and facilities.

### **B. C. Society for the Prevention of Cruelty to Animals (B.C.S.P.C.A.)**

Contract to provide domestic animal pound and shelter and to operate a large animal pound as required.

The Corporation of the District of Maple Ridge issues the property tax notices and acts as a collection agent for all property taxes.

- (a) The following organizations' property tax levies are contained on the Municipal Property Tax Notice; however, the Municipal Council does not have control or responsibility over their levy rates, expenditures or operations:

B. C. Assessment Authority  
B. C. Transit Authority  
Municipal Finance Authority  
Provincial Government School System (Residential and Non-Residential)

- (b) The following organizations' levies are contained on the Municipal Property Tax Notice; however, the Municipal Council does not have control or responsibility over their levy, expenditures or operation, except as a voting member:

Fraser Valley Regional Library  
Greater Vancouver Regional District  
Greater Vancouver Regional Hospital District

# **Financial Section**

## The Corporation of the District of Maple Ridge

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### Management's Responsibility for Financial Reporting

The information in this Annual Report is the responsibility of management. The consolidated financial statements have been prepared in accordance with accounting principles generally accepted for British Columbia municipalities and are outlined under "Significant Accounting Policies" on pages 37 and 38. These include some amounts based on management's best estimates and careful judgement.

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 DUNWOODY 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 principally through its Audit Committee. The Committee meets monthly with management and at least semi-annually with BDO DUNWOODY LLP to review their activities and to discuss auditing, internal control, accounting policy, and financial reporting matters. BDO DUNWOODY LLP has unrestricted access to the Municipality, the Audit Committee and Council. The Audit Committee reviews the consolidated financial statements with management prior to submission to Council for approval. It also reviews the recommendations of the independent auditors for improvements to controls and as well as the actions of management to implement such recommendations.

Jacob G. Sorba, CGA  
Director of Finance

Frank Quinn P.Eng., PMP, MBA  
Acting Chief Administrative Officer



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# **Consolidated Statements**



BDO Dunwoody LLP  
Chartered Accountants

600 Park Place - 666 Burrard St.  
Vancouver, BC  
Canada, V6C 2X8  
Telephone: (604) 443-4716  
Telefax: (604) 688-5132

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## Auditors' Report

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To the Mayor and Councillors of the  
Corporation of the District of Maple Ridge

We have audited the Consolidated Statement of Financial Position of the Corporation of the District of Maple Ridge as at December 31, 2001 and the Consolidated Statements of Financial Activities, Change in Cash and Temporary Investments, Changes in Operating Fund Balances, Changes in Capital Fund Balances and Changes in Reserve Fund Balances for the year then ended. These financial statements are the responsibility of the District's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles. As required by the Local Government Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

Our audit was made for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in Schedules 1 through 15 is presented for purposes of additional analysis. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion is fairly stated, in all material respects, in relation to the consolidated financial statements taken as a whole. Information in the Statistics Section is prepared without audit.

The comparative figures were reported upon by another firm of chartered accountants.

Chartered Accountants  
Vancouver, British Columbia  
March 22, 2002

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# The Corporation of the District of Maple Ridge

## Significant Accounting Policies For the year ended December 31, 2001

(a) ***Basis of Presentation***

It is the Municipality's policy to follow accounting principles generally accepted for British Columbia municipalities and to apply such principles consistently. These Consolidated Financial Statements include the operations of the General, Water, Sewer, Capital and Reserve Funds, and the Municipality's wholly owned development company C.D.M.R. Developments Ltd. They have been prepared using guidelines issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The financial resources and operations of the Municipality have been consolidated for financial statement purposes totaling \$13,978,316 (\$22,604,177 for 2000). They include the accounts of all of the funds of the Municipality totaling \$41,178,706 less the long term liabilities of the Municipality totaling \$27,200,290 as noted below.

Operating Funds - These funds include the sewer and water utilities and report the principal operating activities of the Municipality. As at December 31, 2001 the fund balances were as follows:

	<u><b>2001</b></u>	Restated (Note 10) <u><b>2000</b></u>
General Revenue Fund	\$ 5,170,866	\$ 4,777,031
Sewer Revenue Fund	9,020,906	9,343,162
Water Revenue Fund	<u>3,826,317</u>	<u>2,770,453</u>
	18,018,089	16,890,646

Capital Funds - These funds are used to acquire capital assets. The fund (deficiencies) represent the excess of capital expenditures over the funding which has obtained by these funds. As at December 31, 2001, the fund (deficiencies) were as shown in Note-8 for the following funds:

General Capital Fund	(7,657,166)	(13,254,559)
Sanitary Sewer Capital Fund	(425,548)	(383,783)
Water Supply System Capital Fund	<u>(214,228)</u>	<u>(226,515)</u>
	(8,296,942)	(14,134,857)

Reserve Funds - These funds have been created to hold assets for specific future requirements. As at December 31, 2001 they were comprised of the funds shown in Schedule 14.

Reserve Funds	<u>31,457,559</u>	<u>35,905,675</u>
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Long Term Liabilities- These liabilities are incurred to fund capital expenditures

Debenture Debt- comprised of the debts shown on Schedule 2	(7,157,615)	(9,701,007)
Lease Liability- as discussed in note 9	<u>(20,042,775)</u>	<u>(6,356,280)</u>
Long Term Liabilities	<u>(27,200,390)</u>	<u>(16,057,287)</u>

<b>Municipal Financial Position</b>	<u><b>\$ 13,978,316</b></u>	<u><b>\$ 22,604,177</b></u>
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Significant Accounting Policies  
For the year ended December 31, 2001

(b) ***Accrual Accounting***

The accrual method for reporting revenues and expenditures has been used.

(c) ***Advance Cash Payments***

Cash payments to vendors in excess of any related accruing liability are recorded as Other Assets. These assets are charged to expenditures when the related services are rendered. These assets are comprised of the amounts shown in Note 4.

(d) ***Capital Assets***

Capital assets purchased or constructed and work in process are reported as capital expenditures and are classified according to their functional use. Capital assets donated are reported at fair market value at the time of the donation. Accumulated capital expenditures, net of disposals, are reported on Schedule 1. Depreciation is not recorded.

(e) ***Restricted Revenues and Deferred Revenues***

Receipts which are restricted by the legislation of senior governments or by agreement with external parties are deferred and reported as restricted revenues. When qualifying expenditures are incurred restricted revenues are brought into revenue at equal amounts. These revenues are comprised of the amounts shown on Schedule 7. Revenues received in advance of expenditures which will be incurred in a later period are deferred until they are earned by being matched against those expenditures.

(f) ***Investment Income***

The Municipality invests in pooled funds of the Municipal Finance Authority of British Columbia. Earnings of these funds are allocated to the members from time to time based on the market value of the pool. The Municipality recognizes its share only of the realized earnings of the pool. This revenue is recorded as investment revenue and the amount is added to the cost of the units held.

(g) ***Subdivision Infrastructure***

Subdivision streets, lighting, sidewalks, drainage, and other infrastructure are required to be provided by subdivision developers. Upon completion they are turned over to the Municipality. The Municipality is not involved in the construction and does not budget for either the contribution from the developer nor the capital expenditure in its financial plan. The budget figures presented on the financial statements are equal to the value of infrastructure turned over to the Municipality during the year.

(h) ***Local Improvements***

The Municipality records capital expenditures for capital assets funded by local improvement agreements as they are incurred. Revenues are recognized at the time of the expenditures to the extent that they are recoverable.

(i) ***Use of Estimates***

The preparation of financial statements in accordance with accounting principles generally accepted for municipalities 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 revenue and expenditures during the reporting period. Significant areas requiring use of management estimates relate to the determination of severance liability, collectibility of accounts receivable, deferred charges, expenditures and liabilities related to the town centre development and provisions for contingencies. Actual results could differ from those estimates. Adjustments, if any, will be reflected in operations in the period of settlement.

(j) ***Property Held for Resale***

Development costs for properties which are expected to be offered for sale within one year are recorded as Property Held for Resale. These costs do not include any amount recorded as capital expenditure in previous years. Proceeds of sale, net of these development costs, are recorded as a Gain on Sales of Property.

# The Corporation of the District of Maple Ridge

## Consolidated Statement of Financial Position As at December 31, 2001

	<u>2001</u>	Restated (Note 10) 2000
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 1)	\$ 13,252,116	\$ 15,293,489
Portfolio Investments (Note 1)	37,478,346	28,872,213
Accounts Receivable (Note 2)	8,592,757	7,525,943
Recoverable Local Improvements (Note 3)	4,458,135	5,519,606
Property Held for Resale	1,617,590	2,669,766
Other Assets (Note 4)	<u>1,241,531</u>	<u>1,552,589</u>
	<b>66,640,475</b>	61,433,606
<b>Liabilities</b>		
Accounts Payable and Accrued Liabilities (Note 5)	7,684,481	8,135,428
Deferred Revenues	1,413,226	911,674
Refundable Performance Deposits and Other	1,329,128	1,407,728
Restricted Revenue (Schedule 7)	15,034,934	12,317,312
Lease Liability (Note 9)	20,042,775	6,356,280
Long Term Debt (Note 6, Schedule 2)	<u>7,157,615</u>	<u>9,701,007</u>
	<b>52,662,159</b>	38,829,429
<b>Net Financial Assets</b>	<u>\$ 13,978,316</u>	<u>\$ 22,604,177</u>

Jacob G. Sorba, CGA  
Director of Finance

Al Hogarth  
Mayor, District of Maple Ridge

- a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.  
b) Contingencies and Commitments (Note 9).

# The Corporation of the District of Maple Ridge

## Consolidated Statement of Financial Activities For the Year Ended December 31, 2001

	<b>Actual 2001</b>	<b>Budget 2001</b>	Restated (Note 10) <b>Actual 2000</b>
<b>Revenue</b>			
Taxes (Schedule 3)			
Real property, special assessments, grants in lieu	\$ 56,114,145		
Less: Collections for other governments	<u>(26,476,866)</u>		
Total taxes for municipal purposes	\$ 29,637,279	\$ 29,483,003	\$ 28,010,848
Sale of services (Schedule 6)	4,171,415	4,410,273	3,883,213
Other revenue from own sources (Schedule 4)	3,306,956	3,332,769	3,299,309
Senior government grants – Utilities	640,725	971,467	747,638
Senior government grants – Capital	278,052	960,507	1,402,835
Development revenue (Schedule 5)	2,944,555	11,233,200	8,500,852
Provincial transfers	1,117,182	1,489,836	1,084,178
Interest income	865,633		
Investment income	2,010,815		
Less: Deferred amount	<u>(593,200)</u>		
Interest and investment income	2,283,248	1,744,008	2,294,247
Utility user fees	8,042,035	8,159,120	7,376,220
Proceeds from disposal of capital assets	855,150	2,021,996	1,873,010
Gain on sales of property	486,676		
Less: Allowance for reduction to market value	<u>(190,295)</u>		
Net gain on sales of property held for resale	296,381	1,135,000	(93,318)
Gain on debt refinancing	1,281,865		707,859
Contributed subdivision infrastructure	3,629,494	3,629,494	6,741,247
	<u>58,484,337</u>	68,570,673	65,828,138
<b>Expenditures (Schedule 8)</b>			
Protective Services	10,615,809	16,892,616	10,799,688
Transportation Services	8,547,740	13,168,086	9,468,587
Recreation and Cultural	24,866,056	22,120,287	27,403,512
Sewer and Water Facilities	10,034,204	14,557,356	11,252,276
General Government	8,865,297	11,817,553	8,726,522
Planning, Public Health Services and Other	1,852,946	2,259,135	2,386,870
Reallocation of Internal Equipment	(1,301,348)	(1,223,711)	(1,233,073)
Subdivision Infrastructure	3,629,494	3,629,494	6,741,247
	<u>67,110,198</u>	83,220,816	75,545,629
<b>Excess (Expenditure) over Revenue</b>	<u>(8,625,861)</u>	<u>(14,650,143)</u>	(9,717,491)
<b>Net Financial Assets - Beginning as Previously Reported</b>	17,049,290	-	25,552,250
<b>Adjustment of Prior Year (Note 10)</b>	<u>5,554,887</u>	-	6,769,418
<b>Net Financial Assets - Beginning as Restated</b>	<u>22,604,177</u>	-	32,321,668
<b>Net Financial Assets – End of the Year</b>	\$ 13,978,316	\$ -	\$ 22,604,177

a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.

b) Contingencies and Commitments (Note 9).



## The Corporation of the District of Maple Ridge

### Consolidated Statement of Change in Temporary Investments For the Year Ended December 31, 2001

	Actual <b>2001</b>	Restated (Note 10) Actual 2000
<b>Cash and Temporary Investments Provided by (Used For):</b>		
Operations:		
Excess (Deficiency) of Revenue over Expenditures	\$ (8,625,861)	\$ (9,717,491)
Decrease (Increase) in Non-Cash Financial Assets		
Portfolio Investments	(8,606,133)	(2,015,007)
Accounts Receivable	(1,066,814)	(103,412)
Recoverable Local Improvements	1,061,471	1,328,441
Property Held for Resale	1,052,176	(1,378,938)
Other Assets	<u>311,058</u>	<u>427,872</u>
	(7,248,242)	(1,741,044)
Increase (Decrease) in Short Term Liabilities		
Accounts Payable and Accrued Liabilities	(450,947)	(412,557)
Deferred Revenues	501,552	(85,547)
Restricted Revenues	2,717,622	(3,766,863)
Refundable Performance Deposits and Other	<u>(78,600)</u>	<u>(451,660)</u>
	2,689,627	(4,716,627)
Financing:		
Principal Repaid	(2,779,236)	(2,075,501)
Lease Liability	<u>13,922,339</u>	6,356,280
	<u>11,143,103</u>	4,280,779
<b>Decrease in Cash and Temporary Investments</b>	<b>(2,041,373)</b>	<b>(11,894,383)</b>
<b>Cash and Temporary Investments – Beginning of Year</b>	<b><u>15,293,489</u></b>	<b>27,187,872</b>
<b>Cash and Temporary Investments – End of Year</b>	<b><u>\$ 13,252,116</u></b>	<b><u>\$ 15,293,489</u></b>

a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.

b) Contingencies and Commitments (Note 9).

# The Corporation of the District of Maple Ridge

## Consolidated Statement of Changes in Operating Fund Balances For the Year Ended December 31, 2001

	Actual <u>2001</u>	Budget <u>2001</u>	Restated (Note 10) Actual <u>2000</u>
<b>Revenue</b>			
Taxes (Schedule 3)			
Real property, special assessments, grants in lieu	\$ 56,114,145	\$ 55,129,873	\$ 53,828,253
Less: Collections for other governments	<u>26,476,866</u>	<u>25,646,870</u>	<u>25,817,405</u>
Total taxes for municipal purposes	29,637,279	29,483,003	28,010,848
Sale of services (Schedule 6)	4,171,415	4,410,273	3,883,213
Other revenue from own sources (Schedule 4)	3,306,956	3,332,769	3,299,309
Senior government grants – Utilities	640,725	971,467	747,638
Development revenue (Schedule 5)	769,086	270,460	899,267
Provincial transfers	1,117,182	1,489,836	1,084,178
Interest and investment income	1,475,856	975,008	1,351,085
Utility user fees	8,042,035	8,159,120	7,376,220
Net gain on sales of property held for resale	296,381	1,135,000	(93,318)
Gain on debt refinancing	1,281,865	-	707,859
Proceeds from disposal of capital assets	<u>855,150</u>	<u>2,021,996</u>	<u>1,873,010</u>
	<u>51,593,930</u>	<u>52,248,932</u>	<u>49,139,309</u>
<b>Expenditures (Schedule 8)</b>			
Protective services	10,508,837	11,528,792	10,606,820
Transportation services	4,873,383	5,446,671	4,736,555
Recreation and cultural	8,409,022	8,537,707	7,590,340
Sewer and water facilities	8,425,350	9,228,318	8,288,758
General government	5,750,746	6,360,934	5,727,977
Planning, public health and other	1,847,242	2,090,086	1,782,945
Reallocation of internal equipment usage	<u>(1,301,347)</u>	<u>(1,223,711)</u>	<u>(1,233,073)</u>
	<u>38,513,233</u>	41,968,797	37,500,322
<b>Excess of Revenue Over Expenditures</b>	13,080,697	10,280,135	11,638,987
Transfers to Capital	(2,543,160)	(4,301,758)	(1,703,608)
Transfers to Reserves (Schedule 14)	(6,630,858)	(4,721,644)	(8,253,154)
Principal Repaid	<u>(2,779,236)</u>	<u>(1,891,392)</u>	<u>(2,075,501)</u>
<b>Increase (Decrease) in Operating Fund Balances</b>	1,127,443	(634,659)	(393,276)
<b>Operating Fund Balances – Beginning as Previously Reported</b>	12,148,564	-	11,000,872
<b>Adjustment of Prior Year (Note 10)</b>	<u>4,742,082</u>	<u>-</u>	<u>6,283,050</u>
<b>Operating Fund Balances – Beginning as Restated</b>	<u>16,890,646</u>	<u>-</u>	<u>17,283,922</u>
<b>Operating Fund Balances-End of the Year</b>	\$ <u>18,018,089</u>	\$ <u>-</u>	\$ <u>16,890,646</u>

a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.

b) Contingencies and Commitments (Note 9).

# The Corporation of the District of Maple Ridge

## Consolidated Statement of Changes in Capital Fund Balances For the Year Ended December 31, 2001

	Actual 2001	Budget 2001	Restated (Note 10) Actual 2000
<b>Capital Fund Balances - Beginning of Year as previously reported</b>	<b>\$ (20,491,137)</b>	<b>\$ -</b>	<b>\$ (7,735,355)</b>
<b>Adjustment of prior year (Note 10)</b>	<b><u>6,356,280</u></b>		
<b>Capital Fund Balances - Beginning of Year as restated</b>	<b>(14,134,857)</b>		<b>(7,735,355)</b>
Add:			
Revenues Allocated to Capital Funds			
Subdivision infrastructure contributions	3,629,494	3,629,494	6,741,247
Senior government grants	278,052	960,507	1,402,835
Development revenue	1,482,245	10,723,943	6,050,351
Other capital contributions	<u>693,224</u>	238,797	1,551,234
	<b>6,083,015</b>	15,552,741	15,745,667
Lease Liability incurred	<b>13,922,339</b>	-	6,356,280
Internal Transfers			
Transfer from Revenue Funds	2,543,160	4,301,758	1,703,608
Transfer from Reserve Funds	<u>11,886,366</u>	<u>32,155,303</u>	<u>7,840,250</u>
	<b>14,429,526</b>	36,457,061	9,543,858
Less:			
Capital Expenditures (Schedule 15)	<u>28,596,965</u>	<u>41,252,019</u>	<u>38,045,307</u>
<b>Increase (Decrease) in Capital Fund Balances</b>	<b><u>5,837,915</u></b>	10,757,783	(6,399,502)
<b>Capital Fund Balances - End Of Year</b>	<b><u>\$ (8,296,942)</u></b>	<b><u>\$ -</u></b>	<b><u>\$ (14,134,857)</u></b>

a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.

b) Contingencies and Commitments (Note 9).

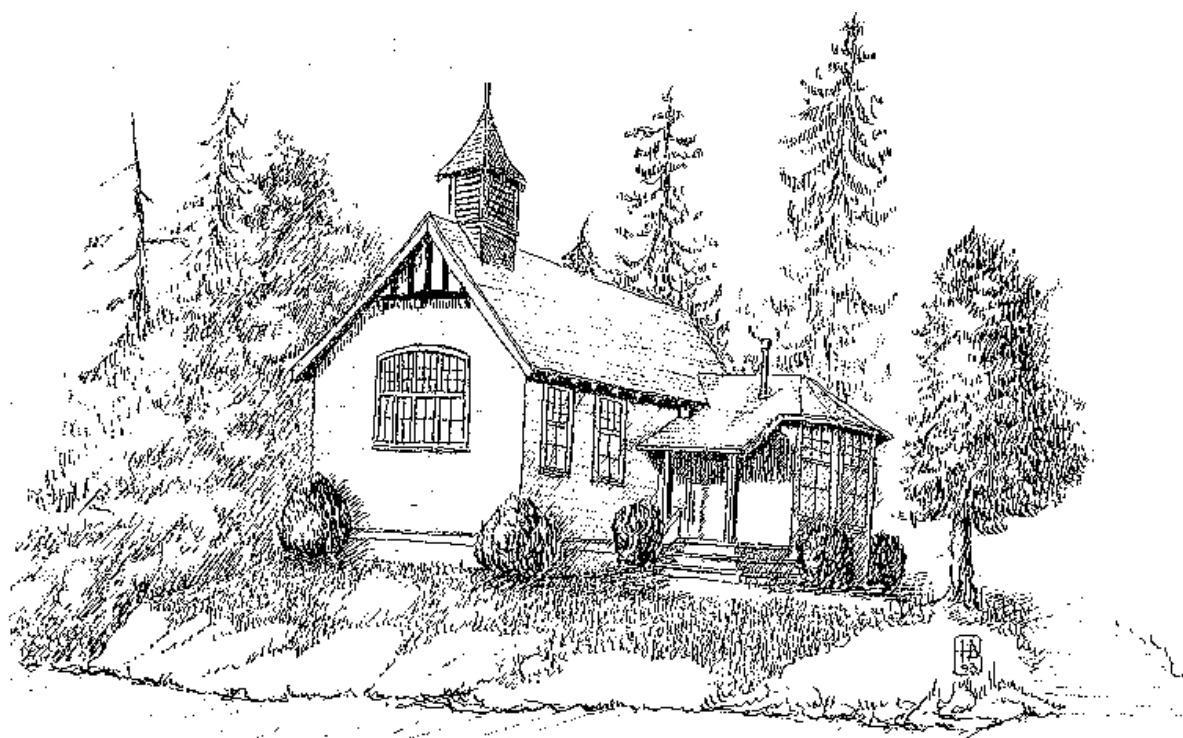
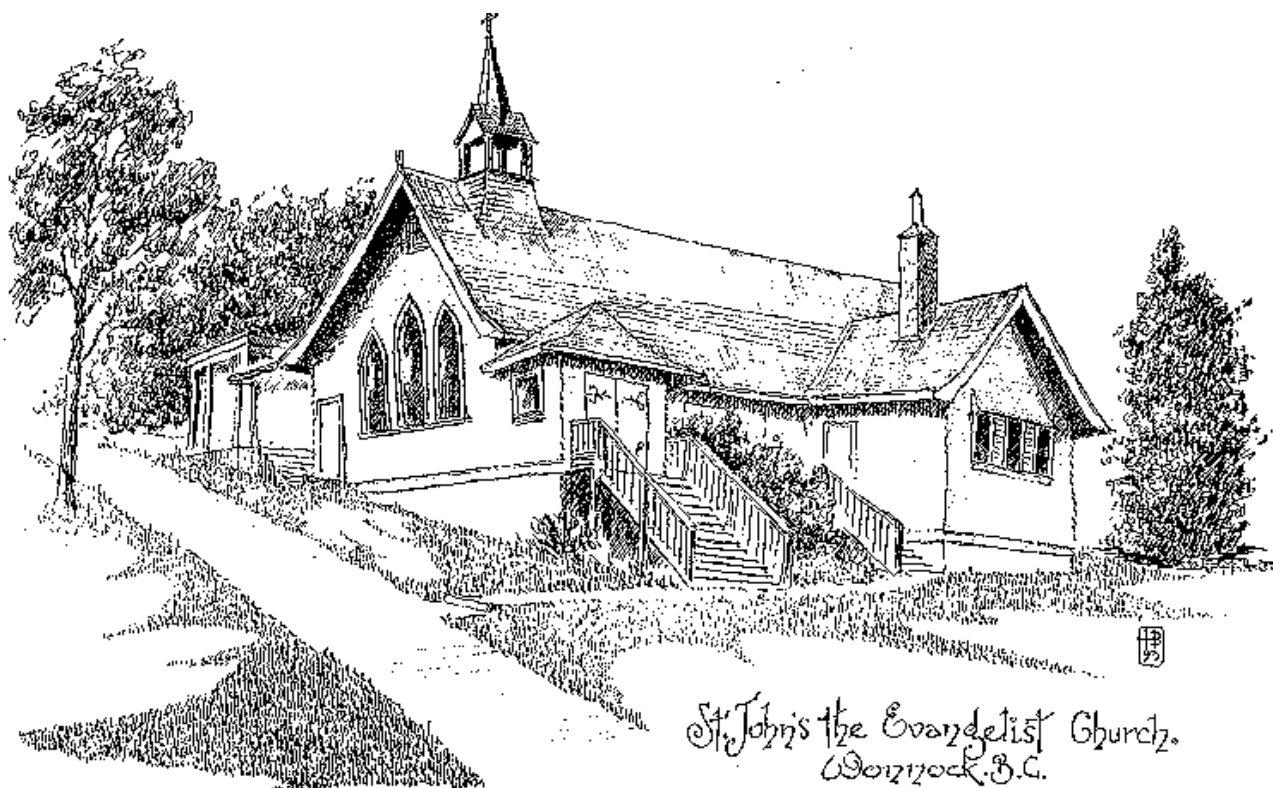
## The Corporation of the District of Maple Ridge

### Consolidated Statement of Changes in Reserve Fund Balances For the Year Ended December 31, 2001

	Actual <u>2001</u>	Budget <u>2001</u>	Restated (Note 10) Actual <u>2000</u>
<b>Reserve Fund Balances - Beginning as Previously Reported</b>	<b>\$ 35,092,870</b>		\$ 34,063,241
<b>Adjustment of Prior Year (Note 10)</b>	<b><u>812,805</u></b>		<u>486,368</u>
<b>Reserve Fund Balances - Beginning as Restated</b>	<b><u>35,905,675</u></b>		<u>34,549,609</u>
Interest Allocated to Reserves (Schedule 14)	<b>807,392</b>	769,000	943,162
Internal Transfers (Schedule 14)			
Transfer from Revenue Funds	<b>6,630,858</b>	4,721,644	8,253,154
Transfer to Capital Funds	<b><u>(11,886,366)</u></b>	<u>(32,155,303)</u>	<u>(7,840,250)</u>
	<b>(5,255,508)</b>	(27,433,659)	412,904
<b>Increase (Decrease) in Reserve Fund Balances</b>	<b><u>(4,448,116)</u></b>	<u>(26,664,659)</u>	<u>1,356,066</u>
<b>Reserve Fund Balances - End of Year</b>	<b><u>\$ 31,457,559</u></b>	<u>\$ -</u>	<u>\$ 35,905,675</u>

a) The notes to the Consolidated Financial Statements on pages 47-54 are an integral part of this statement.

b) Contingencies and Commitments (Note 9).



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# **Notes to the Consolidated Financial Statements**

# The Corporation of the District of Maple Ridge

## 1. Cash and Investments:

### *Cash and Temporary Investments:*

Cash and temporary investments as at December 31, 2001 were comprised as follows:

	<u>2001</u>	<u>2000</u>
Cash	\$ 2,620,748	\$ (332,543)
Temporary Investments	<u>10,631,368</u>	<u>15,626,032</u>
	<u><b>\$ 13,252,116</b></u>	<u><b>\$ 15,293,489</b></u>

Additionally, the Municipality holds temporary investments of \$919,128 and agreements receivable of \$254,537 for trusts which are not reported elsewhere in the financial statements and are comprised as follows:

	<b>Balance Dec. 31, 2000</b>		<b>Interest Earned</b>		<b>Receipts</b>		<b>Disbursements</b>		<b>Balance Dec. 31, 2001</b>
Latecomer Fees	\$ 18,179	\$	—	\$	54,719	\$	69,991	\$	2,907
Cemetery Perpetual Care	369,237		20,275		37,302		20,275		406,539
School District #42	273,515		—		295,181		281,181		287,515
Greater Vancouver Regional District	413,911		—		654,572		591,779		476,704
	<u><b>\$ 1,074,842</b></u>	<b>\$</b>	<u><b>20,275</b></u>	<b>\$</b>	<u><b>1,041,774</b></u>	<b>\$</b>	<u><b>963,226</b></u>	<b>\$</b>	<u><b>1,173,665</b></u>

### *Portfolio Investments*

Portfolio investments consist of Provincial Government Bonds, Canadian Government Bonds, Bank Notes and pooled investment funds administered by the Municipal Financing Authority of British Columbia.

The carrying value of the security is based on the cost method whereby the cost of the security is adjusted to reflect investment income, which is accruing, and any permanent decline in market value.

The carrying value of Portfolio Investments at December 31, 2001 was \$37,478,346 (\$28,872,213 for 2000) and the market value was \$37,655,975 (\$28,940,895 for 2000).

## 2. Accounts Receivable:

	<u>2001</u>	<u>2000</u>
Property Taxes	\$ 2,955,778	\$ 2,904,138
Other Governments	1,230,560	1,253,608
General and Accrued Interest	1,833,207	1,628,666
Development Cost Charges	<u>2,654,124</u>	<u>1,749,682</u>
	\$8,673,669	\$ 7,536,094
Less Allowance for Doubtful Accounts	<u>( 80,912)</u>	<u>( 10,150)</u>
	<u><b>\$ 8,592,757</b></u>	<u><b>\$ 7,525,943</b></u>



## The Corporation of the District of Maple Ridge

### 3. Recoverable Local Improvements:

The Municipality provides interim financing for certain geographically localized capital projects. It later recovers these amounts either from the benefiting property owners or from provincial subsidies. As at December 31, 2001 the recoverable balance was comprised as follows

	<u>2001</u>	<u>2000</u>
<b>Recoverable from property owners</b>		
Transportation and drainage projects	\$ 749,712	\$ 868,488
Local improvement fund projects	733,490	606,559
Sewerage projects	1,137,639	1,456,211
Water System projects	<u>12,962</u>	<u>17,143</u>
	2,633,803	2,948,401
<b>Recoverable from Province</b>		
Sewerage projects	1,684,864	2,248,026
Water System projects	<u>139,468</u>	<u>323,179</u>
	1,824,332	2,571,205
<b>Total</b>	<b><u>\$ 4,458,135</u></b>	<b><u>\$ 5,519,606</u></b>

### 4. Other Assets:

The Municipality has made cash incentive deposits in order to obtain more favourable rates when services are provided in the future. These and other cash deposits made to vendors for which no liability has accrued at December 31, 2001 are carried as Other Assets. These deposits will be charged to expenditures as the related services are rendered.

	<u>2001</u>	<u>2000</u>
Ice Sheet Time-Incentive Deposit	\$ 1,190,000	\$ 1,360,000
Other Deposits	<u>51,531</u>	<u>192,589</u>
<b>Total</b>	<b><u>\$1,241,531</u></b>	<b><u>\$ 1,552,589</u></b>

### 5. Accounts Payable and Accrued Liabilities:

	<u>2001</u>	<u>2000</u>
<b>Accounts Payable</b>		
General	\$ 1,571,930	\$ 1,778,252
Other Governments	3,633,834	3,932,624
Salaries and Wages	369,370	287,864
Contractors Holdbacks	<u>131,609</u>	<u>304,328</u>
	5,706,743	6,303,068

## The Corporation of the District of Maple Ridge

### *Accrued Liabilities:*

Vacation Pay	355,416	333,404
Sick Pay Benefits	59,000	59,000
Severance Pay	<u>1,563,322</u>	<u>1,439,956</u>
	<u>1,977,738</u>	<u>1,832,360</u>
	<b><u>\$7,684,481</u></b>	<b><u>\$8,135,428</u></b>

### **6. Long Term Debt:**

Debt principal is reported net of Sinking Fund balances and interest expense is reported net of Sinking Fund earnings. Included in the debenture debt on Schedule 2 are certain debentures payable in U.S. dollars which are recorded on the basis of \$1 Canadian equals to \$1 U.S. At the year-end this debt amounted to \$2,028,397 U.S. and the Canadian dollar equivalent payable was \$2,738,336. Foreign exchange costs on debt interest and principal are recognized at the time of payments.

The Municipality carries no debt for others.

The long-term debt issued and outstanding as at December 31, 2001 was \$7,157,615 (\$9,701,007 as at December 31, 2000). The following amounts are payable over the next five years:

	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>	<b>2006</b>
Water	\$ 455,611	\$ 484,125	\$ 260,175	\$ 222,198	\$ 46,053
Sewer	959,953	650,762	618,687	527,192	275,824
General	340,501	325,578	348,614	367,567	162,463
Development					
Cost Charges	49,110	55,188	62,018	69,692	78,317
	<u>\$1,805,175</u>	<u>\$1,515,653</u>	<u>\$1,289,494</u>	<u>\$1,186,649</u>	<u>\$ 562,657</u>

### **7. Debt Reserve Fund:**

The Municipal Finance Authority of British Columbia provides capital financing for regional districts and their member municipalities. The Authority is required to establish a Debt Reserve Fund. Each regional district, through its member municipalities who share in the proceeds of a debt issue, is required to pay into the Debt Reserve Fund certain amounts set out in the debt agreements. The Authority pays into the Debt Reserve Fund these monies from which interest earned thereon less administrative expenses becomes an obligation to the regional districts. It must then use this fund, if at any time there are insufficient funds, to meet payments on its obligations. When this occurs the regional districts may be called upon to restore the fund.

## The Corporation of the District of Maple Ridge

Upon the maturity of a debt issue the unused portion of the Debt Reserve Fund established for that issue will be discharged to the Municipality. The proceeds from these discharges will be credited to income in the year they are received. As at December 31, 2001 the total of the Debt Reserve Fund which is not reported elsewhere in these financial statements was comprised of:

	<u>2001</u>	<u>2000</u>
General Program	\$ 272,516	\$ 290,946
Water	249,503	398,573
Sewer	658,266	617,700
	<u><b>\$1,180,285</b></u>	<u><b>\$1,307,219</b></u>

### 8. Capital Fund Balances:

The deficiency in Capital Fund balances is comprised of capital expenditures for which long term funding has not yet been drawn:

As at December 31, 2001 the Capital Fund Deficiencies were:

	<u>2001</u>	<u>2000</u>
General Capital Fund	\$7,657,167	\$ 13,524,559
Water Supply System Capital Fund	214,228	226,515
Sanitary Sewer Capital Fund	425,548	383,783
	<u><b>\$8,296,942</b></u>	<u><b>\$14,134,857</b></u>

*Funding to be provided by:*

	<u>2001</u>	<u>2000</u>
Land Reserve	\$ 535,987	\$ 1,808
Committed Project Reserve	2,183,596	2,261,712
Capital Works Reserve Fund	1,433,687	1,564,592
Community Service Reserve	-	59,642
Gravel Extraction Reserve	-	115,800
Local Improvement Reserve	921	225,000
Fire Capital Acquisition Reserve	353,825	486,820
Equipment Replacement Reserve	-	4,049
Grants (unapplied) and Other	(16,077)	513,992
Recycling Reserve	-	346,362
Core Reserve	3,805,003	8,555,081
	<u><b>\$ 8,296,942</b></u>	<u><b>\$14,134,857</b></u>

### 9. Commitments and Contingencies:

#### (a) *Contingent Liabilities*

- (i) The Municipality, as a member of the Greater Vancouver Regional District, the Greater Vancouver Sewerage and Drainage District and the Greater Vancouver Water District, is jointly and severally liable for their net capital liabilities.

## The Corporation of the District of Maple Ridge

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- (ii) The loan agreements with the Municipal Finance Authority provide that if the Authority does not have sufficient funds to meet payments on its obligations it shall make payments from the Debt Reserve Fund which in turn is established by a similar Debt Reserve Funds in the Municipality and all other borrowing participants. If the Debt Reserve Fund is deficient the Authority's obligations become a liability of the regional district and may become a liability of the participating municipalities.

(b) ***Pension Liability***

The Municipality and its employees contribute to the Municipal Pension Plan (the plan), a jointly trusted pension plan governed by the *BC Public Sector Pension Plans Act*. The pension plan is a multi-employer contributory defined benefit pension plan with about 125,000 active contributors, including approximately 26,000 contributors from over 180 local governments. Joint trusteeship was established effective April 5, 2001. The board of trustees, representing plan members and employers, is fully responsible for the management of the pension plan, including investment of the assets and administration of the plan. The British Columbia Pension Corporation provides benefit administration services and the British Columbia Investment Management Corporation provides investment management services for the pension plan.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. The most recent valuation as of December 31, 2000 indicates a surplus of \$436 million, an improved position of 9% surplus of covered payroll from a 14% unfunded liability of covered payroll as at the previous valuation of December 31, 1997. The Joint Trust Agreement specifies how surplus assets can be used. The actuary does not attribute portions of the surplus to individual employers. Each employer expenses contributions to the plan in the year in which payments are made.

Employer contributions to the plan for 2001 were \$692,736; they are included in consolidated operating expenditures. Employee contributions for 2001 were \$720,398.

(c) ***Reciprocal Insurance Exchange Agreement***

The Municipality is a subscribed member of the Municipal Insurance Association of British Columbia (the "Exchange") as provided by Section 3.02 of the Insurance Act of the Province of British Columbia. The main purpose of the Exchange is to pool the risks of liability so as to lessen the impact upon any Subscriber. Under the Reciprocal Insurance Exchange Agreement the Municipality is assessed a premium and specific deductible for its claims based on population. The obligation of the Municipality with respect to the Exchange and/or contracts and obligations entered into by the Exchange on behalf of its Subscribers in connection with the Exchange are in every case several, and not joint and several. The Municipality irrevocably and unconditionally undertakes and agrees to indemnify and save harmless the other Subscribers against liability losses and costs which the other Subscriber may suffer.

(d) ***Third Party Claims***

Various lawsuits and claims are pending by and against the District. It is the opinion of management that final determination of these claims will not materially affect the financial position of the Municipality. Any ultimate settlements will be recorded in the year the settlements occur.

## The Corporation of the District of Maple Ridge

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(e) ***Contractual Obligations***

(i) ***Sewer and Water***

- (a) Under cost sharing agreements with the Greater Vancouver Water District, the Municipality is committed to make annual payments as follows:

Until the year 2006 totaling \$354,581 plus related interest for the new water reservoir on Dewdney Trunk Road at 248<sup>th</sup> Street, the current annual payment is \$87,149 including interest until 2006 when the payment terms are to be renegotiated.

Until the year 2012 totaling \$1,353,517 plus related interest for the new Water main Joint 1. Current annual payment is \$226,736 including interest until 2012.

- (b) Under a cost sharing agreement with the Greater Vancouver Sewerage and Drainage District, the Municipality is committed to make annual payments until 2012 totaling \$1,972,715 plus related interest for facilities in the Maple Ridge/Pitt Meadows sub-area. The current annual payment is \$220,482 plus interest.

(ii) ***Recreation and Cultural Services***

- (a) In 1998 the Municipality entered into an agreement to purchase ice sheet time for five years commencing in 1999, with a five year renewal option. Payments required under this agreement are \$500,000 per year until 2003. In 2003 the Municipality must elect either to pay an additional \$2.5 million or to pay \$500,000 per year (adjusted by the increase in the CPI since 1998) for an additional five year period.

(f) ***Town Centre Development***

- (i) The Municipality has entered into agreements for the construction of facilities in the downtown core area comprising an office complex, library, leisure youth centre and arts centre. Construction is expected to be completed by June 2003. The terms of the agreements on each of four facilities provide for lump sum payments and buy out options at the end of an initial five year lease period. Total payments due for these facilities are as follows.

<b>Year</b>	<b><u>Amount</u></b>
2002	\$ 1,620,000
2003	2,100,000
2004	2,480,000
2005	2,480,000
2006	20,640,000
2007	<u>11,290,000</u>
	<b><u>\$40,610,000</u></b>

The Municipality accrues the liability due under these agreements based on the percentage of the cost of each facility completed. The cost has been determined by discounting the cash flow associated with each facility. Once a facility is completed payments are recorded against the liability and apportioned to principal and interest.

## The Corporation of the District of Maple Ridge

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As at December 31, 2001 the cost of work completed under this agreement was approximately \$27.4 Million (\$14.9 Million for 2000) and the amount financed was \$20,042,775 (\$6.4 Million for 2000).

The Municipality is attempting to extend financial arrangements of these agreements by seeking enabling provincial legislation. In the event that enabling provincial legislation is passed, the agreements provide that no lump sum payments would be due. Payments would continue at approximately \$2,550,000 per year (adjusted by the increase in the CPI since any payment commencement dates, at five year intervals) for a further twenty years.

### 10. Prior Year Adjustments Change in Accounting Policies:

- a) The Municipality has changed its accounting policy for local improvements by recognizing amounts recoverable as Financial Assets and by removing payments received for local improvements from Deferred Revenue. This change has resulted in the beginning Net Financial Assets for 2000 increasing by \$7,056,073 and the beginning Net Financial Assets for 2001 increasing by \$5,822,694. This change has also resulted in changing Consolidated Revenue for 2000 and 2001 as follows:

	<u>2001</u>	<u>2000</u>
Taxation Revenue (decreased) by	\$ (701,679)	\$ (1,140,260)
Government Grant Utilities (decreased) by	(746,873)	(772,358)
Other Income increased by	260,151	352,802
Development fees have increased by	225,000	326,437

- b) The Municipality has removed Deferred Charges from its Financial Assets. This change resulted in the beginning Net Financial Assets being reduced for 2000 by \$286,655 and for 2001 by \$267,807 and Consolidated Expenditures being reduced for 2000 by \$18,848 and for 2001 by \$27,498.

The cumulative effect of these changes has increased the opening Reserve Fund balances for 2000 by \$486,368 and \$812,805 for 2001. The opening Operating Fund balances have increased by \$6,283,050 for 2000 and \$4,742,082 for 2001.

Where applicable interfund transfers have also been restated to reflect these changes.

- c) The Lease Liability has been reclassified as a liability of the Capital Funds. Long term debt is the source of funding, increasing the ending 2000 Capital Fund balances by \$6,356,280.

### 11. Comparative Figures:

Certain of the 2000 comparative figures have been reclassified to conform to the presentation in 2001. The significant reclassifications of the 2000 figures were:

- a) The Mortgage Receivable (\$1,450,000) has been offset against the Deferred Revenue associated with this asset (\$1,450,000).

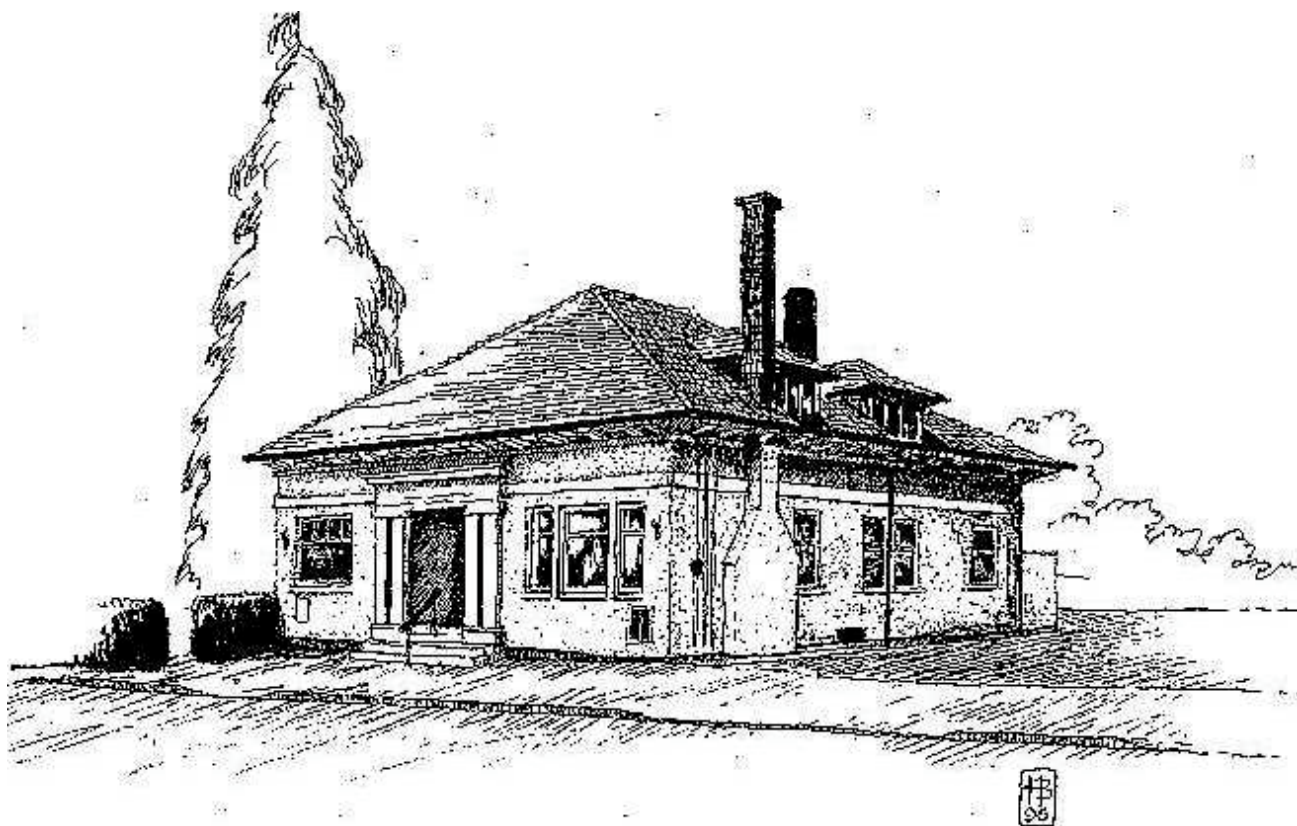
## The Corporation of the District of Maple Ridge

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- b) The gain on debt refinancing (\$707,859) has been reported separate from Other Income.
- c) Capital Assets and Fund Balances have been removed from the statement of Financial Position. Fund Balances are now reported only in Statements D, E, and F Capital Assets are disclosed in Schedule 1.

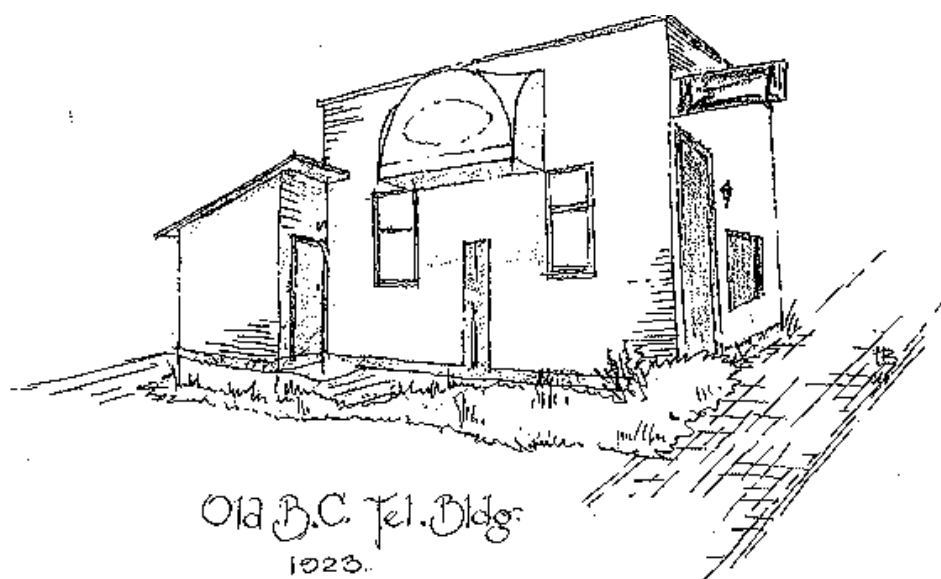
### 12. Interest Expenditures:

Interest expenditures consist of debenture debt interest, lease financing costs, and interest on tax prepayments. Interest is apportioned to functional areas of expenditure based on the related debts incurred as follows:

	<b><u>Debenture Debt Interest</u></b>	<b><u>Lease Financing</u></b>	<b><u>Interest on Tax Prepayments</u></b>	<b><u>Total Interest</u></b>
Transportation Services	\$ 157,486	\$ —	\$ —	\$ 157,486
Recreation and Cultural	153,888	530,069	—	683,957
Sewer and Water Facilities	787,247	—	—	787,247
General Government Services	15,774	191,126	68,641	275,541
	<b><u>\$1,114,395</u></b>	<b><u>\$ 721,195</u></b>	<b><u>\$ 68,641</u></b>	<b><u>\$1,904,231</u></b>



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# **Supporting Schedules**

# The Corporation of the District of Maple Ridge

## Schedule of Capital Assets As at December 31, 2001

	<u>2001</u>	2000
<b>General Capital Fund</b>		
<b>Public Works:</b>		
Roads and bridges	\$ 115,076,715	\$ 108,900,419
Drainage	40,311,896	39,021,470
Sidewalks	8,268,269	7,970,384
Equipment	6,136,692	5,927,215
Supplies Inventory	79,917	95,284
Other	1,842,703	1,842,703
	<u>171,716,192</u>	<u>163,757,475</u>
<b>General Government:</b>		
Land	5,761,684	6,090,864
Buildings and equipment	17,074,564	14,019,532
	<u>22,836,248</u>	<u>20,110,396</u>
<b>Protective:</b>		
Firehalls and equipment	7,777,291	7,550,076
Police buildings and equipment	3,090,166	3,090,166
Search & Rescue	163,080	163,080
	<u>11,030,537</u>	<u>10,803,322</u>
<b>Parks and Recreation:</b>		
Parks and playgrounds	24,956,666	24,223,539
Recreation facilities and equipment	29,112,097	24,095,201
	<u>54,068,763</u>	<u>48,318,740</u>
<b>Public and Environmental Health</b>	<u>2,168,923</u>	<u>1,499,078</u>
Total General Capital Fund	<u>261,820,663</u>	<u>244,489,011</u>
<b>Water Supply System Capital Fund</b>		
Land	122,261	122,261
Supplies Inventory	87,261	45,000
Water Lines	38,535,870	36,984,821
Total Water Supply System Capital Fund	<u>38,745,392</u>	<u>37,152,082</u>
<b>Sanitary Sewer Capital Fund</b>		
Land	12,049	182,035
Supplies Inventory	35,213	45,000
Sewer Lines	49,581,291	48,643,662
Total Sanitary Sewer Capital Fund	<u>49,628,553</u>	<u>48,870,697</u>
<b>Work in Process</b>		
Unfunded Work in Process (Note 8)	8,296,942	14,134,857
Funded Work in Process	23,658,470	9,986,085
Total Work in Process	<u>31,955,412</u>	<u>24,120,942</u>
<b>Total</b>	<u>\$ 382,150,020</u>	<u>\$ 354,632,732</u>

# The Corporation of the District of Maple Ridge

Debenture Debt			
For the Year Ended December 31, 2001			
General Capital Fund			
Date of Issue	Bylaw	Purpose	Maturity Dates
<b>Recreation and Cultural</b>			
Dec 01, 1980	2836	Leisure Pool Complex	1980 – 2005
Nov 15, 1983	3152	Leisure Pool Complex	1984 – 2008
Jun 12, 1985	3477	Leisure Pool Final Draw	1985 – 2010
		Subtotal Recreation and Cultural	
<b>Transportation Services</b>			
		<i>Public Works</i>	
Jun 02, 1986	3713	Albion Storm Sewer (3547) (MFA 39)	1986 – 2001
Jun 12, 1985	3471	ARDSA Project	1985 – 2010
		<i>Local Improvements</i>	
Jun 02, 1986	3713	Street Paving (3544) (MFA 39)	1986 – 2001
Jun 02, 1986	3713	Street Paving (3615) (MFA 39)	1986 – 2001
Jun 02, 1986	3713	Street Paving (3636) (MFA 39)	1986 – 2001
Jun 30, 1987	3861/3636	Stage III Road Paving (MFA 41)	1988 – 2002
Jun 30, 1987	3861/3711	Stage II Road Paving (MFA 41)	1988 – 2002
Jun 30, 1987	3866/3544	Road Paving (MFA 41)	1988 – 2002
Jun 30, 1987	3866/3615	Road Paving (MFA 41)	1988 – 2002
Jun 30, 1987	3866/3711	Road Paving (MFA 41)	1988 – 2002
May 11, 1988	3679	Road Paving (MFA 44)	1988 – 2003
May 11, 1988	3785	Curb and Gutter Lougheed L.I.P. (MFA 44)	1988 – 2003
May 11, 1988	3902	Road Paving (MFA 44)	1988 – 2003
May 09, 1989	4052	Stage 1 Paving	1989 – 2004
May 09, 1989	4060	248th Street Paving	1989 – 2004
May 09, 1989	4061	110th Street Paving	1989 – 2004
May 09, 1989	4064	122nd Street Paving	1989 – 2004
Oct 24, 1990	4324	Chigwell St. Storm L.I.P. (MFA 49)	1990 – 2005
May 13, 1992	4667	Downtown Parking	1992 – 2002
Dec 01, 1995	5291	Downtown Parking Issue 61	1995 – 2010
		<i>Development Cost Charges</i>	
Jun 15, 1983	3086	Storm Sewer System D.C.C. (MFA 33)	1983 – 2008
		Subtotal Transportation	
<b>General Government Services</b>			
Jul 28, 1999	n/a	Telephone Equipment Lease	1999 – 2004

## Schedule 2 - continued

	Original Debt Debt	Debt Outstanding Before 2001 Retirement	Interest and Exchange 2001	Retirements 2001	Debt Debt December 31, 2001	Interest Rates
*	\$ 1,680,055	\$ 833,326	\$ 133,403	\$ 126,519	\$ 706,807	13.820
	350,000	160,503	15,771	16,808	\$ 143,695	11.125 – 11.500
	111,700	61,198	4,714	4,866	\$ 56,332	12.500
	<u>2,141,755</u>	<u>1,055,027</u>	<u>153,888</u>	<u>148,193</u>	<u>906,834</u>	
	400,000	36,701	585	36,701	-	9.750
	131,180	71,870	5,547	5,714	66,156	12.500
	32,580	2,989	48	2,989	-	9.750
	20,736	1,902	30	1,902	-	9.750
	38,488	3,532	56	3,532	-	9.750
	23,290	4,172	530	2,035	2,137	9.30 – 10.000
	281,500	50,428	6,404	24,599	25,829	9.30 – 10.000
	26,400	4,729	605	2,307	2,422	9.30 – 10.000
	63,100	11,304	1,441	5,514	5,790	9.30 – 10.000
	69,160	12,389	1,574	6,043	6,346	9.250
	10,800	2,833	196	898	1,935	10.000
	50,000	13,118	882	4,161	8,957	10.000
	19,106	5,013	346	1,590	3,423	10.000
	118,805	40,587	3,744	9,417	31,170	10.900
	17,398	5,944	558	1,379	4,565	10.900
	15,297	5,226	491	1,213	4,013	10.900
	3,500	1,196	112	278	918	10.900
	5,455	2,275	196	412	1,863	11.200
	1,200,000	668,967	88,401	82,162	586,805	9.628
	300,000	223,179	20,047	17,744	205,435	9.628
	<u>339,600</u>	<u>217,848</u>	<u>25,693</u>	<u>17,471</u>	<u>200,377</u>	12.375
	<u>3,166,395</u>	<u>1,386,202</u>	<u>157,486</u>	<u>228,061</u>	<u>1,158,141</u>	
	227,086	179,324	15,774	33,715	145,609	7.000
	<u>\$ 5,535,236</u>	<u>\$ 2,620,553</u>	<u>\$ 327,148</u>	<u>\$ 409,969</u>	<u>\$ 2,210,584</u>	

## The Corporation of the District of Maple Ridge

### Debenture Debt For the Year Ended December 31, 2001

#### Water Supply System Capital Fund

Date of Issue	Bylaw	Purpose	Maturity Dates
<i>Local Improvements</i>			
Dec 05, 1984	3404	236th Street Water Line	1984 – 2004
Jun 02, 1986	3713	136th Avenue Water Line (3449) (MFA 39)	1986 – 2001
Jun 02, 1986	3713	256th Street Water Line (3635) (MFA 39)	1986 – 2001
May 02, 1988	3817	129th Avenue Water Line L.I.P. (MFA 44)	1988 – 2003
May 02, 1988	3800	117th Avenue Water Line L.I.P. (MFA 44)	1988 – 2003
May 09, 1989	4057	Edge Street Water Line (MFA 46)	1989 – 2004
<i>Water Improvement Program</i>			
Jul 01, 1979	2738	232nd Street Water Improvement	1979 – 2004
Jul 01, 1979	2769	D.T.R. 240th St. – 263rd St. Water Improvement	1979 – 2004
Dec 01, 1980	2837	Water Improvement Program	1980 – 2005
Apr 29, 1980	2906	Water Improvement Program Phase 1	1981 – 2006
Oct 27, 1982	3059	Water Improvement Program	1982 – 2002
Jun 15, 1983	3057	Water System Stage II (MFA 33)	1983 – 2003
Jun 12, 1985	3496	Water Improvement Program Phase III	1985 – 2010
Oct 24, 1990	4324	Water Improvement Project (MFA 49)	1990 – 2005
<i>Development Cost Charges</i>			
Jun 15, 1983	3084	Water System D.C.C. (MFA 33)	1983 – 2008
<i>Other Long Term Debt</i>			
Loan Payable G.V.W.D.			

\* See Note 6

## Schedule 2 - continued

Original Debenture Debt	Debentures Outstanding Before 2001 Retirement	Interest and Exchange Paid in 2001	Retirements in 2001	Debenture Debt December 31, 2001	Interest Rates
\$ 21,974	\$ -	\$ 28	\$ -	\$ -	12.5
37,745	3,463	55	3,463	-	10
19,392	1,779	-	1,779	-	10
11,201	2,939	203	932	2,007	10
9,605	2,520	174	800	1,720	10.9
42,230	14,427	1,322	3,347	11,080	10.9
173,393	60,072	5,260	12,971	47,101	9.625
345,980	122,488	11,177	26,296	96,192	10.000
* 768,758	381,313	61,030	57,892	323,421	13.65 – 14.000
2,000,000	720,266	49,773	720,266	-	12.500
34,500	5,148	413	2,511	2,637	12.350
2,000,000	653,334	67,724	192,966	460,368	12.375
640,000	350,641	27,020	27,878	322,763	12.500
891,840	371,996	26,478	67,321	304,675	11.200
113,600	72,873	8,620	5,845	67,028	11.250
-	64,566	(1,322)	49,382	15,184	
\$ 7,110,218	\$ 2,827,825	\$ 257,955	\$ 1,173,649	\$ 1,654,176	

## The Corporation of the District of Maple Ridge

Debenture Debt For the Year Ended December 31, 2001			
<b>Sanitary Sewer Capital Fund</b>			<b>Maturity</b>
Date of Issue	Bylaw	Purpose	Dates
<i>Master Sewer Program</i>			
Jan 22, 1980	2819	Master Sewer Program	1980 – 2005
Dec 01, 1980	2838	Sewer Area “A”	1980 – 2005
Jan 15, 1982	3019	Sewer Area “A”	1982 – 2006
Jan 15, 1982	3020	Sewer Area “A”	1982 – 2006
Oct 27, 1982	3058	Sewer Area “A”	1982 – 2002
<i>Local Improvements</i>			
Jun 12, 1985	3507	Sanitary Sewer 3268–207th and D.T.R.	1985 – 2005
Dec 12, 1985	3617	Sanitary Sewer 203rd Street (3475)	1985 – 2005
May 11, 1988	3622	Sanitary Sewer Colemore St. L.I.P. (MFA 44)	1988 – 2008
May 11, 1988	3818	Sanitary Sewer Barclay St. L.I.P. (MFA 44)	1988 – 2008
May 11, 1988	3894	Sanitary Sewer Hampton St. L.I.P. (MFA 44)	1988 – 2003
May 09, 1989	3894	Sanitary Sewer Hampton St. L.I.P. (MFA 46)	1989 – 2004
May 09, 1989	4116	Sanitary Sewer Eagle Ave. L.I.P. (MFA 46)	1989 – 2004
Oct 24, 1990	4324	Sanitary Sewer 206th St. L.I.P. (MFA 49)	1990 – 2005
Oct 24, 1990	4324	Sanitary Sewer Chatwin Ave. L.I.P. (MFA 49)	1990 – 2005
Jun 15, 1983	3078	Sanitary Sewer Line Construction (MFA 33)	1983 – 2003
Jun 15, 1983	3079	Sanitary Sewer Line Construction (MFA 33)	1983 – 2003
May 13, 1992	4667	Sanitary Sewer Wharf Street (4462)	1992 - 2002
May 13, 1992	4667	Sanitary Sewer 240th Street Albion (4468)	1992 - 2002
<i>Sewage Treatment Plant</i>			
Aug 01, 1977	2532	Sewage Treatment Plant	1977 – 2001
Jun 01, 1978	2531	Sewage Treatment Plant	1979 – 2003
<i>Development Cost Charges</i>			
Jun 15, 1983	3085	Sewer System D.C.C. (MFA 33)	1983 – 2008

\* See Note 6



Schedule 2 - continued

	<u>Original Debt</u>	<u>Debtures Outstanding Before 2001 Retirement</u>	<u>Interest and Exchange Paid in 2001</u>	<u>Retirements in 2001</u>	<u>Debture Debt December 31, 2001</u>	<u>Interest Rates</u>
	\$ 1,501,608	\$ 516,427	\$ 49,260	\$ 111,725	\$ 404,702	9.500
*	2,117,325	1,050,217	168,106	159,449	890,768	13.820
	750,000	443,316	67,142	50,269	393,047	14.750
	1,531,916	743,745	75,359	95,789	647,956	10.000
	4,600,000	686,338	55,110	334,799	351,539	12.500
	18,150	6,306	(2)	6,306	-	12.500
	2,884	1,002	93	181	821	11.150
	78,774	40,854	2,403	4,279	36,575	10.000
	30,433	15,783	912	1,653	14,130	10.000
	90,700	23,796	1,588	7,548	16,248	10.000
	24,744	8,453	781	1,961	6,492	10.900
	4,943	1,689	159	391	1,298	10.900
	16,952	7,071	446	1,280	5,791	11.200
	118,832	49,566	3,126	8,970	40,596	11.200
	16,000	5,227	550	1,544	3,683	12.350
	254,000	82,973	8,584	24,506	58,467	12.350
	199,109	47,946	10,330	23,389	24,557	9.628
	112,375	62,646	8,235	7,694	54,952	9.628
	578,190	50,764	2,406	50,764	-	8.000
*	584,322	154,290	44,589	46,889	107,401	9.250 - 9.375
	<u>396,300</u>	<u>254,220</u>	<u>30,115</u>	<u>20,388</u>	<u>233,832</u>	12.375
	<u>\$ 13,027,557</u>	<u>\$ 4,252,629</u>	<u>\$ 529,292</u>	<u>\$ 959,774</u>	<u>\$ 3,292,855</u>	
SUMMARY:		General Capital Fund			\$ 2,210,584	
		Water Supply System Capital Fund			1,654,176	
		Sanitary Sewer Capital Fund			<u>3,292,855</u>	
					<u>\$ 7,157,615</u>	

## The Corporation of the District of Maple Ridge

Tax Levies For the Year Ended December 31, 2001			
	<b>2001 <u>Actual</u></b>	2001 Budget	2000 Actual
General purposes-gross taxes	\$ 25,770,390	\$ 25,805,463	\$ 24,421,111
Less: Municipally owned property	<u>(76,290)</u>	(76,596)	(98,984)
General purposes-net taxes	<b>25,694,100</b>	25,728,867	24,322,127
Special assessments and local improvements	<b>951,462</b>	944,118	807,982
Sewer levy	<b>637,552</b>	642,395	622,271
Water levy	<b>999,000</b>	1,017,159	987,856
Grants in lieu of taxes	<u><b>1,355,165</b></u>	1,150,464	1,270,612
<b>Total Taxes for Municipal Purposes</b>	<b>29,637,279</b>	29,483,003	28,010,848
Collections for other governments:			
School Districts - Provincial Government	<b>21,838,163</b>	21,085,944	21,526,490
British Columbia Assessment Authority	<b>703,626</b>	682,344	699,559
Regional Library	<b>1,537,006</b>	1,537,006	1,244,091
Dyking Districts	<b>148,034</b>	142,248	134,626
Greater Vancouver Regional District Parks	<b>595,876</b>	595,900	589,890
Greater Vancouver Transportation Authority	<b>1,652,815</b>	1,602,096	1,621,407
Municipal Finance Authority	<u><b>1,346</b></u>	1,332	1,342
<b>Total Collections for Other Governments</b>	<b>26,476,866</b>	25,646,870	25,817,405
<b>Real Property, Special Assessments, Grants In Lieu</b>	<u><b>\$ 56,114,145</b></u>	<u><b>\$ 55,129,873</b></u>	<u><b>\$ 53,828,253</b></u>

## The Corporation of the District of Maple Ridge

### Other Revenue from Own Sources For the Year Ended December 31, 2001

	<b>2001 <u>Actual</u></b>	2001 <u>Budget</u>	2000 <u>Actual</u>
Business licences	\$ 334,666	\$ 339,996	\$ 353,824
Delivery vehicle licences	20,948	21,996	20,076
Building permits	1,017,751	1,178,004	1,038,840
Dog licences	145,139	139,896	142,880
Fines	108,748	83,220	103,663
Property rentals	375,997	370,908	370,036
Subdivision inspection fees and other	290,286	374,484	291,865
Penalties and interest on taxes	706,501	561,114	623,742
Financing charges Recoverable Local Improvements	304,610	260,151	352,802
Donations and non government grants	<u>2,310</u>	3,000	1,581
<b>Total Other Revenue from Own Sources</b>	<b><u>\$ 3,306,956</u></b>	<b><u>\$ 3,332,769</u></b>	<b><u>\$ 3,299,309</u></b>

## The Corporation of the District of Maple Ridge

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### Schedule of Development Revenue For the Year Ended December 31, 2001

	<b><u>2001</u> <u>Actual</u></b>	<b><u>2001</u> <u>Budget</u></b>	<b><u>2000</u> <u>Actual</u></b>
<b>Development Revenue Received Through:</b>			
<b>Revenue Funds</b>			
Development Cost Charges	\$ 314,162	\$ 270,460	\$ 340,869
Contributions in Lieu of Development Cost Charges	-	-	26,840
Local Improvements	225,000	-	407,533
Sewer Expansion by 286 Agreement	<u>229,924</u>	<u>-</u>	<u>124,025</u>
	<b>769,086</b>	270,460	899,267
<b>Capital Funds</b>			
Other Capital Contributions	693,224	238,797	1,551,234
Parkland Dedications	4,513	616,089	2,810,434
Specified Capital Fees	277,938	132,641	69,160
Development Cost Charges	<u>1,199,794</u>	9,975,213	3,170,757
	<b>2,175,469</b>	10,962,740	7,601,585
<b>Total Development Revenue</b>	<b><u>\$ 2,944,555</u></b>	<b><u>\$ 11,233,200</u></b>	<b><u>\$ 8,500,852</u></b>

# The Corporation of the District of Maple Ridge

## Schedule of Sale of Services For the Year Ended December 31, 2001

	<b>2001 Actual</b>	2001 Budget	2000 Actual
<b>General Revenue Fund:</b>			
General government	\$ 387,262	\$ 408,492	\$ 381,960
Transportation	66,222	133,284	101,446
Cemetery	217,064	193,219	157,302
Recreation (Schedule 13)	2,821,528	2,676,330	2,508,716
Gravel sales	147,449	364,752	124,792
Policing and firefighting fees	222,504	227,000	344,449
Recycling fees	<u>76,495</u>	<u>80,004</u>	<u>72,723</u>
Total General Revenue Fund	3,938,524	4,083,081	3,691,388
<b>Water Revenue Fund</b>			
Connection fees	162,230	222,384	129,937
<b>Sewer Revenue Fund</b>			
Connection fees	<u>70,661</u>	<u>104,808</u>	<u>61,888</u>
<b>Total Sale of Services</b>	<b><u>\$ 4,171,415</u></b>	<b><u>\$ 4,410,273</u></b>	<b><u>\$ 3,883,213</u></b>

## The Corporation of the District of Maple Ridge

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### Continuity Schedule of Restricted Revenues For the Year Ended December 31, 2001

	Development Cost Charges		Parkland Acquisition Charges	
	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
Beginning Balance	\$ 8,613,116	\$ 9,957,412	\$ 823,751	\$ 3,493,494
Interest Earned	398,045	365,123	46,785	141,628
Collections	3,766,595	1,802,207	91,843	(937)
Expenditures - Operating	(314,162)	(340,869)	-	-
Expenditures - Capital	<u>(1,199,794)</u>	<u>(3,170,757)</u>	<u>(4,513)</u>	<u>(2,810,434)</u>
Ending Balance	<u>\$ 11,263,800</u>	<u>\$ 8,613,116</u>	<u>\$ 957,866</u>	<u>\$ 823,751</u>

Schedule 7 - continued

Downtown Parking Charges		Developer Specified Projects		Total Restricted Revenues	
<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>	<u>2001</u>	<u>2000</u>
\$ 104,136	\$ 99,028	\$ 2,776,309	\$ 2,534,241	\$ 12,317,312	\$ 16,084,175
5,448	5,108	142,922	125,534	593,200	637,393
-	-	62,391	212,534	3,920,829	2,013,804
-	-	-	(26,840)	(314,162)	(367,709)
-	-	(277,938)	(69,160)	(1,482,245)	(6,050,351)
<u>\$ 109,584</u>	<u>\$ 104,136</u>	<u>\$ 2,703,684</u>	<u>\$ 2,776,309</u>	<u>\$ 15,034,934</u>	<u>\$ 12,317,312</u>

# The Corporation of the District of Maple Ridge

## Schedule of Expenditure by Object of Expenditure For the Year Ended December 31, 2001

	<b>Operating</b>			
	2001 Operating Salaries <u>Goods &amp; Services</u>	2001 Operating Interest (Note 12)	2001 Actual Operating <u>Total</u>	2001 Operating Budget <u>Total</u>
Protective Services (Schedules 11, 15)	\$ 10,508,837	\$ -	\$ <b>10,508,837</b>	\$ 11,528,792
Transportation Services (Schedules 9, 15)	4,715,897	157,486	<b>4,873,383</b>	5,446,671
Recreation & Cultural (Schedules 13, 15)	7,725,065	683,957	<b>8,409,022</b>	8,537,707
Sewer & Water Facilities (Schedules 12, 15)	7,638,103	787,247	<b>8,425,350</b>	9,228,318
General Government (Schedules 10, 15)	5,475,205	275,541	<b>5,750,746</b>	6,360,934
Planning, Public Health and Other	1,847,242	-	<b>1,847,242</b>	2,090,086
Reallocation of Internal Equipment	(1,301,347)	-	<b>(1,301,347)</b>	(1,223,711)
Subdivision Infrastructure	-	-	-	-
<b>Total Expenditures</b>	<u>\$ 36,609,002</u>	<u>\$ 1,904,231</u>	<u>\$ <b>38,513,233</b></u>	<u>\$ 41,968,797</u>



Schedule 8 - continued

<b>Capital</b>		<b>Consolidated</b>	
<b>2001</b>	<b>2001</b>	<b>2001</b>	<b>2001</b>
<b>Actual</b>	<b>Budget</b>	<b>Total</b>	<b>Total</b>
<b><u>Capital</u></b>	<b><u>Capital</u></b>	<b><u>Actual</u></b>	<b><u>Budget</u></b>
		<b><u>Expenditures</u></b>	<b><u>Expenditures</u></b>
\$ 106,972	\$ 5,363,824	\$ 10,615,809	\$ 16,892,616
3,674,357	7,721,415	8,547,740	13,168,086
16,457,033	13,582,580	24,866,055	22,120,287
1,608,854	5,329,038	10,034,204	14,557,356
3,114,551	5,456,619	8,865,297	11,817,553
5,704	169,049	1,852,946	2,259,135
-	-	(1,301,347)	(1,223,711)
<u>3,629,494</u>	<u>3,629,494</u>	<u>3,629,494</u>	<u>3,629,494</u>
 \$ 28,596,965	 \$ 41,252,019	 \$ 67,110,198	 \$ 83,220,816

## The Corporation of the District of Maple Ridge

### Transportation Services For the Year Ended December 31, 2001

	<b>2001 <u>Actual</u></b>	<b>2001 <u>Budget</u></b>	<b>2000 <u>Actual</u></b>
<b>Common Services</b>			
Supervision	\$ 79,492	\$ 79,745	\$ 81,546
Stores and clerical	346,253	360,454	348,358
Consulting fees	40,538	53,196	20,256
Trucks and heavy equipment maintenance	541,553	454,199	444,432
Gas and oil	189,116	189,168	162,311
Insurance	69,301	79,500	63,009
Small tools and equipment	34,843	36,252	21,693
Municipal yards maintenance	<u>137,650</u>	<u>166,545</u>	<u>149,386</u>
Total Common Services	1,438,746	1,419,059	1,290,991
<b>Engineering</b>			
Salary recoveries	(700,260)	(488,154)	(691,688)
Administrative	833,832	840,750	877,977
Technical support	579,379	610,108	455,145
Supplies	51,128	42,528	50,506
Vehicle costs	<u>63,192</u>	59,496	64,889
Total Engineering	827,271	1,064,728	756,829
<b>Roads and Streets Maintenance</b>			
Streets, lanes and sidewalks	1,132,375	1,187,559	958,227
Drains, ditches and culverts	231,508	270,727	247,814
Storm sewers	141,146	211,430	188,799
Snow removal and sanding	<u>116,759</u>	<u>135,803</u>	<u>180,919</u>
Total Roads and Streets Maintenance	1,621,788	1,805,519	1,575,759
<b>Parking</b>	20,258	114,768	19,109
<b>Bridges</b>	22,119	65,688	16,217
<b>Street Lighting</b>	324,530	299,577	315,405
<b>Traffic Control Facilities</b>	443,121	461,481	419,139
<b>Subdivision Inspection</b>	<u>18,064</u>	18,360	11,669
<b>Total Transportation Services</b>	<u>\$ 4,715,897</u>	\$ 5,249,180	\$ 4,405,118

## The Corporation of the District of Maple Ridge

### General and Administrative Expenses For the Year Ended December 31, 2001

	<b>2001 <u>Actual</u></b>	2001 <u>Budget</u>	2000 <u>Actual</u>
Administration, personnel and clerks' departments	\$ 1,911,706	\$ 1,976,193	\$ 1,671,322
Finance department	819,464	902,696	836,729
Information services department	489,642	540,928	386,700
Computer operations and telephone	437,244	559,044	396,040
Legislative	178,621	173,808	180,872
Grants and donations	148,615	105,066	2,356
Legal and audit fees	114,119	164,688	290,231
Advertising, printing and stationery	71,822	57,703	65,928
Municipal hall maintenance and landscaping	349,602	495,722	508,573
Telephone, postage and office equipment maintenance	55,755	61,944	49,225
Travel and convention	98,029	102,182	113,228
Insurance	320,507	334,860	279,611
Miscellaneous and property rentals	258,702	249,300	263,695
Election	-	-	4,313
Public relations and negotiations	131,206	200,280	549,292
Economic development	<u>90,171</u>	<u>132,024</u>	<u>30,541</u>
<b>Total General and Administrative Expenses</b>	<b><u>\$ 5,475,205</u></b>	<b><u>\$ 6,056,438</u></b>	<b><u>\$ 5,628,656</u></b>

## The Corporation of the District of Maple Ridge

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### Schedule of Protective Services For the Year Ended December 31, 2001

	<b><u>2001</u></b> <b><u>Actual</u></b>	<b><u>2001</u></b> <b><u>Budget</u></b>	<b><u>2000</u></b> <b><u>Actual</u></b>
Police protection	\$ 7,620,634	\$ 8,279,974	\$ 7,583,357
Fire protection	1,595,970	1,879,058	1,633,795
Emergency measures	37,071	79,172	33,774
Building inspection	849,706	848,730	971,849
Animal control	192,810	210,204	193,672
By-law enforcement	<u>212,646</u>	<u>231,654</u>	<u>190,373</u>
<b>Total Protective Services</b>	<b><u>\$ 10,508,837</u></b>	<b><u>\$ 11,528,792</u></b>	<b><u>\$ 10,606,820</u></b>

## The Corporation of the District of Maple Ridge

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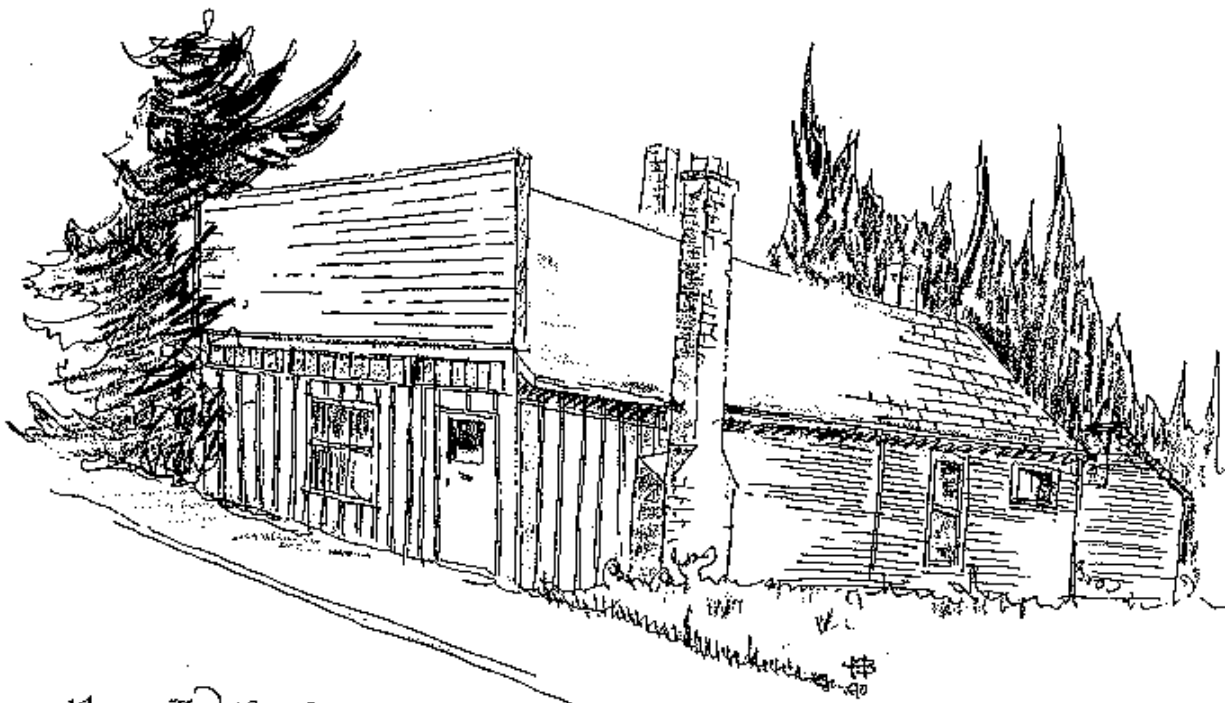
### Schedule of Sewer and Water Utilities For the Year Ended December 31, 2001

	<b>2001 <u>Actual</u></b>	2001 <u>Budget</u>	2000 <u>Actual</u>
Administration	\$ 897,222	\$ 860,516	\$ 813,634
Water Distribution	1,215,754	1,197,726	1,120,059
Water Purchases	1,997,025	2,218,352	1,844,608
Sewerage Collection	547,833	627,259	494,504
Sewerage Treatment	<u>2,980,269</u>	<u>3,249,732</u>	<u>2,881,679</u>
<b>Total Sewer and Water Utilities</b>	<b><u>\$ 7,638,103</u></b>	<b><u>\$ 8,153,585</u></b>	<b><u>\$ 7,154,484</u></b>

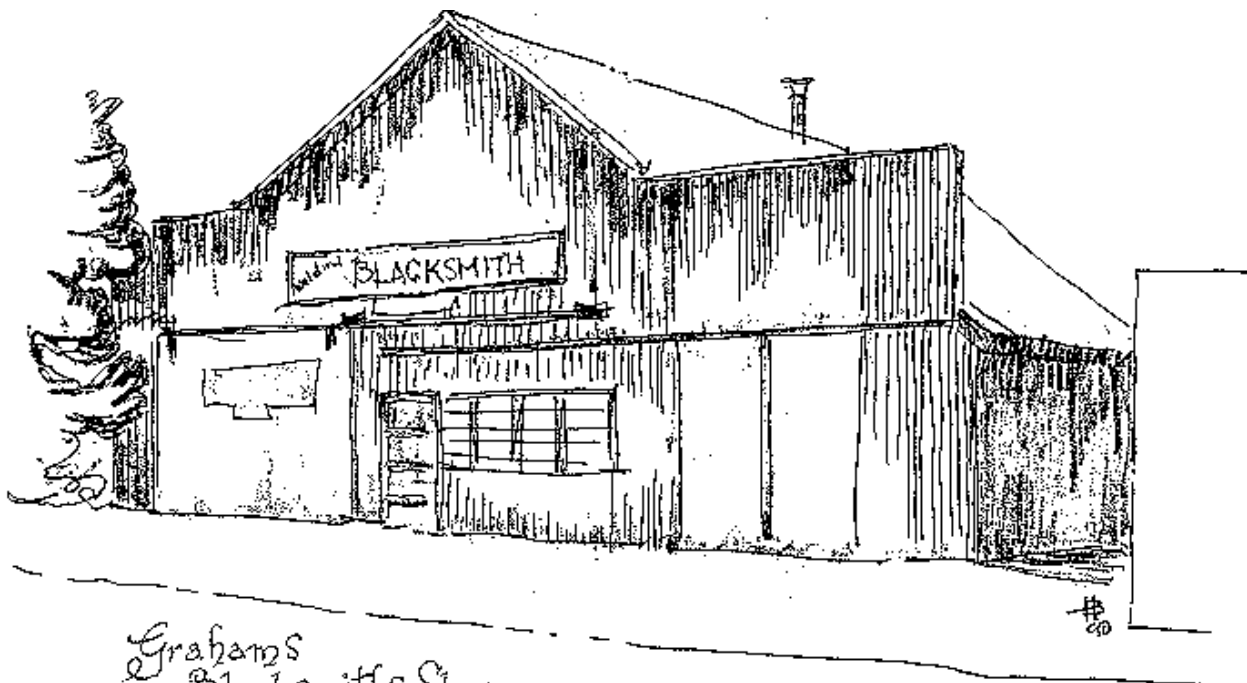
## The Corporation of the District of Maple Ridge

### Summary Schedule of Recreation and Cultural Revenue and Expenditure For the Year Ended December 31, 2001

	2001 Actual Revenue	2001 Budget Revenue	2001 Actual Expenditures	2001 Budget Expenditures	2001 Actual Operating Deficit	2001 Budget Operating Deficit	2000 Actual Operating Deficit
Leisure Centres	\$ 801,757	\$ 744,052	\$ 1,261,740	\$ 1,186,796	\$ (459,983)	\$ (442,744)	\$ (367,697)
Ice Sheet Facilities	268,686	347,544	1,132,458	906,188	(863,772)	(558,644)	(972,779)
Programs	1,181,776	1,015,906	2,284,957	2,134,164	(1,103,181)	(1,118,258)	(976,030)
Outdoor Pools	42,780	55,298	57,798	70,404	(15,018)	(15,106)	(8,843)
Parks, Playground, and Other	491,263	476,792	1,634,938	1,632,609	(1,143,675)	(1,155,817)	(1,525,970)
Seniors' Recreation Centres	35,266	36,738	140,714	150,000	(105,448)	(113,262)	(153,540)
General and Administrative Expenses	-	-	1,212,460	1,343,546	(1,212,460)	(1,343,546)	(911,960)
<b>Total</b>	<u>\$ 2,821,528</u>	<u>\$ 2,676,330</u>	<u>\$ 7,725,065</u>	<u>\$ 7,423,707</u>	<u>\$ (4,903,537)</u>	<u>\$ (4,747,377)</u>	<u>\$ (4,916,819)</u>



F. de. Wolf Grocery Store.  
11657 224<sup>th</sup> Street. 1917.



Graham's  
Blacksmiths Shop.  
1912.

## The Corporation of the District of Maple Ridge

### Continuity Schedule of Reserves For the Year Ended December 31, 2001

	<u>Balance</u> <u>Dec.31, 2000</u>	<u>Interest</u> <u>Allocated</u>	<u>Intra-Reserve</u> <u>Transfers</u>
<b>Reserve Funds:</b>			
Local Improvement	\$ 1,075,820	\$ 16,966	\$ (438,886)
Equipment Replacement	3,205,339	174,836	-
Capital Works	6,571,103	159,810	438,886
Fire Department Capital Aquisitions	3,366,300	159,890	-
Sanitary Sewer	1,972,724	104,865	-
Land	<u>1,197,881</u>	<u>52,938</u>	<u>-</u>
<b>Total Reserve Funds</b>	17,389,167	669,305	-
<b>General Revenue Fund Reserve Accounts:</b>			
Specific Projects	4,053,166	-	-
Self Insurance	581,148	31,664	3,501
Police Services	29,883	1,563	-
Core Development	9,698,338	26,989	-
Recycling	741,125	30,005	-
Community Development	60,518	44	-
Building Inspections	402,963	21,082	-
Gravel Extraction	468,917	24,742	-
Neighbourhood Improvements	-	198	45,824
Recreation Facility Maintenance	-	1,800	(45,824)
Snow Removal	200,000	-	-
Youth Centre	20,000	-	-
Cemetery Maintenance	650	-	-
Service Severance	<u>63,630</u>	<u>-</u>	<u>-</u>
<b>Total General Revenue Fund Reserve Accounts</b>	16,320,338	138,087	3,501
<b>Other Reserve Accounts:</b>			
Sewer Revenue Fund-Self insurance	76,785	-	(1,667)
Sewer Revenue Fund-Specific Projects	1,032,732	-	-
Water Revenue Fund-Specific Projects	983,653	-	-
Water Revenue Fund-Self insurance	103,000	-	(1,834)
<b>Total Other Reserve Accounts</b>	2,196,170	-	(3,501)
<b>Total Reserves</b>	<u>\$ 35,905,675</u>	<u>\$ 807,392</u>	<u>\$ -</u>



## Schedule 14 - continued

<u>Transfers</u> <u>Revenue Funds</u>	<u>Transfers</u> <u>Capital Funds</u>	<u>Balance</u> <u>Dec.31, 2001</u>
\$ 343,085	\$ (225,000)	\$ 771,985
1,157,749	(1,004,134)	3,533,790
1,736,317	(1,111,628)	7,794,488
489,461	(227,216)	3,788,435
-	-	2,077,589
-	-	1,250,819
<u>3,726,612</u>	<u>(2,567,978)</u>	<u>19,217,106</u>
2,206,636	(1,200,394)	5,059,408
(65,839)	-	550,474
-	-	31,446
136,662	(7,000,000)	2,861,989
132,285	(348,642)	554,773
-	(59,641)	921
-	-	424,045
13,500	(115,800)	391,359
-	-	46,022
63,467	-	19,443
-	-	200,000
1,500	-	21,500
34,580	-	35,230
-	-	63,630
<u>2,522,791</u>	<u>(8,724,477)</u>	<u>10,260,240</u>
6,500	-	81,618
228,836	(96,082)	1,165,486
139,619	(497,829)	625,443
6,500	-	107,666
<u>381,455</u>	<u>(593,911)</u>	<u>1,980,213</u>
<u>\$ 6,630,858</u>	<u>\$ (11,886,366)</u>	<u>\$ 31,457,559</u>

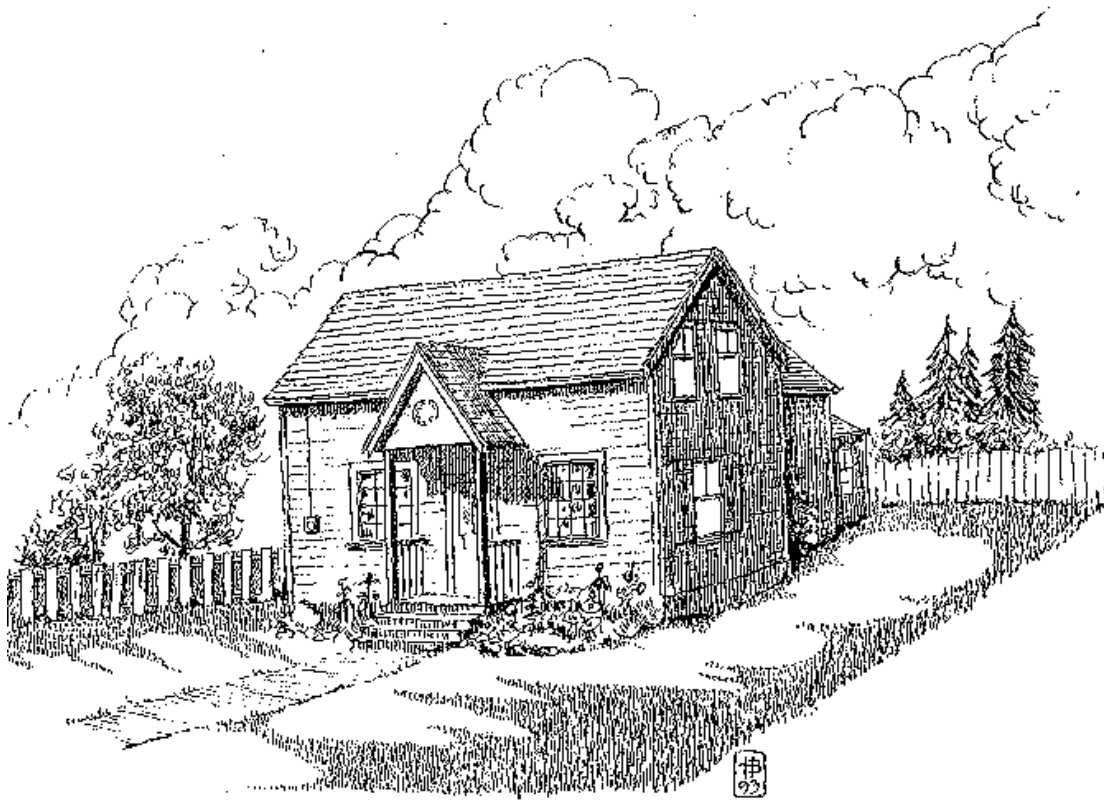
## The Corporation of the District of Maple Ridge

### Consolidated Schedule of Source and Use of Capital Funding For the Year Ended December 31, 2001

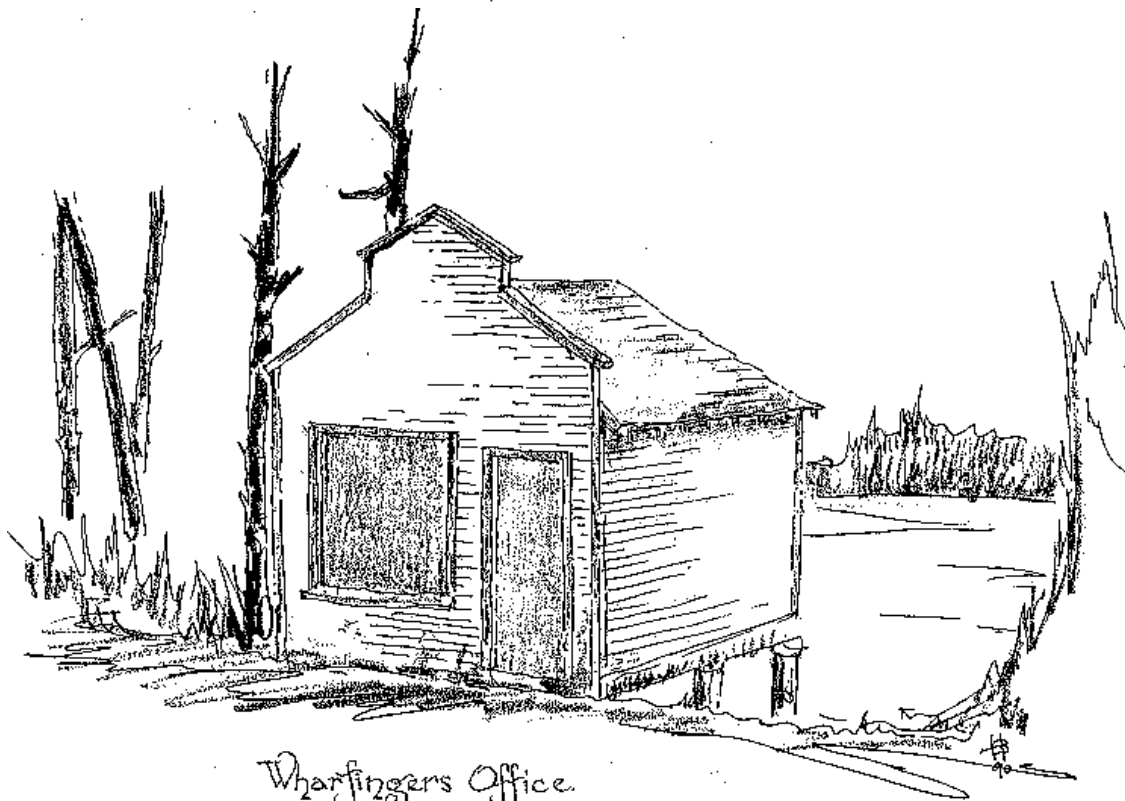
	Operating Funds	Development Revenue	Contributed Assets	Other Grants	Lease Liability	Equipment Replacement
<b>Unfunded Expenditures</b>						
(by funding source)						
<b>Beginning of year</b>	\$ -	\$ -	\$ 318,164	\$ 694,085	\$ (1,143,257)	\$ 4,049
<b>Redesignation of funding sources</b>	-	118,384	(509,083)	117,446	1,143,257	-
	-	118,384	(190,919)	811,531	-	4,049
<b>Use of Capital Funding</b>						
Protective Services	-	-	-	-	-	-
Transportation	1,556,181	557,288	505,581	(278,513)	-	611,187
Recreation	79,034	663,308	138,005	144,875	13,922,339	-
Sewer and Water	792,559	143,265	49,639	-	-	-
General Government	115,386	-	-	-	-	388,898
Planning and Public Health	-	-	-	-	-	-
Subdivision Infrastructure	-	-	3,629,494	-	-	-
<b>Total uses of Capital Funding</b>	2,543,160	1,363,861	4,322,719	(133,638)	13,922,339	1,000,085
<b>Capital Funding Provided</b>	(2,543,160)	(1,482,245)	(4,322,718)	(503,052)	(13,922,339)	(1,004,134)
<b>Unfunded Capital Expenditures</b>						
(by funding source)						
<b>End of year</b>	\$ -	\$ -	\$ (190,918)	\$ 174,841	\$ -	\$ -

## Schedule 15 - continued

<b>Reserves</b>					<b>2001</b>	2001	2000
<u>Fire</u> <u>Capital</u>	<u>Capital</u> <u>Works</u>	<u>Land</u> <u>Reserve</u>	<u>Local</u> <u>Improvement</u>	<u>Other</u> <u>Reserves</u>	<u>Actual</u>	<u>Budget</u>	<u>Actual</u>
\$ 486,820	\$1,564,590	\$ 1,808	\$ -	\$12,208,598	\$ <b>14,134,857</b>	\$ -	\$ 7,735,358
-	-	-	-	(870,004)	-	-	-
486,820	1,564,590	1,808	-	11,338,594	<b>14,134,857</b>	-	7,735,358
70,204	26,589	-	-	10,179	<b>106,972</b>	5,363,824	192,868
24,017	187,219	-	922	510,474	<b>3,674,356</b>	7,721,415	4,732,032
-	188,691	523,552	-	797,229	<b>16,457,033</b>	13,582,580	19,813,172
-	-	-	-	623,391	<b>1,608,854</b>	5,329,038	2,963,518
-	574,801	10,627	-	2,024,839	<b>3,114,551</b>	5,456,619	2,998,545
-	3,423	-	-	2,282	<b>5,705</b>	169,049	603,925
-	-	-	-	-	<b>3,629,494</b>	3,629,494	6,741,247
94,221	980,723	534,179	922	3,968,394	<b>28,596,965</b>	41,252,019	38,045,307
(227,216)	(1,111,628)	-	-	(9,318,388)	<b>(34,434,880)</b>	(52,009,684)	(31,645,808)
\$ 353,825	\$1,433,685	\$ 535,987	\$ 922	\$ 5,988,600	\$ <b>8,296,942</b>	\$ -	\$14,134,857



20341 Lorne Ave, Hammond.



Wharfingers Office.

# **Statistics Section**

# Corporation of the District of Maple Ridge

## General Comparative Statistics

### As at December 31, 2001

	2001	2000	1999	1998	1997	1991
<b>Municipal Government Form: Mayor and 6 Council Members Incorporated September 12, 1874</b>						
Population <sup>1</sup>	63,169	65,500 (est)	62,544 (est)	61,200 (est)	58,354 (est)	48,325(cen)
Registered Voters <sup>2</sup>	30,500 (est)	30,500 (est)	30,000	29,863	31,485	26,222
Area (Ha) <sup>1</sup>	26,710	26,710	26,710	26,710	26,708	26,709
No. of Properties (Folios) <sup>3</sup>	23,347	22,653	22,205	21,489	20,805	17,602
<b>Designated Land Use <sup>1</sup> in Ha (Official Community Plan)*</b>						
Residential	5,828	5,819	5,256	5,203	4,763	5,765
Agricultural	3,713	3,708	3,713	3,555	3,556	3,778
Commercial	200	200	174	148	142	110
Industry	584	584	584	543	543	863
Schools/Park/Greenbelt	1,785	1,781	1,786	2,152	3,017	1,068
Institutional	236	236	236	215	220	215
Transportation/Utilities	274	274	273	215	215	154
Crown Land	14,108	14,108	14,688	14,679	14,252	14,756
<i>* Figures changed in 1997 due to GIS Technology</i>						
<b>Roads in Km.* <sup>4</sup></b>						
Paved	431	443	411	409	382	368
Unpaved	7	7	8	9	9	24
<b>Sewer Lines in Km.* <sup>4</sup></b>						
Sanitary	246	235	221	211	194	171
Storm	211	205	164	159	150	112
<b>Water Lines in Km.* <sup>4</sup></b>						
	335	331	322	314	306	278
<i>* Note: Statistics now computerized for accuracy</i>						
<b>Parks Area (In Ha) <sup>5</sup> (Number of Parks in Brackets)</b>						
Municipal	(45) 205	(45) 205	(45) 205	(44) 200	(43) 199	(34) 183
Regional	( 2) 414	( 2) 414	( 1) 405	( 1) 405	( 1) 405	( 1) 405
Provincial	( 1) 55,596	( 1) 55,596	( 1) 55,554	( 1) 55,554	( 1) 55,554	( 1) 55,554
(11,700 Ha are Within Municipal Boundary)						
<b>Number of Schools <sup>5</sup></b>						
Elementary Schools	20	21	21	22	21	21
Special Education Schools	1	1	1	1	3	0
Secondary Schools *	4	4	4	4	4	3
Private Schools	4	4	4	4	5	4
Preschools	13	18	22	18	17	11
Day Care Centres	107	93	93	85	74	48
Continuing Education Facilities	4	3	3	3	3	1
<i>* As of 1992 Senior &amp; Junior Secondary Schools have been grouped under one category.</i>						
<b>Municipal Full-Time Employees <sup>6</sup></b>						
	233	239	248	249	250	206
<b>Total Part Time Hours</b>						
	128,042	118,958	n/a	n/a	n/a	n/a
<i>* As of 1995 the total includes full-time equivalent employees.</i>						
<b>Police <sup>6</sup></b>						
Buildings	3	1	1	1	1	1
Police Officers	68	68	66	69	66	56
Auxiliary Police Officers	29	13	14	15	18	12

**Corporation of the District of Maple Ridge**  
**General Comparative Statistics**  
**As at December 31, 2001**

	2001	2000	1999	1998	1997	1991
<b>Fire Personnel: <sup>6</sup></b>						
1 Manager of Fire Operations						
1 Manager of Community Fire Safety						
1 Fire & Life Safety Educator						
1 Fire Prevention Inspector						
1 Training & Public Education Inspector						
1 Community Safety Officer						
Volunteers: - Hall #1	44	50	53	50	45	43
- Hall #2	17	30	29	30	30	25
- Hall #3	26	30	30	30	30	23
<b>Summary of Fund Balances <sup>7</sup></b>						
Funded Reserves <sup>9</sup>	\$31,457,559	\$ 35,905,675	\$ 34,063,241	\$ 30,807,066	\$ 27,118,799	\$ 15,932,361
Capital Fund	(8,296,942)	(14,134,857)	(7,735,355)	(6,377,648)	(1,580,440)	5,902,349
Operating Surplus	18,018,089	16,890,646	11,000,872	10,619,380	10,061,665	5,587,732
<b>Total Surplus and Reserves</b>	<b>\$41,178,706</b>	<b>\$ 38,661,464</b>	<b>\$ 37,328,758</b>	<b>\$ 35,048,798</b>	<b>\$ 35,600,024</b>	<b>\$ 27,422,442</b>
<b>Debenture Debt <sup>7</sup></b>						
Parks & Recreation	\$17,445,602	\$ 6,178,753	\$ 1,868,827	\$ 1,364,145	\$ 1,408,671	\$ 1,970,210
Public Works	1,158,141	1,386,202	1,907,141	2,401,510	2,872,610	4,415,024
General Government	3,649,616	1,411,878	213,038	—	—	—
<b>Total General Fund</b>	<b>\$22,253,359</b>	<b>\$ 8,976,833</b>	<b>\$ 3,307,006</b>	<b>\$ 3,705,655</b>	<b>\$ 4,281,281</b>	<b>\$ 6,402,251</b>
Waterworks Utility	\$1,654,176	\$ 2,827,825	\$ 3,325,537	\$ 3,789,629	\$ 4,214,490	\$ 5,972,952
Sanitary Sewer Utility	3,292,855	4,252,629	5,136,965	5,951,504	6,714,387	10,022,232
<b>Total Gross Debt</b>	<b>\$ 27,200,390</b>	<b>\$ 16,057,287</b>	<b>\$ 11,776,508</b>	<b>\$ 13,446,788</b>	<b>\$ 15,210,158</b>	<b>\$ 22,397,435</b>
<b>Legal Debt Limit</b>	<b>136,647,934</b>	<b>\$ 149,085,291</b>	<b>\$142,141,745</b>	<b>\$137,765,354</b>	<b>\$132,873,852</b>	<b>\$ 49,851,965</b>
<b>Debt Per Capita</b>	<b>\$ 431</b>	<b>\$ 245</b>	<b>\$ 188</b>	<b>\$ 220</b>	<b>\$ 261</b>	<b>\$ 464</b>
<b>Debt Payment As A Percentage of Non Capital Expenditures</b>						
Debt Payments - Gross	12.1%	10.1%	10.4%	11.5%	13.2%	18.2%
<b>Building Permits <sup>8</sup></b>						
Total Issued	357	350	875	810	1,009	1,077
Value	\$83,895,058	\$87,857,857	\$84,271,013	\$103,068,635	\$ 119,546,392	\$ 79,026,766
<b>Business Licences Issued <sup>8</sup></b>	<b>2,973</b>	<b>2,662</b>	<b>3,028</b>	<b>3,070</b>	<b>2,682</b>	<b>2,320</b>
<b>Dog Licences Issued <sup>3</sup></b>	<b>7,318</b>	<b>7,221</b>	<b>7,248</b>	<b>6,831</b>	<b>6,580</b>	<b>6,212</b>

<sup>1</sup> Maple Ridge Planning Department

<sup>2</sup> Maple Ridge Municipal Clerk

<sup>3</sup> Maple Ridge Municipal Collector

<sup>4</sup> Maple Ridge Engineering Department

<sup>5</sup> Maple Ridge Parks & Recreation Department

<sup>6</sup> Maple Ridge Personnel Department

<sup>7</sup> Maple Ridge Finance Department

<sup>8</sup> Maple Ridge Inspection Services Department

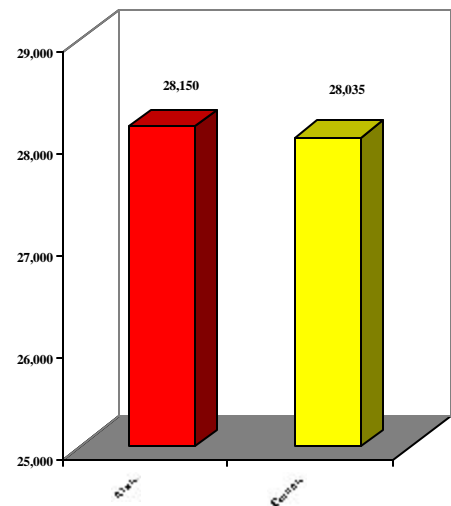
<sup>9</sup> There were changes in accounting methods for receivables and long term debt applied to 2000.

# Corporation of the District of Maple Ridge

## Demographics

### Population Composition

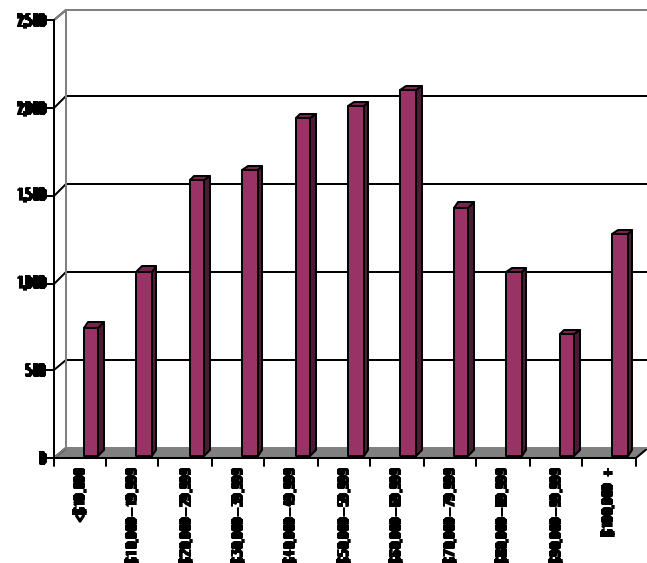
<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
0 - 4 years	2,250	2,125	4,375
5 - 9 years	2,495	2,235	4,730
10 - 14 years	2,305	2,090	4,395
15 - 19 years	1,935	1,825	3,760
20 - 24 years	1,465	1,390	2,855
25 - 34 years	4,260	4,545	8,805
35 - 44 years	5,340	5,235	10,575
45 - 54 years	3,535	3,255	6,790
55 - 64 years	2,070	2,075	4,145
65 - 74 years	1,560	1,790	3,350
75 - 84 years	770	1,115	1,885
85 + years	<u>165</u>	<u>355</u>	<u>520</u>
Total	28,150	28,035	56,185



Source: Statistics Canada 1996 Census

### Household Income

	<u>1996</u>
<\$10,000	730
\$10,000 - \$19,999	1,050
\$20,000 - \$29,999	1,565
\$30,000 - \$39,999	1,630
\$40,000 - \$49,999	1,925
\$50,000 - \$59,999	1,995
\$60,000 - \$69,999	2,080
\$70,000 - \$79,999	1,415
\$80,000 - \$89,999	1,040
\$90,000 - \$99,999	690
\$100,000+	1,260
Average	\$56,338
Median	\$53,606



### Average Incomes (Estimates)

	<u>2000</u>
Average Income (employed males)	\$47,059
Average Income (employed females)	32,514
Average Family Income	61,133
Average Household Income	56,510

Source: Statistics Canada 1996 Census



## Corporation of the District of Maple Ridge Demographics

### Labour Force by Major Occupational Group

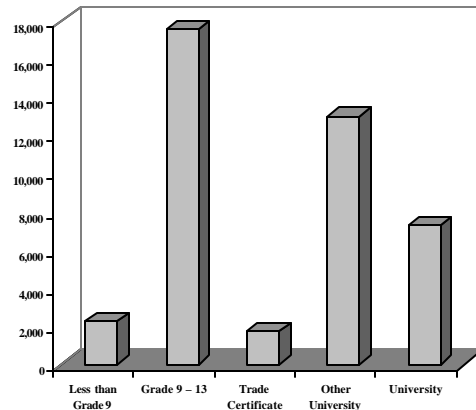
<u>Occupation</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
Total labour force	15,715	13,195	28,910
All occupations	15,400	12,865	28,265
Managerial	1,625	770	2,395
Natural & Applied Sciences, English & Math	925	130	1,055
Social Sciences, Government Service, Religion	155	345	500
Business, Finance & Administration	355	945	1,300
Teaching, inc. Professors	410	555	965
Medicine & Health	285	1,205	1,490
Artistic, Cultural, Recreation & Sport	240	350	590
Clerical	680	3,250	3,930
Sales & Service	3,375	4,515	7,890
Mechanical	995	10	1,005
Agriculture	265	225	490
Forestry, Mining, Oil & Gas	395	60	455
Processing, Manufacturing, Utilities	1,355	270	1,625
Machining & Related	280	--	280
Construction	1,705	25	1,730
Transport, Equipment Operating	2,355	210	2,565

### Labour Force by Age and Sex

<u>Age</u>	<u>Male</u>	<u>Female</u>	<u>Total</u>
15 years and over	15,715	13,195	28,910
15 - 24 years	2,150	2,165	4,315
25+ years	13,565	11,030	24,595

### Level of Schooling

<u>Population 15+ Years</u>	<u>Number</u>	<u>Percentage</u>
Less than Grade 9	2,625	5.17%
Grade 9 – 13		
without certificate	13,133	25.88%
with certificate	8,232	16.22%
Trade Certificate	2,079	4.09%
Other University		
without certificate	4,176	8.27%
with certificate	11,627	22.91%
University		
without degree	4,870	9.60%
with degree	3,971	7.80%



Source: Statistics Canada 1996 Census

**Corporation of the District of Maple Ridge**  
**Major Property Taxpayers**  
**2001 Taxation Year**

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<u>Registered Owned</u>	<u>Primary Property</u>	<u>Taxes Levied</u>
1. B.C. Hydro & Power Authority	Distribution Lines	\$821,478
2. International Forest Products Ltd.	Lumber Mills	708,920
3. Province of British Columbia	Court House/Prison	*663,362
4. Sun Life Assurance Company of Canada	Westgate Shopping Centre	618,842
5. Amarsham Holdings Ltd.	Haney Place Mall	599,619
6. Bucci Investment Corporation Inc	Valley Fair Mall	541,037
7. B.C. Telephone Company	Poles, Lines/Thornhill Tower	367,944
8. M R Landmark 2000 Centre Ltd	Landmark Shopping Centre	352,027
9. B.C. Gas Utility Ltd.	Gas Lines	276,138
10. E-One Moli Energy (Canada) Limited	20000 Stewart Cres.	245,051
11. Canadian Pacific Railway Co.	Railway Tracks	213,750
12. 22475 Dewdney Trunk Road Inc.	Maple Ridge Square	207,348
13. Damka Lumber & Development Ltd.	Meadow Ridge Shopping Centre	169,102
14. Individual	Car Dealership	166,975
15. Canadian Tire Real Estate Limited	Retail Store	161,466
16. Marine Way Industries Inc.	Lumber Re-manufacturing	120,734
17. Royal Canadian Legion	Apartments	119,751
18. Viam Holdings Ltd.	Apartments	116,602
19. 27222 Developments Ltd.	Yacht Manufacturing	114,317
20. Jayman Master Builder (BC) Ltd.	Albion Development	111,992
21. Individual	Maple Ridge Plaza	109,893

*\* This is a grant-in-lieu for Municipal and Regional District purpose taxes only.  
An estimate of total taxes to be comparable would be approximately \$1,266,429.*

**Corporation of the District of Maple Ridge  
Assessment/Taxation Comparative Statistics  
As at December 31, 2001**

	2001	2000	1999	1998	1997	1991
<b>Assessment for General Taxation <sup>(1)</sup></b>						
Land	\$2,834,911,228	\$2,823,385,835	\$2,835,594,449	\$2,837,743,878	\$2,720,372,895	\$1,209,680,658
Less: Exempt Land	<u>292,129,201</u>	<u>287,544,803</u>	<u>291,479,505</u>	<u>292,764,589</u>	<u>291,018,782</u>	<u>108,875,763</u>
Net Land Assessment	\$2,542,782,027	\$2,535,841,032	\$2,544,114,944	\$2,544,979,289	\$2,429,354,113	\$1,100,804,895
Improvements	\$2,406,777,940	\$2,358,152,690	\$2,306,186,498	\$2,218,181,412	\$2,148,418,435	\$1,354,821,730
Less: Exempt Imp & Utilities	<u>314,353,484</u>	<u>295,146,705</u>	<u>296,425,810</u>	<u>283,844,280</u>	<u>287,375,466</u>	<u>123,785,042</u>
Net Improvement Assessment	\$2,092,424,456	\$2,063,005,985	\$2,009,760,688	\$1,934,337,132	\$1,861,042,969	\$1,231,036,688
Total Taxable Assessment	\$4,635,206,483	\$4,598,847,017	\$4,553,875,632	\$4,479,316,421	\$4,290,397,082	\$2,331,841,583
<b>Assessment for School Taxation <sup>(1)</sup></b>						
Total Taxable Assessment	\$4,590,475,481	\$4,549,936,383	\$4,505,278,618	\$4,428,136,252	\$4,241,516,850	\$2,317,563,169
<b>General &amp; Debt Tax Rates (per \$1,000) <sup>(2)</sup></b>						
Residential	\$ 4.9791	\$ 4.6996	\$ 4.3908	\$ 4.1611	\$ 4.0700	\$ 5.4190
Utilities	40.0000	40.0000	40.0000	25.3826	24.5106	27.9650
Industrial	46.0814	42.8297	40.3311	39.3777	38.3991	29.3190
Business/Other	12.6073	12.0041	11.2255	10.9800	11.0331	15.1490
Seasonal/Recreational	9.8114	9.2973	8.4878	8.0954	7.8938	7.0200
Farm	14.4850	13.8453	13.0093	12.8132	13.2959	9.4980
<b>School Tax Rate (per \$1,000) <sup>(1)</sup></b>						
Residential	\$ 3.9122	\$ 3.9076	\$ 3.8407	\$ 3.7465	\$ 3.7793	\$ 5.9732
Utilities	15.0000	15.0000	15.0000	15.0000	15.0000	15.6000
Industrial	12.5000	12.5000	12.5000	12.5000	12.5000	12.3000
Business/Other	9.9000	9.9000	9.9000	9.9000	9.9000	10.2000
Seasonal/Recreational	4.5000	4.5000	4.5000	4.5000	4.5000	5.1000
Farm	6.8000	6.8000	6.8000	6.8000	6.8000	6.7000
<b>Residential Tax Rate (per \$1,000) <sup>(2)</sup></b>						
General (incl. Reg. Library)	\$ 4.9087	\$ 4.6256	\$ 4.2807	\$ 4.0659	\$ 3.9712	\$ 5.2020
Debt	.0704	.0740	.1101	.0952	.0988	.2170
Transit Authority (GVTA)	.2095	.2096	.2097	—	—	.0460
Local School Levy	3.9122	3.9076	3.8407	3.7465	3.7793	5.9732
Regional Hospital	—	—	—	.2206	.2396	.4070
Regional District	.1109	.1113	.1149	.1122	.1162	.1380
Municipal Finance Authority	.0003	.0003	.0003	.0003	.0002	.0004
B.C. Assessment Authority	<u>.1267</u>	<u>.1271</u>	<u>.1247</u>	<u>.1202</u>	<u>.1215</u>	<u>.1510</u>
	\$ 9.3387	\$ 9.0555	\$ 8.6811	\$ 8.3609	\$ 8.3268	\$12.1346
<b>Utilities &amp; Penalties</b>						
Current Years Levy	\$63,057,918	\$60,601,071	\$57,263,723	\$54,052,635	\$51,708,486	\$37,637,039
Per Capita	\$ 998	\$ 925	\$ 916	\$ 883	\$ 886	\$ 779
Collections	\$61,689,009	\$59,280,901	\$56,049,302	\$52,934,182	\$50,774,053	\$35,946,404
Percent of Levy	97.83%	97.82%	97.88%	97.93%	98.19%	95.51%
Gross Tax Collections	\$63,248,661	\$60,720,312	\$57,224,362	\$53,859,804	\$51,730,190	\$37,264,219
Percent of Current Levy	100.30%	100.20%	99.93%	99.64%	100.04%	99.01%
Taxes Outstanding	\$ 2,748,666	\$ 2,574,299	\$ 2,348,882	\$ 2,024,518	\$ 1,634,530	\$ 2,106,098

Note:

<sup>1</sup> Effective in 1983, actual value assessments were used in determining tax levies for general Municipal purposes and effective in 1984 for School purposes, pursuant to the policy of the Province of British Columbia.

<sup>2</sup> Variable tax rates were established in 1983 for different classes of property pursuant to the policy of the Province of British Columbia for Municipal Government services and 1984 for all other Government Levies.

# Corporation of the District of Maple Ridge

## 2001 Property Assessments and Tax Rates

### By Property Class

	Residential	Utilities	Light Industrial	Business Other	Seasonal Recreational	Farm
<b>Analysis of 2001 Taxable Values</b>						
For General Purposes (\$ in 1,000's)	\$4,124,646	\$ 9,097	\$ 73,266	\$ 392,299	\$ 1,297	\$ 5,824
Percentage of Taxable Values	89.54%	.20%	1.59%	8.51%	.03%	.13%
Percentage of General Taxation	75.02%	1.33%	5.23%	18.06%	.05%	.31%
<b>Analysis of 2001 Rates (Per \$1,000)</b>						
General	4.6324	37.8148	12.8811	11.7214	9.1204	13.4669
Debt	.0704	.6002	.1963	.1782	.1388	.2047
Library	.2763	1.5850	1.0476	.7077	.5522	.8134
School	3.9122	15.0000	9.9000	9.9000	4.5000	6.8000
B.C. Assessment Authority	.1267	.6134	.3549	.3549	.1413	.1722
Municipal Finance Authority	.0003	.0005	.0005	.0002	.0002	.0002
Regional Park & 911 Emergency	.1109	.3882	.3771	.2717	.1109	.1109
Transit Authority	<u>.2095</u>	<u>2.1075</u>	<u>2.0489</u>	<u>1.4748</u>	<u>.2095</u>	<u>.2095</u>
	\$ 9.3387	\$58.1096	\$26.8064	\$24.6089	\$14.7733	\$21.7778

**\* Note:** Properties are categorized into 9 different classes for assessment and taxation purposes. The Municipality of Maple Ridge has no properties within classes, 3 (Forestry) and 7 (Tree Farm)

**Corporation of the District of Maple Ridge**  
**Operating Expenditures**  
**Last Five Fiscal Years Comparison**

	2001	2000	1999	1998	1997
<b><u>Analysis by Function</u></b>					
Protective Services	\$10,508,837	\$10,606,820	\$10,551,445	\$ 9,733,350	\$ 9,168,337
Transportation Services	4,873,383	4,736,555	4,705,622	4,940,005	5,029,785
Recreation and Cultural	8,409,022	7,590,340	7,045,895	6,335,068	6,152,030
Sewer and Water Facilities	8,425,350	8,288,758	7,741,411	7,751,814	6,962,050
General and Administrative Expenses	5,750,746	5,755,475	5,960,279	5,706,816	5,949,672
Public and Environmental Health	1,847,242	1,782,945	1,587,913	1,548,936	1,530,416
Reallocation of Internal Equipment Usage	<u>(1,301,347)</u>	<u>(1,233,073)</u>	<u>(1,104,567)</u>	<u>(1,150,718)</u>	<u>(1,072,523)</u>
Total Expenditures	\$38,513,233	\$37,527,820	\$36,487,998	\$34,865,271	\$33,719,767
Transfers to Reserves	6,630,858	7,926,717	6,946,089	5,929,295	8,092,898
Transfer to Capital Funds	2,543,160	1,694,958	1,578,634	1,109,205	1,546,877
Debt Repayment	<u>2,779,236</u>	<u>2,075,501</u>	<u>1,897,366</u>	<u>1,763,370</u>	<u>1,727,093</u>
	<u>\$50,466,487</u>	<u>\$49,224,996</u>	<u>\$46,910,087</u>	<u>\$43,667,141</u>	<u>\$45,086,635</u>

**Analysis by Object**

Salaries and Benefits	\$15,364,262	\$15,513,657	\$14,599,028	\$14,805,910	\$14,262,268
Goods and Services	16,624,692	14,794,190	14,613,754	12,484,626	12,360,688
R.C.M.P. Police Contract	5,150,118	5,490,135	5,362,735	5,162,477	4,664,600
Contributions to Capital	2,543,160	1,694,958	1,578,634	1,109,205	1,546,877
Debt Payments	4,153,397	3,805,339	3,809,847	4,175,628	4,159,304
Transfers to Reserves	<u>6,630,858</u>	<u>7,926,717</u>	<u>6,946,089</u>	<u>5,929,295</u>	<u>8,092,898</u>
	<u>\$50,466,487</u>	<u>\$49,224,996</u>	<u>\$46,910,087</u>	<u>\$43,667,141</u>	<u>\$45,086,635</u>

**Corporation of the District of Maple Ridge**  
**Capital Assets Acquired**  
**Last Five Fiscal Years Comparison**

	2001	2000	1999	1998	1997
<b><u>Capital Acquisitions</u></b>					
General Government	\$ 3,114,551	\$ 2,998,545	\$ 3,649,772	\$ 622,154	\$ 868,332
Transportation	3,674,356	4,723,382	4,588,552	2,633,928	5,325,994
Parks and Recreation	16,457,033	19,813,172	6,955,561	6,312,160	1,738,248
Protective Services	106,972	192,868	575,773	742,772	412,833
Public Health and Other	5,705	603,925	79,782	1,217	105,460
Sanitary Sewer & Waterworks	1,608,854	2,963,518	2,697,535	1,821,451	1,747,961
Subdivision Infrastructure	<u>3,629,494</u>	<u>6,741,247</u>	<u>6,363,458</u>	<u>12,923,171</u>	<u>5,419,640</u>
Total Capital Acquisitions	<u>\$28,596,965</u>	<u>\$38,036,657</u>	<u>\$24,910,433</u>	<u>\$25,056,853</u>	<u>\$15,618,468</u>

**Source of Financing**

Revenue Funds	\$ 2,543,160	\$ 1,694,958	\$ 1,578,634	\$ 750,921	\$ 1,689,440
Reserve Funds	6,578,254	14,476,455	6,363,940	8,255,220	4,087,858
Contributed Assets	4,322,718	8,292,481	13,714,836	13,027,177	6,081,430
Long Term Debt	13,922,339	—	227,086	—	—
Grants	(133,368)	2,309,389	267,444	183,145	677,002
Development Fees & Other	<u>1,363,862</u>	<u>6,050,351</u>	<u>2,759,003</u>	<u>2,840,390</u>	<u>3,082,738</u>
Total Financing	<u>\$28,596,965</u>	<u>\$38,036,657</u>	<u>\$24,910,943</u>	<u>\$25,056,853</u>	<u>\$15,618,468</u>

**Corporation of the District of Maple Ridge**

**General Revenue Fund**

**Last Ten Fiscal Years**

Revenue										
Fiscal Year	Taxes	Grants In Lieu of Taxes	Sale of Services	Other Revenue From Own Sources	Senior Government Unconditional Transfers	Senior Government Conditional Transfers	Collection For Other Government Agencies	Trf & Surplus From Own Reserves	Development Fees	Total
1992	17,304,065	964,012	1,715,452	4,264,305	2,117,760	498,210	18,599,984	3,213,178	-	48,676,966
1993	18,486,999	992,362	2,003,710	4,742,542	2,113,215	607,862	19,700,743	2,739,042	-	51,386,475
1994	18,780,667	973,614	2,211,694	4,754,728	2,083,840	628,843	20,706,075	4,414,861	-	54,554,322
1995	19,477,050	1,059,972	2,871,854	4,968,227	2,118,837	715,253	22,186,931	5,260,899	-	58,659,023
1996	20,145,587	1,055,328	3,213,157	4,130,646	2,154,791	666,374	22,740,969	2,657,400	433,972	57,198,224
1997	21,233,630	1,078,975	3,215,430	4,824,834	1,275,491	517,483	23,180,201	1,293,454	3,741,770	60,361,268
1998	22,359,098	1,123,370	3,300,325	5,166,239	1,275,488	504,618	24,074,245	3,059,353	446,358	61,309,094
1999	24,365,538	1,100,194	3,891,230	6,255,750	351,874	826,201	24,632,077	1,589,538	441,677	63,454,079
2000	25,759,892	1,270,612	3,691,388	7,368,332	206,284	877,894	25,817,405	2,015,239	377,944	67,384,990
2001	26,645,563	1,355,164	3,938,524	8,404,292	155,792	961,390	26,476,866	2,469,588	547,962	70,955,141

Expenditure										
Fiscal Year	General Government Services	Protective Services	Transportation Services	Environmental Health Services	Public Health & Welfare Services	Environmental Development Services	Recreation & Cultural Services	Fiscal Serv. & Transfer To Other Government & Reserves	Excess Revenue Over Expenditure	Total
1992	3,970,149	7,384,965	3,456,958	509,832	143,501	644,077	3,993,869	28,385,674	187,941	48,676,966
1993	3,794,686	7,629,913	3,585,426	556,916	169,101	684,421	4,493,569	30,373,899	98,544	51,386,475
1994	4,456,930	8,475,809	4,465,901	577,437	138,673	689,269	4,710,778	30,701,064	338,461	54,554,322
1995	4,847,012	9,212,741	3,928,239	571,859	127,642	815,517	5,573,993	33,247,604	334,416	58,659,023
1996	5,676,925	9,405,819	4,806,583	589,399	140,886	785,411	5,854,735	29,937,119	1,347	57,198,224
1997	5,949,672	9,168,337	5,029,785	591,881	135,666	802,869	6,152,030	32,301,492	229,536	60,361,268
1998	5,705,566	9,754,217	4,940,006	692,608	144,478	711,851	6,314,202	32,085,867	960,299	61,309,094
1999	5,960,281	10,551,446	4,705,622	686,211	154,463	747,239	7,045,895	33,089,087	513,835	63,454,079
2000	5,755,476	10,606,820	4,736,554	694,978	151,804	936,163	7,590,340	36,361,583	551,272	67,384,990
2001	5,750,746	10,508,837	4,873,381	886,353	152,069	808,820	8,409,024	39,012,895	553,016	70,955,141

**Corporation of the District of Maple Ridge**

**Water Supply System Revenue Fund**

**Last Ten Fiscal Years**

Revenue								
Fiscal Year	Sale Of Water	Parcel Tax Levy & Area By-Laws	Provincial Grant Water Facility Assistance	Connection Fees & S/D Recovery & Penalties	Interest And Debt Reserve Fund Discharges	Surplus Approp. & Reserve Fund Transfers	Development Fees	Total
1993	1,582,559	786,143	706,961	205,328	106,740	654,477	-	4,042,208
1994	1,890,650	832,977	511,312	243,290	118,754	133,556	-	3,730,539
1995	2,084,610	868,532	505,967	214,400	128,078	29,080	-	3,830,667
1996	2,527,743	883,763	504,853	156,293	142,994	-	32,341	4,247,987
1997	2,761,359	911,278	443,418	210,391	93,230	-	32,742	4,452,418
1998	3,099,462	934,498	378,737	222,054	119,079	-	56,139	4,809,969
1999	3,569,769	960,136	374,635	346,630	143,431	301,355	48,009	5,743,965
2000	4,055,460	1,001,285	362,003	129,937	269,032	-	146,877	5,964,594
2001	4,541,838	999,000	40,244	162,230	1,285,604	187,892	152,724	7,369,532

Expenditure									
Fiscal Year	Administration	Water Purchases	Distribution Line Maintenance	Miscellaneous	Debt Charges	Interest	Fiscal Services	Excess Revenue Over Expenditure	Total
1993	248,658	751,808	399,115	168,471	1,258,244	-	721,225	494,687	4,042,208
1994	261,393	878,749	421,232	177,597	1,264,692	-	726,876	-	3,730,539
1995	268,747	1,129,257	443,751	174,326	1,262,144	-	687,426	(134,984)	3,830,667
1996	357,884	1,210,281	574,241	185,348	-	816,439	974,364	129,430	4,247,987
1997	312,429	1,330,825	647,037	190,101	-	697,068	918,037	356,921	4,452,418
1998	314,485	1,596,592	600,043	423,521	-	656,464	1,090,710	128,154	4,809,969
1999	405,490	1,694,569	631,967	451,302	-	635,879	1,924,758	-	5,743,965
2000	500,310	1,844,608	644,243	475,816	-	529,082	1,475,878	494,657	5,964,594
2001	560,418	1,997,025	713,318	502,436	-	257,956	2,094,624	1,243,755	7,369,532



**Corporation of the District of Maple Ridge**

**Sanitary Sewer Revenue Fund**

**Last Ten Fiscal Years**

Revenue									
Fiscal Year	User Fees	Rate Levies And L.I.P. Charges	Parcel Tax	Connection Fees & Misc.	Provincial Grant Sewage Facilities	Interest And Debt Reserve Fund Discharges	Development Fees	Transfers And Contributions	Total
1992	1,496,373	466,259	456,785	103,210	1,858,838	116,535	-	45,527	4,543,527
1993	1,814,747	489,053	473,060	88,189	1,866,435	79,637	-	40,189	4,851,310
1994	2,200,712	507,964	503,160	100,202	1,724,628	113,756	-	28,836	5,179,258
1995	2,607,642	499,117	522,235	67,377	1,703,978	197,943	-	38,839	5,637,131
1996	2,673,223	500,183	540,184	77,490	1,703,863	220,929	40,211	11460	5,767,543
1997	2,795,646	501,016	559,825	107,861	1,144,618	285,329	41,621	4,316	5,440,232
1998	2,867,883	498,375	575,955	85,360	1,330,378	236,001	242,008	-	5,835,960
1999	2,936,262	497,775	596,837	106,310	1,153,269	283,742	146,877	-	5,721,072
2000	3,320,760	497,047	622,272	61,888	1,157,993	380,852	48,009	-	6,088,821
2001	3,500,197	144,906	637,552	70,661	600,481	354,628	68,400	881,734	6,258,559

Expenditure								
Fiscal Year	Administration	Operation And Maintenance	Sewage Treatment	Debt Charges	Interest	Fiscal Services	Excess Revenue Over Expenditure	Total
1992	63,038	431,879	521,275	2,859,382	-	320,919	347,034	4,543,527
1993	130,438	484,238	739,895	3,166,499	-	133,665	196,575	4,851,310
1994	92,766	457,341	615,405	3,244,002	-	147,909	621,835	5,179,258
1995	92,647	487,868	701,430	3,297,764	-	187,882	869,540	5,637,131
1996	130,023	535,671	2,413,640	-	1,243,883	988,840	455,486	5,767,543
1997	157,086	533,232	2,061,638	-	1,032,634	916,194	739,448	5,440,232
1998	172,778	563,528	2,487,864	-	936,539	991,839	683,412	5,835,960
1999	192,358	486,706	2,597,464	-	645,677	1,629,856	169,011	5,721,072
2000	313,324	494,504	2,881,679	-	605,193	1,631,234	162,887	6,088,821
2001	336,804	547,833	2,980,269	-	529,292	1,304,883	559,478	6,258,559



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**C.D.M.R.  
Developments Ltd.**



BDO Dunwoody LLP  
Chartered Accountants

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Vancouver, BC  
Canada, V6C 2X8  
Telephone: (604) 443-4716  
Telefax: (604) 688-5132

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## Auditors' Report

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To the Shareholder  
C.D.M.R. Developments Ltd.

We have audited the Balance Sheet of C.D.M.R. Developments Ltd. as at December 31, 2001 and the Statements of Revenue, Expenses and Retained Earnings, and Cash Flows for the year then ended. These financial statements are the responsibility of the Company's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Company as at December 31, 2001 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accounting principles. As required by the Company Act (British Columbia), we report that, in our opinion, these principles have been applied on a basis consistent with that of the preceding year.

The comparative figures were reported upon by another firm of chartered accountants.

Chartered Accountants  
Vancouver, British Columbia  
March 22, 2002

## C.D.M.R. Developments Ltd.

Balance Sheet  
As at December 31, 2001

### Assets

	<u>2001</u>	<u>2000</u>
Cash and Term Deposits	\$ 185,047	\$ 179,271
Accrued Interest Receivable	<u>117</u>	-
<b>Total Assets</b>	<u><b>185,164</b></u>	<u>179,271</u>

### Liabilities and Stockholders' Equity

#### Liabilities:

Accounts Payable and Accrued Liabilities	\$ 240	\$ -
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#### Stockholders' Equity:

##### Capital Stock

Authorized 10,000 common shares NPV

Issued and fully paid - 2 common shares

Retained Earnings	13,538	7,885
Contributed Surplus	<u>171,384</u>	<u>171,384</u>

<b>Total Liabilities and Stockholders' Equity</b>	<u><b>\$ 185,164</b></u>	<u>\$ 179,271</u>
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Approved By The Directors:

\_\_\_\_\_ Director

\_\_\_\_\_ Director

**The accompanying notes are an integral part of the financial statements.**

## C.D.M.R. Developments Ltd.

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### Statement of Revenue, Expenses and Retained Earnings For the Year Ended December 31, 2001

	<u>2001</u>	<u>2000</u>
Interest Income	\$ 5,893	\$ 6,180
Miscellaneous Expenses	<u>240</u>	<u>(317)</u>
Net Earnings	5,653	5,863
Retained Earnings (Accumulated Deficit), Beginning of the Year	<u>7,885</u>	<u>2,022</u>
Retained Earnings (Accumulated Deficit), End of the Year	<u>\$ 13,538</u>	<u>\$ 7,885</u>

## C.D.M.R. Developments Ltd.

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### Statement of Cash Flows For the Year Ended December 31, 2001

	<u>2001</u>	<u>2000</u>
Cash flows from operating activities:		
Net Earnings	\$ 5,653	\$ 5,863
Changes in non-cash operating working capital:		
Increase in accounts receivable	(117)	83
Decrease in accounts payable and accrued liabilities	<u>240</u>	<u>-</u>
	123	83
Increase (Decrease) in cash and cash equivalents	5,776	5,946
Cash and cash equivalents - beginning of year	<u>179,271</u>	<u>173,325</u>
Cash and cash equivalents - end of year	<u>\$ 185,047</u>	<u>\$ 179,271</u>
Cash and cash equivalents are defined as cash and term deposits.		
Supplementary information:		
Interest received	\$ 5,893	\$ 6,180



# **C.D.M.R. Developments Ltd.**

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## **Notes to the Financial Statements For the Year Ended December 31, 2001**

The Company is incorporated under the Company Act (British Columbia). The Company has the authority to acquire and develop properties on behalf of the Corporation of the District of Maple Ridge. These properties may be acquired from or sold to the Corporation of the District of Maple Ridge.

### **1. Significant Accounting Policy:**

#### **Income Taxes**

The Company is exempt from income taxes as it is wholly owned by the Corporation of the District of Maple Ridge. (Income Tax Act, Section 149(1)(d)).

