

2014 ANNUAL REPORT



Introduction to the 2014 Annual Report

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

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

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

We would like to “thank you” in advance for taking the time to review the District of Barriere’s 2014 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 at inquiry@barriere.ca.



2014 District of Barriere Annual Report

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Council Strategic Plan

VISION

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

MISSION

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

VALUES

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



Community Overview

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

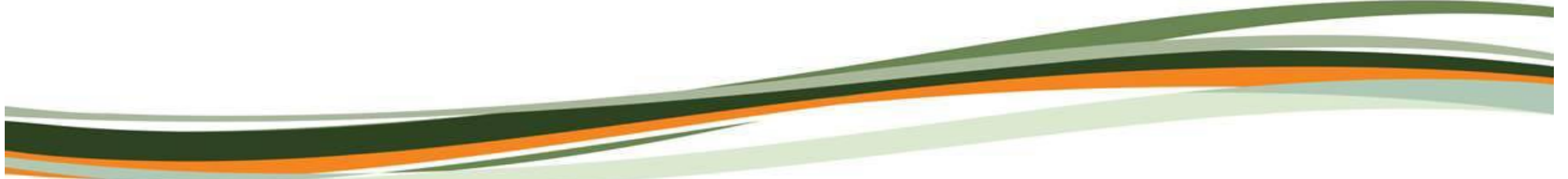
Recreational opportunities are plentiful for enthusiasts of many activities including great fishing, spectacular hiking, canoeing and cross country skiing. Downhill skiing is very close at Sun Peaks Resort south of Barriere. Gentle walking and cycling trails are accessible from the town centre.

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

The *Celebration of the Arts* has grown into an annual event held in May or June of each year. It is ever-growing in popularity and the event showcases local artists in many mediums such as oil, water and acrylic painting, pottery, sculpting, glass work, quilting, weaving, photography, jewelry and First Nations skills in drum making, beading and pine needle basketry.

The year 2014 earmarked a special year for Barriere as its 100th Anniversary milestone! Many events and promotions took place to celebrate. As well, this year was Barriere's third year of participation in the *Communities in Bloom* program and was awarded 4 out of a possible 5 Blooms as well as the prestigious Heritage Conservation Award. The success of this outstanding achievement is credited to the dedication and hard work of so many resident volunteers that this community is fortunate to have.

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





Message from the Mayor



2014 was another year of progress and change here in the District of Barriere.

One of the most notable changes was initiated by the local General Election that took place on November 15th, 2014. I am honored to have been given a change of seat by the residents of Barriere from Councillor, to Mayor.

I moved to Barriere in 1995 and the most impressive thing about Barriere to me was the community spirit. My husband, on the other hand, was more impressed with the golf course, however, he did do a lot of volunteer work here. I have always thought of Barriere and area as a “can do” community. I heard stories about how the volunteers made the ambulance service happen, how volunteers worked to get the medical center etc. That spirit has proven true in 2014 and I’m sure will be apparent in those who review this Annual Report. I truly believe if we, Council, Staff and Community continue to work together, we can make this town even more special.

The community has begun a new four years. I want everyone to remember that the wheels of Government grind slowly, but they do grind. We all want everything to happen immediately, especially in this technological age, but that is not always possible. For example: it was 2011 when Mike Fennell was Mayor, the District put in a grant application for a waste water reclamation project and here we are 4 years later with that project underway. There are a multitude of things that we, as a Council, will need to address: Policies, Bylaws, and the Louis Creek Industrial Park, just to name a few. Staff and Council must work together to ensure efficiency and transparency.

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

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

Virginia Smith

Mayor, District of Barriere

Mayor & Councillors



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

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


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

Committee meetings are held throughout the year as needed.

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

2014 - Barriere's 100th Anniversary

Barriere is commonly referred to as the “Gateway to the North Thompson”. The history of the name “Barriere” dates back to the early days of fur trading. French Canadian fur traders arrived in the area in the late 1800’s. While following the trail along the North Thompson River, the traders came to the Barriere River which was in flood. The location was then called “La Barriere” due to the fact they could not go any further. The community was officially named in 1914 with the establishment of a Post Office. The CN Rail’s main line through the valley was established in 1914 as well. Therefore, 2014 was proclaimed by Council as Barriere’s 100th Anniversary! Plenty of activities and programs were enjoyed to celebrate this milestone year:

- “Here Barriere Grew”, composed and performed by a local musician to honor the 100th Anniversary, was used to create a music video that accompanied a Heritage Grant Application intended to fund a Splash Pad for Barriere.
 - Barriere Family Fun Night & PJ Party – hosted at “the Ridge” on February 8th that included a “Barriere Birthday Cake Contest” component.
 - An amazing commemorative quilt is donated to the 100th Anniversary Committee from the Barriere Community Quilters.
 - A Commemorative Button program was developed with a phased out unveiling of three collectable buttons with prize draws held on May 12th, September 30th and December 12th.
 - February 10th the Post Office hosted a customer appreciation day tea to celebrate its 100th year in Barriere.
 - February 10th families enjoyed a skating party at the multi-use court as well as were treated to hay rides and hot chocolate!
 - A 30’ banner was installed at the entrance to town on Barriere Town Road to commemorate the anniversary.
 - Smaller banners were also displayed outside the local Post Office and the Chamber of Commerce office for the year.
 - Barriere’s annual Canada Day Celebration included a special birthday party for Barriere too on July 1st! Held at the main ball field and field house grounds, events such as a traditional tea party under the willow tree, carriage rides, old time photo booth complete with costumes, traditional lawn games and contests, 100th anniversary songs and entertainment and more were enjoyed by many.
 - In July, the Communities in Bloom (CiB) Committee hosted a tour for the CiB Judges with a special stop at the North Thompson Museum. In addition, a special component titled “Heritage in Bloom” was added to the program to commemorate the 100th Anniversary held at the Fall Fair Hall for the judges and public to enjoy. Barriere won the CiB Provincial Heritage Conservation Award!
 - Prior to the start of the North Thompson Fall Fair & Rodeo Parade in September, the Legacy Project was unveiled. The 11’ high art piece consisting of hundreds of personalized plaques honoring individuals, families, groups and businesses of the Valley, was installed on the side of the Bandshell.
 - The Grand Prize for the Commemorative Button Program was drawn in December with the winner enjoying a \$500 gift certificate from a local contractor.
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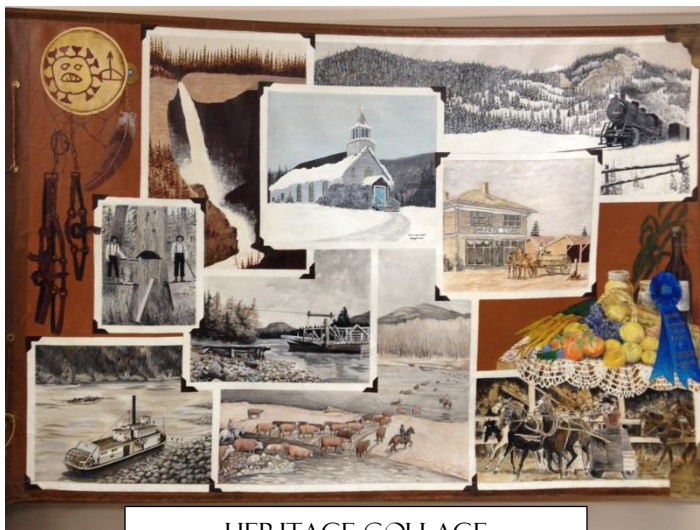
2014 - Barriere's 100th Anniversary



Canada Post Commemorative
Post Mark and Customer Appreciation Day



Family Skating Party
February 10, 2014



HERITAGE COLLAGE
DISPLAYED AT NORTH
THOMPSON MUSEUM

Barriere Family Fun Night
Winning Anniversary Cake



100th Anniversary Celebration
Fun July 1st, 2014



LEGACY PROJECT UNVEILING
AUGUST 30, 2014

Anniversary Quilt – Donated by
the Barriere Community Quilters



WANTED:
Councillor Stamer, Cathy McLeod MP, Councillor Sabyan,
and Terry Lake MLA



Standing Committees

Committee of the Whole

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

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



2014 Select Committees of Council

100th Anniversary Committee

Chair: Lindsay Arcand

Members: Councillor Paula, Councillor Smith, Dustin Doherty, Marie Downing, Leesa Genier, Liz Gilbertson, Margaret Houben, Donna Kibble, Bev Murphy, Shirley Wittner and Harley Wright.

Defined Scope:

The 100th Anniversary Committee focuses on fundraising and preparing of a Heritage Canada Grant Application to facilitate a “Splash in the Past” splash pad commemorating Barriere’s upcoming 100th Anniversary as well as the planning of festivities to celebrate the milestone in 2014.

Communities in Bloom

Co-Chair: Councillor Smith

Co-Chair: Barbara MacManus

Members: Barb Buchanan, Liz Gilbertson, Val Stamer, Dustin Doherty and Ellen Monteith.



2014 Administrative Activities & Highlights

1. Council Highlights

- 18 Regular Council meetings were held
- 6 Special Council meetings were held
- 19 Committee meetings were held
- 2 Public Budget Discussion meetings were held
- 1 Public Open House was conducted
- 0 Development Variance Permits (DVP) were submitted.
- 1 Board of Variance Applications (BOV's) was submitted.
- 0 Development Permit Applications were submitted.
- 3 Subdivision applications were submitted.
- 10 Bylaws were passed



2. Building Permits Issued

	2011	2012	2013	2014
Barriere:				
Total Permits Issued	23	29	38	18
Construction Value	\$2,055,744	\$1,537,000	\$2,608,000	\$599,500
Clearwater:				
Total Permits Issued	28	40	27	36
Construction Value	\$2,767,535	\$3,527,457	\$3,072,857	\$9,356,502
Logan Lake:				
Total Permits Issued	9	21	12	20
Construction Value	\$642,900	\$2,146,529	\$1,441,231	\$2,338,245

3. Water Works

Monthly Water Usage

Month	2013 US Gallons	2014 US Gallons	2013 Litres	2014 Litres
January	7,641,000	5,555,900	28,924,332	21,031,269
February	7,295,200	5,489,800	27,615,336	20,781,154
March	9,357,400	6,689,866	35,421,613	25,323,898
April	10,173,800	6,555,300	38,512,023	24,814,510
May	22,001,973	11,338,800	83,286,529	42,922,027
June	18,708,663	13,766,400	70,819,994	52,111,493
July	30,786,663	24,194,237	116,538,281	91,585,150
August	27,589,141	22,019,582	104,436,259	83,353,185
September	15,884,776	16,454,200	60,130,419	62,285,923
October	10,513,055	9,607,100	39,796,243	36,366,830
November	6,453,400	7,800,600	24,428,777	29,528,483
December	6,260,400	9,221,900	23,698,192	34,908,689
TOTAL	172,664,965	138,693,685	653,607,993	525,012,611

Barriere- Average Consumption per person, per day* in 2014: 215 US Gallons/ 815/L

Clearwater- Average Consumption per person, per day in 2014: 390 US Gallons/ 1,476/L

Logan Lake- Average Consumption per person, per day in 2014: 286 US Gallons/ 1,083/L

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

2014 Administrative Activities & Highlights

3. Plans and Grant Applications

The following list shows the status of studies/plans and grants that have been applied for in 2014:

Planning – Studies/Plans

	Status
1. Zoning Bylaw Review – In House	Complete

Parks – Grants

	Status
1. Canadian Heritage Legacy Fund	Not Approved
2. CN Connexions	Approved
3. CIPP – Cycling Infrastructure Partnership Program	Pending

Public Works – Grants

	Status
1. Innovations Fund – Wastewater Treatment Plant for the Downtown Core	Underway
2. General Strategic Priorities Fund – <i>Wells and Reservoir</i>	Shelf Ready



2014 Administrative Activities & Highlights

4. Solid Waste and Recycling Programs

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

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



In April of 2013, the Thompson Nicola Regional District closed the Barriere Landfill, indefinitely, and opened the Louis Creek Eco Depot located on Agate Bay Road. Residents are encouraged to use the Blue Bag program as each tonne of recycling is free to haul to the Eco Depot as opposed to garbage that incurs a tipping fee of \$60 per tonne.

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



2014 Administrative Activities & Highlights

6. Climate Action Charter

Greenhouse Gas (GHG) Emission Reduction

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

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

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

Targets

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

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

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

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

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

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

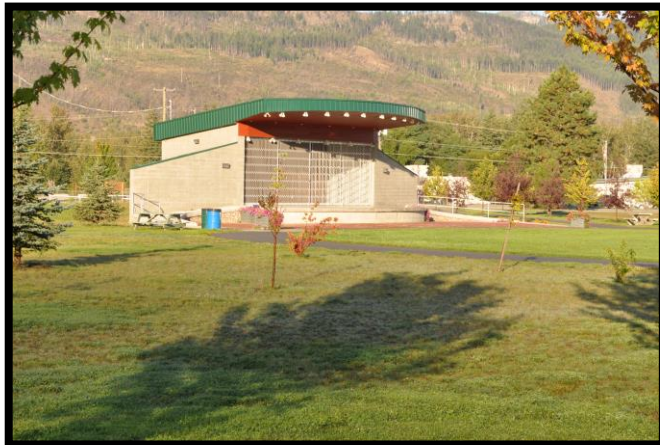


2014 Goals & Highlights

RECREATION

2014 Goals:

Item	Status	Comment
1. Secure ownership of lots 34, 35 and 36 from the Province for park facilities	In process	
2. Plan Downtown Civic Building (including Fire Hall & Rec Centre)	In process	- Old HY Louis building purchased and required roof repairs complete,
3. Fundraising for Heritage Splash Pad construction	Ongoing	- Apple Pie Sales, Family Fun Night & Penny Drive
4. Identify and secure River Access for the public	Ongoing	
5. Community Events at Bandshell	Ongoing	- Third year of Bandshell Fridays planned
6. Community Park and River Trail upgrades – cycling infrastructure	In process	



2014 Goals & Highlights

RECREATION con't

2015 Goals:

Item	Status
1. Secure ownership of lots 34, 35 and 36 from the Province for park facilities	In process
2. Rehab areas to regain mowable status	In process
3. Incorporate Wildfire Monument park into existing duties & enter into service agreement with society & TNRD	In process
4. Fundraising for Heritage Splash Pad construction	Ongoing
5. Identify and secure River Access for the public	Ongoing
6. Community Events at Bandshell	Ongoing
7. Replace aging Toro gang mower	In process
8. Continue to improve park amenities	Ongoing
9. Continue to develop trail system	Ongoing



2014 Highlights- Recreation

- Bike Park enhancements and signage complete.
- Third Year of **Barriere Bandshell Fridays** a success and continues to grow in popularity.

2014 Goals & Highlights

INFRASTRUCTURE

2014 Goals:

Item	Status
1. Wastewater System – Downtown Core and beyond	Construction underway
2. Develop a prioritization plan for upgrades to the water system	In process
3. Downtown Revitalization Plan	In process
4. Highway Signage	In process
5. Referendum to borrow to upgrade Water main between Station and Barkley Roads	Referendum Failed



2015 Goals:

Item	Status	Comments
1. Complete Wastewater System – Downtown Core and beyond	In process	
2. Re-submit application to upgrade the water main on Barriere Town Road	In process	
3. Downtown Revitalization Plan	In process	Funding dependent
4. Decide on the future of road maintenance	In process	
5. Submit grant applications for new deep wells & reservoir	In process	
6. Re-establish Well Head Protection Working Group	In process	
7. Research revenue stream for the Solar Aquatics plant	In process	Establish “Think Tank” Committee

2014 Highlights- Infrastructure

- Continued construction of the \$6.7 million “Innovation Fund” Grant project for the construction of a Solar Aquatics Wastewater System for the downtown core and beyond.
- Completed construction of Septage Receiving Facility
- First year of road maintenance responsibilities for all District Roads.

2014 Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2014 Goals:

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



2015 Goals:

Item	Status	Comments
1. Develop and market Louis Creek Industrial Park	Ongoing	
2. Barriere to McBride Corridor initiatives	In process	Labour market analysis, mountain biking
3. Web Marketing	In process	
4. Promote tourism through the Lower North Thompson Tourism Society	Ongoing	Regional contract in place
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	

2014 Highlights- Economic Development & Diversification

- Public Review of New Zoning Bylaw completed and adopted by Council.

2014 Goals & Highlights

LIVABILITY

2014 Goals:

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



2015 Goals:

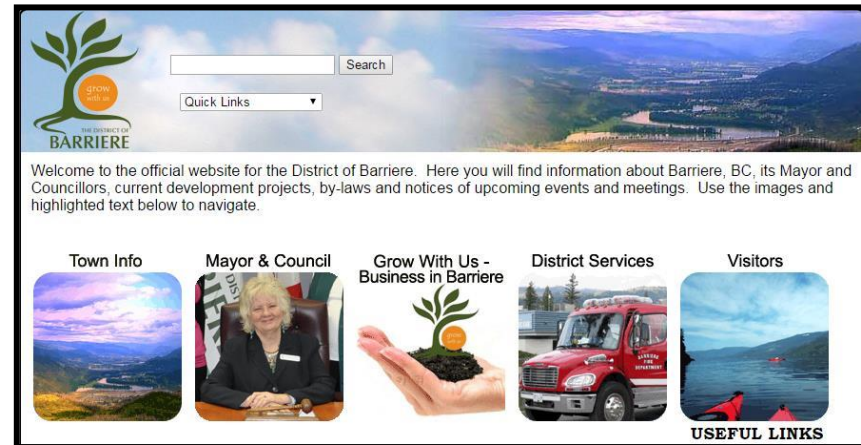
Item	Status	Comments
1. Continue to promote recycling and composting	Ongoing	Research "who & why" some aren't recycling & brainstorm solutions
2. Initiate review of DCC Bylaw	In process	
3. Support Healthy Living for All Ages	Ongoing	Continue to entertain non-gov't partnerships
4. Participate in the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

2014 Goals & Highlights

GOOD GOVERNMENT/ COMMUNICATION

2014 Goals:

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



2015 Goals:

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

2014 Highlights- Good Government/ Communication

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

2014 Goals & Highlights

FINANCIAL SUSTAINABILITY

2014 Goals:

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



2015 Goals:

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

2014 Highlights – Financial Sustainability

- Multiple water line repairs complete.
- KPMG hired as District Auditor

2014 Goals & Highlights

BUDGET PROCESS/ TAX

2014 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

2015 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



2014 Highlights- Budget Process/ Tax

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

Barriere & District Volunteer Fire Department

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

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

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

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

SUMMARY OF CALLS

	2013	2014
Fires	42	32
False Alarms	7	0
Fatalities	0	0
Mutual Aid	2	2
Practices	55	51
TOTAL FIRE	106	85
First Responder Calls	58	52



Permissive Tax Exemptions

District of Barriere
Section 224 (2)(a) Community Charter
Tax Exemption Bylaw 0054, 2009

Societies / Non Profit	2013	2014	2015
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$2,014.27	\$2,071.60	\$1,985.45
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$3,190.57	\$3,001.50	\$2,507.50
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$5,281.38	\$5,390.67	\$5,194.60
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,820.46	\$8,621.04	\$8,011.58
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$4,950.32	\$4,256.77	\$3,730.67
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$13,595.80	\$13,425.07	\$17,460.43
Barriere Curling Club Assessed under Roll No. 1465.200	\$17,009.81	\$13,218.49	\$12,873.58
Interior Community Services Assessed under Roll No. 1245.420	\$2,067.72	\$2,114.67	\$2,176.80
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,038.95	\$1,075.19	\$1,111.31

Permissive Tax Exemptions

District of Barriere
Section 220 (1)(h) Community Charter
Tax Exemption Bylaw 0053, 2009

Churches	2013	2014	2015
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$399.04	\$465.98	\$459.85
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$825.94	\$854.76	\$765.59
United Church Assessed under Roll No. 1245.386	\$714.50	\$587.82	\$551.49
Baptist Church Assessed under Roll No. 1390.060	\$455.66	\$374.83	\$385.71
Pentecostal Church Assessed under Roll No. 1470.514	\$917.61	\$755.24	\$644.79

Financial Statements of

DISTRICT OF BARRIERE

Year ended December 31, 2014

DISTRICT OF BARRIERE

Financial Statements

Year ended December 31, 2014

Financial Statements

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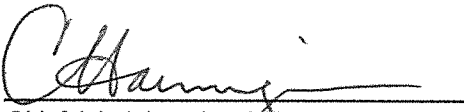
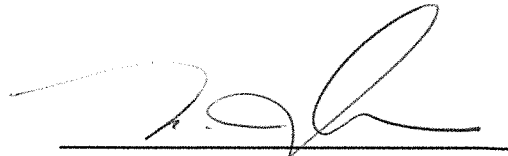
MANAGEMENT'S RESPONSIBILITY FOR THE FINANCIAL STATEMENTS

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
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INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of District of Barriere

We have audited the accompanying financial statements of the District of Barriere ("the District") which comprise the statement of financial position as at December 31, 2014 and the statements of operations and accumulated surplus, change in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

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

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

KPMG Confidential.



Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the District of Barriere as at December 31, 2014 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Accountants

Kamloops, Canada

April 13, 2015

DISTRICT OF BARRIERE

Statement of Financial Position

December 31, 2014, with comparative information for 2013

	2014	2013
Financial assets:		
Cash and investments (note 2)	\$ 2,212,730	\$ 2,902,554
Accounts receivable (note 3)	1,298,537	913,100
Land held for resale	492,022	-
	4,003,289	3,815,654
Financial liabilities:		
Accounts payable and accrued liabilities	743,788	561,705
Deferred revenue (note 4)	287,854	338,226
Development cost charges	33,814	33,814
Term debt (note 5)	45,754	93,998
Restricted funds	25,345	18,471
	1,136,555	1,046,214
Net financial assets	2,866,734	2,769,440
Non-financial assets:		
Inventory of supplies	28,553	25,461
Prepaid expenses and deposits	4,018	3,286
Tangible capital assets (note 6)	19,305,748	16,092,947
	19,338,319	16,121,694
Commitments (note 8)		
Accumulated surplus (note 7)	\$ 22,205,053	\$ 18,891,134

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2014, with comparative information for 2013

	Budget (note 13)	2014	2013
Revenue:			
Tax requisition (note 9)	\$ 725,115	\$ 726,007	\$ 692,825
Service revenue	600,900	641,113	626,148
Government transfers (note 10)	4,929,918	3,459,302	2,405,373
Grants in lieu of taxes	33,287	33,346	32,095
Other income	24,000	40,433	39,211
Actuarial adjustment of term debt	-	29,191	24,617
Developer contributions	-	486,900	124,000
Total revenue	6,313,220	5,416,292	3,944,269
Expenses:			
General government	569,026	619,127	655,921
Protective services	120,075	163,743	149,487
Transportation services	368,340	581,666	441,441
Environmental services	98,920	117,166	110,612
Development services	118,233	107,910	43,946
Parks and recreation	96,385	118,714	124,033
Water utility	308,678	356,143	358,978
Sewer utility	24,110	37,904	59,050
Total expenses	1,703,767	2,102,373	1,943,468
Annual surplus	4,609,453	3,313,919	2,000,801
Accumulated surplus, beginning of year	18,891,134	18,891,134	16,890,333
Accumulated surplus, end of year	\$ 23,500,587	\$ 22,205,053	\$ 18,891,134

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Change in Net Financial Assets

Year ended December 31, 2014, with comparative information for 2013

	Budget (note 13)	2014	2013
Annual surplus	\$ 4,609,453	\$ 3,313,919	\$ 2,000,801
Acquisition of tangible capital assets	(4,810,592)	(3,648,637)	(2,547,891)
Amortization of tangible capital assets	-	435,837	423,225
	(4,810,592)	(3,212,800)	(2,124,666)
Acquisition of prepaid expenses	-	(4,017)	(3,286)
Acquisition of inventories	-	(10,038)	(25,461)
Use of prepaid expenses	-	3,286	2,290
Use of inventories	-	6,944	26,306
	-	(3,825)	(151)
Net change in net financial assets	(201,139)	97,294	(124,016)
Net financial assets, beginning of year	2,769,440	2,769,440	2,893,456
Net financial assets, end of year	\$ 2,568,301	\$ 2,866,734	\$ 2,769,440

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Cash Flows

Year ended December 31, 2014, with comparative information for 2013

	2014	2013
Cash provided by (used in):		
Operating transactions:		
Annual surplus	\$ 3,313,919	\$ 2,000,801
Items not involving cash:		
Amortization of tangible capital assets	435,837	423,225
Actuarial adjustment of term debt	(29,191)	(24,617)
Contribution of land	(486,900)	-
Change in non-cash operating assets and liabilities:		
Accounts receivable	(385,437)	102,457
Inventory	(3,092)	845
Prepaid expenses	(732)	(996)
Accounts payable and accrued liabilities	182,082	391,794
Deferred revenue	(50,372)	122,179
Land held for resale	(5,122)	-
Restricted funds	6,874	12,692
	2,977,866	3,028,380
Capital transactions:		
Acquisition of tangible capital assets	(3,648,637)	(2,547,891)
	(3,648,637)	(2,547,891)
Investing Activities:		
Decrease (increase) in investments	648,388	(212,252)
Financing activities:		
Repayment of debt	(19,053)	(19,053)
	(19,053)	(19,053)
Increase (decrease) in cash	(41,436)	249,184
Cash (bank overdraft), beginning of year	236,946	(12,238)
Cash, end of year	\$ 195,510	\$ 236,946

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Notes to Financial Statements

Year ended December 31, 2014

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

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

1. Significant accounting policies:

The financial statements of District of Barriere (the "District") are prepared by management in accordance with Canadian generally accepted accounting principles for governments as recommended by the Public Sector Accounting Board ("PSAB") of the Chartered Professional Accountants of Canada. Significant accounting policies adopted by the District are as follows:

(a) Basis of accounting:

The District follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the creation of a legal obligation to pay.

(b) Revenue recognition:

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

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

Investment income is reported as revenue in the period earned.

(c) Government transfers:

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

(d) Investments:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(e) Statutory reserves:

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

(f) Non-financial assets:

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

(i) Tangible capital assets:

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

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

No amortization is charged in the year of acquisition or in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(iii) Natural resources:

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

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

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

(v) Interest capitalization:

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

(vi) Inventory of supplies:

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

(vii) Land held for resale:

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

(g) Use of estimates:

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

Significant estimates include the useful lives of tangible capital assets.

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

1. Significant accounting policies (continued):

(h) Taxes collected on behalf of other agencies:

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

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:

	2014	2013
Cash	\$ 195,510	\$ 236,946
Investments	2,017,220	2,665,608
	<u>\$ 2,212,730</u>	<u>\$ 2,902,554</u>

Investments include term deposits and savings accounts that bear interest at rates between 1.05% to 4.00%.

3. Accounts receivable:

Accounts receivable consists of amounts receivables for the following sources:

	2014	2013
Government transfers	\$ 821,173	\$ 536,184
Property taxes	155,275	95,340
HST/GST	222,150	184,328
Other amounts	99,939	97,248
	<u>\$ 1,298,537</u>	<u>\$ 913,100</u>

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

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.

	2014	2013
Deferred gas tax:		
Opening balance	\$ 338,226	\$ 216,047
Funding received	123,147	119,457
Revenues recognized	(202,574)	(4,277)
Interest earned	4,373	6,999
	263,172	338,226
Prepaid property taxes	24,682	-
	\$ 287,854	\$ 338,226

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

5. Term debt:

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

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

(a) Changes in term debt are shown below:

	2014	2013
Balance, beginning of year	\$ 93,998	\$ 137,668
Principal payments	(19,053)	(19,053)
Actuarial adjustment of term debt	(29,191)	(24,617)
Net adjustment	(48,244)	(43,670)
Balance, end of year	\$ 45,754	\$ 93,998

(b) Total principal payments required of the District for the next year is as follows:

2015	\$ 19,053
------	-----------

Scheduled debt repayments may be suspended by the MFA if the MFA reasonably anticipates that it has sufficient investment assets to cover the remaining principal and interest repayments of the MFA funding debentures.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

6. Tangible capital assets:

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

*Contains assets under construction - see note (a)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

6. Tangible capital assets (continued):

2013	Land	Roads and bridges	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2013
Cost:								
Balance, beginning of year	\$ 4,575,954	\$ 6,693,313	\$ 881,162	\$ 591,675	\$ 658,150	\$ 329,526	\$ 3,065,613	\$ 16,795,393
Additions	162,675	-	195,953	46,370	2,500	2,098,763	41,630	2,547,891
Balance, end of year	\$ 4,738,629	\$ 6,693,313	\$ 1,077,115	\$ 638,045	\$ 660,650	\$ 2,428,289	\$ 3,107,243	\$ 19,343,284
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 1,213,555	\$ 89,366	\$ 357,767	\$ 365,315	\$ -	\$ 801,109	\$ 2,827,112
Amortization expense	-	243,987	29,020	44,188	35,728	-	70,302	423,225
Balance, end of year	-	1,457,542	118,386	401,955	401,043	-	871,411	3,250,337
Net book value, end of year	\$ 4,738,629	\$ 5,235,771	\$ 958,729	\$ 236,090	\$ 259,607	\$ 2,428,289	\$ 2,235,832	\$ 16,092,947

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

6. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction, consisting of wastewater infrastructure, having a cost of \$5,454,349 (2013 - \$2,428,289) have not been amortized. Amortization of these assets will commence when the asset is put into service.

Assets under construction, consisting of waterworks infrastructure, having a cost of \$96,108 (2013 - \$nil) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Contributed tangible capital assets:

Contributed assets of \$nil (2013 - \$124,000) were recognized during the year.

(c) 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.

(d) Write-down of tangible capital assets:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

7. Accumulated surplus:

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

	2014	2013
Unrestricted surplus	\$ 1,687,706	\$ 1,207,304
Equity in tangible capital assets	19,259,994	15,998,949
Reserve funds:		
Municipal hall	55,360	25,360
Fire protection	115,304	115,304
First responders	192	192
Roads	481,420	1,133,060
Highway signs	10,000	5,000
Environmental	47,767	37,129
Parks	16,219	16,219
Community hall	12,000	9,000
Louis Creek Industrial Site	123,246	289,677
Water	53,940	53,940
Waste water project	341,905	-
Total reserve funds	1,257,353	1,684,881
	\$ 22,205,053	\$ 18,891,134

8. Commitments:

The District has one significant contract for snow removal services with annual payments for the next 2 years as follows:

2015	\$ 212,980
2016	70,993
	\$ 283,973

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

9. Taxation and grants in lieu:

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

	2014	2013
Municipal and school property taxes levied	\$ 1,671,477	\$ 1,639,606
Parcel tax	37,827	37,953
	1,709,304	1,677,559
Less: Collections on behalf of other governments:		
Thompson-Nicola Regional District ("TNRD")	297,933	304,703
Province of B.C. - School taxes	500,433	509,897
Thompson Regional Hospital District	92,301	78,078
B.C. Assessment Authority	13,355	13,573
Municipal Finance Authority	39	39
Police taxes	74,771	73,587
Payment in lieu of taxes	4,465	4,857
	983,297	984,734
	\$ 726,007	\$ 692,825

10. 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:

	2014	2013
Innovation Funding (Gas Tax Fund)	\$ 2,843,858	\$ 1,924,438
Small Community Grant	256,202	257,807
TNRD septage receiving contribution	151,898	174,325
New Horizons for Seniors Grant	-	20,203
Community Works Funding (Gas Tax Fund)	202,574	4,277
Community Recreation Grant	-	2,264
Other grants and transfers	4,770	22,059
	\$ 3,459,302	\$ 2,405,373

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

11. 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.

12. Pension liability:

The municipality and its employees contribute to the Municipal Pension Plan (the "Plan"), a jointly trusted pension plan. The board of trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are based on a formula. The Plan has about 182,000 active members and approximately 75,000 retired members. Active members include approximately 36,000 contributors from local governments.

The most recent actuarial valuation as at December 31, 2012 indicated a \$1,370 million funding deficit for basic pension benefits. The next valuation will be as at December 31, 2015 with results available in 2016. Defined contribution plan accounting is applied to the Plan as the Plan exposes the participating entities to actuarial risks associated with the current and former employees of other entities, with the result that there is no consistent and reliable basis for allocating the obligation, Plan assets and cost to individual entities participating in the Plan.

The District paid \$34,755 (2013 - \$34,263) for employer contributions to the Plan in 2014.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

13. Budget:

The Financial Plan (Budget) bylaw adopted by Council on May 13, 2014 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 13, 2014 with adjustments as follows:

	2014
Annual surplus - statement of operations	\$ 4,609,453
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(4,810,591)
Transfer to reserves	201,138
Total adjustments	(4,609,453)
Financial plan balance	\$ -

14. Segmented information:

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

(a) General government:

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

(b) Protective services:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

14. 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, 2014

14. Segmented information (continued):

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2014

14. Segmented information (continued):

2013	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 78,444	\$ 117,325	\$ 56,672	\$ 36,469	\$ 58,407	\$ 37,953	\$ -	\$ 307,555	\$ 692,825
Grants in lieu	-	-	-	-	-	-	-	32,095	32,095
Sales of services	46,723	40,100	98,225	33,851	19,237	345,229	6,656	36,127	626,148
Government transfers	-	2,153	-	2,827	5,867	1,000	2,098,763	294,763	2,405,373
Developer contributions	-	-	-	-	-	-	-	124,000	124,000
Actuarial adjustment of term debt	-	-	-	-	-	24,617	-	-	24,617
Other	-	-	-	-	-	-	-	39,211	39,211
Total revenue	125,167	159,578	154,897	73,147	83,511	408,799	2,105,419	833,751	3,944,269
Expenses:									
Operating	100,300	166,880	51,246	23,814	56,185	131,234	43,339	216,173	789,171
Salaries and benefits	14,311	30,575	42,564	20,132	52,683	155,474	15,711	399,623	731,073
Amortization	34,876	243,986	16,802	-	15,165	72,270	-	40,125	423,224
Total expenses	149,487	441,441	110,612	43,946	124,033	358,978	59,050	655,921	1,943,468
Annual surplus (deficit)	\$ (24,320)	\$ (281,863)	\$ 44,285	\$ 29,201	\$ (40,522)	\$ 49,821	\$ 2,046,369	\$ 177,830	\$ 2,000,801