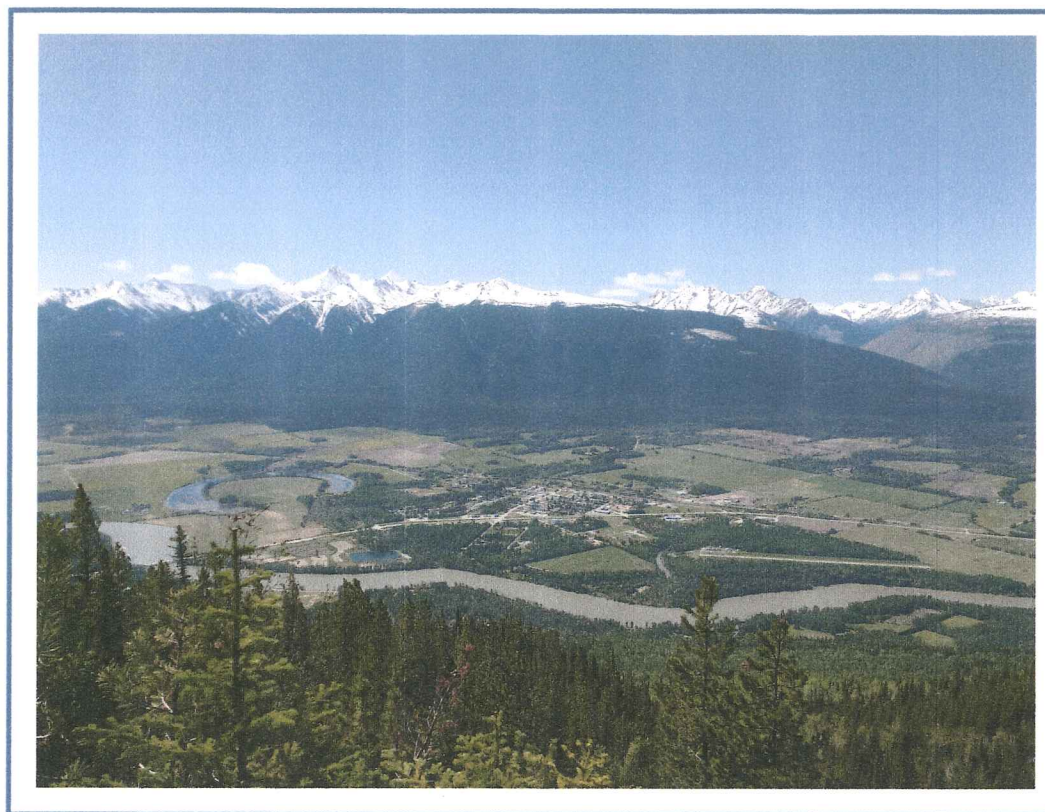


The Corporation of the Village of McBride

2016 Annual Report





Village of McBride

2016 Annual Report

For the fiscal year ending December 31, 2015

Table of Contents

1.	Letter from the Mayor	2
2.	Letter from Chair, MCFC Board.....	7
3.	Letter from Shirley Bond, MLA.....	9
4.	Declaration and Identification of Disqualified Council Members.....	10
5.	Statement of Property Tax Exemptions	10
6.	Progress Report for 2015.....	11
7.	Statement of Municipal Objectives for 2016/7.....	12
8.	Audited Financial Statements	23



1. Letter from the Mayor

Mayor's Letter for 2016 Annual Report

2015 has proven to be a busy year for Council and staff.

Collective Bargaining came to a successful completion. Staff upgraded their water and sewer certification, saving the municipality the cost of contracting out services. Our water treatment facilities were upgraded, so staff will receive further training this year. Council continues to support employee development.

Staff worked efficiently with engineers and Environmental Monitors, employing local contractors, during an emergency environmental situation when the lagoon road failed exposing the Village's main sewer line over two fish bearing streams. Staff has applied for emergency funding.

Staff also completed the woodlot portion of the lagoon project with funding received from Tree Canada and BC Hydro funding in partnership with MCFC. Three cells were planted with drought and flood resistant species.

Staff was able to achieve the first year's targets of revenue expectation for the new Public Works building. However, its recognized the operational costs of the building were greater than anticipated. Staff has applied for a grant to conduct a feasibility study for a more efficient method to heat, light and power the building.

Our thanks to the dedicated volunteers who have assisted Council in delivering on Council's promise of a more open and accessible government. Council posted its first taping of a Council meeting in April 2015, receiving 109 views. To add some perspective that's more than the total number of attendees of Council meetings in the previous year. Council and staff will continue to try to find a way to increase the physical access to Council chambers.

Council continues to work with CN to resolve the safety and maintenance concerns of the CN underpass and was able to reduce its own costs by reducing the number of Council members attending conferences. In 2015, Council attended the Newly Elected conference, received training on Council's Roles and Responsibilities, Robert's Rules of Order and Emergency Operations Centre (EOC) training and will participate in more strategic planning sessions this fall.

Council also met the financial commitment to pay its first installment of a 5-year loan to NDI for the lagoon project and continues towards reviewing non-taxation revenue sources and land use of Village owned properties. Staff opened interest earning savings account and Village now earning interest on deposits.

Staff was successful and received over \$20,000 from BC Air Access Funding Program to upgrade and extend the life of the runway, line painting and tree removal at the Village airport. Staff is also working towards applying for grants to install a weather observation system at the airport which provides more reliable information for aviators.

Staff is again running the Business Façade Program with 3 applications this year. Each grant assists local business update their business frontage making the Village a more attractive place for business, residents and visitors.

Staff has applied for over \$445,000 in grants for Village projects and supported a further \$120,000 in funding applications for community groups. Council continues to support applications for funding for festivals that increase economic activity in McBride.

ECONOMIC ACTIVITIES

COMMUNITY DEVELOPMENT

This year should be called in the spirit of collaboration with many volunteer groups coming forward with projects for the betterment of our community. Council signed a 5-year contract with the McBride and District Chamber of Commerce for the continued operation of the Tourism Information Centre.

In 2015 concerns were brought forward regarding the safety of citizens during events at the park when fly-balls came close to patrons waiting in line at the food booth. Village staff relocated the power source for food booths and the Elks Royal Purple and members of the ball club came forward with a solution to install hydro poles and netting around the ball park. Without this initiative Council would likely have to incur costly repairs or possibility close the ball park.

Several members of the Mountain Bike Club came forward wanting to install a bike pump park around the Skate Board Park. The project is now nearing completion and was done by volunteers at no cost to taxpayers.

SUMMER TOURISM

One of the goals Council received was to increase tourism, (especially summer tourism) and to increase traffic into the downtown core.

MOUNTAIN BIKING TRAIL NETWORK

Council continues to support the development of a mountain bike trail network on Tear Mountain (in conjunction with communities from Barrier to McBride) and has supported several applications for funding, as part of its economic diversification portfolio. Council supported the successful application of the Mountain Bike Association to receive funding from Northern Development Initiative Trust and with assistance from other volunteers and community groups have completed the parking lot, the bottom multi-use trail (hikers, bikers and horses) and the first alpine trail.

Council has supported the Association's application for Rural Dividend funding and Canada 150 funding. Staff has recommended that Council develop and adopt a Bicycle Network Plan aimed at providing access from McBride to the mountain bike trail network.

LIBRARY/MUSEUM RELOCATION PROJECT

Council struck a working committee made up of members from Council and both the Library and Museum Boards to review options resulting from the deterioration of the Library building and the lack of building space for the museum. 521 Main Street was found to be the most economical solution; however, as financing would be required for the purchase of the building, it was put to a vote. The resulting affirmative assent vote by the electors will see the creation of the Robson Valley Exploration and Learning Centre (RVELC) at 521 Main Street.

With the solidification of the purchase of the Main Street property the Village will be able to support the RVELC with grant applications.

The project may also meet the goals to increase traffic off the highway and in to the down town core and increase visitation to the museum and with RV traffic and Bus tours.

ANCIENT CEDAR FOREST (Chun T'oh Wudujut Park)

On the other end of the valley Council generally supported the concept of classifying the Ancient Cedar Forest as a Park in order to apply for World Heritage Status, with some reservations, given locals' traditional use of the land. Council has met with provincial staff to ensure that citizens concerns are being addressed and also viewed plans for the new Park.

UNBC professors and students have been busy at the Forest and recorded over 400 plant species near the waterfall; including an endangered orchid (bog-adder's mouth orchid) last seen in the B.C. interior in 1932 and an endangered species of the aster family (Joe-Pye Weed) known to exist in only two other areas of BC.

Visitation at the Ancient Cedar Forest is expected to double during the 2016 season with expected visits of over 25,000. The high American exchange rate combined with lower gas prices will add to traffic on the Highway 16 corridor.

2016 MOVING FORWARD

Council continues to work to identify initiatives that increase visitations and business and that may spur economic development. The mountain bike trails and the Ancient Cedar Forest are great opportunities for marketing McBride and the Robson Valley on a larger scale.

With the location of the RVELC being secured, Council will investigate the possibility of a free wi-fi spot encouraging travellers to safely pull on to Main Street allowing free temporary internet access and provide information on what to do in McBride and the valley and direct traffic to the Tourism Information Centre.

2015 went by quickly and 2016 is lining up to be another busy and exciting year.

Council continues to work more towards a more inclusive government through committees such as the Library Museum Committee and the Board of Variance) in 2015. 2016 has seen appointment of a combination of local citizens and Council members to the Business Utilities Fees and Charges Committee to review fairness of recent utility increases to businesses and to the Rural Dividend Committee to take advantage of emerging funding opportunities and by participating on regional committees such as the Robson Valley Region Committee to market and promote the area.

All of this would not be possible with the assistance and dedication of staff, residents, businesses and the many volunteer groups and individuals. Council will continue to work with local leaders and groups to make McBride the best place to live, work and play.

Thank you, your continued support is greatly appreciated, together we can make a difference.

Respectfully submitted,



Lorraine Martin,
Mayor of McBride

Cc: MLA Prince George – Valemount, Shirley Bond, Minister Jobs, Tourism and Skills Training

Cc: MP Prince George, Peace River, Northern Rockies, Bob Zimmer

2. Letter from the Lorraine Martin, Chair MCFC Board



McBride Community Forest 2015

The McBride Community Forest Corporation (MCFC) is now in its 14th year of operations. While this year has been one of transition for the MCFC, benefits have continued to flow to the community in the form of local log supply agreements, local employment, support for local recreation and a community grant program.

Since last year's report, the Board has hired an interim management team who conducted a review of the managerial, operational, financial and governance of the corporation, along with a full investigation of the MCFC forest management obligations and practices. The review has provided MCFC with solid information to be informed and well positioned for future planning and setting of priorities.

A review of the 5-year Cut Control (the amount of harvest that can be harvested over a 5-year period) showed that the harvesting had exceeded the maximum for the period. Through negotiations with the Ministry of Forests, Lands and Natural Resource Operations (MFLNRO), the term of the Cut control was reset. This resulted in a lowering of the Annual Allowable Cut (AAC) for the next 5-year period. A lower AAC will make MCFC a leaner organization, for the remaining 4 years in the cut control, but still one with many opportunities for the community. Outstanding issues with waste assessment, tax-exempt challenge has been dealt with and timelines have been established for the expired Forest Stewardship Plan, upcoming renewal of the Management Plan have been identified.

A major effort has been implemented by the MCFC to conduct business with more openness and transparency than in previous years. A consultant was hired to support a governance review that included a community survey to find out about community priorities for the MCFC. The survey and subsequent news releases have been regularly posted on the MCFC website and articles have been submitted to the local press about the activities and developments of the MCFC. The governance review is also addressing existing policy and shareholder/corporation relationships to ensure the MCFC is operating under best practices. New community members on the MCFC Board of Directors ensures that the Board is more inclusive and are helping to raise the MCFC profile in the community.

The MCFC donated about \$3,000 worth of lumber to get the boardwalk established in the new B.C. Ancient Forest Park. The park will protect an ancient cedar forest believed to be the only inland temperate rainforest in the world and contains 1,000-year-old trees as large as 16 metres around as well as rare lichens, mosses and several endangered plant species have already been identified. Last year, more than 20,000 people visited the park and it promises to be a visitor draw for McBride.

Once considered an opportunity to expand the community forest land base, MCFC has learned that the purchase of a portion of Carrier's tenure is no longer on the table. The MCFC set up a committee comprised of eight experienced locals and MCFC representatives to review the offer. The committee was a new and valuable experience where reaching out to the community brought experience and a wider variety of input to the decision making.

MCFC will continue to look for opportunities to better use the entire timber profile and utilize waste to create employment locally. We have started some meaningful and necessary conversations in the community on the future of MCFC and the planning is in place for harvesting and continued revenues.

We are well positioned to move forward and into a new era of the MCFC.



Lorraine Martin, Chair MCFC Board

On behalf of the MCFC Board of Directors and Interim Management Team

3. Letter from Shirley Bond, MLA

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E-MAIL: shirley.bond.mla@leg.bc.ca

As the MLA for Prince George-Valemount I have worked to support Mayor Martin and the McBride Village Council during the last year. We have met numerous times to discuss critical economic development files and issues that are important to the community. Our efforts have included discussions about seniors care, a tourism strategy, forest policy, support for search and rescue and numerous other topics. We also jointly hosted an event that brought together our MP, MLA and locally elected representatives. We recognize the importance of working together on behalf of the residents of McBride and The Robson Valley and look forward to continuing that work in the months ahead.

Shirley Bond, MLA

Prince George-Valemount

Minister of Jobs, Tourism and Skills Training

Minister Responsible for Labour

4. Declaration and Identification of Disqualified Council Members

None

5. Statement of Property Tax Exemptions

In accordance with Section 98 (2)(b) of the Community Charter, there were no properties in the Village of McBride that were provided permissive property tax exemptions by Council in 2015.

In accordance with Section 224(2) (f) of the Community Charter the following Church properties were exempt from taxation:

- | | |
|---|-----------|
| 1. <i>St. Paul's United Church – Trustees of the Congregation</i>
<i>Lot 7, Block 13, Plan 1373, DL 5316 AMD Lot 8</i> | \$ 831.27 |
| 2. <i>Roman Catholic Episcopal Corp. of Prince Rupert</i>
<i>Lot 3-5, Block 4, Plan 1373, DL 5316</i> | \$ 468.70 |
| 3. <i>Pentecostal Assemblies of Canada</i>
<i>Lot 9, Block 7, Plan 1373, DL 5316</i> | \$ 922.39 |
| 4. <i>McBride Evangelical Free Church</i> | \$3893.87 |

6. *Progress Report 2015*

Past Year (2015)

In 2014, Council set the following objectives, which it hoped to accomplish in 2015. As in the past, Council and staff prepared these objectives following consultation with members of the community at Council meetings and from feedback received by Councillors from constituents throughout the year.

<i>Department</i>	<i>Objective</i>	<i>Strategies</i>	<i>Measures</i>	<i>Goal</i>
Council	Youth Council Program	Investigate the possibility of implementing a Youth Council and Mayor for a day program.	A partnership with the schools to implement a program and improved youth awareness in the role of local government.	Re-envisioned
Council/Administration	Business Façade Improvement Program	Apply for Northern Development Initiative Trust funding to continue with the business façade program.	Businesses successfully participating in the program and noticeable improvements to business façades.	Accomplished
	Council Chambers Electronic System Implementation	Renovate Council Chambers to install an electronic system to allow for digital presentations.	Electronic system installed.	In Progress
	Social Media Communication	Investigate the implementation of Facebook and Twitter communication options for the Village.	A report completed regarding these communication medians and the resources required for maintaining these sites.	On going
	Robson Valley Marketing Strategy	Identify and commence Implementation of McBride's goals in the completed strategy.	Goals identified and marketing opportunities executed.	Accomplished Council and staff working with the RVR Advisory Committee


<i>Department</i>	<i>Objective</i>	<i>Strategies</i>	<i>Measures</i>	<i>Goal</i>
Public Works	Robson Centre Building Renovation	Investigate accessibility access for entrance to Council Chambers.	Plan in place to complete this improvement.	Reapplied for grant funding
Gravel Pit Lease Review opportunities for income potential	New Initiative	Develop and provide constant and reliable non-taxation revenue source	Administration is researching and will report out in 2015 Approached by staff of the potential for an unexplored revenue stream	Not accomplished, there is a lack of interest with industry partners at this time.


Next Year (2016)


Looking ahead to 2016/7, Council hopes to accomplish a wide range of initiatives. Council and staff prepared these objectives following consultation with members of the community, businesses and organizations throughout the year.



7. Statement of Municipal Objectives for 2016/2017

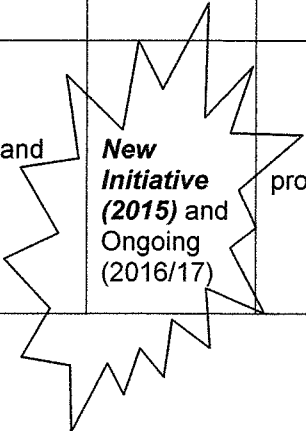
OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
GOAL: Increase Economic Capacity and Community Development	Ongoing	Healthier local economy Increased local employment	Identify projects that create economic growth, increase employment, business and self-employment opportunities Identify, assist and collaborate with stakeholders Community and regional consultation.	Development and research stage	Increased employment Increased economic development

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
DEVELOP SUMMER TOURISM Mountain Bike Trail Network Tear Mountain (2015) Support the establishment of a series of mountain bike, hiking and multi-use trails,	Ongoing	Increased visitation, business in the downtown core. Increase in local business revenue streams Public awareness of McBride and area as a sporting and life style destination Sustainable low impact development	Work to the develop marketing strategy and timelines Promote McBride as a sporting and life style destination Council supported application for Rural Dividend funding. (ongoing) Council supported application for Canada 150 funding. (ongoing)	Council supported application for NDI funding. (successful) First Nations support and is strengthened by multiple sites (Barrier to McBride) Lower multi-use trail, parking lot and one alpine trail completed.	Self-reported increase in seasonal accommodation and small business revenue streams. Participate in provincial and national promotion schemes
Mountain Mike Trail (2016 and beyond) Supported Volunteer-built Pump Park track around skateboard park. Staff recommended that Council develop and adopt Bicycle Network Plan with goal of building a trail from Village to Tear Mountain Trail Network.	 New Initiative	Encourage mountain bike enthusiasts' to overnight and leave vehicle in McBride and bike to Tear Mountain Trail network.	Develop and adopt Bicycle Network Plan. Apply for BikeBC funding. Leverage festival funding to support mountain bike sporting events (summer and winter)		Host one regional event 2017 Host one provincial event 2019

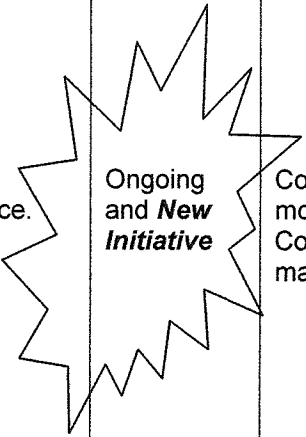
OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
Library/Museum Project (2015) Council approached by Library and Museum Boards to support the possible relocation and amalgamation of the Library and Museum	Ongoing	Support and promote literacy, research and community Preserve and exhibit local historical archives and stories. Increase traffic into downtown core.	Review and analyze location options, costs and develop plan to finance.	Council struck Working committee established. All stakeholders invited to table to review implications. Feasibility study completed by RDFFG.	Referendum successful, Robson Valley Exploration and Learning Centre Service established.
Robson Valley Exploration and Learning Centre (2016 and beyond) Council to explore the possibility of partnering to set up a free Wi-Fi spot at 521 Main Street so travellers can safely pull off the highway.	 New Initiative	Increase traffic directly to the museum and downtown core Goal to increase business. Possibility of using Wi-Fi for marketing local attractions, events, . Possibility to promote the Tourist Information Centre.	Identify and begin conversation with stakeholder groups.	Conversation on concept with Museum and Library initiated.	Increased traffic to museum and into downtown core. Increased business and visitation to Tourism Information Centre.


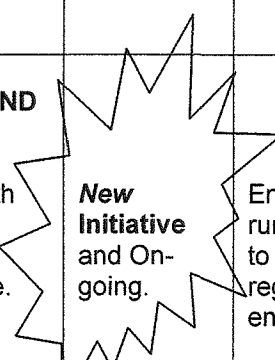
OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
<p>Ancient Cedar Forest –</p> <p>Chun T'oh Wudujut Park (2015 and beyond)</p> <p>In 2015 a volunteer group approached the Province to reclassify the Ancient Cedar Forest with a Class A Park designation with the intent of applying for UNESCO World Heritage Status.</p> <p>Council generally supported the concept provided that concerns regarding traditional use of citizen/groups could be addressed.</p>	 <p>New Initiative</p>	<p>UNESCO World Heritage Status brings national and international recognition.</p> <p>Possibility to increase tourism and visitation in McBride.</p> <p>Potential for marketing McBride and area.</p> <p>Park appeals to all age groups and abilities as it is accessibly friendly.</p>	<p>Ensure continuance locals' traditional use of land.</p> <p>Explore possibility of having an Interpretive Centre in McBride, guided tours, bus tours.</p>	<p>Application to classify Ancient Cedar Forest with Class A Park designation successful.</p> <p>First Nation support received.</p> <p>Initial discussions on Management Plan completed. (will be ongoing)</p> <p>Several rare or endangered plant species identified by UNBC.</p>	<p>Increased visitation to the Park.</p> <p>Increased visitation to McBride businesses.</p>
<p>McBride Public Works Building</p>	<p>Ongoing</p>	<p>Increased income and balanced expenses</p>	<p>Bring building up to code and advertise for tenants</p>	<p>Budget funds approved for this purpose. (some upgrades done)</p>	<p>Secured two new tenants at the old Forestry Building</p>


OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
<p>McBride Public Works Building (2016)</p> <p>Recognized that costs to heat, light and power 1 / 3 of the building that is occupied was cost prohibitive renting out the rest of building.</p> <p>Develop plan for land (10-acre parcel) bordering transportation corridor.</p>	 <p>New Initiative</p>	<p>Opportunity to look at different power and heat sources, with view to cutting costs.</p> <p>Council and staff to review land use to identify possible uses.</p>	<p>Recommendation from Rural Dividend Committee to apply for funding to conduct a Feasibility Study for more energy efficient and cost effective method to heat, light and power the new Public Work's Building.</p>	<p>Council supported Rural Dividend Committee's recommendation to apply for grant to conduct feasibility study for more economical and energy efficient method to heat building.</p>	<p>Reduced costs to operate the building.</p>
<p>Municipal, Regional Hotel Room Tax</p> <p>Review and assess the possibility of creating Hotel Room Tax within municipal boundaries.</p>	 <p>New Initiative</p>	<p>Creates a pool of matched funds that must be used for tourism.</p> <p>Monies paid by patrons utilizing in local accommodations (no cost to local taxpayer).</p> <p>Can be leveraged with other granting programs, which could increase business.</p>	<p>Put forward to EDO position or alternately some other method to move initiative forward.</p>	<p>None – brand new!</p>	<p>To be determined.</p>

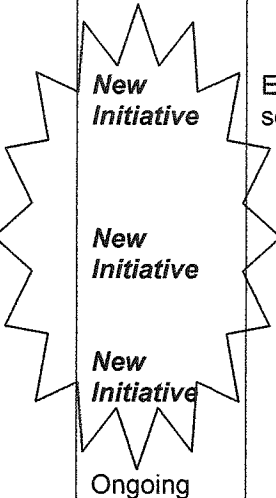
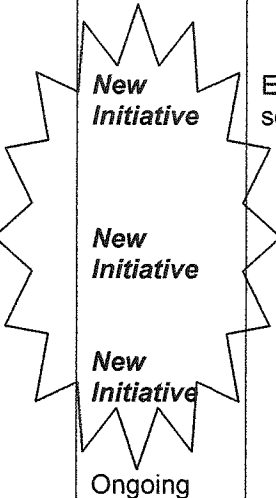
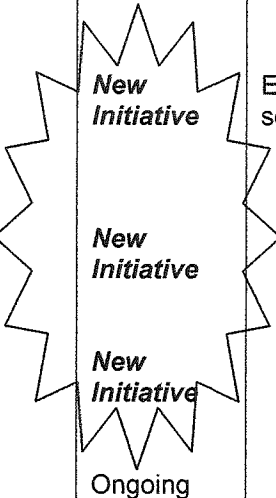

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
GOAL: INCREASE REVENUE STREAMS AND REDUCE UNNECESSARY COSTS			Identify and pursue non-taxation revenue streams or reduce necessary costs.		
Council to reduce costs by sending 3 members instead of 6 to conferences. (completed and on-going, cost savings for 2015 achieved)	Ongoing	Cost savings as long as no reduction in learning opportunities or representation at Provincial level.	Review costs, ensure proper level of representation at UBCM and NCLGA.	Cost savings achieved for 2015. Review annually.	Balances between cost and benefit.
Explore Interest Bearing Accounts Currently not earning any interest funds. Completed in 2015 Administration opened savings account and earned interest.	Completed and Ongoing	Interest earned revenue to help meet the goal of non-taxation revenue source	Full financial research and report to explore options and parameters Receive reports, review, consult and decide on best plan for the Village	Administration identified lack of interest being realised on Village funds Administration is working with Financial Institute to arrange a public report	Secure an interest bearing financial management plan. Create financial policy that ensures best practices and compliance with regulations (2016).
Land Use Planning Development plan to expand the tax roll base	 New Initiative (2015) and Ongoing (2016/17)	Lower tax rates per property	Review Official Community Plan for options for development	Administration to inventory Village-owned properties, their zoning and relating infrastructure	Inventory completed. Expansion of existing tax base

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
GOAL: HEALTH CARE Attract more doctors Explore opportunities.	Ongoing	Consistent and full time community doctors	Research ways to attract doctors, lobby, meet with Ministry etc. Collaborative physician recruitment strategy	Council had initial meeting with Northern Health. Schedule meeting with Minister of Health	Accomplished
COUNCIL <u>Goal 1</u> Open, transparent and accessible municipal governance	Ongoing	Increased public confidence, awareness and engagement	Engage and utilize IT and social media to publish and store for public retrieval all public meetings of the Council Budget for the purchase of IT equipment and camera needed to record and publish the public meetings (not completed)	Video-taping and publicizing the regularly scheduled meetings of Council on YouTube (completed)	Successful, more members of public viewing on-line Council meetings.
<u>Goal 2</u> Review of Council's roles, participation and duties on committees.	Ongoing	No committees, projects or groups get overlooked	Review responsibilities and appoint portfolios Committee of the Whole (COTW) to meet on a regular schedule. (needs improvement)	COTW established in Procedures Bylaw. Board of Variance established (requirement all public members). Committees struck for Library/Museum, Rural Dividend Granting, and Business Utilities Fees & Charges.	Portfolios and committee reporting open to the public Increased public participation and awareness. Increased public reporting on community projects.

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
<u>Goal 3</u> Lead and govern in accordance to the Community Charter and other legislative authorities	Ongoing	Enhanced confidence in community governance	Complaints received that Council historically not acting in accordance with Community Charter when going in-camera and no official mechanism for reporting out of in-camera items	Council stating subsection when going in-camera and reporting out correctly. Now in compliance with Community Charter.	Stronger and informed leadership and a better informed public.
<u>Goal 4 (2015)</u> Council development Council will participate in strategic planning sessions in 2016.	Ongoing	Improved skill set and enhanced confidence in community governance	Research most cost effective method of receiving training Training and training schedules identified. (completed)	Council completed Newly Elected training, Emergency Centre Operations training, Roberts Rules of Order training and Council Roles and Responsibilities training.	Council will participate in at least one training event annually. (Ongoing)
<u>Goal 5 (2016)</u> More inclusive governance.	 Ongoing and New Initiative	Community members more involved with Council decision-making.	Council has struck Business Utilities Fees & Charges Committee to review recent increases to businesses. Council struck Rural Dividend Committee to review and make recommendations to Council for granting intakes.	Committee formed. Committee formed.	

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
SENIOR'S HOUSING AND SERVICE NEEDS Council provided survey identifying population's desire to move closer to support facilities allowing seniors stay active in the community and remain close to family and friends.	 New Initiative	Identifies needs of local population. Variety of options for seniors to age in place.	Initial review and conversation with Council started. Review information for opportunities to provide a variety of housing/care options.	Report to Council received.	More opportunities for local seniors.
SCHOOL ENROLMENT AND REPRESENTATION Past year concerns put forth about declining enrolment, quality of education and possibility of school closure.	 New Initiative and On-going.	Ensure that quality of rural education is held to high standard, regardless of reduced enrolment.	Recommendation that SD 57 board structure be changed to be elected by area representation.	Resolution from RDFFG to UBCM submitted.	Ensure quality education for rural and remote communities.
ADMINISTRATION AND STAFF	Ongoing	Develop internal capacity and staffing sustainability Supported staff	Create training matrix for staff professional development Succession Planning Review benefits of a Human Resource Standing Committee Review all HR policy, by laws and procedures	Staff positions and descriptions reviewed Discussions started and needs identified Terms of reference complete for the HRSC Report in completion stage	Policies and bylaws updated to reflect best practice and compliance with all legislation Employee Handbook Created and Orientation procedure in place Succession Plan in place

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
OPERATIONAL					
Lease Agreements - Rental income and Self sufficiency	Completed	Increased income and balanced expenses	Review leases	Lease review completed. Schedule completed to ensure accurate records are maintained.	All tenants will have current leases that reflect fair market value Lease schedule drafted for administration reference
CAPITAL PROJECTS					
Infrastructure improvements	Ongoing	Positive economic and community development	Review service requirements to accommodate growth Identify and consult stakeholders Develop report	Applied for infrastructure grant to upgrade water intake ponds. (grant not approved) Base meeting with engineers May 19 th Review of infrastructure initiated	Present report to public Budget for improvements
AIRPORT					
Approached by contracted staff with request to apply for funding to upkeep the runway and to improve the weather reporting system to improve local weather information for aviators.	 New Initiative	Ensure safety for airport users. Ensure greater use of airport via more accurate weather information.	Apply for Air Access funding for crack sealing, runway sealing, line painting and tree reduction. (Successful) Apply for funding to upgrade weather reporting system. (Ongoing)	Received grant from Air Access BC to upgrade runway and approach.	Ensure runway is safe for users.

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
PUBLIC WORKS					
Certified staff	 New Initiative	Enhanced public service and trust	PW staff complete training and become certified	PW staff are enrolled	Accomplished
Verify capital and project priorities	 New Initiative	Ongoing	Prepare annual and 5 year capital plans for budget	Budgeted for staff training Review process initiated	Brief report delivered; extensive capital management report in creation
Verify equipment and labour requirements	 New Initiative		Inventory equipment Plan for expansion future need		
Public Works policies and bylaws	Ongoing		Project requirements Complete policy review	Policy review initiated	Policies and bylaws updated to reflect best practice and compliance with all legislation
Community Forest Corporation					
Review the operational, managerial, financial activities and governance of the community forest corporation.	 New Initiative	Increased accountability, inclusiveness and enhanced public trust. Reduced environmental infractions. Utilize timber profile to create local employment.	Review operation and finances with the intent of restoring its purpose and improving the bottom line Advisory Committee will be appointed to create terms of reference, then public input for Carrier etc. Forest Stewardship Plan expired. (Ongoing for 2016/17)	Initial assessment completed. Professionals hired. 5 year cut control restarted as of Jan 1, 2015. (approximately 90,000 m3 overcut which reduces AAC. from 250,000 m3 to 160,000 m3 in 2015 to 2020).	A significant increase in revenue stream Parity in procurement Increased community input and stakeholder consultation. All legislative requirements met.

OBJECTIVE	TIME FRAME	BENEFITS	ACTION REQUIRED	ACTION COMPLETE	MEASURES
Community Forest Corporation (cont'd)		<p>Ensure revenue stream for community projects.</p> <p>Ensure all contractual and legislative obligations are met.</p>	<p>Management Plan expires and due. (2016/17).</p> <p>Review structure of corporation to ensure tax-exempt status.</p> <p>Review structure of Board of Directors to ensure inclusiveness resulting in more knowledgeable and informed decision making.</p>	<p>Grade 4 exemption secured for 2014 and 2015.</p> <p>Waste assessments caught up.</p> <p>Tax-exempt challenged dropped providing no CRA challenge</p>	

8. Audited Financial Statements

For Fiscal year ending December 31, 2015
(See attachment)



Consolidated Financial Statements of



**THE CORPORATION OF THE
VILLAGE OF McBRIDE**

Year ended December 31, 2015



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Financial Statements

Year ended December 31, 2015

Consolidated Financial Statements

Management's Responsibility for the Consolidated Financial Statements	
Independent Auditors' Report	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus	2
Consolidated Statement of Changes in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Notes to Consolidated Financial Statements	5 - 23



THE CORPORATION OF THE VILLAGE OF MCBRIDE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The accompanying consolidated financial statements of the Corporation of the Village of McBride (the "Village") 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 Canadian Institute of Chartered Professional Accountants. A summary of the significant accounting policies are described in Note 1 to the consolidated financial statements. The preparation of consolidated 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 Village'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 consolidated financial statements. These systems are monitored and evaluated by management.

Mayor and Council meet with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by KPMG LLP, independent external auditors appointed by the Village. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

Ms. Kelley Williams
Chief Administrative Officer



KPMG LLP
177 Victoria Street, Suite 400
Prince George BC V2L 5R8
Canada
Telephone (250) 563-7151
Fax (250) 563-5693

INDEPENDENT AUDITORS' REPORT

To the Mayor and Council of the Corporation of the Village of McBride

Report on Consolidated Financial Statements

We have audited the accompanying consolidated financial statements of the Corporation of the Village of McBride (the "Village"), which comprise the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Village's preparation and fair presentation of the consolidated 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 Village'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 consolidated financial statements.



Page 2

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 consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Corporation of the Village of McBride as at December 31, 2015, and its consolidated results of operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The consolidated financial statements of the Corporation of the Village of McBride as at and for the year ended December 31, 2014 were audited by another auditor who expressed an unmodified opinion on those consolidated financial statements on April 10, 2015.

A handwritten signature in blue ink that reads 'KPMG LLP' with a horizontal line underneath.

Chartered Professional Accountants

June 28, 2016

Prince George, Canada



THE CORPORATION OF THE VILLAGE OF MCBRIDE

Consolidated Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash and cash equivalents	\$ 1,339,175	\$ 420,778
Accounts receivable (note 3)	312,005	1,137,685
Investment in McBride Community Forest Corporation (note 4)	890,343	1,105,126
	2,541,523	2,663,589
Financial liabilities:		
Accounts payable and accrued liabilities (note 5)	369,189	221,304
Deferred revenue	11,197	11,432
Long-term debt (note 6)	450,000	450,000
	830,386	682,736
Net financial assets	1,711,137	1,980,853
Non-financial assets:		
Inventories	7,762	7,762
Prepaid expenses	13,099	20,008
Tangible capital assets (note 7)	9,613,384	9,704,281
	9,634,245	9,732,051
Accumulated surplus (note 8)	\$ 11,345,382	\$ 11,712,904

Commitments and contingencies (note 9)

The accompanying notes are an integral part of these consolidated financial statements.

Mayor

Chief Administrative Officer



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	2015 Budget	2015 Actual	2014 Actual
Revenue:			
Net taxation revenue (note 10)	\$ 449,850	\$ 450,048	\$ 309,934
Government transfers (note 11)			
Provincial	462,500	378,441	935,216
Federal	-	74,705	6,028
Other	-	-	511,233
User fees	181,100	180,142	193,052
Sale of services	141,200	131,067	148,335
Property management	148,500	162,887	144,888
Other	63,600	64,482	145,365
Equity in earnings (loss) of McBride Community Forest Corporation (note 4)	-	(214,763)	212,122
Total revenue	1,446,750	1,227,009	2,606,173
Expenditures:			
General government	583,750	706,987	783,000
Protective services	12,600	6,735	1,362
Transportation services	370,500	304,607	445,166
Environmental and public health	87,000	72,740	75,134
Recreational and cultural services	133,800	96,193	164,051
Property management	127,000	74,666	91,646
Water transmission and distribution	102,000	158,473	226,384
Waste treatment and disposal	53,925	174,130	42,184
Total expenditures	1,470,575	1,594,531	1,828,927
Annual (deficit) surplus	(23,825)	(367,522)	777,246
Accumulated surplus, beginning of year	11,712,904	11,712,904	10,935,658
Accumulated surplus, end of year	\$ 11,689,079	\$ 11,345,382	\$ 11,712,904

The accompanying notes are an integral part of these consolidated financial statements.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2015, with comparative information for 2014

	Budget	2015	2014
Annual (deficit) surplus	\$ (23,825)	\$ (367,522)	\$ 777,246
Acquisition of tangible capital assets	(59,000)	(287,996)	(1,285,825)
Amortization of tangible capital assets	340,907	378,893	377,854
	281,907	90,897	(907,971)
Use of prepaid expenses	-	20,008	-
Purchase of prepaid expenses	-	(13,099)	(10,754)
Disposition of inventory	-	-	3,013
Change in net financial assets	258,082	(269,716)	(138,466)
Net financial assets, beginning of year	1,980,853	1,980,853	2,119,319
Net financial assets, end of year	\$ 2,238,935	\$ 1,711,137	\$ 1,980,853

The accompanying notes are an integral part of these consolidated financial statements.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Annual (deficit) surplus	\$ (367,522)	\$ 777,246
Items not involving cash:		
Amortization	378,893	377,854
Equity in loss (earnings) of McBride Community Forest Corporation	214,783	(212,122)
Changes in non-cash operating working capital:		
Accounts receivable	825,680	(698,554)
Accounts payable and accrued liabilities	147,884	(43,537)
Prepaid expenses	6,909	(10,754)
Inventory	-	3,013
Deferred revenue	(234)	(15,475)
Net change in cash from operating activities	1,206,393	177,671
Capital activities:		
Acquisition of tangible capital assets	(287,996)	(1,285,825)
Investing activities:		
Dividends from McBride Community Forest Corporation	-	80,000
Financing activities:		
Proceeds from long-term debt	-	157,978
Increase (decrease) in cash and cash equivalents	918,397	(870,176)
Cash and cash equivalents, beginning of year	420,778	1,290,954
Cash and cash equivalents, end of year	\$ 1,339,175	\$ 420,778

The accompanying notes are an integral part of these consolidated financial statements.



THE CORPORATION OF THE VILLAGE OF MCBRIDE

Notes to Consolidated Financial Statements

Year ended December 31, 2015

The Corporation of the Village of McBride (the "Village") is a municipality that was created under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. The Village's principal activities include the provision of local government services to residents of the incorporated area. These services include administrative, protective, transportation, environmental, recreational, water, sewer and fiscal services.

1. Significant accounting policies:

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

- (a) Basis of consolidation:
 - (i) Consolidated entities:

The consolidated financial statements reflect the assets, liabilities, revenues and expenses of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the Village and which are owned or controlled by the the Village.
 - (ii) Accounting for Region and School Board Transactions:

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the Region and the School Board are not reflected in these consolidated financial statements.
 - (iii) Trust funds:

Trust funds and their related operations administered by the Village are not included in these consolidated financial statements.



THE CORPORATION OF THE VILLAGE OF MCBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

1. Significant accounting policies (continued):

Basis of consolidation (continued):

(iv) Investment in Government Business Enterprises:

The Village's investment in the McBride Community Forest Corporation, a wholly-owned subsidiary, is accounted for on a modified equity basis, consistent with Canadian generally accepted accounting principles as recommended by PSAB. Under the modified equity basis, the McBride Community Forest Corporation's accounting policies are not adjusted to conform with those of the Village and inter-organizational transactions and balances are not eliminated. The Village recognizes its equity interest in the annual earnings or loss of the McBride Community Forest Corporation in its consolidated statement of operations and accumulated surplus with a corresponding increase or decrease in its investment asset account. Any dividends that the Village may receive from the McBride Community Forest Corporation will be reflected as reductions in the investment asset account.

(b) Basis of accounting:

The Village 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.

(c) Revenue recognition:

Taxation and user fee revenues are recognized in accordance with the provisions of the Community Charter. The Village is required to act as the agent for the collection of certain taxes and fees imposed by other authorities. Collections for other authorities are excluded from the Village's taxation revenues.

Revenue unearned in the current period is reported on the consolidated statement of financial position as deferred revenue or deposits.

(d) Investment income:

Investment income is reported as revenue in the period earned. When required by the funding agency or related Act, investment income earned on deferred revenue is added to the investment and forms part of the deferred revenue balance.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

1. Significant accounting policies (continued):

(e) Cash and cash equivalents:

Cash equivalents include short-term highly liquid investments with a term to maturity of 90 days or less at acquisition.

(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 end and are not intended for sale in the ordinary course of operations.

(i) 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	Useful life
Building and site improvements	4 - 75 years
Vehicles, machinery and equipment	5 - 20 years
Engineered structures	5 - 20 years
Water and waste water infrastructure	10 - 100 years

Tangible capital assets are tested annually for any impairment in value based on continued usefulness of the assets and related carrying values. Any impairment in carrying value would be recorded in the period that the impairment occurs.

(ii) Contributions to tangible capital assets:

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

(iii) Interest capitalization:

The Village does not capitalize interest costs associated with the acquisition of construction of a tangible capital asset.



THE CORPORATION OF THE VILLAGE OF MCBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

1. Significant accounting policies (continued):

(g) Contaminated sites:

Contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a 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.

(h) Use of estimates:

The preparation of the financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amount of tangible capital assets and obligations related to employee future benefits. Actual results could differ from these estimates.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

2. Adoption of new accounting policy:

The Village adopted Public Sector Accounting Board Standard PS 3260 Liability for Contaminated Sites effective January 1, 2015. Under PS 3260, contaminated sites are defined as the result of contamination being introduced in air, soil, water or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. This Standard relates to sites that are not in productive use and sites in productive use where an unexpected event resulted in contamination. The Village adopted this standard on a retroactive basis and there were no adjustments as a result of the adoption of this standard.

3. Accounts receivable:

	2015	2014
Taxes	\$ 213,639	\$ 207,069
Sales tax	29,554	32,081
Trade and miscellaneous	68,812	898,535
	\$ 312,005	\$ 1,137,685



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

4. Investment in McBride Community Forest Corporation:

	2015	2014
Investments:		
Investment in shares of the company	\$ 20	\$ 20
Contributed surplus	50,073	50,073
Accumulated earnings	840,250	1,055,033
Total investments	\$ 890,343	\$ 1,105,126

(i) Financial Position:

Assets:		
Current	\$ 1,899,929	\$ 1,974,710
Property and equipment	70,453	84,244
Deferred charges	37,705	53,864
Total assets	\$ 2,008,087	\$ 2,112,818

Liabilities:		
Current	\$ 428,911	\$ 55,084
Silviculture obligation	652,443	910,145
Agricultural obligation	36,390	36,390
Total liabilities	\$ 1,117,744	\$ 1,001,619
Equity:		
Share capital	\$ 20	\$ 20
Contributed surplus	50,073	50,073
Retained earnings	840,250	1,061,106
Total equity	\$ 890,343	\$ 1,111,199
Total liabilities and equity	\$ 2,008,087	\$ 2,112,818

(ii) Operations:

Revenue	\$ 1,593,703	\$ 1,880,691
Expenses	1,814,559	1,662,496
Change in equity	\$ (220,856)	\$ 218,195



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

5. Accounts payable and accrued liabilities:

	2015	2014
Trade		
Wages and related costs payable	\$ 339,116	\$ 200,567
	30,073	20,737
	<u>\$ 369,189</u>	<u>\$ 221,304</u>

6. Long-term debt:

The phase 2 wastewater treatment debt is issued by the Northern Development Initiatives Trust (NDIT). This loan bears interest at 0% and is due November 30, 2018.

Principal repayments due within the next five years are as follows:

2016	\$ 90,000
2017	90,000
2018	90,000
2019	90,000
2020	90,000
	<u>\$ 450,000</u>



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

7. Tangible capital assets:

				2015				
		Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
Cost:								
Balance, beginning of year	\$	328,307	\$ 1,644,433	\$ 428,706	\$ 8,747,082	\$ 3,057,333	\$ 3,385,442	\$ 17,591,303
Additions		-	-	-	72,602	-	215,394	287,996
Balance, end of year		328,307	1,644,433	428,706	8,819,684	3,057,333	3,600,836	17,879,299
Accumulated amortization:								
Balance, beginning of year		-	774,068	392,917	5,382,472	1,024,180	313,385	7,887,022
Amortization		-	34,815	3,578	135,470	81,326	123,704	378,893
Balance, end of year		-	808,883	396,495	5,517,942	1,105,506	437,089	8,265,915
Net book value, end of year	\$	328,307	\$ 835,550	\$ 32,211	\$ 3,301,742	\$ 1,951,827	\$ 3,163,747	\$ 9,613,384



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

7. Tangible capital assets (continued):

				2014				
		Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
Cost:								
Balance, beginning of year	\$	98,557	\$ 1,420,120	\$ 414,856	\$ 8,746,917	\$ 3,057,333	\$ 2,613,602	\$ 16,351,385
Additions		229,750	270,220	13,850	165	-	771,840	1,285,825
Disposals		-	(45,907)	-	-	-	-	(45,907)
Balance, end of year		328,307	1,644,433	428,706	8,747,082	3,057,333	3,385,442	17,591,303
Accumulated amortization:								
Balance, beginning of year		-	768,252	384,501	5,146,389	957,090	298,843	7,555,075
Amortization		-	51,723	8,416	236,083	67,090	14,542	377,854
Disposals		-	(45,907)	-	-	-	-	(45,907)
Balance, end of year		-	774,068	392,917	5,382,472	1,024,180	313,385	7,887,022
Net book value, end of year	\$	328,307	\$ 870,365	\$ 35,789	\$ 3,364,610	\$ 2,033,153	\$ 3,072,057	\$ 9,704,281



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

8. Accumulated surplus:

Accumulated surplus consists of individual fund surpluses (deficiencies) and reserves as follows:

	2015	2014
Surplus (deficiency):		
Invested in tangible capital assets	\$ 9,163,384	\$ 9,254,281
General fund:		
Unrestricted	1,203,118	1,102,135
Restricted	890,343	1,105,126
Water utility fund	76,841	39,896
Sanitary sewer fund	(36,889)	162,881
Total surplus	11,296,797	11,664,319
Reserves set aside by Council:		
Equipment replacement	40,000	40,000
Land development	7,762	7,762
Community foundation	823	823
Total reserves	48,585	48,585
	\$ 11,345,382	\$ 11,712,904



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

9. Commitments and contingencies:

- (a) The Village is responsible, as a member of the Regional District of Fraser-Fort George, for its portion of any operating deficits or capital debt related to functions in which it participates.

- (b) The Village 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 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, 2014, The Plan has about 185,000 active members and approximately 80,000 retired members. Active members include approximately 11 contributors from the Village.

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 then adjusted to the extent there is amortization of any funding deficit.

The most recent valuation for the Plan as of December 31, 2012, indicated a \$1,370 million funding deficit for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2015, with results available in 2016.

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 Village paid \$38,108 (2014 - \$36,998) for employer contributions to the Plan in fiscal 2015.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

9. Commitments and contingencies (continued):

- (c) The Village is obligated to collect and transmit property taxes levied on McBride taxpayers in respect of the following bodies:

Ministry of Education, Province of British Columbia
Regional District of Fraser-Fort George
Fraser-Fort George Hospital District
British Columbia Assessment Authority
Municipal Finance Authority
Royal Canadian Mounted Police

- (d) The Village is a participant in the Municipal Insurance Association of British Columbia. Should the Association pay out claim in excess of premiums received, it is possible that the Village, along with other participants, would be required to contribute toward the deficit.

10. Net taxation revenue:

As indicated in note 9(c), the Village is required to collect taxes on behalf of and transfer the appropriate portion of these amounts to the government agencies below:

	2015	2014
Taxes collected:		
General purposes	\$ 449,216	\$ 310,408
Collection of other governments	607,532	619,580
	1,056,748	929,988
Transfers to other governments:		
Provincial government	233,018	234,065
Regional District of Fraser-Fort George	314,797	327,536
Fraser-Fort George Hospital District	25,572	25,320
B.C. Assessment Authority	4,943	5,033
Municipal Finance Authority	16	14
Royal Canadian Mounted Police	28,354	28,086
	606,700	620,054
	\$ 450,048	\$ 309,934



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

11. Government transfers:

The Village recognizes the transfer of government funding 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 and Accumulated Surplus are:

	2015	2014
Revenue		
Provincial grants:		
Small communities	\$ 364,365	\$ 377,298
Miscellaneous	14,076	557,918
Subtotal provincial grants	378,441	935,216
Federal grants:		
Miscellaneous	74,705	6,028
Other grants:		
Sewer operating fund	-	511,233
Total revenue	\$ 453,146	\$ 1,452,477

12. Segmented information:

The Village is a diversified municipal organization that provides a wide range of services to its citizens. For management reporting purposes, the Village's operations and activities are organized and reported by service areas. Municipal services are provided by departments and their activities are reported in these service areas. Service areas 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 provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the Village.



THE CORPORATION OF THE VILLAGE OF MCBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

12. Segmented information (continued):

b) Protective Services:

Protective services is comprised of emergency management and regulatory services.

c) Transportation Services:

Transportation services is responsible for a wide variety of services including the development and maintenance of the Village's roadway systems through the Public Works department, snow removal, and street lighting.

d) Environmental and Public Health:

Environmental and public health provides garbage collection and disposal services to residents and businesses in the Village as well as maintenance of the cemetery.

e) Recreation and Cultural Services:

Parks, recreation and community development is responsible for the construction and maintenance of the Village's parks and green spaces. It provides funding for the operation of the community hall, museum, library, courthouse, and visitor information centre. It also administers economic development projects and provides grants to various community groups that provide recreational opportunities in the Village.

f) Property Management:

Property management provides utilities and maintenance to the tenants of Robson Centre and 600 NW Frontage Road.

g) Water Transmission and Distribution:

The water transmission and distribution utility installs and maintains water mains, pump stations and the water treatment plant. The treatment and distribution of water in the Village through Public Works is included in this segment.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

12. Segmented information (continued):

h) Waste Treatment and Disposal:

The waste treatment and disposal utility installs and maintains sewer mains, lift stations and the sewage treatment facility. The collection and treatment of sewage in the Village through Public Works is included in this segment.

The following statement provides additional information for the foregoing functions. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 1.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

12. Segmented information (continued):

	2015								Total
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Recreational and Cultural Services	Property Management	Water Transmission and Distribution	Waste Treatment and Disposal	
Revenue:									
Taxation	\$ 450,048	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,048
User charges	-	-	-	-	-	-	114,092	66,050	180,142
Grants	453,146	-	-	-	-	-	-	-	453,146
Investment income	2,664	-	-	-	-	-	-	-	2,664
Other	(157,949)	-	977	135,094	-	162,887	-	-	141,009
Total revenue	747,909	-	977	135,094	-	162,887	114,092	66,050	1,227,009
Expenses:									
Salaries, wages and employee benefits	259,015	4,339	128,838	19,471	13,243	3,135	22,308	20,818	471,167
Operating	113,221	2,396	175,769	53,269	82,950	71,531	54,839	29,609	583,584
Insurance	26,151	-	-	-	-	-	-	-	26,151
Professional services	134,736	-	-	-	-	-	-	-	134,736
Amortization	173,864	-	-	-	-	-	81,326	123,703	378,893
Total expenses	706,987	6,735	304,607	72,740	96,193	74,666	158,473	174,130	1,594,531
Annual surplus (deficit)	\$ 40,922	\$ (6,735)	\$ (303,630)	\$ 62,354	\$ (96,193)	\$ 88,221	\$ (44,381)	\$ (108,080)	\$ (367,522)



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

12. Segmented information (continued):

2014										
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Recreational and Cultural Services	Property Management	Water Transmission and Distribution	Waste Treatment and Disposal		Total
Revenue:										
Taxation	\$ 309,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	309,934
User charges	-	-	-	-	-	-	127,802	65,249	-	193,051
Grants	1,452,477	-	-	-	-	-	-	-	-	1,452,477
Investment income	12,217	-	-	-	-	-	-	-	-	12,217
Other	335,965	782	4,479	148,335	4,045	144,888	-	-	-	638,494
Total revenue	2,110,593	782	4,479	148,335	4,045	144,888	127,802	65,249		2,606,173
Expenses:										
Salaries, and employee benefits	280,484	965	150,900	24,262	9,039	5,454	35,427	11,729		518,260
Operating	135,017	397	294,266	50,872	155,012	86,192	123,867	15,913		861,536
Insurance	31,358	-	-	-	-	-	-	-		31,358
Professional services	39,919	-	-	-	-	-	-	-		39,919
Amortization	296,222	-	-	-	-	-	67,090	14,542		377,854
Total expenses	783,000	1,362	445,166	75,134	164,051	91,646	226,384	42,184		1,828,927
Annual surplus (deficit)										
	\$ 1,327,593	\$ (580)	\$ (440,687)	\$ 73,201	\$ (160,006)	\$ 53,242	\$ (98,582)	\$ 23,065	\$	777,246



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

13. Comparative information:

Certain of the comparative figures have been reclassified to conform with the presentation adopted in the current year.

14. Trust funds:

The Village maintains a cemetery perpetual care fund in accordance with the Cemeteries and Funeral Services Act. The trust fund balance sheet at December 31, 2015 is as follows:

	2015	2014
MFA Investment Pool	\$ 29,506	\$ 28,613
Cemetery trust fund	29,506	28,613



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2015

15. Budget data:

The budget data presented in these consolidated financial statements is based upon the 2015 operating and capital budgets approved by Council on May 13, 2015. Amortization was not contemplated on development of the budget and, as such, has not been included. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 1,585,750
Less:	
Transfer from other funds	(139,000)
Total revenue	1,446,750
Expenses:	
Operating budget	1,585,750
Less:	
Capital expenditures	(59,000)
Transfer from other funds	(56,175)
Total expenses	1,470,575
Annual deficit	\$ (23,825)