

DISTRICT OF BARRIERE

# 2023 ANNUAL REPORT





# Introduction to the 2023 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 2022, 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 2023 Annual Report. Comments and feedback regarding this report or any other items that pertain to the District of Barriere are welcomed and encouraged and may be directed to our Administration or Finance Departments by calling 250.672.9751 or by email to [inquiry@barriere.ca](mailto:inquiry@barriere.ca).



2023 Annual Report  
January 1 to December 31, 2023

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

Photos courtesy of members of staff



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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 held every four years. A new Council was elected on October 20, 2022 and their four-year term will come to an end in October of 2026 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, a long-awaited skate park and updates have been done to the District's Multi-Purpose Court which include the construction of a new warming hut. 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.

## DISTRICT OF BARRIERE COMMUNITY VISION, MISSION & VALUE STATEMENTS

### **Vision:**

*To be an inclusive, sustainable, and proud rural community with a progressive economy that provides purposeful services and a vibrant lifestyle.*

### **Mission:**

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

### **Values:**

- ✓ *Conducting the business of the community with integrity, accountability and transparency.*
- ✓ *Inclusive and welcoming to raise a family where everyone wants to live, work and play in a safe active lifestyle.*
- ✓ *Strong, accepting and friendly rural community where families live and grow together.*
- ✓ *A location that provides purposeful services that meet the needs of residents and business.*
- ✓ *Excellence in community involvement with events and activities for all ages.*
- ✓ *Supportive community that provides a vibrant lifestyle that enhances both our quality of life and wellbeing for families and residents.*
- ✓ *Leadership in rural community lifestyle by showcasing our resilience, engagement and achievements together.*
- ✓ *Stand on our own as an emerging vibrant community as an Independent sustainable rural community,*
- ✓ *Protecting our families and residents to the highest possible level.*
- ✓ *Embraces change while respecting our natural environment, rich traditional heritage and recognize that families want a healthy balanced lifestyle and prosperous economy.*





# MESSAGE

FROM THE MAYOR

*Greetings from your District of Barriere Council.*

*The year of 2023 was another busy year moving Barriere forward with numerous development starts, projects that support our local economy and building on the foundation of strong year round recreational activities and community spirit. Barriere was successful in obtaining grant funding to renovate the long-vacant >8000sq ft commercial building located in the heart of town that will encourage local commerce. In addition, with the support of our utilities staff and professional engineers, short and long-term infrastructure planning remains a focus on Barriere's asset management program. To top it all off, the District's newly established Rec Committee hit the ground running with a National, Community ParticipACTION contest that saw Barriere as Canada's "Most Active Community" in 2023!*

*There's a lot to be proud of when we get to call Barriere home and on behalf of Council, we welcome all the new faces who have joined us in making Barriere such a great place to live.*

*Ward Stamer*

*Mayor, District of Barriere*



# DISTRICT OF BARRIERE

## Council



*L-R: Councillor Colin McInnis,  
Councillor Louise Lodge,  
Councillor Donna Kibble,  
Councillor Rob Kerslake,  
Councillor Scott Kershaw,  
Councillor Judy Armstrong*

*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. Due to Provincial Health Orders & Guidelines, the District of Barriere Council, along with most local governments, began hosting their meeting electronically via audio-conference in 2020/2021. Council used funds received from the Provincial Government which was 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 has been installed and all public meetings are now live streamed.

Please visit [www.barriere.ca](http://www.barriere.ca) for up to date meeting agendas, minutes and to access the live-stream meeting links.





*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, may preside as Chair. No Bylaws can be formally read or adopted in Committee of the Whole (C.O.W).

## **Recreation Committee - *Standing Committee***

Chair: Councillor Louise Lodge

Members: Councillor Judy Armstrong, Councillor Colin McInnis, Councillor Donna Kibble, Jen Crosman, Glenda Feller

Staff Liaison: Jamie Mosdell

## **Wellhead Protection Committee - *Select Committee***

Chair: Mayor Stamer

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





# 2023 Parks & Recreation Department Overview

## Parks

### 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, skate 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 2023 include the installation of a shade structure at the Dog Park on Airfield Rd., dugouts were upgrades at all four ballparks, completion of the construction of a new warming hut on Airfield Rd., the relocation & restoration of the wildfire monument to Fadear Park, landscaping, memorial program installations, irrigation, splash pad maintenance, and planting numerous trees in the community.



New Warming Hut



Exercise Equipment



Splash Pad & Park View



Barriere Skate Park



Ballfields



Wildfire Monument



## 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 approximately 5,000 litres/day of domestic wastewater to a Class “B” standard.
2. The “Barriere Acres Sewer System” (Riverwalk) which is a Class II Facility that produces on average just over 5,000 L of Class “A” effluent every day from domestic wastewater.
3. The “District of Barriere Downtown Wastewater System” (previously known as “SAWRC”) is our main downtown wastewater treatment plant and is a Class II Facility that currently processes around 110,000 litres/day of municipal wastewater.

The downtown facility performed relatively well in 2023 utilizing a conventional activated sludge treatment process. Effluent quality has been better and more consistent in contrast to what the Solar Aquatics system had produced in the past. However, the system still lacks true stability and requires a significant amount of labor to maintain good quality, effective, wastewater treatment. The District has been awarded grant funding that will enable the local government to upgrade the downtown facility to a reliable and sustainable standard. Construction of a new wastewater treatment facility is slated to commence in 2025.

Overall, 2023 was a positive year for wastewater. Each facility was able to achieve acceptable effluent quality results and are currently on track for another good year in 2024.

## 2023 – Wastewater Department





# 2023 Administrative Activities & Highlights

## Council Highlights

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

## Plans and Grant Applications

The following list shows the status of studies/plans and grants that have been applied for in 2023:

### Grants

Grants	Status
1. EMCR Indigenous Engagement	Successful
2. 2023 Canada Day	Complete
3. Housing Accelerator Fund	Unsuccessful
4. Next Generation 911	Successful
5. ParticipACTION Community	Successful
6. Flood Mapping Risk Assessment	In Process
7. CEPF Fire Dept Equip. & Training	Successful
8. REDIP-ED re: LCIP & Bulk Water	Unsuccessful
9. ICIP EQP - Downtown Sewer	Successful
10. BC Hydro ReGreening	Successful
11. ETSI - Business Development	Successful
12. Community Resiliency Fire Smart	In Process



Mayor Stamer presents long-term resident, Wim Houben, with a certificate commemorating his 70<sup>th</sup> Birthday



Fire Chief, Ashley Wohlgemuth and Deputy Fire Chief, Derek Ive, were presented 25 year Service Recognition certificates and awards from Mayor Stamer on behalf of Council and the BC Fire Fighters Association.

Long-Term Employees, Paul Amos, Ellen Monteith & Tasha Buchanan were all also awarded 15-year Service Recognition awards.





# Water Utility

## Monthly & Annual Water Usage

Month	2023 PW1	2023 DW2	2023 DW3	2022 PW1	2022 DW2	2022 DW3
January	455	11611	11350	119	25778	0
February	460	10665	10434	0	24210	0
March	435	12281	12458	0	24485	0
April	335	16512	17139	0	4590	18438
May	380	20342	23788	277	12587	13414
June	634	22296	36172	589	16839	15371
July	3369	19665	49066	2884	20632	32032
August	1498	22637	40969	2824	21351	32905
September	484	19751	2192	1778	16892	22022
October	263	12356	12398	2328	12334	12062
November	300	10821	10163	654	10182	10593
December	292	10711	10578	588	11654	12239

**Total Annual Water Consumption 2023 = 435,260 m<sup>3</sup>**

Barriere- Average Consumption per person, per day (pop.1,763) in 2023: 0.68 m<sup>3</sup> / 179.6 US Gallons

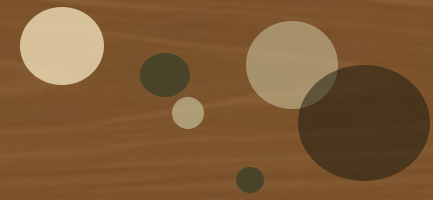
*\*Clearwater Annual 2023 Water Consumption Total - 1,175,335 m<sup>3</sup> (pop. 2,324)*

*\*Logan Lake Annual 2023 Water Consumption Total - 407,096 m<sup>3</sup> (pop. 2,073)*



# Building Inspection Department

## Permit Statistics



Building Inspector, Gerald Allgaier, retires in October of 2023 after a dozen years of service.

	2020	2021	2022	2023
<b>Barriere:</b>				
Total Permits Issued	45	54	55	34
Construction Value	\$2,723,000	\$3,999,000	\$3,831,000	\$2,675,000
<b>Clearwater:</b>				
Total Permits Issued	37	40	20	19
Construction Value	\$2,850,000	\$12,893,500	\$4,075,000	\$1,724,548
<b>Logan Lake:</b>				
Total Permits Issued	21	13	15	11
Construction Value	\$4,479,000	\$2,564,700	\$2,605,000	\$2,721,000



Barriere welcomes new Building Inspector, Scott Abel, in October 2023. Scott also serves as a volunteer firefighter for Barriere Fire Rescue



# 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 - minus the 50% subsidy from the District of Barriere)



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 \$90 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. In 2022, Council approved a compost incentive program by providing a 50% rebate on the cost of a TNRD composter. Residents of the District of Barriere can purchase a composter for ½ price at the District Office and show their receipt at the Eco Depot when collecting their composter. Corrugated cardboard became a "Mandatory Recyclable" item by the TNRD in March 2023. And is no longer accepted in residential garbage.

	2022	2023
Refuse	548 tonnes	529 tonnes
Recycling - Mixed Containers	8.08 tonnes	11.74 tonnes
Recycling - Paper/Boxboard	23.69 tonnes	21.33 tonnes
Recycling - Corrugated Cardboard	80.82 tonnes	78.20 tonnes





# 2023 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](http://www.cd.gov.bc.ca)



# 2023 - Community Events

# Community Events



Halloween Fireworks  
Courtesy of  
Barriere Fire  
Rescue



1<sup>st</sup> Annual Winterfest!  
Ice/Road Hockey  
Tournament



Canada Day



ParticipACTION



Wildfire Monument Relocation Ribbon Cutting



After the formation of the District of Barriere Recreation Committee at the beginning of the year, Committee members hit the ground running (both figuratively and literally!) with supporting both new and existing events and recreation programming.

Starting off the year was Barriere's annual "Family Fun Night". This popular event is hosted every year the Sunday night before BC's Family Day in February. The fundraiser component of Family Fun Night raises money for NTACS's After School Program.

Barriere's modest, annual Canada Day Celebration event returned with music, hot dogs, games, cupcakes, and prizes. Bandshell Fridays returned this year with six scheduled evenings in the summer month.

The Rec Committee entered Barriere into ParticipACTION's Community Better Challenge in July. With community dance parties, walking challenges, yoga and more, Barriere took home the title as Canada's Most Active Community and was awarded \$15,000 for this success.

People near & far were once again welcomed by the North Thompson Fall Fair & Rodeo for its annual September Long Weekend event. Livestock and craft exhibits, music, artisans, food trucks, games and of course, the rodeo, filled Barriere with its usual excitement and fanfare.

Other events such as the Father's Day Fishing Derby, Barriere Blooms Contest, Terry Fox Run, Alzheimer's Walk for Memories, Worldwide Paint-out, & more all resumed their annual event & programming.



## Department Overview

Once again, this year was an extremely busy year for the water department that consists of three full-time staff.

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

Staff continue to perform watermain flushing annually to prevent any buildup in our supply lines.

Generators were installed at both our Community and Louis Creek water systems providing backup power in case of an outage.

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

Finding and repairing leaks in the community system remains an ongoing priority to the water department. A number of repairs were successfully made in 2023.



Louis Creek Reservoir



Community Water Backup Generator



LCIP Water System





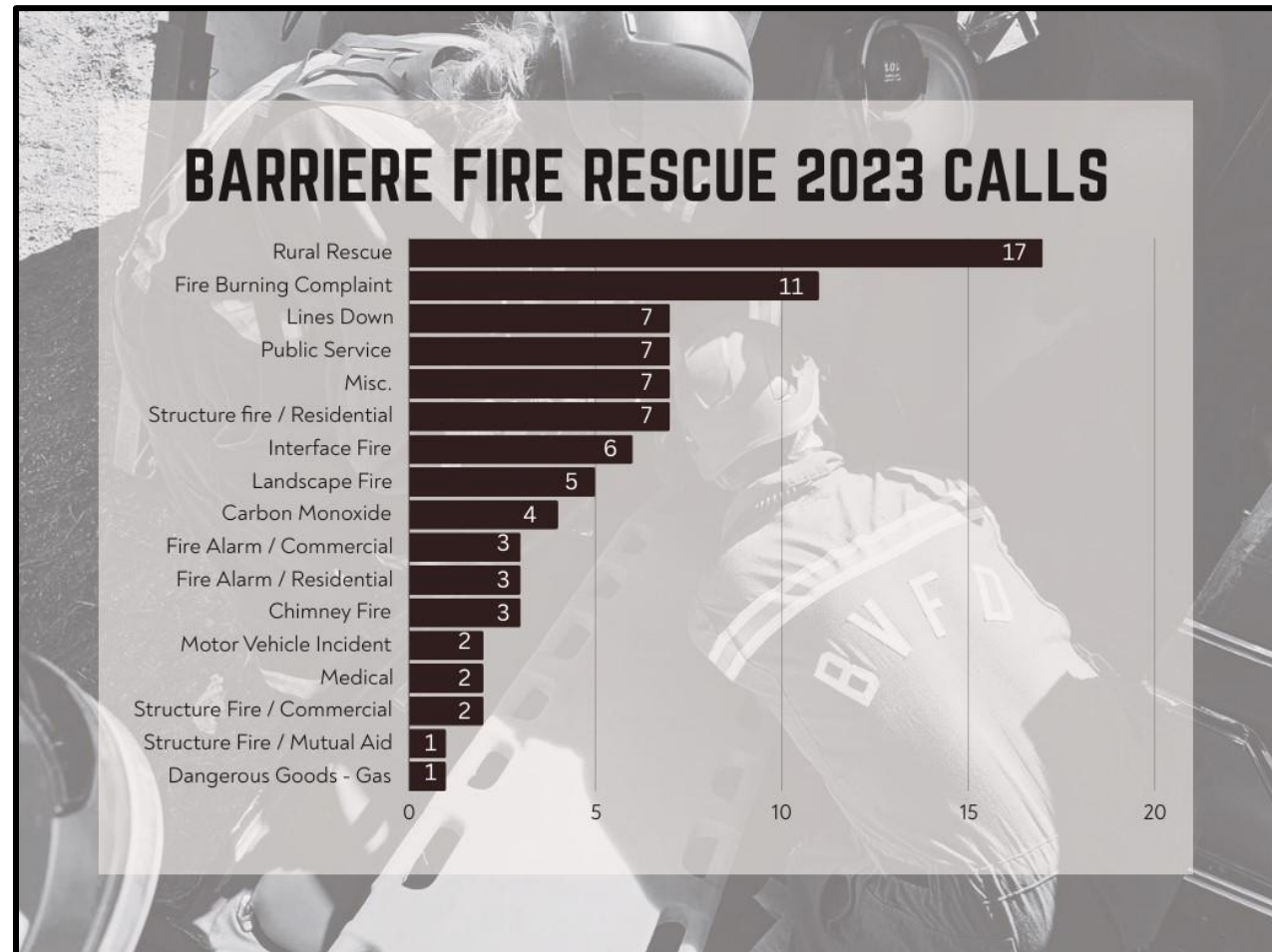
# 2023 - Barriere Volunteer Fire Rescue

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 Department also provides Highway Rescue Service.

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 2023, the Barriere Fire Rescue provided aid under BC Wildfire to six Interface Fires. Two of the wildfires Barriere assisted with, along with the Chu Chua Fire Department, we close to home: one in Louis Creek and the other near Dunn Lake.





# Barriere Volunteer Fire Department Overview

Unlike in 2022 which provided some reprieve in wildfire activity, 2023 once again showed no mercy in the way of any weather reprieve, producing extremely dry conditions.

The Department also services the North Thompson fire area in regards to Roads Rescue, rope rescue and livestock 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. Some 2023 Highlights include:

- Purchased a new pump for the Bush Truck and re-configured the compartments to allow for more space for forestry equipment.
- Assisted Chu Chua Fire Department and BCWS with a prescribed burn
- 4 Members attended the annual Spring Training Seminar in Oliver
- Practiced High-Angle Rescue
- Attended Forestry deployments through the Interagency Agreement with BC Wildfire Service throughout the summer of 2023
- Monitoring of Wildfire in Louis Creek
- Local Carpenter, (Ben Hovenkamp), donated time to help BFR turn a c-can into a functional training space with confined space tunnel, trap stairs and partial second floor
- Hosted 2 Open Houses and Recruitment drives
- Fire Prevention Week: Attended Strong Start Program for Fire Safety, Public Education on Safe Cooking practices, Fire Extinguisher Training
- BFR activated Critical Incident Stress Management (CISM) for multiple calls in 2023 due to the severity of the calls.



## Barriere Fire Rescue

### 2023 Purchases:

- 1 new bladder
- 1 new back-up pump for Bush Truck
- Smoke machine (for training)
- 2 sets of turn out gear
- 2 SCBA cylinders
- 10 pairs of FF gloves
- 8 helmets
- 2 pairs of boots
- 10 balaclavas
- Hose Tester

### 2023 Practices/Training:

- Live Animal Extrication (Refresher) with local farmer
- Auto Extrication (With Barriere Towing)
- NFPA 1001 - Testing and Practical's
- OFA Level 1 w/ Transportation
- Low/Steep Angle Rope Training
- Swift Water Awareness
- Basic and Advance Firefighter skills
- Emergency Vehicle Operations



# Goals & Highlights

## RECREATION

### 2023 Goals:

Item	Status
1. Rehab areas to regain mowable status	Ongoing
2. Complete River Source Irrigation System for Parks	On hold
3. Community Events at Bandshell	Ongoing
4. Construct Multi-Use Court Washroom & Warming Hut	Complete
5. Reduce reliance on sub-contractors with equipment purchases	Ongoing
6. Continue to develop downtown trail network	In planning stage
7. Complete Wildfire Monument relocation & refurbishment	Complete
8. Promote increase of rec & fitness programming for all ages	In process
9. Complete Rental Policy Draft	In process
10. Establish Rec Committee	Complete



# Goals & Highlights



## RECREATION 2024 Goals:

### Item

1. Rehab areas to regain mowable status
2. Reduce reliance on sub-contractors with equipment purchases
3. Create & Enhance Community Events at Bandshell
4. Repair and enhance Multi-Use Court surface
5. Replace old non-functioning sprinklers in Parks
6. Seek funding for Parks & Trail Master Planning
7. Continue to develop downtown trail network
8. Promote increase of rec & fitness programming for all ages
9. Complete Rental Policy Draft

### Status

- Ongoing
- Ongoing
- Ongoing
- Complete
- In process
- Ongoing
- In planning stage
- In process
- In process





# Goals & Highlights

## INFRASTRUCTURE

### 2023 Goals:

Item	Status
1. Complete Wastewater System - Downtown Core	Funding dependent
2. Construct water & sewer upgrades south end of Barriere Town Road	Funding dependent
3. Downtown Core Revitalization Plan	Complete
4. Continue to develop Deep Well #3 on Spruce Cres.	Complete
5. Continue to Develop Louis Creek Water System including new reservoir	In process
6. Continue to develop Asset Management Plan	Funding dependent
7. Develop Wastewater Feasibility Plan	In process
8. Increase security with construction of municipal vehicle compound	Complete
9. Install backup power for water & wastewater systems	Complete
10. Plan for additional water source as community grows	Ongoing
11. Complete CCTV inspection of sanitary mains	Complete



# Goals & Highlights



## INFRASTRUCTURE 2024 Goals:

Item	Status	Comments
1. Complete Wastewater System - Downtown Core	Funding Approved	Planning in progress
2. Construct water & sewer upgrades south end of Barriere Town Road	Funding dependent	Scope and all alternatives considered
3. Install security fencing around critical water infrastructure locations	Budgeted	In progress
4. Plan for Bulk Water Station at LCIP	Funding Dependent	Grant approved for planning w/TNRD
5. Continue to Develop Louis Creek Water System including new reservoir	In progress	Reservoir portion of project complete
6. Continue to develop Asset Management Plan	Funding dependent	
7. Develop Wastewater Feasibility Plan	In process	
8. Plan for additional water source as community grows	Ongoing	



# Goals & Highlights

## ECONOMIC DEVELOPMENT & DIVERSIFICATION

### 2023 Goals:

Item	Status
1. Begin conversion plans of old HY Louie building to downtown business hub including leasable space.	Funding Approved
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. Support numerous types of housing developments to help address the shortage for workers in the area	Ongoing
5. Engage & collaborate with Simpcw First Nation on mutually benefiting economic projects	In process

### 2024 Goals:

Item	Status	Comments
1. Complete conversion of old HY Louie building to downtown business hub including leasable space.	Funding Approved	Barriere Business Centre "BBC" Complete
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	Contracted to manage BBC Building
4. Support numerous types of housing developments to help address the shortage for workers in the area	Complete	Zoning Updates to adhere to new Prov. Regs
5. Engage & collaborate with Simpcw First Nation on mutually benefiting economic projects	Ongoing	MOU in final draft

### 2023 Highlights- Economic Development & Diversification:

- Over 118 Business Licences were approved in 2023



# Goals & Highlights

## LIVABILITY

### 2023 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
7. Increase engagement with Simpcw First Nation to enhance trail & other recreation opportunities in the Valley	In progress

### 2024 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	Ongoing
6. Continue to work with North Thompson Activity Centre and other non-profits that provide healthy programming	In process
7. Increase engagement with Simpcw First Nation to enhance trail & other recreation opportunities in the Valley	In progress



# Goals & Highlights

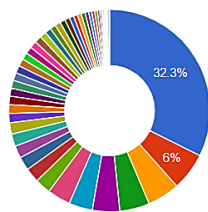
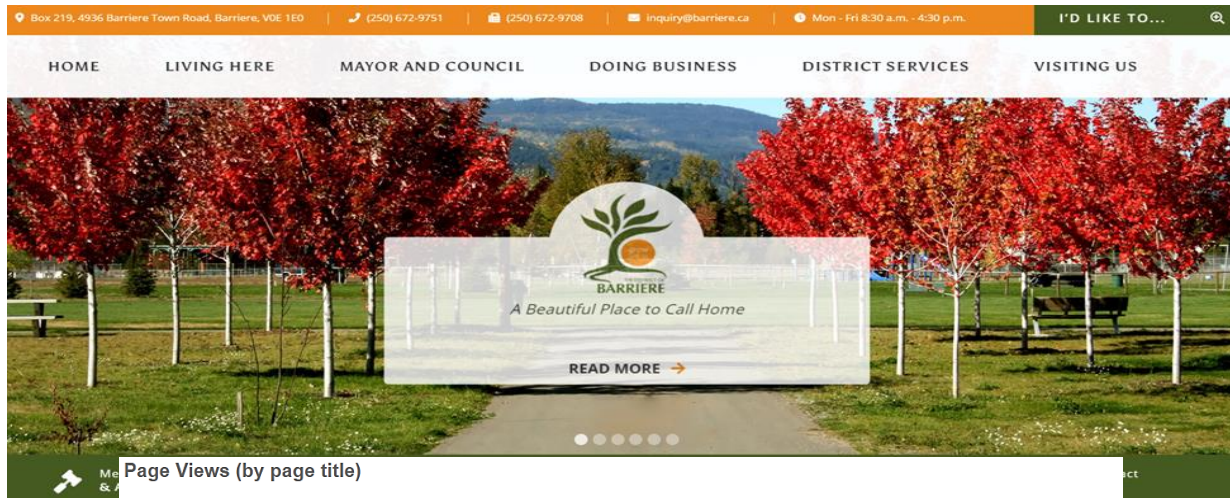
## GOOD GOVERNMENT / COMMUNICATION

### 2023 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	Council Meetings are live streamed for hybrid participation
5. Send weekly "Community Calendar" Emails	Complete

### 2024 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 and policies	Ongoing and in process
4. Explore options to further engage and communicate with the public	Ongoing
5. Develop Communication Policy	Complete



- District of Barriere - Home
- District of Barriere - Fire Department
- District of Barriere - Barriere Businesses
- District of Barriere - Agendas and Minutes
- District of Barriere - Community Notices
- District of Barriere - Garbage Pickup and Landfill Schedules
- District of Barriere - Community Events
- District of Barriere - Welcome to Barriere
- District of Barriere - Mayor and Council

▲ 1/6 ▼





## FINANCIAL SUSTAINABILITY

### 2023 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 ways to reduce paper footprint	Ongoing

### 2024 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 ways to further reduce paper footprint	Ongoing
7. Work towards cost recovery of service through fee assessments	In process





# Goals & Highlights

## BUDGET PROCESS / TAX

### 2023 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

### 2024 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

### 2023 Highlights- Budget Process/ Tax

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

The option to pay utility and tax bills via e-transfer now offered.



# Permissive Tax Exemptions

District of Barriere  
Section 224 (2)(a) Community Charter  
Tax Exemption Bylaw No.222

<b>Societies / Non Profit</b>	<b>2022</b>	<b>2023</b>
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,173.72	\$819.30
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$1,188.56	\$1,921.96
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$2,142.73	\$1,405.18
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$1744.44	\$2,887.01
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$2,702.33	\$1,870.86
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$23,550.08	\$1,010.34
North Thompson Fall Fair Assessed under Roll No. 1465.200	\$1,348.80	\$10,772.45
Barriere Curling Club Assessed under Roll No. 1465.200	\$21,857.54	\$9,440.26
Interior Community Services Assessed under Roll No. 1245.420	\$2,074.73	\$3,617.47
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,060.35	\$1,701.31
Lower North Thompson Community Forest Society under Roll No. 1470.007	\$4,103.71	\$2,749.97



# Permissive Tax Exemptions

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District of Barriere  
Section 220 (1)(h) Community Charter  
Tax Exemption Bylaw No. 221

Churches	2022	2023
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$1,218.58	\$1,329.11
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$769.91	\$1,557.89
United Church Assessed under Roll No. 1245.386	\$793.03	\$1,395.31
Baptist Church Assessed under Roll No. 1390.060	\$496.86	\$828.59
Pentecostal Church Assessed under Roll No. 1470.514	\$653.13	\$2,823.72
<b>TOTAL 2023 PERMISSIVE TAX EXEMPTIONS</b>		<b>\$ 46,130.73</b>



Financial Statements of

**DISTRICT OF BARRIERE**

And Independent Auditor's Report thereon

Year ended December 31, 2023



# DISTRICT OF BARRIERE

## Financial Statements

Year ended December 31, 2023

### 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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the District's financial statements.

Original signed by,

\_\_\_\_\_

*Chief Administrative Officer*

Original signed by,

\_\_\_\_\_

*Finance Officer*





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

## INDEPENDENT AUDITOR'S 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, 2023
- 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, 2023, 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 "***Auditor's Responsibilities for the Audit of the Financial Statements***" section of our auditor's report.

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

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





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

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

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

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

## **Auditor's Responsibilities for the Audit of the Financial Statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the District to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- 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*

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Chartered Professional Accountants

Kamloops, Canada

December 23, 2024



# DISTRICT OF BARRIERE

## Statement of Financial Position

December 31, 2023, with comparative information for 2022

	2023	2022
<b>Financial assets:</b>		
Cash and investments (note 3)	\$ 4,706,918	\$ 4,159,039
Accounts receivable (note 4)	849,106	703,636
Land held for resale	109,860	-
	<u>5,665,884</u>	<u>4,862,675</u>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	422,524	513,043
Deferred revenue (note 5)	727,442	1,172,227
Asset retirement obligation (note 6)	83,573	-
	<u>1,233,539</u>	<u>1,685,270</u>
Net financial assets	4,432,345	3,177,405
<b>Non-financial assets:</b>		
Inventory of supplies	30,726	48,307
Prepaid expenses and deposits	23,375	536
Tangible capital assets (note 7)	28,614,079	27,392,655
	<u>28,668,180</u>	<u>27,441,498</u>
Commitments (note 9)		
Trust funds (note 16)		
<b>Accumulated surplus (note 8)</b>	<b>\$ 33,100,525</b>	<b>\$ 30,618,903</b>

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2023, with comparative information for 2022

	Budget (note 14)	2023	2022
Revenue:			
Tax requisition (note 10)	\$ 962,647	\$ 1,005,791	\$ 987,967
Service revenue	1,217,450	1,256,133	1,031,341
Government transfers (note 11)	459,570	3,569,215	1,046,850
Grants in lieu of taxes	42,331	40,408	55,530
Other income	28,400	90,204	335,541
Total revenue	2,710,398	5,961,751	3,457,229
Expenses:			
General government	847,874	1,154,127	1,130,742
Protective services	170,942	335,377	193,692
Transportation services	423,960	564,077	568,522
Environmental services	174,788	205,552	189,072
Development services	49,072	49,393	46,339
Parks and recreation	136,674	281,378	380,241
Water utility	371,187	533,415	608,087
Sewer utility	279,738	356,810	390,628
Total expenses	2,454,235	3,480,129	3,507,323
Annual surplus (deficiency)	256,163	2,481,622	(50,094)
Accumulated surplus, beginning of year	30,618,903	30,618,903	30,668,997
Accumulated surplus, end of year	\$ 30,875,066	\$ 33,100,525	\$ 30,618,903

See accompanying notes to financial statements.



# DISTRICT OF BARRIERE

## Statement of Change in Net Financial Assets

Year ended December 31, 2023, with comparative information for 2022

	Budget (note 14)	2023	2022
Annual surplus (deficiency)	\$ 256,163	\$ 2,481,622	\$ (50,094)
Acquisition of tangible capital assets	(174,700)	(1,934,899)	(851,412)
Disposal of tangible capital assets	-	168,972	-
Amortization of tangible capital assets	-	623,420	647,862
Recognition of asset retirement obligation	-	(78,917)	-
	(174,700)	(1,221,424)	(203,550)
Acquisition of prepaid expenses	-	(23,375)	(536)
Acquisition of inventories	-	(30,726)	(48,307)
Use of prepaid expenses	-	536	2,260
Use of inventories	-	48,307	33,833
	-	(5,258)	(12,750)
Net change in net financial assets	81,463	1,254,940	(266,394)
Net financial assets, beginning of year	3,177,405	3,177,405	3,443,799
Net financial assets, end of year	\$ 3,258,868	\$ 4,432,345	\$ 3,177,405

See accompanying notes to financial statements.

# DISTRICT OF BARRIERE

## Statement of Cash Flows

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus (deficiency)	\$ 2,481,622	\$ (50,094)
Items not involving cash:		
Amortization of tangible capital assets	623,420	647,862
Loss on disposal of tangible capital assets	168,972	-
Accretion expense	4,656	-
Change in non-cash operating assets and liabilities:		
Accounts receivable	(145,470)	(121,949)
Inventory of supplies	17,581	(14,474)
Prepaid expenses	(22,839)	1,724
Accounts payable and accrued liabilities	(90,519)	84,635
Deferred revenue	(444,785)	687,209
Land held for resale	(109,860)	-
	2,482,778	1,234,913
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(1,934,899)	(851,412)
<b>Investing activities:</b>		
Net investment in term deposits	(566,533)	(305,880)
Increase (decrease) in cash during the year	(18,654)	77,621
Cash, beginning of year	344,580	266,959
Cash, end of year	\$ 325,926	\$ 344,580
Supplemental cash flow information:		
Cash received from interest	\$ 31,122	\$ 13,076

See accompanying notes to financial statements.



# DISTRICT OF BARRIERE

## Notes to Financial Statements

Year ended December 31, 2023

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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.

Land sales are recognized when the title transfers and all of the rights and responsibilities of ownership have transferred, the price to the buyer is determinable and collectibility is reasonably assured.

#### (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.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

### (d) Deferred revenue:

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

These amounts will be recognized in revenue in the fiscal year taxes are levied, services are performed, or revenues are earned.

### (e) 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.

### (f) 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.

### (g) 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.



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 1. Significant accounting policies (continued):

(g) Non-financial assets (continued):

(i) Tangible capital assets:

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

Asset	Rate
Equipment	5-25 years
Vehicles	5-15 years
Roads and bridges	30-80 years
Wastewater infrastructure	15-80 years
Waterworks infrastructure	20-100 years
Buildings	50 years

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

(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.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

---

## 1. Significant accounting policies (continued):

### (g) Non-financial assets (continued):

#### (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.

### (h) 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.

### (i) 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, 2023

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## 2. Accounting policy changes:

### (a) PS 3280, Asset Retirement Obligations:

As of January 1, 2023, the District adopted the Canadian public sector accounting standard PS 3280 Asset Retirement Obligations (ARO) on a prospective basis. An asset retirement obligation is recognized when, as of the financial reporting date, all of the following criteria are met:

- There is a legal obligation to incur retirement costs in relation to a tangible capital asset;
- The past transaction or event giving rise to the liability has occurred;
- It is expected that future economic benefits will be given up; and,
- A reasonable estimate of the amount can be made.

The District's asset retirement obligations represent the estimated cost of abatement for individual properties owned by the District. Measurement of the asset retirement obligation is based on the best estimate of future cash flows that will be required to settle the liability. The estimate of the ARO includes costs directly attributable to the asset retirement activities. The estimated costs have been recorded as a liability and capitalized into the carrying amount of tangible capital assets, which is being amortized in accordance with the amortization accounting policy outlined in note 1(g)(i).

The carrying value of the liability is reviewed at each financial reporting date, with changes to the timing or amount of the original estimate of cash flows recorded as an adjustment to the liability and related tangible capital asset. Changes in the liability due to the passage of time are recorded as an accretion expense and are incorporated into the Statement of Operations and Accumulated Surplus. If the related tangible capital asset is no longer in productive use or unrecognised, any unamortized asset retirement obligation is immediately expensed.

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 2. Accounting policy changes (continued):

### (b) PS 3450, Financial Instruments:

On January 1, 2023, the District adopted Canadian public sector accounting standard PS 3450 Financial Instruments. The adoption of this standard did not have any impact on the amounts presented in these financial statements.

Financial instruments include cash and investments, accounts receivable, and accounts payable.

Financial instruments are recorded at fair value on initial recognition. Equity instruments and derivatives that are quoted in an active market are subsequently recorded at fair value as at the reporting date. All other financial instruments are subsequently recorded at cost or amortized cost unless management elects to carry the instruments at fair value. The District has not elected to carry any other financial instruments at fair value.

Unrealized changes in fair value are recognized on the statement of remeasurement gains and losses. They are recorded in the statement of operations and accumulated surplus when they are realized. There are no unrealized changes in fair value as at December 31, 2023 and December 31, 2022. As a result, the District does not have a statement of remeasurement gains and losses.

Transaction costs incurred on the acquisition of financial instruments subsequently measured at fair value are expensed as incurred.

All financial assets are assessed for impairment on an annual basis. When a decline is determined to be other than temporary, the amount of the loss is reported in the statement of operations and accumulated surplus.

### (c) Other new standards:

On January 1, 2023, the District adopted standard PS 2601 Foreign Currency Translation, PS 1201 Financial Statement Presentation, and PS 3041 Portfolio Investments. The adoption of these standards did not have any impact on the amounts presented in these financial statements.



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

### 3. Cash and investments:

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

	2023	2022
Cash	\$ 325,926	\$ 344,580
Investments	4,380,992	3,814,459
	<u>\$ 4,706,918</u>	<u>\$ 4,159,039</u>

Investments include term deposits and savings accounts bearing interest at rates between 1.40% to 5.90%.

### 4. Accounts receivable:

Accounts receivable consists of amounts receivables from the following sources:

	2023	2022
Property taxes	\$ 321,361	\$ 311,247
Goods and services tax	258,710	119,909
Service	204,392	179,028
Other	64,643	93,452
	<u>\$ 849,106</u>	<u>\$ 703,636</u>

### 5. Deferred revenue:

	2023	2022
Prepaid transfers from other governments	\$ 609,704	\$ 928,888
Prepaid development cost charges	66,314	66,314
Prepaid property tax	33,854	50,296
Restricted funds	17,570	68,851
Deferred gas tax	-	57,878
	<u>\$ 727,442</u>	<u>\$ 1,172,227</u>

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 6. Asset retirement obligation ("ARO"):

ARO for buildings represent the discounted estimated costs for abatements in three buildings owned by the District.

The remediation cost is estimated by management based on their knowledge of the properties, the year of built and the composition of buildings. The closure and remediation is estimated to incur in 10 years (2032). Management calculated the present value of the cost as of the date of the balance sheet using discount rate of 5.90% which is the District's opportunity cost rate (interest earned on short-term investments).

The amortization of the ARO asset and the accretion of the ARO liability for the year are presented in the table below.

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	Opening balance	Amortization	Net ending balance
ARO asset	\$ 78,917	\$ 7,892	\$ 71,025

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	Opening balance	Accretion expense	Closing balance
ARO liability	\$ 78,917	\$ 4,656	\$ 83,573

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# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

## 7. Tangible capital assets:

2023	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure	Waterworks infrastructure	Total 2023
<b>Cost:</b>								
Balance, beginning of year	\$ 4,945,629	\$ 7,310,000	\$ 1,429,081	\$ 1,224,371	\$ 1,456,443	\$ 8,849,252	\$ 10,253,495	\$ 35,468,271
Additions	-	-	702,561	287,803	-	18,397	1,190,931	1,934,907
Disposals	-	-	-	-	(37,400)	(168,972)	-	(206,372)
Asset retirement obligation	-	-	78,917	-	-	-	-	78,917
Balance, end of year	\$ 4,945,629	\$ 7,310,000	\$ 2,210,559	\$ 1,512,174	\$ 1,419,043	\$ 8,698,677	\$ 11,444,426	\$ 37,275,723
<b>Accumulated amortization:</b>								
Balance, beginning of year	\$ -	\$ 3,413,332	\$ 431,200	\$ 705,596	\$ 798,749	\$ 850,787	1,875,952	\$ 8,075,616
Disposals	-	-	-	-	(37,400)	-	-	(37,400)
Amortization	-	95,206	86,024	170,316	101,471	137,390	210,998	801,405
Asset retirement obligation	-	-	7,892	-	-	-	-	7,892
Transfers	-	8,350	-	-	-	-	(8,350)	-
Balance, end of year	-	3,516,888	525,116	875,912	862,820	988,177	2,078,600	8,847,513
Net book value, end of year	\$ 4,945,629	\$ 3,793,112	\$ 1,685,443	\$ 636,262	\$ 556,223	\$ 7,710,500	\$ 9,365,826	\$ 28,428,210

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

## 7. Tangible capital assets (continued):

2022	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure	Waterworks infrastructure	Total 2022
<b>Cost:</b>								
Balance, beginning 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
Additions	-	259,252	148,705	65,546	84,543	102,873	190,493	851,412
Balance, end of year	\$ 4,945,629	\$ 7,310,000	\$ 1,429,081	\$ 1,224,371	\$ 1,456,443	\$ 8,849,252	\$ 10,253,495	\$ 35,468,271
<b>Accumulated amortization:</b>								
Balance, beginning of year	\$ -	\$ 3,221,879	\$ 399,406	\$ 665,957	\$ 732,014	\$ 711,091	\$ 1,697,407	\$ 7,427,754
Amortization expense	-	191,453	31,794	39,639	66,735	139,696	178,545	647,862
Balance, end of year	-	3,413,332	431,200	705,596	798,749	850,787	1,875,952	8,075,616
Net book value, end of year	\$ 4,945,629	\$ 3,896,668	\$ 997,881	\$ 518,775	\$ 657,694	\$ 7,998,465	\$ 8,377,543	\$ 27,392,655



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 7. 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.

## 8. Accumulated surplus:

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

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	2023	2022
Unrestricted surplus	\$ 2,446,985	\$ 1,103,675
Equity in tangible capital assets	28,535,162	27,392,655
<b>Reserve funds:</b>		
Roads	176,585	173,617
Fire protection	121,725	85,044
Water	336,954	172,101
Louis Creek Industrial Site	277,142	584,630
Municipal hall	321,570	307,130
Environmental	192,216	174,028
Land sales	45,745	45,113
Highway signs	8,620	8,500
Community hall	19,892	16,617
First responders	192	192
Highway rescue	10,612	10,612
Wildfires	259,478	188,119
Parks	126,452	135,675
COVID Relief Funds	155,605	155,605
Parkland Reserve	65,590	65,590
Total reserve funds	2,118,378	2,122,573
	<b>\$ 33,100,525</b>	<b>\$ 30,618,903</b>

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# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 9. Commitments:

The District has entered into contracts for snow removal with annual minimum payments for the next 2 years for a total of \$294,421 (2024: \$174,601; 2025: \$119,820).

## 10. Taxation and grants in lieu:

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

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	2023	2022
Municipal and school property taxes levied	\$ 2,271,677	\$ 2,138,878
Less collections on behalf of other government entities:		
Province of B.C. - School taxes	680,736	603,579
Thompson-Nicola Regional District ("TNRD")	315,452	312,266
Thompson Regional Hospital District	135,682	133,669
Police taxes	111,855	84,710
B.C. Assessment Authority	20,752	15,530
Payment in lieu of taxes	1,177	1,157
Other	232	-
	<hr/> 1,265,886	<hr/> 1,150,911
	<hr/> \$ 1,005,791	<hr/> \$ 987,967

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# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

## 11. Government transfers:

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

	2023	2022
Growing Community	\$ 1,316,000	\$ -
Louis Creek Industrial Park ("LCIP") water upgrade	928,888	71,112
Barriere Business Centre	522,656	-
Small Community	431,000	566,000
Gas tax	197,377	331,678
Business Development Officer	70,770	-
Climate Action	44,508	55,082
Participation	35,714	-
Other	22,302	8,075
Asset Management Planning	-	14,903
	<u>\$ 3,569,215</u>	<u>\$ 1,046,850</u>

## 12. Contingent liabilities:

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

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, 2023

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## 13. Pension liability:

The District of Barriere and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of 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, 2023, the plan has about 240,000 active members and approximately 124,000 retired members. Active members include approximately 42,000 contributors from local governments.

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

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

The District of Barriere paid \$47,780 (2022 - \$46,231) for employer contributions while employees contributed \$37,150 (2022 - \$42,750) to the plan in fiscal 2023.

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

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



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## 14. Budget:

The Financial Plan (Budget) bylaw adopted by Council on May 15, 2023 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 15, 2023 with adjustments as follows:

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	2023
Annual surplus - statement of operations	\$ 161,346
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(85,000)
Transfer to reserves	(76,346)
Total adjustments	(161,346)
Financial plan balance	\$ -

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## 15. Segmented information:

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

(a) General government:

The General Government operations provide the functions of Building Services and Maintenance, Corporate Administration, Finance, Human Resources, Legislative Services, 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, 2023

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## 15. Segmented information (continued):

(c) Transportation services:

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

(d) Environmental services:

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

(e) Parks and recreation:

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

(f) Water utility:

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

(g) Sewer utility:

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

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

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

## 15. Segmented information (continued):

2023	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
<b>Revenue:</b>									
Tax requisition	\$ 99,996	\$ 229,562	\$ 92,533	\$ 24,843	\$ 82,374	\$ -	\$ -	\$ 476,483	\$ 1,005,791
Grants in lieu	-	-	-	-	-	-	-	40,408	40,408
Sales of services	226,435	65,208	207,423	49,428	9,680	511,982	131,011	54,966	1,256,133
Government transfers	-	-	-	-	21,200	928,888	-	2,619,127	3,569,215
Other	-	-	-	-	1,125	-	-	89,079	90,204
<b>Total revenue</b>	<b>326,431</b>	<b>294,770</b>	<b>299,956</b>	<b>74,271</b>	<b>114,379</b>	<b>1,440,870</b>	<b>131,011</b>	<b>3,280,063</b>	<b>5,961,751</b>
<b>Expenses:</b>									
Operating	240,242	398,461	98,952	22,472	97,838	151,501	133,121	452,420	1,595,007
Salaries and benefits	55,953	59,794	99,877	26,921	121,362	163,741	86,301	647,753	1,261,702
Amortization	39,182	105,822	6,723	-	62,178	218,173	137,388	53,954	623,420
<b>Total expenses</b>	<b>335,377</b>	<b>564,077</b>	<b>205,552</b>	<b>49,393</b>	<b>281,378</b>	<b>533,415</b>	<b>356,810</b>	<b>1,154,127</b>	<b>3,480,129</b>
<b>Annual surplus (deficit)</b>	<b>\$ (8,946)</b>	<b>\$ (269,307)</b>	<b>\$ 94,404</b>	<b>\$ 24,878</b>	<b>\$ (166,999)</b>	<b>\$ 907,455</b>	<b>\$ (225,799)</b>	<b>\$ 2,125,936</b>	<b>\$ 2,481,622</b>



# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

## 15. Segmented information (continued):

2022	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
<b>Revenue:</b>									
Tax requisition	\$ 93,659	\$ 232,271	\$ 95,734	\$ 26,873	\$ 74,888	\$ -	\$ -	\$ 464,542	\$ 987,967
Grants in lieu	-	-	-	-	-	-	-	55,530	55,530
Sales of services	72,755	64,886	200,734	53,428	8,025	482,043	127,094	22,376	1,031,341
Government transfers	-	-	-	-	-	71,112	-	975,738	1,046,850
Other	-	-	-	127,500	171,486	-	-	36,555	335,541
<b>Total revenue</b>	<b>166,414</b>	<b>297,157</b>	<b>296,468</b>	<b>207,801</b>	<b>254,399</b>	<b>553,155</b>	<b>127,094</b>	<b>1,554,741</b>	<b>3,457,229</b>
<b>Expenses:</b>									
Operating	115,013	320,818	81,052	18,094	254,369	263,081	171,133	462,025	1,685,585
Salaries and benefits	43,632	46,328	94,770	28,245	78,114	166,461	79,799	636,527	1,173,876
Amortization	35,047	201,376	13,250	-	47,758	178,545	139,696	32,190	647,862
<b>Total expenses</b>	<b>193,692</b>	<b>568,522</b>	<b>189,072</b>	<b>46,339</b>	<b>380,241</b>	<b>608,087</b>	<b>390,628</b>	<b>1,130,742</b>	<b>3,507,323</b>
<b>Annual surplus (deficit)</b>	<b>\$ (27,278)</b>	<b>\$ (271,365)</b>	<b>\$ 107,396</b>	<b>\$ 161,462</b>	<b>\$ (125,842)</b>	<b>\$ (54,932)</b>	<b>\$ (263,534)</b>	<b>\$ 423,999</b>	<b>\$ (50,094)</b>

# DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2023

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## **16. Trust funds:**

The District operates the Barriere Cemetery and maintains a cemetery perpetual care fund in accordance with the Cemetery and Funeral Services Act. Trust fund assets and related reserve balance have been excluded from the financial statements, as the assets are only held beneficially in trust for unrelated third parties. At December 31, 2023 the District held \$18,395 (2022 - \$19,313) in trust.

# DISTRICT OF BARRIERE

Schedule 1 - unaudited

COVID-19 Safe Restart Grant

Year ended December 31, 2023, with comparative information for 2022

	2023	2022
Balance, beginning of year	\$ 155,605	\$ 561,453
Storage Shelter	-	(124,779)
Various	-	(75,232)
Warming hut	-	(56,389)
Backhoe machinery	-	(45,000)
2016 Ford Explorer	-	(24,288)
Dog Park Fence	-	(19,840)
Pickleball court netting	-	(17,254)
Reception Desk	-	(10,087)
Council AV	-	(9,707)
LED Crosswalk Signals	-	(8,658)
Storm Covers	-	(8,391)
Electrical work	-	(6,223)
Balance, end of year	\$ 155,605	\$ 155,605