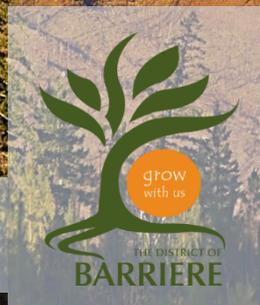


DISTRICT OF BARRIERE

2021 ANNUAL REPORT



Introduction to the 2021 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 2018, 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 2021 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.



2021 Annual Report
January 1 to December 31, 2021

This document was prepared by the Corporate Services Department, with departmental information provided by each Department Head.

Photos courtesy of members of staff

TABLE OF CONTENTS



INTRODUCTION	1
COMMUNITY OVERVIEW	3
MESSAGE FROM THE MAYOR	4
COUNCIL	5
STANDING & SELECT COMMITTEES	7
ACTIVITIES & HIGHLIGHTS	10
VOLUNTEER FIRE DEPARTMENT UPDATE	17
GOALS & HIGHLIGHTS BY DEPARTMENT	19
PERMISSIVE TAX EXEMPTIONS	28
CONSOLIDATED FINANCIAL STATEMENTS	30

COMMUNITY OVERVIEW



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.

Barriere, British Columbia is a growing, friendly and affordable community that currently boasts 1763 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 held every four years. This Council was elected on October 20, 2018 and their four-year term will come to an end in October of 2022 at the next election.

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. Fadedear park is now home to a Splash Pad and a skate park is slated for completion in the fall of 2022.

The North Thompson Fall Fair and Rodeo Association (NTFFRA) 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. Unfortunately, the annual event was not hosted as planned for a second year in a row due to the Coronavirus Pandemic.

Along with the rest of the world, the year '2021' continued to present the largest of challenge in decades; the continuation of the Coronavirus (COVID-19) Pandemic.

MESSAGE

FROM THE MAYOR



Greetings from your District of Barriere Council.

2021 was another year with COVID-19 and the challenges that we all experienced with the illnesses and the hospitalization that affected many in our community. Through it all, Barriere is, and continues to be, a growing and healthy community to be proud of. Our school numbers are up, and new construction is progressing at a steady pace. Barriere's businesses are recovering from the effects of the pandemic and more and more people are choosing to call Barriere home.

Thanks to all for working so hard in 2021 and I'm looking forward to a progressive and healthy 2022.

Ward Stamer

Mayor, District of Barriere

DISTRICT OF BARRIERE

Council



*L-R: Councillor Donna Kibble,
Councillor Rob Kerslake,
Councillor Scott Kershaw,
Councillor Al Fortin,
Councillor Judy Armstrong,
Not pictured: Councillor
Amanda Sabyan*

FRONT: Mayor Ward Stamer

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 normally 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. However, due to Provincial Health Orders & Guidelines, the District of Barriere Council continued with most local governments in hosting their meeting electronically via audio-conference for much of 2021. Going forward, Council used funds received from the Provincial Government provided to help offset costs in managing operations as part of its Communicable Disease Prevention Plan, to purchase audio-visual equipment to permit hybrid participation and live streaming. This equipment will be installed early 2022.

Please visit www.barriere.ca for up to date meeting agendas and minutes.



Photo credit: Ellen Monteith

COMMITTEES OF COUNCIL

Committee of the Whole - *Standing Committee*

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.

Either the Mayor or 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 Committee of the Whole (C.O.W).

Wellhead Protection Committee - *Select Committee*

Chair: Mayor Stamer

Members: Chris Matthews, Jim Warman, David Thomson, Doug Borrill, Bob Payette



2021 Parks & Recreation Department Overview



Ballfields



Exercise Equipment



Splash Pad & Park View



Splash in the Past Sign



Bike Park



ToolCat
Mower/
Utility
Work
Machine

Parks & Recreation

Department Overview

The Parks Department is largely seasonal having up to three crew members during peak season. Obviously, much of their time is spent on the weekly mowing and maintenance of 30 acres of various grass covered parks and public spaces, but there are a variety of other activities tasked to the department. Some of those activities include: Spring start up and winterization of our parks irrigation systems, splashpad, concession and public washrooms. There's also various cemetery related duties, roadside vegetation management, maintenance of 64 flower beds and planters, maintenance of public washrooms, management of noxious weeds, upkeep of ball fields, community garden, bike park, multi-use court, playgrounds, bandshell, and wildfire monument. Outside of routine duties, the department also is involved in a number of projects every year. Some examples from 2021 include landscaping, memorial program installations, irrigation, splash pad maintenance, and planting numerous trees in the community.

Wastewater Department Overview

The District of Barriere is responsible for three Wastewater Treatment Facilities:

1. The “Clary Developments Wastewater Treatment Facility” (Siska) which is a Small Wastewater System that treats roughly 4,500L/day of domestic wastewater.
2. The “Barriere Acres Sewer System” (Riverwalk) which is a Class II Facility that produces roughly 5,000L of Class “A” effluent every day from domestic wastewater.
3. The “District of Barriere Solar Aquatic Water Reclamation Centre” (SAWRC) is our main downtown wastewater treatment plant and is a Class II Facility that currently processes around 110,000L/day of municipal wastewater.

In 2021, staff shifted the treatment approach at the downtown facility from the relatively ineffective Solar Aquatic method to a more conventional wastewater treatment process. The shift had positive results, with measurable improvements to the final effluent quality. However, the system still lacks true stability and requires a significant amount of labor to maintain good quality, effective wastewater treatment. Suitable infrastructure improvement options have been identified, and the District is actively taking steps toward upgrading the system to a creditable and sustainable standard.

Overall, 2021 was a positive year for wastewater. Each facility was able to achieve some of the highest quality effluent results we have observed to date and are currently on track for another good year in 2022.

2021 – Wastewater Department



2021 Administrative Activities & Highlights

Council Highlights

- 21 Regular Council meetings were held
- 2 Special Council meeting were held
- 8 Committee meetings were held
- 4 Public Budget Discussion meetings were held
- 5 Public Hearings were conducted
- 0 Development Variance Permits (DVP) were submitted.
- 0 Board of Variance Applications (BOV's) were submitted.
- 5 Development Permit Application were submitted
- 3 Subdivision Applications were submitted
- 5 Rezoning Applications were submitted
- 22 Bylaws were passed
- 61 Bylaw complaint files were opened and responded to.

Plans and Grant Applications

The following list shows the status of studies/plans and grants that have been applied for in 2021:

Grants

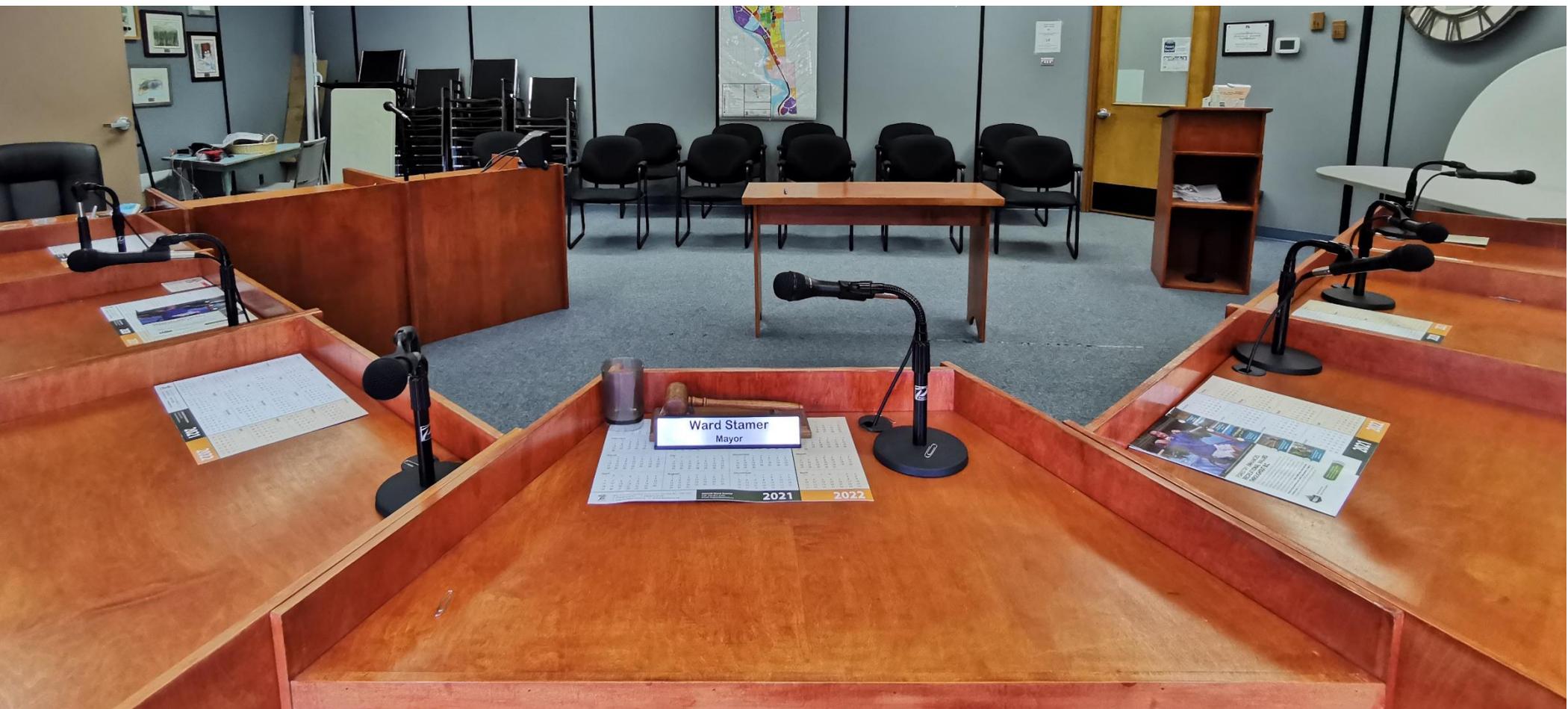
1. Wildfire Monument
2. Risk Management
3. 2021 Canada Day
4. Clean BC Community Fund
5. 20 Year Water Plan
6. COVID 19 Restart Grant
7. CN Stronger Communities
8. Re-Greening Grant

Status

- Successful, in process
- Successful
- Postponed due to Pandemic
- In Process
- Complete
- In Process
- In Process
- Complete



Audio Conference Meetings continued to be the standard practice for local governments for much of the year during the ongoing pandemic. Once the Provincial Health Orders were eased, Council returned to in-person meetings with safety procedures including reduced seating capacity and mask requirements.



Water Utility

Monthly & Annual Water Usage

Month	2020 US Gallons	2021 US Gallons	2020 Cubic Meters (m3)	2021 Cubic Meters (m3)
January	7,434,506	5,628,212		
February	7,210,840	5,228,256		
March	5,874,752	6,767,903		
April	6,451,104	8,245,048		
May	9,001,828	10,898,392		
June	6,221,416	14,245,742		
July	7,393,859	16,250,121		
August	9,915,824	11,535,363		
September	7,292,080	7,188,069		
October	5,500,160	5,950,317		
November	4,974,608	5,711,532		
December	5,207,212	5,592,153		
TOTAL	82,478,189	103,241,106	312,214	390,810

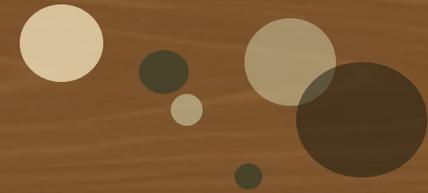
Barriere- Average Consumption per person, per day* in 2021: 160 US Gallons

*Clearwater Annual 2021 Water Consumption Total - 1,096,583 m3 (pop. 2,324)

*Logan Lake Annual 2021 Water Consumption Total - 442,343 m3 (pop. 2,073)

Building Inspection Department

Permit Statistics



	2018	2019	2020	2021
Barriere:				
Total Permits Issued	36	41	45	54
Construction Value	\$2,188,200	\$2,703,400	\$2,723,000	\$3,999,000
Clearwater:				
Total Permits Issued	29	24	37	40
Construction Value	\$7,810,120	\$12,753,090	\$2,850,000	\$12,893,500
Logan Lake:				
Total Permits Issued	27	19	21	13
Construction Value	\$4,994,920	\$3,223,200	\$4,479,000	\$2,564,700



Solid Waste and Recycling Collection

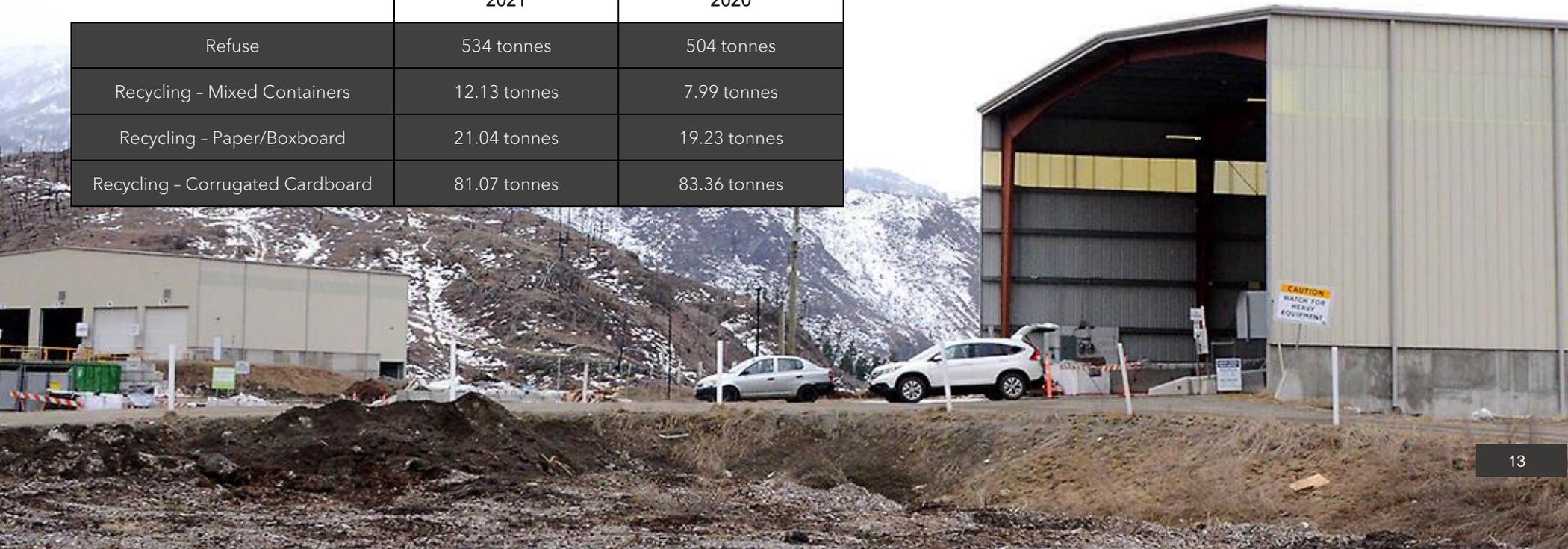
The District of Barriere is committed to our environment and is proud to have been the second community in the area to implement a curbside recycling program. We offer the following services and products to our community members:

- Weekly curbside solid waste removal
- Weekly curbside recycling pick-up
- Household battery recycling
- Household composters (\$25 to purchase at the TNRD Eco Depot)

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. Household refuse is collected curbside and brought to the facility with a tipping fee of \$80 per tonne. Residential recycling is also curbside through the District's contract with Recycle BC. Residents sort their recycling into two categories: "Paper & Boxboard Products" and "Container (Plastic & Tin) Products". Each category is collected on an alternating week basis from the clear recycling tote provided at no cost to each household in June of 2020. Additional totes can be purchased through the District, at cost, for \$17.99.



	2021	2020
Refuse	534 tonnes	504 tonnes
Recycling - Mixed Containers	12.13 tonnes	7.99 tonnes
Recycling - Paper/Boxboard	21.04 tonnes	19.23 tonnes
Recycling - Corrugated Cardboard	81.07 tonnes	83.36 tonnes



2021 Administrative Activities & Highlights

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 \$1,656.00 for such purchases.

For more information on the Climate Action Charter, please visit www.cd.gov.bc.ca

2021 – Community Events



Community Events

In March of 2020, the COVID-19 pandemic had taken hold of the world and British Columbia declared a State of Emergency and in an effort to bend the curve, gatherings and events were severely restricted, if not prohibited all together. This continued for most of 2021 with a number of waves washing over many communities. Therefore, community gatherings were once again cancelled.

In May of 2021, a gruesome discovery was made on the grounds of a closed Kamloops Indian Residential School. Preliminary findings from a ground penetrating radar survey, uncovered the remains of 215 children buried at the site. Along with the country's First Nation communities, including our neighbours in Chu Chua, Barriere was left grappling with shock, outrage and immense sadness of the news. Barriere joined many communities throughout Canada in cancelling this year's Canada Day celebrations out of respect and mourning.

Barriere Bandshell Fridays would have been in its 9th season should it have been permitted to continue.

The North Thompson Fall Fair & Rodeo once again modified their annual event in order to adhere to mandated restrictions. While remaining in their vehicles, participants were able to view a number of displays but the rodeo itself and all food services had to be cancelled.

Other events such as the annual Father's Day Fishing Derby, Barriere Blooms Contest, Terry Fox Run, Alzheimer's Walk for Memories, Worldwide Paint-out, were modified in order to continue in some capacity.

Department Overview

Once again, this year was an extremely busy year for the water department that consists of three full-time staff and 1 on-call, part-time labourer.

In addition to the standard, daily water sample testing that takes an average of 1.5hrs to complete, 52 water samples were sent for Interior Health testing; all coming back in full compliance. A total of 18 seasonal water meters were serviced.

After the District of Barriere receiving numerous complaints in 2020 in respect to the quality of water being provided, which is a result of elevated minerals in the groundwater source, the drilling of a new well (DW3) began in the spring. This new well was deemed necessary due to the newer Bradford Wells being found to have unexpected, elevated iron and manganese levels, which once

combined with chlorine created a brownish precipitate that showed up throughout the distribution system, therefore creating an aesthetically unpleasing water quality.

Although the water was still safe for human consumption, the District of Barriere along with the Interior Health authority (IHA), continued maintaining the water quality advisory (WQA) that was implemented in 2019. The WQA is still in effect.

The District has an updated Water System Bylaw that regulates the Water System, Cross Connection Control Program and Watering Restrictions.

Water conservation remains a priority for the District of Barriere and in order to encourage this goal, changes to the fee structure were initiated in 2021.

The new DW3 is expected to be brought online in the spring of 2022.





The Fire Department consists of a Fire Chief, Deputy Chief, Assistant Deputy Chief, Captains, Safety Officer, Training Officer and approximately eighteen (18) firefighters. Ashley Wohlgemuth is the District of Barriere’s Fire Chief and Derek Ive is her Deputy Fire Chief.

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

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 Department’s operating costs.

In 2021, the Department provided wildfire assistance to the BC Wildfire Service in battling the many forest fires threatening and, in some cases, devastating communities in the region.

Summary of Calls

	2020	2021
Fires	78	52
False Alarms	3	0
Fatalities	2	1
Mutual Aid	0	0
Practices	63	72
Road Rescue	21	21
TOTAL FIRE	165	146

Barriere Volunteer Fire Department Overview

Unlike in 2020 with the unprecedented spring and early summer rainfall, 2021 showed no mercy in the way of any weather reprieve. With temperatures hitting historical highs in the mid 40s and little rain, BC was once again a victim to raging wildfires which kept the Department very busy for most of the summer.

The Department also services the North Thompson fire area in regards to Roads Rescue assistance. For Roads Rescue incident calls dispatched to the department from outside of Barriere's jurisdictional boundary, the Province provides the Department with financial compensation. In 2021, the extensively trained members responded to 21 Road Rescue calls.

This year, the much anticipated, new Fort Gary Fire Engine in the amount of \$393,327 (costs to be shared in part with the TNRD) was finally delivered in the spring of 2021.



Goals & Highlights

RECREATION

2021 Goals:

Item	Status
1. Rehab areas to regain mowable status	In process
2. Construct Skate Park	Skatepark Society has work in progress.
3. Community Events at Bandshell	Pandemic status dependent
4. Continue to improve park amenities	Ongoing
5. Continue to develop trail systems	Ongoing
6. Install playground equipment at Bradford & Oriole	Complete
7. Install ornamental solar lighting	Complete
8. Resurface Multi-Use Court	Complete

Goals & Highlights



RECREATION 2022 Goals:

Item	Status
1. Rehab areas to regain mowable status	In process
2. Complete construction of Skate Park	In process
3. Complete River Source Irrigation System for Parks	In process
4. Community Events at Bandshell	Ongoing
5. Establish Recreation Committee	In process
6. Hire Part-time Recreation Coordinator	In process
7. Complete Ridge Trail System	In process
8. Construct Dog Park	In process
9. Construct Multi-Use Court Washroom & Warming Hut	In planning stage
10. Reduce reliance on sub-contractors with equipment purchases	Ongoing
11. Continue to develop downtown trail network	In planning stage



Goals & Highlights

INFRASTRUCTURE

2021 Goals:

Item	Status
1. Complete Wastewater System – Downtown Core	In operation
2. Construct water upgrades south end of Barriere Town Road	Funding dependent
3. Downtown Revitalization Plan	Funding dependent
4. Continue to develop DW3 on Spruce Cres.	In process
5. Continue to develop Asset Management Plan	In process
6. Develop new policies to protect water system including conservation practices & incentives	Complete
7. Continue to Develop Louis Creek Industrial Park Water System	Funding Dependent
8. Develop Wastewater Feasibility Plan	In process

Goals & Highlights



INFRASTRUCTURE 2022 Goals:

Item	Status	Comments
1. Complete Wastewater System - Downtown Core	Funding dependent	Grant submitted
2. Construct water upgrades south end of Barriere Town Road	Funding dependent	
3. Downtown Revitalization Plan	Funding dependent	
4. Continue to develop Deep Well #3 on Spruce Cres.	In process	Near completion
5. Continue to Develop Louis Creek Water System including new reservoir	In progress	Grant submitted
6. Continue to develop Asset Management Plan	Funding dependent	
7. Develop Wastewater Feasibility Plan	In process	

Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2021 Goals:

Item	Status
1. With local Real Estate Agents, market remaining Louis Creek Industrial Park properties	Complete
2. Promote tourism through the Lower North Thompson Tourism Society	Ongoing
3. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing
4. Explore the potential to continue participation in the Provincial PNP Immigration Pilot Program	On Pause

2022 Goals:

Item	Status	Comments
1. With local Real Estate Agents, market remaining Louis Creek Industrial Park properties	Complete	All lots sold
2. Promote tourism through the Lower North Thompson Tourism Society	Ongoing	Sub-Regional contract in place
3. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	
4. Support numerous types of housing developments to help address the shortage for workers in the area	Ongoing	

2021 Highlights- Economic Development & Diversification:

- Multiple properties located in the Louis Creek Industrial Park, having been sold after additional subdivision of original lots, begin construction.
- Over 100 Business Licences were approved in 2021

Goals & Highlights

LIVABILITY

2021 Goals:

Item	Status
1. Support Healthy Living for All Ages	Ongoing
2. Become a green community	Ongoing
3. Community Cleanup & Beautification	Ongoing
4. Research alternative collection options to prepare for future Recycling Legislation Changes	In process
5. Continue to work with North Thompson Activity Centre and other non-profits that provide healthy programming	In process

2022 Goals:

Item	Status
1. Support Healthy Living for All Ages	Ongoing
2. Become a green community	Ongoing
3. Community Cleanup & Beautification	Ongoing
4. Research alternative collection options to prepare for future Recycling Legislation Changes	In process
5. Explore Affordable Housing Funding Opportunities	In process
6. Continue to work with North Thompson Activity Centre and other non-profits that provide healthy programming	In process

Goals & Highlights

GOOD GOVERNMENT / COMMUNICATION

2021 Goals:

- | Item | Status |
|--|------------|
| 1. Work toward effective and ongoing communications with business community government & social groups | Ongoing |
| 2. Apply for all grants that will add value to the community | Ongoing |
| 3. Continue review and revision of old bylaws | Ongoing |
| 4. Explore options to further engage and communicate with the public | In process |

2022 Goals:

- | Item | Status |
|--|---|
| 1. Work toward effective and ongoing communications with business community government & social groups | Ongoing |
| 2. Apply for all grants that will add value to the community | Ongoing |
| 3. Continue review and revision of old bylaws | Ongoing and in process |
| 4. Explore options to further engage and communicate with the public | Council Meetings are now live streamed for hybrid participation |

Box 219, 4936 Barriere Town Road, Barriere, V0E 1E0

(250) 672-9751

(250) 672-9708

inquiry@barriere.ca

Mon - Fri 8:30 a.m. - 4:30 p.m.

I'D LIKE TO...



HOME

LIVING HERE

MAYOR AND COUNCIL

DOING BUSINESS

DISTRICT SERVICES

VISITING US



Meeting Minutes & AGENDAS



Local Online PAYMENTS



Business DIRECTORY



Garbage & Landfill SCHEDULES



Contact US

FINANCIAL SUSTAINABILITY

2021 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. Explore Alternative Revenue Sources	Ongoing
4. Asset Management Planning	Ongoing
5. Explore paperless options for payments & banking	Complete
6. Review User Fees to ensure sustainability & fairness	Ongoing

2022 Goals:

Item	Status
1. Review the current taxation policy	Ongoing
2. Council, through staff, will seek out new revenue which includes grant opportunities	Ongoing
3. Explore Alternative Revenue Sources	Ongoing
4. Asset Management Planning	Ongoing
5. Review User Fees to ensure sustainability & fairness	Ongoing
6. Explore feasibility of annual tax notice by email option	Complete
7. Explore ways to reduced paper footprint	Ongoing



Goals & Highlights

BUDGET PROCESS / TAX

2021 Goals:

Item	Status
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

2022 Goals:

Item	Status
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

2021 Highlights- Budget Process/ Tax

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

Permissive Tax Exemptions

District of Barriere
Section 224 (2)(a) Community Charter
Tax Exemption Bylaw No.163

Societies / Non Profit	2020	2021
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,552.66	\$1,491.78
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$1,773.17	\$1,732.50
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$3,020.20	\$2,839.61
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$2,842.19	\$2,341.36
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$5,656.02	\$3,382.67
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$35,267.75	\$39,309.44
North Thompson Fall Fair Assessed under Roll No. 1465.200	\$1,935.68	\$2,363.54
Barriere Curling Club Assessed under Roll No. 1465.200	\$33,716.46	\$37,427.94
Interior Community Services Assessed under Roll No. 1245.420	\$2,697.23	\$2,277.16
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,313.06	\$1,236.44
Lower North Thompson Community Forest Society under Roll No. 1470.007	\$5,192.01	\$4,942.49

Permissive Tax Exemptions

District of Barriere
Section 220 (1)(h) Community Charter
Tax Exemption Bylaw No. 164

Churches	2020	2021
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$449.28	\$1,129.05
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$644.27	\$611.77
United Church Assessed under Roll No. 1245.386	\$431.03	\$1,115.41
Baptist Church Assessed under Roll No. 1390.060	\$301.61	\$671.63
Pentecostal Church Assessed under Roll No. 1470.514	\$428.74	\$539.81
TOTAL 2021 PERMISSIVE TAX EXEMPTIONS		\$103,412.60

Financial Statements of

DISTRICT OF BARRIERE

And Independent Auditors' Report thereon

Year ended December 31, 2021

DISTRICT OF BARRIERE

Financial Statements

Year ended December 31, 2021

Financial Statements

Management's Responsibility for the Financial Statements	1
Independent Auditors' Report	2
Statement of Financial Position	5
Statement of Operations and Accumulated Surplus	6
Statement of Change in Net Financial Assets	7
Statement of Cash Flows	8
Notes to Financial Statements	9
Schedule 1 - COVID-19 Restart Grant	25

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
560 Victoria Street
Kamloops BC V2C 2B2
Canada
Tel (250) 372-5581
Fax (250) 828-2928

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Barriere

Opinion

We have audited the financial statements of the District of Barriere (the "District"), which comprise:

- the statement of financial position as at December 31, 2021
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies and other explanatory information

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2021, 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.

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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' report.

We are independent of the District in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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



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

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

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

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

Auditors' 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 auditors' 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 the financial statements.

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the District's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' 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 auditors' report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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.

KPMG LLP

Chartered Professional Accountants

Kamloops, Canada

May 11, 2022

DISTRICT OF BARRIERE

Statement of Financial Position

December 31, 2021, with comparative information for 2020

	2021	2020
Financial assets:		
Cash and investments (note 2)	\$ 3,775,238	\$ 3,577,633
Accounts receivable (note 3)	581,687	501,613
Land held for resale	-	215,976
	<u>4,356,925</u>	<u>4,295,222</u>
Liabilities:		
Accounts payable and accrued liabilities	428,108	393,306
Deferred revenue (note 4)	485,018	719,936
	<u>913,126</u>	<u>1,113,242</u>
Net financial assets	3,443,799	3,181,980
Non-financial assets:		
Inventory of supplies	33,833	24,183
Prepaid expenses and deposits	2,260	137,685
Tangible capital assets (note 5)	27,071,797	26,640,005
	<u>27,107,890</u>	<u>26,801,873</u>
Commitments (note 7)		
Trust funds (note 14)		
Accumulated surplus (note 6)	\$ 30,551,689	\$ 29,983,853

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020
Revenue:			
Tax requisition (note 8)	\$ 916,807	\$ 920,847	\$ 874,662
Service revenue	925,079	1,411,070	929,975
Government transfers (note 9)	531,121	1,120,385	1,256,795
Grants in lieu of taxes	36,268	40,230	37,984
Other income	28,000	752,950	319,036
Total revenue	2,437,275	4,245,482	3,418,452
Expenses:			
General government	715,511	861,104	663,374
Protective services	166,033	339,847	178,366
Transportation services	441,291	606,658	546,724
Environmental services	146,700	193,243	171,769
Development services	36,018	59,230	34,701
Parks and recreation	153,276	347,683	175,717
Water utility	389,824	834,210	741,792
Sewer utility	263,051	435,671	371,628
Total expenses	2,311,704	3,677,646	2,884,071
Annual surplus	125,571	567,836	534,381
Accumulated surplus, beginning of year	29,983,853	29,983,853	29,449,472
Accumulated surplus, end of year	\$ 30,109,424	\$ 30,551,689	\$ 29,983,853

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Change in Net Financial Assets

Year ended December 31, 2021, with comparative information for 2020

	Budget (note 12)	2021	2020
Annual surplus	\$ 125,571	\$ 567,836	\$ 534,381
Acquisition of tangible capital assets	(285,677)	(1,066,274)	(614,824)
Amortization of tangible capital assets	-	634,482	601,133
	(285,677)	(431,792)	(13,691)
Acquisition of prepaid expenses	-	(2,260)	(137,685)
Acquisition of inventories	-	(33,833)	(24,183)
Use of prepaid expenses	-	137,685	8,449
Use of inventories	-	24,183	22,672
	-	125,775	(130,747)
Net change in net financial assets	(160,106)	261,819	389,943
Net financial assets, beginning of year	3,181,980	3,181,980	2,792,037
Net financial assets, end of year	\$ 3,021,874	\$ 3,443,799	\$ 3,181,980

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Cash Flows

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 567,836	\$ 534,381
Items not involving cash:		
Amortization of tangible capital assets	634,482	601,133
Change in non-cash operating assets and liabilities:		
Accounts receivable	(80,074)	(22,504)
Inventory	(9,650)	(1,511)
Land held for resale	215,976	-
Prepaid expenses	135,425	(129,236)
Accounts payable and accrued liabilities	34,803	(215,758)
Deferred revenue	(234,918)	99,968
	1,263,880	866,473
Capital activities:		
Acquisition of tangible capital assets	(1,066,274)	(614,824)
Investing activities:		
Decrease (increase) in investments	20,022	(448,145)
Increase (decrease) in cash	217,626	(196,496)
Cash, beginning of year	49,332	245,828
Cash, end of year	\$ 266,959	\$ 49,332
Supplemental cash flow information:		
Cash received from interest	\$ 1,413	\$ 2,911

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Notes to Financial Statements

Year ended December 31, 2021

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, 2021

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	20-60 years
Waterworks infrastructure	20-100 years
Buildings	50 years

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, 2021

1. Significant accounting policies (continued):

(f) Non-financial assets (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. Management reviews these estimates on a periodic basis and, where necessary, makes adjustments prospectively.

(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.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

1. Significant accounting policies (continued):

(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. 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:

	2021	2020
Cash	\$ 266,959	\$ 49,332
Investments	3,508,279	3,528,301
	<u>\$ 3,775,238</u>	<u>\$ 3,577,633</u>

Investments include term deposits and savings accounts bearing interest at rates between 0.40% to 2.75%.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

3. Accounts receivable:

Accounts receivable consists of amounts receivables for the following sources:

	2021	2020
Government transfers	\$ 39,416	\$ 7,088
Property taxes	241,763	226,790
Goods and services tax	119,609	100,900
Other	180,899	166,835
	<u>\$ 581,687</u>	<u>\$ 501,613</u>

4. 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.

	2021	2020
Deferred gas tax:		
Opening balance	\$ 566,987	\$ 505,540
Net change in the year	(310,702)	61,447
	<u>256,285</u>	<u>566,987</u>
Prepaid property taxes	40,080	31,900
Other prepaid deposits	9,222	40,711
Restricted funds	113,117	46,524
Development cost charges	66,314	33,814
	<u>\$ 485,018</u>	<u>\$ 719,936</u>

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Tangible capital assets:

2021	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure	Waterworks infrastructure	Total 2021
Cost:								
Balance, beginning of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 1,005,112	\$ 955,526	\$ 8,746,379	\$ 9,566,815	\$ 33,550,585
Additions	-	-	-	153,713	416,374	-	496,187	1,066,274
Balance, end of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 1,158,825	\$ 1,371,900	\$ 8,746,379	\$ 10,063,002	\$ 34,616,859
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 3,036,803	\$ 370,586	\$ 679,730	\$ 728,957	\$ 572,681	1,521,823	\$ 6,910,580
Amortization	-	185,076	28,820	8,713	97,879	138,410	175,584	634,482
Balance, end of year	-	3,221,879	399,406	688,443	826,836	711,091	1,697,407	7,545,062
Net book value, end of year	\$ 4,945,629	\$ 3,828,869	\$ 880,970	\$ 470,382	\$ 545,064	\$ 8,035,288	\$ 8,365,595	\$ 27,071,797

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Tangible capital assets (continued):

2020	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure	Waterworks infrastructure	Total 2020
Cost:								
Balance, beginning of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 975,389	\$ 951,109	\$ 8,746,379	\$ 8,986,131	\$ 32,935,761
Additions	-	-	-	29,723	4,417	-	580,684	614,824
Balance, end of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 1,005,112	\$ 955,526	\$ 8,746,379	\$ 9,566,815	\$ 33,550,585
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 2,850,328	\$ 341,766	\$ 671,017	\$ 657,691	\$ 434,271	\$ 1,354,374	\$ 6,309,447
Amortization expense	-	186,475	28,820	8,713	71,266	138,410	167,449	601,133
Balance, end of year	-	3,036,803	370,586	679,730	728,957	572,681	1,521,823	6,910,580
Net book value, end of year	\$ 4,945,629	\$ 4,013,945	\$ 909,790	\$ 325,382	\$ 226,569	\$ 8,173,698	\$ 8,044,992	\$ 26,640,005

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

5. Tangible capital assets (continued):

(a) 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.

(b) Write-down of tangible capital assets:

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

6. Accumulated surplus:

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

	2021	2020
Unrestricted surplus	\$ 1,270,709	\$ 1,866,869
Equity in tangible capital assets	27,071,797	26,640,005
Reserve funds:		
Roads	378,237	507,369
Fire protection	19,641	85,514
Water	103,732	147,291
Louis Creek Industrial Site	460,912	-
Municipal hall	277,890	252,259
Environmental	123,126	99,904
Land sales	44,490	44,379
Highway signs	8,383	26,516
Community hall	13,388	10,354
First responders	192	192
Highway rescue	9,112	3,357
Wildfires	-	55,344
Parks	143,037	244,500
COVID Relief Funds	561,453	-
Parkland Reserve	65,590	-
Total reserve funds	2,209,183	1,476,979
	\$ 30,551,689	\$ 29,983,853

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

7. Commitments:

The District has entered into contracts for premises and snow removal with annual minimum payments for the next year for \$157,337.

8. Taxation and grants in lieu:

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

	2021	2020
Municipal and school property taxes levied	\$ 1,974,905	\$ 1,848,868
Less collections on behalf of other government entities:		
Province of B.C. - School taxes	557,434	475,839
Thompson-Nicola Regional District ("TNRD")	280,751	274,881
Thompson Regional Hospital District	124,502	117,744
Police taxes	76,060	91,036
B.C. Assessment Authority	13,988	13,331
Payment in lieu of taxes	1,263	1,320
Municipal Finance Authority	60	55
	1,054,058	974,206
	\$ 920,847	\$ 874,662

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

9. 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:

	2021	2020
Small community grant	\$ 452,000	\$ 452,154
Other grants and transfers	68,412	4,029
Wildfire monument relocation grant	24,950	-
20 year master plan grant	10,000	-
Highway 5 & BTR re-greening grant	10,000	-
Rural dividend grant	7,521	572
LNTCS rescue grant	7,000	-
North EV network grant	5,000	-
Risk management grant	3,143	-
COVID-19 restart grant	-	730,000
Gas tax funding	571,238	62,037
Housing needs report	-	8,003
	\$ 1,120,385	\$ 1,256,795

10. 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.

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

11. 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 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, 2020, the plan has about 220,000 active members and approximately 112,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

The most recent valuation for the Municipal Pension Plan as at December 31, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The District of Barriere paid \$55,221 (2020 - \$44,741) for employer contributions while employees contributed \$48,864 (2020 - \$38,996) to the plan in fiscal 2020.

The next valuation will be as at December 31, 2021, with results available in 2022.

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.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

12. Budget:

The Financial Plan (Budget) bylaw adopted by Council on May 3, 2021 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 May 3, 2021 with adjustments as follows:

	2021
Annual surplus - statement of operations	\$ 125,571
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(285,677)
Transfer from reserves	160,106
Total adjustments	(125,571)
Financial plan balance	\$ -

13. 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, Bylaw enforcement services and any other functions categorized as non-departmental.

(b) Protective services:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

13. 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, 2021

13. Segmented information (continued):

2021	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 92,168	\$ 244,969	\$ 81,436	\$ 19,994	\$ 85,086	\$ -	\$ -	\$ 397,194	\$ 920,847
Grants in lieu	-	-	-	-	-	-	-	40,230	40,230
Sales of services	454,219	49,814	183,652	57,383	14,546	430,135	109,259	112,062	1,411,070
Government transfers	-	-	-	-	-	-	72,385	1,048,000	1,120,385
Other	-	-	-	717,582	4,093	-	-	31,275	752,950
Total revenue	546,387	294,783	265,088	794,959	103,725	430,135	181,644	1,628,761	4,245,482
Expenses:									
Operating	251,340	340,049	88,767	33,620	224,128	457,795	195,554	314,420	1,905,672
Salaries and benefits	32,524	75,861	90,255	25,610	96,016	197,654	101,708	517,864	1,137,492
Amortization	55,983	190,748	14,221	-	27,539	178,761	138,409	28,820	634,482
Total expenses	339,847	606,658	193,243	59,230	347,683	834,210	435,671	861,104	3,677,646
Annual surplus (deficit)	\$ 206,540	\$ (311,875)	\$ 71,845	\$ 735,729	\$ (243,958)	\$ (404,075)	\$ (254,027)	\$ 767,657	\$ 567,836

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

13. Segmented information (continued):

2020	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 89,390	\$ 222,339	\$ 86,417	\$ 16,881	\$ 88,341	\$ -	\$ -	\$ 371,294	\$ 874,662
Grants in lieu	-	-	-	-	-	-	-	37,984	37,984
Sales of services	81,949	50,082	191,733	53,826	7,308	394,359	101,075	49,643	929,975
Government transfers	-	-	-	-	-	53,713	8,897	1,194,185	1,256,795
Other	-	-	-	-	290,914	-	-	28,122	319,036
Total revenue	171,339	272,421	278,150	70,707	386,563	448,072	109,972	1,681,228	3,418,452
Expenses:									
Operating	102,406	293,234	84,010	8,624	65,562	384,030	150,484	173,616	1,261,966
Salaries and benefits	40,796	65,821	74,313	26,077	82,616	187,676	82,735	460,938	1,020,972
Amortization	35,164	187,669	13,446	-	27,539	170,086	138,409	28,820	601,133
Total expenses	178,366	546,724	171,769	34,701	175,717	741,792	371,628	663,374	2,884,071
Annual surplus (deficit)	\$ (7,027)	\$ (274,303)	\$ 106,381	\$ 36,006	\$ 210,846	\$ (293,720)	\$ (261,656)	\$ 1,017,854	\$ 534,381

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2021

14. 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, 2021, the District held \$18,223 (2020 - \$17,345) in trust.

15. COVID-19 Pandemic:

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This resulted in governments worldwide, including the Canadian and provincial governments, enacting emergency measures to combat the spread of the virus. The District continues to manage liquidity risk by forecasting and assessing cash flow requirements on an ongoing basis. Although the COVID-19 situation remains dynamic, there has been minimal disruption to the District's operations and as at May 9, 2022, the District continues to meet its contractual obligations within normal payment terms.

DISTRICT OF BARRIERE

Schedule 1 - unaudited

COVID-19 Safe Restart Grant

Year ended December 31, 2021, with comparative information for 2020

	2021	2020
Balance, beginning of year	\$ 627,796	\$ -
Provincial COVID-19 Safe Restart Grant	-	730,000
Revenue shortfall	-	(102,204)
Multipurpose court	(37,008)	-
Audiovisual system	(10,664)	-
Playground crusher chips	(6,255)	-
Park lighting	(4,247)	-
Pickleball court netting	(4,229)	-
North Thompson Activity Centre funding	(2,000)	-
Pickleball lines	(1,940)	-
Balance, end of year	\$ 561,453	\$ 627,796