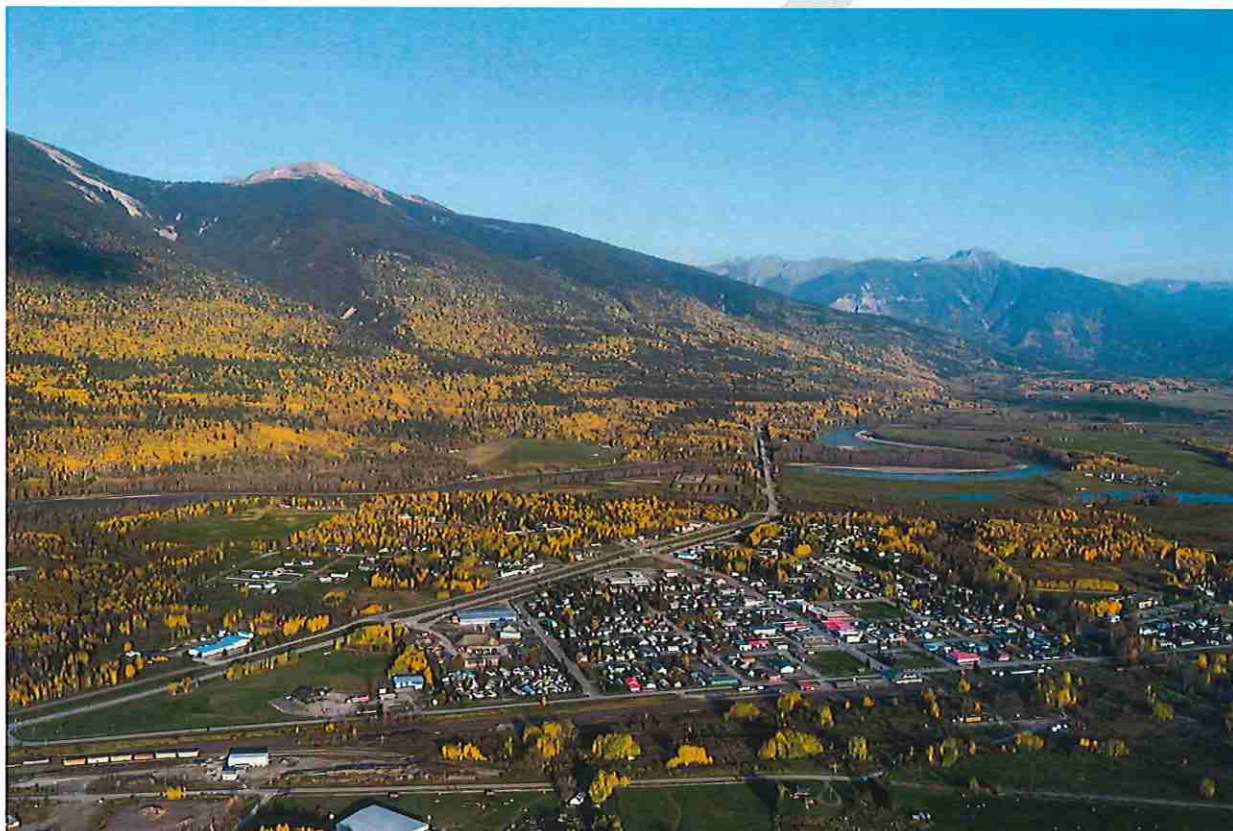




## *Corporation of the Village of McBride*



# 2022 Annual Report

*\*Copy for public inspection, in accordance with Section 97/98/99 of the Community Charter\**

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## ABOUT MCBRIDE



McBride is a Village in the Robson Valley region of British Columbia location 210 km south east of Prince George and 166 km west of Jasper, Alberta. Founded in 1913, the Village was named after the serving Premier, Sir Richard McBride. The Village is rich in natural beauty as it is surrounded by the Rocky Mountain and Cariboo Ranges. Forestry has been the long-standing cornerstone of the local economy and agriculture could be considered the second major industry. The valley has seen continual growth in the agriculture sector with the addition of specialty farms with organic crops. The tourism sector is rebounding after the COVID-19 pandemic, with snowmobiling leading the charge and many tourism-focused initiatives underway. The surrounding area includes world class hiking, ATVing, hunting, fishing, mountain biking and skiing. McBride is a warm and supportive community that residents are proud to call home. The town takes great pride in how attractive it is for both residents and visitors.

# INTRODUCTION of the ANNUAL REPORT

## *2022 Annual Report: Report on Progress for the Community*

In accordance with Section 98 of the Community Charter, the Annual Report must include the following:

- the audited annual financial statements for the previous year;
- for each permissive tax exemption provided by Council, the amount of property taxes that would have been imposed on the property in the previous year if it were not exempt for that year;
- a report respecting municipal services and operations for the previous year;
- a progress report respecting the previous year in relation to the objectives and measures established for that year;
- any declarations of disqualification of council members in the previous year, including identification of the council member or former council member involved and the nature of the disqualification;
- a statement of municipal objectives, and the measures that will be used to determine progress respecting those objectives, for the current and next year;
- any other information the council considers advisable.

## *2021 - 2023 Strategic Priorities and Initiatives*

The 2021-2023 Strategic Priorities and Initiatives were updated in March 2021 and are the Village’s guide as to what priorities will be initiated and/or completed in the year(s) ahead. The Strategic Priorities and Initiatives assist in developing and allocating resources to the most important priorities each year. Council and staff started the 2023 – 2026 strategic planning following the 2022 general municipal election.

## *2018 - 2022 Economic Development Action Plan*

In 2017 the Village went through a rigorous community consultation process to develop an Economic Development Action Plan. The process involved revisiting the Village’s economic development vision and mission:

**Vision** - “McBride and District will engage in sustainable economic development to foster a healthy and growing community.”

**Mission** - “The McBride Community Economic Development Office welcomes growth and development by encouraging economic activity, facilitating employment and enhancing quality of life in the Robson Valley.”

## 2022 NEWLY ELECTED MAYOR AND COUNCIL



**Councillor Glen Frear, Councillor Pietro Caputo, Mayor Eugene Runtz,  
Councillor Diane Smith, Councillor Joe Kolida**



**2022 MAYOR AND COUNCIL – January 1 to November 7, 2022**



**Councillor Rosemary Hruby, Councillor Diane Smith, Mayor Eugene Runtz,  
Councillor Lucille Green, Councillor Allan Frederick**



# COUNCIL APPOINTMENTS AND COMMUNITY LIAISON APPOINTMENTS

**COUNCIL APPOINTED COMMUNITY LIAISON**  
 (Appointed by the Mayor)

**McBride Community Foundation Endowment Fund Committee** (Council Standing Committee)  
 Delegate #1: Diane Smith  
 Delegate #2: Joe Kolida

**McBride & District Chamber of Commerce**  
 Delegate: Joe Kolida  
 Alternate: Peter Caputo

**McBride Old Age Pensioners Organization**  
 Delegate: Eugene Runtz

**Prince George Treaty Advisory Committee**  
 Delegate: Eugene Runtz  
 Alternate: Joe Kolida

**Robson Valley Region Steering Committee**  
 Delegate: Diane Smith  
 Delegate: Chris Tupy, CAO  
 Delegate: Karen Dube, EDO

**FCM – Partners for Climate Protection Program**  
 Delegate: Glen Frear  
 Administration: Chris Tupy, CAO

**Northern Development Initiative Trust Prince George Regional Advisory Committee**  
 Delegate: Eugene Runtz  
 Alternate: Glen Frear

**COUNCIL COMMITTEE APPOINTMENTS**  
 (Appointed by Council Resolution)

**McBride Community Forest Corporation**  
 Delegate: Joe Kolida

**Regional District Fraser-Fort George**  
 Delegate: Eugene Runtz  
 Alternate: Diane Smith

**Robson Valley Recreation Centre Community Consultation Committee:**  
 Delegate: Diane Smith

**McBride & District Fire Protection Community Consultation Committee:**  
 Delegate: Peter Caputo

**Northern Medical Programs Trust Board Member:**  
 Delegate:

**TransCanada Yellowhead Highway Association**  
 Delegate: Joe Kolida

**MIABC**  
 Delegate: Peter Caputo  
 Alternate 1: Joe Kolida  
 Alternate 2: Glen Frear

**Ancient Forest Working Group**  
 Delegate: Diane Smith  
 Alternate: Glen Frear

**McBride Primary Care Collaborative Table**  
 Delegate: Joe Kolida  
 Alternate: Peter Caputo

# COUNCIL APPOINTMENTS AND COMMUNITY LIAISON APPOINTMENTS

***Village of McBride Emergency Management Committee***  
Mayor: Eugene Runtz  
Councillor: Joe Kolida  
Councillor: Glen Frear

***McBride & District Housing Society***  
Delegate: Glen Frear

***Village of McBride Tourism Committee***  
Delegate: Glen Frear  
Staff: Karen Dube, EDO

***Village of McBride Community Revitalization and Beautification Committee***  
Delegate: Glen Frear  
Delegate: Diane Smith  
Staff: Karen Dube, EDO

***Village of McBride Caribou Herd Planning Committee***  
(Dormant Committee – Report to Council forthcoming)

***Village of McBride Broadband Committee***  
(Dormant Committee – Report to Council forthcoming)

**COMMITTEE OF COUNCIL MEMBERS FROM THE PUBLIC**

***McBride Community Foundation Endowment Committee***

- Shelly Ryan
- Dawn Hickerty

***Village of McBride Caribou Herd Planning Committee***  
(Dormant Committee – Report to Council forthcoming)

***McBride Tourism Committee***

- Currently in restructure

***Village of McBride Broadband Committee***  
(Dormant Committee- Report to Council forthcoming)

***Community Revitalization and Beautification Committee***

- Cynthia Vazorka
- Simon Williams
- Gina Gallagher
- Bridget Uhl
- Stefi McLean
- Jana MacMaster
- Vacant
- Vacant



## MESSAGE FROM THE MAYOR

### MAYOR EUGENE RUNTZ



On behalf of Council, I am pleased present the 2022 Annual Report for the Village of McBride.

In 2022, we started to come out of a very different way of life we lived during the pandemic. In the summer, public events came back. Residents were happy to be out seeing friends and neighbours. We have all strived to put the pandemic behind us and come back together as the friendly, supportive town we have always been.

Three major projects were completed in 2022: 1. The Dominion Creek culvert replacement project over Second Avenue was completed. The culvert had failed during the runoff in the spring of 2000. The project was complicated due to the presence of sewer pipes located within the fill and the unfortunate realization of unstable clay soils beneath and adjacent to the crossing. Costs were covered by a Covid Grant from the Provincial Government. 2. The Bill Clark Memorial Ball Park had major upgrades to fences, stands, dugouts, concrete walkways. A beautiful job of design and construction. Most of the construction costs were again provided by the Provincial Government. The main contractor for each project were local through a competitive bid process. 3. The wood shingles for the Railway Station were replaced with Asphalt Shingles. Again, the funds were mostly supplied by a grant provided by the Provincial Government. The main contractor was from out of town.

In October 2022, the municipal election brought different faces with fresh ideas to Council as three new members (Councillors Caputo, Frear and Kolida) were elected. The new Councillors join returning Councillor Smith and myself as Mayor and form your newly elected Council for a four-year term. I would like to acknowledge and thank the former members of Council (Hruby, Green, Frederick) for their dedication and commitment to making our community a better place to work, play and call home.

I would further like to thank the hard work and dedication of our Staff, without whom the Village could not operate.

Keep up a positive spirit and believe in yourself and McBride. This community is truly a little piece of heaven. It is a great privilege and honour for me and the Councillors to represent you and we thank-you for the opportunity.

Eugene Runtz, Mayor

A handwritten signature in blue ink that reads "Eugene P. Runtz". The signature is written in a cursive style.

# VILLAGE OF MCBRIDE STAFF

## Administration

Chief Administrative Officer )  
Corporate Officer )

Chris Tupy

Director of Finance

Sandy Salt

Deputy Corporate Officer

Connor Mork

Economic Development Officer

Karen Dubé

Finance Coordinator

Sherri Flynn

Administrative Assistance 2/ICBC Supervisor

Sharyn Silverio/Amanda Moore

Administrative Assistance 1/Grant Writer

Amanda Moore/Mikala Rollinson

Airport Manager/Contractor

Kelly Mortensen

## Public Works

Operations Manager

John Peterson

Foreman

Matt Slaney

Lead Hand

Clint Colins

Public Works 2

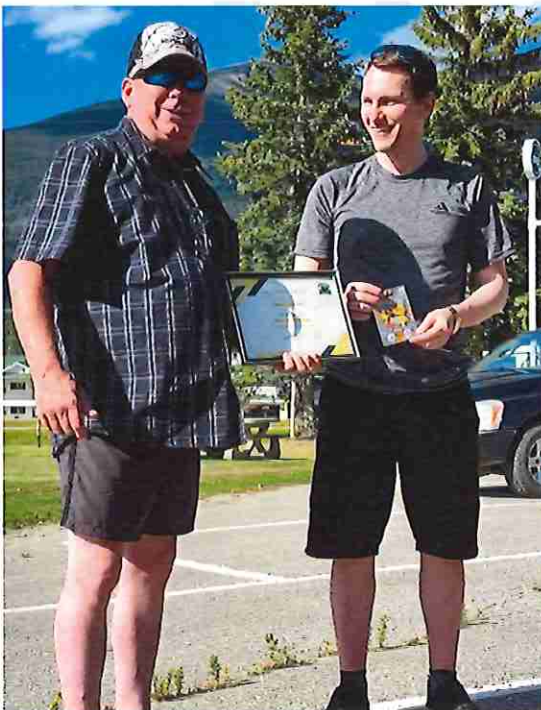
Marty Kelly

Public Works 2

Kyle Hutchison

Public Works Casual

David Barnett



## STATEMENT OF STRATEGIC PRIORITIES FOR 2021-23

<b>Strategic Priority #1</b>	<b>INCREASE ECONOMIC CAPACITY &amp; COMMUNITY DEVELOPMENT</b>
<b>Desired Results</b>	<i>The Village will strive towards long-term economic resiliency and sustainability; as well as bolstering community vibrancy and well being</i>
<b>Top 4 Initiatives</b>	1. Modernize Official Community Plan and Zoning Bylaw
	2. Develop partnerships for the procurement and delivery of high-speed broadband services
	3. Retain and expand face-to-face Provincial Government services
	4. Strengthen relationship with NDIT by capitalizing on funding opportunities for economic development and capacity building
<b>Other Key Initiatives</b>	*Support local groups when they have economically advantageous initiatives
	*Continued support of development opportunities for seniors, assisted living and affordable housing opportunities as identified in the Housing Needs Assessment Report
	*Secure grant funding to ensure completion of projects stemming from recently adopted action plans and strategies
	*Obtain Age-Friendly designation by executing recommendations from Age-Friendly Assessment and Action Plan
	*Inventory undeveloped land, encourage future development, and divest surplus property that can be used by developers
	*Ensure sustainable power sources through partnerships with other communities, the Regional District and power suppliers
	*Execute recommendations from Tourism Master Plan as well as the MRDT 5-year strategic plan
<b>Strategic Priority #2</b>	<b>FISCAL &amp; CORPORATE HEALTH</b>
<b>Desired Results</b>	<i>The Village will strive to be a financial steward and realize a healthy cash flow</i>
<b>Top 4 Initiatives</b>	1. Organizational structure review
	2. Records management overhaul and digitization
	3. Reduce unnecessary costs and investigate efficiencies and cost savings
	4. Consciously build reserves
<b>Other Key Initiatives</b>	*Increase the property tax base
	*Balance fiscal operating budget
	*Generate new revenue streams
	*Work with other levels of government to address the brownfield issue

## STATEMENT OF STRATEGIC PRIORITIES FOR 2021-23

<b>Strategic Priority #3</b>	<b>ASSET MANAGEMENT &amp; RISK MANAGEMENT</b>
<b>Desired Results</b>	<i>The Village will seek to establish and follow best practices in asset management; with a priority on community health and public safety and risk management</i>
<b>Top 4 Initiatives</b>	1. Incorporate Asset Management Plan objectives into long-term financial planning, develop a comprehensive asset management plan, and determine the remaining life cycle of all Village assets
	2. Continue to invest in infrastructure rehabilitation and replacement
	3. Support Asset Management training for Council and staff as well as education for the public
	4. Support mentoring and training of staff to ensure current OH&S practices
<b>Other Key Initiatives</b>	*Support risk management training and development
	*Maintain currency of Community Emergency Plan
	*Maintain an Emergency Social Services (ESS) Committee
	*Maintain currency of Emergency Evacuation Plan for the community
	*Partner with EMBC to reduce Wildfire risks & impacts
	*Conduct Emergency Management training for all staff
<b>Strategic Priority #4</b>	<b>GOOD GOVERNANCE</b>
<b>Desired Results</b>	<i>The Village will strive to develop and maintain comprehensive governance protocols, support transparency, openness and community involvement as well as build strong stakeholder relationships</i>
<b>Top 4 Initiatives</b>	1. Host at least two (2) Open House meetings each year and expand communication to the community
	2. Create calendar of cyclical yearly requirements of Administration and Council
	3. Review and Update Village bylaws and policies for best practices
	4. Develop collaborative relationships with surrounding local governments, communities, and First Nation Neighbors
<b>Other Key Initiatives</b>	*Continue Committee of the Whole (COTW) Council meetings
	*McBride Community Forest Corporation transition to a Limited Partnership
	*Research and develop a MOU between MCFC and the Shareholder
	*Develop strategies under the BC Climate Action Charter to become carbon neutral
	*Establish the administrative components to implement the MRDT

## PROGRESS REPORT ON STRATEGIC PRIORITIES for 2022

Strategic Priority #1	Increase Economic Capacity & Community Development
<b>Desired Results</b>	<i>The Village will strive towards long-term economic resiliency and sustainability; as well as bolstering community vibrancy and well being</i>
<b>Actions Taken</b>	<ul style="list-style-type: none"> <li>• Grant funding Applications Approved (estimated project value and approved grant amount):               <ul style="list-style-type: none"> <li>○ Revitalize Bill Clark Memorial Park and Ball Diamond Project – Canada Community Revitalization Fund. Project valued at \$336,179 (grant = \$252,134)</li> <li>○ McBride Active Transportation Network Plan – the Province’s BC Active Transportation Network Planning Grant. Project valued at \$17,000 (grant = \$8,500)</li> <li>○ Grant Writing Support – Northern Development Initiative Trust Grant Writing Support Program. Project valued at \$10,500 (grant = \$8,000)</li> <li>○ Village of McBride Economic Development Officer – Northern Development Initiative Trust Economic Development Capacity Program. Project valued at \$59,915 (grant = \$50,000)</li> <li>○ McBride Housing Incentive Program – Northern Development Initiative Trust Northern Housing Incentive Program. \$200,000 committed towards private sector development of 20 units of self-contained seniors housing in McBride.</li> <li>○ Village of McBride Main Street Lighting Project – Northern Development Initiative Trust Main Street Capital Program. Project valued at \$294,670 (grant = \$199,269)</li> </ul> </li> </ul>

## **Actions Taken**

- Final Reports Delivered and Adopted by Council:
  - McBride’s 50-year Water Conservation Plan – January 2022
  - McBride Active Transportation Plan – October 2022
  
- Letters of Support provided to several community organizations:
  - The Fraser Headwaters Alliance’s – Application to the CNC Research Forest Society Legacy Fund for the *Upgrading of the Historic Goat River Trail* project.
  - Robson Valley Community Services – Application for implementation of Men’s Sheds in Valemount and McBride through New Horizons for Seniors Program.
  - Connecting Communities BC – Telus’ application, Zone 4, Application A, to provide PureFibre connectivity to under the Connecting Communities BC Fund.
  - McBride & District Housing Society – Application to Canada Mortgage and Housing Corporation for Seeding Funding.
  - 2022 National Fire Chiefs of the Year Awards application.
  - Robson Valley Mountain Biking Association application, Northern Development Initiative Trust – Recreation Infrastructure Program for new bike trail at McBride Peak Trails
  - Horse Council of BC, Back Country Horsemen of BC (Robson Valley Chapter) application for funding to improve sections of the Great Divide Trail along Moose River
  
- Additional Economic Development Projects:
  - Village of McBride Procurement Workshop, September 2022, in partnership with Community Futures Fraser Fort George.
  - Community Marketing and Promotion Image Bank Development Project with financial support from BC Rural Dividend Program.

<p><b>Actions Taken</b></p>	<ul style="list-style-type: none"> <li>○ Robson Valley Region Program – three-way collaboration between Village of McBride, Village of Valemount and Regional District of Fraser-Fort George to promote investment and support resident attraction in the Robson Valley.</li> <li>○ Village partnership with McBride and District Housing Society to further goals to build affordable housing in McBride.</li> </ul>
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# McBride Active Transportation Plan

October 2022

*Welcome to McBride: An Active Transportation Community.  
We Share Our Roads and Look Out for Each Other!*



Corporation of the Village of McBride



Corporation of the Village of McBride

Accessibility is Inclusion at the Village of McBride!

The Village of McBride celebrates the installation of a new accessible parking space and signage in front of the Village Office as part of SPARC BC's 25<sup>th</sup> annual Access Awareness Day on June 4, 2022.

SPARC BC works in partnership with local governments and others to design education and outreach campaigns to raise awareness around the needs of people with disabilities in communities across BC.



Thank you to SPARC BC for an ACCESS-ABILITY grant!

<b>Strategic Priority #2</b>	<b>Fiscal and Corporate Health</b>
<b>Desired Results</b>	<i>The Village will strive to be a financial steward and realize a healthy cash flow</i>
<b>Actions Taken</b>	<ul style="list-style-type: none"> <li>• 2022 Budget was balanced</li> <li>• Record Management improvements ongoing</li> <li>• Infrastructure grant applications developed continually</li> <li>• 2022 saw implementation of some of the recommendations in the independent Organizational Review, conducted in 2021 and approved by Council in December 2021.</li> <li>• Utility Fee Review resulted in changes to Utility connection fees.</li> </ul>

<b>Strategic Priority #3</b>	<b>ASSET MANAGEMENT &amp; RISK MANAGEMENT</b>
<b>Desired Results</b>	<i>The Village will seek to establish and follow best practices in asset management; with a priority on community health and public safety and risk management</i>
<b>Actions Taken</b>	<ul style="list-style-type: none"> <li>• Funding received to complete a new Village Asset Management Program, including detailed conditional assessments and 35-year Capital Replacement Plan. Work is ongoing.</li> <li>• Freshet 2022: <ul style="list-style-type: none"> <li>○ Although the impacts were not as devastating as the 2020 flooding, which saw a Do Not Consume order placed on the Villages’ drinking water for a majority of the Spring/Summer, 2022 had both Water Conservation Notices and Boil Water Notices from June 2022 to the end of July 2022.</li> </ul> </li> <li>• Sidewalk replacements.</li> <li>• Asphalt paving on Bridge Road, King Street East to McBride Crescent, Intersection of 5th Ave and Main Street, 1st Ave at Main Street, and SE Frontage Road at Robson Centre entrance.</li> </ul>



**Actions Taken**

- New Tippable Garbage Containers – September 2022
- McBride Charlie Leake Airport Access Road Culvert Replacement Project (funded through British Columbia Air Access Program) completed in March 2022 with a Ribbon Cutting Ceremony on July 15, 2022.
- McBride’s 50-year Water Conservation Plan was conducted in the fall of 2021 and adopted by Council in January 2022 with funding from BC’s Local Government Infrastructure Planning Grant.
- Capital improvements at the Bill Clark Memorial Park and Ball Diamond got underway with financial support from the Canada Community Revitalization Fund
- 2<sup>nd</sup> Avenue Culvert Replacement Project. 2<sup>nd</sup> Avenue officially reopened to traffic on November 10, 2022.
- Train Station Roof Replacement. Majority of the work completed by late fall 2022.
- HVAC Upgrades for the Robson Center
- Electrical Panel Replacement slated for completion in October/November 2022. However due to supply chain issues completion is slated for early 2023.
- Public Works Building Monitoring Gauges were purchased and installed Summer of 2022.
- Charge North Charge Station (Steve Kolida Park) installation was completed in November 2022.
- McBride Sanitary Sewer Assessment Project underway with funding from UBCM Asset Management Program.




Airport Road Culvert Ribbon Cutting July 15, 2022



New Tippable Garbage Container – September 2022

<p><b>Strategic Priority #4</b></p>	<p><b>GOOD GOVERNANCE</b></p>
<p><b>Desired Results</b></p>	<p><i>The Village will strive to develop and maintain comprehensive governance protocols, support transparency, openness and community involvement as well as build strong stakeholder relationships</i></p>
<p><b>Actions Taken</b></p>	<ul style="list-style-type: none"> <li>• Some bylaws and polices updated in 2022 but major work needs to be completed to bring policies and bylaws to current best practices and meet regulations.</li> <li>• Housing Incentive Program Policy – adopted March 2022</li> <li>• The 2022 Operating Budget and Capital Budget included a schedule of Special Council meetings to complete the annual budgeting process including public engagement and consultation.</li> <li>• Municipality began to transitioning documents, including Council Agenda and Minutes to Civic Web portal in 2022 with intentions to go live early 2023.</li> <li>• Continued use of media releases and updates to the community by the Village of McBride Website <a href="http://www.mcbride.ca">www.mcbride.ca</a> and Village of McBride FaceBook page.</li> <li>• Started the process of creating a new Municipal Website that will improve emergency communication with the community. Be more user friendly to the public. The new site to go live spring of 2024.</li> </ul>

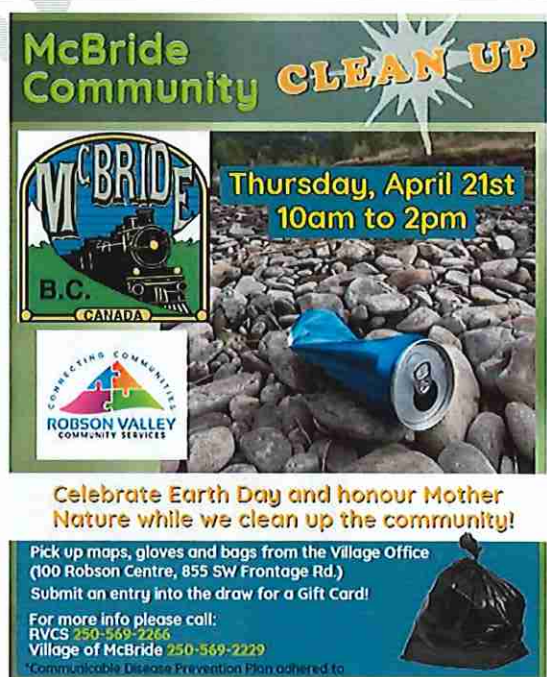


**SEPTEMBER 28 6-8PM**  
**PROCUREMENT WORKSHOP**  
**Robson Valley Community Centre**  
**- 441 Columbia St, McBride**

**FREE Workshop!**  
 In conjunction with Community Futures Fraser-Fort George, the Village of McBride is hosting a workshop for local contractors, consultants and service providers that wish to better understand the procurement process.  
 See you on Wednesday, September 28!

**Presenters:**  
 Susan Stearns, Community Futures Fraser Fort George  
 Rosemary Hruby, Advantage Insurance  
 Karen Dubé, Village of McBride

Community Futures Fraser Fort George



**McBride Community CLEAN UP**

**Thursday, April 21st**  
**10am to 2pm**

**Celebrate Earth Day and honour Mother Nature while we clean up the community!**

Pick up maps, gloves and bags from the Village Office (100 Robson Centre, 855 SW Frontage Rd.)  
 Submit an entry into the draw for a Gift Card!

For more info please call:  
 RVCS 250-569-2266  
 Village of McBride 250-569-2229

\*Communicable Disease Prevention Plan adhered to

## Actions Taken

- Use of Little McBride Paper and Rocky Mountain Goat to keep the community updated being utilized as much as possible
- In person AGM for the McBride Community Forest Corporation was hosted by the Village in June at the Community Centre
- Community to Community Meeting - Lheidli T'enneh – July 15, 2022
- Council to Council Meeting with Village of Valemount – August 3, 2022
- Council Orientation with Village of Valemount – November 20, 2022



July 15, 2022 Community to Community Meeting



August 2022 – Council to Council Meeting

# STRATEGIC COMMUNITY INVESTMENT FUNDS

## PLAN AND PROGRESS REPORT

- (1) **SCI funds received or anticipated:** Strategic Community Investment funds (SCI Funds) payments under the small community, regional district and traffic fine revenue sharing portions will be set out separately in the local government’s SCI Funds Agreement.

SCI Funds	Use	Date	Amount
Small Communities Grant – 2022 one-time bonus	Local government services	April 2022	\$112,000
Small Communities Grants	Local government services	June 2022	\$418,000
Community Works Fund (Formerly Gas Tax)	Local government services	2022	\$84,991.36
<b>Total SCI Funds</b>			<b>614,991.36</b>

- (2) **SCI funds intended use, performance targets and progress made:** Small Community portion of the SCI Funds support all Village of McBride programs and services. The funds are not separated for specific uses within the Village; they support all the Village operations and services. The 2022 goals and performance indicators for these services are listed in the annual report.

# 2022 PERMISSIVE TAX EXEMPTIONS TO ORGANIZATIONS

## Tax Exemptions

Total of all grants is approximately \$7,378.38 annually

## STATEMENT OF PROPERTY TAX EXEMPTIONS

In accordance with Section 98(2) (b) of the Community Charter, the following properties in the Village of McBride were provided permissive property tax exemptions for 2022 by Council.

ORGANIZATION	ROLL NUMBER	2021 VALUE OF EXEMPTION
McBride Evangelical Free Church	33000	\$3,386.00
Pentecostal Assemblies	89000	\$1,607.54
Roman Catholic Church	52100	\$608.42
Roman Catholic Church	53000	\$734.58
St. Paul's United Church	160000	\$1,041.85

## DECLARATION AND IDENTIFICATION OF DISQUALIFIED MEMBERS

*None to report*

## 2022 AUDITED FINANCIAL STATEMENTS:

2022 Consolidated Financial Statements are attached directly following the Annual Report.







Consolidated Financial Statements of



**THE CORPORATION OF THE  
VILLAGE OF McBRIDE**

And Independent Auditor's Report thereon  
Year ended December 31, 2022



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Financial Statements

Year ended December 31, 2022

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Consolidated Financial Statements

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## 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 Chartered Professional Accountants of Canada. 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 Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.

  
Sandy Salt  
Interim Chief Administrative Officer

  
Gene Runtz  
Mayor



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

## INDEPENDENT AUDITOR'S REPORT

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

### *Opinion*

We have audited the 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, 2022
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of changes in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the consolidated financial position of the Village as at December 31, 2022 and its consolidated results of operations, its consolidated changes in net financial assets and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Opinion*

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the "*Auditor's Responsibilities for the Audit of the Financial Statements*" section of our auditor's report.

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

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

### *Other Information*

Management is responsible for the other information. The other information comprises:

- information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Grant and Schedule 2 - COVID-19 Safe Restart Grant.



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Our opinion on the financial statements does not cover the other information and we do not and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements and our knowledge obtained in the audit and remain alert for indications that the other information appears materially misstated.

We obtained the information, other than the financial statements and the auditor's report thereon, included in Schedule 1 - Northern Capital Planning Grant and Schedule 2 - COVID-19 Safe Restart Grant as at the date of this auditor's report.

If, based on the work we have performed on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact in the auditor's report.

We have nothing to report in this regard.

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

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

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

Those charged with Governance are responsible for overseeing the Village's financial reporting process.

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

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

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

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.



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We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.  
The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Village's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Village's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Village's to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

*KPMG LLP*

Chartered Professional Accountants

Prince George, Canada

May 29, 2023



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Financial Position


**DRAFT**

December 31, 2022, with comparative information for 2021

	2022	2021
<b>Financial assets:</b>		
Cash	\$ 2,857,195	\$ 4,294,119
Accounts receivable (note 2)	913,912	382,980
Investment in McBride Community Forest Corporation (note 3)	207,354	19,626
	<u>3,978,461</u>	<u>4,696,725</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities (note 4)	447,204	191,630
Deferred revenue (note 5)	1,882	12,105
Debt (note 6)	71,688	122,094
	<u>520,774</u>	<u>325,829</u>
Net financial assets	3,457,687	4,370,896
<b>Non-financial assets:</b>		
Inventories	15,403	15,403
Prepaid expenses	38,676	24,201
Tangible capital assets (note 7)	11,712,977	10,578,007
	<u>11,767,056</u>	<u>10,617,611</u>
Commitments and contingencies (note 9)		
<b>Accumulated surplus (note 8)</b>	<b>\$ 15,224,743</b>	<b>\$ 14,988,507</b>

See accompanying notes to consolidated financial statements.

 Interim Chief Administrative Officer

 Mayor



# THE CORPORATION OF THE VILLAGE OF McBRIDE

## Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2022, with comparative information for 2021

	2022 Budget (note 14)	2022 Actual	2021 Actual
<b>Revenue (note 12):</b>			
Net taxation revenue (note 10)	\$ 500,735	\$ 505,080	\$ 489,043
Government transfers:			
Provincial (note 11)	780,909	1,048,200	807,916
Federal (note 11)	-	412,388	166,057
User fees	349,041	366,952	296,261
Sale of services	189,405	196,522	176,162
Property management	150,835	150,733	161,066
Other	111,600	201,792	89,544
<b>Total revenue</b>	<b>2,082,525</b>	<b>2,881,667</b>	<b>2,186,049</b>
<b>Expenditures (note 12):</b>			
General government	990,565	1,671,225	1,220,826
Protective services	13,500	2,342	22,172
Transportation services	408,451	415,188	366,503
Environmental and public health	142,706	95,402	91,276
Recreational and cultural services	154,815	167,053	114,538
Property management	71,900	64,275	69,833
Water transmission and distribution	138,374	287,488	244,104
Waste treatment and disposal	70,150	130,186	153,218
<b>Total expenditures</b>	<b>1,990,461</b>	<b>2,833,159</b>	<b>2,282,470</b>
Annual surplus (deficit) before undernoted item	92,064	48,508	(96,421)
Income (loss) from investment in McBride Community Forest Corporation (note 3)	-	187,728	(649,146)
Annual surplus (deficit)	92,064	236,236	(745,567)
Accumulated surplus, beginning of year	14,988,507	14,988,507	15,734,074
<b>Accumulated surplus, end of year</b>	<b>\$ 15,080,571</b>	<b>\$ 15,224,743</b>	<b>\$ 14,988,507</b>

See accompanying notes to consolidated financial statements.





# THE CORPORATION OF THE VILLAGE OF McBRIDE

## Consolidated Statement of Changes in Net Financial Assets

Year ended December 31, 2022, with comparative information for 2021

	Budget (note 14)	2022	2021
Annual surplus (deficit)	\$ 92,064	\$ 236,236	\$ (745,567)
Acquisition of tangible capital assets	(1,081,391)	(1,776,135)	(1,312,526)
Amortization of tangible capital assets	473,100	641,165	507,040
Gain on sale of tangible capital assets	-	-	-
Proceeds on sale of tangible capital assets	-	-	-
	(516,227)	(898,734)	(1,551,053)
Acquisition of inventory	-	(15,403)	(15,403)
Acquisition of prepaid expenses	-	(38,676)	(24,201)
Consumption of inventory	-	15,403	15,403
Use of prepaid expenses	-	24,201	23,975
Change in net financial assets	(516,227)	(913,209)	(1,551,279)
Net financial assets, beginning of year	4,370,896	4,370,896	5,922,175
Net financial assets, end of year	\$ 3,854,669	\$ 3,457,687	\$ 4,370,896

See accompanying notes to consolidated financial statements.



# THE CORPORATION OF THE VILLAGE OF McBRIDE

## Consolidated Statement of Cash Flows

Year ended December 31, 2022, with comparative information for 2021

	2022	2021
Cash provided by (used in):		
<b>Operating activities:</b>		
Annual surplus (deficit)	\$ 236,236	\$ (745,567)
Items not involving cash:		
Amortization of tangible capital assets	641,165	507,040
(Income) loss from investment in McBride Community Forest Corporation	(187,728)	649,146
Gain on sale of tangible capital assets	(60,000)	-
Changes in non-cash operating working capital:		
Accounts receivable	(530,932)	(56,017)
Accounts payable and accrued liabilities	255,574	(51,072)
Prepaid expenses	(14,475)	(226)
Deferred revenue	(10,223)	(27,812)
Net change in cash from operating activities	329,617	275,492
<b>Capital activities:</b>		
Acquisition of tangible capital assets	(1,776,135)	(1,312,526)
Proceeds on sale of lots	60,000	-
<b>Financing activities:</b>		
Repayment of debt	(50,406)	(50,120)
Decrease in cash	(1,436,924)	(1,087,154)
Cash, beginning of year	4,294,119	5,381,273
Cash, end of year	\$ 2,857,195	\$ 4,294,119

See accompanying notes to consolidated financial statements.



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements

Year ended December 31, 2022

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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, property management, 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 Chartered Professional Accountants of Canada. 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 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, 2022

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## 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.



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 1. Significant accounting policies (continued):

### (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.

### (e) Government transfers:

Government transfers, which include legislative grants, are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfer revenue is recognized in the statement of operations as the stipulations for liabilities are settled.

### (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:

<u>Asset</u>	<u>Useful life</u>
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

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



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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## 1. Significant accounting policies (continued):

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

#### (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 or construction of a tangible capital asset.

#### (iv) Inventories:

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

### (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:

- i) an environmental standard exists;
- ii) contamination exceeds the environmental standard;
- iii) the organization is directly responsible or accepts responsibility for the liability;
- iv) future economic benefits will be given up; and
- v) a reasonable estimate of the liability can be made.



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 1. Significant accounting policies (continued):

### (h) Use of estimates:

The preparation of the consolidated 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 consolidated financial statements, and the reported amounts of revenues and expenses during the year. Items subject to such estimates and assumptions include the useful life of tangible capital assets, the collectibility of accounts receivable and accrued liabilities. Actual results could differ from these estimates.

## 2. Accounts receivable:

	2022	2021
Taxation - current	\$ 126,007	\$ 114,617
Taxation - arrears/delinquent	91,010	62,096
Sales tax	65,828	26,216
Accounts receivable - trade	44,773	40,650
Accounts receivable - grants	584,868	46,696
Accounts receivable - recoverable expenses	1,426	92,705
	<u>\$ 913,912</u>	<u>\$ 382,980</u>



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

### 3. Investment in McBride Community Forest Corporation:

	2022	2021
<b>Investments:</b>		
Investment in shares of the company	20	20
Contributed surplus	50,073	50,073
Accumulated earnings	157,261	(30,467)
<b>Total investment in McBride Community Forest Corporation</b>	<b>\$ 207,354</b>	<b>\$ 19,626</b>
<b>(i) Balance sheet:</b>		
<b>Assets:</b>		
Cash and cash equivalents	\$ 871,199	\$ 833,750
Accounts receivable	167,039	52,414
Inventory	12,316	33,601
Prepaid expenses	29,052	68,196
Property and equipment	52,064	63,069
<b>Total assets</b>	<b>\$ 1,131,670</b>	<b>\$ 1,051,030</b>
<b>Liabilities:</b>		
Accounts payable and accrued liabilities	\$ 113,078	\$ 188,536
Current portion of silviculture obligation	388,880	338,700
Silviculture obligation	385,968	467,778
Agricultural obligation	36,390	36,390
<b>Total liabilities</b>	<b>924,316</b>	<b>1,031,404</b>
<b>Equity:</b>		
Share capital	20	20
Contributed surplus	50,073	50,073
Retained earnings	157,261	(30,467)
<b>Total equity</b>	<b>207,354</b>	<b>19,626</b>
<b>Total liabilities and equity</b>	<b>\$ 1,131,670</b>	<b>\$ 1,051,030</b>





# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

### 3. Investment in McBride Community Forest Corporation (continued):

	2022	2021
(ii) Operations:		
Revenue	\$ 3,972,123	\$ 2,201,539
Cost of sales	3,553,470	2,189,997
Gross profit	418,653	11,542
General administrative expense	235,766	660,688
Gain on disposal of property and equipment	4,841	(121)
<b>Net income (loss)</b>	<b>\$ 187,728</b>	<b>\$ (649,146)</b>

The net income (loss) represents the change in equity in the Village's total investment in the McBride Community Forest Corporation.

### 4. Accounts payable and accrued liabilities:

	2022	2021
Accounts payable - trade	\$ 393,855	\$ 125,285
Wages and related costs payable	33,659	35,541
Government remittances	16,605	25,604
Other	3,085	3,066
Home Owner Grants payable	-	2,134
	<b>\$ 447,204</b>	<b>\$ 191,630</b>



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

**5. Deferred revenue:**

	2022	2021
Unexpended grants - BC Rural Dividend	\$ -	\$ 3,159
Unexpended grants - other	1,882	8,946
	<b>\$ 1,882</b>	<b>\$ 12,105</b>

**6. Debt:**

Debt servicing requirements comprising principal repayments and interest are funded as incurred by revenue earned during the year.

	2022	2021
MFA equipment loan. This debt is for a 60 month term with fixed monthly payments of principal and interest in the amount of \$4,200. Total interest to be paid for the duration of the loan is \$15,202. Due June 30, 2024.	\$ 71,688	\$ 122,094

(a) Principal repayments due within the next two years are as follows:

2023	\$ 49,949
2024	21,739
	<b>\$ 71,688</b>



**THE CORPORATION OF THE  
VILLAGE OF McBRIDE**

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

**7. Tangible capital assets:**

	2022							
	Assets under construction	Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
<b>Cost:</b>								
Balance, beginning of year	\$ 316,319	\$ 372,449	\$ 1,756,169	\$ 887,389	\$ 10,761,415	\$ 3,598,591	\$ 3,952,249	\$ 21,644,581
Additions	2,891	-	449,638	51,671	1,251,910	20,025	-	1,776,135
Transfers for work in progress	(295,013)	-	-	-	295,013	-	-	-
Balance, end of year	24,197	372,449	2,205,807	939,060	12,308,338	3,618,616	3,952,249	23,420,716
<b>Accumulated amortization:</b>								
Balance, beginning of year	-	-	1,192,654	520,302	7,170,946	1,519,497	663,175	11,066,574
Amortization	-	-	73,459	37,057	403,807	74,518	52,324	641,165
Balance, end of year	-	-	1,266,113	557,359	7,574,753	1,594,015	715,499	11,707,739
Net book value, end of year	\$ 24,197	\$ 372,449	\$ 939,694	\$ 381,701	\$ 4,733,585	\$ 2,024,601	\$ 3,236,750	\$ 11,712,977



**THE CORPORATION OF THE  
VILLAGE OF McBRIDE**

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

**7. Tangible capital assets (continued):**

	2021							
	Assets under construction	Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
<b>Cost:</b>								
Balance, beginning of year	\$ 21,306	\$ 372,449	\$ 1,734,177	\$ 780,997	\$ 9,916,361	\$ 3,554,516	\$ 3,952,249	\$ 20,332,055
Additions	295,013	-	21,992	106,392	845,054	44,075	-	1,312,526
Balance, end of year	316,319	372,449	1,756,169	887,389	10,761,415	3,598,591	3,952,249	21,644,581
<b>Accumulated amortization:</b>								
Balance, beginning of year	-	-	1,131,048	491,638	6,878,818	1,447,178	610,852	10,559,534
Amortization	-	-	61,606	28,664	292,128	72,319	52,323	507,040
Balance, end of year	-	-	1,192,654	520,302	7,170,946	1,519,497	663,175	11,066,574
Net book value, end of year	\$ 316,319	\$ 372,449	\$ 563,515	\$ 367,087	\$ 3,590,469	\$ 2,079,094	\$ 3,289,074	\$ 10,578,007



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 8. Accumulated surplus:

	2022	2021
<b>Surplus (deficit):</b>		
Invested in tangible capital assets	\$ 11,545,278	\$ 10,359,901
General fund:		
Unrestricted	1,333,212	1,382,482
Restricted	207,354	19,626
Water utility fund	(80,346)	(105,125)
Sanitary sewer fund	587,863	416,273
<b>Total surplus</b>	<b>13,593,361</b>	<b>12,073,157</b>
<b>Reserves set aside by Council:</b>		
Equipment replacement	57,261	56,932
Land development	9,132	9,080
Sewer asset management	6,864	6,824
Carbon credit	29,651	12,770
Gas Tax	85,545	85,053
Northern Capital Planning Grant	1,442,929	2,744,691
<b>Total reserves</b>	<b>1,631,382</b>	<b>2,915,350</b>
	<b>\$ 15,224,743</b>	<b>\$ 14,988,507</b>



## THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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### 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 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, 2021, the Plan has about 227,000 active members and approximately 118,000 retired members. Active members include approximately 42,000 contributors from the local governments.

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

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

The Village paid \$58,786 (2021 - \$53,169) for employer contributions to the plan in fiscal year 2022.

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

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



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 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 Regional 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 claims 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:

	2022	2021
Taxes collected:		
General purposes	\$ 505,205	\$ 489,044
Collection of other governments	617,828	607,732
	<u>1,123,033</u>	<u>1,096,776</u>
Transfers to other governments:		
Provincial government	203,840	208,624
Regional District of Fraser-Fort George	319,629	312,149
Fraser-Fort George Regional Hospital District	62,109	52,038
B.C. Assessment Authority	4,029	3,991
Municipal Finance Authority	19	17
Royal Canadian Mounted Police	28,327	30,914
	<u>617,953</u>	<u>607,733</u>
	<u>\$ 505,080</u>	<u>\$ 489,043</u>



# THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

## 11. Government transfers:

The government transfers reported on the consolidated statement of operations and accumulated surplus are:

	2022	2021
Provincial grants:		
BC Active Transport	\$ 4,250	\$ -
Climate Action Program	45,082	-
Emergency Management in BC	-	160,713
Grants in lieu	79,809	39,248
Miscellaneous	25,141	86,481
Northern Development Initiative Trust	346,496	58,500
Rural dividend grant	3,159	10,826
Union of BC Municipalities	12,263	34,148
Small communities	532,000	418,000
Subtotal provincial grants	1,048,200	807,916
Federal grants:		
Gas tax	84,991	166,057
Government of Canada - ICIP	30,440	-
Government of Canada - CCRF	252,136	-
Federation of Canadian Municipalities	44,821	-
<b>Total government transfers</b>	<b>\$ 1,460,588</b>	<b>\$ 973,973</b>





## THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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### 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 operation provides the functions of corporate administration and legislative services and any other functions categorized as non-departmental in the Village.

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) Recreational 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.



## THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

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### 12. Segmented information (continued):

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.

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 pertaining to the foregoing service areas. 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, 2022

**12. Segmented information (continued):**

	2022								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		
<b>Revenue:</b>										
Taxation	\$ 505,080	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 505,080
User charges	-	-	-	-	-	-	204,142	162,810	-	366,952
Grants	1,460,588	-	-	-	-	-	-	-	-	1,460,588
Investment Income	64,090	-	-	-	-	-	-	-	-	64,090
Other Income	235,617	-	9,362	276,973	-	150,733	-	-	-	672,685
<b>Total revenue</b>	<b>2,265,375</b>	<b>-</b>	<b>9,362</b>	<b>276,973</b>	<b>-</b>	<b>150,733</b>	<b>204,142</b>	<b>162,810</b>	<b>-</b>	<b>3,069,395</b>
<b>Expenses:</b>										
Salaries, wages and employee benefits	434,518	1,703	150,108	29,869	33,832	3,332	165,460	9,501	-	828,323
Operating	565,214	639	265,080	65,533	133,221	60,943	47,510	68,361	-	1,206,501
Insurance	52,356	-	-	-	-	-	-	-	-	52,356
Professional services	104,814	-	-	-	-	-	-	-	-	104,814
Amortization	514,323	-	-	-	-	-	74,518	52,324	-	641,165
<b>Total expenses</b>	<b>1,671,225</b>	<b>2,342</b>	<b>415,188</b>	<b>95,402</b>	<b>167,053</b>	<b>64,275</b>	<b>287,488</b>	<b>130,186</b>	<b>-</b>	<b>2,833,159</b>
<b>Annual (deficit) surplus</b>	<b>\$ 594,150</b>	<b>\$ (2,342)</b>	<b>\$ (405,826)</b>	<b>\$ 181,571</b>	<b>\$ (167,053)</b>	<b>\$ 86,458</b>	<b>\$ (83,346)</b>	<b>\$ 32,624</b>	<b>\$ -</b>	<b>\$ 236,236</b>



**THE CORPORATION OF THE  
VILLAGE OF McBRIDE**

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

**12. Segmented Information (continued):**

	2021								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	
<b>Revenue:</b>									
Taxation	\$ 489,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 489,043
User charges	-	-	-	-	-	-	138,905	157,356	296,261
Grants	973,973	-	-	-	-	-	-	-	973,973
Investment Income	28,789	-	-	-	-	-	-	-	28,789
Other (loss) income	(607,274)	-	8,387	186,658	-	161,066	-	-	(251,163)
<b>Total revenue</b>	<b>884,531</b>	<b>-</b>	<b>8,387</b>	<b>186,658</b>	<b>-</b>	<b>161,066</b>	<b>138,905</b>	<b>157,356</b>	<b>1,536,903</b>
<b>Expenses:</b>									
Salaries, wages and employee benefits	415,074	22,078	134,104	30,921	63,455	4,815	140,867	17,026	828,340
Operating	287,215	94	232,389	60,355	51,083	65,018	30,917	83,869	810,950
Insurance	50,397	-	-	-	-	-	-	-	50,397
Professional services	85,743	-	-	-	-	-	-	-	85,743
Amortization	382,397	-	-	-	-	-	72,320	52,323	507,040
<b>Total expenses</b>	<b>1,220,826</b>	<b>22,172</b>	<b>366,503</b>	<b>91,276</b>	<b>114,538</b>	<b>69,833</b>	<b>244,104</b>	<b>153,218</b>	<b>2,282,470</b>
<b>Annual (deficit) surplus</b>	<b>\$ (336,295)</b>	<b>\$ (22,172)</b>	<b>\$ (358,116)</b>	<b>\$ 95,382</b>	<b>\$ (114,538)</b>	<b>\$ 91,233</b>	<b>\$ (105,199)</b>	<b>\$ 4,138</b>	<b>\$ (745,567)</b>



## THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2022

### 13. 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, 2022 is as follows:

	2022	2021
MFA Investment Pool	\$ 30,805	\$ 30,220
Cemetery trust liability	(30,805)	(30,220)

### 14. Budget data:

The budget data presented in these consolidated financial statements is based on the 2022 operating and capital budgets approved by Council on May 12, 2022. The table below reconciles the approved budget to the budget figures reported in these consolidated financial statements.

	Budget amount
Revenues:	
Operating budget	\$ 2,748,879
Less:	
Transfer from other funds	48,453
Tax requisition other governments	617,901
Total revenue	2,082,525
Expenses:	
Operating budget	2,748,879
Less:	
Tax requisition other governments	617,901
Transfer	140,517
Total expenses	1,990,461
Annual surplus	\$ 92,064



# THE CORPORATION OF THE VILLAGE OF McBRIDE

## Schedule 1 - Northern Capital Planning Grant

Year ended December 31, 2022  
(Unaudited)

In March 2019 the Village of McBride was the recipient of \$2,389,000 under the Northern Capital and Planning Grant (NCPG) program from the Province of British Columbia. Interest of \$56,040 (2021 - \$22,702) was earned by the reserves, expenditures of \$1,357,996 (2021 - \$213,338) were incurred, and allocations of \$1,078,977 were made by Council resulting in a total of \$363,758 in NCPG reserve at December 31, 2022 as outlined below.

	2022	2021
Opening balance of reserve	\$ 2,744,691	\$ 2,935,327
Interest	56,041	22,702
	<u>2,800,732</u>	<u>2,958,029</u>
Expenses incurred:		
Asset Management	213	-
Mechanical HVAC Upgrade	100,140	828
Train Station Roof	156,744	-
Foundation Gauges	2,982	-
RC Electrical Upgrade	1,358	-
Sidewalk Upgrades	24,989	37,614
2nd Ave Culvert	1,003,860	-
Ball Diamond Revitalize	49,128	-
Street Sign Replacement	6,103	-
Hydrant Replacements	12,286	-
Mini excavator	-	59,500
Airport Culvert	-	115,396
	<u>1,357,803</u>	<u>213,338</u>
Subtotal - carry forward	1,442,929	2,744,691



# THE CORPORATION OF THE VILLAGE OF McBRIDE

## Schedule 1 - Northern Capital Planning Grant (continued)

Year ended December 31, 2022  
(Unaudited)

	2022	2021
Carried forward	1,442,929	2,744,691
2022 allocations by Council and 2021 carry over:		
Mini excavator & Trailer	73,643	-
VO Mechanical Upgrade	9,000	-
Robson Centre Radiant Heating	5,000	-
Train Station Roof Replacement	34,917	-
Ball Diamond Revitalize	100,000	-
Foundation Monitors	20,000	-
Robson Centre Electrical Upgrades	314,885	-
Sidewalk Upgrades	15,362	-
Fire Hydrant Installation/Repair	80,000	-
2nd Ave Culvert	40,000	-
McBride Cres/Dominion St Rehab	140,000	-
Alley 4th - 5th Gravel	24,000	-
Street Sign Replacement	67,720	-
Ball Diamond Rehab	69,450	-
Water Filtration Feasibility Study	60,000	-
Watermain Upgrades	25,000	-
Airport Culvert	-	133,856
Mini Excavator	-	65,000
Village/Province Air Conditioning	-	75,000
Village Office Boiler Replacement	-	33,000
Public Works Building Brace Footings	-	40,000
Village Office Mechanical Upgrade	-	50,000
HVAC Controls for Province Office	-	18,000
Hotmix Asphalt Paving	-	210,000
	1,078,977	624,856
	\$ 363,952	\$ 2,119,835



## THE CORPORATION OF THE VILLAGE OF McBRIDE

### Schedule 2 - COVID-19 Safe Restart Grant

Year ended December 31, 2022  
(Unaudited)

In November 2020, the Corporation of the Village of McBride ("the Village") was the recipient of a \$366,000 grant under the COVID-19 Safe Restart for Local Governments program from the Province of British Columbia. As the conditions for use of this grant funding allow local governments to use this funding where the greatest need arises, the entire \$366,000 amount received was recognized as revenue in 2020 and included in grant revenue on the Consolidated Statement of Operations and Accumulated Surplus. In the current year, the Village incurred expenses of \$218,080 (2021 - \$48,747) and Council made funding allocations as outlined below.

	2022	2021
Opening balance	\$ 278,521	\$ 327,268
Expenses incurred:		
Software upgrades	10,424	8,978
Mechanical upgrades	179,000	-
Reduction in revenue	-	20,000
Security upgrades	-	9,599
IT upgrades	21,136	-
Janitorial Services	6,000	-
Council Chambers Plexi Glass	1,520	-
Ventilation upgrades - CN station	-	10,170
	218,080	48,747
Allocations by Council:		
IT upgrades	-	8,000
IT infrastructure	-	31,350
Mechanical Upgrade	-	179,000
Plexiglass dividers	-	1,520
Municipal Hall safety upgrades	60,441	52,000
Janitorial services	-	6,000
	60,441	277,870
COVID-19 Safe Restart grant for allocation	\$ -	\$ 651