





The Corporation of the District of Summerland 13211 Henry Ave Summerland, BC VOH 1ZO 250-494-6451

www.summerland.ca

2022 Annual Report

For the fiscal period ending December 31, 2022

The Corporation of the District of Summerland 2022 Annual Report has been prepared by the Corporate Services and Financial Services departments pursuant to section 98 of the Community Charter.



Table of contents



Introduction

Financial Reporting Award 2021	4
Mayor's Message	5
2018 - 2022 Mayor & Council	
2019 - 2022 Strategic Priorities, Projects & Initiatives	8
2022-2026 Mayor & Council	10
2022-2026 Strategic Priorities	11
Council Advisory Committees	
District's Mission, Vision & Principles	13
Message from the Chief Administrative Officer	14
Code of Ethics	15
Organization Chart	16
Financial Services	17
Corporate Services	19
Community Services	20
Development Services	20
Works & Infrastructure	27
Sustainability & Alternative Energy	30
Utilities; Water, Wastewater, & Electrical	31
Fire Department	36
Police (RCMP)	39
Financial	
Message from the Director of Finance	40
District of Summerland's Financial Statements	42
Management's Responsibility	43
Independent Auditor's Report	44
Statement of Financial Position	46
Statement of Operations and Accumulated Surplus	47
Statement of Changes in Net Financial Assets	48
Statement of Cash Flows	49
Notes to the Financial Statements	50
Schedule - COVID-19 Safe Restart Grant	67
Statistical Review	
Statistical Review of the Years of 2018 - 2022	68



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

The Corporation of the District of Summerland British Columbia

For its Annual Financial Report for the Year Ended

December 31, 2021

Christopher P. Morrill

Executive Director/CEO

Mayor's Message

The Annual Report is an opportunity to highlight the good work undertaken by the District of Summerland throughout the past year.

In 2022, much effort went into addressing housing availability and affordability. More housing is being built in Summerland than ever. Last year, there was a record of \$49.6 million in new construction. The Municipality issued 231 building permits, which is a 30-year high.

Developers are benefitting from streamlined approvals and other improvements to the building permit process. Council took further action with bylaw amendments to allow for carriage homes on agricultural land, and by introducing regulations for short-term vacation rentals to reconnect the housing supply to the local economy and ensure residential neighborhoods are kept residential.

We also continued to invest in infrastructure. Work began on both a new organics facility at the landfill and the reconstruction and water twinning of Giant's Head Road. Both projects are scheduled for completion in 2023. Construction contracts were also issued for the solar project which also will get underway in 2023.

The Centennial Trail along Peach Orchard Road reopened after finally receiving Provincial approvals to complete restoration work. Eneas Creek flood damage repairs in other areas remain ongoing.

Town planning is an important function of local government as it guides orderly development and sets out a long-term vision for the community.

In 2022, the District completed a Downtown Neighbourhood Action Plan, which incorporates a Memorial Park Master Plan, that will guide liveability and amenity development in the downtown core for years to come. We completed a Waterfront Concept Plan to set the future course of beach and parkland development on the lakeshore. And Council endorsed a concept plan for an eco-village on municipal land adjacent to the solar project.

Mayor's Message

Local elections took place on October 15, 2022 and, for me, it was truly an honour to be elected mayor. I am joined around the table by six elected or re-elected councillors: Erin Trainer, Marty Van Alphen, Richard Barkwill, Adrienne Betts, Doug Patan, and Janet Peake.

Summerland residents returned a Council that's deep with experience while balanced with an injection of new energy. Together with our capable and dedicated Municipal staff, we have the makings of a productive term of Council.

Council and staff need to work as a team to achieve identified goals, which is why it was important to undertake a strategic planning process early in the term.

Within three weeks of our inaugural meeting, the new Council sat down with senior staff and mapped out four over-arching priorities that will guide the District over the next four years:

- To protect and enhance core infrastructure and essential services
- To provide good governance
- To provide an adaptable and affordable community
- To enhance our quality of life

There are a series of actions under each priority area, with realistic timeframes for starting and finishing each project. The new priorities form the basis of all Municipal departments' annual workplans and budgets, and future Annual Reports will outline progress made on the new priorities over the course of each year.

Doug Holmes, Mayor



Looking back...

2018 - 2022 DISTRICT COUNCIL



MAYOR: TONI BOOT (MIDDLE)
COUNCILLORS: (LEFT TO RIGHT) DOUG HOLMES, DOUG PATAN,
ERIN TRAINER, ERIN CARLSON, RICHARD BARKWILL, AND
MARTIN (MARTY) VAN ALPHEN.

2022 Strategic Priorities

6 Downtown Vibrancy

Collaborating to create a dynamic mix of residences, businesses, recreation and culture as a community hub of Summerland

1

Infrastructure Investment

Stewardship of capital assets in a cost effective manner through ongoing maintenance and replacement

Good Governance

Enhancing processes and procedures that aid council in making decisions and resolutions on behalf of the community and its wellbeing.

5 Active Lifestyles

Ensuring community design and services that enhance inclusive, barrier free participation and promotion of physical activity and healthy lifestyles

DISTRICT OF SUMMERLAND

Strategic Priorities 2019—2022

4

Alternative Energy

Pursuing opportunities to generate energy that consider natural resources and the environment and provide revenue opportunities

3

Community Resilience

Utilizing resources to create and adapt programs and services that support a vibrant and livable community



2022 Strategic Priority Projects &

Initiatives

DowntownVibrancy	Downtown Plan	Arts & Culture Centre renovations (G)	Main Street Outdoor Patio Design Guidelines	Downtown infrastructure								
Active Lifestyles	Community Health & Wellness Centre	Parks & Recreation Master Plan Implementation	Arena Assessment	Memorial Park Playground								
Alternative Energy	Solar & Battery Project (G)	Climate Action Plan Implementation	Community Energy Strategy									
Community Resiliency	Affordable / Supportive Housing Opportunities & Partnerships	Chamber of Commerce – Industry Engagement / 5yr Plan	Cultural Plan Implementation	South Okanagan Agricultural Food Hub	Community Conversation Eco-Village Development							
Good Governance	Process Improvement	Penticton Indian Band Relationship / Priorities	Bylaw Updates	Short Term Vacation Rentals	Tax Base / Agricultural Land Assessment							
Infrastructure Investment	Asset Management	Capital Plan / Priorities Road and water main 10yr plan	Giants Head Road – road and water system	Voltage Conversion Project (G)	Road Condition Assessment	Eneas Creek Strategy	Isintok dam upgrades	Trout Creek Flume (G)	Organics Processing Facility (G)	Watershed Management	Perpetual Slide	Deer Ridge Sewer



2022-2026 **District Council**

Mayor: Doug Holmes (middle)

Councillors: (left to right) Richard Barkwill, Doug Patan, Adrienne Betts, Martin (Marty) Van Alphen, Deputy Mayor Erin Trainer and Janet Peake.



1906

Year the District of Summerland was incorporated

12,042 74.04

Number of residents (2021 Census) who make Summerland home

Square km of homes, orchards, mountains & lakes Looking ahead...

Strategic Priorities 2022-2026



Our Vision

Growing Tomorrow's Community Today

Our Strategic Focus (2022 — 2026)

- To Protect and Enhance Core Infrastructure and Essential Services
- 2. To Provide Good Governance
- 3. To Build an Adaptable Community
- 4. To Enhance Our Quality of Life

How We Will Service Each Other & Our Citizens

Integrity (Honesty)

Respect

Accountability

Leadership & Collaboration

Creativity

Transparency

2022 Council Advisory Committees

ADVISORY PLANNING COMMISSION

Reviews land use planning applications that require amendments to the Official Community Plan and Zoning Bylaw with recommendations included in the staff report to Council.

AGRICULTURAL ADVISORY COMMITTEE

Advises Council on ALR applications, OCP and zoning applications affecting lands in the ALR, and on sustainable agricultural land use from a multiple bottom line (i.e. cultural, economic, environmental, and social) perspective.

COMMUNITY CLIMATE ACTION ADVISORY COMMITTEE

Supports Council in achieving the District's community-wide greenhouse gas (GHG) emission reduction targets and accompanying objectives related to Climate Action, as identified in the Official Community Plan.

DEVELOPMENT PROCESS IMPROVEMENT ADVISORY COMMITTEE

Provides advice and assistance to Council and staff to review and update bylaws, processes and procedures as they relate to planning, development and construction in the community.

DOWNTOWN NEIGHBOURHOOD PLAN TASK FORCE

Leads a Downtown Planning Process to develop a Plan for the future of Summerland's Downtown.

PARKS & RECREATION ADVISORY COMMITTEE

Provides a local perspective and advice to Council and staff on the provision of parks and recreation services, programs, and facilities in Summerland with consideration of the District of Summerland Parks & Recreation Master Plan.

WATER ADVISORY COMMITTEE

Makes recommendations to Council with respect to the quality and quantity of Summerland's water supply and on the efficient and effective use of commercial, domestic and irrigator water supplied by the District.

District of Summerland



Mission

To foster a progressive, healthy, and innovative community by continually improving our social, environmental, cultural, and economic well-being for present and future generations.

Vision

We respect our traditional small town character and proactively work to ensure balance among our shared values of protecting our natural environment, supporting a sustained local economy, showcasing cultural and historical legacies and providing quality facilities and services for our diverse population both now and for future generations

Principles

Integrity (Honesty) - We are honest and demonstrate strong ethical principles

Respect - We treat everyone equally and justly and hold each other and those we serve in high regard

Accountability - We have an obligation and willingness to accept responsibility or to account for our actions and decisions

Leadership and Collaboration - Members will demonstrate the ability to positively work with and influence others

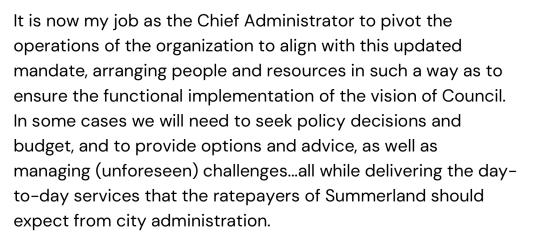
Creativity - We are imaginative, original, progressive and resourceful in accomplishing our tasks while problem-solving or fostering innovation, together

Transparency - We openly share pertinent information and communicate clearly and accurately

MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

2022 marked an election year for the District, which is also a time to take stock of progress made on Council priorities and to receive new direction on the future focus for staff over the next four years.

In large part, the members of Council have remained the same through the election cycle; however, readers of this report will note several significant changes to the priorities of Council, as well as a more detailed workplan for these priorities. The updates reflect the ideas and aspirations of an engaged public, who shared their needs and expectations with Council throughout the campaign period. An updated strategic plan is an indicator of a healthy and well-functioning representative democracy.



The first months after an election is an exciting time of organizational renewal, and I already I see staff rising to the challenge and leading the new work. 2023 promises to be another year of growth and progress, and it will be my pleasure to serve through this dynamic time.

Graham Statt
Chief Administrative Officer





Code of Ethics

Our role in the organization defines <u>what</u> we do each day - this Code of Ethics defines <u>how</u> we will work. What we do each day may differ, but how we do it is consistent through our pride of service and values.

TRANSPARENCY

We take personal responsibility for our actions and will speak the truth with honesty and openness in our communication and professional advice.

RESPECT

We build relationships from a place of mutual respect, holding equality and diversity in high regard while doing our part to provide a high level of service to the community.

HONESTY

We will maintain honourable conduct and welcome feedback from others regarding our work while showing leadership and acting positively in our roles.

STEWARDSHIP

We will use public time, resources, and equipment responsibly and efficiently, while also considering the sustainability of the natural environment in our choices and actions.

CREATIVITY

We use imagination and ingenuity as we work through problems and opportunities as a team.

Our Values in Action

My effort will be to collaborate with others and to pursue innovative solutions, together.

I will uphold all policies, regulations, and procedures regarding the safety of my workplace.

I will take personal action to be safe while making known to my supervisor any unsafe condition or action that would put my colleagues or myself at risk.

Being part of an inclusive workplace means I will do my part to respectfully listen to ideas and perspectives that may not align with my own and be kind and welcoming to others around me.

I invite those with whom I work most closely to keep me accountable to this Code of Ethics, and promise to do the same for them, in the appropriate setting and in a respectful manner.

Transparency – Respect – Honesty – Stewardship – Creativity

How we do it



RCMP

- Community Policing
 - Community Safety
- Enforcement

Community Services

- Recreation
- Programs
- Arena
- Parks Planning
- Community Development
- Community Engagement
 - Communications
 - Landscaping

Utilities

- Electrical
 - Water
- Wastewater
- Watershed Protection
 - & Planning
- Regulatory Assurance for Utilities

Corporate Services

- Legislative Services
 - Council Agenda Management
- Administration / Risk Contract / Leases / Procurement

Chief Administrative Officer Mayor & Council

E E

- Fire Department
- Emergency Managememt
- Fire Inspection

Development Services

- Building
- Planning
- Facilitating Development
- **Business Licencing** Bylaw Services &
 - Compliance
- Building Inspection

Summerland

Community

Works & Infrastructure

- Linear Infrastructure
- Fleet & Equipment
- Asset Management
- Sanitary Landfill
- Facility Stewardship
 - Eng./Capital Works
- Sustainability

Finance

- Accounting
- Payroll & Benefits

Human Resources

- Information Technology
 - SIS

Employee & Labour Relations Performance Management

Recruitment & Retention

Orientation & training Compensation

Financial Services

2022 YEAR IN REVIEW

Overview

- Operational and Capital Budgeting
- Financial Reporting
- Grant Administration
- Payroll
- Property Taxation
- Annual Agricultural Water Billing
- · Monthly Utility and Receivable Billing
- Invoice Processing and Payment
- Dog Licensing



Accomplishments

- Taxation Distribution Amongst Property Classes
- Place of Worship Permissive Tax **Exemption Review**
- Annual Budgeting
- Financial Reporting

2023 Priorities

- Loan Authorization Bylaws
- Timesheet Entry Module
- Public Sector Accounting Board Asset Retirement Obligations Standard Implementation
- Fees and Charges Review
- Staffing Transition and Recruitment

6,885 76,373

6,693

Vendor invoices processed

Invoices Issued

Property Tax Notices Issued



CORPORATE SERVICES

2022 Year in review



Overview

- Coordination of Council Meetings and Agendas
- Statutory Role of Corporate Officer
- Legislative Services
- Elections Management
- Records Management
- Claims / Risk Management
- Freedom of Information Requests
- Contracts / Lease Management
- Procurement
- Social Media / Communications

Accomplishments

- 2022 General Local Election
- Giants Head Road Alternative Approval Process
- Council Code of Conduct
- Voyent Alert! Notification System
- Over \$20M in contracts awarded via procurement processes

2023 Priorities

- Recreation Centre Referendum
- Review of Council Committees
- Creation and Implementation of a Privacy Program
- Council Procedure Bylaw Update
- Consideration of Review of Council Code of Conduct
- Council Remuneration Review



94

30

45

Meetings of Council / Public Hearings Freedom of Information Requests Processed

Procurements Managed

COMMUNITY SERVICES

2022 Year in review

Our Vision

Enriching the community in parks, recreation and culture by providing inclusive, innovative, sustainable facilities, programs and services while fostering community partnerships and progressive planning for current and future needs.

What We Do

- Recreation Facilities, Programs & Services
- Parks Administration & Maintenance
- Parks & Trails Planning Projects
- Community Development
- Arts, Culture and Heritage



11,266

Registered Recreation

Members*

1,618

Red Cross Swim Lesson registrations 1,573

Recreation program registrations

COMMUNITY SERVICES

2022 at a Glance

Accomplishments

- Summerland Recreation Centre Feasibility & Site Fit Study completed
- Summerland Recreation Centre grant application submission (\$6 million)
- Summerland Primary Health Care Centre Feasibility Study completed.
- Memorial Park Master Plan completed
- Summerland Waterfront Concept Plan completed
- Arena Condition Assessment completed
- Giant's Head Mountain Trails Project Phases 3&4 \$1,233,984 grant funding received
- Temporary off-leash dog park at Dale Meadows Sports Complex installed
- Summerland Rodeo Grounds Master Plan initiated
- Parks Regulation Bylaw updated





Program registration conducted online



RECOPE visits (aquatic rehabilition)



km trail network within the District's boundaries

COMMUNITY SERVICES

2023 Priorities

- Summerland Recreation Centre net-zero building grant application (up to \$25 million)
- Summerland Recreation Centre community engagement and referendum
- Summerland Rodeo Grounds Master Plan
- Giant's Head Mountain Trails Project initiate phases 3&4
- New tennis courts at Summerland Secondary School
- Arena & Curling Club refrigeration retrofit project
- Kiwanis Pier removal and designs
- Outdoor washroom upgrades Peach Orchard & Rotary beaches
- Permanent fenced off-leash dog park at Dale Meadows Sports Complex
- Temporary fenced off-leash dog park at Peach Orchard Beach Park

2022 Year in review





Accomplishments

Planning and Development

- Completion of the Downtown Neighbourhood Action Plan to act as a guiding document for Downtown revitalization goals.
- Adoption of new Short Term Rental Regulation and a new licencing program
- Eco-Village Concept Plan approved by Council to guide development of District's lands on Cartwright Mountain.
- Review of Agricultural Regulations allowance of carriage (secondary) homes on agricultural lands
- A new Building Bylaw and implementation of the BC Energy Step Code occurred in 2023. Improvements to our building permit process were included.

10

Subdivisions

19

Variances

18

Rezonings

11

Development Permits

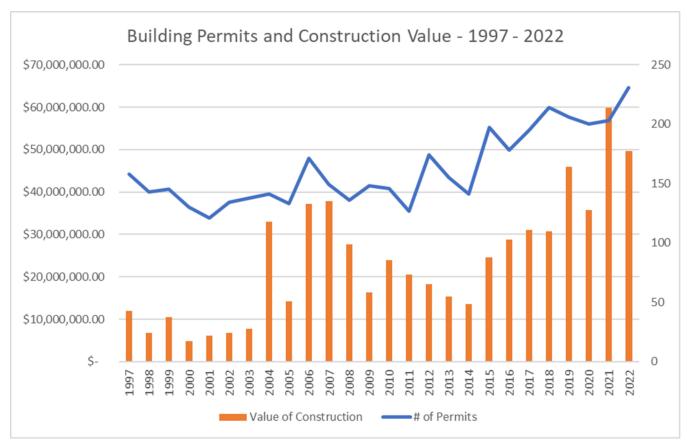
2022 Year in review

Accomplishments

Building and Construction

- In 2022, the District issued a record total of \$49.6 million construction value in building permits
- The largest building permit was for Lakehouse Development in Trout Creek = \$18.3 million
- A total of 231 building permits issued, which was a 30 year high (see below).





\$49.6M

Total Construction Value

232

Building Permits

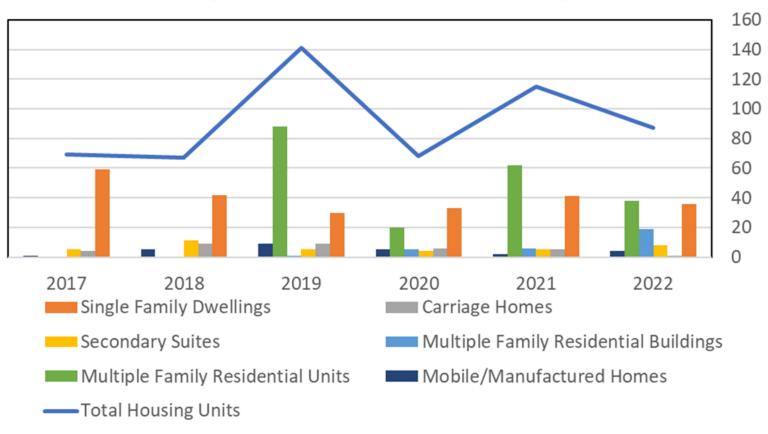
2022 Year in review

Accomplishments

New Housing Supply

- In 2022, the District issued a total of 87 new residential housing units, which adding to local housing supply
- A total of 38 multiple-family residential units were approved for construction
- The total number of housing units has decreased since 2021, which could be a product of rising interest rates in 2022
- An increase in multiple-family units, and more diversity of housing types is a key goal of the District's "Affordable Summerland" Strategy

Housing Units Constructed - By Dwelling Type

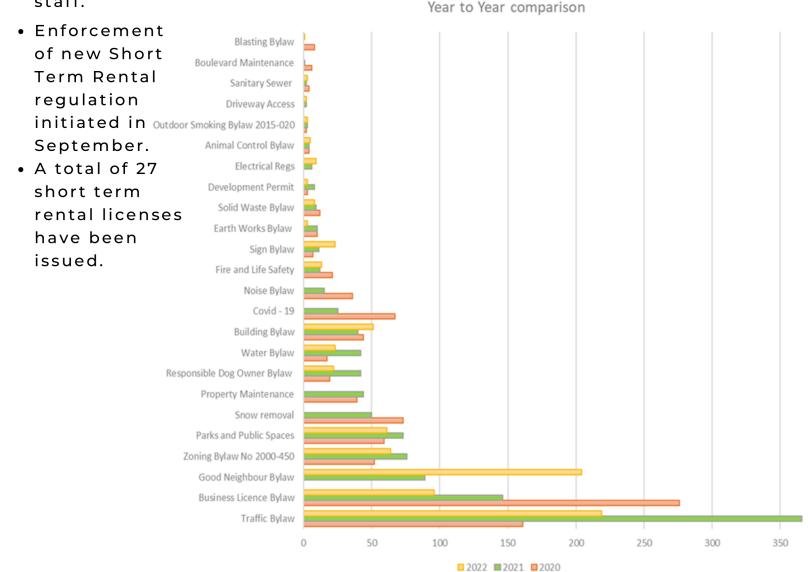


2022 Year in review

Accomplishments

Bylaw Enforcement

- A total of 838 complaint files were opened and processed by the Bylaw Enforcement team
- 190 Bylaw Offence Notice (Tickets) were issued
- Hiring of a full-time Bylaw Enforcement Officer in July. Providing additional weekend and night-time bylaw coverage with two officers on staff.



838

Bylaw Files Generated 27

Short Term Rental Licenses 190

Tickets Issued

WORKS & INFRASTRUCTURE

2022 Year in Review

About Us

The Works & Infrastructure team consists of 30 full-time, 1 part-time and 2 seasonal staff.



- Water & sewer service installations/repairs
- Hydrant maintenance & flushing
- Storm sewers & drainage
- Snow removal & ice control
- Street sweeping & roadside mowing
- Dike Maintenance & creek maintenance
- Banners & seasonal decorative lighting
- Cemetery interments & maintenance
- Landfill operations
- Curbside Collection
- Municipal building maintenance
- Fleet & equipment maintenance
- Signage & line painting

150KM

220KM

80KM

Watermains

Sanitary Sewer

WORKS & INFRASTRUCTURE

2022 Accomplishments

- Road and Watermain Projects
 - Giants Head Road Watermain and Road Upgrade Project tendered,
 awarded and construction started. Anticipated completion in Spring 2023
 - Canyon View Watermain and Road Upgrade completed
- Landfill Projects
 - Organics Facility tendered, awarded and construction started.
 Anticipated completion in Spring 2023
 - Landfill Design Operations and Closure Plan (DOCP) started, with completion anticipated in Spring 2023
- Eneas Creek Flood Repair Projects Works completed along Peach Orchard Road and along Summerland Centennial Trail. Summerland Centennial Trail re-opened in October
- Lakeshore Drive Flood Repair Project tendered, awarded and started
 Anticipated completion in Spring 2023
- Subdivision and Development Servicing (SDS) Bylaw updated



WORKS & INFRASTRUCTURE 2023 Priorities

- Road & Watermain improvements
 - o Construction:
 - Dale Meadows Road and Watermain Replacement
 - Victoria Road South Sidewalk, Drainage and Road Works
 - Jubilee Road West Road Works including Kelly Avenue intersection curb extensions
 - o Designs:
 - Prairie Valley Road from Cartwright Avenue to Morrow Avenue
 - Kelly/Wharton/Henry Revitalization Plans
- 20 Year Road and Watermain Replacement Master Plan
- Fleet Replacement Program
- Rotary Pier removal and replacement options
- Eneas Creek Flood Repairs Garnet Avenue creek repairs and Peach Orchard Campground repairs



SUSTAINABILITY & ALTERNATIVE ENERGY

2022 Year in Review

<u>Our Future</u>

The District of Summerland has both a Community-Wide and a Corporate Energy & Emissions Plan to guide climate action in our community. In 2020, Council adopted a new Community Energy & Emissions Reduction Plan, which includes updated GHG emissions reduction targets of 18% below 2007 levels by 2025, 30% by 2030, and 80% by 2050. Additionally, as a signatory to the BC Climate Action Charter, the District of Summerland has committed to working towards becoming carbon neutral in operations.

<u>Accomplishments</u>

- 2021 Climate and Energy Action Award received from CEA for the low carbon and renewable energy project implementation
- Achievement of Milestones 2 and 3 in Partners for Climate Protection Program (PCP)
- Planted 91 trees as part of the Earth Day Canada Tree Planting Relay
- Process Studies for the Water
 Treatment Plant, Waste Water
 Treatment Plant and Arena/Curling
 Rink were completed as part of
 corporate initiatives to reduce
 energy and emissions in high
 emission buildings and
 infrastructure in the District.



2023 Priorities

- Complete fleet assessment as Step 1 of the electrification of the District Fleet
- Return of in person events for Earth week/day, GobyBikeBC summer and fall events, and waste reduction week.
- Municipal facility efficiency upgrades
- Engage with Summerland schools as part of community awareness and climate education

UTILITIES

2022 Year in Review

About Us

The Utilities team consists of 19 full-time staff.

Services We Provide

- Clean drinking water
- Safe treatment of wastewater
- Safe delivery of electricity





330KM

220KM

80KM

Powerlines

Watermains

Sanitary Sewer

WATER UTILITY

2022 Year in review

Accomplishments

- Water Treatment Plant Upgrades
 - Overhead Doors
 - Actuator replacements
 - Storage Tanks
 - MCC contractor replacements
 - Design for conversion from chlorine gas to sodium hypochlorite
- Watershed
 - Isintok Low Level Outlet replacement
 - Isintok tree removal
 - Emergency Response Plan and Dam Emergency Plans
 - o Dam Safety Reviews (Garnett and Thirsk) and O&M Manual
- Distribution System
 - Pressure Reducing Valve 4 and 14 upgrades
 - Pump House 2b Upgrades

<u>2023 Priorities</u>

- Water Treatment Plant Upgrades
 - Control Upgrades
 - Recirculation Pump Replacements and Actuator Replacements
 - Scraper Rebuilds
 - Chlorine Regulator Replacements
- Watershed
 - Source Water Assessment and Dam Safety Reviews
 - Isintok Dam Spillway Widening
 - Isintok monitoring system and telemetry
 - Eneas and Tsuh Dam Decommissioning study
 - Trout Creek Turbidity Meter
- Distribution System
 - Pressure Reducing Valve 4 and 7 Upgrades
 - System Separation Study
 - Pump House Upgrades

Isintok Reservoir

WASTEWATER UTILITY

- HVAC system upgrade
- Filter building renovations
- Centrifuge bowl rebuild
- New gas monitoring system
- Pump replacements
- UPS replacements
- New lab equipment

<u>2023 Priorities</u>

- Wastewater Treatment Plant
 - Second Primary Clarifier project
 - Filter building renovations
 - Backup genset replacement
 - Mechanical bar screening repairs
 - UPS replacements
 - Control upgrades
 - Confined space safety systems
 - Overhead door replacements
 - Grit building slide gates
- Collection System
 - Deer Ridge & Taylor Place sewer expansion design
 - Industrial areas sewer expansion study
 - · Lift station communication upgrades



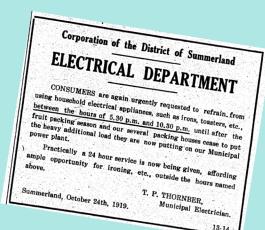
ELECTRIC UTILITY

Power History

Summerland is one of only five municipalities in BC that owns its electrical utility.

For over 110 years the District has proudly served the community with safe, reliable, and economical energy.

Most of the Summerland Electrical Utility's seven employees all live within the community and are dedicated to keeping your lights on no matter the weather, temperature or time of day.



Power Generation

Currently, the Electric Utility purchases the majority of its electrical energy from the local transmission wholesaler and small amounts from individual customers with solar installations. This is a traditional model for Municipal Electric Utilities; however, Summerland's Electric Utility will soon be generating its own electricity through its innovative Solar and Battery Energy Storage project. This is in keeping with Summerland's roots as an electrical generator when one of the first hydro plants in BC was commissioned by Summerland around 100 years ago.

Power Distribution

Our electrical distribution network is the backbone of our power delivery system and is currently meeting the needs of existing customers. This electric distribution system consists of over 3,000 power poles, 2,500 transformers, 5,000 revenue meters and over 330 km of wire!

ELECTRIC UTILITY

2022 Year in review

<u>Accomplishments</u>

- Solar & Battery project advancement,
- Victoria/Rand vault replacement
- Voltage regulator installation
- Wood pole test/treat/replace program
- Material procurement challenges
- Pole storage yard expansion and cleanup
- Powerline Brushing
- Fiber system upgrades
- Peach Orchard Park and Rotary Beach pathway lighting upgrades

ive Powerline Work

<u>2023 Priorities</u>

- Energy Strategy
 - Solar & Battery project
 - Distributed Generation program review
- Bylaw change allowing second dwellings without separate metering
- Fiber system expansion
- Wharton underground design
- Lakeshore power upgrade for 4 season washroom
- Wood pole test/treat/replace program
- Pole storage yard expansion and cleanup
- Powerline Brushing
- Vault assessments



FIRE DEPARTMENT

2022 Year in review

About Us

The Summerland Fire Department was established in 1949, with the current Fire Hall constructed in 1963. The Department is home to a professional and auxiliary (paid on-call) team with an average age of 44 years.

Accomplishments

- Hiring of a new Deputy Fire Chief Public Education and Emergency Management
- Held a live fire investigation course in Summerland, 2 members attended
- Mitigate and reduction of wildfire fuel in the Canyon View Road area completed
- Construction meeting & design of new fire truck
- Ongoing firefighter professional development and training certifications



338

Open burning permits issued

5 1

Public education sessions

926

Firefighter training hours

FIRE DEPARTMENT

2023 Priorities

- NFPA Firefighter II certification of 9 recruit auxiliary firefighters (16 month certification process)
- Firefighter Mental Health
- FireSmart Public Education Program and FireSmarting the community
- Mitigate and reduce wildfire fuel in the West area of Deer Ridge
- Live fire events training for firefighters at the Summerland Fire Training Grounds

994 property

property inspections conducted

339 Emergency

response incidents





POLICE (RCMP)

2022 Year in review

The Summerland RCMP Detachment is committed to keeping our community safe. We have a partnership with our community, providing safety and security through professional service based on our traditions of fairness and equality.



Our mandate is multi-faceted in that we prevent and investigate crime, maintain order, enforce laws on matters as diverse as health, contribute to national security, and provide vital operational support services to other agencies.

The Summerland RCMP Detachment administers and supports the Citizens on Patrol program and works closely with the South Okanagan Similkameen Crime Stoppers organization as well as our District Bylaw Enforcement Staff.

MESSAGE FROM THE DIRECTOR OF FINANCE

May 1, 2023

MAYOR HOLMES AND MEMBERS OF COUNCIL,

I am pleased to present the District of Summerland audited financial statements for the year ended December 31, 2022.

As noted in the management report, Council has delegated the responsibility for the accuracy, integrity and objectivity of the financial information presented in the financial statements to the management staff of the District. The financial statements, as required by the Community Charter, have been prepared and meet the reporting standards for local governments.

The financial statements reflect a continued improvement in the financial position of the District of Summerland. 2022 Net Financial Assets, which measures a municipalities ability to cover its financial liabilities with its financial assets, increased by \$152,437. This was despite the District borrowing \$6.4 million to replace water mains and repave a portion of Giants Head Road.

Overall, revenues increased by \$7.5 million. The largest contributing factor was the District receiving \$4.7 million in developer contributed assets. These assets consist of water and sewer mains, roads and sidewalks as well as electrical equipment which were developer funded and transferred to the District upon construction completion. User fees, sales and rentals also increased \$1.0 million, which was anticipated following rate increases in water of 5.0%, sewer of 4.21% and electric of 2.51%.

2022 expenses of \$36.0 million increased \$4.26 million over 2021. As in previous years some departments saw expenditures increase, while other departments had expenditures decrease. The most significant increase saw the District's landfill closure expense increase by \$1.47 million. This increase was primarily due to a decrease in the discount rate that is used to calculate the Net Present Value of the overall landfill closure liability. Supply chain issues, soaring inflation and material shortages severely impacted the District's 2022 expenditures.

The District is a "price-taker" on numerous core resources required to provide essential services. The increased cost to provide these services was over \$1.5 million in 2022. Additionally, the District incurred \$544,642 in COVID-19 related expenses throughout the year, on top of normal operational expenses.

The District ended the year with a \$14.4 million increase to accumulated surplus, which has an overall balance of \$151.9 million. Accumulated surplus includes investment in tangible capital assets, funds held in reserve and unappropriated surplus. The General Fund ended the year with \$10.05 million in unappropriated surplus, an increase of \$3.77 million. The Water Fund ended the year with \$1.18 million in unappropriated surplus, a decrease of \$1.66 million. The Sewer Fund ended the year with \$760,000 in unappropriated surplus, a decrease of \$250,400. The Electric Fund ended the year with \$4.39 million in unappropriated surplus, an increase of \$381,100. The surplus increase in the general fund was primarily due to the contributed assets received during the year as well as lower than budgeted spending. The surplus increase in the electric fund was primarily due to lower than budgeted spending and the surplus decreases in the water and sewer funds were due to higher than budgeted core resource costs required to continue to provide essential services.

Funds held in reserve increased \$5.5 million and total \$42.5 million. This increase in reserve funds is attributed to two primary factors; annual surplus and reserve transfers related to capital acquisitions. The District's budgeted 2022 surplus was \$8.4 million wherein the actual surplus was \$14.4 million. The primary factors for this increase are noted above in both the revenue and expense analysis. In addition to the annual surplus, the District's 2022 budget included \$29.0 million in capital acquisitions, with \$13.3 million in funding from reserve transfers. Actual capital acquisition spending was \$13.0 million with \$8.2 million being transferred from reserves.

Council's ongoing commitment to ensure the financial stability of the District will provide a strong framework in meeting community needs in future years.

Respectfully submitted,

David Svetlichny, CPA, CA Director of hance

For the year ended December 31, 2022

Management's Responsibility

To the Mayor and Council of The Corporation of the District of Summerland:

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles for local governments and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the District. The Mayor and Council are responsible for overseeing management in the performance of its financial reporting responsibilities, and for approving the financial information included in the annual report. The Mayor and Council fulfill these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with management and external auditors. The Mayor and Council are also responsible for appointing the District's external auditors.

BDO Canada LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements in accordance with Canadian generally accepted auditing standards and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically with, both the Council and management to discuss their audit findings.

April 24, 2023

Director of Finance



Tel: 250 763 6700 Fax: 250 763 4457 www.bdo.ca

Independent Auditor's Report

To the Mayor and Council, inhabitants, and ratepayers of the District of Summerland

Opinion

We have audited the financial statements of the District of Summerland (the "District"), which comprise the statement of financial position as at December 31, 2022, and the statement of operations and accumulated surplus, the statement of changes in net financial assets and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2022, and its results of operations, its change in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Unaudited Information

We have not audited, reviewed or otherwise attempted to verify the accuracy or completeness of the schedule on page 22 of the District's Financial Statements.

BDO Canada LLP

Chartered Professional Accountants Kelowna, British Columbia April 24, 2023

The Corporation of the District of Summerland Statement of Financial Position

As at December 31, 2022

	2022	2021
Financial assets		
Cash and cash equivalents	\$ 25,741,927	\$ 28,630,507
Accounts receivable (Note 2)	7,228,652	6,592,087
Portfolio investments (Note 3)	17,866,224	12,578,407
Deposit - Municipal Finance Authority (Note 4)	695,329	616,256
	51,532,132	48,417,257
Financial liabilities		
Accounts payable and accrued liabilities (Note 5)	6,643,432	7,662,210
Landfill closure and post closure liability (Note 6)	1,078,356	1,395,719
Deferred revenue (Note 7)	8,214,355	7,791,074
Deposits	2,467,465	2,926,444
Long-term debt (Note 8)	15,594,532	11,260,255
	33,998,140	31,035,702
Net financial assets	17,533,992	17,381,555
Non-financial assets		
Tangible capital assets (Note 9)	131,185,301	117,891,730
Prepaids	457,341	424,987
Inventories of supplies	2,734,914	1,821,272
	134,377,556	120,137,989
Accumulated surplus (Note 10)	\$151,911,548	\$137,519,544

Contingent liabilities and commitments (Note 14)

Director of Finance

The Corporation of the District of Summerland Statement of Operations and Accumulated Surplus

For the year ended December 31, 2022

	Budget	2022	2021
	(Note 16)		
Revenue			
Taxation, net (Note 12)	\$ 12,822,538	\$ 12,838,754	\$ 12,248,198
Government transfers (Note 13)	8,278,524	5,005,428	4,597,813
User fees, sales and rentals	22,647,711	23,415,990	22,384,849
Permits, licenses and fines	575,500	632,348	694,682
Investment income	150,000	371,330	176,904
Actuarial earnings	985,676	985,675	955,685
Penalties and interest on taxes	76,000	110,064	120,083
Franchise	129,100	126,216	108,590
Contributions	675,000	5,978,619	1,302,756
Other	1,832,539	888,252	320,447
Gain on disposal of tangible capital assets	-	110,768	37,500
	48,172,588	50,463,444	42,947,507
Expenses	0.700.547	0.070.050	4 000 040
General government services	2,730,517	2,378,852	1,990,249
Protection services	3,753,605	2,970,107	3,109,114
Transportation services	3,201,957	3,669,226	2,815,528
Environmental services	2,595,666	1,568,074	27,216
Health services	131,260	129,245	85,766
Planning and development	1,017,693	888,493	813,362
Parks and recreation	3,709,270	3,415,780	3,231,967
Water services	6,191,132	5,861,742	4,954,986
Sewer services	3,402,920	2,800,073	2,734,123
Electrical services	13,009,304	12,389,848	12,051,011
	39,743,324	36,071,440	31,813,322
Annual surplus	8,429,264	14,392,004	11,134,185
Accumulated surplus, beginning of year	137,519,544	137,519,544	126,385,359
Accumulated surplus, end of year	\$145,948,808	\$151,911,548	\$137,519,544

The Corporation of the District of Summerland Statement of Changes in Net Financial Assets

For the year ended December 31, 2022

Net financial assets, end of year	\$ 1,291,134	\$17,533,992 \$	17,381,556
Net financial assets, beginning of year	17,381,556	17,381,556	8,462,645
Increase (decrease) in net assets	(16,090,422)	152,436	8,918,911
Change in inventory of supplies	-	(913,637)	(109,125)
Change in prepaids	-	(32,354)	(14,440)
	(16,090,422)	1,098,427	9,042,476
Proceeds on sale of tangible capital assets	-	115,975	37,500
Gain on disposal of tangible capital assets	-	(110,768)	(37,500)
Amortization of tangible capital assets	4,508,022	4,388,160	4,253,753
Acquisition of tangible capital assets	(29,027,708)	(17,686,944)	(6,345,462)
Annual surplus	\$ 8,429,264	\$ 14,392,004 \$	11,134,185
	(Note 16)		
	Budget	2022	2021

The Corporation of the District of Summerland Statement of Cash Flows

For the year ended December 31, 2022

	2022	2021
Operating transactions		
Annual surplus	\$ 14,392,004	\$ 11,134,185
Items not involving cash		
Amortization	4,388,160	4,253,753
Gain on disposal of tangible capital assets	(110,768)	(37,500)
Landfill closure and post closure costs	(317,363)	(1,791,919
Contributed tangible capital assets	(4,655,417)	
	(695,388)	2,424,334
Changes in non-cash operating balances		
Accounts receivable	(636,565)	(1,991,033)
Prepaids	(32,354)	(14,440)
Inventories of supplies	(913,642)	(109,125)
Accounts payable and accrued liabilities	(1,018,778)	1,746,655
Deferred revenue	423,281	1,028,468
Actuarial reduction of long-term debt	(985,675)	(955,685)
Deposit - Municipal Finance Authority	(79,073)	9,370
Deposits	(458,979)	1,248,853
	(3,701,785)	963,063
	9,994,831	14,521,582
Capital transactions		
Acquisition of tangible capital assets	(13,031,521)	(6,345,462)
Proceeds on disposal of tangible capital assets	115,975	37,500
	(12,915,546)	(6,307,962)
Investing transactions		
Acquisition of portfolio investments	(5,287,817)	(925,727)
· ·	(-,,	(,)
Financing transactions		
Repayment of long-term debt	(1,144,548)	(1,164,853)
Proceeds of long-term debt	6,464,500	-
	5,319,952	(1,164,853)
Not also and a set of the set of		
Net change in cash and cash equivalents Cash and cash equivalents, beginning of year	(2,888,580) 28,630,507	6,123,040 22,507,467
Cash and cash equivalents, end of year	\$ 25,741,927	\$ 28,630,507

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

For the year ended December 31, 2022

The Corporation of the District of Summerland (the "District") was incorporated under the laws of the Province of British Columbia in 1906 and operates under the provisions of the Local Government Act and the Community Charter of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include general government, fire protection, planning and development, parks and cultural services, utilities, and fiscal services. Under Section 149(1)(c) of the Income Tax Act, the District is exempt from taxation.

1. Significant accounting policies

The financial statements of the District are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of consolidation

i) Consolidated entities

The District does not control any significant external entities and accordingly no entities have been consolidated in the financial statements.

ii) Accounting for other government organizations and School Board transactions

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the other government entities and the School Boards with which the District interacts are not reflected in these financial statements. Funds collected by the District on behalf of these other entities and transmitted to them are summarized in Note 12. Funds received by the District as transfers from other government entities are summarized in Note 13.

(b) Basis of accounting

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

For the year ended December 31, 2022

1. Significant accounting policies (continued)

(c) Revenue recognition

Taxation revenues are recorded on an accrual basis and recognized as revenue in the year they are levied. Charges for electric, sewer and water usage are recorded as user fees when the service or product is provided. Connection fee revenues are recognized when the connection has been established. Sales of service and other revenue is recognized when the service or product is provided.

The District recognizes a government transfer as revenue when the transfer is authorized and all eligibility criteria, if any, have been met. A government transfer with stipulations giving rise to an obligation that meets the definition of a liability is recognized as a liability. In such circumstances, the District recognizes revenue as the liability is settled.

Non-government conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable. Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

(d) Deferred revenue

Funds received from non-government sources for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which it is used for the specified purpose.

(e) Investment income

Investment income is reported as revenue in the period earned. When required by the funding government or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.

(f) Reserves

Non-statutory reserves represent an appropriation of surplus for specific purposes. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that established the reserves.

(g) Cash and cash equivalents

Cash and cash equivalents include cash and highly liquid investments with a term to maturity of 90 days or less at acquisition and readily convertible to cash.

For the year ended December 31, 2022

1. Significant accounting policies (continued)

(h) Portfolio investments

Portfolio investments are recorded at cost. When there is a decline in the market value, which is other than temporary in nature, investments are written down to the market value.

(i) Inventory

Inventory is valued at the lower of cost and net realizable value. Cost is determined principally on a weighted average and specific item basis, or replacement cost.

(j) Long-term debt

Long-term debt is recorded net of related sinking fund balances.

(k) Liability for contaminated sites

A liability for remediation of a contaminated site is recognized at the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the District is either directly responsible or accepts responsibility, it is expected that future economic benefits will be given up, and a reasonable estimate of the amount is determinable. The best estimate of the liability includes all costs directly attributable to remediation activities and is reduced by expected net recoveries based on information available at December 31, 2022.

At each financial reporting date, the District reviews the carrying amount of the liability. Any revisions required to the amount previously recognized is accounted for in the period revisions are made. The District continues to recognize the liability until it is settled or otherwise extinguished. Disbursements made to settle the liability are deducted from the reported liability when they are made.

(I) Non-financial assets

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

For the year ended December 31, 2022

1. Significant accounting policies (continued)

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight line basis over their estimated useful lives as follows:

Asset	Useful life - years
Buildings	20-50
Roads and sidewalks	20-50
Machinery and equipment	5-20
Water utility	10-80
Sewer utility	10-50
Electric utility	10-50

Annual amortization is charged in the year following acquisition and in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these financial statements.

(iv) Interest capitalization

The District does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

For the year ended December 31, 2022

1. Significant accounting policies (continued)

(m) Use of estimates

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period.

Significant estimates include assumptions used in estimating provisions for useful lives of tangible capital assets, liability for landfill closure and post-closure and liability for contaminated sites.

2. Accounts receivable

	 2022	2021
Property taxes Utilities	\$ 548,658 2,321,193	\$ 377,386 2,004,887
Other governments Trade and other Allowance for doubtful accounts	2,118,699 2,301,038 (60,936)	2,538,914 1,727,716 (56,816)
Allowaride for adaptial addednite	\$ 7,228,652	\$ 6,592,087

3. Portfolio investments

		2022		2021
MFA short-term bond fund MFA money market fund Guaranteed Investment Certificates, interest ranging	\$	10,219 70,695	\$	9,974 69,352
from 0.50% to 5.60% and maturing July, 2023 to September, 2024	1	7,785,310	1	2,499,081
	\$ 1	7,866,224	\$ 1	2,578,407

The income from portfolio investments for the year was \$454,652 (2021 - \$212,131), where \$63,319 (2021 - \$29,417) has been deferred. The market value of the District's portfolio investments was \$17,858,256 (2021 - \$12,578,263).

For the year ended December 31, 2022

4. Municipal Finance Authority debt reserve

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld as cash deposits by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority. These demand notes are contingent in nature and are not reflected in the accounts. The details of the cash deposits and demand notes at the end of the year are as follows:

	 Demand Notes	Cash Deposits	2022	2021
General fund Water fund Sewer fund	\$ 219,524 \$ 608,753 348,812	102,810 323,557 268,962	\$ 322,334 932,310 617,774	\$ 214,549 816,360 611,897
	\$ 1,177,089 \$	695,329	\$ 1,872,418	\$ 1,642,806

5. Accounts payable and accrued liabilities

	 2022	2021
Trade and other Wages and benefits Due to funds held in trust	\$ 5,494,002 817,747 331,683	\$ 6,428,489 877,854 355,867
	\$ 6,643,432	\$ 7,662,210

For the year ended December 31, 2022

6. Landfill closure and post closure liability

	 2022	2021
Landfill closure costs Landfill post closure costs	\$ 646,617 431,739	\$ 821,394 574,325
	\$ 1,078,356	\$ 1,395,719

In accordance with PS 3270, liabilities with respect to permanently closing and monitoring a landfill are incurred as landfill capacity is used. Landfill closure costs include placing a permanent cover over the face of the landfill. Post closure costs include landfill gas monitoring and general site maintenance for a period of 25 years after the landfill is closed.

Landfill closure costs are estimated based on the unused capacity of the landfill site. Management, with the assistance of an engineering firm, has projected the remaining life of the 950,000 m³ of airspace in the landfill to be 56 years, closing in the year 2078. Landfill closure costs are estimated at \$646,617 (2021 - \$821,394). As at December 31, 2022, \$1,026,632 (2021 - \$793,034) has been set aside in reserves for this purpose. The balance of the landfill closure costs are expected to be funded by a combination of future reserve account contributions and borrowing.

Post closure costs are estimated to manage the closed landfill for a period of 25 years, the statutory period required by the Province, using a number of factors including the unused capacity of the landfill, the probable closure date, the annual maintenance costs and the present value discount rate. The discount rate is the difference between the long-term Municipal Financing Authority borrowing rate and the current Consumer Price Index. The estimate of the annual costs is \$150,000. Total post closure costs are estimated to be \$431,739 for 2022 (2021 - \$574,325) based on 21.7% (2021 - 20.4%) of the landfill capacity used to this date and a 56-year lifespan to 2078 and a discount rate of 1.00% (2021 - 0.45%). Post closure costs are expected to be funded by annual budget appropriations in the years in which they are incurred.

For the year ended December 31, 2022

7.	Deferred reven	ue		Externally		
		Opening balance	Deferred transactions	restricted investment income	Revenue recognized	2022 Ending balance
	Development cost charges	\$ 6,111,957	\$ 553,267	\$ 63,319	\$ (542,100)	\$ 6,186,443
	Property taxes and business licenses	1,679,117	1,819,664	-	(1,470,869)	2,027,912
		\$ 7,791,074	\$ 2,372,931	\$ 63,319	\$(2,012,969)	\$ 8,214,355
8.	Long-term deb	t				
					2022	2021
	Repayment	eduction of princi			\$ 11,260,255 (1,144,548) (985,675) 6,464,500	\$ 13,380,793 (1,164,853) (955,685)
	Outstanding	g debt, end of yea	ar		\$ 15,594,532	\$ 11,260,255

Future payments on net outstanding debt for the next five years and thereafter are as follows:

		General	Water	;	Sewer	
	_	Fund	Fund		Fund	Total
2023	\$	355,228	\$ 1,216,654	\$	813,203	\$ 2,385,085
2024		367,661	1,259,181		212,560	1,839,402
2025		380,529	1,303,214		220,362	1,904,105
2026		393,847	924,316		171,855	1,490,018
2027		407,632	517,299		31,388	956,319
2028 and thereafter	_	3,969,602	2,830,699		219,302	7,019,603
	\$	5,874,499	\$ 8,051,363	\$ 1	,668,670	\$ 15,594,532

The Corporation of the District of Summerland Notes to the Financial Statements For the year ended December 31, 2022

Belance Outstanding Bylaw Purpose Year % Outstanding Rate Interest Principal 2022 Cash Payments Balance Outstanding General fund 00-393 Road Improvements 2030 1,750 \$ 25,600 \$ 73,523 \$ 886,574 \$ 1,081,881 22-005 Road Improvements 2030 1,780 \$ 25,600 \$ 73,523 \$ 886,574 \$ 1,081,881 22-005 Road Improvements 2047 4,090 - 7,538 148,403 \$ 1,865,044 \$ 1,865,044 20-016 Initial Dam Expansion 2025 0,910 54,600 244,492 1,200,722 1,577,877 00-161 Water works upgrade 2025 0,910 54,600 204,492 1,200,722 1,577,877 22-005 Water works upgrade 2047 4,090 - 7,530 201,491 1,665,437 2,14,554 22-005 Water works upgrade 2047 4,090 - 7,200 201,490 1,665,437 2,14,554 22-005 Water works upgrade 2047 4								
Furpose Year % Anturing Rate Interest Principal 2022		debt (continued)						
Fund Road Improvements 2030 1750 \$ 25,600 \$ 73,523 \$ 98,674 \$ 1 Road Improvements 2030 1.280 45,938 114,880 1,706,665 1 Road Improvements 2047 4,090 -1,838 114,880 1,706,665 1 Road Improvements 2047 4,090 -1,638 118,403 5,874,499 2 Thirsk Dam Expansion 2026 1,530 91,800 201,491 1,602,644 1 Water works upgrade 2027 2.250 135,000 201,491 1,602,644 1 Water works upgrade 2047 4,090 -2,250 135,000 201,490 1,965,437 2 Water works upgrade 2047 4,090 -2,250 135,000 201,491 1,602,644 1 Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1,910 7,280 32,599 160,096 53,188 58,418 58,4188 5	Q	G	>	%	2022 Ca	sh Payments	Balance C	Jutstanding
Fund Road Improvements 2030 1.750 \$ 25,600 \$ 73,523 \$ 986,574 \$ 1 RCMP Building 2030 1.280 45,938 114,880 1,706,065 1,706,065 1,200,722	Number	00000	Maturing	Rate	Interest	Principal	2022	2021
RCMP Building 2030 1.280 45,938 114,880 1,706,065 1	General fun 00-083	_	2030	1.750		↔		
und Water works upgrade 2025 0.910 54,600 244,492 1,200,722 1 Thirsk Dam Expansion Vater works upgrade 2026 1,530 91,800 201,491 1,605,644 1 Water works upgrade Vater works upgrade 2027 2,250 135,000 201,491 1,605,644 1 Water works upgrade Vater works upgrade Vater works upgrade Sower System construction 2047 4,090 - 3,282,640 1,605,437 2 Sewer System construction Sower System construction 2023 2,650 238,500 188,572 608,164 1 Sewer System construction 2025 1,910 7,280 32,599 160,096 Sewer System construction 2026 1,530 30,600 67,164 534,188 Sewer System construction 2026 2,250 4,500 6,716 88,328 Sewer System construction 2026 2,250 4,500 6,716 88,328 Sewer System construction 2026 2,250 4,500 6,716 8,672 1,668,670	00-399 22-005	RCMP Building Road Improvements	2030 2047	1.280 4.090	45,938	_	1,706,065 3,181,860	1,865,044
und Water works upgrade 2025 0.910 54,600 244,492 1,200,722 1 Thirsk Dam Expansion 2026 1.530 91,800 201,491 1,602,564 1 Water works upgrade 2027 2.250 135,000 201,490 1,965,437 2 Water works upgrade 2047 4.090 - - 3,282,640 Water works upgrade 2047 4.090 - - 3,282,640 Water works upgrade 2047 4.090 - - 3,282,640 Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2026 1.530 30,600 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 Sewer System construction 2036 2.100 5,686 308,672 1,688,670 2 <td></td> <td></td> <td></td> <td></td> <td>71,538</td> <td></td> <td>5,874,499</td> <td>2,956,925</td>					71,538		5,874,499	2,956,925
Water works upgrade 2025 0.910 54,600 244,492 1,200,722 1 Thirsk Dam Expansion 2026 1.530 91,800 201,491 1,602,564 1 Water works upgrade 2027 2.250 135,000 201,490 1,965,437 2 Water works upgrade 2047 4.090 - 3,282,640 1,966,437 2 Water works upgrade 2047 4.090 - - 3,282,640 1,966,437 2 Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 160,096 Sewer System construction 2026 1.530 30,600 6,716 534,188 Sewer System construction 2036 2.250 4,500 6,716 537,894 Sewer System construction 2036 2.100 7,686 13,60,906 7,686 277,894 Sewer System construction 2036 2.100 <t< td=""><td>Water fund</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	Water fund							
fund Sewer System construction 2027 2.250 135,000 201,490 1,965,437 2 Vater works upgrade 2027 2.250 135,000 201,490 1,965,437 2 Vater works upgrade 2047 4.090 - - 3,282,640 3,282,640 Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 160,096 Sewer System construction 2026 1.530 4,500 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 288,566 308,672 1,668,670 277,894 Sewer System construction 2036 2.100 288,566 308,672 1,668,670 277,894	00-161	Water works upgrade	2025	0.910	54,600		1,200,722	1,577,877
fund Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 160,096 1 Sewer System construction 2026 1.530 30,600 67,164 534,188 160,096 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2029 2.250 7,686 13,621 277,894 Sewer System construction 2036 2.100 7,686 308,672 1,668,670 2 Sewer System construction 2036 2.100 7,686 308,672 1,668,670 2 Sewer System construction 2036 2.100 7,686 308,672 1,668,670 2	00-195	Water works upgrade	2027	2.250	135,000		1,965,437	2,314,354
Fund Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 1 60,096 534,188	22-005	Water works upgrade	2047	4.090			3,282,640	. '
fund Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 160,096 Sewer System construction 2026 1.530 30,600 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 2036 2.100 7,686 308,672 1,668,670 2 288,566 308,672 1,668,670 2 \$ 641,504 \$ 1,144,548 \$ 15,594,532 \$ 11					281,400		8,051,363	5,857,668
Sewer System construction 2023 2.650 238,500 188,572 608,164 1 Sewer System construction 2025 1.910 7,280 32,599 160,096 Sewer System construction 2026 1.530 30,600 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 Sewer System construction 2036 2.100 288,566 308,672 1,668,670 2	Sewer fund							
Sewer System construction 2025 1.910 7,280 32,599 160,096 Sewer System construction 2026 1.530 30,600 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 Sewer System construction 2036 2.100 288,566 308,672 1,668,670 2	98-034	Sewer System construction	2023	2.650	238,500	`	608,164	1,187,367
Sewer System construction 2026 1.530 30,600 67,164 534,188 Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 288,566 308,672 1,668,670 2	00-192	Sewer System construction	2025	1.910	7,28(160,096	210,384
Sewer System construction 2029 2.250 4,500 6,716 88,328 Sewer System construction 2036 2.100 7,686 13,621 277,894 288,566 308,672 1,668,670 2 \$ 641,504 \$ 1,144,548 \$ 15,594,532 \$ 11	00-207	Sewer System construction	2026	1.530	30,60(534,188	655,146
Sewer System construction 2036 2.100 7,686 13,621 277,894 288,566 308,672 1,668,670 \$ 641,504 \$ 1,144,548 \$ 15,594,532	00-192	Sewer System construction	2029	2.250	4,500		88,328	99,081
288,566 308,672 1,668,670 641,504 \$ 1,144,548 \$ 15,594,532	16-023	Sewer System construction	2036	2.100	7,68		277,894	293,684
641,504 \$ 1,144,548 \$ 15,594,532					288,56		1,668,670	2,445,662
641,504 \$ 1,144,548 \$ 15,594,532								000000000000000000000000000000000000000
					-	- 1	\$ 15,594,532	\$ 11,260,255

The Corporation of the District of Summerland Notes to the Financial Statements For the year ended December 31, 2022

Tangible capital assets

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	Land	ഥ	Land Improvements	Buildings	Machinery and Equipment	Roads and Sidewalks	Water Utility	Sewer Utility	Electric Utility	Work in Progress	2022 Total	2021 Total
Cost, beg. of year	\$ 14,509,9	31 \$	\$ 14,509,931 \$ 5,937,773 \$ 13,205,890	_	17,011,744 \$	\$ 34,409,168 \$	56,640,920	\$ 38,592,200	\$ 17,011,744 \$ 34,409,168 \$ 56,640,920 \$ 38,592,200 \$ 12,065,693 \$ 3,111,815 \$ 195,485,134 \$ 189,202,360	3,111,815	\$ 195,485,134	\$ 189,202,360
Additions					1,415,564	1,463,987	1,933,509	1,388,427	1,792,972	10,805,988	18,800,447	12,058,444
Disposals					(126,467)					(1,113,503)	(1,239,970)	(5,775,670)
Cost, end of year	14,509,931	31	5,937,773	13,205,890	18,300,841	35,873,155	58,574,429	39,980,627	13,858,665	12,804,300	213,045,611	195,485,134
Accumulated amortization, bed of vear				6.910.776	8.808.534	23.653.219	18.247.627	16.367.528	3.605.720		77.593.404	73.402.339
Amortization				282,929	704,411	1,053,792	1,226,312	915,682	205,034		4,388,160	4,253,753
Disposals					(121,254)						(121,254)	(62,688)
Accumulated amortization, end of year				7,193,705	9,391,691	24,707,011	19,473,939	17,283,210	3,810,754		81,860,310	77,593,404
Net carrying amount, end of year	\$ 14,509,931 \$	31 \$	5,937,773 \$	6,012,185 \$		8,909,150 \$ 11,166,144 \$	39,100,490 (\$ 22,697,417	39,100,490 \$ 22,697,417 \$ 10,047,911 \$ 12,804,300 \$ 131,185,301	12,804,300	\$ 131,185,301	\$ 117,891,730

service is \$12,804,300 (2021 - \$3,111,815). Contributed infrastructure tangible capital assets with a value of \$4,655,417 were recognized in the financial statements during the year (2021 - \$nil). Asset additions include \$1,113,503 of work in progress transfers from 2021 (2021 - \$5,712,982). Net cash additions for 2022 are \$13,031,521 (2021 - \$6,345,462). The net book value of tangible capital assets, not being amortized as they are under construction or development or have been removed from

For the year ended December 31, 2022

10. Accumulated surplus

The District segregates its accumulated surplus in the following categories:

	2022	2021
Current funds Community Works	\$ 21,774,284 3,394,811	\$ 20,682,373 3,926,563
Net current funds	25,169,095	24,608,936
Investment in tangible capital assets	115,590,759	106,631,464
Statutory reserve funds (Note 11)	11,151,694	6,279,144
	\$151,911,548	\$137,519,544

The investment in tangible capital assets represents amounts already spent and invested in infrastructure and other non-financial assets.

Reserve funds represent funds set aside by bylaw or council resolution for specific purposes.

	Opening balance	Transfer receipts	Interest earned	Expenditure	Ending balance
Community Works	\$ 3,926,563	569,079	37,695	(1,138,526)	\$ 3,394,811

11. Statutory reserve funds

_	Opening balance	Contributions received	Investment income	Expenditure	Ending balance
Land sale Capital works Parking	\$ 1,686,614 3,442,770 102,346	\$ 104,000 5,844,473 -	\$ 13,907 60,874 1,059	\$ (789,973) (967,434)	\$ 1,014,548 8,380,683 103,405
Asset management_	1,047,414	965,227	13,903	(373,486)	1,653,058
_	\$ 6,279,144	\$ 6,913,700	\$ 89,743	\$(2,130,893)	\$ 11,151,694

For the year ended December 31, 2022

12.	Taxation,	net

	2022	2021
Property taxes and payments-in-lieu Collections for other governments	\$ 12,838,754	\$ 12,248,198
Province of British Columbia - school tax Regional District Regional Hospital District Municipal Finance Authority British Columbia Assessment Authority Okanagan Regional Library	6,226,952 919,380 867,773 901 163,320 525,981	5,770,926 840,589 856,964 692 146,403 521,776
	21,543,061	20,385,548
Transfers Province of British Columbia - school tax Regional District Regional Hospital District Municipal Finance Authority British Columbia Assessment Authority Okanagan Regional Library	6,226,952 919,380 867,773 901 163,320 525,981	5,770,926 840,589 856,964 692 146,403 521,776
	8,704,307	8,137,350
Available for general municipal purposes	\$ 12,838,754	\$ 12,248,198
13. Government transfers		
	2022	2021
Provincial Transfers Small community grants Traffic fine revenue sharing Community works Capital grants Other contributions	\$ 436,000 61,892 606,773 3,463,023 159,482	\$ 348,000 71,287 1,130,633 2,289,056 497,425
	4,727,170	4,336,401
Regional transfers	070.050	004 440
Okanagan Basin Water Board	278,258	261,412
Total government transfer revenues	\$ 5,005,428	\$ 4,597,813

For the year ended December 31, 2022

14. Contingent liabilities and committments

- (a) The District is responsible, as a member of the Regional District of the Okanagan-Similkameen, for its proportion of any operating deficits or long-term debt related to functions in which it participates.
- (b) The District and its employees contribute to the Municipal Pension Plan (a jointly trusteed pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2022, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2021, indicated a \$3,761 million funding surplus for basic pension benefits on a going concern basis.

The District paid \$651,044 (2021 - \$670,682) for employer contributions while employees contributed \$593,201 (2021 - \$583,475) to the plan in fiscal 2022.

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

Employers participating in the plan record their pension expense as the amount of employer contributions made during the fiscal year (defined contribution pension plan accounting). This is because the plan records accrued liabilities and accrued assets for the plan in aggregate, resulting in no consistent and reliable basis for allocating the obligation, assets and cost to individual employers participating in the plan.

(c) A claim has been filed against the District in relation to claims for loss and compensation arising from a capital project undertaken by the District. The District and its lawyers have reviewed the claim and believe that the District did not trespass on the property and the Plaintiffs have been fully compensated. At the date of the financial statements, neither the outcome nor the potential settlement can be foreseen. No provision has been made in the financial statements.

A claim has been filed against the District in relation to claims for loss and compensation arising from wrongful dismissal by the District. The District and its lawyers have reviewed the claim and believe that the District had appropriate grounds. At the date of the financial statements, neither the outcome nor the potential settlement can be foreseen. No provision has been made in the financial statements.

For the year ended December 31, 2022

14. Contingent liabilities and committments (continued)

(d) From time to time the District is brought forth as a defendant in various lawsuits. The District reviews its exposure to any potential litigation for which it would not be covered by insurance and assesses whether a successful claim against the District would materially affect the financial statements of the District. The District reserves a portion of its operating surplus for future payment of insurance deductibles and payment of claims for which it would not be covered by insurance. The District is currently not aware of any claims brought against it that if not defended successfully would result in a material change to the financial statements of the District.

15. Funds held in trust

At the year end, the District held \$1,029,505 (2021 - \$1,034,627) in trust. Certain assets have been conveyed or assigned to the District to be administered as directed by agreement or statute. The District holds the assets for the benefit of and stand in fiduciary relationship to the beneficiaries. The following trust funds and assets are excluded from the District's financial statements:

	 2022	2021
Summerland scholarship Cemetery perpetual care Abernethy memorial Summerland education funding	\$ 23,571 393,822 83,284 528,828	\$ 24,315 387,792 82,431 540,089
	\$ 1,029,505	\$ 1,034,627

16. Annual budget

The financial statements have included the Annual Budget as approved by Council on February 28, 2022. No amendments subsequent to this date have been included. The following is a reconciliation of the budget presentation required for the financial statements and the annual financial plan bylaw:

	2022	2021
Annual surplus Capital expenditures Principal repayment of debt Transfers from accumulated surplus and reserves Borrowing proceeds	\$ 8,429,264 (29,027,708) (1,144,547) 15,342,491 6,400,500	\$ 8,267,870 (21,124,758) (1,164,853) 12,021,741 2,000,000
Net annual budget	\$ -	\$ -

For the year ended December 31, 2022

17. Segmented information

The District is a municipal government which provides a wide range of services to the citizens and businesses for Summerland. The District is governed by an elected Council compromised of a Mayor and six Councilors whose authority is set in the *Community Charter* and *Local Government Act*. The District's operations and activities are organized and reported by Funds and departments. The General Fund reports on operations, funded primarily by property taxes, which include services provided by the District such as general government services, protective services, transportation services environmental services, health services planning and developmental services, parks and recreation services. The utility operations are comprised of the water, sewer and electrical systems, and each accounting for its own operations and programs within their own funds. Operating results of the following segments are reported as follows:

General Government services are comprised of a number of functions including Corporate Services and Finance which involves staff working closely with Council and community partners to coordinate the delivery of a wide range of functions and services. Corporate Services is responsible for Administration, Information Technology, Human Resources, Occupational Health and Safety and Legislative Service functions. Finance is responsible for the collection of tax revenues, utility billing and all treasury and accounting functions. Revenues associated with this segment include all those amounts that cannot be directly attributed to other segments including taxation, grants in lieu, and interest revenue.

Protective services include police services under contract with the Royal Canadian Mounted Police, bylaw enforcement and animal control under contract to a third party, emergency measures services, and building inspection. Fire protection is provided by a composite department responsible for fire suppression, fire inspections and public education training.

Transportation services include equipment and civic building maintenance, and the maintenance of roads, signs, sidewalks, street lighting and storm drains. This segment is also responsible for the planning and implementation of the capital works program for all infrastructure as well as climate action program reporting.

Environmental services include garbage collection and recycling.

Health services include the operations related to cemetery functions.

Planning and Development services include all planning and building related process, long range and current planning, land use applications and economic development functions.

Parks and Recreation services include providing and coordinating leisure and recreational services, and maintaining recreational facilities, parks and trails.

Water services include the operating activities that relate to the treatment, distribution and maintenance of the water system including the dams and the water treatment plant.

Sewer services include the operating activities that relate to the collection and treatment of wastewater, maintenance of the related equipment including the wastewater treatment plant.

Electrical services include the operating activities that relate to power distribution and maintenance of the electrical system and related equipment.

The Corporation of the District of Summerland

Notes to Financial Statements For the year ended December 31, 2022

17. Segmented information (continued)

	lorono					O Sainas O	0 0400				
	Government Services	Protective Services	Transportatio n Services	Environmental Services	Health Services	Develop Services	Recreation Services	Water Services	Sewer Services	Electrical Services	Actual 2022
Revenue											
Droporty tax	40 521 480	6	4	<i>\tau</i>	¥		4	4	4		¢ 10.521.480
Property tax	00+,120,01	· ·	· ·	•	•	•	· ·	1 562 940	754 334		2 317 274
ו מוכפו ומא								0,000,1	100,000		+12,110,2
Government transfers	1,141,890		374,012	1,195,092			12,492	17,242	261,016	2,003,684	5,005,428
User fees, sales and rentals	192,485	7,260	24,196	2,315,493	55,155		961,665	4,605,956	1,659,949	13,593,831	23,415,990
Permits, licenses and fines	129,793	25,245		•		477,310					632,348
Investment income	371,330								•		371,330
Actuarial earnings	75,883							441,472	468,320		985,675
Penalties and interest on taxes	110,064										110,064
Franchise	126,216										126,216
Contributions from developers	1,463,988						995	1,915,192	1,048,809	1,549,635	5,978,619
Other	72,736		657,763					50,385	9,151	98,217	888,252
Gain (loss) on disposal	(3, 189)		112,200				1,757		•		110,768
	14,202,676	32,505	1,168,171	3,510,585	55,155	477,310	976,909	8,593,187	4,201,579	17,245,367	50,463,444
Expenses											
Labour and benefits	1,446,641	1,151,073	1,362,497	276,713	72,836	503,703	1,698,631	1,211,132	579,052	935,786	9,238,064
Contracted services	491,422	1,528,353	1,201,869	1,435,043	19,386	344,085	655,921	1,042,076	356,513	456,910	7,531,578
Materials and supplies	196,929	164,529	(48,942)	18,895	36,421	6,375	607,710	2,046,367	664,982	10,792,118	14,485,384
Interest		45,938	60,024					317,983	283,844		707,789
Amortization	227,060	78,899	1,091,937	154,786	602	34,330	453,518	1,226,312	915,682	205,034	4,388,160
Other	16,800	1,315	1,841	(317,363)				17,872			(279,535)
	2,378,852	2,970,107	3,669,226	1,568,074	129,245	888,493	3,415,780	5,861,742	2,800,073	12,389,848	36,071,440
Annual SURPLUS (DEFICIT)	\$ 11,823,824	\$ (2,937,602)	\$ (2,501,055)	\$ 1,942,511	\$ (74,090)	\$ (411,183)	(411,183) \$ (2,438,871) \$ 2,731,445	\$ 2,731,445 \$	1,401,506 \$	4,855,519	\$ 14,392,004

The Corporation of the District of Summerland Notes to Financial Statements For the year ended December 31, 2022

17. Segmented information (continued)

	General					Planning &	Parks &				
	Government Services	Protective Services	Transportatio n Services	Environmental Services	Health Services	Develop Services	Recreation Services	Water Services	Sewer Services	Electrical Services	Actual 2021
Revenue											
Property tax	\$ 9,959,944	· Υ	' \$	· \$	· \$	' \$	· \$	· ·	'		9,959,944
Parcel tax			•	•	•	•	•	1,548,120	740,134	•	2,288,254
Government transfers	2,100,060	140,326	30,876	101,917				1,815,860	261,412	147,362	4,597,813
User fees, sales and rentals	175,362	9,107	18,107	2,249,474	45,413		686,404	4,499,855	1,549,071	13,152,056	22,384,849
Permits, licenses and fines	24,103	27,620			` '	642,959		•	•	•	694,682
Investment income	176,904										176,904
Actuarial earnings	118,825							403,110	433,750		955,685
Penalties and interest on taxes	120,083										120,083
Franchise	108,590										108,590
Contributions from developers	•		48,605				195,175	138,720	52,636	867,620	1,302,756
Other	46,466		172,435					46,519	2,283	52,744	320,447
Gain (loss) on disposal			37,500								37,500
	12,830,337	177,053	307,523	2,351,391	45,413	642,959	881,579	8,452,184	3,039,286	14,219,782	42,947,507
Expenses											
Labour and benefits	1,146,677	1,120,025	1,249,505	385,266	55,261	506,196	1,518,107	1,240,236	606,319	897,552	8,725,144
Contracted services	495,332	1,687,401	970,709	1,268,476	16,295	301,838	664,301	672,107	340,305	511,435	6,928,199
Materials and supplies	136,325	136,407	(369, 211)	66,190	13,549	4,005	445,736	1,541,157	860,398	10,411,202	12,985,758
Interest	•	88,594	28,902	•	•	•	•	284,572	285,923	•	687,991
Amortization	207,006	75,395	933,842	99,204	661	1,323	603,823	1,200,899	900,778	230,822	4,253,753
Other	4,909	1,292	1,781	(1,791,920)				16,015	400		(1,767,523)
	1,990,249	3,109,114	2,815,528	27,216	85,766	813,362	3,231,967	4,954,986	2,734,123	12,051,011	31,813,322
Annual SURPLUS (DEFICIT)	\$ 10,840,088	\$ 10,840,088 \$ (2,932,061) \$ (2,508,	\$ (2,508,005)	\$ 2,324,175	\$ (40,353)	\$ (170,403)	(170,403) \$ (2,350,388)	\$ 3,497,198 \$	305,163	\$ 2,168,771 \$	\$ 11,134,185

The Corporation of the District of Summerland Schedule - COVID-19 Safe Restart Grant

For the year ended December 31, 2022

(Unaudited)

Schedule - COVID-19 Safe Restart Grant

Safe Restart Grant 2022 Opening Balance	\$ 827,472
Eligible costs incurred: Computer and technology costs to improve connectivity and virtual communications Revenue shortfalls General government services Protective services Transportation services Environmental services Planning and development services Recreation, parks and cultural Water utility Wastewater utility Electrical utility	(59,360) (170,209) (70,073) (15,000) (70,000) (54,250) (68,200) (5,000) (17,050) (10,850) (4,650)
Total eligible costs incurred	 (544,642)
Balance, December 31, 2022	\$ 282,830

Statistical Review

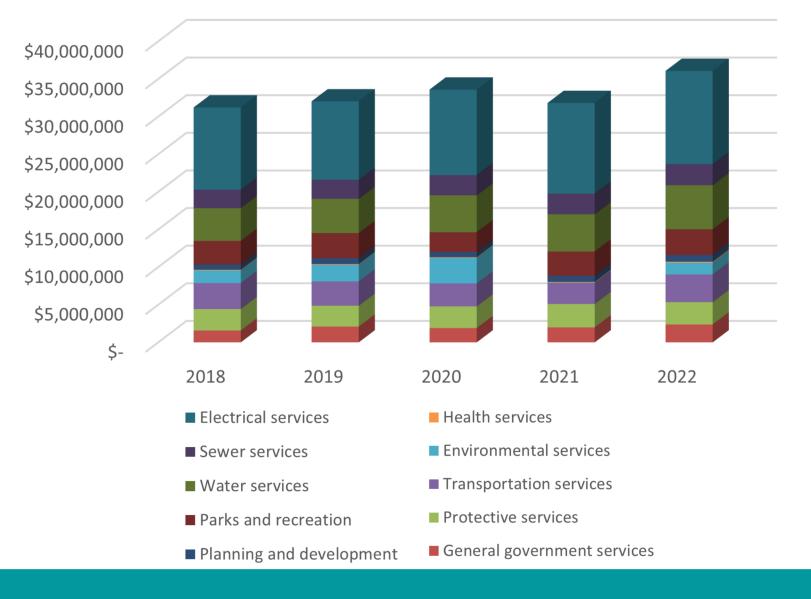
REVENUE BY SOURCE

	2018	2019	2020	2021	2022
Taxation	11,045,167	11,448,838	11,947,726	12,248,198	12,838,754
Government transfers	3,254,546	2,959,365	4,884,598	4,597,813	5,005,428
User fees, sales and rentals	19,212,224	20,029,503	20,094,716	22,384,849	23,415,990
Permits, licenses and fines	559,679	570,659	617,399	694,682	632,348
Investment income	202,275	345,831	336,571	176,904	371,330
actuarial earnings	815,174	899,874	897,690	955,685	985,675
Penalties and interest on taxes	97,533	95,975	86,737	120,083	110,064
Franchise	107,366	98,261	106,201	108,590	126,216
Contributions	754,011	967,631	871,225	1,302,756	5,978,619
Other	276,039	434,135	259,208	320,447	888,252
Gain on disposal of capital assets	11,269	777,079	10,716	37,500	110,768
	36,335,283	38,627,151	40,112,787	42,947,507	50,463,444
TOTAL REVENUE PER CAPITA	\$ 3,128	\$ 3,326	\$ 3,454	\$ 3,566	\$ 4,191



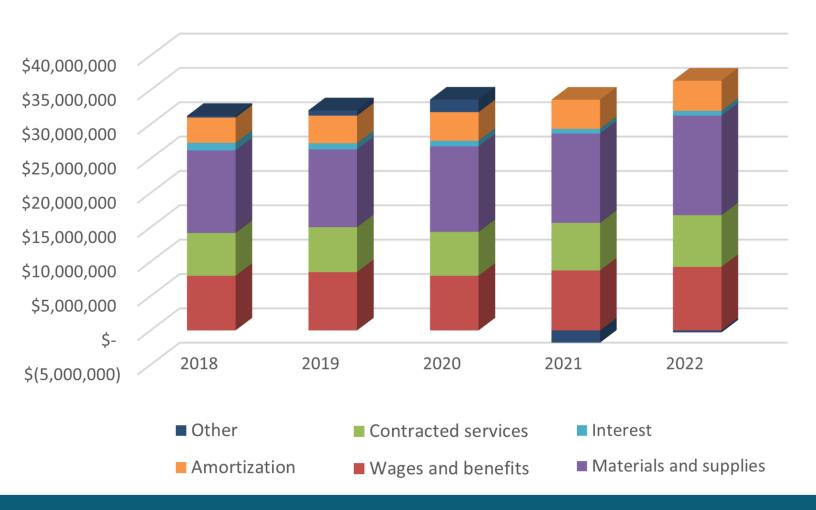
EXPENSES BY FUNCTION

_	2018 2019		2020		2021		2022		
General government services	\$	1,577,112	\$ 2,095,912	\$	1,899,398	\$	1,990,249	\$	2,378,852
Protective services		2,848,766	2,775,173		2,880,889		3,109,114		2,970,107
Transportation services		3,450,384	3,221,331		3,046,930		2,815,528		3,669,226
Environmental services		1,673,318	2,225,915		3,400,107		27,216		1,568,074
Health services		89,186	82,723		84,483		85,766		129,245
Planning and development		688,842	774,023		677,753		813,362		888,493
Parks and recreation		3,148,411	3,341,868		2,645,473		3,231,967		3,415,780
Water services		4,365,995	4,552,156		4,908,822		4,954,986		5,861,742
Sewer services		2,439,602	2,527,583		2,680,570		2,734,123		2,800,073
Electrical services		10,936,709	10,436,632		11,370,172		12,051,011		12,389,848
	\$	31,218,325	\$ 32,033,316	\$	33,594,597	\$	31,813,322	\$	36,071,440



EXPENSES BY OBJECT

	2018	2019	2020	2021	2022
Wages and benefits	\$ 7,951,092	8,480,777	7,945,685	\$ 8,725,144	\$ 9,238,064
Contracted services	6,222,624	6,549,923	6,392,098	6,928,199	7,531,578
Materials and supplies	12,028,206	11,300,482	12,436,322	12,985,758	14,485,384
Interest	1,095,292	898,682	831,428	687,991	707,789
Amortization	3,685,093	4,034,262	4,160,468	4,253,753	4,388,160
Other	 236,018	769,190	1,828,596	(1,767,523)	(279,535)
	\$ 31,218,325	\$ 32,033,316	\$ 33,594,597	\$ 31,813,322	\$ 36,071,440



STATEMENT OF RESERVES SURPLUS

	2018	2019	2020	2021	2022
Statement of Annual & Accumulated Surplus	_				_
Accumulated surplus, beginning	108,156,376	113,273,334	119,867,169	126,385,359	137,519,544
Annual surplus	5,116,958	6,593,835	6,518,190	11,134,185	14,392,004
Accumulated surplus, ending	113,273,334	119,867,169	126,385,359	137,519,544	151,911,548
Statement of Annual & Accumulated Surplus					
Internally restricted & operating reserves	10,799,382	13,029,414	14,675,313	15,954,606	14,513,708
Surplus	2,544,478	3,639,725	4,029,077	8,654,329	10,655,386
	13,343,860	16,669,139	18,704,390	24,608,935	25,169,094
Statutory reserves	3,106,539	4,769,480	5,261,750	6,279,145	11,151,695
Equity in tangible capital assets	96,822,935	98,428,550	102,419,219	106,631,464	115,590,759
	113,273,334	119,867,169	126,385,359	137,519,544	151,911,548
Net Financial Assets (Debt)					
Financial assets	26,569,499	33,334,907	39,386,827	48,417,257	51,532,132
Financial liabilities	28,905,616	29,013,655	30,924,182	31,035,701	33,998,140
Net financial assets (debt)	(2,336,117)	4,321,252	8,462,645	17,381,556	17,533,992
Non-financial assets	115,609,451	115,545,917	117,922,714	120,137,988	134,377,556
Accumulated surplus, ending	113,273,334	119,867,169	126,385,359	137,519,544	151,911,548
Statutory Reserves (Detail)					
Land sale	868,194	2,102,144	1,893,029	1,686,614	1,014,548
Capital works	1,399,726	1,629,678	2,297,211	3,442,770	8,380,683
Parking	81,484	100,853	101,822	102,346	103,405
Asset management	757,135	936,805	969,688	1,047,415	1,653,059
	3,106,539	4,769,480	5,261,750	6,279,145	11,151,695

STATEMENT OF RESERVES SURPLUS (CONT.)

	2018	2019	2020	2021	2022
Internally Restricted & Operating Reserves (Detail)					_
Development cost charges **	3,362,153	4,072,595	4,421,380	5,104,470	5,168,528
Parks dedication**	902,128	915,778	924,577	1,007,487	1,017,915
Cemetery perpetual care	373,577	379,907	383,117	387,792	393,822
Community works fund	1,968,693	2,790,105	2,811,167	3,926,563	3,394,811
Equipment replacement	2,130,917	2,742,910	2,645,665	2,715,493	1,811,784
Fire services	125,014	132,600	168,272	202,272	224,950
Landfill improvement	296,535	361,383	139,233	279,922	513,520
Landfill closure	413,112	513,112	513,112	513,112	513,112
Community contributions	356,980	282,536	158,238	177,688	280,354
Recreation, parks & trails	375,627	313,470	301,676	269,726	239,817
Climate action	339,520	354,973	356,444	352,694	482,784
Cemetery	38,606	38,606	35,221	35,221	20,361
MFA debt and benefit surplus	116,520	131,439	144,053	154,695	169,121
COVID-19 safe restart	-	-	1,673,158	827,471	282,829
	10,799,382	13,029,414	14,675,313	15,954,606	14,513,708
TOTAL RESERVES AND SURPLUSES	16,450,399	21,438,619	23,966,140	30,888,080	36,320,789
ACCUMULATED SURPLUS (FINANCIAL					
EQUITY) PER CAPITA	1,416	1,846	2,063	2,565	3,016
Per capita figures	11,615	11,615	11,615	12,042	12,042

^{**} Amounts are included in deferred revenue in the District's financial statements.

CAPITAL ACQUISITIONS

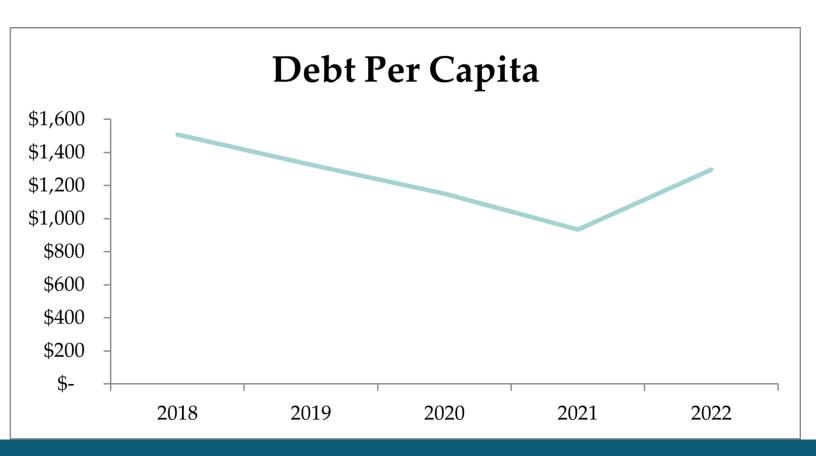
Capital Expenditures	2018	2019	2020	2021	2022
Land	-	-	-	-	-
Land improvements	740,759	960,250	97,397	123,914	547,343
Buildings	246,528	286,852	796,542	982,698	2,095,740
Machinery & equipment	2,262,888	1,048,543	2,196,815	1,418,975	2,288,825
Roads and sidewalks	46,629	994,720	1,111,271	391,423	3,691,559
Water utility	465,878	435,420	898,428	2,268,562	3,884,222
Sewerutility	820,411	311,950	314,462	102,119	1,460,216
Electric utility	435,207	729,595	707,149	1,057,771	3,719,039
	5,018,300	4,767,330	6,122,064	6,345,462	17,686,944
TOTAL CAPITAL SPENDING PER CAPITA	\$ 432	\$ 410	\$ 527	\$ 527	\$ 1,469
Per capita figures	11,615	11,615	11,615	12,042	12,042

LONG TERM DEBT FUND

_	2018	2019	2020	2021	2022
General	3,895,790	3,596,458	3,284,459	2,956,925	5,874,499
Sewer	4,648,810	3,896,799	3,188,083	2,445,662	1,668,670
Water	8,962,822	7,916,609	6,908,251	5,857,668	8,051,363
Total Debt Outstanding	17,507,422	15,409,866	13,380,793	11,260,255	15,594,532

The long-term debt of the municipality is funded 12.2% from general taxation and 87.8% from parcel taxes.

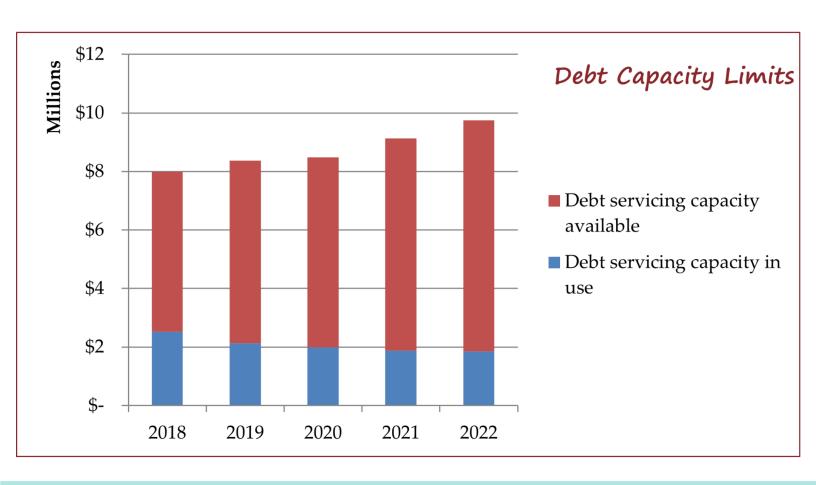
Population	11,615	11,615	11,615	12,042	12,042
Debt Per Capita	\$ 1,507	\$ 1,327 \$	1,152	\$ 935	\$ 1,295



LONG TERM DEBT CAPACITY

Debt Servicing	2018	2019	2020	2021	2022
Debt servicing capacity in use	\$2,521,750	\$2,130,277	\$1,986,019	\$1,875,313	\$1,852,337
Debt servicing capacity available	5,469,588	6,241,214	6,493,318	7,253,390	7,897,895
Debt servicing limit	\$7,991,338	\$8,371,491	\$8,479,337	\$9,128,703	\$9,750,232

This table reflects the maximum debt servicing capacity as well as the remaining borrowing power available to the District to fund capital projects.



TAXABLE PROPERTY ASSESSMENTS

Taxable Property Assessments

(land and improvements)

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Residential	2,614,079,592	2,855,944,269	2,927,254,450	2,947,164,354	3,942,202,824
Utilities	1,972,500	2,105,800	2,226,300	2,284,500	2,712,100
Light Industry	25,590,400	28,264,600	31,206,900	31,294,400	38,051,900
Business	128,272,870	131,359,170	137,579,470	137,321,920	154,715,320
Recreation/Non-Profit	6,874,900	7,454,700	4,494,000	8,064,900	5,942,400
Farm	5,743,699	5,644,574	5,627,240	5,668,208	5,602,361
Total	2,782,533,961	3,030,773,113	3,108,388,360	3,131,798,282	4,149,226,905

MUNICIPAL TAX RATES AND MULTIPLES

(per \$1,000 of assesse	d value)				
Residential	2.85367	2.74511	2.82351	2.88432	2.28380
Utilities	19.62713	19.01826	18.66420	18.46553	21.79977
Light Industry	5.99459	5.86705	5.63743	5.55270	4.78111
Business	6.42075	6.17651	6.35290	6.48971	6.02523
Recreation/Non-Profit	6.66865	6.48606	9.19864	9.01838	12.61455
Farm	9.11996	9.27393	9.42890	9.54478	9.93254

Municipal Tax Multiples

Municipal Tax Rates

<u>MUTITUPAL LAY MUTITIPLES</u>					
Residential	1.00000	1.00000	1.00000	1.00000	1.00000
Utilities	6.87785	6.92805	6.61027	6.40204	9.54541
Light Industry	2.10066	2.13727	1.99660	1.92513	2.09349
Business	2.25000	2.25000	2.25000	2.25000	2.63825
Recreation/Non-Profit	2.33687	2.36277	3.25787	3.12669	5.52350
Farm	3.19587	3.37834	3.33942	3.30920	4.34913

PROPERTY TAX REVENUE

Municipal Property Tax Revenue					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
Residential	7,459,724	7,839,884	8,264,401	8,497,931	8,997,186
Utilities	38,715	40,049	41,552	42,185	59,123
Light Industry	153,404	165,830	175,927	173,768	181,941
Business	822,915	812,035	874,029	890,195	932,160
Recreation/Non-Profit	46,109	48,090	41,339	72,732	74,960
Farm	52,382	52,347	53,059	54,189	55,913
Total	8,573,247	8,958,234	9,450,306	9,731,000	10,301,283
% of Residential Taxes to Total Muncipal Taxes	87.01%	87.52%	87.45%	87.33%	87.34%
Taxation for other Governments					
	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>
School (Province)	5,223,389	5,388,656	5,251,691	5,770,926	6,226,952
Regional Hospital District	860,377	865,219	866,186	856,964	867,773
Municipal Finance Authority	616	669	688	692	901
BC Assessment Authority	130,670	134,502	149,388	146,403	163,320
Regional District Okanagan Similkameen	767,406	826,142	846,082	840,589	919,380
Okanagan Regional Library	491,613	499,720	525,085	521,776	525,981
Total	7,474,071	7,714,908	7,639,120	8,137,350	8,704,307
	16,047,318	16,673,142	17,089,426	17,868,350	19,005,590
Property Tax Collected Includes HOG & Parcel Taxes	17,882,607	18,609,924	19,093,213	19,261,406	20,909,991
Water Parcel Tax	1,530,165	1,534,725	1,538,430	1,548,120	1,562,940
Sewer Parcel Tax	730,299	734,499	733,134	740,134	754,334
Property Taxex Collected - Less Parcel Taxes =	15,622,143	16,340,700	16,821,649	16,973,152	18,592,717
% of Current Taxes Collected	97.4%	98.0%	98.4%	95.0%	97.8%

PRINCIPAL CORPORATE TAX PAYERS

Tax Revenue

Business, Light Industry & Utility Corporate Customers (Top 15 - Municipal levy)

	• •	Municipal	% Paid
		Tax	Ву Тор
Property Owner	Category	Levy	15
SUMMER FAIR MALL LTD	Business	35,748	3.05%
BC TREE FRUITS CO-OP	Business	35,260	3.01%
INLAND NATURAL GAS CO LTD	Utilities	29,103	2.48%
297296 BC LTD	Business	27,602	2.35%
THE STEELGRAY FINANCIAL CORP INC	Light Industry & Business	26,113	2.23%
681522 BC LTD	Business	20,871	1.78%
MILLER, DAVID & LORRAINE	Light Industry	18,603	1.59%
ROMANCE VENTURES LTD	Business	17,377	1.48%
SUMMERLAND & DISTRICT CREDIT UNION	Business	16,021	1.37%
RIPLEY STAINLESS LTD	Light Industry	15,974	1.36%
CENTURY ALUMINUM PRODUCTS INC	Light Industry & Business	15,668	1.34%
SUMMY HOLDINGS CORP	Business	15,587	1.33%
TERRA NOVA ENTERPRISES LTD	Business	13,966	1.19%
1400968 BC LTD	Business	12,864	1.10%
MBW PROPERTIES LTD	Business	12,099	1.03%
Total Revenue on Business, Light Industry	1		
& Utilities Assessments (Top Fifteen)	312,855	26.67%
Total Tay Bayanya an Business Light India	eter 9. Litilities	1 172 224	
Total Tax Revenue on Business, Light Indus	suy & oundes	1,173,224	

BUILDING VALUES AND PERMIT FEES

Building Permit Fees and Building Values

	2018	2019	2020	2021	2022
Building value	\$30,643,200	\$45,877,300	\$35,659,900	\$59,735,300	\$49,632,000
Permit fees charged	335,717	360,396	399,304	597,404	444,635
Number of permits issued	210	203	198	203	232
AVERAGE PERMIT FEES BASED ON NUMBER OF	\$ 1,599	\$ 1,775	\$ 2.017	\$ 2,943	\$ 1,917

SCHEDULE OF PAYMENTS

Supplier Name	Total
1022234 B.C. LTD	168,029.25
1267740 BC LTD dba CRL ROADS & PARKWAYS	36,587.25
647354 BC LTD dba AARDVARK PAVEMENT MARKING SERVICES	111,463.95
AE CONCRETE PRODUCTS INC.	592,487.68
AGUA CONSULTING INC.	35,322.75
ALFA LAVAL INC.	42,486.30
ALLNORTH CONSULTANTS LIMITED	155,323.24
ALTEC INDUSTRIES LTD.	38,996.53
ALUMICHEM CANADA INC	53,278.35
ANDREW SHERET LIMITED	42,690.01
ANIXTER POWER SOLUTIONS CANADA INC.	508,759.53
AWI TECHNOLOGY CENTRE	30,249.53
ARC RIDGE LTD	130,095.00
ASPLUNDH	80,010.00
ASSOCIATED ENGINEERING (B.C.) LTD.	268,939.62
ASSOCIATED FIRE SAFETY	26,952.01
ASSOCIATION OF SUMMERLAND FIREFIGHTERS	78,947.40
ASSA ABLOY ENTRANCE SYSTEMS CANADA INC.	51,073.58
ATCO STRUCTURES & LOGISTICS LTD	29,274.05
ATCO POWER (2010) LTD	95,144.59
BARRY BEECROFT FUEL DISTRIBUTORS LTD.	398,507.57
BBA FIELD SERVICES LTD	36,733.21
B C ASSESSMENT AUTHORITY	163,360.64
BC GENERAL CONTRACTING INC	3,043,989.52
BC TRANSIT	203,536.67
BDO CANADA LLP	29,637.93
ELIZABETH BIGG	72,800.00
BLACK ARMOUR ASPHALT PRODUCTS INC.	59,553.35
BLACK TOP PAVING	117,310.73
BRENNTAG CANADA INC.	108,822.49
BROGAN FIRE & SAFETY	29,279.41
BES - LTD.	76,092.19
BURGART PROJECTS INC.	31,500.00
CABIN RESOURCE MANAGEMENT LTD.	194,475.47
CALYPSO CUSTOMS LTD.	31,468.50
CAM TRAN CO. LTD.	172,096.38
CANTEX OKANAGAN CONSTRUCTION LTD.	90,130.65
CAPRI CMW INSURANCE SERVICES LTD.	271,048.00
CARO ANALYTICAL SERVICES	42,584.36
CARSCADDEN STOKES MCDONALD ARCHITECTS INC.	35,572.72
CASCADE RAIDER HOLDINGS LTD.	41,343.37

SCHEDULE OF PAYMENTS (CONT.)

Supplier Name	Total
CENTRAL INTERIOR TRAFFIC CONTROL LTD.	37,815.85
CENTRALSQUARE CANADA SOFTWARE INC.	67,315.32
CENTRIX CONTROL SOLUTIONS LP	155,836.64
CINTAS CANADA LIMITED	37,066.09
CITYVIEW A DIVISION OF N HARRIS	25,483.50
CLEARTECH INDUSTRIES INC.	108,597.71
COMBINED MECHANICAL CONTRACTORS LTD.	41,532.77
CUPE LOCAL 1136	91,976.52
EECOL ELECTRIC ULC.	113,436.62
ELECTRIC MOTOR & PUMP SERVICE LTD.	41,194.69
E. LEES & ASSOCIATES CONSULTING LTD.	50,921.19
EVANS GRANT	201,977.54
FILTRUM CONSTRUCTION	306,705.00
FINNING (CANADA) a division of FINNING	254,775.34
FORTIS BC - ELECTRICITY	9,863,622.83
FORTIS BC - NATURAL GAS	141,388.86
FRAZER EXCAVATION LTD.	28,661.28
FRED SURRIDGE LTD.	158,627.66
GEOTRIANGLE CONSULTING INC.	58,207.38
GHD LIMITED	91,762.65
GREENCHAIN CONSULTING	47,730.64
GRIZZLY EXCAVATING LTD.	30,576.02
H & M EXCAVATING LTD.	112,857.31
HAZTEC SOLUTIONS	53,392.50
E.B. HORSMAN & SON	75,135.67
ICONIX WATERWORKS LP	144,070.15
INTERCONTINENTAL TRUCK BODY	60,875.33
ITRON CANADA INC.	34,829.61
JIM DENT CONSTRUCTION LTD	1,337,113.83
JOHN BROOKS COMPANY LIMITED	26,288.44
KERR WOOD LEIDAL	189,108.31
KON KAST CONCRETE PRODUCTS INC.	31,272.64
LA BEAMISH JANITORIAL SERVICES	149,174.34
LAFARGE CANADA INC.	35,529.13
LINEMANS TESTING LABORATORIES of Canada	37,708.81
LORDCO PARTS LTD.	32,482.52
MACKINLEY-CLARK PAVING LTD	68,133.45
MCMYN'S UTILITY LOCATING	33,132.75
MEARLS MACHINE WORKS LTD	87,587.14
MISSION IT	44,304.98
MODUS	71,376.27

SCHEDULE OF PAYMENTS (CONT.)

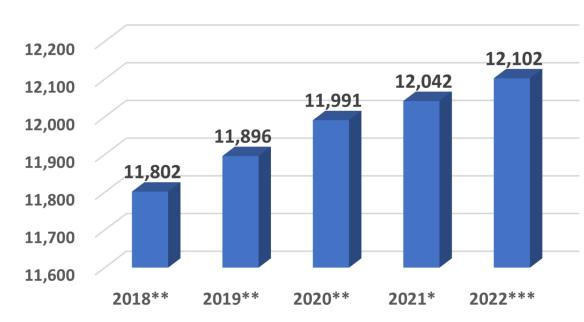
Supplier Name	Total
MUNICIPAL INSURANCE ASSOCIATION OF BRITISH COLUMBIA	140,300.88
NOVA POLE INTERNATIONAL INC.	76,149.92
OKANAGAN REGIONAL LIBRARY DISTRICT	526,161.44
ORCHARD FORD SALES LTD.	469,463.68
PENTICTON & AREA COOPERATIVE ENTERPRISES	48,001.62
THE CITY OF PENTICTON	43,444.44
PENTICTON NISSAN	93,058.22
PERREY JORDAN PAUL	160,164.69
PLAYSPACE ADVENTURES LTD.	276,091.20
PRAIRIE COAST EQUIPMENT	77,474.31
PRIMARY ENGINEERING AND CONSTRUCTION CORP.	226,901.09
PRIVACYWORKS CONSULTING INC.	33,993.81
PROACTIVE POLE MAINTENANCE INC.	46,431.00
PROVINCE OF BRITISH COLUMBIA	6,226,952.42
RECEIVER GENERAL - RCMP CONTRACT	1,087,723.46
RECEIVER GENERAL - PAYROLL DEDUCTIONS	2,533,930.15
REGIONAL DISTRICT OKANAGAN - SIMILKAMEEN	3,585,767.27
ROCK WELDING LTD.	28,841.35
ROGERS	35,173.99
SAFETEK EMERGENCY VEHICLES LTD.	853,938.43
SEYMOUR PACIFIC DEVELOPMENTS LTD.	139,479.30
SOFTCHOICE LP	153,428.23
SPARTAN CONTROLS LTD.	39,949.28
SPERLING HANSEN ASSOCIATES INC.	39,533.09
STELLA-JONES INC.	202,528.44
STEPHENSON ENGINEERING LIMITED	38,850.00
STREETWISE TRAFFIC CONTROLLERS LTD	38,692.76
SUMMERLAND TIMBER MART	34,226.28
SUMMERLAND CHAMBER OF COMMERCE	146,465.00
SUMMERLAND RENTAL CENTRE	79,342.00
SUMMERLAND YOUTH CENTRE ASSOCIATION	35,061.80
SUMMIT VALVE AND CONTROLS INC. (BC)	150,053.91
SUMMY HOLDINGS CORP	81,182.65
SUPERIOR EXCAVATING SERVICES	235,287.15
TELUS CUSTOM SECURITY SYSTEMS	33,552.06
TELUS COMMUNICATIONS (B.C.) INC.	35,446.81
TEXCAN	168,885.00
THINKSPACE	40,534.16
TRANE CANADA ULC	70,651.27
TURN-KEY CONTROLS	39,117.03
TWIN CON ENTERPRISES LTD	1,072,761.09

SCHEDULE OF PAYMENTS (CONT.)

Supplier Name		Total	
UNIVAR CANADA LTD.		513,800.27	
URBAN SYSTEMS LTD.		212,791.14	
VAN KAM FREIGHTWAYS LTD.		28,290.23	
VIMAR EQUIPMENT	33,480.02		
WASTE MANAGEMENT (CC)	33,124.09		
WASTE CONNECTIONS OF CANADA INC	667,799.61		
WE CONSULTING & BENEFITS SERVICES LTD.	120,082.72		
WESCO DISTRIBUTION CANADA LP	46,108.37		
WHISSELL WASTE SOLUTIONS BC LTD.	418,757.96		
WILDSTONE CONSTRUCTION & ENGINEERING LTD.		1,854,113.07	
YOUNG ANDERSON		39,857.07	
		45,818,734.29	
Various Suppliers / Individuals	\$	3,169,196.64	
Grants exceeding \$25,000			
Supplier Name		Total	
SUMMERLAND COMMUNITY ARTS COUNCIL	\$	27,500.00	
SUMMERLAND MUSEUM & ARCHIVES SOCIETY		65,000.00	
	\$	92,500.00	

POPULATION DEMOGRAPHICS

Summerland Historical Population



- * 2021 Census Data www.12.statcan.gc.ca/census-recensement/2021
- ** Population estimate based on 2016 Census data with an annual growth rate of 0.80% from 2017 to 2020
- *** Population estimate based on 2021 Census data with an annual growth rate of 0.50%



