



Corporation of the Village of McBride



2020 Annual Report

CONTENTS

ABOUT MCBRIDE.....3

INTRODUCTION OF THE ANNUAL REPORT4

A LETTER FROM THE MAYOR AND COUNCIL5

COUNCIL APPOINTMENTS.....7

2018 ELECTED OFFICIALS9

VILLAGE STAFF10

COUNCIL STRATEGIC PRIORITIES.....11

PROGRESS REPORT ON STRATEGIC PRIORITIES FOR 2020.....13

STATEMENT OF STRATEGIC PRIORITIES FOR 202118

STRATEGIC COMMUNITY INVESTMENT FUNDS.....20

PERMISSIVE TAX EXEMPTIONS TO ORGANIZATIONS.....21

DECLARATION AND IDENTIFICATION OF DISQUALIFIED MEMBERS22

2020 AUDITED FINANCIAL STATEMENTS24



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 industry is growing as snowmobiling has been a draw for tourists for many years. 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

2020 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. Due to COVID-19, Council opted to not update the Strategic Priorities and Initiatives in 2020, so the 2019-2021 Strategic Priorities and Initiatives were utilized as the main direction for Village work and for the 2020 Annual Reporting.

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".

A LETTER FROM MAYOR AND COUNCIL

The Council of the Corporation of the Village of McBride is delighted to provide a short overview of the work being undertaken in collaboration with the citizens of the Village and surrounding areas over 2020.

To say that 2020 has been an unprecedented year in the Village and Robson Valley would be an absolute understatement. We have all been challenged on so many aspects of our lives, professionally, personally, and within the local Municipal Government. But as seems to always be the case, in the face of adversity, new opportunities are identified, followed up on and the true spirit of all the residents of this area is given the opportunity to truly shine.

In 2019 the Council revisited their strategic priorities for 2019 to 2021 and work has continued at the Council level with these priorities in mind. Council identified increased economic capacity, community development, fiscal and corporate health and asset and risk management and good governance as the areas to be focused on. While the Pandemic forced a few of those priorities to be shifted slightly, the over-all focus remained steadfast and work continues with these priorities in mind.

COVID 19 forced a few changes in the Village operations. Implementation of office protocols to keep the staff and public safe were implemented. Many of the staff members were able to work from home and a series of cleaning protocols, appointment systems for the public to attend the office to access Motor Licence functions, make tax and utility payments or other needs were addressed. The Community Emergency Plan was implemented and has proven to be a comprehensive and well thought out, viable plan.

2020 was also an unprecedented water event year. The spring freshet was particularly high and heavy necessitating a boil water order within the Village for several weeks. During this emergency, potable water was brought in and supplied to residents both in and out of the Village boundaries. While being on a boil water advisory is not an ideal situation, the supply of water was handled very smoothly and by all reports, appreciated by everyone. Subsequent to all of our water issues, we were left with a very large repair of the culvert at Second Avenue, just past Dominion. The repair has not been completed yet but should be undertaken quite soon.

One of the most pressing shortages in McBride is affordable housing. Economic development is hindered as workers of every skill level are hesitant to come to McBride due to the very limited housing stock. With this in mind, Council has partnered with the McBride & District Housing Society to work toward solutions for our affordable housing shortages. A great deal of work has gone into plans and proposals, but a great deal of work remains to be done. As this is a high priority for the Village we will continue to work on strategies, and ultimately housing for the area.

Again, despite the pandemic going on around us, we were able to complete an “Age Friendly Study” for the Village of McBride. As our population ages it is important that the Village remain a viable location for our seniors. The plan was devised after site visits and extensive stakeholder consultation. There are many actionable items identified in this study and the Council has pledged to work on all future initiatives with an eye to keeping projects age friendly.

On the other end of the age spectrum, a lack of affordable, quality childcare was also identified as a barrier to economic development. A Child Care Plan was commissioned, identifying gaps and possible solutions for many of our childcare hurdles. As with all studies, a slow, measured approach to the implementation of the plan is on-going.

Council has partnered with the Regional District of Fraser Ft. George, the Village of Valemount and the District of Mackenzie to assess high speed broadband availability and to source possible solutions to the identified areas of deficiency within the Region. Reliable, affordable internet is crucial to the continued efforts to diversify the economy and enhance the quality of life for everyone in the Robson Valley.

A gap in planning and asset management was identified in the Village Public Works, as well as a desire to locate and implement operational efficiencies. To that end a Public Works Operations Manager was recruited and hired. The Village is already seeing the benefits of this position. We also recruited for and hired a new Chief Administrative/Corporate Officer for the Village. While we were not able to welcome Chris Tupy to the staff in 2020, he was able to be here by early 2021 and has certainly hit the ground running.

While face to face meetings with Ministers and Ministry personnel were curtailed this year, we were able to conduct Zoom meetings or telephone conferences with many Ministers during the usual UBCM conference time. Council met with the Ministry of Municipal Affairs, FLNROD, Ministry of Environment, Health and Education. During these meetings we continue to advocate for the expansion of Government Services and staff in the Robson Valley, the housing initiatives, Cariboo Heard planning facility, enhanced re-cycling opportunities, enhanced broadband services, enhanced cell services, infrastructure planning and construction grants, library, and education funding and retention of medical services. The list of projects is long, but important and each item remains top of mind for everyone on Council.

Council supports this long list of projects, initiatives and accomplishments, but they would never get off the ground without the dedication and tireless work of the Village Staff. They are all owed a huge debt of gratitude. And, we thank the residents of McBride and the surrounding area for your input, volunteer hours, and continuing support of McBride and area. We all know that this community is truly a gem and we are all so blessed to call it home.

Mayor and Council
Village of McBride

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: Allan Frederick

Delegate #2: Diane Smith

McBride & District Chamber of Commerce

Delegate: Rosemary Hruby

Alternate: Diane Smith

McBride Old Age Pensioners Organization

Delegate: Rosemary Hruby

Prince George Treaty Advisory Committee

Delegate: Eugene Runtz

Alternate: Lucille Green

Robson Valley Regional Steering Committee

Delegate: Allan Frederick

Delegate: Karen Dube, CEDC

Delegate: Chris Tupy, CAO

FCM – Partners for Climate Protection Program

Delegate: Lucille Green

Administration: Chris Tupy, CAO

***Northern Development Initiative Trust
Prince George Regional Advisory Committee***

(Mayor & Chairs Appointed by the Trust)

Delegate: Eugene Runtz

Alternate: Allan Frederick

COUNCIL COMMITTEE APPOINTMENTS

(Appointed by Council Resolution)

McBride Community Forest Corporation

Delegate: Lucille Green

Regional District Fraser-Fort George

Delegate: Allan Frederick

Alternate: Rosemary Hruby

School District #57 Education Committee

Delegate: Rosemary Hruby

***Robson Valley Recreation Centre
Community Consultation Committee:***

Delegate: Diane Smith

***McBride & District Fire Protection
Community Consultation Committee:***

Delegate: Lucille Green

***TransCanada Yellowhead Highway
Association***

Delegate: Rosemary Hruby

MIABC

Delegate: Rosemary Hruby

Alternate 1: Allan Frederick

Alternate 2: Eugene Runtz

***Village of McBride Emergency Management
Committee***

Mayor: Gene Runtz

Councillor: Allan Frederick

Councillor: Diane Smith

McBride & District Housing Society

Delegate: Lucille Green

COUNCIL APPOINTMENTS AND COMMUNITY LIAISON APPOINTMENTS

<u>COMMITTEE OF COUNCIL MEMBERS</u>	<i>Community Revitalization and Beautification Committee</i>
<p><i>McBride Community Foundation Endowment Committee</i></p> <ul style="list-style-type: none"> • Shelly Ryan • Dawn Hickerty <p><i>Caribou Herd Planning Committee</i></p> <ul style="list-style-type: none"> • Nicola Gilbert • Andrew Carr • Mark Aubrey • Sheilagh Foster • Daniel Norton • Bryan Monroe • Kelly Mortensen • Leonard McCarty <p><i>Broadband Select Committee</i></p> <ul style="list-style-type: none"> • Councillor Frederick • David Marchant • Nadine Shovar • Rick Thompson • Vincent de Niet • Ken Starchuk • Larry Stamn <p><i>McBride Tourism Committee</i></p> <ul style="list-style-type: none"> • Councillor Hruby • Councillor Frederick • Karen Dube • Dannielle Alan • Fran Chiupka • Sheilagh Foster • Linda Fry • Eileen MacDonald • Russ Purvis • Barry Waline • Georgina Kirby – Bell Mountain • Manwinder Dhillon – Travelodge • Mandeep Singh – Travelodge alt. • Jill Philpott – Accommodation at large • Stuart Philpott – AAL alternate 	<ul style="list-style-type: none"> • Councillor Frederick • Councillor Smith • Karen Dube • Cynthia Vazorka • Simon Williams • Mike Moseley • Bridget Uhl • Irene Rejman • Stefi McLean • Jana MacMaster

2018 ELECTED MAYOR AND COUNCIL



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

VILLAGE OF MCBRIDE STAFF

Administration

Chief Administrative Officer)	Chris Tupy
Corporate Officer)	
Chief Financial Officer)	Sandy Salt
Deputy Corporate Officer)	
Community, Economic Development Coordinator		Karen Dubé
Customer Service/ICBC Supervisor		Sherri Flynn
Customer Service/Grant Writer		Sharyn Silverio
COVID-19 Bylaw Information Officer)	Kelly Mortensen
Airport Manager)	

Public Works

Operations Manager	John Peterson
Foreman	Matt Slaney
Lead Hand	Clint Colins
Public Works 2	Glen Frear
Public Works 2	Marty Kelly



2020 COUNCIL STRATEGIC PRIORITIES

STRATEGIC PRIORITY	DESIRED RESULTS
Strategic Priority # 1: INCREASE ECONOMIC CAPACITY & COMMUNITY DEVELOPMENT	<i>The Village will strive towards long term resiliency and sustainability: as well as maintaining community vibrancy and well-being</i>
Strategic Priority #2: FISCAL & CORPORATE HEALTH	<i>The Village will strive to be a leader in financial stewardship amongst small rural communities and realize a healthy cash flow</i>
Strategic Priority # 3: ASSET MANAGEMENT & RISK MANAGEMENT	<i>The Village will seek to follow best practices in asset management; with a priority on community health and public safety and risk management</i>
Strategic Priority # 4: GOOD GOVERNANCE	<i>The Village will strive to develop and maintain comprehensive governance protocols supporting transparency, openness and community involvement as well as build strong stakeholder relationships</i>



2020 COUNCIL STRATEGIC PRIORITIES con't

STRATEGIC PRIORITY	SPECIFIC INITIATIVES
Strategic Priority # 1: INCREASE ECONOMIC CAPACITY & COMMUNITY DEVELOPMENT	<ul style="list-style-type: none"> *Capitalize on economic development initiatives as the opportunities arise *Support local groups when they have economically advantageous initiatives *Access NDIT funds to build capacity *Implementation of MRDT to support the promotion of McBride *Pursue seniors, assisted living and affordable housing opportunities *Research high speed broadband services *Successful grant applications and completion of projects *Obtain Age-Friendly designation *Coordinate meetings with Recreational group stakeholders to collaboratively coordinate project development *Expand and retain Citizen (Government) services *Create a positive atmosphere for business development and investment *Create a Revitalization Tax Exemption Incentive Program for business and industry *Inventory undeveloped land and pursue future development *Ensure sustainable power sources: pursue funding for feasibility study
Strategic Priority #2: FISCAL & CORPORATE HEALTH	<ul style="list-style-type: none"> *Increase the property tax base *Reduce unnecessary costs *Investigate efficiencies and cost savings * Staffing restructure review *Records management overhaul and digitization *Continue to invest in infrastructure rehabilitation and replacement *Balance fiscal operating budget to reducing operating deficiency *Generate new revenue streams *Consciously build reserves *Work with other levels of government to address the brownfield issue
Strategic Priority # 3: ASSET MANAGEMENT & RISK MANAGEMENT	<ul style="list-style-type: none"> *Incorporate Asset Management Plan objectives into long-term financial planning *Develop a comprehensive asset management plan & policy *Determine the remaining life cycle of all Village assets *Support Asset Management training for Council & staff *Support mentoring and training of staff to ensure current OH&S practices *Support risk management training and development *Update Community Emergency Plan *Establish an Emergency Social Services (ESS) Committee *Establish an Emergency Evacuation Plan for the community *Reduce Wildfire risks & impacts
Strategic Priority # 4: GOOD GOVERNANCE	<ul style="list-style-type: none"> *Review and Update Village bylaws and policies for best practices *Implement Committee of the Whole (COW) meetings *Host at least two (2) Open House and/or Townhall meeting each year *Develop and expand communication to the community *McBride Community Forest Corporation transition to a Limited Partnership *Research and develop a MOU between MCFC and the Shareholder *Participate in Community 2 Community meetings with First Nation Neighbors *Develop strategies under the BC Climate Action Charter to become carbon neutral

PROGRESS REPORT ON STRATEGIC PRIORITIES for 2020

Due to the unprecedented challenges posed by COVID-19 for the majority of 2020, Council had to re-prioritize several of its' Strategic Priorities and adapt to the rapidly changing situation. Under normal circumstances, Council would update its 3-year Strategic Priorities, however, Council opted to maintain the priorities that were established in the 2019-2021 Strategic Priorities until 2021.

2020 also presented other challenges such as staff changes as well as the flooding of Dominion Creek. The flooding also posed several unforeseen events such as the failure of the 2nd Avenue Culvert and the imposition of a long-term Water Boil Advisory and Do Not Consume Orders. All these events ultimately had lasting impacts on Village capacity to execute Grant funded projects.

Despite all the challenges posed by the Pandemic, Council and Administration were able to adapt operations to reflect the ever-evolving guidance from Public Health. Several changes were made through the implementation of a comprehensive COVID19 Safety Plan to accommodate safe social distancing policies and rigorous sanitizing. In addition, Council Meetings were adopted to online platforms that could continue to allow public input and participation. Lastly, the Village was able to secure Provincial funding for a temporary Bylaw Information Officer position, which was able to assist the community as it transitioned between Public Health Orders.

Strategic Priority #1	Increase Economic Capacity & Community Development
Desired Results	<i>The Village will strive towards long term resiliency and sustainability; as well as maintaining community vibrancy and well-being</i>
Actions Taken	<ul style="list-style-type: none"> Grant Funding Applications Approved: <ul style="list-style-type: none"> \$401,687 – BC Air Access \$366,000 – COVID-19 Safe Restart Grant \$519,000 – NCPG \$78,029 –NDIT for MCFC Strategic Forest Enhancement

<p>Actions Taken</p>	<ul style="list-style-type: none"> ○ \$36,650 – UBCM ○ \$400,195 – Small Communities ○ \$81,066 – Gas Tax ○ \$8,677 – MAH ○ \$3,500 – Tree Canada/BC Hydro • Final Report Delivered – Village of McBride 10 Year Tourism Master Plan • Administration worked with TANEX on a proposal for McBride and Robson Valley to complete an application to Rural Dividend BC for a feasibility study regarding broadband. This work from the application and proposal was submitted to Valemount and the RDFFG. The RDFFG has since taken on the project for McBride, Valemount and the Robson Valley with Tanex. Project commenced in 2020. • Village of McBride Age-friendly Assessment and Action Plan project commences • Village of McBride Child Care Action Plan project commences • Letters of Support provided to several community organizations <ul style="list-style-type: none"> ○ Dore River Climate Change Action Society ○ Robson Valley Backcountry Horsemen ○ Wanda Holmes, BC Resource Road Deactivation • Tourism Master Plan conducted and completed in 2020 • 2020 Advertised in Prince George Citizen Explore the North magazine with “Eat Sleep and Ride in McBride” and “Stay Local this summer” • McBride and District Housing Society submitted an Affordable Housing application to BC Housing
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Actions Taken	<ul style="list-style-type: none"> • BC PNP Regional Pilot Entrepreneur Immigrant received referral from the Village of McBride. Application approved. Entrepreneur expected to arrive in early 2021 • The MRDT one-year business plan and application portion of the Tourism Master Plan commenced in 2020. Completion and submission of the MRDT application to DestinationBC expected in early 2021. • Council and Administration worked with the newly formed McBride and District Housing Society. Society submitted an Affordable Housing application to BC Housing.
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Strategic Priority #2	Fiscal and Corporate Health
Desired Results	<i>The Village will strive to be a leader in financial stewardship amongst small rural communities and realize a healthy cash flow</i>
Actions Taken	<ul style="list-style-type: none"> • 2020 Budget was balanced • Record Management improvements ongoing • Infrastructure grant applications developed continually • Additional \$519,000 received from the Northern Capital Planning Grant • Staff restructure and review ongoing

Strategic Priority #3	ASSET MANAGEMENT & RISK MANAGEMENT
Desired Results	<i>The Village will seek to follow best practices in asset management; with a priority on community health and public safety and risk management</i>
Actions Taken	<ul style="list-style-type: none"> • Asset Management Report developed/delivered by Urban Systems • COVID19 had an unprecedented impact on all Village operations: <ul style="list-style-type: none"> ○ Village Administration adapted by implementing new safety procedures for providing in-person services ○ Provided relief to taxpayers by extending tax payment penalties from July 2 to October 1 • Dominion Creek Flooding: <ul style="list-style-type: none"> ○ Unprecedented flooding event that led to Boil Water Advisory and Do Not Consume order for Village's Community Water System ○ Support provided to the community through the delivery of drinking water to residents and businesses, signage, coordination with RDFFG to provide drinking water to rural residents • Sidewalk from Hospital and senior home replaced and widened for easier access to Main Street and its core services such as Library, bank, grocery and parks. • Road to Transfer station repaired for better year-round access

Strategic Priority #4	GOOD GOVERNANCE
Desired Results	<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>
Actions Taken	<ul style="list-style-type: none"> • Some bylaws and policies updated in 2020 but major work needs to be completed to bring policies and bylaws to current best practices and meet regulations. • The 2020 Operating Budget and Capital Budget included a schedule of Committee of the Whole meetings to complete the annual budgeting process including public engagement • Continued use of media releases and updates to the community. Use of Little McBride Paper to keep the community updated being utilized as much as possible • Implemented Zoom Council Meetings and open to public participation • In person AGM for the McBride Community Forest Corporation was hosted by the Village in October



STATEMENT OF STRATEGIC PRIORITIES FOR 2021

Strategic Priority #1	INCREASE ECONOMIC CAPACITY & COMMUNITY DEVELOPMENT
Desired Results	<i>The Village will strive towards long-term economic resiliency and sustainability; as well as bolstering community vibrancy and well being</i>
Top 4 Initiatives	<ol style="list-style-type: none"> 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
Other Key Initiatives	<ul style="list-style-type: none"> *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
Strategic Priority #2	FISCAL & CORPORATE HEALTH
Desired Results	<i>The Village will strive to be a financial steward and realize a healthy cash flow</i>
Top 4 Initiatives	<ol style="list-style-type: none"> 1. Organizational structure review 2. Records management overhaul and digitization 3. Reduce unnecessary costs and investigate efficiencies and cost savings 4. Consciously build reserves
Other Key Initiatives	<ul style="list-style-type: none"> *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

Strategic Priority #3	ASSET MANAGEMENT & RISK MANAGEMENT
Desired Results	<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>
Top 4 Initiatives	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
Other Key Initiatives	*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
Strategic Priority #4	GOOD GOVERNANCE
Desired Results	<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>
Top 4 Initiatives	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
Other Key Initiatives	*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

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
SC Grants	Local government services	Jun 2020	\$400,195
Total SC Grants			\$400,195

- (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 2020 goals and performance indicators for these services are listed in the annual report.



2020 PERMISSIVE TAX EXEMPTIONS TO ORGANIZATIONS

Tax Exemptions

Total of all grants is approximately \$4,200 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 2020 by Council.

ORGANIZATION	ROLL NUMBER	2020 VALUE OF EXEMPTION
McBride Evangelical Free Church	33000	\$2,094.52
Pentecostal Assemblies	89000	\$848.96
Roman Catholic Church	52100	\$341.46
Roman Catholic Church	53000	\$366.52
St. Paul's United Church	160000	\$600.85



DECLARATION AND IDENTIFICATION OF DISQUALIFIED MEMBERS

None to report



2020 AUDITED FINANCIAL STATEMENTS:

2020 Consolidated Financial Statements are attached.

For more information on the Village of McBride and our strategic plan, see our website at www.mcbride.ca



Consolidated Financial Statements of



**THE CORPORATION OF THE
VILLAGE OF McBRIDE**

And Independent Auditors' Report thereon

Year ended December 31, 2020



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Financial Statements

Year ended December 31, 2020

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 - 24
Schedules to Consolidated Financial Statements	25



THE CORPORATION OF THE VILLAGE OF McBRIDE

MANAGEMENT'S RESPONSIBILITY FOR THE CONSOLIDATED FINANCIAL STATEMENTS

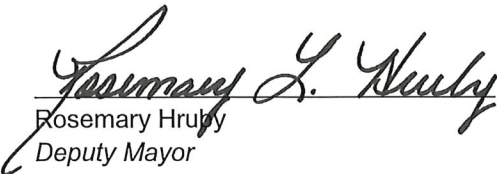
The accompanying consolidated financial statements of the Corporation of the Village of McBride (the "Village") are the responsibility of management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established 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 Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Village's consolidated financial statements.


Chris Tupy
Chief Administrative Officer


Rosemary Hruby
Deputy Mayor



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

INDEPENDENT AUDITORS' 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, 2020
- 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, 2020 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our auditors' 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 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 auditors' report thereon, included in Schedule 1 - Northern Capital Planning Grant and Schedule 2 - COVID-19 Safe Restart Grant



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 and, identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

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

Auditors' 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 auditors' report that includes our opinion.

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

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

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

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.

The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.



- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 auditors' 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 auditors' 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font and is underlined with a single horizontal stroke.

Chartered Professional Accountants
Prince George, Canada
May 11, 2021



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Financial Position

December 31, 2020, with comparative information for 2019

	2020	2019
Financial assets:		
Cash	\$ 5,381,273	\$ 4,258,806
Accounts receivable (note 2)	326,963	511,440
Investment in McBride Community Forest Corporation (note 3)	668,772	708,810
	<u>6,377,008</u>	<u>5,479,056</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 4)	242,702	330,195
Deferred revenue (note 5)	39,917	96,183
Debt (note 6)	172,214	308,102
	<u>454,833</u>	<u>734,480</u>
Net financial assets	5,922,175	4,744,576
Non-financial assets:		
Inventories	15,403	15,403
Prepaid expenses	23,975	20,130
Tangible capital assets (note 7)	9,772,521	9,998,896
	<u>9,811,899</u>	<u>10,034,429</u>
Commitments and contingencies (note 9)		
Accumulated surplus (note 8)	<u>\$ 15,734,074</u>	<u>\$ 14,779,005</u>

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

Chief Administrative Officer

Deputy Mayor



THE CORPORATION OF THE VILLAGE OF McBRIDE

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2020, with comparative information for 2019

	2020 Budget	2020 Actual	2019 Actual
Revenue:			
Net taxation revenue (note 10)	\$ 481,291	\$ 481,737	\$ 475,735
Government transfers:			
Provincial (note 11)	831,286	2,022,559	3,319,295
Federal (note 11)	1,089,781	81,066	162,072
User fees	458,252	285,976	281,376
Sale of services	171,513	183,751	168,673
Property management	153,600	154,353	159,932
Other	118,150	150,207	133,293
Total revenue	3,303,873	3,359,649	4,700,376
Expenditures:			
General government	646,001	1,514,573	1,168,901
Protective services	13,300	6,770	5,125
Transportation services	323,455	314,106	316,869
Environmental and public health	136,898	86,784	83,606
Recreational and cultural services	417,532	105,232	137,598
Property management	63,000	46,757	60,139
Water transmission and distribution	161,102	166,979	153,690
Waste treatment and disposal	71,020	123,341	93,358
Total expenditures	1,832,308	2,364,542	2,019,286
Annual surplus before undernoted item	1,471,565	995,107	2,681,090
(Loss) income from investment in McBride Community Forest Corporation (note 3)	-	(40,038)	1,462
Annual surplus	1,471,565	955,069	2,682,552
Accumulated surplus, beginning of year	14,779,005	14,779,005	12,096,453
Accumulated surplus, end of year	\$ 16,250,570	\$ 15,734,074	\$ 14,779,005

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, 2020, with comparative information for 2019

	Budget	2020	2019
Annual surplus	\$ 1,471,565	\$ 955,069	\$ 2,682,552
Acquisition of tangible capital assets	(1,081,391)	(250,250)	(779,274)
Amortization of tangible capital assets	473,100	476,625	445,694
Loss on write down of capital assets	-	-	-
	863,274	1,181,444	2,348,972
Acquisition of inventory	-	(15,403)	(15,403)
Acquisition of prepaid expenses	-	(23,975)	(20,130)
Consumption of inventory	-	15,403	15,016
Use of prepaid expenses	-	20,130	20,344
Change in net financial assets	863,274	1,177,599	2,348,799
Net financial assets, beginning of year	4,744,576	4,744,576	2,395,777
Net financial assets, end of year	\$ 5,607,850	\$ 5,922,175	\$ 4,744,576

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, 2020, with comparative information for 2019

	2020	2019
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 955,069	\$ 2,682,552
Items not involving cash:		
Amortization of tangible capital assets	476,625	445,694
Equity in (earnings) loss of McBride Community Forest Corporation	40,038	(1,462)
Changes in non-cash operating working capital:		
Accounts receivable	184,477	3,825
Accounts payable and accrued liabilities	(87,493)	17,373
Prepaid expenses	(3,845)	214
Inventories	-	(387)
Deferred revenue	(56,266)	47,190
Net change in cash from operating activities	1,508,605	3,194,999
Capital activities:		
Acquisition of tangible capital assets	(250,250)	(779,274)
Financing activities:		
Repayment of debt	(135,888)	(108,648)
Proceeds from debt	-	236,750
	(135,888)	128,102
Increase in cash	1,122,467	2,543,827
Cash, beginning of year	4,258,806	1,714,979
Cash, end of year	\$ 5,381,273	\$ 4,258,806

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, 2020

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.

On March 11, 2020, the COVID-19 outbreak was declared a pandemic by the World Health Organization. This has resulted in governments worldwide, including the Canadian Federal and Provincial governments, enacting emergency measures to combat the spread of the virus. The current economic climate may have a direct impact on the Village's operating results and financial position in the future. The situation is dynamic and the ultimate duration and magnitude of the impact on the economy and the financial effect on the Village is not known at this time. There have been no significant adverse impacts on the Village's operations to date.

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, 2020

1. Significant accounting policies (continued):

(a) 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, 2020

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:

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

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, 2020

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, 2020

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 and the collectibility of accounts receivable. Actual results could differ from these estimates.

2. Accounts receivable:

	2020	2019
Taxation - current	\$ 87,104	\$ 80,791
Taxation - arrears/delinquent	76,761	76,228
Sales tax	59,319	14,014
Accounts receivable - trade	29,583	40,830
Accounts receivable - grants	74,196	299,577
	\$ 326,963	\$ 511,440



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

3. Investment in McBride Community Forest Corporation:

	2020	2019
Investments:		
Investment in shares of the company	20	20
Contributed surplus	50,073	50,073
Accumulated earnings	618,679	658,717
Total investment in McBride Community Forest Corporation	\$ 668,772	\$ 708,810
(i) Balance sheet:		
Assets:		
Cash and cash equivalents	\$ 1,129,361	\$ 1,432,755
Accounts receivable	237,835	101,033
Inventory	28,534	31,645
Prepaid expenses	158,149	69,241
Property and equipment	77,524	80,623
Total assets	\$ 1,631,403	\$ 1,715,297
Liabilities:		
Accounts payable and accrued liabilities	\$ 59,604	\$ 57,160
Current portion of silviculture obligation	866,637	481,853
Silviculture obligation	-	431,084
Agricultural obligation	36,390	36,390
Total liabilities	962,631	1,006,487
Equity:		
Share capital	20	20
Contributed surplus	50,073	50,073
Retained earnings	618,679	658,717
Total equity	668,772	708,810
Total liabilities and equity	\$ 1,631,403	\$ 1,715,297



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

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

	2020	2019
(ii) Operations:		
Revenue	\$ 2,620,451	\$ 2,340,784
Cost of sales	2,179,342	1,928,564
Gross profit	441,109	412,220
General administrative expense	481,147	410,758
Net (loss) income	\$ (40,038)	\$ 1,462

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

4. Accounts payable and accrued liabilities:

	2020	2019
Accounts payable - trade	\$ 114,312	\$ 218,410
Wages and related costs payable	60,527	84,051
Grants in lieu	13,471	13,500
Government remittances	13,492	11,370
Other	2,929	2,864
Home Owner Grants payable	37,971	-
	\$ 242,702	\$ 330,195

5. Deferred revenue:

	2020	2019
Unexpended grants - Union of BC Municipalities	\$ 25,514	\$ -
Unexpended grants - BC Rural Dividend	13,985	92,014
Unexpended grants - other	418	4,169
	\$ 39,917	\$ 96,183



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

6. Debt:

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

	2020	2019
Phase 2 wastewater treatment debt issued by the Northern Development Initiative Trust (NDIT), repaid during the year.	\$ -	\$ 90,000
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.	172,214	218,102
	\$ 172,214	\$ 308,102

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

2021	\$ 49,339
2022	49,492
2023	49,949
2024	23,434
	\$ 172,214



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

7. Tangible capital assets:

	2020							
	Assets under construction	Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
Cost:								
Balance, beginning of year	\$ 80,869	\$ 328,307	\$ 1,724,058	\$ 763,036	\$ 9,680,834	\$ 3,554,516	\$ 3,950,185	20,081,805
Additions	12,725	44,142	10,118	17,961	163,240	-	2,064	250,250
Transfer	(72,288)	-	-	-	72,288	-	-	-
Balance, end of year	21,306	372,449	1,734,176	780,997	9,916,362	3,554,516	3,952,249	20,332,055
Accumulated amortization:								
Balance, beginning of year	-	-	1,070,775	471,419	6,607,300	1,374,859	558,556	10,082,909
Amortization	-	-	60,273	20,219	271,518	72,319	52,296	476,625
Balance, end of year	-	-	1,131,048	491,638	6,878,818	1,447,178	610,852	10,559,534
Net book value, end of year	\$ 21,306	\$ 372,449	\$ 603,128	\$ 289,359	\$ 3,037,544	\$ 2,107,338	\$ 3,341,397	9,772,521



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

7. Tangible capital assets (continued):

		2019							
		Assets under construction	Land	Building and site improvements	Vehicles, machinery and equipment	Engineered structures	Water infrastructure	Waste water infrastructure	Total
Cost:									
Balance, beginning of year	\$	748,085	\$ 328,307	\$ 1,698,240	\$ 487,753	\$ 8,881,246	\$ 3,451,908	\$ 3,706,992	19,302,531
Additions		80,869	-	25,818	275,283	51,503	102,608	243,193	779,274
Disposals		(748,085)	-	-	-	748,085	-	-	-
Balance, end of year		80,869	328,307	1,724,058	763,036	9,680,834	3,554,516	3,950,185	20,081,805
Accumulated amortization:									
Balance, beginning of year		-	-	1,011,797	459,851	6,353,058	1,303,907	508,602	9,637,215
Amortization		-	-	58,978	11,568	254,242	70,952	49,954	445,694
Balance, end of year		-	-	1,070,775	471,419	6,607,300	1,374,859	558,556	10,082,909
Net book value, end of year	\$	80,869	\$ 328,307	\$ 653,283	\$ 291,617	\$ 3,073,534	\$ 2,179,657	\$ 3,391,629	9,998,896



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

8. Accumulated surplus:

	2020	2019
Surplus (deficit):		
Invested in tangible capital assets	\$ 9,554,417	\$ 9,690,794
General fund:		
Unrestricted	1,999,753	1,705,506
Restricted	668,772	708,810
Water utility fund	(70,048)	(161,833)
Sanitary sewer fund	395,785	203,762
Total surplus	12,548,679	12,147,039
Reserves set aside by Council:		
Equipment replacement	68,366	59,023
Land development	9,064	8,843
Sewer asset management	6,823	6,578
Carbon credit	8,069	3,826
Gas Tax	157,746	133,099
Northern Capital Planning Grant	2,935,327	2,420,597
Total reserves	3,185,395	2,631,966
	\$ 15,734,074	\$ 14,779,005



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

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-trusteed 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, 2020, the Plan has about 213,000 active members and approximately 106,000 retired members. Active members include approximately 41,000 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, 2018, indicated a \$2,866 million funding surplus for basic pension benefits on a going concern basis.

The Village paid \$39,057 (2019 - \$40,611) for employer contributions to the plan in fiscal year 2020.

The next valuation will be as at December 31, 2021, with results available in 2022.

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, 2020

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:

	2020	2019
Taxes collected:		
General purposes	\$ 481,291	\$ 470,477
Collection of other governments	577,837	585,443
	1,059,128	1,055,920
Transfers to other governments:		
Provincial government	176,331	193,033
Regional District of Fraser-Fort George	319,279	313,067
Fraser-Fort George Regional Hospital District	46,939	42,071
B.C. Assessment Authority	3,941	3,556
Municipal Finance Authority	16	16
Royal Canadian Mounted Police	30,885	28,442
	577,391	580,185
	\$ 481,737	\$ 475,735



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

11. Government transfers:

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

	2020	2019
Provincial grants:		
BC Air Access	\$ 401,687	\$ -
Capital projects	-	297,082
COVID-19 Safe Restart Grant	366,000	-
Grants in lieu	34,562	40,839
Miscellaneous	93,136	71,067
Northern Capital Planning Grant	519,000	2,389,000
Northern Development Initiative Trust	93,300	65,500
Rural dividend grant	78,029	40,864
Union of BC Municipalities	36,650	36,813
Small communities	400,195	378,130
Subtotal provincial grants	2,022,559	3,319,295
Federal grants:		
Gas tax	81,066	162,072
Total government transfers	\$ 2,103,625	\$ 3,481,367



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

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, 2020

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, 2020

12. Segmented information (continued):

2020									
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Recreational and Cultural Services	Property Management and Distribution	Water Transmission and Distribution	Waste Treatment and Disposal	Total
Revenue:									
Taxation	\$ 481,737	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 481,737
User charges	-	-	-	-	-	-	189,129	150,290	339,419
Grants	2,103,626	-	-	-	-	-	-	-	2,103,626
Investment income	43,775	-	-	-	-	-	-	-	43,775
Other (loss) income	(4,380)	-	8,365	192,716	-	154,353	-	-	351,054
Total revenue	2,624,758	-	8,365	192,716	-	154,353	189,129	150,290	3,319,611
Expenses:									
Salaries, wages and employee benefits	417,623	6,390	100,089	24,518	59,967	2,601	55,603	5,352	672,143
Operating	522,749	380	214,017	62,266	45,265	44,156	39,056	65,693	993,582
Insurance	51,371	-	-	-	-	-	-	-	51,371
Professional services	170,821	-	-	-	-	-	-	-	170,821
Amortization	352,009	-	-	-	-	-	72,320	52,296	476,625
Total expenses	1,514,573	6,770	314,106	86,784	105,232	46,757	166,979	123,341	2,364,542
Annual surplus (deficit)	\$ 1,110,185	\$ (6,770)	\$ (305,741)	\$ 105,932	\$ (105,232)	\$ 107,596	\$ 22,150	\$ 26,949	\$ 955,069



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

12. Segmented information (continued):

	2019									
	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	\$ 475,735	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$	475,735
User charges	-	-	-	-	-	-	147,720	148,770		296,490
Grants	3,481,367	-	-	-	-	-	-	-		3,481,367
Investment income	54,112	-	-	-	-	-	-	-		54,112
Other income	53,547	-	4,873	175,782	-	159,932	-	-		394,134
Total revenue	4,064,761	-	4,873	175,782	-	159,932	147,720	148,770		4,701,838
Expenses:										
Salaries, wages and employee benefits	396,344	4,959	109,505	25,190	70,706	3,932	48,830	19,581		679,047
Operating	326,239	166	207,364	58,416	66,892	56,207	33,908	23,823		773,015
Insurance	35,524	-	-	-	-	-	-	-		35,524
Professional services	86,006	-	-	-	-	-	-	-		86,006
Amortization	324,788	-	-	-	-	-	70,952	49,954		445,694
Total expenses	1,168,901	5,125	316,869	83,606	137,598	60,139	153,690	93,358		2,019,286
Annual surplus (deficit)	\$ 2,895,860	\$ (5,125)	\$ (311,996)	\$ 92,176	\$ (137,598)	\$ 99,793	\$ (5,970)	\$ 55,412		\$ 2,682,552



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

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, 2021 is as follows:

	2020	2019
MFA Investment Pool	\$ 30,174	\$ 29,980
Cemetery trust liability	(30,174)	(29,980)

14. Budget data:

The budget data presented in these consolidated financial statements is based on the 2020 operating and capital budgets approved by Council on May 12, 2020. Amortization was not contemplated in the 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	\$ 3,905,146
Less:	
Transfer from other funds	10,000
Tax requisition other governments	591,273
Total revenue	3,303,873
Expenses:	
Operating budget	3,905,146
Less:	
Capital expenditures	1,081,391
Debt principal payments	90,000
Tax requisition other governments	591,273
Transfer	310,174
Total expenses	1,832,308
Annual surplus	\$ 1,471,565



THE CORPORATION OF THE VILLAGE OF McBRIDE

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2020

15. Comparative information

Certain 2019 comparative information has been reclassified. The changes had no impact on prior year annual surplus.



THE CORPORATION OF THE VILLAGE OF McBRIDE

Schedule 1 - Northern Capital Planning Grant

Year ended December 31, 2020
(Unaudited)

In March 2020, the Corporation of the Village of McBride was the recipient of \$519,000 under the Northern Capital and Planning Grant ("NCPG") program from the Province of British Columbia. Interest of \$30,850 was earned by the reserves during 2020 and expenditures of \$35,120 were incurred, resulting in a total of \$2,935,327 in NCPG reserve at December 31, 2020 as outlined below.

	2020
Opening balance of reserve	\$ 2,420,597
Additional NCPG grant funding received within 2020	519,000
Interest	30,850
	2,970,447
2020 expenses	
Sidewalk upgrades	35,120
	\$ 2,935,327



THE CORPORATION OF THE VILLAGE OF McBRIDE

Schedule 2 - COVID-19 Safe Restart Grant

Year ended December 31, 2020
(Unaudited)

In November 2020, the Corporation of the Village of McBride 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. As of December 31, 2020 no expense nor allocation of funds had occurred in relation to this grant funding.

		2020
Grant funding received	\$	366,000
COVID-19 Safe Restart Grant for Allocation in 2021	\$	366,000