

2020 ANNUAL REPORT



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COMMUNITY OVERVIEW

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 now held every four years. Last year was an election year with this Council elected on October 20, 2018 now serving their third year of their four-year term.

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 in the early planning stages.

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. 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. Unfortunately, for the first time in its history, the annual event was not hosted as planned due to the Coronavirus Pandemic.

The year 2020 also marked a change with the retirement of long-time CAO, Colleen Hannigan, who began her tenure in the summer of 2010. The District welcomed Bob Payette who was sworn in as the organization's new Chief Administrative Officer in the spring of 2020.

Along with the rest of the world, the year '2020' presented the largest of challenge in decades; the Coronavirus (COVID-19) Pandemic. Thanks to the community's front-line workers, District of Barriere essential services such as fire protection, water service, wastewater service, bylaw enforcement, road & park management, planning, administration and solid waste collection services for examples, continued without interruption.

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.

Message from the Mayor



2020 was certainly a year to remember for everyone in the District of Barriere, and the world around us.

This Council, with our staff of dedicated professionals, contractors, gov't agencies and community groups continued to work hard on behalf of Barriere's residents and businesses to overcome the many challenges we faced with COVID-19. These challenges were important as we maintained critical services including Water and Fire Protection, Solid Waste and Recycling Management, Roads and Sewers, Administration Services, Parks and Recreation activities and everything in between continuously and without interruption. Despite the global economic uncertainty of the Covid Pandemic and the need for everyone to socially distance and follow safety protocols the people of Barriere remained committed to each other by their acts of kindness, generosity, and support for each other. Through it all, Barriere is and continues to be a growing and healthy community. With demand in residential building and improvements as well as the new Louis Creek Industrial Park (LCIP) welcoming new industry our future looks bright for everyone who lives, works, plays and calls Barriere home.

I would like to thank once again everyone for allowing me the privilege to be elected your Mayor.

Ward Stamer

Mayor, 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 joins most local governments in hosting their meeting electronically via audio-conference in which the public can access from the comfort and safety of their own homes.

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



Photo credit: Ellen Monteith

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.

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).



Prior to new health orders preventing public attendance at meetings of Council and/or Committee, Council met on a few occasions in the Community Hall (aka Lions Hall) in order to accommodate the required 6ft (2m) physical distancing mandate.

2020 Select Committees of Council

Wellhead Protection Committee

Chair: Mayor Stamer

Members: Chris Matthews, Jim Warman, David Thomson, Doug Borrill, Colleen Hannigan

2020 – Photo Scrapbook



Ballfields



Exercise Equipment



Splash Pad & Park View



Splash in the Past Sign



Bike Park



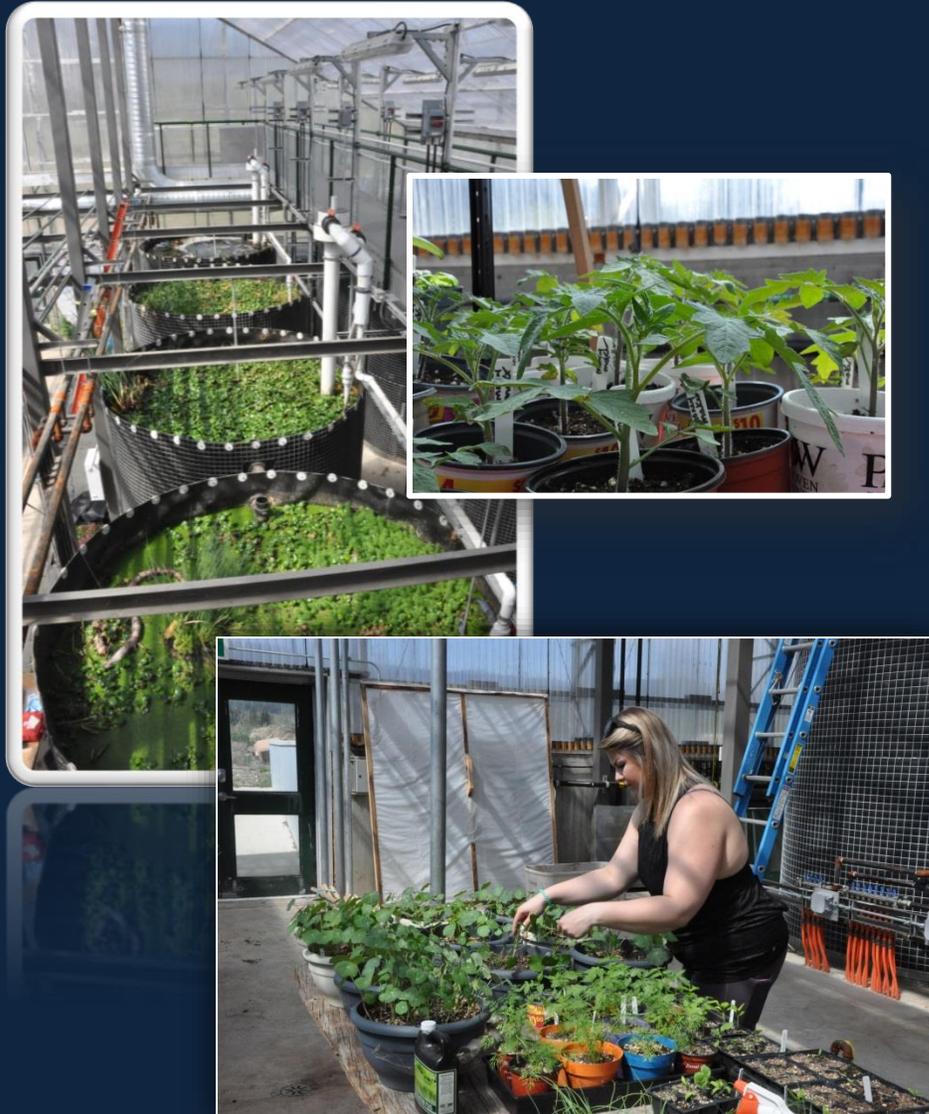
ToolCat Mower/
Utility Work
Machine

PARKS

PARKS & RECREATION

The Parks Department is largely seasonal having up to a 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 2020 include landscaping, memorial program installations, irrigation, splash pad maintenance, and planting numerous trees in the community.

2020 – Photo Scrapbook



SAWRC

SOLAR AQUATICS WATER RECLAMATION CENTRE

The 2020 SAWRC (Solar Aquatics Water Reclamation Center) provided a successful season for the community's plants and flowers. Over 540 seedlings were planted, transplanted and fostered into beautiful blooms that were distributed throughout Barriere's public spaces providing a considerable cost savings to the District.

Staff continue to work on improving the functionality and production of the unique system. A Master Plan will be developed in early 2021 on options going forward on how to best mitigate the challenges of the facility.

Fats, oils and grease entering the collection basins is also a huge challenge that can threaten the system's optimum effectivity. Public education becomes a focus.

2020 Administrative Activities & Highlights



Council Highlights

- 22 Regular Council meetings were held
- 2 Special Council meeting were held
- 8 Committee meetings were held
- 2 Public Budget Discussion meetings were held
- 1 Public Hearing was conducted
- 1 Development Variance Permit (DVP) was submitted.
- 0 Board of Variance Applications (BOV's) were submitted.

- 1 Development Permit Application was submitted.
- 10 Subdivision applications were submitted.
- 0 Temporary Use Permits applications were submitted.
- 1 Rezoning Application was submitted
- 13 Bylaws were passed.
- 79 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 2020:

Grants

1. Wildfire Monument Grant
2. Risk Management Grant
3. 2020 Canada Day Celebration
3. Clean BC Community Fund
5. BC Housing Needs Report Fund
6. Planning Grant – 20 Year Water Plan
7. BC Hydro Regreening Grant
8. COVID 19 Restart up Grant
9. CN Stronger Communities Grant

Status

- Successful, In process
- Successful - Completed
- Successful
- In Process
- Successful - Completed
- In Process
- Successful
- In Process
- Successful, In process



Audio Conference Meetings continue to be the standard practice for local governments throughout the year during the ongoing pandemic.

Water Utility

Monthly Water Usage

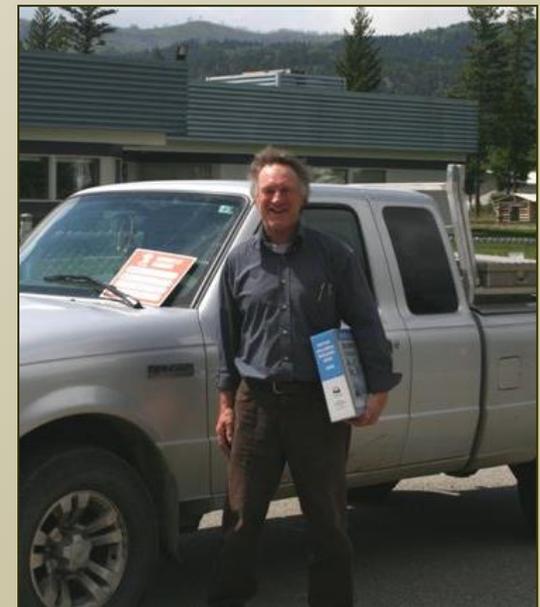
Month	2019 US Gallons	2020 US Gallons	2019 Litres	2020 Litres
January	7,358,400	7,434,506		
February	6,008,155	7,210,840		
March	7,132,362	5,874,752		
April	9,876,852	6,451,104		
May	9,152,742	9,001,828		
June	18,399,654	6,221,416		
July	18,752,814	7,393,859		
August	11,149,300	9,915,824		
September	9,736,024	7,292,080		
October	7,593,404	5,500,160		
November	6,130,388	4,974,608		
December	8,256,120	5,207,212		
TOTAL	119,537,215	82,478,189	452,497,582	312,213,909

Barriere- Average Consumption per person, per day* in 2020: 128 US Gallons/ 485/L
Clearwater- Average Consumption per person, per day in 2020: 611 US Gallons*/ 2,313/L
**Clearwater Annual 2020 Water Consumption Total – 517,931,235 US Gallons (pop. 2,324 – no meters)*
Logan Lake- Average Consumption per person, per day in 2020: 133 US Gallons/ 503/L
**Logan Lake Annual 2020 Water Consumption Total – 100,947,538 US Gallons (pop. 2,073 – no meters)*

2020 Administrative Activities & Highlights

Building Permits Issued

	2017	2018	2019	2020
Barriere:				
Total Permits Issued	49	36	41	45
Construction Value	\$2,688,200	\$2,118,200	\$2,703,400	\$2,723,000
Clearwater:				
Total Permits Issued	25	29	24	37
Construction Value	\$1,918,735	\$7,810,120	\$12,753,090	\$2,850,000
Logan Lake:				
Total Permits Issued	17	27	19	21
Construction Value	\$2,837,750	\$4,994,920	\$3,223,200	\$4,479,000



2020 Administrative Activities & Highlights

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. 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 order to continue to be able to collect residential recycling curbside, the District of Barriere signed on with Recycle BC in October of 2019. 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.

In 2019, an amount of 516 tonnes of refuse, 9.22 tonnes of mixed containers, 51.57 tonnes of paper/boxboard & 30.3 tonnes of corrugated cardboard recycling was collected by the District and hauled to the Eco Depot.

In 2020, an amount of 504 tonnes of refuse, 7.99 tones of mixed containers, 19.23 tonnes of paper/boxboard & 83.36 tonnes of corrugated cardboard recycling was collected by the District and hauled to the Eco Depot.



2020 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) Statutes 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

2020 – Photo Scrapbook



Barriere Celebrates Canada Day a little differently this year

COMMUNITY EVENTS

Family Fun Night hosted in February at the Ridge was yet another well attended success. It was the last, event traditionally hosted in the year 2020.

In March, 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.

Barriere Bandshell Fridays would have been in its 8th season should it have been permitted to continue.

The District chose to celebrate Canada Day via a vehicle parade consisting of emergency response vehicles, members of Council and some staff. Decorated vehicles made their way through the entire community waving flags in celebration and displaying posters of appreciation to the community's front line workers.

The North Thompson Fall Fair & Rodeo also had to make dramatic modifications to the 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.

The out-of-the-box thinking of the community's volunteers and event coordinators was deeply appreciated by Barriere and its residents.

EVENTS



Family Fun Night



Annual Poppy Pinning – Mayor Stamer with Barriere Legion Representative



2020 – Photo Scrapbook



New Pump House – Bradford Park



Council tour of public works facilities



View from New Reservoir

WATER UTILITY

WATER UTILITY

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 24 seasonal water meters were serviced.

The District of Barriere received 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 wells have elevated iron and manganese levels, which once combined with chlorine create 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 development of the Bradford Park Wells was completed and the District will begin drilling a new well (DW3) beside DW2 on Spruce Cres. In the early spring.

The District updated the three bylaws pertaining to the District's water system by consolidating them into one bylaw in November. The Water System, Cross Connection and Water Restriction regulations can now all be found in this one, updated bylaw.

Water conservation remains a priority for the District of Barriere and in order to encourage this goal, changes to the fee structure are planned for the new year.

Barriere 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. 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.



Summary of Calls

	2019	2020
Fires	89	76
False Alarms	9	3
Fatalities	1	2
Mutual Aid	2	0
Practices	53	63
Road Rescue	13	21
TOTAL FIRE	167	165

2020 – Photo Scrapbook



Fire Practices are intense



Rescue Training



Fire Response Fleet



FIRE DEPARTMENT

BARRIERE VOLUNTEER FIRE DEPARTMENT

With the unprecedented spring and early summer rainfall, the year 2020 provided a welcome reprieve to the string of dangerous wildfires seen in BC over the past few years.

Starting last year, the department began to service 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 2020, the extensively trained members responded to 21 Road Rescue calls.

In November of 2019, Council approved the Fire Department's purchase of a new Fort Gary Fire Engine in the amount of \$393,327 (costs to be shared in part with the TNRD). Its arrival was expected in the fall of 2020 but due to the challenges posed with the pandemic, delivery is not expected until the summer of 2021.

Goals & Highlights

RECREATION 2020 Goals:

- | Item | Status |
|--|---------------------------|
| 1. Rehab areas to regain mowable status | In process |
| 2. Continue to design and fundraise for Skate Park | Funding obtained |
| 3. Community Events at Bandshell | Pandemic status dependent |
| 4. Continue to improve park amenities | Ongoing |
| 5. Continue to develop trail system | Ongoing |



Goals & Highlights

RECREATION

2021 Goals:

Item	Status
1. Rehab areas to regain mowable status	In process
2. Continue to design and contract construction of Skate Park	In process
3. Re-Surface Multi-Use Court	In process
4. Community Events at Bandshell	Pandemic Status Dependent
5. Continue to improve park amenities & lighting	Ongoing
6. Continue to develop trail system	Ongoing
7. Install Playground Equipment – Bradford & Oriole	In process



Goals & Highlights



INFRASTRUCTURE

2020 Goals:

Item	Status
1. Complete Wastewater System – Downtown Core	In operation
2. Construct water upgrades south end of Barriere Town Road	Complete
3. Downtown Revitalization Plan	In process
4. Develop Bradford Park Wells to full operational capacity.	Complete
5. Continue to develop Asset Management Plan	In process
6. Develop new policies to protect water system including conservation practices & incentives	Ongoing



Goals & Highlights



INFRASTRUCTURE

2021 Goals:

Item	Status	Comments
1. Complete Wastewater System – Downtown Core	In operation	Minor adjustments to process ongoing
2. Construct water upgrades south end of Barriere Town Road	Funding dependent	
3. Downtown Revitalization Plan	In process	Funding dependent
4. Continue to develop Deep Well #3 on Spruce Cres.	In process	
5. Continue to Develop Louis Creek Water System	In progress	Local Area Service Establishment Complete
6. Continue to develop Asset Management Plan	In process	
7. Develop Wastewater Feasibility Plan	In process	

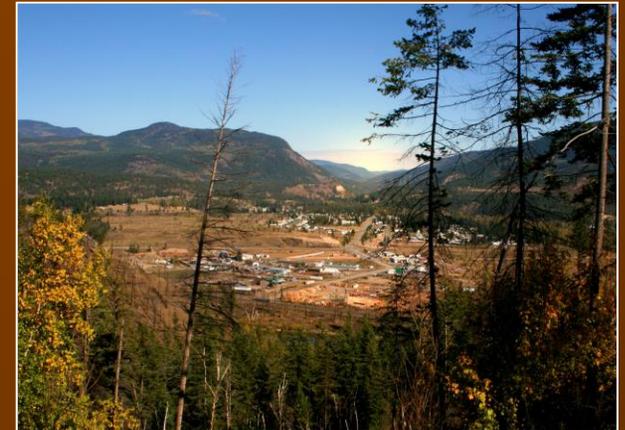


Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2020 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



2021 Goals:

Item	Status	Comments
1. With local Real Estate Agents, market remaining Louis Creek Industrial Park properties	Ongoing	
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. Explore the potential to continue participation in the Provincial PNP Immigration Pilot Program	Ongoing	

2020 Highlights- Economic Development & Diversification

- Multiple properties located in the Louis Creek Industrial Park, have been sold after additional subdivision of original lots.
- Over 100 Business Licences were approved in 2020

Goals & Highlights

LIVABILITY

2020 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

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. 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

2020 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	In process
4. Explore Options to further engage and communicate with the public	In process



2021 Goals:

Item	Status	Comments
1. Work toward effective and ongoing communications with business community, government & social groups	Ongoing	Working online with Star Journal, Radio Station & NTACS 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. Explore Options to further engage and communicate with the public	In process	Barriere introduces new, updated website that is user friendly and easy to navigate. Marquee message board installed downtown for important & updated messages
5. Begin OCP review process	In process	Minor amendments planned with full review process to take place post-election late 2022.

2020 Administration Highlights

The District of Barriere unionizes and signs a four-year agreement with CUPE-900 in March 2020



Long-time Chief Administrative Officer (CAO), Colleen Hannigan, retires in the spring of 2020.



Bob Payette is appointed in the summer of 2020 as the District's new CAO.



Goals & Highlights

FINANCIAL SUSTAINABILITY

2020 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. Prepare for full retirement of current Finance Officer	Complete
6. Review User Fees to ensure sustainability & fairness	Ongoing
7. Research funding requirements for new Fire Engine	Complete



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. Review User Fees to ensure sustainability & fairness	Ongoing
6. Explore paperless options for payments & banking	In process

2020 Highlights – Financial Sustainability

- In response to the economic uncertainty caused by the COVID-19 pandemic, Council imposes a 0% tax increase and waives all late fee penalties for the 2020 year.

Goals & Highlights

BUDGET PROCESS / TAX

2020 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

2021 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



2020 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	2019	2020
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$2,083.73	\$1,552.66
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$2,667.09	\$1,773.17
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$4,163.78	\$3,020.20
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$3,217.82	\$2,842.19
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$4,476.99	\$5,656.02
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$28,016.28	\$35,267.75
North Thompson Fall Fair Assessed under Roll No. 1465.200	\$2,372.38	\$1,935.68
Barriere Curling Club Assessed under Roll No. 1465.200	\$26,599.68	\$33,716.46
Interior Community Services Assessed under Roll No. 1245.420	\$2,653.01	\$2,697.23
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,678.93	\$1,313.06
Lower North Thompson Community Forest Society under Roll No. 1470.007	\$6,337.79	\$5,192.01

Permissive Tax Exemptions

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

Churches	2019	2020
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$638.35	\$449.28
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$735.05	\$644.27
United Church Assessed under Roll No. 1245.386	\$611.72	\$431.03
Baptist Church Assessed under Roll No. 1390.060	\$427.54	\$301.61
Pentecostal Church Assessed under Roll No. 1470.514	\$608.01	\$428.74
TOTAL PERMISSIVE TAX EXEMPTIONS		\$97,221.36

Financial Statements of

DISTRICT OF BARRIERE

And Independent Auditors' Report thereon

Year ended December 31, 2020

DISTRICT OF BARRIERE

Financial Statements

Year ended December 31, 2020

Financial Statements

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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, 2020
- 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, 2020, 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

April 19, 2021

DISTRICT OF BARRIERE

Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash and investments (note 2)	\$ 3,577,633	\$ 3,325,984
Accounts receivable (note 3)	501,613	479,109
Land held for resale	215,976	215,976
	<u>4,295,222</u>	<u>4,021,069</u>
Liabilities:		
Accounts payable and accrued liabilities	393,306	609,064
Deferred revenue (note 4)	719,936	619,968
	<u>1,113,242</u>	<u>1,229,032</u>
Net financial assets	3,181,980	2,792,037
Non-financial assets:		
Inventory of supplies	24,183	22,672
Prepaid expenses and deposits	137,685	8,449
Tangible capital assets (note 5)	26,640,005	26,626,314
	<u>26,801,873</u>	<u>26,657,435</u>
Commitments (note 7)		
Trust funds (note 14)		
Accumulated surplus (note 6)	\$ 29,983,853	\$ 29,449,472

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	Budget (note 12)	2020	2019
Revenue:			
Tax requisition (note 8)	\$ 873,031	\$ 874,662	\$ 876,817
Service revenue	886,597	929,975	858,542
Government transfers (note 9)	455,893	1,256,795	473,603
Grants in lieu of taxes	39,500	37,984	39,532
Other income	28,000	319,036	421,597
Total revenue	2,283,021	3,418,452	2,670,091
Expenses:			
General government	630,692	663,374	689,538
Protective services	151,800	178,366	225,378
Transportation services	377,600	546,724	686,618
Environmental services	146,782	171,769	154,681
Development services	28,611	34,701	27,162
Parks and recreation	150,034	175,717	153,202
Water utility	382,914	741,792	821,988
Sewer utility	223,774	371,628	375,518
Total expenses	2,092,207	2,884,071	3,134,085
Annual surplus (deficiency)	190,814	534,381	(463,994)
Accumulated surplus, beginning of year	29,449,472	29,449,472	29,913,466
Accumulated surplus, end of year	\$ 29,640,286	\$ 29,983,853	\$ 29,449,472

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Change in Net Financial Assets

Year ended December 31, 2020, with comparative information for 2019

	Budget (note 12)	2020	2019
Annual surplus (deficit)	\$ 190,814	\$ 534,381	\$ (463,994)
Acquisition of tangible capital assets	(26,225)	(614,824)	(475,725)
Disposal of tangible capital assets	-	-	1,441
Amortization of tangible capital assets	-	601,133	710,599
	(26,225)	(13,691)	236,315
Acquisition of prepaid expenses	-	(137,685)	(8,449)
Acquisition of inventories	-	(24,183)	(22,672)
Use of prepaid expenses	-	8,449	8,104
Use of inventories	-	22,672	19,804
	-	(130,747)	(3,213)
Net change in net financial assets	164,589	389,943	(230,892)
Net financial assets, beginning of year	2,792,037	2,792,037	3,022,929
Net financial assets, end of year	\$ 2,956,626	\$ 3,181,980	\$ 2,792,037

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Cash Flows

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual surplus (deficit)	\$ 534,381	\$ (463,994)
Items not involving cash:		
Amortization of tangible capital assets	601,133	710,599
Gain on disposal of tangible capital assets	-	(3,753)
Change in non-cash operating assets and liabilities:		
Accounts receivable	(22,504)	(58,877)
Inventory	(1,511)	(2,868)
Prepaid expenses	(129,236)	(345)
Accounts payable and accrued liabilities	(215,758)	253,999
Deferred revenue	99,968	269,699
Land held for resale	-	220,297
	866,473	924,757
Capital activities:		
Acquisition of tangible capital assets	(614,824)	(475,725)
Proceeds on disposal of tangible capital assets	-	5,193
	(614,824)	(470,532)
Investing activities:		
Increase in investments	(448,145)	(1,001,896)
	-	-
Decrease in cash	(196,496)	(547,671)
Cash, beginning of year	245,828	793,499
Cash, end of year	\$ 49,332	\$ 245,828
Supplemental cash flow information:		
Cash received from interest	\$ 2,911	\$ 12,121

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Notes to Financial Statements

Year ended December 31, 2020

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.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on operations are not known at this time; however they could be material.

The District continues to manage liquidity risk by forecasting and assessing cash requirements on an ongoing basis. As at April 19, 2021, the District continues to meet its contractual obligations within normal payment terms.

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.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(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.

(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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(f) Non-financial assets (continued):

(i) Tangible capital assets (continued):

Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

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

(iii) Natural resources:

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

(iv) Works of art and cultural and historic assets:

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

(v) Interest capitalization:

The 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.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

1. Significant accounting policies (continued):

(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.

(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.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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:

	2020	2019
Cash	\$ 49,332	\$ 245,828
Investments	3,528,301	3,080,156
	<u>\$ 3,577,633</u>	<u>\$ 3,325,984</u>

Investments include term deposits and savings accounts bearing interest at rates between 0.70% to 3.15%.

3. Accounts receivable:

Accounts receivable consists of amounts receivables for the following sources:

	2020	2019
Government transfers	\$ 7,088	\$ 22,478
Property taxes	226,790	214,010
Goods and services tax	100,900	97,665
Other	166,835	144,956
	<u>\$ 501,613</u>	<u>\$ 479,109</u>

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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.

	2020	2019
Deferred gas tax:		
Opening balance	\$ 505,540	\$ 252,025
Funding received	127,263	260,697
Revenues recognized	(62,037)	(8,078)
Interest earned	1,372	896
	572,138	505,540
Prepaid property taxes	31,900	33,415
Other prepaid deposits	35,560	10,920
Restricted funds	46,524	36,279
Development cost charges	33,814	33,814
	\$ 719,936	\$ 619,968

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

5. Tangible capital assets:

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	-	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

*Contains assets under construction - see note (a)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

5. Tangible capital assets (continued):

2019	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2019
Cost:								
Balance, beginning of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 967,303	\$ 923,469	\$ 8,746,379	\$ 8,550,932	\$ 32,464,836
Additions	-	-	-	8,086	32,440	-	435,199	475,725
Disposals	-	-	-	-	(4,800)	-	-	(4,800)
Balance, end of year	\$ 4,945,629	\$ 7,050,748	\$ 1,280,376	\$ 975,389	\$ 951,109	\$ 8,746,379	\$ 8,986,131	\$ 32,935,761
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 2,598,132	\$ 303,202	\$ 615,644	\$ 602,379	\$ 295,862	\$ 1,186,989	\$ 5,602,208
Disposals	-	-	-	-	(3,360)	-	-	(3,360)
Amortization expense	-	252,196	38,564	55,373	58,672	138,409	167,385	710,599
Balance, end of year	-	2,850,328	341,766	671,017	657,691	434,271	1,354,374	6,309,447
Net book value, end of year	\$ 4,945,629	\$ 4,200,420	\$ 938,610	\$ 304,372	\$ 293,418	\$ 8,312,108	\$ 7,631,757	\$ 26,626,314

*Contains assets under construction - see note (a)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

5. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction, consisting of waterworks infrastructure having a cost of \$580,684 (2019 - \$435,199) have not been amortized. Amortization of these assets will commence when the assets are 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.

6. Accumulated surplus:

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

	2020	2019
Unrestricted surplus	\$ 1,866,869	\$ 1,219,131
Equity in tangible capital assets	26,640,005	26,626,314
Reserve funds:		
Roads	507,369	484,957
Fire protection	85,514	67,642
Water	147,291	210,071
Louis Creek Industrial Site	-	456,330
Municipal hall	252,259	206,851
Environmental	99,904	44,416
Land sales	44,379	43,402
Highway signs	26,516	26,227
Community hall	10,354	7,327
First responders	192	192
Highway rescue	3,357	1,653
Wildfires	55,344	54,959
Parks	244,500	-
Total reserve funds	1,476,979	1,604,027
	\$ 29,983,853	\$ 29,449,472

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

7. Commitments:

The District has entered into contracts for premises and snow removal with annual minimum payments for the next 2 years as follows:

2021	\$	121,475
2022		21,737
	\$	143,212

8. Taxation and grants in lieu:

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

	2020	2019
Municipal and school property taxes levied	\$ 1,848,868	\$ 1,846,016
	1,848,868	1,846,016
Less: Collections on behalf of other governments:		
Province of B.C. - School taxes	475,839	480,690
Thompson-Nicola Regional District ("TNRD")	274,881	277,215
Thompson Regional Hospital District	117,744	114,148
Police taxes	91,036	82,482
B.C. Assessment Authority	13,331	11,481
Payment in lieu of taxes	1,320	3,133
Municipal Finance Authority	55	50
	974,206	969,199
	\$ 874,662	\$ 876,817

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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:

	2020	2019
Small community grant	\$ 452,154	\$ 442,186
Housing needs report	8,003	8,500
Gas tax funding	62,037	7,373
Rural dividend grant	572	7,000
COVID-19 restart grant	730,000	-
Other grants and transfers	4,029	8,544
	<hr/>	<hr/>
	\$ 1,256,795	\$ 473,603

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, 2020

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, 2019, the plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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 \$44,741 (2019 - \$42,255) for employer contributions while employees contributed \$38,996 (2019 - \$36,913) 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, 2020

12. Budget:

The Financial Plan (Budget) bylaw adopted by Council on May 4, 2020 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 4, 2020 with adjustments as follows:

	2020
Annual surplus - statement of operations	\$ 190,814
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(26,225)
Transfer to reserves	(164,589)
Total adjustments	(190,814)
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, 2020

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, 2020

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, 2020

13. Segmented information (continued):

2019	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 83,911	\$ 247,701	\$ 74,968	\$ 17,010	\$ 65,849	\$ -	\$ -	\$ 387,378	\$ 876,817
Grants in lieu	-	-	-	-	-	-	-	39,532	39,532
Sales of services	56,632	50,053	147,812	36,630	12,667	367,193	98,986	88,569	858,542
Government transfers	-	-	-	-	-	4,050	15,078	454,475	473,603
Other	-	-	-	358,784	14,027	3,754	-	45,032	421,597
Total revenue	140,543	297,754	222,780	412,424	92,543	374,997	114,064	1,014,986	2,670,091
Expenses:									
Operating	144,585	379,417	69,004	13,660	63,405	489,010	151,377	230,369	1,540,827
Salaries and benefits	38,812	53,812	62,345	13,502	55,638	162,422	85,732	410,396	882,659
Amortization	41,981	253,389	23,332	-	34,159	170,556	138,409	48,773	710,599
Total expenses	225,378	686,618	154,681	27,162	153,202	821,988	375,518	689,538	3,134,085
Annual surplus (deficit)	\$ (84,835)	\$ (388,864)	\$ 68,099	\$ 385,262	\$ (60,659)	\$ (446,991)	\$ (261,454)	\$ 325,448	\$ (463,994)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2020

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, 2020, the District held \$17,345 (2019 - \$16,956) in trust.

DISTRICT OF BARRIERE

Schedule 1 - unaudited
COVID-19 Safe Restart Grant

Year ended December 31, 2020, with comparative information for 2019

	2020	2019
Balance, beginning of year	\$ -	\$ -
Provincial COVID-19 Safe Restart Grant	730,000	-
Revenue shortfall	(102,204)	-
Balance, end of year	\$ 627,796	\$ -