



2016 ANNUAL REPORT



Introduction to the 2016 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 2016 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.



2016 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 1713 residents who enjoy an urban yet rural lifestyle. Located on the Yellowhead Highway, just 45 minutes north of Kamloops, BC, Barriere became a District Municipality on December 4, 2007. Barriere Council consists of the Mayor and six (6) Councillors. Local Government elections are now held every four years and the next election is scheduled for October 20, 2018.

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

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

The District has continued its efforts to finalize the completion of the massive 6.7 million dollar construction undertaking of the *Solar Aquatics Water Reclamation Centre* project in the downtown core. The exciting new infrastructure began servicing the properties hooked up to the system this year.

The year 2016 also marked the long awaited construction of a community splash pad in Fadear Park. Eight long years of fundraising efforts by the community and generous contributions from the Lower North Thompson Community Forest Society, MLA Terry Lake, and Dwight Love, along with funds raised by penny drives, apple pie sales, raffles and events, brought "Splash in the Past" to fruition.

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 fifth season of *Barriere Bandshell Fridays* showcasing many of the valley's incredible musical talent. The Bandshell will continue to host many community celebrations over the years where local talent and entertainment can bring individuals and families together to enjoy the festivities, create traditions and make lasting memories.





Message from the Mayor



2016 was another year of progress and change here in the District of Barriere.

I have now had the honour of representing Barriere as Mayor for the past two years having been elected to this position in November of 2014.

I moved to Barriere in 1995 and the most impressive thing about Barriere to me was the community spirit. I have always thought of Barriere and area as a “can do” community. I heard stories about how the volunteers made the ambulance service happen, how volunteers worked to get the medical center etc. That spirit has proven true in 2016 and I’m sure will be apparent to those who review this Annual Report. I truly believe if we, Council, Staff and Community continue to work together, we can make this town even more special.

Council has worked very hard to see our long awaited project downtown come to fruition with properties beginning to hook into the system this year. *The Solar Aquatics (Waste)Water Reclamation Centre* is a massive asset to our community and nearly complete. This innovative endeavor has thrown many challenges our way but the light at the end of the tunnel shines brighter than ever.

Council received news of its successful grant application for much needed upgrades to our community water system. Two new wells are planned for Bradford Park and a new, desperately needed reservoir will call Barriere home in 2017-2018. In addition to these large undertakings, Council continues to address: Policies, Bylaws and the Louis Creek Industrial Park, just to name a few.

I would like to once again quote the amazing woman, Hazel McCallion (aka Hurricane Hazel) who was elected Mayor of Mississauga in 1978 and retired in 2014 at 93 years of age:
“No politician has all the answers to all challenges. A lot of them have caused the public to lack confidence in people running for office. You don’t promise things that you haven’t got a chance of fulfilling. But some people buy it, unfortunately. How can you say when you get elected that you’re going to keep the taxes down? I have never promised to cut taxes. All I have ever promised is to give value for the tax dollars.”

Virginia Smith

Mayor, District of Barriere

Council



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

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

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

Committee meetings are held throughout the year as needed.

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

2016 – Photo Scrapbook



Barriere Celebrates
CANADA DAY 
 Friday, July 1st 2016
 2:00 pm
 Opening Ceremony begins at 2:00pm
 At the Barriere Bandshell



Live Music! Fun! Cupcakes
 Fun! Games
 Fun! Concession Fun!

 Special Thanks to
Canada 



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.



2016 Select Committees of Council

Greenhouse Think Tank

Chair: Mayor Smith

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

2016 Administrative Activities & Highlights

1. Council Highlights

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



2. Building Permits Issued

	2013	2014	2015	2016
Barriere:				
Total Permits Issued	38	18	18	36
Construction Value	\$2,608,000	\$599,500	\$478,000	\$488,000
Clearwater:				
Total Permits Issued	38	36	21	32
Construction Value	\$3,072,857	\$9,356,502	\$1,919,680	\$3,800,00
Logan Lake:				
Total Permits Issued	12	20	23	12
Construction Value	\$1,441,231	\$2,338,245	\$2,382,343	\$4,310,000

3. Water Works

Monthly Water Usage

Month	2015 US Gallons	2016 US Gallons	2015 Litres	2016 Litres
January	5,819,800	4,931,000		
February	5,767,600	6,322,000		
March	10,512,500	4,934,600		
April	7,865,100	7,709,200		
May	15,967,200	17,569,100		
June	21,164,500	17,845,000		
July	21,006,160	17,679,600		
August	23,471,200	21,972,900		
September	11,904,700	8,767,500		
October	7,276,100	5,742,000		
November	5,827,800	4,161,900		
December	5,640,800	4,578,300		
TOTAL	142,223,460	122,206,199	538,374,360	462,600,786

Barriere- Average Consumption per person, per day* in 2016: 189 US Gallons/ 712/L

Clearwater- Average Consumption per person, per day in 2016: 299 US Gallons/ 1,131/L

Logan Lake- Average Consumption per person, per day in 2016: 263 US Gallons/ 996/L

*per person average based on population as recorded in the 2016 Canadian Census

2016 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 2016:

Public Works – Grants

	Status
1. Gas Tax - <i>Barriere Town Road Improvements</i>	Unsuccessful
2. Gas Tax Strategic Priorities Fund – <i>Wells and Reservoir</i>	Successful – In progress
3. Rural Dividend – <i>Sustainability Plan</i>	Successful – In progress
4. Rural Dividend – <i>Pilot Project</i>	Submitted – Successful

Parks & Recreation – Grants

1. BC Labour Heritage – <i>Logging Workers Memorial Plaque</i>	Successful – Complete
2. Canada 150 – <i>Community Canada 150 Celebration</i>	Unsuccessful



2016 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)



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

In 2015, an amount of 301 tonnes of residential waste & 173 tonnes of commercial waste, was collected by the District and hauled to the Eco Depot. In 2016, an amount of 497 tonnes of total refuse & 119 tonnes of recycling was collected by the District and hauled to the Eco Depot.



2016 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



Goals & Highlights

RECREATION

2016 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	
3. Identify and secure River Access for the public	Ongoing	
4. Community Events at Bandshell	Ongoing	- 5 th year of Bandshell Fridays planned
5. Incorporate Wildfire Monument park into existing duties & enter into service agreement with society & TNRD	Ongoing	
6. Construct Heritage Splash Pad	Complete	
7. Landscape Solar Aquatic Water Reclamation Centre: 50% funded by CNEcoConnexions Grant & Gas Tax	Complete	



Goals & Highlights

RECREATION con't

2017 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. Approval to locate & fundraise for Skate Park	In process
4. Identify and secure River Access for the public	Ongoing
5. Community Events at Bandshell	Ongoing
6. Continue to improve park amenities	Ongoing
7. Continue to develop trail system	Ongoing



2016 Highlights- Recreation

- 5th Year of **Barriere Bandshell Fridays** a success and continues to grow in popularity.
- Loggers Memorial Tribute affixed to Bandshell
- “Splash in the Past” splash pad construction complete in August 2016.

Goals & Highlights

INFRASTRUCTURE

2016 Goals:

Item	Status
1. Wastewater System – Downtown Core and beyond	Construction complete
2. Develop a prioritization plan for upgrades to the water system	In process
3. Downtown Revitalization Plan	In process
4. Highway Signage	In process
5. Decide on future of road maintenance	Complete
6. Continue to research revenue stream for the Solar Aquatics Water Reclamation Centre	Working on Implementation



2017 Goals:

Item	Status	Comments
1. Complete Wastewater System – Downtown Core	In process	
2. Construct water upgrades north end of Barriere Town Road	In process	
3. Downtown Revitalization Plan	In process	Funding dependent
4. Construct new deep wells & reservoir	In process	
5. Re-establish Well Head Protection Working Group	In process	
6. 2016 Application to Rural Dividend for Operational Sustainability Plan for Solar Aquatics Water Reclamation Centre	Successful	

2016 Highlights- Infrastructure

- Construction of the \$6.7 million “Innovation Fund” Grant project for the construction of a Solar Aquatics Water Reclamation System for the downtown core and beyond nears completion.
- Test drilling begins at Bradford Park for new dual production wells.
- Phase 1 properties begin hooking into the Downtown

Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2016 Goals:

Item	Status
1. Develop and market Louis Creek Site	Ongoing
2. Organize and facilitate an Economic Development Forum to explore business opportunities with LNTCFS, Chamber of Commerce, District of Clearwater and TNRD as partners	Complete
3. Support increased density in downtown core	Ongoing
3. Support highway commercial development	Ongoing
4. Promote tourism in conjunction with Barriere and District Chamber of Commerce & Lower North Thompson Tourism Society	Ongoing
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing



2017 Goals:

Item	Status	Comments
1. Market & list Louis Creek Industrial Park properties	Ongoing	
3. Mountain Bike Initiative - valley	Ongoing	Simpcw taking lead
4. Promote tourism through the Lower North Thompson Tourism Society	Ongoing	Regional contract in place
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	

2016 Highlights- Economic Development & Diversification

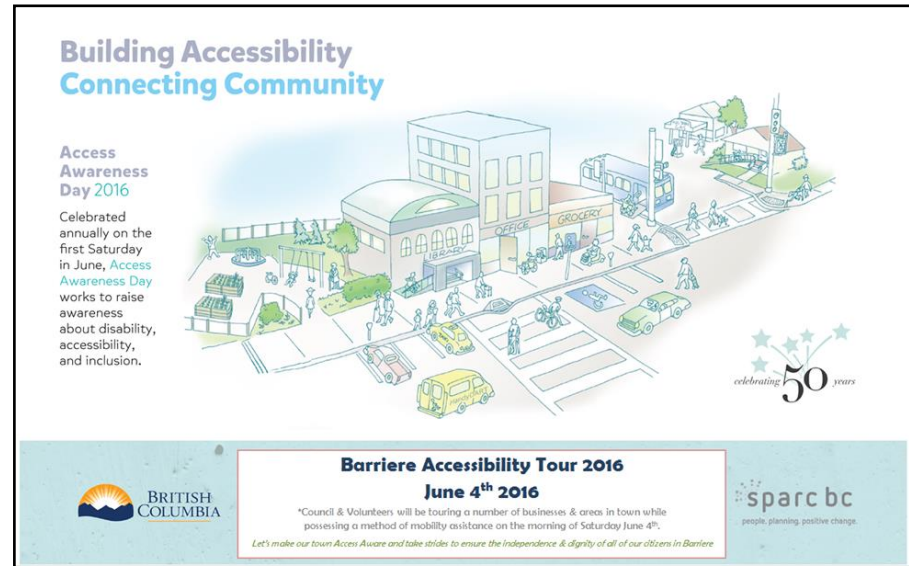
- An Economic Development Forum was held in partnership with LNTCFS, Chamber of Commerce, District of Clearwater and TNRD.

Goals & Highlights

LIVABILITY

2016 Goals:

Item	Status
1. Initiate review of DCC Bylaw	In process
2. Become a model Healthy community	Ongoing
3. Become a green community	Ongoing
4. Community Cleanup & Beautification	Ongoing
5. Plan to Celebrate Canada's 150 th	In Process



2017 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. Become a green community	Ongoing	
5. Community Cleanup & Beautification	Ongoing	
6. Infrastructure application which includes accessibility improvements to downtown core.	In process	

2016 Highlights- Livability

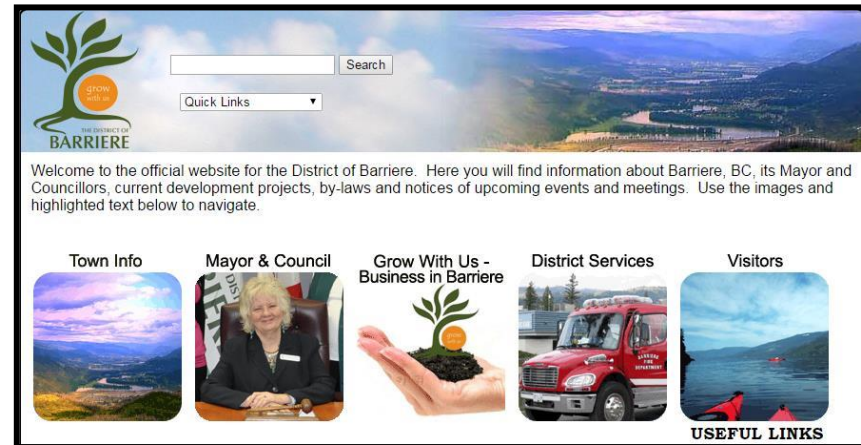
- Council, staff and citizen volunteers participate in an Accessibility Tour. Participants visited a number of establishments and public spaces possessing a method of mobility assistance in order to identify areas in which locations can improve their accessibility.

Goals & Highlights

GOOD GOVERNMENT/ COMMUNICATION

2016 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
5. Continue to utilize "the Bear" Radio station to disseminate information to citizens	Ongoing



2017 Goals:

Item	Status	Comments
1. Work toward effective and ongoing communications with business community, government & social groups	Ongoing	Working online with Star Journal and Radio Station to provide ongoing updates and information provision to residents & visitors
2. Apply for all grants that will add value to the community	Ongoing	
3. Continue review and revision of old bylaws	In process	
4. Explore Options to further engage the public.	In process	
5. Begin OCP review process	2017	

2016 Highlights- Good Government/ Communication

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

Goals & Highlights

FINANCIAL SUSTAINABILITY

2016 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. Budget for Asset Replacement	Ongoing
4. Review User Fees	Ongoing
5. Explore Alternate Revenue Sources	Ongoing
6. Establish Garbage Truck Replacement Reserve & Purchase Truck	Complete



2017 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

**2016 Highlights –
Financial Sustainability**

- New Garbage Truck Purchased

Goals & Highlights

BUDGET PROCESS/ TAX

2016 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

2017 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



2016 Highlights- Budget Process/ Tax

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

Barriere & District Volunteer Fire Department

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

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

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

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

SUMMARY OF CALLS

	2015	2016
Fires	40	43
False Alarms	4	1
Fatalities	0	0
Mutual Aid	1	0
Practices	52	52
TOTAL FIRE	97	97
First Responder Society Calls	43	63



Permissive Tax Exemptions

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

Societies / Non Profit	2015	2016
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,985.45	\$1,964.08
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$2,587.50	\$2,769.55
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$5,194.60	\$5,138.69
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,011.58	\$1,794.32
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$3,730.67	\$3,542.24
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$13,189.77	\$15,342.94
Barriere Curling Club Assessed under Roll No. 1465.200	\$12,873.58	\$12,328.78
Interior Community Services Assessed under Roll No. 1245.420	\$2,176.80	\$2,182.62
North Thompson Legion #242 Assessed under Roll No. 1270.085	\$1,111.31	\$1,287.01

Permissive Tax Exemptions

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

Churches	2015	2016
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$459.85	\$493.56
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430 (church)	\$765.59	\$793.45
United Church Assessed under Roll No. 1245.386	\$551.49	\$591.33
Baptist Church Assessed under Roll No. 1390.060	\$385.71	\$412.71
Pentecostal Church Assessed under Roll No. 1470.514	\$644.79	\$690.98

Financial Statements of

DISTRICT OF BARRIERE

Year ended December 31, 2016

DISTRICT OF BARRIERE

Financial Statements

Year ended December 31, 2016

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.

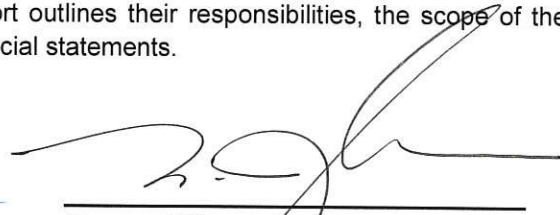
The District's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely 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
200-206 Seymour Street
Kamloops BC V2C 6P5
Canada
Tel (250) 372-5581
Fax (250) 828-2928

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, 2016 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.



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, 2016 and its results of operations, its changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

KPMG LLP

Chartered Professional Accountants

Kamloops, Canada

April 18, 2017

DISTRICT OF BARRIERE

Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
		(Recast - note 2)
Financial assets:		
Cash and investments (note 3)	\$ 2,061,451	\$ 1,580,795
Accounts receivable (note 4)	417,765	1,460,467
Land held for resale	492,022	492,022
	<u>2,971,238</u>	<u>3,533,284</u>
Liabilities:		
Accounts payable and accrued liabilities	531,712	372,294
Deferred revenue (note 5)	96,783	423,001
	<u>628,495</u>	<u>795,295</u>
Net financial assets	2,342,743	2,737,989
Non-financial assets:		
Inventory of supplies	30,022	28,502
Prepaid expenses and deposits	6,825	3,426
Tangible capital assets (note 6)	23,910,214	21,569,581
	<u>23,947,061</u>	<u>21,601,509</u>
Commitments (note 8)		
Trust funds (note 15)		
Accumulated surplus (note 7)	\$ 26,289,804	\$ 24,339,498

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 13)	2016	2015 (Recast - note 2)
Revenue:			
Tax requisition (note 9)	\$ 753,172	\$ 751,872	\$ 754,839
Service revenue	753,530	831,553	739,501
Government transfers (note 10)	496,389	1,741,417	2,245,427
Grants in lieu of taxes	35,700	35,138	34,796
Other income	30,000	248,895	30,833
Actuarial adjustment of term debt	-	-	26,702
Developer contributions	-	400,774	-
Total revenue	2,068,791	4,009,649	3,832,098
Expenses:			
General government	587,050	640,988	607,807
Protective services	128,485	149,224	160,509
Transportation services	303,200	564,891	608,394
Environmental services	113,450	126,570	129,394
Development services	38,475	18,659	36,295
Parks and recreation	103,475	117,718	150,585
Water utility	279,950	304,706	347,231
Sewer utility	138,175	136,587	50,989
Total expenses	1,692,260	2,059,343	2,091,204
Annual surplus	376,531	1,950,306	1,740,894
Accumulated surplus, beginning of year	24,339,498	24,339,498	22,598,604
Accumulated surplus, end of year	\$ 24,716,029	\$ 26,289,804	\$ 24,339,498

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Change in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	Budget (note 13)	2016	2015 (Recast - note 2)
Annual surplus	\$ 376,531	\$ 1,950,306	\$ 1,740,894
Acquisition of tangible capital assets	-	(2,759,568)	(2,316,423)
Disposal of tangible capital assets	-	-	212
Amortization of tangible capital assets	-	418,934	445,929
	-	(2,340,634)	(1,870,282)
Acquisition of prepaid expenses	-	(6,825)	(3,426)
Acquisition of inventories	-	(17,673)	(9,986)
Use of prepaid expenses	-	3,426	4,017
Use of inventories	-	16,154	10,038
	-	(4,918)	643
Net change in net financial assets	376,531	(395,246)	(128,745)
Net financial assets, beginning of year	2,737,989	2,737,989	2,866,734
Net financial assets, end of year	\$ 3,114,520	\$ 2,342,743	\$ 2,737,989

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
		(Recast - note 2)
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,950,306	\$ 1,740,894
Items not involving cash:		
Amortization of tangible capital assets	418,934	445,929
(Gain) loss on disposal of tangible capital assets	(40,500)	212
Actuarial adjustment of term debt	-	(26,702)
Change in non-cash operating assets and liabilities:		
Accounts receivable	1,042,702	(161,928)
Inventory	(1,520)	51
Prepaid expenses	(3,399)	592
Accounts payable and accrued liabilities	159,419	(361,245)
Deferred revenue	(326,218)	75,988
	3,199,724	1,713,791
Capital activities:		
Acquisition of tangible capital assets	(2,759,568)	(2,316,423)
Proceeds on sale of tangible capital assets	40,500	-
	(2,719,068)	(2,316,423)
Investing activities:		
Decrease in investments	243,024	521,509
Financing activities:		
Repayment of debt	-	(19,053)
	-	(19,053)
Increase (decrease) in cash	723,680	(100,176)
Cash, beginning of year	95,334	195,510
Cash, end of year	\$ 819,014	\$ 95,334

See accompanying notes to financial statements.

DISTRICT OF BARRIERE

Notes to Financial Statements

Year ended December 31, 2016

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, 2016

1. Significant accounting policies (continued):

(e) Statutory reserves:

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

(f) Non-financial assets:

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

(i) Tangible capital assets:

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

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

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, 2016

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, 2016

1. Significant accounting policies (continued):

(h) Taxes collected on behalf of other agencies:

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

(i) Contaminated sites:

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

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

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

2. Recast of prior year comparative figures:

During the year, the District determined that certain net tangible capital assets had been omitted from its asset registers. The impact of these immaterial errors has been recorded retrospectively and prior periods have been recast as follows:

Accumulated surplus at January 1, 2015:

Accumulated surplus, as previously reported	\$ 22,205,053
Net book value of tangible capital assets not previously recorded	393,551
Accumulated surplus, as recast	\$ 22,598,604

Annual surplus for 2015:

Annual surplus, as previously reported	\$ 1,744,908
Amortization expense, not previously recorded	(4,014)
Annual surplus, as recast	\$ 1,740,894

Tangible capital assets at December 31, 2015:

Tangible capital assets, as previously reported	\$ 21,180,044
Net book value of tangible capital assets not previously recorded	389,537
Tangible capital assets, as recast	\$ 21,569,581

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:

	2016	2015
Cash	\$ 819,014	\$ 95,334
Investments	1,242,437	1,485,461
	\$ 2,061,451	\$ 1,580,795

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

4. Accounts receivable:

Accounts receivable consists of amounts receivables for the following sources:

	2016	2015
Government transfers	\$ 52,577	\$ 1,008,433
Property taxes	153,064	162,897
Goods and services tax	113,010	173,569
Other amounts	99,114	115,568
	<u>\$ 417,765</u>	<u>\$ 1,460,467</u>

5. Deferred revenue:

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

	2016	2015
Deferred gas tax:		
Opening balance	\$ 226,136	\$ 263,172
Funding received	127,293	123,147
Revenues recognized	(355,145)	(164,070)
Interest earned	1,716	3,887
	<u>-</u>	<u>226,136</u>
Prepaid property taxes	32,417	23,043
Other prepaid deposits	20,000	70,000
Restricted funds	10,552	70,008
Development cost charges	33,814	33,814
	<u>\$ 96,783</u>	<u>\$ 423,001</u>

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

6. Tangible capital assets:

	Land	Roads and bridges*	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2016
Cost:								
Balance, beginning of year	\$ 4,844,629	\$ 7,002,934	\$ 1,271,352	\$ 724,913	\$ 664,020	\$ 7,692,110	\$ 3,511,889	\$ 25,711,847
Additions	101,000	76,675	9,024	225,556	263,277	1,046,578	1,037,458	2,759,568
Disposals	-	-	-	(5,000)	(27,600)	-	-	(32,600)
Balance, end of year	\$ 4,945,629	\$ 7,079,609	\$ 1,280,376	\$ 945,469	\$ 899,697	\$ 8,738,688	\$ 4,549,347	\$ 28,438,815
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 1,947,947	\$ 187,690	\$ 492,978	\$ 478,075	\$ 16,055	1,019,521	\$ 4,142,266
Disposals	-	-	-	(5,000)	(27,600)	-	-	(32,600)
Amortization	-	249,029	38,384	25,681	35,977	4,014	65,849	418,934
Balance, end of year	-	2,196,976	226,074	513,659	486,452	20,069	1,085,370	4,528,600
Net book value, end of year	\$ 4,945,629	\$ 4,882,633	\$ 1,054,302	\$ 431,810	\$ 413,245	\$ 8,718,619	\$ 3,463,977	\$ 23,910,214

*Contains assets under construction - see note (a)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

6. Tangible capital assets (continued):

2015	Land	Roads and bridges*	Buildings	Equipment	Vehicles	Wastewater infrastructure*	Waterworks infrastructure*	Total 2015
								(Recast - note 2)
Cost:								
Balance, beginning of year	\$ 4,844,629	\$ 6,810,676	\$ 1,248,352	\$ 638,044	\$ 660,650	\$ 5,753,942	\$ 3,441,220	\$ 23,397,513
Additions	-	192,258	23,000	86,869	3,370	1,938,168	72,758	2,316,423
Disposals	-	-	-	-	-	-	(2,089)	(2,089)
Balance, end of year	\$ 4,844,629	\$ 7,002,934	\$ 1,271,352	\$ 724,913	\$ 664,020	\$ 7,692,110	\$ 3,511,889	\$ 25,711,847
Accumulated amortization:								
Balance, beginning of year	\$ -	\$ 1,701,571	\$ 151,326	\$ 444,177	\$ 442,097	\$ 12,041	\$ 947,002	\$ 3,698,214
Disposals	-	-	-	-	-	-	(1,877)	(1,877)
Amortization expense	-	246,376	36,364	48,801	35,978	4,014	74,396	445,929
Balance, end of year	-	1,947,947	187,690	492,978	478,075	16,055	1,019,521	4,142,266
Net book value, end of year	\$ 4,844,629	\$ 5,054,987	\$ 1,083,662	\$ 231,935	\$ 185,945	\$ 7,676,055	\$ 2,492,368	\$ 21,569,581

*Contains assets under construction - see note (a)

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

6. Tangible capital assets (continued):

(a) Assets under construction:

Assets under construction, consisting of wastewater infrastructure having a cost of \$8,820,922 (2015 - \$7,392,517), waterworks infrastructure having a cost of \$1,050,427 (2015 - 120,887) and roads having a cost of \$nil (2015 - \$59,640) have not been amortized. Amortization of these assets will commence when the asset is put into service.

(b) Works of art and historical treasures:

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

(c) Write-down of tangible capital assets:

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

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

7. Accumulated surplus:

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

	2016	2015
Unrestricted surplus	\$ 1,323,644	\$ 1,599,317
Equity in tangible capital assets	23,910,214	21,569,581
Reserve funds:		
Roads	551,496	627,515
Fire protection	61,215	117,956
Water	102,138	109,628
Louis Creek Industrial Site	152,561	101,303
Municipal hall	118,129	86,633
Environmental	9,092	68,867
Land sales	40,600	40,000
Highway signs	20,230	15,230
Community hall	293	3,276
First responders	192	192
Total reserve funds	1,055,946	1,170,600
	\$ 26,289,804	\$ 24,339,498

8. Commitments:

The District has entered into a contract for snow removal services ending in 2019 with annual payments for the next 3 years as follows:

2017	\$ 156,000
2018	156,000
2019	78,000
	\$ 390,000

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

9. Taxation and grants in lieu:

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

	2016	2015
Municipal and school property taxes levied	\$ 1,710,190	\$ 1,719,184
Parcel tax	-	37,704
	<u>1,710,190</u>	<u>1,756,888</u>
Less: Collections on behalf of other governments:		
Province of B.C. - School taxes	486,895	508,744
Thompson-Nicola Regional District ("TNRD")	284,263	303,418
Thompson Regional Hospital District	93,366	94,598
Police taxes	77,466	77,721
B.C. Assessment Authority	12,281	13,261
Payment in lieu of taxes	4,006	4,267
Municipal Finance Authority	41	40
	<u>958,318</u>	<u>1,002,049</u>
	<u>\$ 751,872</u>	<u>\$ 754,839</u>

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:

	2016	2015
Community Works Funding (Gas Tax Fund)	\$ 355,145	\$ 164,070
Cycling Partnership	-	6,572
EcoConnexions grant	25,000	-
Innovation Funding (Gas Tax Fund)	-	1,612,573
Other grants and transfers	8,404	3,947
Rural dividend grant	15,000	-
Small Community Grant	408,328	422,216
Strategic priorities funding (Gas Tax Fund)	929,540	-
TNRD septage receiving contribution	-	36,049
	<u>\$ 1,741,417</u>	<u>\$ 2,245,427</u>

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

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 District of Barriere and its employees contribute to the Municipal Pension Plan (a jointly trustee pension plan). The board of trustees, representing plan members and employers, is responsible for administering the plan, including investment of the assets and administration of benefits. The plan is a multi-employer defined benefit pension plan. Basic pension benefits are based on a formula. As at December 31, 2015, the plan has about 189,000 active members and approximately 80,000 retired members. Active members include approximately 37,000 contributors from local government.

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

The most recent actuarial valuation as at December 31, 2015 indicated a \$2,224 million funding surplus for basic pension benefits on a going concern basis.

The District of Barriere paid \$37,314 for employer contributions to the plan in fiscal 2016 which represents 0.005 per cent of the total plan contributions.

The next valuation will be as at December 31, 2018, with results available in 2019.

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

The District of Barriere paid \$37,314 (2015 - \$36,193) for employer contributions while employees contributed \$32,434 (2015 - \$31,377) to the plan in fiscal 2016.

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

13. Budget:

The Financial Plan (Budget) bylaw adopted by Council on March 21, 2016 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 March 21, 2016 with adjustments as follows:

	2016
Annual surplus - statement of operations	\$ 376,531
Adjust for budgeted cash items not included in statement of operations:	
Acquisition of tangible capital assets	(431,689)
Transfer from reserves	55,158
Total adjustments	(376,531)
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, 2016

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, 2016

14. Segmented information (continued):

2016	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 76,390	\$ 180,299	\$ 67,443	\$ 22,857	\$ 61,578	\$ -	\$ -	\$ 343,305	\$ 751,872
Grants in lieu	-	-	-	-	-	-	-	35,138	35,138
Sales of services	137,615	40,471	120,765	24,319	21,877	363,210	12,048	111,248	831,553
Government transfers	-	-	-	-	49,712	929,540	340,433	421,732	1,741,417
Developer contributions	-	-	-	-	-	-	400,774	-	400,774
Other	-	-	-	-	229,378	-	-	19,517	248,895
Total revenue	214,005	220,770	188,208	47,176	362,545	1,292,750	753,255	930,940	4,009,649
Expenses:									
Operating	94,286	278,327	60,203	8,343	55,687	100,867	85,658	209,562	892,933
Salaries and benefits	24,019	36,342	53,544	10,316	46,915	133,086	46,915	396,339	747,476
Amortization	30,919	250,222	12,823	-	15,116	70,753	4,014	35,087	418,934
Total expenses	149,224	564,891	126,570	18,659	117,718	304,706	136,587	640,988	2,059,343
Annual surplus (deficit)	\$ 64,781	\$ (344,121)	\$ 61,638	\$ 28,517	\$ 244,827	\$ 988,044	\$ 616,668	\$ 289,952	\$ 1,950,306

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

14. Segmented information (continued):

2015	Protective services	Transportation services	Environmental services	Development services	Parks and recreation	Water utility	Sewer utility	General government	Total
Revenue:									
Tax requisition	\$ 66,263	\$ 199,364	\$ 59,307	\$ 24,167	\$ 57,945	\$ 37,704	\$ -	\$ 310,089	\$ 754,839
Grants in lieu	-	-	-	-	-	-	-	34,796	34,796
Sales of services	44,660	43,600	113,712	18,580	14,356	394,040	10,192	100,361	739,501
Government transfers	-	807	-	-	30,475	4,071	1,784,718	425,356	2,245,427
Actuarial adjustment of term debt	-	-	-	-	-	26,702	-	-	26,702
Other	-	-	-	-	-	-	-	30,833	30,833
Total revenue	110,923	243,771	173,019	42,747	102,776	462,517	1,794,910	901,435	3,832,098
Expenses:									
Operating	100,658	322,414	61,566	22,932	78,196	124,618	19,254	183,498	913,136
Salaries and benefits	24,151	39,604	51,026	13,363	56,808	142,626	27,721	376,840	732,139
Amortization	35,700	246,376	16,802	-	15,581	79,987	4,014	47,469	445,929
Total expenses	160,509	608,394	129,394	36,295	150,585	347,231	50,989	607,807	2,091,204
Annual surplus (deficit)	\$ (49,586)	\$ (364,623)	\$ 43,625	\$ 6,452	\$ (47,809)	\$ 115,286	\$ 1,743,921	\$ 293,628	\$ 1,740,894

DISTRICT OF BARRIERE

Notes to Financial Statements (continued)

Year ended December 31, 2016

15. 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, 2016, the District held \$15,028 (2015 - \$14,386) in trust.