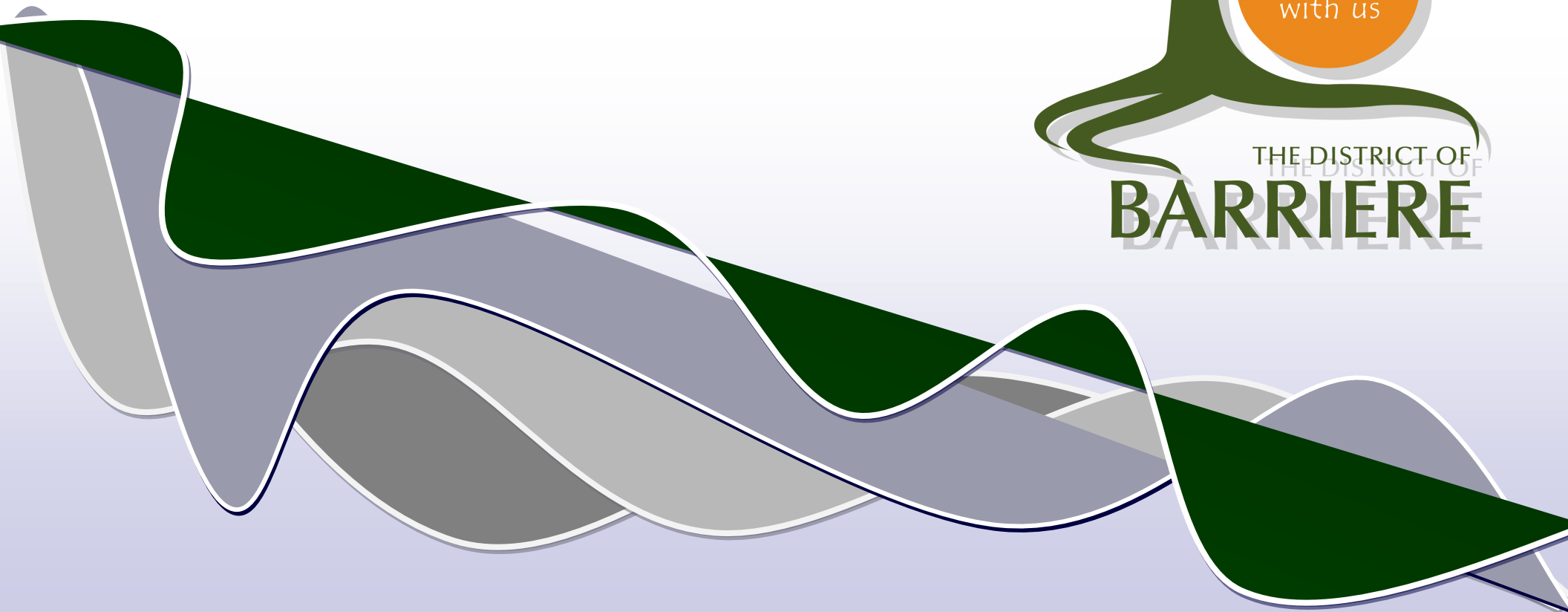


# 2015 ANNUAL REPORT



## Introduction to the 2015 Annual Report

---

**Section 98 of the Community Charter requires the District of Barriere to prepare an annual report regarding financial and operational information.**

**This annual report includes a progress report respecting the previous year in relation to objectives and measures established for that year. The report also sets out current and future year objectives and measures. This results in a rolling three, and as of the new term of Council in 2014, now four-year reporting cycle for identifying our achievement of objectives for the previous year, and then setting objectives and measures for the current and following year.**

**Section 99 of the Community Charter requires that the Municipal Council annually consider, at a council meeting or other public meeting, the municipal annual report and any submissions or questions from the public.**

**We would like to “thank you” in advance for taking the time to review the District of Barriere’s 2015 Annual Report. Comments and feedback regarding this report or any other items that pertain to the District of Barriere are welcomed and encouraged and may be directed to our Administration or Finance Departments by calling 250.672.9751 or by email to [inquiry@barriere.ca](mailto:inquiry@barriere.ca).**



# 2015 District of Barriere Annual Report

---

## TABLE OF CONTENTS

Introduction	1
Community Overview	3
Message from the Mayor	5
Council	6
2015 Photo Scrapbook	7
Standing and Select Committees	10
Administrative Activities & Highlights	11
Goals & Highlights	16
Barriere & District Volunteer Fire Department	24
Permissive Tax Exemptions	25
Consolidated Financial Statements	26

### Council Strategic Plan

#### VISION

*To nurture a safe, healthy and sustainable community through leadership that is inclusive and balanced.*

#### MISSION

*To provide municipal services that meet the growing needs and enrich the quality of life within our community.*

#### VALUES

*To conduct the business of the community with integrity, accountability and transparency.*



# Community Overview

Barriere, British Columbia is a growing, friendly and affordable community that currently boasts 1773 residents who enjoy an urban yet rural lifestyle. Located on the Yellowhead Highway, just 45 minutes north of Kamloops, BC, Barriere became a District Municipality on December 4, 2007. Barriere Council consists of the Mayor and six (6) Councillors. Local Government elections are now held every four years and the next election is scheduled for October 20, 2018.

Recreational opportunities are plentiful for enthusiasts of many activities including great fishing, spectacular hiking, canoeing and cross country skiing. Downhill skiing is very close at Sun Peaks Resort south of Barriere. Gentle walking and cycling trails are accessible from the town centre.

*The North Thompson Fall Fair and Rodeo (NTFFR)* has been held in the Barriere area every Labour Day weekend since 1950. The overall content and success of the Fair is fueled by hundreds of volunteer hours logged all year round to make this the largest single event in the North Thompson Valley. Recent statistics reveal almost 10,000 visitors over the three-day affair. There are many events including, but not limited to, exhibits, live music, a logging show, 4H judging, pony chariot racing, a full rodeo and heavy horse exhibitions. The primary focus, however, is on agriculture making the NTFFR the largest agricultural show in B.C.'s interior. The recent construction of the Agri-Plex building built in large part by community donations by the NTFFR, has enabled Barriere to welcome the *Provincial Winter Fair* and other highly anticipated events.

The District has continued its efforts to complete the massive 6.7 million dollar construction undertaking of the *Solar Aquatics Water Reclamation Centre* project in the downtown core. The exciting new infrastructure is expected to be servicing the properties hooked up to the system by mid-2016.

The year 2015 also marked Barriere's fourth year of participation in the provincial *Communities in Bloom* program where we were awarded 5 out of 5 Blooms! The success of this outstanding achievement is credited to the dedication and hard work of so many resident volunteers that this community is fortunate to have.

Upgrading of the District of Barriere parks and trails are an ongoing objective for Council. Areas for leisure activities for our community residents and welcomed visitors are being improved and developed. The Barriere Bandshell hosted its fourth season of *Barriere Bandshell Fridays* showcasing many of the valley's incredible musical talent. The Bandshell will continue to host many community celebrations over the years where local talent and entertainment can bring individuals and families together to enjoy the festivities, create traditions and make lasting memories.









# Message from the Mayor

---



2015 was another year of progress and change here in the District of Barriere.

I have now had the honour of representing Barriere as Mayor for a full year having been elected to this position in November of 2014.

I moved to Barriere in 1995 and the most impressive thing about Barriere to me was the community spirit. I have always thought of Barriere and area as a “can do” community. I heard stories about how the volunteers made the ambulance service happen, how volunteers worked to get the medical center etc. That spirit has proven true in 2015 and I’m sure will be apparent to those who review this Annual Report. I truly believe if we, Council, Staff and Community continue to work together, we can make this town even more special.

Council has worked very hard this year to see our long awaited project downtown come closer to fruition. *The Solar Aquatics (Waste)Water Reclamation Centre* will be a massive asset to our community when complete; a fact we often remind ourselves about when faced with the many challenges this innovative endeavor has thrown our way. The wheels of Government grind slowly, but they do grind. We are advancing in this project and I look forward to 2016 when we can all look back on the journey this project has been with a sense of pride and accomplishment. In addition to this large undertaking, Council continues to address: Policies, Bylaws and the Louis Creek Industrial Park, just to name a few.

I would like to once again quote the amazing woman, Hazel McCallion (aka Hurricane Hazel) who was elected Mayor of Mississauga in 1978 and retired in 2014 at 93 years of age:

*“No politician has all the answers to all challenges. A lot of them have caused the public to lack confidence in people running for office. You don’t promise things that you haven’t got a chance of fulfilling. But some people buy it, unfortunately. How can you say when you get elected that you’re going to keep the taxes down? I have never promised to cut taxes. All I have ever promised is to give value for the tax dollars.”*

*Virginia Smith*

Mayor, District of Barriere

# Council

---



*L-R: Councillor Ward Stamer, Councillor Pat Paula, Councillor Amanda Sabyan, Mayor Virginia Smith, Councillor Donna Kibble, Councillor Al Fortin, and Councillor Mike Fennell*

Our citizens are represented by an elected Council consisting of the Mayor and six Councillors. Council also meets to discuss civic matters in a more informal Committee structure. Members of the public join Council representatives on other Select Committees, as well.

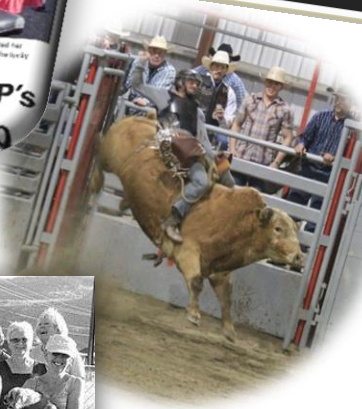
Regular Council meetings are held at the District office at 7:00 pm on the first and third Monday of each month, unless otherwise advised.

Committee meetings are held throughout the year as needed.

Please visit [www.barriere.ca](http://www.barriere.ca) for up to date meeting agendas and minutes.



# 2015 – Photo Scrapbook





# Standing Committees

---

## **Committee of the Whole**

A Committee of the Whole (C.O.W) comprises all members of Council. At the beginning of 2013, Council delegated administrative power to the Committee of the Whole, meaning, decisions made during its meetings would no longer require being reported back to Council for final approval.

The Acting Mayor of the month in which the Committee of the Whole Meeting is to be held, presides as Chair. No Bylaws can be formally read or adopted in C.O.W.




---

## 2015 Select Committees of Council

---

### **Communities in Bloom**

**Co-Chair:** Mayor Smith

**Co-Chair:** Barbara MacManus

**Members:** Val Stamer, Liz Gilbertson, Councillor Kibble, Dustin Doherty and Ellen Monteith



### **Greenhouse Think Tank**

**Chair:** Mayor Smith

**Members:** Mary Bernt, John Klop, Kim Rink, Brian Schilling, Grace Baker, Doug Borrill, Lynn Wright, Laura Campbell, Susan Ross, Bill Kershaw, Rhonda Kershaw, Fred Fortier, Chief Nathan Matthew, Nora Johnson, Colleen Hannigan

# 2015 Administrative Activities & Highlights

## 1. Council Highlights

- 21 Regular Council meetings were held
- 6 Special Council meetings were held
- 6 Committee meetings were held
- 2 Public Budget Discussion meetings were held
- 2 Public Hearings were conducted
- 1 Development Variance Permits (DVP) were submitted.
- 0 Board of Variance Applications (BOV's) was submitted.
- 0 Development Permit Applications were submitted.
- 0 Subdivision applications were submitted.
- 1 Temporary Use Permit application was submitted.
- 10 Bylaws were passed



## 2. Building Permits Issued

	2012	2013	2014	2015
<b>Barriere:</b>				
<b>Total Permits Issued</b>	<b>29</b>	<b>38</b>	<b>18</b>	<b>18</b>
<b>Construction Value</b>	<b>\$1,537,000</b>	<b>\$2,608,000</b>	<b>\$599,500</b>	<b>\$478,000</b>
<b>Clearwater:</b>				
<b>Total Permits Issued</b>	<b>40</b>	<b>38</b>	<b>36</b>	<b>21</b>
<b>Construction Value</b>	<b>\$3,527,457</b>	<b>\$3,072,857</b>	<b>\$9,356,502</b>	<b>\$1,919,680</b>
<b>Logan Lake:</b>				
<b>Total Permits Issued</b>	<b>21</b>	<b>12</b>	<b>20</b>	<b>23</b>
<b>Construction Value</b>	<b>\$2,146,529</b>	<b>\$1,441,231</b>	<b>\$2,338,245</b>	<b>\$2,382,343</b>

### 3. Water Works

#### Monthly Water Usage

Month	2014 US Gallons	2015 US Gallons	2014 Litres	2015 Litres
January	5,555,900	5,819,800	21,031,269	22,030,339
February	5,489,800	5,767,600	20,781,154	21,832,741
March	6,689,866	10,512,500	25,323,898	39,794,142
April	6,555,300	7,865,100	24,814,510	29,772,642
May	11,338,800	15,967,200	42,922,027	60,442,427
June	13,766,400	21,164,500	52,111,493	80,116,347
July	24,194,237	21,006,160	91,585,150	79,516,965
August	22,019,582	23,471,200	83,535,185	88,848,157
September	16,454,200	11,904,700	62,285,923	45,064,191
October	9,607,100	7,276,100	36,366,830	27,543,035
November	7,800,600	5,827,800	29,528,483	22,060,623
December	9,221,900	5,640,800	34,908,689	21,352,751
<b>TOTAL</b>	<b>138,693,685</b>	<b>142,223,460</b>	<b>525,012,611</b>	<b>538,374,360</b>

Barriere- Average Consumption per person, per day\* in 2015: 221 US Gallons/ 836/L

Clearwater- Average Consumption per person, per day in 2015: 299 US Gallons/ 1,131/L

Logan Lake- Average Consumption per person, per day in 2015: 263 US Gallons/ 996/L

\*per person average based on population as recorded in the 2011 Canadian Census

# 2015 Administrative Activities & Highlights

---

## 3. Plans and Grant Applications

The following list shows the status of studies/plans and grants that have been applied for in 2015:

### Parks – Grants

	Status
1. CN EcoConnexions	Complete
2. CIPP – Cycling Infrastructure Partnership Program	Complete

### Public Works – Grants

	Status
1. Gas Tax Barriere Town Road Improvements	Submitted
2. Gas Tax Strategic Priorities Fund – <i>Wells and Reservoir</i>	Submitted





# 2015 Administrative Activities & Highlights

---

## 4. Solid Waste and Recycling Programs

The District of Barriere is committed to our environment and is proud to have been the second community in the area to implement a curbside recycling program. We offer the following services and products to our community members:

- Weekly curbside solid waste removal
- Weekly curbside recycling pick-up
- Household battery recycling
- Household composters (\$25 to purchase)
- Researching and pricing the cost of rain barrels that citizens can purchase



In April of 2013, the Thompson Nicola Regional District closed the Barriere Landfill, indefinitely, and opened the Louis Creek Eco Depot located on Agate Bay Road. Residents are encouraged to use the Blue Bag program as each tonne of recycling is free to haul to the Eco Depot as opposed to garbage that incurs a tipping fee of \$80 per tonne.

In 2014, an amount of 291 tonnes of residential waste & 155 tonnes of commercial waste, was collected by the District and hauled to the Eco Depot. In 2015, an amount of 301 tonnes of residential waste & 173 tonnes of commercial waste was collected by the District and hauled to the Eco Depot.



# 2015 Administrative Activities & Highlights

---

## 6. Climate Action Charter

### Greenhouse Gas (GHG) Emission Reduction

In 2007, the Provincial Government passed Bill 44- the *Greenhouse Gas Reduction Targets Act*- thereby committing the Province to reduce GHG emissions by 33% below 2007 levels by the year 2020 and 80% below 2007 levels by the year 2050. In order to help achieve this commitment, the Province enacted the Local Government (*Green Communities*) *Statuses Amendment Act* ("Bill 27"). Under this legislation and Section 877(3) of the Local Government Act, Official Community Plans are now required to include targets for the reduction of GHG emissions as well as policies and actions to support the reduction targets.

As signatory to the BC Climate Action Charter, the District of Barriere has voluntarily agreed to develop strategies and take actions to achieve the following goals:

- being carbon neutral in respect of corporate operations by 2012
- measuring and reporting on the community's GHG emissions profile; and
- creating complete, compact, and more energy efficient community

### Targets

The Province is providing each local government with a Community Energy & Emissions Inventory (CEEI) report to track and report annual community-wide energy consumption and GHG emissions. Reducing transportation emissions is a challenge in rural communities therefore additional Provincial and Federal Government policies, actions and initiatives will be needed to support the community-wide GHG reduction targets set by the District.

Recognizing the challenges of reducing GHG emissions in rural communities, the District of Barriere sets the following community-wide GHG reduction targets:

- **10% by 2020 from 2007 levels**
- **33% by 2050 from 2007 levels**

We look forward to working with our community members on these initiatives and hope that by our pledging to the Charter, our residents will be inspired to do their part for the environment as well.

Each year, we are required to audit and report our advancements towards this goal. The Provincial Government provides a rebate to each community involved in the amount of 100 per cent of the carbon costs incurred on fuel purchases. The District of Barriere received a Climate Action Revenue Incentive grant in the amount of \$710.00 for such purchases.

For more information on the Climate Action Charter, please visit [www.cd.gov.bc.ca](http://www.cd.gov.bc.ca)



# Goals & Highlights

## RECREATION

### 2015 Goals:

Item	Status	Comment
1. Secure ownership of lots 34, 35 and 36 from the Province for park facilities	In process	
2. Plan Downtown Civic Building (including Fire Hall & Rec Centre)	In process	- Old HY Louis building purchased and required roof repairs complete,
3. Fundraising for Heritage Splash Pad construction	Complete	- Lower North Thompson Community Forest main sponsor, Apple Pie Sales, Family Fun Night & Penny Drive
4. Identify and secure River Access for the public	Ongoing	
5. Community Events at Bandshell	Ongoing	- Third year of Bandshell Fridays planned
6. Community Park and River Trail upgrades – cycling infrastructure	Complete	
7. Incorporate Wildfire Monument park into existing duties & enter into service agreement with society & TNRD	Complete	
8. Replace aging Toro gang mower	Complete	





# Goals & Highlights

## RECREATION con't

### 2016 Goals:

Item	Status
1. Secure ownership of lots 34, 35 and 36 from the Province for park facilities	In process
2. Rehab areas to regain mowable status	In process
3. Construct Heritage Splash Pad	2016
4. Identify and secure River Access for the public	Ongoing
5. Community Events at Bandshell	Ongoing
6. Continue to improve park amenities	Ongoing
7. Continue to develop trail system	Ongoing
8. Landscape Solar Aquatic Water Reclamation Centre: 50% funded by CNEcoConnexions Grant & Gas Tax	2016



### 2015 Highlights- Recreation

- Separate entrance to Bike Park from Barriere Town Road.
- Fourth Year of **Barriere Bandshell Fridays** a success and continues to grow in popularity.
- Trail connection to end of Yard Road constructed
- Sufficient funds raised to start construction of Heritage Splash Pad in 2016



# Goals & Highlights

## INFRASTRUCTURE

### 2015 Goals:

Item	Status
1. Wastewater System – Downtown Core and beyond	Construction almost complete
2. Develop a prioritization plan for upgrades to the water system	In process
3. Downtown Revitalization Plan	In process
4. Highway Signage	In process
5. Resubmit applications to upgrade Water main between Station and Barkley Roads & for twin wells, reservoir and watermain upgrades	Complete

### 2016 Goals:

Item	Status	Comments
1. Complete Wastewater System – Downtown Core	In process	
2. Construct water upgrades north end of Barriere Town Road	In process	
3. Downtown Revitalization Plan	In process	Funding dependent
4. Decide on the future of road maintenance	Complete	
5. Construct new deep wells & reservoir	In process	
6. Re-establish Well Head Protection Working Group	In process	
7. Continue to research revenue stream for the Solar Aquatics plant	In process	Established “Think Tank” Com.
8. 2016 Application to Rural Dividend for Operational Sustainability Plan for Solar Aquatics Water Reclamation Centre		



### 2015 Highlights- Infrastructure

- Construction of the \$6.7 million “Innovation Fund” Grant project for the construction of a Solar Aquatics Wastewater System for the downtown core and beyond nears completion.
- Completed construction of the associated collection system and Septage Receiving Station.

# Goals & Highlights

## ECONOMIC DEVELOPMENT & DIVERSIFICATION

### 2015 Goals:

Item	Status
1. Develop and market Louis Creek Site	Ongoing
2. Support increased density in downtown core	Ongoing
3. Support highway commercial development	Ongoing
4. Promote tourism in conjunction with Barriere and District Chamber of Commerce & Lower North Thompson Tourism Society	Ongoing
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing



### 2016 Goals:

Item	Status	Comments
1. Market Louis Creek Industrial Park properties	Ongoing	
2. Barriere to McBride Corridor initiatives	Complete	Labour market analysis
3. Mountain Bike Initiative - valley	Ongoing	Simpcw taking lead
4. Promote tourism through the Lower North Thompson Tourism Society	Ongoing	Regional contract in place
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	
6. Organize and facilitate an Economic Development Forum to explore business opportunities with LNTCFS, Chamber of Commerce, District of Clearwater and TNRD as partners		

### 2015 Highlights- Economic Development & Diversification

- Successful Business Walk completed in partnership with the Chamber of Commerce, Community Futures & Ministry of Jobs, Tourism and Skills Development

# Goals & Highlights

## LIVABILITY

### 2015 Goals:

Item	Status
1. Initiate review of DCC Bylaw	In process
2. Become a model Healthy community	Ongoing
3. Become a green community	Ongoing
4. Community Cleanup & Beautification	Ongoing
5. Participate in the Communities in Bloom Program	Complete 5 blooms achieved
6. Celebrate 100 <sup>th</sup> Anniversary of Barriere	Complete



### 2016 Goals:

Item	Status	Comments
1. Continue to promote recycling and composting	Ongoing	Research "who & why" some aren't recycling & brainstorm solutions
2. Initiate review of DCC Bylaw	In process	
3. Support Healthy Living for All Ages	Ongoing	Continue to entertain non-gov't partnerships
4. Create the Barriere in Bloom Program	In process	
5. Become a green community	Ongoing	
6. Community Cleanup & Beautification	Ongoing	

### 2015 Highlights- Livability

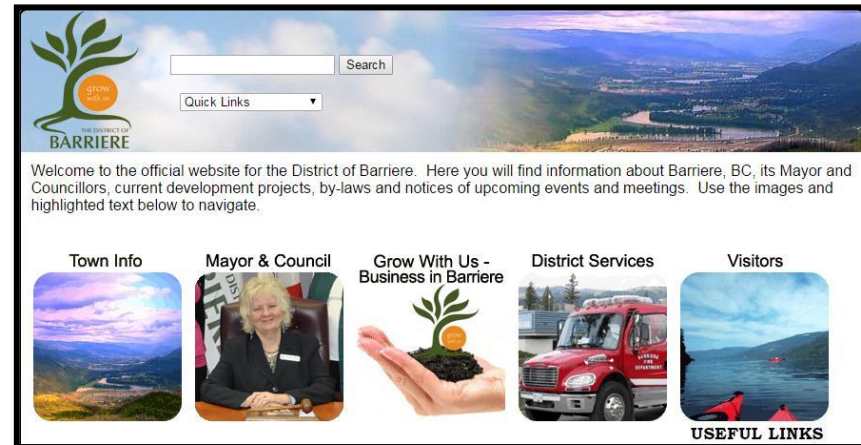
- Communities in Bloom volunteers continue to add to the beautification of our community.
- Received five (5) Blooms in fourth year of Communities in Bloom

# Goals & Highlights

## GOOD GOVERNMENT/ COMMUNICATION

### 2015 Goals:

Item	Status
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing
2. Apply for all grants that will add value to the community	Ongoing
3. Develop webpage as communication vehicle	Complete
4. Explore options to further engage the public	Ongoing



### 2016 Goals:

Item	Status	Comments
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing	Working online with Star Journal to provide ongoing updates and information provision to residents & visitors
2. Apply for all grants that will add value to the community	Ongoing	
3. Continue review and revision of old bylaws	In process	
4. Organize Round Table discussion about Road Issues	Complete	Meetings with individual loggers/truckers still required
5. Explore Options to further engage the public.	In process	

### 2015 Highlights- Good Government/ Communication

- Council/Committee Agendas/Minutes/Bylaws and attachments available online
- Continual updating of website front page.



# Goals & Highlights

## FINANCIAL SUSTAINABILITY

### 2015 Goals:

Item	Status
1. Review the current taxation policy	Ongoing
2. Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing
3. Plan for replacement of Pumper Truck Chassis	Complete
4. Budget for Asset Replacement	Ongoing
5. Review User Fees	Complete
6. Explore Alternate Revenue Sources	Ongoing



### 2016 Goals:

Item	Status	Comments
1. Review the current taxation policy	Ongoing	
2. Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing	
3. Plan for replacement of Pumper Truck Chassis or brand new truck	Complete	
4. Establish Garbage Truck Replacement Reserve	In process	Fees increase planned for 2016 Budget
5. Explore Alternative Revenue Sources	Ongoing	
6. Asset Management Planning	In process	

#### 2015 Highlights – Financial Sustainability

- New Tanker replaced
- Old Tanker sold to TNRD, Ashcroft.

# Goals & Highlights

## BUDGET PROCESS/ TAX

### 2015 Goals:

	<b>Item</b>	<b>Status</b>
1.	Continue a financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing
3.	Explore additional ways to further engage the public	Ongoing

### 2016 Goals:

	<b>Item</b>	<b>Status</b>
1.	Continue to refine financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing
3.	Explore additional ways to further engage the public	Ongoing



### 2015 Highlights- Budget Process/ Tax

- A number of Public Meetings provided citizens with an opportunity to comment on the District of Barriere's annual budget

# Barriere & District Volunteer Fire Department

The Fire Department consists of a Fire Chief, Deputy Chief, Assistant Deputy Chief, Captains, Safety Officer, Training Officer and approximately fourteen (14) firefighters.

The Department is dedicated to offering the best equipment and training for the firefighters to ensure the safety of our residents and properties.

The First Responder program has trained volunteers who respond to BC Ambulance dispatched calls in the area when the Ambulance is delayed. Although they have now established themselves as a separate society, they still work closely with the Fire Dept.

The services area of the Fire Department includes a portion of the TNRD Electoral Area O. The Electoral Area pays approximately 35% of the fire service's operating costs.

## SUMMARY OF CALLS

	2014	2015
Fires	32	40
False Alarms	0	4
Fatalities	0	0
Mutual Aid	2	1
Practices	51	52
<b>TOTAL FIRE</b>	<b>85</b>	<b>97</b>
First Responder Calls	52	43



# Permissive Tax Exemptions

---

## District of Barriere Section 224 (2)(a) Community Charter Tax Exemption Bylaw No.126, 2015

<b>Societies / Non Profit</b>	<b>2014</b>	<b>2015</b>
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$2,071.60	\$1,985.45
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$3,001.50	\$2,587.50
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$5,390.67	\$5,194.60
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,621.04	\$8,011.58
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$4,256.77	\$3,730.67
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$13,425.07	\$13,189.77
Barriere Curling Club Assessed under Roll No. 1465.200	\$13,218.49	\$12,873.58
Interior Community Services Assessed under Roll No. 1245.420	\$2,114.67	\$2,176.80
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,075.19	\$1,111.31

## Permissive Tax Exemptions

---

District of Barriere  
Section 220 (1)(h) Community Charter  
Tax Exemption Bylaw No. 125, 2015

<b>Churches</b>	<b>2014</b>	<b>2015</b>
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$465.98	\$459.85
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$854.76	\$765.59
United Church Assessed under Roll No. 1245.386	\$587.82	\$551.49
Baptist Church Assessed under Roll No. 1390.060	\$374.83	\$385.71
Pentecostal Church Assessed under Roll No. 1470.514	\$755.24	\$644.79



Financial Statements of

# **DISTRICT OF BARRIERE**

Year ended December 31, 2015

# DISTRICT OF BARRIERE

## Financial Statements

Year ended December 31, 2015

### Financial Statements

Management's Responsibility for the Financial Statements	1
Auditors' Report	2
Statement of Financial Position	4
Statement of Operations and Accumulated Surplus	5
Statement of Change in Net Financial Assets	6
Statement of Cash Flows	7
Notes to Financial Statements	8



## MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

The accompanying financial statements of District of Barriere (the "District") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants of Canada. A summary of the significant accounting policies are described in note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the District. The accompanying Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the District's financial statements.

  
\_\_\_\_\_  
Chief Administrative Officer  
\_\_\_\_\_  
Finance Officer



**KPMG LLP**  
**Chartered Accountants**  
200-206 Seymour Street  
Kamloops BC V2C 6P5  
Canada

Telephone (250) 372-5581  
Fax (250) 828-2928  
Internet [www.kpmg.ca](http://www.kpmg.ca)

## INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Barriere

We have audited the accompanying financial statements of the District of Barriere ("the District") which comprise the statement of financial position as at December 31, 2015 and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

### Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

### Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements 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. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

KPMG LLP is a Canadian limited liability partnership and a member firm of the KPMG network of independent member firms affiliated with KPMG International Cooperative ("KPMG International"), a Swiss entity. KPMG Canada provides services to KPMG LLP.

KPMG Confidential.



## Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the District of Barriere as at December 31, 2015 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

Chartered Professional Accountants

Kamloops, Canada

April 18, 2016



# DISTRICT OF BARRIERE

## Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
<b>Financial assets:</b>		
Cash and investments (note 3)	\$ 1,580,795	\$ 2,202,480
Accounts receivable (note 4)	1,460,467	1,298,537
Land held for resale	492,022	492,022
	<u>3,533,284</u>	<u>3,993,039</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	372,294	733,538
Deferred revenue (note 5)	423,001	347,013
Term debt (note 6)	-	45,754
	<u>795,295</u>	<u>1,126,305</u>
Net financial assets	2,737,989	2,866,734
<b>Non-financial assets:</b>		
Inventory of supplies	28,502	28,553
Prepaid expenses and deposits	3,426	4,018
Tangible capital assets (note 7)	21,180,044	19,305,748
	<u>21,211,972</u>	<u>19,338,319</u>
Commitments (note 9)		
Trust funds (note 16)		
<b>Accumulated surplus</b> (note 8)	<u>\$ 23,949,961</u>	<u>\$ 22,205,053</u>

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Revenue:			
Tax requisition (note 10)	\$ 754,802	\$ 754,839	\$ 726,007
Service revenue	664,350	739,501	641,113
Government transfers (note 11)	2,037,864	2,245,427	3,459,302
Grants in lieu of taxes	34,858	34,796	33,346
Other income	26,000	30,833	40,433
Actuarial adjustment of term debt	-	26,702	29,191
Developer contributions	-	-	486,900
Total revenue	3,517,874	3,832,098	5,416,292
Expenses:			
General government	575,737	607,807	619,127
Protective services	122,600	160,509	163,743
Transportation services	368,930	608,394	581,666
Environmental services	109,750	129,394	117,166
Development services	44,700	36,295	107,910
Parks and recreation	170,404	150,585	118,714
Water utility	307,553	347,231	356,143
Sewer utility	87,500	46,975	37,904
Total expenses	1,787,174	2,087,190	2,102,373
Annual surplus	1,730,700	1,744,908	3,313,919
Accumulated surplus, beginning of year	22,205,053	22,205,053	18,891,134
Accumulated surplus, end of year	\$ 23,935,753	\$ 23,949,961	\$ 22,205,053

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Statement of Change in Net Financial Assets

Year ended December 31, 2015, with comparative information for 2014

	Budget (note 14)	2015	2014
Annual surplus	\$ 1,730,700	\$ 1,744,908	\$ 3,313,919
Acquisition of tangible capital assets	(1,787,749)	(2,316,423)	(3,648,637)
Loss on disposal of tangible capital assets	-	212	-
Amortization of tangible capital assets	-	441,915	435,837
	(1,787,749)	(1,874,296)	(3,212,800)
Acquisition of prepaid expenses	-	(3,426)	(4,017)
Acquisition of inventories	-	(9,986)	(10,038)
Use of prepaid expenses	-	4,017	3,286
Use of inventories	-	10,038	6,944
	-	643	(3,825)
Net change in net financial assets	(57,049)	(128,745)	97,294
Net financial assets, beginning of year	2,866,734	2,866,734	2,769,440
Net financial assets, end of year	\$ 2,809,685	\$ 2,737,989	\$ 2,866,734

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus	\$ 1,744,908	\$ 3,313,919
Items not involving cash:		
Amortization of tangible capital assets	441,915	435,837
Loss on disposal of tangible capital assets	212	-
Actuarial adjustment of term debt	(26,702)	(29,191)
Contribution of land	-	(486,900)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(161,928)	(385,437)
Inventory	51	(3,092)
Prepaid expenses	592	(732)
Accounts payable and accrued liabilities	(361,245)	171,832
Deferred revenue	75,988	(43,498)
Land held for resale	-	(5,122)
	1,713,791	2,967,616
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(2,316,423)	(3,648,637)
	(2,316,423)	(3,648,637)
<b>Investing activities:</b>		
Decrease in investments	521,509	658,638
<b>Financing activities:</b>		
Repayment of debt	(19,053)	(19,053)
	(19,053)	(19,053)
Decrease in cash	(100,176)	(41,436)
Cash, beginning of year	195,510	236,946
Cash, end of year	\$ 95,334	\$ 195,510

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Notes to Financial Statements

Year ended December 31, 2015

---

District of Barriere (the "District") is incorporated and operates under the provisions of the Local Government Act and the Community Charter of British Columbia.

The District provides municipal services to residents of the incorporated area. These include protective services, transportation services, environmental services, development services, water utilities, sewer utilities, parks and recreation, and general government services.

### 1. Significant accounting policies:

The financial statements of District of Barriere (the "District") are prepared by management in accordance with Canadian generally accepted accounting principles for 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 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/or the creation of a legal obligation to pay.

#### (b) Revenue recognition:

Property taxes, parcel taxes, frontage taxes, special assessments and grants in lieu of taxes are recognized as revenue in the year in which they are assessable.

Service revenue, such as water and sewer user rates, connection fees, sale of services, and interest and penalties are recognized as revenue in the year the related service is provided.

Investment income is reported as revenue in the period earned.

#### (c) Government transfers:

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made unless the transfer contains stipulations that create a liability in which case the transfers are recognized as revenue in the period that the liability is extinguished.

#### (d) Investments:

Investments are comprised of term deposits with maturity dates greater than 90 days after acquisition as well as savings accounts. Investments are recorded at cost.



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 1. Significant accounting policies (continued):

### (e) Statutory reserves:

The statutory reserves include various funded reserves to be used to fund specified expenditures, as authorized by Council. These statutory reserves are set up by bylaw under the authority of the Community Charter. Each year Council evaluates the statutory reserve funds, reallocating balances between reserves, from accumulated surplus, and from reserve accounts.

### (f) 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.

### (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	Rate
Equipment	5-12 years
Vehicles	10-15 years
Roads and bridges	50-80 years
Wastewater infrastructure	60 years
Waterworks infrastructure	20-100 years
Buildings	50 years

No amortization is charged in the year of acquisition or 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.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## 1. Significant accounting policies (continued):

### (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 District capitalizes interest costs associated with the acquisition or construction of a tangible capital asset when they are directly attributable to the asset.

### (vi) Inventory of supplies:

Inventories held for consumption are recorded at the lower of cost and replacement cost.

### (vii) Land held for resale:

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for improvements to prepare the land for sale or servicing.

### (g) Use of estimates:

The preparation of financial statements in accordance with PSAB requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

Significant estimates include the useful lives of tangible capital assets.

Management reviews these estimates on a periodic basis and, where necessary, makes adjustments prospectively.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## 1. Significant accounting policies (continued):

### (h) Taxes collected on behalf of other agencies:

The District collects taxes on behalf of the Regional District, the Regional Hospital District, British Columbia Assessment Authority, Municipal Finance Authority ("MFA"), and School and Police taxes on behalf of the Province. The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the Regional District and School Board are not reflected in these financial statements.

### (i) Contaminated sites:

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

A liability for remediation of contaminated sites is recognized, net of any expected recoveries, when all of the following criteria are met:

- a) an environmental standard exists
- b) contamination exceeds the environmental standard
- c) the organization is directly responsible or accepts responsibility for the liability
- d) future economic benefits will be given up, and
- e) a reasonable estimate of the liability can be made.

## 2. Adoption of new accounting policy:

The District adopted Public Sector Accounting Board Standard PS 3260 Liability for Contaminated Sites effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. This Standard relates to sites that are not in productive use and sites in productive use where an unexpected event resulted in contamination. The District adopted this standard on a retroactive basis and there are no adjustments as a result of the adoption of this standard.



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 3. Cash and investments:

Cash and investments reported on the statement of financial position have costs that approximates market value. Cash and investments consist of the following:

	2015	2014
Cash	\$ 95,334	\$ 195,510
Investments	1,485,461	2,006,970
	<u>\$ 1,580,795</u>	<u>\$ 2,202,480</u>

Investments include term deposits and savings accounts that bear interest at rates between 0.60% to 3.00%.

## 4. Accounts receivable:

Accounts receivable consists of amounts receivables for the following sources:

	2015	2014
Government transfers	\$ 1,008,433	\$ 821,173
Property taxes	162,897	155,275
Goods and services tax	173,569	222,150
Other amounts	115,568	99,939
	<u>\$ 1,460,467</u>	<u>\$ 1,298,537</u>

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 5. Deferred revenue:

Deferred gas tax revenue consists of Community Works Funding, which is a portion of Gas Tax funding provided by the Government of Canada. Community works funding may be used towards designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding arrangements.

	2015	2014
Deferred gas tax:		
Opening balance	\$ 263,172	\$ 338,226
Funding received	123,147	123,147
Revenues recognized	(164,070)	(202,574)
Interest earned	3,887	4,373
	226,136	263,172
Prepaid property taxes	23,043	24,682
Other prepaid deposits	70,000	-
Restricted funds	70,008	25,345
Development cost charges	33,814	33,814
	\$ 423,001	\$ 347,013

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 6. Term debt:

The District issued debt instruments through the MFA to finance the cost of upgrading waterworks systems. Under the terms of the debt, the District is required to make principal payments once annually while interest is calculated semi-annually and is based on the original debt principal borrowed. Associated with these principal payments, the MFA provides an actuarial adjustment, which is a non-cash reduction in the loan balance representing the investment earnings the MFA expects to realize on each principal payment.

Debt interest charges are recorded as an expense in the period incurred. Principal payments and actuarial adjustments are applied to reduce recorded liabilities.

Changes in term debt are shown below:

	2015	2014
Balance, beginning of year	\$ 45,754	\$ 93,998
Principal payments	(19,053)	(19,053)
Actuarial adjustment of term debt	(26,701)	(29,191)
Net adjustment	(45,754)	(48,244)
Balance, end of year	\$ -	\$ 45,754

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 7. Tangible capital assets:

2015	Land	Roads and bridges*	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2015
<b>Cost:</b>								
Balance, beginning of year	\$ 4,738,629	\$ 6,810,676	\$ 1,248,352	\$ 638,045	\$ 660,650	\$ 5,454,349	\$ 3,441,221	\$ 22,991,922
Additions	-	192,258	23,000	86,869	3,370	1,938,168	72,758	2,316,423
Disposals	-	-	-	-	-	-	(2,089)	(2,089)
Balance, end of year	\$ 4,738,629	\$ 7,002,934	\$ 1,271,352	\$ 724,914	\$ 664,020	\$ 7,392,517	\$ 3,511,890	\$ 25,306,256
<b>Accumulated amortization:</b>								
Balance, beginning of year	\$ -	\$ 1,701,571	\$ 151,326	\$ 444,177	\$ 442,097	\$ -	\$ 947,003	\$ 3,686,174
Disposals	-	-	-	-	-	-	(1,877)	(1,877)
Amortization	-	246,376	36,364	48,801	35,978	-	74,396	441,915
Balance, end of year	-	1,947,947	187,690	492,978	478,075	-	1,019,522	4,126,212
Net book value, end of year	\$ 4,738,629	\$ 5,054,987	\$ 1,083,662	\$ 231,936	\$ 185,945	\$ 7,392,517	\$ 2,492,368	\$ 21,180,044

\*Contains assets under construction - see note (a)



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 7. Tangible capital assets (continued):

2014		Land	Roads and bridges*	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2014								
Cost:																	
Balance, beginning of year	\$	4,738,629	\$	6,693,313	\$	1,077,115	\$	638,045	\$	660,650	\$	2,428,289	\$	3,107,243	\$	19,343,284	
Additions		-	117,363	171,237	-	-	3,026,060	-	-	-	-	333,978	-	-	-	3,648,638	
Balance, end of year	\$	4,738,629	\$	6,810,676	\$	1,248,352	\$	638,045	\$	660,650	\$	5,454,349	\$	3,441,221	\$	22,991,922	
Accumulated amortization:																	
Balance, beginning of year	\$	-	\$	1,457,542	\$	118,386	\$	401,955	\$	401,043	\$	-	\$	871,411	\$	3,250,337	
Amortization expense		-	244,029	32,940	42,222	41,054	-	-	-	-	-	-	-	75,592	-	435,837	
Balance, end of year		-	1,701,571	151,326	444,177	442,097	-	-	-	-	-	-	-	947,003	-	3,686,174	
Net book value, end of year	\$	4,738,629	\$	5,109,105	\$	1,097,026	\$	193,868	\$	218,553	\$	5,454,349	\$	2,494,218	\$	19,305,748	

\*Contains assets under construction - see note (a)

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## 7. Tangible capital assets (continued):

### (a) Assets under construction:

Assets under construction, consisting of wastewater infrastructure having a cost of \$7,392,517 (2014 - \$5,454,349), waterworks infrastructure having a cost of \$120,887 (2014 - \$96,108) and roads having a cost of \$59,640 (2014 - \$nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

### (b) Works of art and historical treasures:

The District manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at District sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized.

### (c) Write-down of tangible capital assets:

No write-down of tangible capital assets occurred during the year.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 8. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2015	2014
Unrestricted surplus	\$ 1,599,317	\$ 1,687,706
Equity in tangible capital assets	21,180,044	19,259,994
<b>Reserve funds:</b>		
Roads	627,515	481,420
Fire protection	117,956	115,304
Water	109,628	53,940
Louis Creek Industrial Site	101,303	123,246
Municipal hall	86,633	55,360
Environmental	68,867	47,767
Land sales	40,000	-
Highway signs	15,230	10,000
Community hall	3,276	12,000
First responders	192	192
Waste water project	-	341,905
Parks	-	16,219
Total reserve funds	1,170,600	1,257,353
	\$ 23,949,961	\$ 22,205,053

## 9. Commitments:

The District has entered into a contract for snow removal services ending in 2016 with annual payments for the next year as follows:

2016	\$ 70,993
	\$ 70,993

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 10. Taxation and grants in lieu:

General fund taxation revenues comprises the following amounts raised less transfers:

	2015	2014
Municipal and school property taxes levied	\$ 1,719,184	\$ 1,671,477
Parcel tax	37,704	37,827
	1,756,888	1,709,304
Less: Collections on behalf of other governments:		
Province of B.C. - School taxes	508,744	500,433
Thompson-Nicola Regional District ("TNRD")	303,418	297,933
Thompson Regional Hospital District	94,598	92,301
Police taxes	77,721	74,771
B.C. Assessment Authority	13,261	13,355
Payment in lieu of taxes	4,267	4,465
Municipal Finance Authority	40	39
	1,002,049	983,297
	\$ 754,839	\$ 726,007

## 11. Government transfers:

The District recognizes the transfer of government funds as expenses or revenues in the period that the events giving rise to the transfer occurred. The government transfers reported on the statement of operations are:

	2015	2014
Innovation Funding (Gas Tax Fund)	\$ 1,612,573	\$ 2,843,858
Small Community Grant	422,216	256,202
Community Works Funding (Gas Tax Fund)	164,070	202,574
TNRD septage receiving contribution	36,049	151,898
Cycling Partnership	6,572	-
Other grants and transfers	3,947	4,770
	\$ 2,245,427	\$ 3,459,302

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## 12. Contingent liabilities:

Under the Local Government Act, all monies borrowed by a Regional District shall be upon its credit at large and shall, in the event of any default, constitute an indebtedness of the member municipalities for which they are jointly and severally liable. Therefore, the District is responsible for its share of any operating deficits or capital debt related to functions in which it participates.

## 13. Pension liability:

The District of Barriere and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the 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, 2014, the plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local government.

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 is the adjusted to extent there amortization of any funding deficit.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis.

The District of Barriere paid \$36,193 for employer contributions to the plan in fiscal 2015, which represents 0.005 per cent of the total plan contributions.

The next valuation will be as at December 31, 2015, with results available in 2016.

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.

The District of Barriere paid \$36,193 (2014 - \$34,755) for employer contributions while employees contributed \$31,377 (2014 - \$29,169) to the plan in fiscal 2015.



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 14. Budget:

The Financial Plan (Budget) bylaw adopted by Council on April 27, 2015 was not prepared on a basis consistent with that used to report actual results (Public Sector Accounting Standards). The budget figures anticipated using surpluses accumulated in previous years to reduce current year expenditures in excess of current year revenues to \$nil. In addition, the budget expensed all tangible capital asset additions rather than including amortization expense. As a result, the budget figures presented in the statements of operations and change in net financial assets represent the Financial Plan adopted by Council on April 27, 2015 with adjustments as follows:

	2015
Annual surplus - statement of operations	\$ 1,730,700
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(1,787,749)
Transfer to reserves	57,049
Total adjustments	(1,730,700)
Financial plan balance	\$ -

## 15. Segmented information:

Segmented information has been identified based upon lines of service provided by the District. District services are provided by departments and their activities are reported by functional area in the body of the financial statements. Certain lines of service that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

### (a) General government:

The General Government operations provide the functions of Building Services and Maintenance, Corporate Administration, Finance, Human Resources, Legislative Services and any other functions categorized as non-departmental.

### (b) Protective services:

Protective Services is comprised of fire protection, emergency services, building inspection services and bylaw enforcement services.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## 15. Segmented information (continued):

(c) Transportation services:

Transportation Services is responsible for roads and snow removal within the District boundaries.

(d) Environmental services:

The Environmental Health Department consists of landfill maintenance and garbage collection and processing.

(e) Parks and recreation:

Parks and recreation is responsible for parks and playgrounds, recreation programming, cemetery services, and cultural buildings and programs.

(f) Water utility:

The District is responsible for environmental programs including the engineering and operation of the potable water system.

(g) Sewer utility:

The District is responsible for environmental programs including the engineering and operation of the wastewater system.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the presentation of segmented financial information. The accounting policies used in these statements are consistent with those followed in the preparation of the financial statements.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 15. Segmented information (continued):

2015	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
<b>Revenue:</b>									
Tax requisition	\$ 66,263	\$ 199,364	\$ 59,307	\$ 24,167	\$ 57,945	\$ 37,704	\$ -	\$ 310,089	\$ 754,839
Grants in lieu	-	-	-	-	-	-	-	34,796	34,796
Sales of services	44,660	43,600	113,712	18,580	14,356	394,040	10,192	100,361	739,501
Government transfers	-	807	-	-	30,475	4,071	1,784,718	425,356	2,245,427
Actuarial adjustment of term debt	-	-	-	-	-	26,702	-	-	26,702
Other	-	-	-	-	-	-	-	30,833	30,833
Total revenue	110,923	243,771	173,019	42,747	102,776	462,517	1,794,910	901,435	3,832,098
<b>Expenses:</b>									
Operating	109,391	330,045	69,460	24,822	80,818	144,949	24,020	224,782	1,008,287
Salaries and benefits	15,418	31,973	43,132	11,473	54,186	122,295	22,955	335,556	636,988
Amortization	35,700	246,376	16,802	-	15,581	79,987	-	47,469	441,915
Total expenses	160,509	608,394	129,394	36,295	150,585	347,231	46,975	607,807	2,087,190
Annual surplus (deficit)	\$ (49,586)	\$ (364,623)	\$ 43,625	\$ 6,452	\$ (47,809)	\$ 115,286	\$ 1,747,935	\$ 293,628	\$ 1,744,908

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

## 15. Segmented information (continued):

2014	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
<b>Revenue:</b>									
Tax requisition	\$ 60,353	\$ 185,120	\$ 49,687	\$ 59,390	\$ 48,448	\$ 37,827	\$ -	\$ 285,182	\$ 726,007
Grants in lieu	-	-	-	-	-	-	-	33,346	33,346
Sales of services	43,000	40,073	99,457	19,500	16,935	368,601	7,913	45,634	641,113
Government transfers	-	1,266	-	12,108	-	-	3,013,003	432,925	3,459,302
Developer contributions	-	-	-	486,900	-	-	-	-	486,900
Actuarial adjustment of term debt	-	-	-	-	-	29,191	-	-	29,191
Other	-	-	-	-	-	-	-	40,433	40,433
Total revenue	103,353	226,459	149,144	577,898	65,383	435,619	3,020,916	837,520	5,416,292
<b>Expenses:</b>									
Operating	117,693	315,045	60,393	92,794	53,913	158,563	16,487	242,865	1,057,753
Salaries and benefits	10,348	22,592	39,971	15,116	49,220	117,902	21,417	332,217	608,783
Amortization	35,702	244,029	16,802	-	15,581	79,678	-	44,045	435,837
Total expenses	163,743	581,666	117,166	107,910	118,714	356,143	37,904	619,127	2,102,373
Annual surplus (deficit)	\$ (60,390)	\$ (355,207)	\$ 31,978	\$ 469,988	\$ (53,331)	\$ 79,476	\$ 2,983,012	\$ 218,393	\$ 3,313,919

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2015

---

## **16. Trust funds:**

The District operates the Barriere Cemetery and maintains a cemetery perpetual care fund in accordance with the Cemetery and Funeral Services Act. Trust fund assets and related reserve balance have been excluded from the financial statements, as the assets are only held beneficially in trust for unrelated third parties. At December 31, 2015, the District held \$14,386 (2014 - \$10,250) in trust.

## **17. Comparative figures:**

Certain 2014 comparative figures have been reclassified to conform with the financial statement presentation adopted for the current year.