Osoyoos

Canada's warmest welcome ®*

2022



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ANNUAL REPORT

TOWN OF OSOYOOS

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Mission Statement

To provide quality community services and facilities, which meet the needs of the current and future residents of Osoyoos, in a socially, economically and environmentally sustainable manner.



Mayor's Message

On behalf of Osoyoos Town Council and staff, I am pleased to present the 2022 Annual Report. This report provides the community with an update

In August 2022 a new CAO was hired and in October a new Council was elected. Council orientation with town directors was started in November and a strategic priorities chart was compiled. These priorities include short and long term objectives. They will be reviewed and updated regularly.

Council has been proactive in meeting with several Provincial and Federal Ministers using video conference and meeting in person. Council continues to serve on the Destination Osoyoos (DO) board, the Okanagan Regional (ORL) Board, The Regional District of Okanagan Similkameen (RDOS) Okanagan Basin Water Board (OBWB), International Lake Osoyoos Board of Control (ILOBC), Municipal Insurance Association (MIA), Economic Trust of the Southern Interior (ETSI-BC), and attend Board and education meetings at School District (SD) #53.

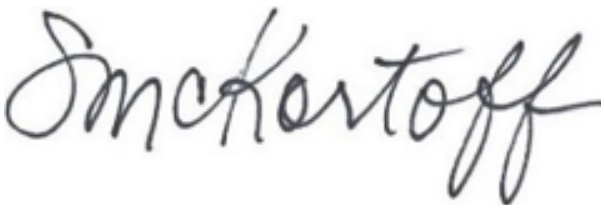


I would like to acknowledge and thank the many volunteers who have found innovative ways to add popular annual events to our community.

Thank you as well to the businesses who continue to make adjustments to their premises in order to serve their customers safely. This allowed all of us to shop locally and support the community.

Council strives to ensure that we provide a safe environment, efficiently managed services, and an attractive town for both our citizens and visitors.

Osoyoos shall continue to be a transparent, inclusive and progressive community offering "Canada's warmest welcome."



Mayor Sue McKortoff

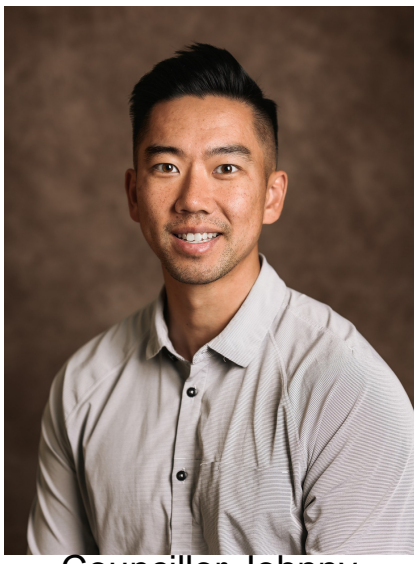
Mayor and Council



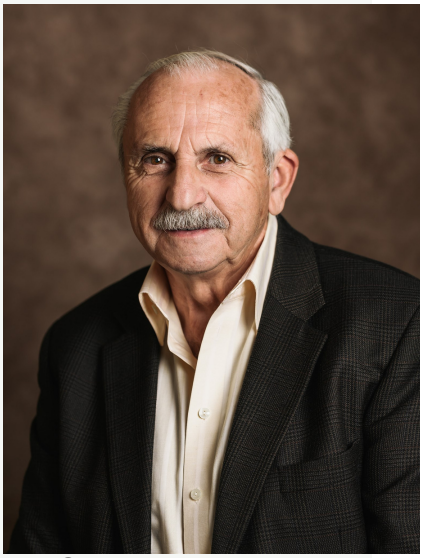
Mayor Sue McKortoff



Councillor Myers Bennett



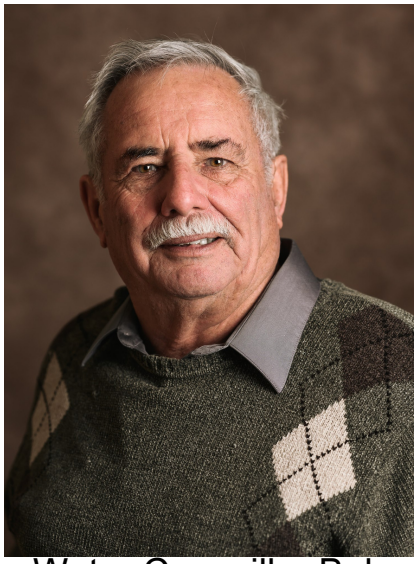
Councillor Johnny Cheong



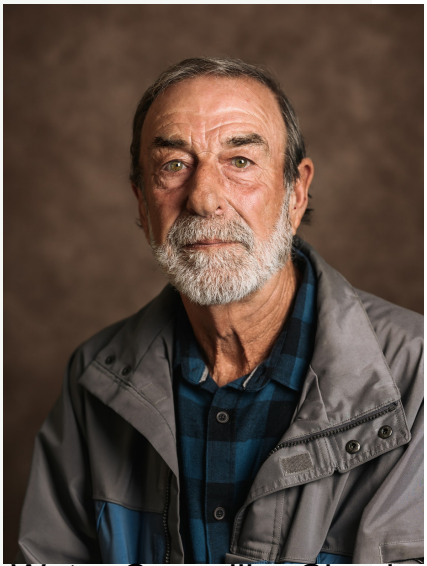
Councillor Jim King



Councillor Zach Poturica



Water Councillor Bob Appleby

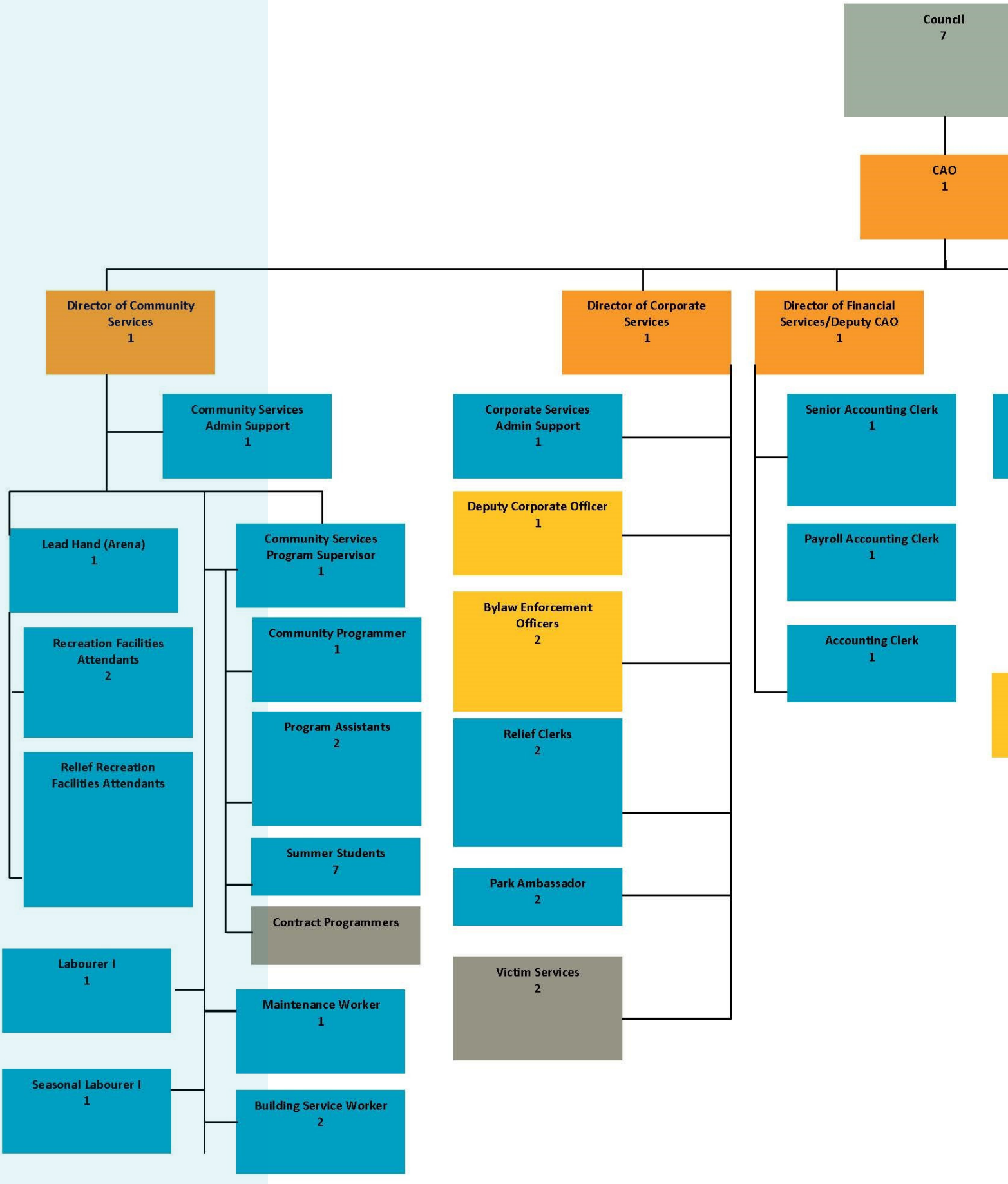


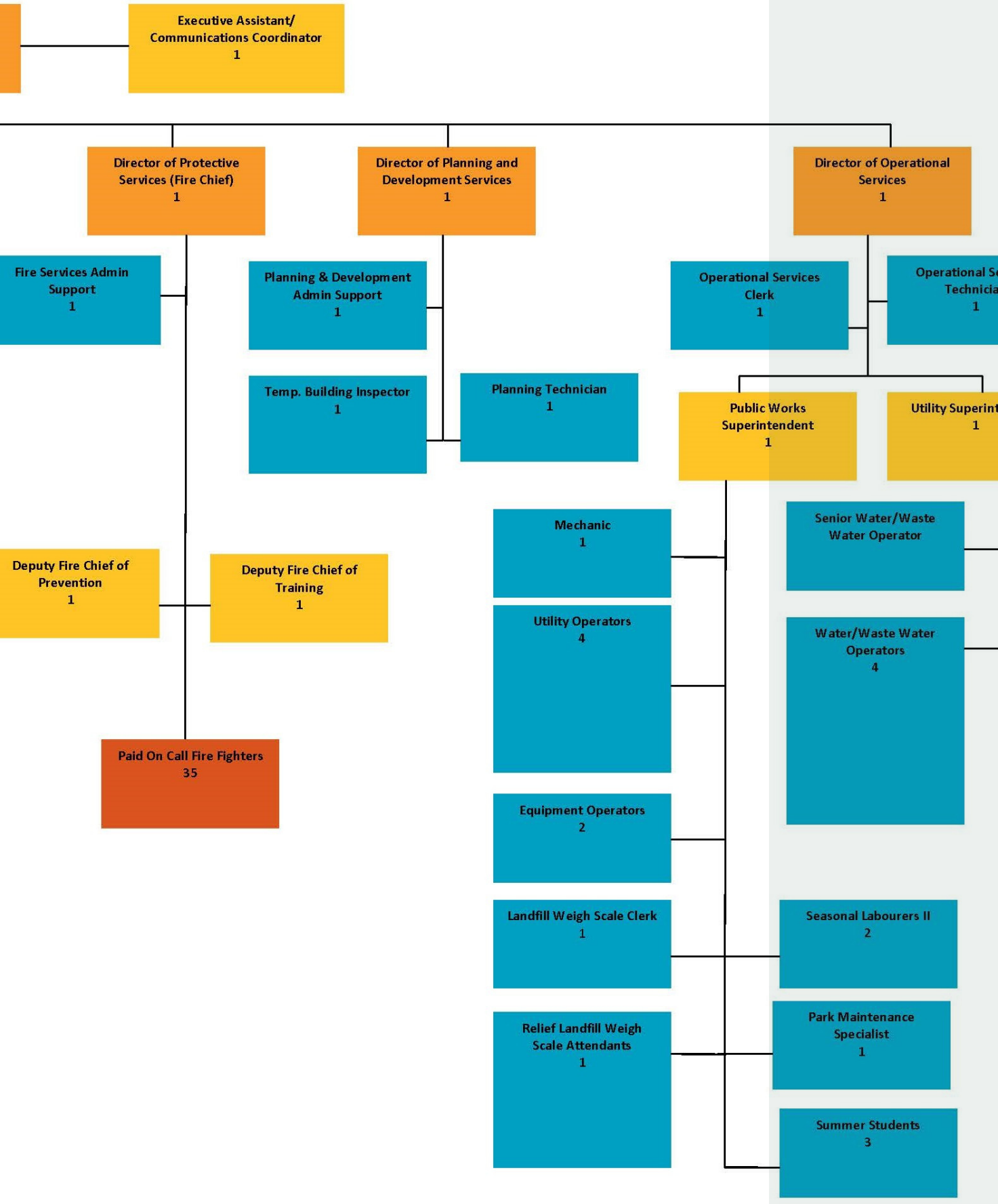
Water Councillor Claude Moreira

The Town of Osoyoos is governed by an elected Council comprised of a Mayor, four Councillors, and two Water Councillors.



Our Organization




Executive Assistant/ Communications Coordinator 1
Director of Protective Services (Fire Chief) 1
Director of Planning and Development Services 1
Director of Operational Services 1
Fire Services Admin Support 1
Planning & Development Admin Support 1
Operational Services Clerk 1
Operational Services Technician 1
Temp. Building Inspector 1
Planning Technician 1
Public Works Superintendent 1
Utility Superintendent 1
Deputy Fire Chief of Prevention 1
Deputy Fire Chief of Training 1
Mechanic 1
Senior Water/Waste Water Operator
Utility Operators 4
Water/Waste Water Operators 4
Paid On Call Fire Fighters 35
Equipment Operators 2
Landfill Weigh Scale Clerk 1
Seasonal Labourers II 2
Relief Landfill Weigh Scale Attendants 1
Park Maintenance Specialist 1
Summer Students 3

Message from the CAO

The 2022 Annual Report showcases the overall results of an interesting year. The pandemic continued to impact service levels, leaving an economic trail of high inflation and global supply chain shortages. Fortunately, our reputation of “Canada’s Warmest Welcome” continued attracting tourists and snowbirds, enabling our community to flourish during these uncertain times.

Despite some of the global challenges and a transition in the Chief Administrative Officer position, the administrative leadership team and staff continued to deliver on day-to-day operations and implement other strategic priorities as outlined in this report.

Since I joined the team in August 2022, a significant renewed focus has been put on our water quantity and quality situation. Administration also provided our new Council with an extensive orientation program, resulting in a strategic priorities chart that will form the basis of our future focus.



I want to acknowledge the hard work of our dedicated staff. Every day our residents, businesses, and visitors can utilize services and facilities that these people look after. Thank you, team. You make me proud and put a smile on my face every day!

I also want to thank the previous and current Council for their countless hours of dedication to the community and for providing leadership to the organization. Their commitment is admirable, and I look forward to continuing a strong and productive working relationship.

This report has a new look which I hope you enjoy. Your feedback is and will continue to be appreciated.

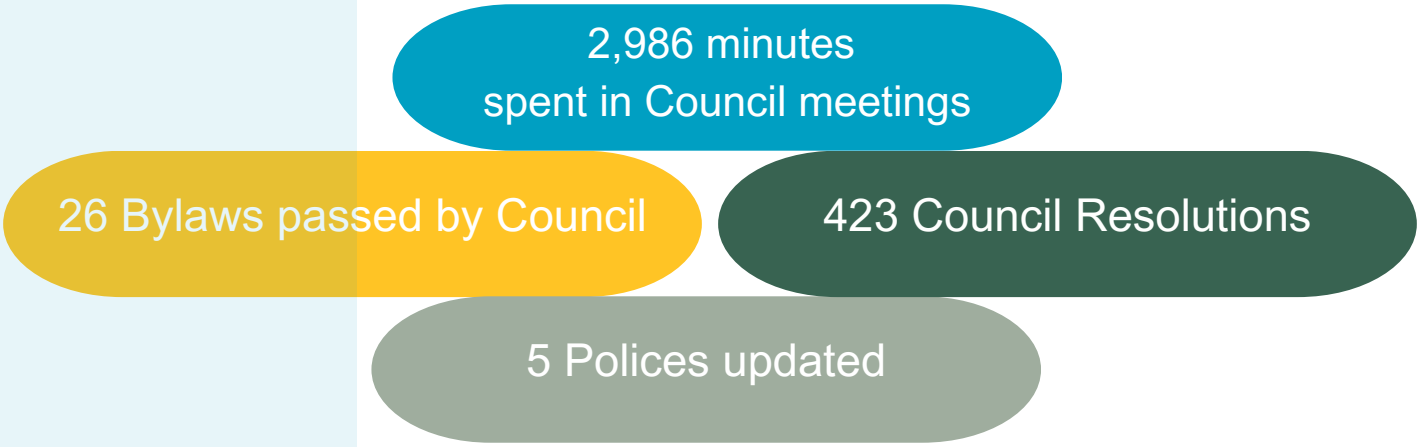
On behalf of the Town's staff, we are proud to have served you this past year and are looking forward to 2023, where we will make Osoyoos an even greater place to live, work and play!



Rod Risling
Chief Administrative Officer

Corporate Services

The Corporate Services Department encompasses legislated responsibilities for the Corporate Officer under the *Community Charter*, Bylaw Enforcement, Communication, Freedom of Information Inquiries, Human Resources, Insurance, Land Issues, Leases, and Agreements, Local Government Elections, main Reception duties, Records Management, Transit, and Victim Services.



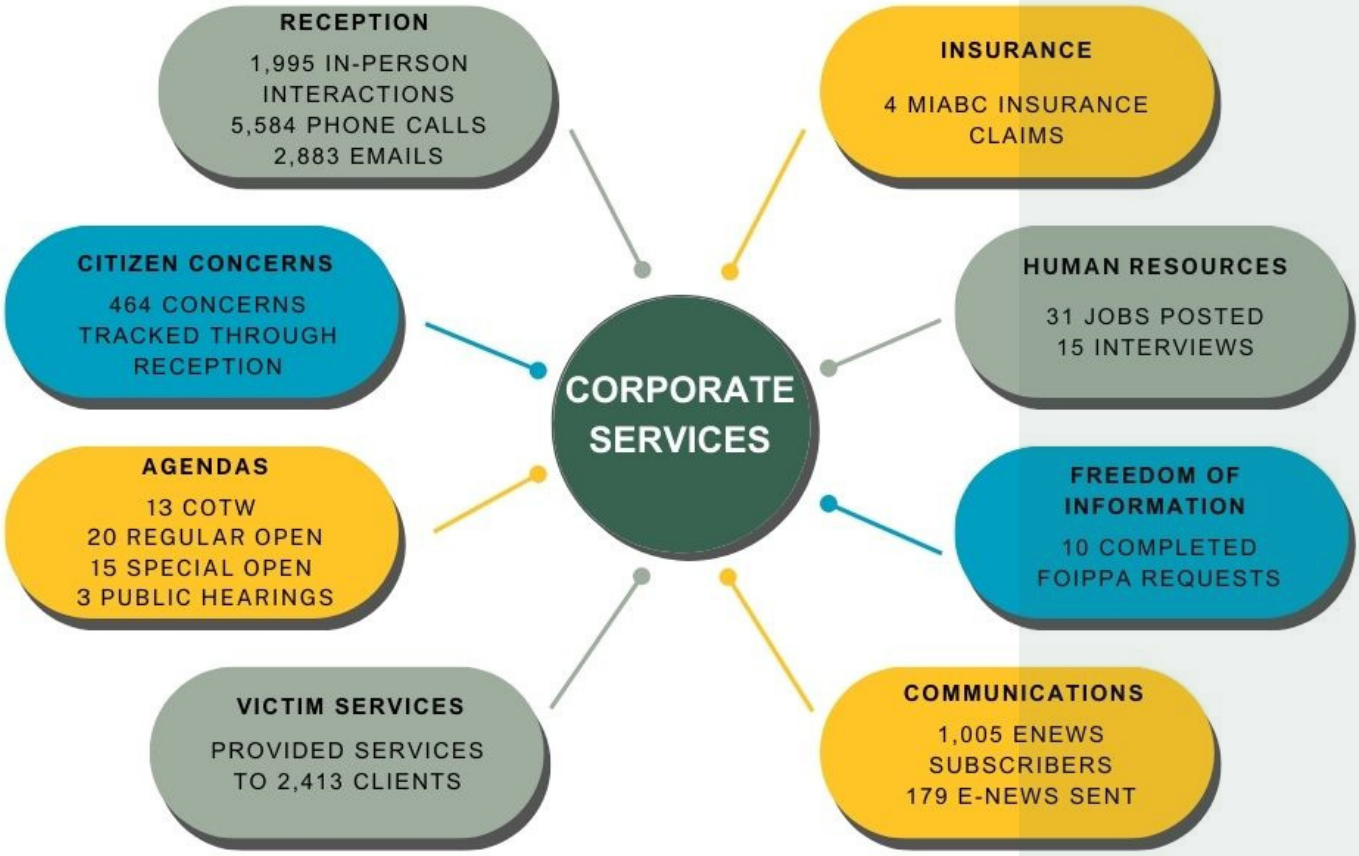
Local Government Election Recap

- Two advanced voting opportunities: October 5, 2022, 417 ballots cast, and October 12, 2022, 579 ballots cast.
- General Voting Day October 15, 2022 1,105 ballots cast.

Year	Total Voters	# Of Electors	%
2022	2101	4769	44.1%
2018	1593	4210	37.8%
2014	1648	3890	42.4%
2011	1627	4044	40.2%

Capital Project

As of December 31, 2022, 75% of staff were trained on the Mitre Finch Human Resources Information System Software. The project was approximately 95% complete at the end of 2022. This software will assist in managing human resources and enable the Town to move to electronic timesheets.



Bylaw Enforcement

Top Four Concerns of 2023 - Interactions with the public

Concern Type	1st QUarter	2nd Quarter	3rd Quarter	4th Quarter	2022 Total
Traffic Violations	125	186	462	106	879
Animal Control	88	168*	75*	68*	399
Unsightly Premise	23	120	224	46	413
Parks	76	71	367	55	569

*Includes Pound Duties

TOTAL: 2,260

Short-Term rentals continued to be an issue in 2022.

Municipal Ticket Infractions (MTI)

- 12 MTI's were issued for Animal Control
- 199 MTI's issued for Traffic Infractions
- 15 MTI's issued for Zoning Infractions

Financial Services

The Finance Department's responsibilities and authority come from legislation mandated by the *Community Charter*, Provincial and Federal Statues, and Municipal Bylaws.

Functions of the Finance Department

- Preparation and monitoring of the Five-Year Financial Plan and the Annual Financial Statements.
- Preparing and interpreting interim financial statements.
- Levying and collecting municipal taxes and utility fees.
- Processing accounts payable, receivables and payroll.
- Maintaining and updating cemetery records.
- Developing and maintaining financial systems.
- Borrowing and investing surplus and reserve funds.

2022 saw a 4.50% increase to municipal taxes, a $15.85 increase to residential water user fees, and a $21.85 increase to residential sewer user fees.

Grants Received in 2022

	Resort Municipality Initiative $511,135
Legion Beach Grant $427,912	Community Works Fund $281,681
Small Community Grant $631,000	Federal Grants in Lieu $19,023
Canada Summer Jobs $5,481	Provincial Street Lights $2,233
Okanagan Basin Water Board Sewer $16,401	Rural Twinning Grant $526,502
Active Transportation Grant $22,168	Family Day Grant $1,000
Union of BC Municipalities Flood Planning Grant $68,327	Community Emergency Preparedness Fund Emergency Operations Center Computer Grant $22,062
Active Transportation Planning Grant $10,000	Climate Action Grant $77,082

Highlights

- 7,201 payments were processed
- 453 invoices were issued from the Town.
- 509 properties utilize the Pre-Authorized Payment Plan for property taxes and utilities.
- 6,017 invoices were processed to 1,137 suppliers.
- All delinquent taxes were collected, no tax sales in 2022.

$16,244,816
Total Revenues

$13,698,696
Total Expenses

$2,546,120
Net Revenue

$11,293,682
Net Financial Assets
increased by
$1,831,888

Cemetery

- 26 Plot sales
- 61 Internments
- 34 Memorial installations

All Statutory requirements were met in 2022.

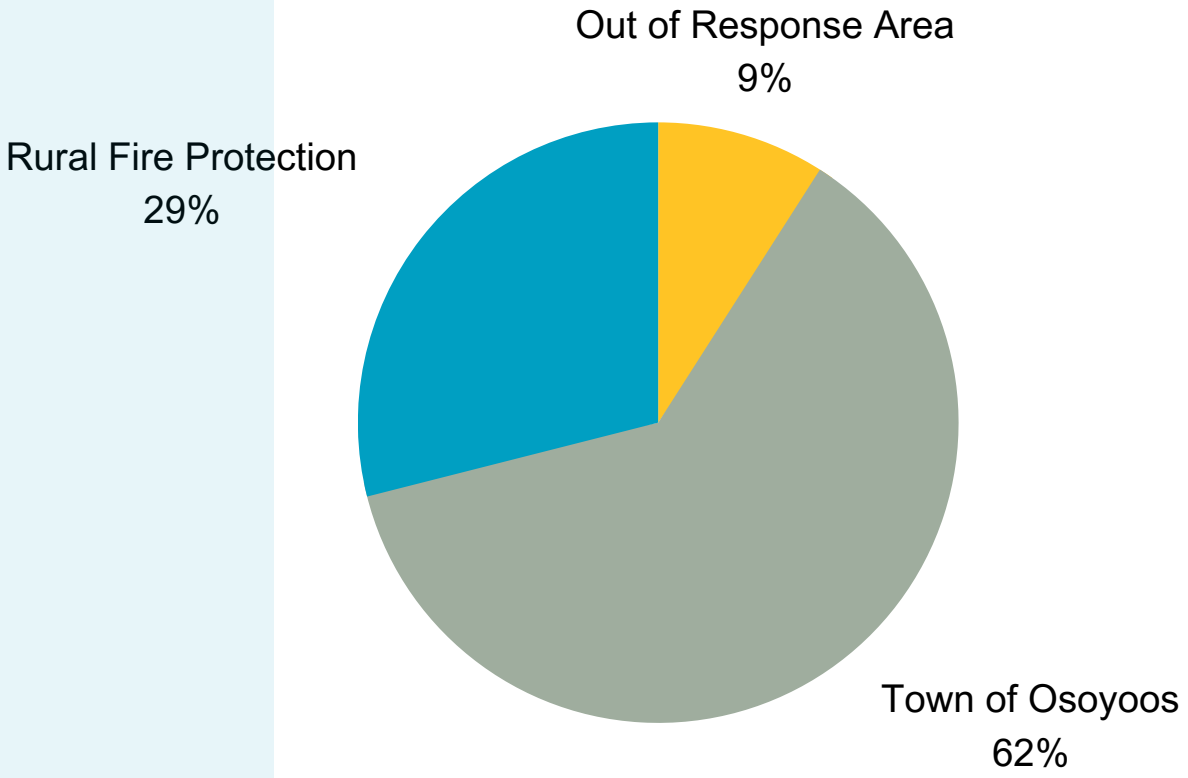


Fire Department



We are committed to protecting life, property, and the environment by responding to emergencies, ensuring regulatory compliance, and providing community education. We are dedicated to supporting the community and other agencies to best of our abilities.

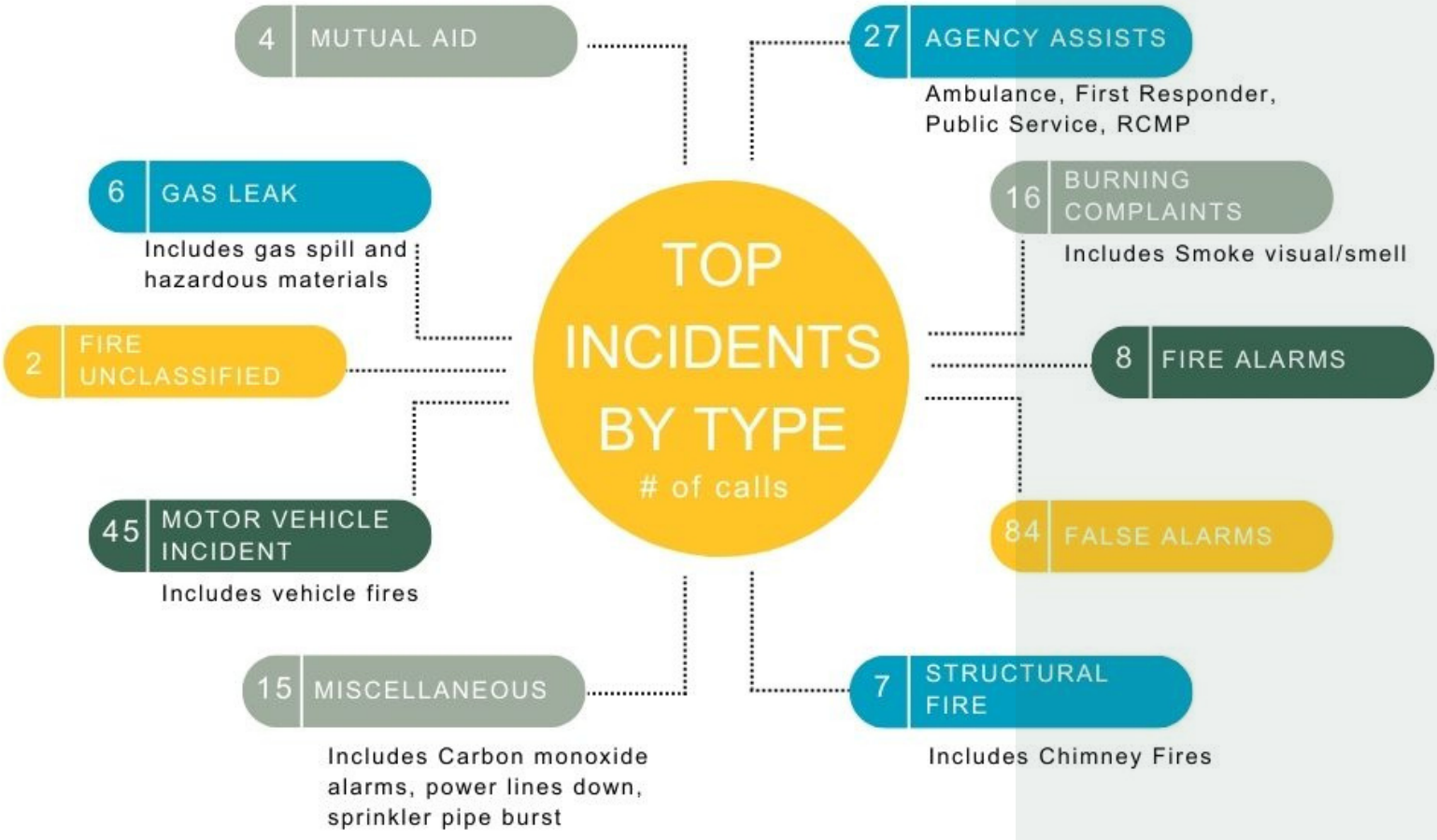
In 2022, Osoyoos Fire Rescue attended 221 emergency incidents. These call-outs took 1,195 personnel hours to mitigate.



Highlights

- Members participated in 108 training sessions, which comprised of 4,160 hours of training time.
- Five members completed their NFPA 1001 Firefighter I and II competencies.
- 85 fire inspections were completed.
- Received and placed into service new thermal imaging cameras.
- Six new members joined in 2022.

Year	Calls
2021	274
2020	219
2019	206
2018	161
2017	193
2016	176



Planning & Development Services

Responsibilities of the Department of Planning and Development Services include:

- Land use planning, growth management, urban design, parks and trails planning, environmental protection, affordable housing, and special project management.
- Maintenance of Town Official Community Plan (OCP) and other bylaws for land and water zoning, land use procedures, subdivisions, building construction, signage, soil removal and deposit, Development Cost Charges (DCCs), street naming and addressing, and business licensing.
- Applications for OCP amendments, Agricultural Land Reserve exclusions, re-zonings, subdivision approvals, riparian development permits, sign permits, water and sewer connections.
- Community and inter-municipal business licensing.
- Building permit processing, building design, plan reviews and inspections.



4 Subdivision applications and processes

ALR exclusion applications 1

9 Development applications processed including DVP

Zoning Bylaw Applications 4

334 Building inspections completed

Building permits issued total estimated value of $31.3 million 82

8 Sign permits issued

Soil permits issued 5

417 Business licenses renewed for a value of $37,506.25

New business licenses issued for a value of $3,752.09 56

31 Renewed inter-community business licenses for a value of $4,650.00

New inter-community business licenses total value $662.50 5

Highlights

- Development applications for phases 2 and 3 of the Meadowlark Plan was approved by Council in 2021 and 2022.
- The Town of Osoyoos Official Community Plan was approved by Council in April 2022.
- A contract was issued to Urban Systems for a new Zoning Bylaw, updates to the Foreshore Bylaw and a short-term rental policy/ program.
- Airport Development Committee continued the work to be completed under the Committee Economic Recovery Incentive Program (CERIP) grant obtained by the Osoyoos Airport Development Society.
- Participated in the Technical Implementation Committee (TAC) for the South Okanagan Regional Growth Strategy (RGS).

Operational Services

The Operational Services Department oversees the operation and maintenance of the domestic water system, agricultural irrigation system, sanitary sewer system, stormwater collection system; as well as the community's roads, parks, green spaces, cemetery, facilities, fleet, airport, and solid waste (landfill and curbside collection).

Highlights

- Completed the landfill scale and scale house upgrades.
- Review and plan for the installation of water meters on all domestic services.
- Rehabilitation of Pioneer Walkway fountain; new lighting, new pump and associated electrical upgrades.
- Application to the Province for grant funding for the design and construction of a water treatment plant to address manganese in the water system.
- Cottonwood Wall Area boulevard improvements.



STORMWATER

198 Manholes
547 Catchbasins
21.3 km of storm main
151 drywells



AGRICULTURAL IRRIGATION

32 km of main
2 pump stations
1 booster station



DOMESTIC WATER SYSTEM

51.3 km water mains
228 Fire hydrants
6 wells
2 booster stations
4 reservoirs



WASTEWATER SYSTEM

23 Pump stations
78.8 km of collection pipes
1 treatment facility



ROADS

44 km of paved roads



PARKS AND GREEN SPACES

38 hectares (93 acres) of parks and green spaces
156 Community garbage cans
2 Community fountains



CEMETERY

1.3 hectares (3 acres) consisting of a Columbarium, full burial plots and cremation plots



AIRPORT

755 metre registered aerodrome



MUNICIPAL FACILITIES

6 Municipal buildings

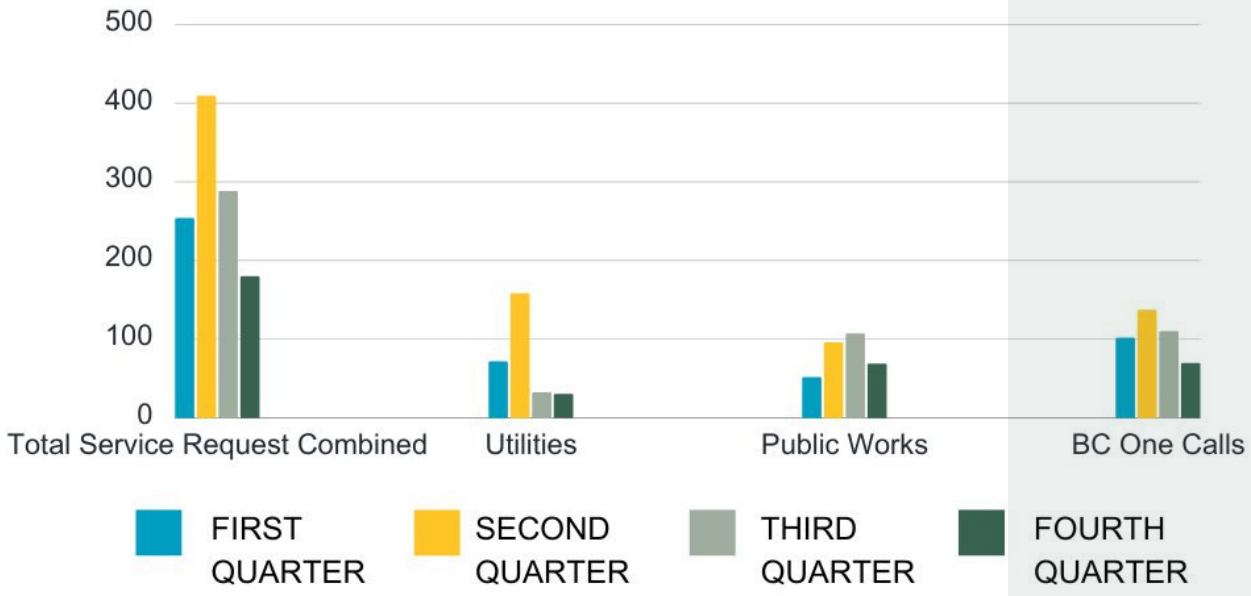


FLEET

Municipal fleet = 57 units
Fire Department fleet = 10 Units

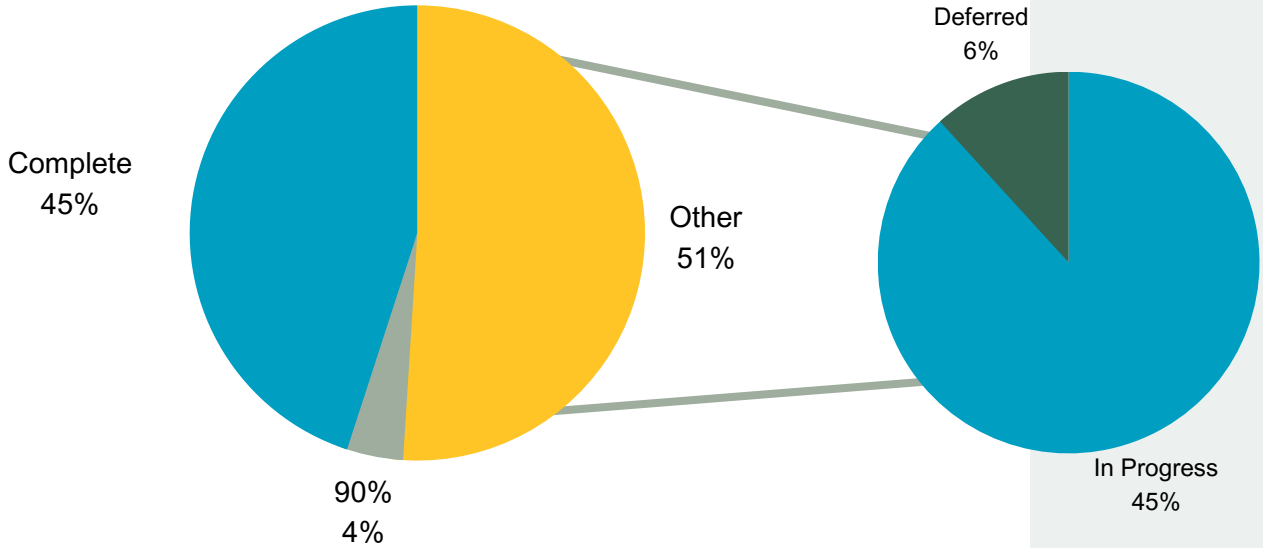
- Development of a Water, and Wastewater Master Plan as well as an Asset Management Plan.
- Quail Place & 62nd Ave watermain/service upgrades.
- Completion of the relocation of the wastewater pump station on Bayview Crescent
- Reviewed and updated the Town's Solid Waste Bylaw.

In addition to regular operations and maintenance, Staff responded to 1,131 service requests in the community.



Capital Program

By the end of 2022, the Operational Services Department was successful in moving 45% of the Capital projects to be completed. The remaining 55% of capital projects continue to move forward in 2023.



Community Services

The Community Services Department manages and operates recreational facilities; including the Sonora Community Center, the Sun Bowl Arena, and Desert Park. Staff developed programs for adults, children, and families, administer special events, manage all building leases for not-for-profit organizations, oversee the memorial bench program, and maintain park washrooms.

Program and Facility Numbers

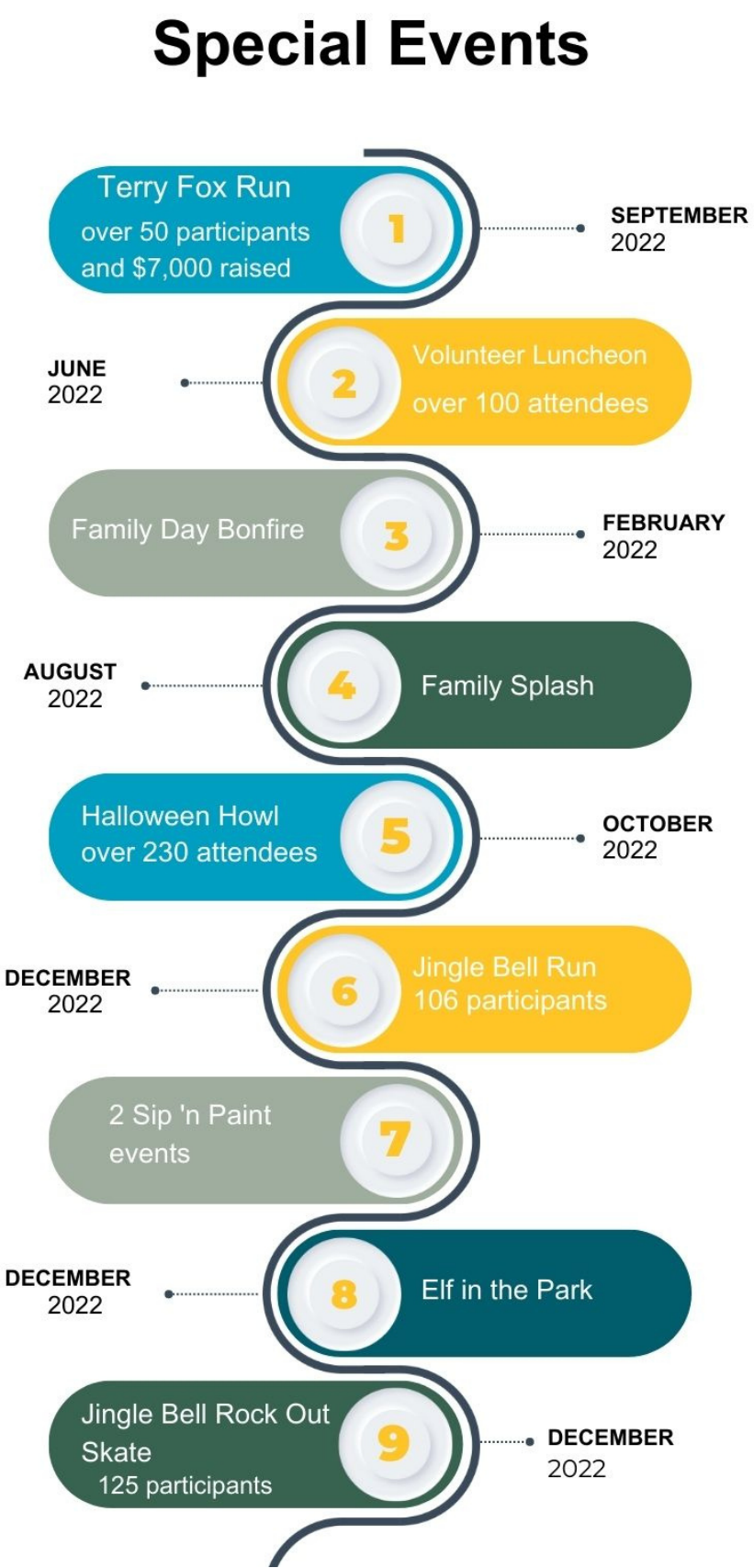
ITEM	2022	2021	2020
Memberships			
10 Punch Pass	346	69	77
Monthly	228	44	44
3 Month	107	29	39
6 Month	25	12	15
Annual	230	153	6
Workplace Wellness	17	4	1
Low Income Subsidy	7	2	0
Programs			
In person Registration	1330	1448	777
Online Registration	489	518	83
Program Withdrawal	289	212	250
Memorial Benches	11	7	5
Special Events			
Special Event Permit Applications Processed	25	11	2
Rentals			
Hours rented at Sonora Community Centre (bus, Gym, Rooms 1, 2, 4 &5 and Kitchen)	14,322 hrs.	2381 hrs.	500 hrs.

Rental Hours include Interior Health Vaccination Clinics in 2021 & 2022.

Highlights

- Plate and Frame Chiller contract was awarded to Complete Climate Control.
- New electric zamboni was purchased for the Sun Bowl Arena.
- 12 Memorial benches were installed.

- Community Services developed a Recreation Program and Service Survey, with 154 respondents.
- Cactus Kids Day Camp had all 8 weeks full, with 42 kids registered every week.
- 230 Annual Memberships were sold during the annual pass sale.



- Desert Park RV site upgrades were completed.
- The retaining wall at the Osoyoos Lawn Bowling Club was completed.
- $55,700 in Community Grants were awarded to local groups.
- Front office renovations at the Sonora Centre were completed.
- Adapted Swing was added to Lion's Park.
- Winter Break camp was held. Three leaders from the high school ran the program, and 12 children registered.
- Compressor in the plant room were overhauled.
- Installation of electrical in the upstairs Mezzanine to accomodate the new cooler and bar and additional power for special events.
- New programs including Learn to Mountain Bike, BellyFit, Groove It and preschool gardening.

Committees

Community Services Advisory Board is made up of individuals from the Town of Osoyoos, the Regional District of Okanagan Similkameen (RDOS), School District #53 and elected officials. The Committee's core responsibilities are to review financials, discuss recreation issues and program ideas, and analyze or hear from community members before presenting to Council.

The Accessibility and Age-Friendly committee was established in 2018. The same year the Town received an "age-friendly" designation from the province. The Committee is five members from the public, a member of Council and the Director of Community Services. They will advise for future planning of municipal services, programs, and facilities. They will monitor these services and evaluate the progress of these activities.

Osoyoos Airport Development Committee was formed in October of 2021 to manage improvement projects at the airport lands. These improvements are made possible through a Provincial Government grant which was awarded to the Osoyoos Airport Development Society (OADS). The Committee oversees the progress of development projects outlined in the Grant proposal, including an extension of the runway and fencing for the airport lands.

South Okanagan Aquatic Centre Advisory Committee acts in an advisory and leadership role to facilitate the process of developing a South Okanagan Aquatic Centre feasibility study on behalf of the Service Area Participants. The Committee is to serve in an advisory capacity and lead the process of completing a feasibility study.

Management Report

The Financial Statements contained in this Statement of Financial Information under the Financial Information Act has been prepared by management in accordance with generally accepted accounting principles, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all the statements and schedules, and to ensure that this information is consistent, where appropriate, with the information contained in the financial statements.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal controls and exercises this responsibility through the Chief Administrative Officer. Council meets with management quarterly and with the external auditors one time a year.

The corporation's Director of Financial Services has the responsibility for assessing the management systems and practices of the corporation.

The external auditors, MNP, conduct an independent examination in accordance with generally accepted auditing standards, and express their opinion on the financial statements. Their examination does not relate to the other schedules and statements required by the Act. Their examination includes a review and evaluation of the corporation's system of internal control and appropriate tests and procedures to provide reasonable assurance that the financial statements are presented fairly. The external auditors have full and free access to Council and meet with them annually.

On behalf of the Corporation of the Town of Osoyoos,



Jim Zakall
Director of Finance

STATEMENT OF PROPERTY TAX EXEMPTIONS

In accordance with Section 98 (2) (b) of the *Community Charter,* the following properties in the Town of Osoyoos were provided permissive property tax exemptions by Council in 2022:

Folio	Legal Description	Civic Address	Organization	Value of Permissive Exemption
00515.010	Lot 557 Plan 1949	301A Hummingbird Lane	Osoyoos Curling Club Society	14,998.77
00437.000	Lot 530 Plan 2450	8015 Spartan Drive	Lake Osoyoos Sailing Club	12,589.66
00965.000	Lot 974 Plan 16985	12300 Golf Course Drive	Osoyoos Golf Club	32,042.04
00967.000	Lot 766 Plan 2476		Osoyoos Golf Club	6,103.73
00985.400	Lot 1003, Plan 31183, Except Plan KAP7535		Osoyoos Golf Club	3,433.90
00966.075	Lot 1009 Plan 38144	4000 Golf Course Drive	Osoyoos Golf Club	439.48
00966.840	Lot 74 Plan 42262	12130 Golf Course Drive	Osoyoos Golf Club	268.56
00435.000	Lot 530 Plan 2450	Park Place	Osoyoos Senior Centre and Museum Society+	66,592.39
00653.000	Lot 2, Plan 2450	8702 Main Street	Osoyoos Museum	10,417.70
00443.000	Lot 536 Plan 1949	6609 – 89th Street	Osoyoos Nursery School	2,472.28
00644.000	Lot 1A Plan 5120	8713 - Main Street	Osoyoos Arts Council+	3,703.52
00963.000	Lot 991 Plan 21072	3800 Golf Course Drive	Osoyoos Portuguese Canadian Cultural Society	552.51
00963.000	Lot 991 Plan 21072	3800 Golf Course Drive	Desert Park Exhibition Society	12,130.46
01316.040	Lot 3, Plan 23385	51st Street	Larry Ingenthron (Firehall)	1,808.28
00646.000	Lot 5, Plan KAP5120	8701 Main Street	Desert Sun Counselling Centre	6,412.46
01345.005	Lot A Plan KAP70164	9912 - Highway #3	Visitor Information Centre+	18,435.90
00038.000	Lot 12, Plan KAPB10406	6901 Main Street	Osoyoos Pyramid Corp Ltd (Boat Trailer Parking Lot)	9,490.68
06093.010	Lot B, Plan 22765	8506 – 92 Ave	Osoyoos Lodge No436 of the Elks of Canada	4,148.24
00756.000	Lot A Plan KAP3477	8310 – 78 Ave	Canadian Legion	3,939.55
00596.000	Lot 1 Plan 3262	7206 – 87th Street	Synod of Diocese of Kootenay Anglican	2,030.75
00372.030	Lot 3-4 Plan 27473	6 Finch Crescent	Grace Lutheran Church	3,391.36
00761.010	Lot A Plan KAP69873	7812 – 7814 Spartan Drive	Osoyoos United Church	3,819.86
00371.005	Lot 1 Plan 52821	42 Finch Crescent	Osoyoos Christian Centre (P.O.A.C.)	3,564.71
00840.010	Parcel A Plan 2450 Block 762	8514 – 74th Avenue	The President of the Lethbridge Stake	2,173.96
00828.010	Lot A Plan KAP79658	7610 – 87th Street	Roman Catholic Bishop of Nelson	5,808.82
00535.220	Lot 2 Plan 28953	6210 – 97th Avenue	Trustees of Osoyoos Congregational Baptist Church	9,780.55
			TOTAL	**240,550.12**

+ Includes permissive tax exemption and includes wages, maintenance and utilities for the facilities)

Osoyoos
Canada's warmest welcome ®*

CERTIFIED RESOLUTION

Certified a true copy of a resolution passed by the Council of the Town of Osoyoos at the Regular Open Meeting of May 9, 2023.

Moved by Councillor
Seconded by Councillor
That Council approves the 2022 audited Financial Statements for the Town of Osoyoos and Sun Bowl Arena as presented.

CARRIED

Dated this 10th day of May, 2023.

Brianne Hillson
Corporate Officer

Corporation of the Town of Osoyoos

Financial Statements

December 31, 2022



Corporation of the Town of Osoyoos

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Management's Responsibility

To the Mayor and Council of the Corporation of the Town of Osoyoos,

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 public sector accounting standards 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 financial statements.

The Mayor and Council are composed entirely of individuals who are neither management nor employees of the Town. 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 Town's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Mayor and Council to audit the financial statements 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.

May 9, 2023



Chief Administrative Officer



Director of Finance

Independent Auditor's Report

To the Mayor and Council of the Corporation of the Town of Osoyoos,

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2022, and the results of its operations, changes 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 Town 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.

Other Information

Management is responsible for the other information. The other information comprises the annual report. The annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the financial statements does not cover the other information and we will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above when it becomes available and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

When we read the annual report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to those charged with governance.

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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

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

Independent Auditor’s Report

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 Town’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 Town’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 Town 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.

MNP LLP

Kelowna, British Columbia

May 9, 2023

Chartered Professional Accountants

Corporation of the Town of Osoyoos
Statement of Financial Position
As at December 31, 2022

	2022	2021
Financial assets		
Cash *(Note 2)*	**11,593,755**	15,706,883
Temporary investments *(Note 3)*	**16,456,341**	10,256,624
Accounts receivable *(Note 4)*	**1,254,710**	1,536,039
	29,304,806	27,499,546
Financial liabilities		
Accounts payable and accrued liabilities *(Note 5)*	**1,027,281**	1,171,574
Building deposits	**890,437**	892,909
Deferred revenue *(Note 6)*	**2,883,901**	2,968,141
Deferred development cost charges *(Note 7)*	**2,507,416**	1,908,791
Long-term debt *(Note 8)*	**10,462,859**	10,868,627
Landfill closure and post-closure *(Note 9)*	**239,230**	227,710
	18,011,124	18,037,752
Net financial assets	**11,293,682**	9,461,794
Non-financial assets		
Inventory of supplies	**262,062**	179,626
Prepaid expenses	**69,033**	50,890
Tangible capital assets *(Note 10)*	**79,607,608**	79,116,833
	79,938,703	79,347,349
Accumulated surplus *(Note 11)*	**91,232,385**	88,809,143

Commitments and contingencies *(Note 12)*
Municipal Finance Authority of B.C. deposits *(Note 13)*

Mayor

Director of Finance

The accompanying notes are an integral part of these financial statements

Corporation of the Town of Osoyoos
Statement of Operations and Accumulated Surplus
For the year ended December 31, 2022

	Budget *(Note 15)*	2022	2021
Revenue			
Sale of services	**5,175,054**	**5,466,860**	5,045,615
Taxation - net *(Schedule 2)*	**4,825,026**	**4,820,415**	4,575,281
Grants - provincial *(Note 14)*	**2,758,678**	**1,670,670**	2,760,858
Grants - other *(Note 14)*	**1,768,988**	**1,175,009**	530,365
Solid waste management	**1,121,300**	**1,172,110**	1,177,839
Return on investments	**250,000**	**942,531**	532,446
Licences, permits, rentals and fines	**312,380**	**294,055**	347,215
Administration and miscellaneous recoveries	**379,720**	**153,372**	410,540
Penalties and interest on taxes	**68,000**	**98,710**	82,546
Franchise fees	**65,820**	**77,494**	65,818
Actuarial gains	**-**	**66,000**	60,886
Donations	**20,000**	**24,330**	16,190
Grants in lieu of taxes *(Note 14)*	**14,000**	**19,023**	13,912
Gain on disposal of tangible capital assets	**110,000**	**17,736**	13,018
Contribution from developers	**-**	**-**	106,000
	16,868,966	**15,998,315**	15,738,529
Expenses			
General government services	**1,816,256**	**3,083,785**	2,914,582
Water services	**2,108,628**	**2,463,670**	2,137,175
Protective services	**2,776,380**	**2,529,066**	2,105,151
Sewer services	**1,714,235**	**2,053,009**	1,924,506
Recreation and cultural services	**1,562,820**	**1,422,154**	1,326,048
Environmental services	**1,114,710**	**1,017,700**	1,141,746
Transportation services	**985,910**	**949,995**	726,142
Public health services	**59,380**	**55,694**	48,822
	12,138,319	**13,575,073**	12,324,172
Annual surplus	**4,730,647**	**2,423,242**	3,414,357
Accumulated surplus, beginning of year	**88,809,143**	**88,809,143**	85,394,786
Accumulated surplus	**93,539,790**	**91,232,385**	88,809,143

The accompanying notes are an integral part of these financial statements

Corporation of the Town of Osoyoos
Statement of Changes in Net Financial Assets
For the year ended December 31, 2022

	Budget *(Note 15)*	2022	2021
Annual surplus	**1,790,112**	**2,423,242**	3,414,357
Acquisition of tangible capital assets	**(10,945,955)**	**(3,025,343)**	(5,540,628)
Amortization of tangible capital assets	**-**	**2,534,568**	2,419,666
	(10,945,955)	**(490,775)**	(3,120,962)
Change in inventory of supplies	**-**	**(82,436)**	14,521
Change in prepaid expenses	**-**	**(18,143)**	(16,741)
	-	**(100,579)**	(2,220)
Increase (decrease) in net financial assets	**(9,155,843)**	**1,831,888**	291,175
Net financial assets, beginning of year	**9,461,794**	**9,461,794**	9,170,619
Net financial assets, end of year	**305,951**	**11,293,682**	9,461,794



The accompanying notes are an integral part of these financial statements

Corporation of the Town of Osoyoos
Statement of Cash Flows
For the year ended December 31, 2022

	2022	2021
Cash provided by (used for) the following activities		
Operating Activities		
Annual surplus	**2,423,242**	3,414,357
Items not involving cash included in annual surplus:		
Amortization of tangible capital assets	**2,534,568**	2,419,666
Gain on disposal of tangible capital assets	**(17,736)**	(13,018)
Actuarial adjustment	**(66,000)**	(60,886)
Net change in non-cash working capital items:		
Inventory	**(82,436)**	14,521
Landfill closure and post-closure	**11,520**	17,648
Net change in cash working capitals items:		
Accounts receivable	**281,329**	(136,475)
Prepaid expenses	**(18,143)**	(16,741)
Accounts payable and accrued liabilities	**(144,293)**	(230,043)
Deferred revenue	**(84,240)**	214,366
Other liabilities	**(2,472)**	388,833
Deferred development cost charges	**598,625**	174,861
	5,433,964	6,187,089
Capital Activities		
Acquisition of tangible capital assets	**(3,025,343)**	(5,540,628)
Proceeds on disposal of tangible capital assets	**17,736**	13,020
	(3,007,607)	(5,527,608)
Investing Activities		
Decrease (increase) in temporary investments	**(6,199,717)**	2,001,276
Financing Activities		
Proceeds from long-term debt issue	**128,400**	1,712,679
Repayment of long-term debt	**(468,168)**	(394,426)
	(339,768)	1,318,253
Increase (decrease) in cash and cash equivalents	**(4,113,128)**	3,979,010
Cash and cash equivalents, beginning of year	**15,706,883**	11,727,873
Cash and cash equivalents, end of year	**11,593,755**	15,706,883

The accompanying notes are an integral part of these financial statements

The Corporation of the Town of Osoyoos (the "Town") was incorporated as a Town in 1983 under statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include general government, protective, water, sewer, recreation and cultural, environmental, transportation, and public health services. The financial statements include the results of operations for all services.

1. Significant accounting policies

The financial statements of the Town are prepared by management in accordance with Canadian public sector accounting standards as recommended by the Public Sector Accounting Board (PSAB) of CPA Canada. Significant accounting policies adopted by the Town are as follows:

(a) Basis of accounting

The Town 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.

(b) Property tax revenue

Property tax revenue is recognized at the date property tax notices are issued, based on property assessment values issued by BC Assessment for the current year and tax rates established annually by bylaw. Assessments are subject to appeal and tax adjustments are recorded when the results of appeals are known.

(c) Government transfers

Government transfers are recognized as revenue in the period the transfers are authorized and any eligibility criteria have been met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability and recognized in the statement of operations as revenue as the stipulation liabilities are settled.

(d) Deferred revenue

Deferred revenue includes grants, contributions and other amounts received from third parties pursuant to legislation, regulation and agreement which may only be used in certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible capital assets are acquired.

Development cost charges are amounts which are restricted by government legislation or agreement with external parties. When qualifying expenses are incurred development cost charges are recognized as revenue in amounts which equal the associated expenses.

1. Significant accounting policies *(continued)*

(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) Restricted surplus

The restricted surplus represents reserves set aside for future expenses. Non-statutory reserves represent an appropriation of surplus for specific purposes. Reserves for future capital expenditures represent funds to finance incomplete capital projects. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that establish the reserves. A schedule accompanying these financial statements provides details of the various restricted surpluses held and the changes during in the current year.

(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.

(h) Long-term debt

Long-term debt is recorded net of principal repayments and actuarial adjustments.

(i) 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 Town 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. No liability has been recorded at December 31, 2022 as no contaminated sites exist.

(j) Non-financial assets

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

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, are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful life - years
Land improvements	10-40
Buildings	5-50
Furniture, equipment and vehicles	1-25
Roads and drainage	10-60
Water infrastructure	10-80
Sewer infrastructure	10-80

Annual amortization is charged in the year of acquisition. Amortization is charged to the date the asset is sold 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) Natural resources

Natural resources that have not been purchased are not recognized as assets in the financial statements.

(iv) 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.

(v) Interest capitalization

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

1. Significant accounting policies *(continued)*

(l) 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 accrued liabilities, estimated useful lives of tangible capital assets, valuation of accounts receivable, and landfill closure and post-closure liabilities.

Liabilities for contaminated sites are estimated based on the best information available regarding potential contamination where the Town is responsible.

(m) Debt charges

Debt principal repayments are not included in the statement of operations pursuant to PSAB disclosure. Interest expense is recorded on an accrual basis and is expensed to the current year operations.

(n) Deferred development cost charges

Certain user fees and development charges are collected for future services and acquisitions. These revenues are deferred and recognized in the period in which the specified expenses are incurred, services performed, or the tangible capital assets acquired.

(o) Employee future benefits

The Town and its employees make contributions to the Municipal Pension Plan. As this plan is a multi-employer defined benefit pension plan, the Town's contributions are expensed as incurred.

(p) Expenses

Expenses are recognized as they are incurred and measurable based on receipt of goods or services and/or the creation of a legal obligation to pay.

(q) Inventory

Inventory is valued at the lower of cost and net realizable value, with cost determined on a first-in, first-out basis.

(r) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(s) Prepaid expenses

Various items are included in prepaid expenses including insurance and deposits. These items are intended to be included in expenses in the next financial reporting period and as such are not considered financial instruments.

1. Significant accounting policies *(continued)*

(t) Tax collections for other governments

The Town is required by legislation to collect property taxes on behalf of other governments. These collections and requisitions are not included in the Town's financial statements as part of the statement of operations.

(u) Temporary investments

Temporary investments consist of Guaranteed Investment Certificates (GICs) with varying maturity dates between one and three years. These investments are carried at cost plus accrued interest which approximates the fair value due to the liquidity of the temporary investments.

(v) Trust funds

Trust funds and the related assets and liabilities held by the Town for cemetery care are not included in the statement of financial position. A Statement of Cemetery Care Trust Funds is provided for information purposes.

2. Cash

	2022	2021
General funds	**6,428,299**	11,836,795
Development cost charge *(Note 7)*	**2,507,416**	1,908,791
Resort Municipality funds *(Schedule 1)*	**1,514,271**	1,124,463
Federal Gas Tax funds *(Note 6)*	**1,143,769**	836,829
	11,593,755	15,706,883

3. Temporary investments

Interest earned on the various GICs ranges from 0% to 5.5% (2021 – 0% to 2.75%) per annum depending on the maturity of the GIC and is accrued as earned over the term of the investment. All investments are held in the general fund.

4. Accounts receivable

	2022	2021
Trade accounts and other receivables	**908,962**	1,242,860
Property taxes:		
- Current	**280,575**	232,554
- Arrears and delinquent	**65,173**	60,625
	1,254,710	1,536,039

5. Accounts payable and accrued liabilities

	2022	2021
Trade payables and accrued liabilities	**696,432**	800,576
Wages payable	**208,508**	241,876
Due to other governments	**82,867**	21,264
Deposits Payable	**39,474**	107,858
	1,027,281	1,171,574

6. Deferred revenue

	2022	2021
Property taxes	**1,036,444**	932,560
Federal Gas Tax funding (Community Works Fund)	**1,143,769**	836,829
Grants	**272,088**	768,327
Contributions from customers	**426,000**	426,000
Licenses	**5,600**	4,425
	2,883,901	2,968,141

Federal Gas Tax funding

Federal Gas Tax Funding (Community Works Fund) is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Town and the Union of British Columbia Municipalities. Federal Gas Tax funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements.

	2022	2021
Unspent funds, opening balance	**836,829**	577,437
Funding received during the year	**281,681**	550,945
Interest earned	**25,259**	8,447
Funds used	-	(300,000)
	1,143,769	836,829

7. Deferred development cost charges

	2022	2021
Development cost charges by category:		
Parks	**1,128,572**	928,558
Roads	**798,746**	668,702
Water	**229,649**	169,320
Sewer	**345,975**	150,628
Storm drains	**4,474**	(8,417)
	2,507,416	1,908,791

	2022	2021
Development cost charges, opening balance	**1,908,791**	1,733,930
Return on investments	**54,486**	18,264
Contributions from developers	**604,673**	271,867
Acquisitions of tangible capital assets	**(60,534)**	(115,270)
Development cost charges, closing balance	**2,507,416**	1,908,791

8. Long-term debt

	2022	2021
Outstanding debt, beginning of year	**10,868,627**	9,611,258
Issues of debt	**128,400**	1,712,679
Repayment of debt	**(468,168)**	(394,425)
Actuarial reduction of debt	**(66,000)**	(60,886)
	10,462,859	10,868,627

			Cash Payments			Balance Outstanding	
Bylaw	Year Maturing	% Rate	Interest	Principal	Actuarial Adjustment	**2022**	2021
0009-0	2023	-	-	22,490	-	**7,299**	29,789
0010-0	2023	-	-	7,401	-	**6,274**	13,675
0011-0	2023	-	-	10,401	-	**9,464**	19,865
0012-0	2024	-	-	17,651	-	**42,423**	60,074
0001-2	2024	-	-	14,841	-	**135,247**	150,088
0013-0	2026	-	-	25,762	-	**91,426**	117,188
0014-0	2026	-	-	6,748	-	**28,525**	35,273
0015-0	2027	-	-	7,550	-	**120,850**	-
1258	2030	3.80%	2,518	7,230	3,125	**97,014**	107,369
1290	2033	3.85%	11,059	9,646	3,555	**185,165**	198,366
1306	2047	2.80%	160,724	120,654	15,143	**5,099,580**	5,235,377
1185	2023	4.78%	8,664	9,194	12,932	**23,232**	45,358
1348	2041	2.99%	39,703	61,773	-	**1,477,086**	1,538,859
1184	2023	4.78%	15,618	16,573	23,312	**41,879**	81,764
1347	2039	2.66%	78,400	130,254	7,933	**3,097,395**	3,235,582
			316,686	468,168	66,000	**10,462,859**	10,868,627

The estimated aggregate repayments on long-term debt over the next five years are as follows:

2023	459,258
2024	412,409
2025	402,009
2026	476,922
2027	354,523

Interest paid on the long-term debt totaled $316,686 (2021 - $288,263) and is expensed in the segment to which the debt relates (see Note 17). The actuarial adjustment for the year was $66,000 (2021 - $60,886).

9. Landfill closure and post-closure liability

The provincial Waste Management Act, as well as the B.C. Landfill Criteria for Municipal Solid Waste, sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. The Town is committed to ensuring that the landfill in its care is managed in a fiscally responsible manner, which has included setting aside funds to pay for landfill closure and post-closure activities in accordance with the Solid Waste Management Plan which was updated in 2018. Landfill closure and post-closure requirements have been defined in accordance with industry standards and remediation activities include final covering of the site, groundwater and surface water monitoring, maintenance of the drainage structure, site inspection and environmental monitoring. Post-closure care is estimated to continue for 30 years after final closure of the landfill site, which is planned for 2042. Based on current estimates, remaining capacity of the landfill is 72.0% (2021 – 75%).

This requirement is being provided for based on a number of factors including the percentage of landfill capacity already filled, usage based on tipping fees and consultant estimates, the projected closure dates, the regulated monitoring period, the estimated annual management costs and a present value discount rate. As at December 31, 2022, using the most recent closure plans and updated cost estimates for closure and post-closure care, the Town has estimated its liability for these costs at $239,230 (2021 - $227,710). The unspent reserves that were established towards funding the landfill closure and post-closure care costs form part of the accumulated surplus and had a balance of $nil at December 31, 2022 (2021 - $322,713).

The estimate for closure and post-closure liability in these financial statements has been calculated based on consultants' estimates in their preparation of the closure plans for the landfill and estimated timing of closure projects. The 2022 increase in closure and post-closure costs of $11,519 (2021 - $17,648) has been included in the environmental health services repairs and maintenance expenses.



10. Tangible capital assets

2022	Land & Improvements	Buildings	Furniture, Equipment & Vehicles	Roads & Drainage	Water Infrastructure	Sewer Infrastructure	Total
Cost							
Balance, beginning of year	16,925,186	13,676,276	4,893,033	26,445,479	20,447,937	31,262,029	**113,649,940**
Additions	271,115	825,191	177,174	293,719	1,229,411	228,733	**3,025,343**
Disposals	-	-	-	-	-	-	-
Balance, end of year	17,196,301	14,501,467	5,070,207	26,739,198	21,677,348	31,490,762	**116,675,283**
Accumulated amortization							
Balance, beginning of year	2,268,098	5,272,537	3,048,051	10,739,236	5,275,110	7,930,075	**34,533,107**
Amortization expense	483,764	349,899	180,690	585,405	353,455	581,355	**2,534,568**
Accumulated amortization on disposals	-	-	-	-	-	-	-
Balance, end of year	2,751,862	5,622,436	3,228,741	11,324,641	5,628,565	8,511,430	**37,067,675**
Net book value, end of year	**14,444,439**	**8,879,031**	**1,841,466**	**15,414,557**	**16,048,783**	**22,979,332**	**79,607,608**

Included in tangible capital assets are fully depreciated assets with cost and accumulated amortization of $3,049,491 (2021 - $2,621,801).

10. Tangible capital assets *(continued)*

2021	Land & Improvements	Buildings	Furniture, Equipment & Vehicles	Roads & Drainage	Water Infrastructure	Sewer Infrastructure	Total
Cost							
Balance, beginning of year	16,824,647	13,630,973	4,256,606	25,871,210	16,951,153	30,574,723	**108,109,312**
Additions	100,539	45,302	636,429	574,268	3,496,784	687,306	**5,540,628**
Disposals	-	-	-	-	-	-	-
Balance, end of year	16,925,186	13,676,275	4,893,035	26,445,478	20,447,937	31,262,029	**113,649,940**
Accumulated amortization							
Balance, beginning of year	2,017,200	4,815,764	2,774,791	10,154,914	4,990,770	7,360,002	**32,113,441**
Amortization expense	250,898	456,773	273,260	584,322	284,340	570,073	**2,419,666**
Accumulated amortization on disposals	-	-	-	-	-	-	-
Balance, end of year	2,268,098	5,272,537	3,048,051	10,739,236	5,275,110	7,930,075	**34,533,107**
Net book value, end of year	**14,657,088**	**8,403,738**	**1,844,984**	**15,706,242**	**15,172,827**	**23,331,954**	**79,116,833**

11. Accumulated Surplus

Accumulated surplus is represented by:

	2022	2021
Unrestricted surplus	**9,349,086**	7,378,245
Restricted surplus *(Schedule 1)*	**12,738,550**	13,182,692
Equity in tangible capital assets	**69,144,749**	68,248,206
	91,232,385	88,809,143

12. Commitments and contingencies

a) The Town, as a member of the Regional District of the Okanagan-Similkameen (“RDOS”) and the Regional Hospital District ("RHD"), is responsible for its portion of any operating deficits or long-term debt related to functions in which it participates. Under provisions of the Local Government Act, the RDOS debt is a joint and several liability of the RDOS and each of its member municipalities.

b) The Town 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, 2021, the plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent actuarial 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 Town paid $292,301 (2021 - $287,079) for employer contributions 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) Debentures are covered by a loan agreement with the Municipal Finance Authority of British Columbia (the “MFABC”) which provides that, if at any time the payments provided for in the agreement are not sufficient to meet the authority's obligations in respect of such borrowings, the resulting deficiency becomes a proportional liability of each local government member. As these demand notes are contingent in nature, no liability is recorded.

12. Commitments and contingencies *(continued)*

d) The Town rents a space for a fire hall under an annual operating lease which expires in May 2024. Future minimum payments under the operating lease for the firehall space are as follows:

2023	17,358
2024	7,295

e) The Town, along with the RDOS, jointly appoints members to a recreation commission having responsibility for the management of the Sun Bowl Arena. The Town provides management services under a contract that allows for the supervision and operation of the Sun Bowl Arena. The operations of the Sun Bowl Arena are wholly consolidated by the RDOS.

13. Municipal Finance Authority of B.C. deposits

The Town issues its debt instruments through debenture financing obtained from the MFABC. A condition of the MFABC borrowing is that a portion of the debenture proceeds are withheld by the MFABC as a debt reserve fund. The Town executes demand notes in connection with each debenture and the related debt reserve, whereby the Town may be required to loan certain amounts to the MFABC (see Note 12c). The details of the cash deposits and demand notes at the year-end are as follows:

	Cash Deposits	Demand Notes	**2022**	2021
General fund	71,427	95,771	**167,198**	165,181
Sewer fund	47,271	85,217	**132,488**	131,455
Water fund	20,890	44,164	**65,054**	65,054
Total	139,588	225,152	**364,740**	361,690

14. Government transfers

Government transfers are included in the revenues identified as Grants – provincial, Grants – other, and Grants in lieu of taxes. In 2022, the Town received and recorded as revenue the following transfers:

	2022	2021
Unconditional transfers		
Federal	**19,023**	13,912
Provincial	**631,000**	500,000
Municipal	**70,000**	77,609
	720,023	591,521
Conditional transfers		
Provincial	**1,039,670**	2,260,858
Municipal	**1,105,009**	452,756
	2,144,679	2,713,614
Total government transfers	**2,864,702**	3,305,135

15. Budget amounts

The budget data presented in these financial statements is based upon the 2022 operating and capital budgets adopted by Council on April 12, 2022. Subsequent amendments have been approved by Council and are not reflected in the financial statement budget figures presented. The following table reconciles the approved budget to the budget figures reported in these financial statements.

	Budget amount
Annual surplus per statement of operations	4,730,647
Adjust for budgeted cash items not included in statement of operations	
Borrowing Proceeds	509,400
Transfer from reserves and prior year surplus	6,555,736
Transfer to reserves and other governments	(499,185)
Tangible capital asset acquisitions	(10,945,955)
MFABC debt principal repayments	(350,643)
Total adjustments	(4,730,647)
Balanced budget per financial plan	-

16. Recent Accounting Pronouncements

PS 3280 *Asset Retirement Obligations*, issued August 2018, establishes standards for recognition, measurement, presentation and disclosure of legal obligations associated with the retirement of tangible capital assets and is effective for the Town as of January 1, 2023. A liability will be recognized when, as at the financial reporting date:

(a) There is a legal obligation to incur retirement costs in relation to a tangible capital asset;

(b) The past transaction or event giving rise to the liability has occurred;

(c) It is expected that future economic benefits will be given up; and

(d) A reasonable estimate of the amount can be made.

Liabilities are recognized for statutory, contractual or legal obligations associated with the retirement of tangible capital assets when those obligations result from the acquisition, construction, development or normal operation of the assets. The obligations are measured initially at fair value, determined using present value methodology, and the resulting costs capitalized into the carrying amount of the related tangible capital asset. In subsequent periods, the liability is adjusted for accretion and any changes in the amount or timing of the underlying future cash flows. The capitalized asset retirement cost is amortized on the same basis as the related asset and accretion expense is included in the Statement of Operations.

Management is in the process of assessing the impact of adopting this standard on the Town's financial results.

17. Segmented information

The Corporation of the Town of Osoyoos is a municipal government that provides a range of services to the citizens of Osoyoos and area. The Town is governed by an elected Council comprised of a Mayor, four Councillors, and two Water Councillors, whose authority is set out in the Community Charter and Local Government Act. The Town's operations are organized and reported by Fund. The Funds have been segmented into the various services provided and summarized below.

General government services include administration, finance, legislative, information, customer services, and human resources functions. Revenue and expenses in this segment relate to operations of the Town and cannot be directly attributed to another segment.

Protective services include fire protection, bylaw enforcement, animal control, community planning and development services, and occupational health and safety functions of the Town. Fire protection is provided by a fire chief and volunteer members whose duties include inspections, enforcement, and fire suppression.

Transportation services include road and sidewalk maintenance, street lighting maintenance, storm drain maintenance, snow removal, and the equipment used within these functions.

Environmental services include garbage collection, recycling, and landfill operations of the Town.

Recreation and cultural services include various recreational programs, the Desert Park facility, Sun Bowl arena, the Sonora Centre, the marina, the museum, the library and the parks operations.

Public health services include the operations related to South Okanagan Emergency Preparedness, Emergency Social Services, the health centre and cemetery functions.

Sewer services include the operating activities of the Sewer Fund that relate to the collection and treatment of wastewater, maintenance of the related equipment, and capital upgrade of the sewer system of the Town.

Water services include the operating activities of the Water Fund that relate to the treatment, distribution, maintenance, and capital upgrade of the water system of the Town and the outlying Irrigation District.

17. Segmented information *(continued)*

2022	General Government	Protective Services	Transportation Services	Environmental Services	Recreation & cultural services	Public health services	Sewer services	Water services	Total
Revenues									
Sale of services	-	397,783	-	-	214,667	61,020	2,097,191	2,696,199	**5,466,860**
Taxation – net	4,820,415	-	-	-	-	-	-	-	**4,820,415**
Grants - Provincial	631,000	-	2,233	-	511,135	-	-	526,302	**1,670,670**
Solid waste management	-	-	-	1,172,110	-	-	-	-	**1,172,110**
Return on investments	942,531	-	-	-	-	-	-	-	**942,531**
Grants – other	-	401,340	-	-	757,268	-	16,401	-	**1,175,009**
Admin & recoveries	124,815	28,557	-	-	-	-	-	-	**153,372**
Licenses, rentals, fines	21,092	106,083	2,500	-	130,623	-	12,329	21,428	**294,055**
Penalties and interest	86,528	-	-	-	-	-	-	12,182	**98,710**
Franchise fees	77,494	-	-	-	-	-	-	-	**77,494**
Actuarial adjustment	21,824	-	-	-	-	-	31,244	12,932	**66,000**
Donations	24,330	-	-	-	-	-	-	-	**24,330**
Grants in lieu of taxes	19,023	-	-	-	-	-	-	-	**19,023**
Land and equipment sales	17,736	-	-	-	-	-	-	-	**17,736**
	6,786,788	**933,763**	**4,733**	**1,172,110**	**1,613,693**	**61,020**	**2,157,165**	**3,269,043**	**15,998,315**
Expenses									
Wages and benefits	492,487	946,140	281,170	69,560	1,037,719	34,360	723,832	1,153,747	**4,739,015**
Amortization	1,599,758	-	-	-	-	-	581,355	353,455	**2,534,568**
Maintenance & supplies	239,857	186,555	405,707	62,915	310,710	17,822	354,543	548,376	**2,126,485**
Contracted services	31,310	1,223,983	-	694,789	-	-	-	-	**1,950,082**
Utilities and telephone	55,539	30,134	95,282	-	63,641	2,012	179,261	300,121	**725,990**
Other	43,672	71,300	167,836	190,436	10,084	-	-	-	**483,328**
Debt charges – interest	174,301	-	-	-	-	-	94,018	48,367	**316,686**
Admin charges	-	-	-	-	-	1,500	120,000	125,000	**246,500**
Grants	243,779	-	-	-	-	-	-	-	**243,779**
Insurance	203,082	5,558	-	-	-	-	-	-	**208,640**
	3,083,785	**2,463,670**	**949,995**	**1,017,700**	**1,422,154**	**55,694**	**2,053,009**	**2,529,066**	**13,575,073**
Annual surplus (deficit)	**3,703,003**	**(1,529,907)**	**(945,262)**	**154,410**	**191,539**	**5,326**	**104,156**	**739,977**	**2,423,242**

17. Segmented information *(continued)*

2021	General Government	Protective Services	Transportation Services	Environmental Services	Recreation & cultural services	Public health services	Sewer services	Water services	Total
Revenues									
Sale of services	-	315,614	-	-	135,240	47,690	1,958,770	2,588,301	**5,045,615**
Taxation – net	4,575,281	-	-	-	-	-	-	-	**4,575,281**
Grants - Provincial	800,000	-	2,233	-	431,458	-	-	1,527,167	**2,760,858**
Solid waste management	-	-	-	1,177,839	-	-	-	-	**1,177,839**
Return on investments	532,446	-	-	-	-	-	-	-	**532,446**
Grants – other	-	387,440	-	-	126,523	-	16,402	-	**530,365**
Admin & recoveries	342,978	28,384	-	-	-	-	38,542	636	**410,540**
Licenses, rentals, fines	19,588	123,711	2,500	-	127,865	-	14,995	58,556	**347,215**
Developer contributions	-	-	-	-	-	-	-	106,000	**106,000**
Penalties and interest	71,461	-	-	-	-	-	-	11,085	**82,546**
Franchise fees	65,818	-	-	-	-	-	-	-	**65,818**
Actuarial adjustment	17,011	-	-	-	-	-	30,566	13,309	**60,886**
Donations	16,190	-	-	-	-	-	-	-	**16,190**
Grants in lieu of taxes	13,912	-	-	-	-	-	-	-	**13,912**
Land and equipment sales	13,018	-	-	-	-	-	-	-	**13,018**
	6,467,703	**855,149**	**4,733**	**1,177,839**	**821,086**	**47,690**	**2,059,275**	**4,305,054**	**15,738,529**
Expenses									
Wages and benefits	408,069	866,930	243,171	78,735	937,834	28,065	626,799	879,461	**4,069,064**
Amortization	1,565,253	-	-	-	-	-	570,073	284,340	**2,419,666**
Maintenance & supplies	332,203	234,732	285,441	203,195	337,028	17,125	342,014	479,804	**2,231,542**
Contracted services	22,838	934,821	-	673,033	-	-	-	-	**1,630,692**
Utilities and telephone	47,750	22,629	98,656	-	43,542	2,132	170,771	317,432	**702,912**
Other (recovery)	(22,003)	71,375	98,874	186,783	7,644	-	-	-	**342,673**
Debt charges – interest	174,301	-	-	-	-	-	94,849	19,114	**288,264**
Admin charges	-	-	-	-	-	1,500	120,000	125,000	**246,500**
Grants	209,769	-	-	-	-	-	-	-	**209,769**
Insurance	176,402	6,688	-	-	-	-	-	-	**183,090**
	2,914,582	**2,137,175**	**726,142**	**1,141,746**	**1,326,048**	**48,822**	**1,924,506**	**2,105,151**	**12,324,172**
Annual surplus (deficit)	**3,553,121**	**(1,282,026)**	**(721,409)**	**36,093**	**(504,962)**	**(1,132)**	**134,769**	**2,199,903**	**3,414,357**

Corporation of the Town of Osoyoos
Restricted Surplus - Reserves for Future Expenses
Schedule 1
For the year ended December 31, 2022

	Opening balance	Transfer to	Transfer from	**Closing balance**
General Capital Fund				
Land acquisitions	1,560,990			**1,560,990**
General Reserves fund	1,445,832	241,531		**1,687,363**
Resort Municipality fund	1,124,463	511,135	(121,327)	**1,514,271**
R.C.M.P.	1,094,853			**1,094,853**
Covid Restart Fund *(Schedule 3)*	839,362		(609,872)	**229,490**
Waterfront Improvements	427,051			**427,051**
Landfill post-closure	322,713		(322,713)	**-**
Landfill future use	220,000			**220,000**
Town/OIB Fire Dept.	192,912	136,815	(38,115)	**291,612**
Roads - Mariposa	83,000			**83,000**
Fleet Equipment	-	70,130		**70,130**
Marina	54,971			**54,971**
Museum land restoration	40,000		(5,986)	**34,014**
Cemetery operations	25,983			**25,983**
Fire department	22,771			**22,771**
Park development	21,733			**21,733**
Desert Park	8,013			**8,013**
Environmental projects	5,223			**5,223**
Bursaries	3,000			**3,000**
	7,492,870	959,611	(1,098,013)	**7,354,468**
Water Capital Fund				
Equipment replacement	3,204,020	564,845	(872,279)	**2,896,586**
Water metering	500,000			**500,000**
Leak detection / line cleaning	140,000			**140,000**
Water pump and motor replacement	81,220			**81,220**
Reservoir cleaning	70,000			**70,000**
	3,995,240	564,845	(872,279)	**3,687,806**
Sewer Capital Fund				
Equipment replacement	1,694,582	184,442	(182,748)	**1,696,276**
Total restricted surplus	13,182,692	1,708,898	(2,153,040)	**12,738,550**

Corporation of the Town of Osoyoos
Schedule of Property and Other Taxes
Schedule 2
For the year ended December 31, 2022

	Budget *(Note 15)*	2022	2021
Taxation			
General Municipal purposes	**4,711,596**	**4,709,870**	4,459,955
Regional District Okanagan-Similkameen	**917,163**	**917,164**	902,259
1% Utility tax	**122,030**	**121,629**	121,400
Collection for Other Governments			
School District	**4,180,431**	**4,178,759**	4,016,891
Reginal Hospital District	**522,623**	**522,623**	524,504
Okanagan Reginal Library	**271,014**	**271,014**	270,166
B.C. Assessment Authority	**99,939**	**99,924**	90,181
Municipal Finance Authority	**537**	**537**	417
	10,825,333	**10,821,520**	10,385,773
Requisitions Paid			
School District	**4,188,631**	**4,189,680**	4,022,803
Regional District	**917,163**	**917,163**	902,259
Regional Hospital Distrcition	**522,623**	**522,623**	524,504
Okanagan Reginal Library	**271,014**	**271,014**	270,166
B.C. Assessment Authority	**100,339**	**100,088**	90,343
Municipal Finance Authority	**537**	**537**	417
	6,000,307	**6,001,105**	5,810,492
Taxation - Net	**4,825,026**	**4,820,415**	4,575,281

Corporation of the Town of Osoyoos
Schedule of COVID Restart Fund Revenues and Disbursements
Schedule 3
For the year ended December 31, 2022

	2022	2021
Disbursements		
Excess expenditures due to COVID	**314,754**	**167,070**
Short-fall of surplus of revenues over expenses of the General Fund	**100,000**	**123,460**
Fire Protection	**195,118**	**36,515**
	609,872	**327,045**
COVID Restart Fund, beginning of year	**839,362**	**1,166,407**
COVID Restart Fund, end of year	**229,490**	**839,362**



Corporation of the Town of Osoyoos
Statement of Cemetery Care Trust Fund
Statement of Financial Position
As at December 31, 2022

	2022	2021
Assets		
Cash	**90,155**	85,720
Temporary investments	**18,000**	18,000
	108,155	103,720
Equity		
Balance, beginning of year	**103,720**	100,753
Contributions	**4,613**	2,967
Withdrawals	**(178)**	-
	108,155	103,720

The Cemetery Care trust funds are administered by the Town have not been included in the statement of financial position. The trust fund is used for the perpetual maintenance of the cemetery.



Corporation of the Town of Osoyoos

Schedule of Guarantee and Indemnity Agreements

The Corporation of the Town of Osoyoos has not given any guarantees or indemnities under the Guarantees and Indemnities Regulation.

Jim Zakall
Director of Finance
May 9, 2023



TOWN OF OSOYOOS

Schedule Showing the Remuneration and Expenses Paid to or on Behalf of Each Employee in 2022

1. Elected Officials

Name	Position	Remuneration	Expenses
Bennett, Myers	Councillor	$ 20,359.51	6,162.67
Cheong, Johnny	Councillor	$ 3,262.30	272.60
Harvey, Brian	Councillor	$ 16,297.21	1,411.98
King, Jim	Councillor	$ 20,459.51	5,646.99
McKortoff, Sue	Mayor	$ 35,192.03	6,073.21
Poturica, Zachary	Councillor	$ 3,262.30	272.60
Rhodes, Cecil J	Councillor	$ 16,297.21	1,811.98
Appleby, Robert	Water Councillor	$ 5,450.50	1,548.28
Moreira, Claude	Water Councillor	$ 5,450.50	1,548.28
Total: Elected Officials		$(A) 126,031.07	24,748.59

2. Other Employees (excluding those listed in Part 1 above)

Name	Remuneration	Expenses
(list all employees, alphabetically, with remuneration and expenses exceeding $75,000, excluding those listed in Section 1 above)		
Brounstein. Jared, Director of Operational Services	$ 129,427.78	0.00
Chabot, Allan, CAO	$ 153,577.77	0.00
Davis, Gerald, Director of Community Services	$ 112,217.54	1,249.44
Decker, Kurtis, Journeyman Mechanic	$ 80,485.88	200.00
Fichter, Karl, Water/Wastewater Operator	$ 94,065.28	200.00
Gordin, David, Water/Wastewater Operator	$ 92,716.49	1,429.69
Hillson, Brianne, Director of Corporate Services	$ 116,277.52	6,653.60
Kortmeyer, Corey, Fire Chief	$ 125,513.73	3,926.22
Kostynuk, Mike, Recreation Facilities Attendant	$ 82,063.87	0.00
Lange, Michael, Utilities Superintendant	$ 102,718.51	110.88
Loura, John, Utility Person	$ 78,266.54	0.00
MacKay, Gina, Director of Plannning & Dev. Services	$ 120,440.61	0.00
McCaskill, Ryan, Deputy Fire Chief	$ 89,744.98	318.50
McKillop, Andrew, Operational Services Manager	$ 80,656.11	105.00
Nelmes, Wyatt, Equipment Operator	$ 81,074.84	100.00
Stene, Dave, Water/Wastewater Operator	$ 86,515.99	400.00
Zakall, Jim, Director of Finance/ Deputy C.A.O.	$ 158,755.35	150.75
Zandvliet, Frank, Water/Wastewater Operator	$ 98,422.89	240.00
Consolidated total of other employees with remuneration and expenses of $75,000 or less	$ 2,416,546.72	15,084.08 41,043.95
Total: Other Employees	$(B) 4,299,488.40	56,128.03

3. Reconciliation

Total remuneration - Elected Officials	$(A)	126,031.07
Total remuneration - Other Employees	$(B)	4,299,488.40
Subtotal	$	4,425,519.47
Reconciling Items		
Employers portion EI	$	61,628.13
Employers portion CPP	$	172,133.31
Employers portion Pension	$	292,300.23
Employers portion Group Benefits	$	238,375.54
Wages & Benefits allocated to (RDOS) Sun Bowl Arena	$	-442,023.97
Total per Statement by Object (page 19 of audited Financial Statements)	$	4,747,932.71
Variance	$	0.00

Prepared under the Financial Information Regulation, Schedule 1, section 6(2), (3), (4), (5) and (6)

Jim Zakall
Director of Finance
May 9, 2023

Corporation of the Town of Osoyoos

Statement of Severance Agreements

There were three severance agreements under which payment commenced between the Corporation of the Town of Osoyoos and its non-unionized employees during the fiscal year 2022.

- These agreements represent 16 months of compensation.*

* "Compensation" means (These severance agreements were determined based on salary).

Prepared under the Financial Information Regulation, Schedule 1, subsection 6(7).

Jim Zakall
Director of Finance
May 9, 2023



TOWN OF OSOYOOS

YTD Paid Report

Osoyoos
Canada's warmest welcome

AP5070 **Page :** 1
Date : Apr 19, 2023 **Time :** 11:12 am

Supplier Code **From :** 0719305 **Sequence :** By Code **Date Range From :** 01-Jan-2022
To : ZUP010 **To :** 31-Dec-2022

Categories **From :** C - Council **Suppress Printing for $ Under** 25,000.00
To : U - Unknown

Supplier Code	Name	Total
113454	1134540 BC LTD	26,606.40
AAR010	AARDVARK PAVEMENT MARKING SERVICES	38,998.47
ABE035	ABERDEEN PUBLISHING INC	37,431.71
BAL010	BALOGH ELECTRIC LTD	45,301.02
BCA030	BC ASSESSMENT AUTHORITY	100,087.85
BET010	BETTS ELECTRIC SECURITY LTD	42,680.26
BIO020	BIOMAXX WASTEWATER SOLUTIONS INC	41,369.16
BRE010	BRENNTAG CANADA INC	118,177.76
CAE010	CARO ANALYTICAL SERVICES	43,396.33
CEN080	CENTRIX CONTROL SOLUTIONS	37,313.92
CHB010	CHB SERVICES LTD	39,065.25
CLE020	CLEARTECH	54,153.08
COM015	COMPLETE CLIMATE CONTROL INC	95,642.01
CON015	CONCEPT AUDIO WORKS INC	31,463.04
COO045	COOL CREEK ENERGY LTD	129,627.36
CUP010	CUPE LOCAL 608	43,843.87
DES060	DESTINATION OSOYOOS	77,500.00
DIL010	DILLON CONSULTING LTD	57,078.11
EXC020	EXCEED ELECTRICAL ENGINEERING LTD	172,381.39
FOR010	FORTISBC - ELECTRICITY	743,651.38
FOR025	FORTISBC - NATURAL GAS	93,032.45
GOL035	GOLD STAR FENCING INC	31,413.18
GRI025	GRIZZLY EXCAVATING LTD	79,253.88
HAB030	HABIT CREATIONS INC	78,750.00
ICB010	ICBC	43,231.00
MAS030	MASS CONSTRUCTION LTD	347,055.83
MASBRI	MASTERCARD - HILLSON 5739	31,044.48
MASDAV	MASTERCARD	26,406.46
MASUTL	MASTERCARD - UTILITIES SUPER MCDONALD	25,303.67
MASZAK	MASTERCARD	30,021.52
MET030	METTLER-TOLEDO INC	86,907.77
MIA010	MUNICIPAL INSURANCE ASSOC OF BC	169,200.00
MIK020	MIKE JOHNSON EXCAVATING LTD	292,603.70
MIN130	MINISTER OF FINANCE (EFT)	2,509,723.96
MMW010	MEARLS MACHINE WORKS LTD	130,486.91
MNP010	MNP LLP	32,875.50
MPF010	MUNICIPAL PENSION PLAN	556,199.39
MUN030	MUNICIPAL FINANCE AUTHORITY	121,075.07
NAT040	NATHAN ONDRUS CONSTRUCTION LTD	129,109.20
NEW010	NEWPORT STRUCTURES LTD	167,924.40
NOR095	NORTHERN COMPUTER	122,478.16
OKR020	OKANAGAN REGIONAL LIBRARY	271,013.84
OSO045	OSOYOOS MUSEUM SOCIETY	60,000.00
OSO40	OSOYOOS MUSIC IN THE PARK	26,133.00
PBC010	PACIFIC BLUE CROSS - POL#53667	274,463.06
PET010	PETER'S BROS CONSTRUCTION LTD	27,546.75
PRA015	PRAIRIECOAST EQUIPMENT INC	37,417.71
REC010	RECEIVER GENERAL FOR CANADA	1,195,351.25
REG010	REGIONAL DISTRICT OKANAGAN SIMILKAMEEN	2,130,485.64
ROC	ROCKS 'N' BLOCKS LANDSCAPE DESIGN	41,060.25
ROC020	ROCKY MOUNTAIN PHOENIX INC	75,527.40
ROS060	ROSEANNALIA HOMES (2019) LTD	147,442.00
ROY050	ROYAL CANADIAN MOUNTED POLICE E DIVISION	1,115,316.23
SOC010	SOUTH OKANAGAN CONCRETE PRODUCTS LTD	31,469.55

Supplier Code From : 0719305
To : ZUP010

Categories From : C - Council
To : U - Unknown

Sequence : By Code

Date Range From : 01-Jan-2022
To : 31-Dec-2022

Suppress Printing for $ Under 25,000.00

Supplier Code	Name	Total
TEL010	TELUS CORPORATION Acc 227224590	35,307.40
TRU010	TRUE CONSULTING	920,834.72
TWO010	TWINCON ENTERPRISES LTD	644,264.15
ULI045	ULINE CANADA CORPORATION	56,858.02
WAS010	WASTE CONNECTIONS OF CANADA INC	473,692.69
WHI020	WHISSELL WASTE SOLUTIONS BC LTD	476,470.81
WIN040	WINE CAPITAL ELECTRIC INC	77,518.00
WOL010	WOLSELEY CANADA INC WZ16470	85,168.19
WOR010	WORKERS COMPENSATION BOARD	133,760.58
WSP010	WSP CANADA INC	138,083.70
ZEP010	ZEP OKANAGAN - BRANDT ENTERPRISES LTD	33,780.34
	Total Suppliers Equal and Over 25,000.00	15,588,830.18
	Other Suppliers Under 25,000.00	1,856,092.80
	Total Of Printed Suppliers :	**17,444,922.98**



Corporation of the Town of Osoyoos

APPROVAL OF FINANCIAL INFORMATION

- FIR, Schedule 1, section 9

Town of Osoyoos

STATEMENT OF FINANCIAL INFORMATION APPROVAL

The undersigned, as authorized by the Financial Information Regulation, Schedule 1, subsection 9(2), approves all the statements and schedules included in this Statement of Financial Information, produced under the *Financial Information Act*.

Name: Jim Zakall	Name: Sue McKortoff
Position of: Director of Finance	Position of: Mayor
Date: May 9, 2023	Date: May 9, 2023

☐ Prepared pursuant to the Financial Information Regulation, Schedule 1, section 9



RESIDENT FEEDBACK FORM

Please describe yourself. *(check all that apply)*

☐ Resident ☐ Non-Resident Property Owner ☐ Business Owner ☐ Student
☐ Professional ☐ Medical/Dental Field ☐ Teacher ☐ Retail Employee
☐ Retired ☐ Elected Official ☐ Municipal Employee ☐ Trades
☐ Other (please specify) _____

Do you work or reside in Osoyoos?

☐ Reside ☐ Work ☐ Both ☐ Neither

Would any additional information about Osoyoos not found in the 2022 Annual Report be beneficial to you?

_____

_____

_____

Do you find the format of the 2022 Annual Report to be an effective way to read the data?

☐ Yes ☐ No ☐ Somewhat

Do you find the information in the 2022 Annual Report to be useful?

☐ Yes ☐ No ☐ Somewhat

If you find the format of the 2022 Annual Report to be difficult to read or understand, please explain.

_____

_____

_____

Please leave any additional comments here. Thank you!

_____

_____

Please return the completed feedback form to:

Brianne Hillson
Corporate Officer
Town of Osoyoos
Box 3010, 8707 Main Street
Osoyoos BC V0H 1V0
Or by:
(F) 250.495.2400 (E) info@osoyoos.ca