

# 2014 Annual Report



THE CORPORATION OF  
THE DISTRICT OF PEACHLAND



The purpose of the Annual Report is to provide the public with information on the activities and operations of the District for the previous year.

Annual reporting provides opportunities for public access to reporting mechanisms and helps meet the information needs of both local governments and the public by promoting greater understanding of municipal responsibilities and priorities.

Implicit in this principle is that greater accountability will lead to the promotion of better services and continuous improvement in service delivery, as well as improving taxpayer awareness and knowledge of municipal services.



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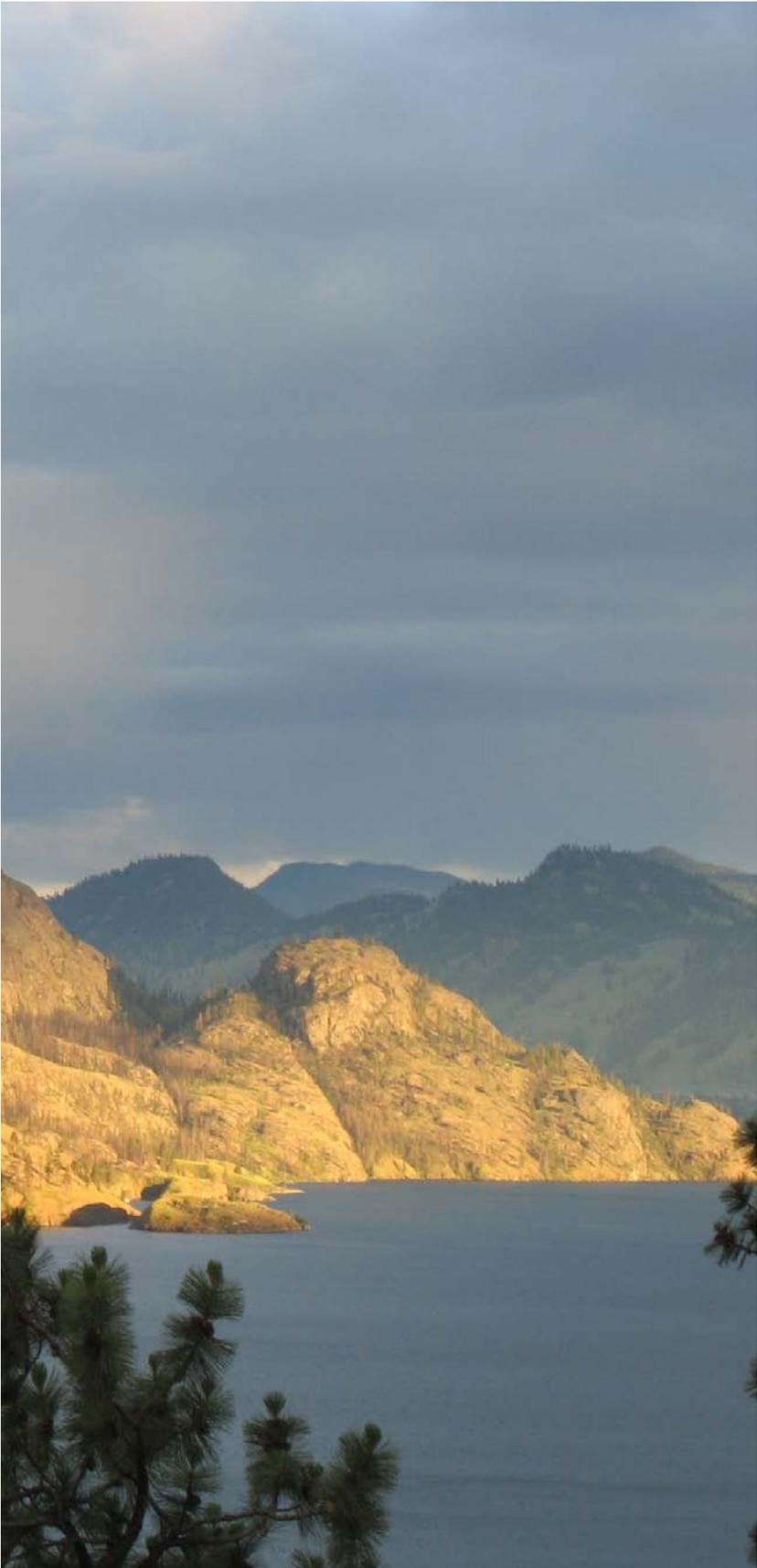
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# **THE COPORATION OF THE DISTRICT OF PEACHLAND**

publisher District of Peachland  
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Peachland View

## **MAYOR AND COUNCIL**

mayor Keith Fielding  
councillor Terry Condon  
councillor Cindy Fortin  
councillor Eric Hall  
councillor Eldon Kerbes  
councillor Vern Moberg  
councillor Peter Schierbeck

## **ADMINISTRATION**

cao Elsie Lemke  
director of corporate services Polly Palmer  
director of finance Doug Pryde  
director of planning Corine Gain  
director of operations Joe Mitchell  
director of community services Cheryl Wiebe  
fire chief Dennis Craig

# MAYOR'S MESSAGE

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Dear Readers:

2013 was a busy and productive year for staff and council. It saw the official opening of the newly renovated Historic Primary School, completion of the new pedestrian walkway on Princeton Avenue between Bonnie Lane and Somerset Avenue, the official opening of the new skate park, and the opening of the adjacent fitness trail at Lambley park – the latter being a joint project between the District, the Lions Club and the Peachland Wellness Centre.

I was particularly pleased with the Primary School restoration which has transformed a boarded-up eyesore into a magnificent new community facility. I want to take this opportunity to thank Project Manager, Rob Campbell, District staff, grant funders, and all those who donated time, money, and materials to make this project the great success it has turned out to be. The building is now tenanted by the Boys and Girls Club, and the Chamber of Commerce operated Visitors Information Centre. The building will also showcase the work of local artists under the direction of the Peachland Community Arts Council.

The Ponderosa Pincushion development and the proposed New Monaco project and other developments all received encouragement and support from staff and council with progress benefitting from a focus on effective communication and constructive problem solving.

Several important, but less publicly visible, projects were also completed. These included a Corporate Review project undertaken by our Chief Administrative Officer. This project was designed to examine and improve organizational effectiveness and engage council in the consideration of significant structural and administrative changes. Implementation of changes continued throughout the year, and will continue into 2014. Council also worked with staff on an update to the Council procedural bylaw, updates to various council policies, and a comprehensive review of District zoning bylaws – the latter to be brought forward for public review and consultation.

2013 also saw implementation of council meeting web-casting. Now, anyone interested to do so can watch and listen to council discussion and debate at Council or Committee of the Whole meetings via internet access to the District website. Meetings can be viewed live, or after the event, either whole or in part.

On behalf of Council I thank our staff for their dedication and hard work throughout the year.

Keith Fielding,  
Mayor, District of Peachland

# COUNCIL 2011-2014

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*We believe that providing citizens with better information makes for better government.*

The District of Peachland is the legislative body representing the citizens of Peachland, providing leadership and establishing policies and priorities for Peachland's Municipal Government. Council reviews and establishes budget levels for civic operations and capital expenditures.

The elected Council is made up of a Mayor and six Councilors. Council members are elected for three-year terms and each member of council represents the District at large.

Regular meetings are held the 2nd and 4th Tuesday of each month at 7 pm at the Council Chambers, 4450—6th Street and are open to the public. Meeting agendas and minutes are available on the District website: [www.peachland.ca](http://www.peachland.ca)

## Council Committees or Appointments

- |   |  |    |  |
|---|--|----|--|
| 1 | Peachland Economic Development Committee         | 9  | Primary School Implementation Committee                        |
| 2 | Highway 97 Committee                             | 10 | Regional District Director and Regional District Committees    |
| 3 | Kelowna International Airport Advisory Committee | 11 | School District No. 23 Liaison                                 |
| 4 | Mayor's Task Force on Climate Change             | 12 | Advisory Planning Committee                                    |
| 5 | Okanagan Regional Library Board                  | 13 | Central Okanagan Economic Development Committee                |
| 6 | Okanagan Transit Advisory Committee              | 14 | Tourism Advisory Committee                                     |
| 7 | Peachland District Retirement Society Liaison    | 15 | Dog Park Committee   |
| 8 | Peachland Seniors' Support Society Directors     | 16 | Community Advisory Committee on Climate Change                 |
|   |  | 17 | Sustainable Transportation Partnership of the Central Okanagan |

# MESSAGE FROM THE CHIEF ADMINISTRATIVE OFFICER

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2013 was an energizing year of resetting and right sizing our corporate structure and operations.

A lot of emphasis had been placed recently on improving our customer service strategies, and to build on that, an Internal Corporate Review was conducted, followed by a Development Process Review and Finance Review.

Numerous organizational and operational changes were made as a result of these reviews that have made our organization stronger and more responsive to the community's needs.

Senior staff retirements continue, as our organization, much like the rest of the country, is seeing an increasing pace of baby boomers leaving the workforce. Fire Chief Grant Topham retired in June, and was replaced with Dennis Craig, a long time member of the Peachland Fire and Rescue Service. Director of Planning and Development Services Dave Smith retired in September, and replacing him was Corinne Gain, formerly with the City of Kelowna.

As the District grows and matures, we are able to take on services that in the past have been provided by the Regional District of Central Okanagan. Two services which we became responsible for in 2013 were transit administration and transportation planning. Peachland now has its own Operating Agreement with BC Transit, and is a member of the regional Strategic Transportation Partnership of the Central Okanagan.

We were fortunate to have Habitat for Humanity approach us to build an affordable housing project in Peachland. An affordable housing project for families will be built in 2014, on the current Food Bank and Pottery Guild site on Princeton Avenue. Habitat for Humanity has also generously agreed to relocate the Food Bank at their own cost, to a location in downtown Peachland.

The Peachland Historic Primary School redevelopment project was completed in fall, and re-opened in October as the new home of the Visitor Information Centre (operated by the Peachland Chamber of Commerce), and the Okanagan Boys and Girls Club. The Peachland Community Arts Council is also expected to establish a presence in the facility with an Art Gallery in early 2014. This project has taken a lot of patience and commitment from dedicated contractors and staff to complete, and without the extraordinary assistance from volunteers and donors, we would not have the spectacular result that all of Peachland can be so proud of.



Princeton Avenue has been made safer for pedestrians and cyclists, by the installation of wider shoulders and protective barricades. Further upgrades will need to take place as funding becomes available primarily expected from Development Costs Charges (DCCs).

An interesting study was undertaken that will assist us in understanding the potential for a direct water transmission main from Peachland Lake to our current chlorination treatment facility, as well as the potential to include micro-hydro power generation. The initial findings were encouraging, and further cost-benefit analysis work will be done in the coming years to determine if this is the right direction for Peachland's future infrastructure investments.

In closing, I would like to extend my thanks to Mayor Fielding and Council for their support and direction throughout 2013. I also want to express my appreciation to our team of talented and dedicated staff, for their commitment to the community, and professionalism in all that they do. And to the passionate and engaged citizens of Peachland, who take the time to be involved as volunteers and advocates on all the issues important to them, a sincere thank you for all of your input.

*Elsie Lemke, LGA*

Chief Administrative Officer

# CITIZEN INVOLVEMENT

Peachland's community organizations and service clubs have a long history of volunteer service.

Many local groups and organizations work tirelessly year round to provide a variety of opportunities that help Peachland be stronger, safer and healthier. These groups and organizations are fronted by volunteers whose only agenda is to make Peachland a better place to be.

The community's volunteers are found in so many aspects of our daily lives, including sports, schools, churches, emergency preparedness programs, fire department, recreation, health and wellness organizations, cultural events and festivals, crime prevention initiatives, environmental programs, animal welfare programs, and so many more.

The District of Peachland is a better place to live and grow, thanks to the tireless efforts of volunteers working throughout our community. It is with sincere appreciation that we say "thank you" to the volunteers who assist in making Peachland the wonderful place that it is.

## THANK YOU!

**Volunteerism and community participation play a vital role in building the Spirit of Peachland.**



### 2013 CIVIC AWARDS

Citizen of the Year	Robert "Scotty" Grieve
Councillors' Award of Merit	Marilyn & Bill Guthrie
Excellence in Athletic Achievement	Jesse Mills
Excellence in Community Service	Jerry Dober Breakfast
Excellence in Community Spirit	Sherry Kendrick
Excellence in Education & Conservation	Peachland Bat Education and Conservation Program
Excellence in Environmental Conservation	Doris Muhs
Excellence in the Arts	Chris Byrd
Excellence in the Spirit of Christmas	Al & Heather Johannson
Excellence in Volunteerism	Marjory Gove
Lifetime Service	Hospital Auxiliary
Mayor's Award of Merit	Rob Campbell
Unsung Hero	Dave Stuart
Youth Citizen of the Year	Stacey Takenaka

# 2013 THE YEAR IN REVIEW

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DEPARTMENT DESCRIPTION

VISION STATEMENT

MISSION STATEMENT

HIGHLIGHTS OF THE YEAR

# ADMINISTRATION AND CORPORATE SERVICES 2013

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Administration and Corporate Services works closely with Council to provide necessary information and the tools to promote effective decision making in an open and accountable manner.

Corporate Services is the primary access point for citizens and outside agencies wishing to communicate or interact with Council. We strive to provide accessible, friendly and effective procedures to assist with the flow of information and communication between Council and their constituents.

Customer Service and Service Quality continued to be the focus of 2013. Moving the organization towards strategic goals that strengthen our overall efficiencies, effectiveness and the relationship between council and their community by being proactive in service delivery.



## VISION STATEMENT

The Corporate Services Department is recognized by all of its customers: council, citizens, and others, for excellence and innovation in all that it produces and undertakes.

It provides a high level of customer service, and assists citizens in their interactions with their local government.

## MISSION STATEMENT

The Corporate Service Department serves four key purposes:

1. It supports the legislative matters and decisions of Council in an open, accountable and professional manner
2. It manages the storage of, use of, and access to, the municipality's corporate records and bylaws
3. It oversees the municipality's human resources and labour relations
4. It is the first point of contact for District Council business

# ADMINISTRATION AND CORPORATE SERVICES 2013

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Administration / Corporate Services administered the development and implementation of:

- Internal Corporate Review
- Attendance Management Policy
- Customer Service Training
- Webcasting – Live and Archived Council and Committee of the Whole Meetings
- Website Content Management
- New Council Procedure Bylaw

Corporate Services also provides the statutory function of the Corporate Officer, which facilitates Council business by:

- Preparing minutes and agendas
- Composing, reviewing and providing advice on municipal bylaws and policies
- Initiating the follow-up action to Council decisions
- Administering Freedom of Information and Protection of Privacy Act requests
- Managing the District's legal contracts and agreements
- Administering Local General Election and School Board Election

# FINANCE 2013

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The Finance Department serves to monitor, control and allocate financial resources in order to achieve the community's immediate and long-term goals and objectives.

Some of the specific functions the Finance Department performs include revenue collection, paying on-going bills and invoices, maintaining property tax assessment roll information, establishing annual municipal tax rates, preparing five year capital and operating plans, and processing approved grant application requests.

The Department also completes the required financial activities as legislated in the Local Government Act and the Community Charter.

## Financial Services Highlights for 2013

- Proceeded with the development of stage two of the asset management plan identifying the funding requirements to replace tangible capital assets at current replacement value.
- Worked with BC Transit to enter into transit agreements for the provision of transit services in Peachland now administered directly by the District.
- Developed a business continuation plan allowing the continuation of critical municipal functions and the recovery of services that may be suspended due to an emergency event.
- Implemented electronic payroll timesheet technology integrated with the current accounting system scheduled to go live in 2014.
- Redesigned the property tax notice to accommodate bar coding technology and allow larger easier to read print.



### MISSION STATEMENT

The Financial Services Department ensures the District's statutory responsibilities are met and provides advice to Council to ensure that the corporation remains financially strong and capable of meeting the community's service needs and expectations.

### VISION STATEMENT

The Financial Services Department provides relevant and timely information to decision makers and stakeholders using language and terms that all can understand. The department provides clear communication, accuracy and technological innovation.

# FINANCE 2013

## MUNICIPAL TREASURER'S REPORT

For the Year ended  
December 31, 2013

2013 General  
Municipal Taxes  
- Rate per \$1,000

2013  
PROPERTY  
TAXES  
FOR TYPICAL  
RESIDENTIAL  
PROPERTY

\$424,704  
Average  
Residential  
Assessment

	Assessed	% of Total	Tax Rate	\$Tax	%Tax
	Tax Value	Tax Value	(Per \$1000)	Share	Share
Residential	1,127,691,275	96.04%	3.2088	3,618,536	92.57%
Utility	771,500	0.07%	27.2190	20,999	0.54%
Light Industry	1,520,400	0.13%	11.2309	17,075	0.44%
Business	31,432,863	2.68%	6.0968	191,640	4.90%
Recreation	12,332,200	1.05%	4.8133	59,359	1.52%
Farm	455,284	0.04%	3.2088	1,461	0.04%
<b>Total</b>	<b>1,174,203,522</b>	<b>100%</b>		<b>3,909,070</b>	<b>100%</b>

General Municipal \$1,210

Police 111

Transit 42

Water Parcel Tax 325

Sewer Parcel Taxes 75

**Sub-total 1,763**

School Tax 858

Regional District - Tax Levy 159

Regional District – Solid Waste Parcel Tax 14

Regional Hospital District 153

Assessment Authority 26

Regional Library 77

**Total \$3,050**

Business Licenses Issued 280

## Corporation of the District of Peachland Statement of Property Tax Exemptions

In accordance with Section 98 (2)(b) of the Community Charter, the following properties in the District of Peachland were provided permissive and statutory property tax exemptions by Council for 2013:

Legal Description	Civic Address	Organization	Municipal Revenue
Parcel A, Block 4, Plan 44, ODYD, DL 490	4421 4th Street	Peachland United Church	3,745
Lot 1, Plan KAP62699, ODYD, DL 490	4464 4th Street	St. Margaret's Anglican Church	1,756
Lots 12 & 13, DL 220, ODYD, Plan 9704	4214 Lake Avenue	Peachland Baptist Church	1,934
Lot H, Plan 22267, ODYD, DL 490	4426 5th Street	Peachland Wellness Centre	1,151
Lot 17, Plan 410, ODYD, DL 2538	5380 Princeton Ave	Peachland Riding Club	904
Lot B, Plan 22267, ODYD, DL 490	4431 6th Street	Peachland Community Policing Office	2,231
Lot 4, Block 3, Plan 44, ODYD, DL 490	5812 Beach Ave	Peachland Chamber of Commerce	1,762
Lot A, Plan 38807, ODYD, DL 490	5672 Beach Ave	Peachland District Retirement Society	5,741
Lots 5 & 6, Plan 410, ODYD, DL 2538	5247 Inga St	Maple Springs Bible Camp	3,198
Lot A, Plan KAP85621, DL 2690	Lot A, Plan KAP85621, DL 2690	The Nature Trust of BC	4,305
Lot 6 and 7, Block 2, Plan 44, DL 490	4407 2 <sup>nd</sup> St	Royal Canadian Legion	2,166
<b>Total</b>			<b>28,893</b>

There were no council declarations of disqualification in 2012



# PLANNING AND DEVELOPMENT SERVICES 2013

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The Peachland Planning and Development Services department is responsible for land use planning, land use management and general development services including building inspection and bylaw enforcement. The department addresses community development, including management of zoning, development permit and subdivision processes and assists with infrastructure planning. Development Services activities include processing of building permit, business license and associated applications and inspection services to support those regulatory functions.

The Department is responsible for stewardship of environmental management practices according to Provincial and Federal legislation; including, but not limited to the promotion of efforts to reduce Greenhouse Gas (GHG) emissions in support of the BC Climate Action Charter.

The Planning and Development Services department provides assistance to Council in their consideration of land use, growth and development issues. The concepts of smart and sustainable growth are pursued in cooperation with Council, other departments and community stakeholders.

The Planning Department supports the Mayor's Task Force on Climate Change. Initiatives include but are not limited to: Corporate Energy Management via the Climate Action Revenue Incentive Program (CARIP), a Renewal Energy Opportunities Study and consideration of a transition to LED street lighting.

Sustainable development features and affordable housing continue to be encouraged in all new developments, consistent with OCP amendments approved in 2008.

The development process continues within each of the major Area Sector Plans (ASP) areas – Ponderosa – Pincushion Ridge, New Monaco and Lower Princeton. It is anticipated that build out of these developments will continue for 20 – 30 years beyond the initial asp approval in 2011. As build out of these developments is realized, there will be a dramatic increase in Peachland's population and a continuing stream of development applications to be considered.

It is anticipated that the objectives of the Sustainable Downtown Peachland Plan, including redevelopment and infill in the fan area will complement the incremental development in other areas of Peachland.

In 2013, a Community Amenity Contribution (CAC) Policy was adopted by Council to help define the community's needs with respect to infrastructure that is not covered by Development Cost Charges. Contributions received from developers will be placed in a special reserve fund to be used for construction or improvement of important community infrastructure. Council will review the list of amenities contained within the policy within the term of office of each newly elected Council to ensure continuing relevancy.

Public consultation on the Zoning Bylaw Review and Update continued throughout 2013.

Building Inspection will continue to monitor development and construction in the community. Policies and procedures help ensure fair, consistent and appropriate compliance with the building code.

The Building Inspector performs the additional role as our Bylaw Enforcement Officer and has the assistance of a contract Bylaw Officer during the summer period. The intent of the position is to provide fairness and harmony to local citizens and visitors by ensuring local regulations are adhered to. The Okanagan Valley Bylaw Dispute Adjudication System has now been implemented which provides for a dispute resolution process.



# PLANNING AND DEVELOPMENT SERVICES 2013

## VISION STATEMENT

Planning and Development is committed to sustainable community planning that recognizes the needs of both current and future generations. The department consistently provides high quality analysis and recommendations to Council, and communicates effectively with a broad range of stakeholders.

## MISSION STATEMENT

The Planning and Development department provides building inspection, bylaw enforcement and promotes and facilitates informed and sustainable community planning that meets the needs of the existing community and future generations.



Statistics and Facts	2010	2011	2012	2013
Subdivision Applications	5	2	8	0
Rezoning Applications	2	5	3	5
Development Permits - Variances	10	9	11	14
Development Units Applied for	162	157	125	57
New Residential Units	11	15	18	42
Total Building Permits Issued	81	75	71	75
Total Building Permit Value	4,701,519	8,820,134	7,428,940	12,480,094
Area Sector Plans	2	2	0	0

# OPERATIONS AND PUBLIC WORKS 2013

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Operations and Public Works answer inquiries related to works and services including:

- applications for utilities,
- latecomer agreements,
- grant applications and
- works closely with other departments to review applications for subdivisions, rezoning and building permits

Operations and Public Works is responsible for the operation, maintenance and repairs of:

- town streets,
- sidewalks,
- water system,
- sewer system,
- storm system,
- parks and open spaces,
- cemetery,
- public facilities,
- vehicle fleet,
- waste collection,
- snow removal and ice control services



## VISION STATEMENT

Peachland's Operations & Public Works staff is committed to the community and strives for excellence in their work.

The department works to find practical and responsible approaches to problem solving and long term planning.

The Public Works department is progressive and leading edge while fostering a positive, safe work culture that supports team and individual growth.

## MISSION STATEMENT

Operations & Public Works is responsible for planning, installing and maintaining the District of Peachland's entire infrastructure in water, liquid waste, solid waste parks, transportation and drainage in an efficient and technical manner.

The department is committed to the delivery of these services to the community with services that the residents and staff can take pride in.

# OPERATIONS AND PUBLIC WORKS 2013

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## HIGHLIGHTS FOR 2013

- Grant approval from Okanagan Basin Water Board for second half of water evaluation and planning model. Final stage of modeling for drought scenario management within the District watersheds;
- Landscaping upgrades at the bottom of Princeton Avenue, Ponderosa Avenue and at the new skateboard park at Lambley Park;
- Installation of two electronic driver feedback signs on Princeton Avenue. One located near Ellison Avenue intersection and the other near Vernon Avenue intersection;
- Paving and Storm water works on Pierce Street and Pierce Place;
- Purchase of a new lawn mower and two utility trailers;
- Installation of a pedestrian walkway along Princeton Avenue between Bonnie Lane and Somerset Avenue;
- Facility upgrades to the Public Works Building.





# FIRE PROTECTION SERVICES 2013

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## Highlights

Peachland Fire and Rescue Service is a paid, on-call department with 40 members operating from one fire station on 3<sup>rd</sup> St. In 2013 Peachland Fire and Rescue Service responded to 340 incidents including 33 fire calls, 190 first medical response calls and 39 motor vehicle accidents. Call volume has remained consistent in the last couple of years with 339 in 2011 and 344 in 2012.

In 2013 Peachland Fire and Rescue Service saw a change in leadership. Fire Chief Grant Topham retired in June and Assistant Chief Dennis Craig was hired as the new Fire Chief. Dennis started with the Fire Department as a paid, on-call firefighter in October of 2000.

Fire prevention remains a key part of our organization with the department completing 140 commercial and public building inspections. Peachland Fire and Rescue Service also held public education sessions including fire extinguisher training for local residential complexes and fire prevention activities with the Peachland Elementary school. Peachland Fire and Rescue Fire Fighters participated in more than 3300 man hrs of training.



## VISION STATEMENT

Peachland's Fire & Rescue Service respects tradition with a focus on innovation, and the desire to lead in all that it does.

It attracts a diversity of people who seek opportunities to grow and serve their community.

## MISSION STATEMENT

Peachland's Fire and Rescue Service protects the community, people and property from fire and other threats.

The department fulfills its mission through a combination of education, prevention, enforcement and response.

# COMMUNITY SERVICES AND RECREATION 2013

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The Community Services and Recreation Department is responsible for providing and facilitating a variety of opportunities that support an active, healthy, social and culturally rich lifestyle.

Each year the department offers a wide range of recreation programs including aquatics (at Swim Bay), fitness, sports, health, wellness, culture and leisure opportunities. Additionally, through facility and park rentals, the department provides and supports community based leisure opportunities and events that contribute to the overall quality of life for the residents of Peachland.

## Strategic Priorities:

The priorities identified for 2013 include improved customer service and recreation services.

Additionally, staff continued to work on strategies and efficiencies identified in the 2009 Recreation Master Plan and the 2013 Corporate Review



## MISSION STATEMENT

Community Services & Recreation works to inspire groups and individuals of all ages to develop and deliver recreation programs and events that engage and empower people of all ages and abilities.

## VISION STATEMENT

Community Services & Recreation is a respected team of professionals who lead, connect with and inspire groups of all ages, in active participation and community involvement.

# COMMUNITY SERVICES AND RECREATION 2013

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## Highlights for 2013 include:

### Community Engagement:

- Continuation of the “Community Round Table” monthly emails and semi-annual meetings;
- Conducted a survey to determine needs for dog owners and adopted a long term strategy for dog parks in Peachland;
- Conducted session end program surveys for all program participants; and
- Hosted the Grand Opening to the Peachland Historic Primary School creating a new community space for youth, the Peachland Chamber of Commerce and Visitor Centre and rental space for other community groups.

### Partnership Engagement to Support Community and Recreation Services

- The Peachland Chamber of Commerce was recruited to host the 2013 Christmas Light Up;
- The Peachland Wellness Centre was engaged as part of the Outdoor Fitness Trail project to create a Fitness Guide/Mentorship program to lead seniors through the Outdoor Fitness Trail;
- An agreement was signed with the Across the Lake Swim Society to host the 2014 Rattlesnake Island Swim;
- An agreement was signed with the Peachland Wellness Centre to host the 2014 Christmas Craft Fair;
- Creators Art Centre received a grant to expand their services and offer dance programming in Peachland. Staff facilitated use of 4<sup>th</sup> Street Place for this program;
- Supported Paddlefest to commemorate 100 years since the last War Canoe Race in 1913; and
- Supported a variety of community events such as World of Wheels, HeArts Festival, Dancin’ Barefoot in the Park, Rotary Music in the Park; Fall Fair, Peachland Ambassadors, and the Peachland Farmers and Craft Market.

### Healthy Active & Participating Community:

- Peachland Skate Park Community Celebration was held in May engaging local youth;
- The Peachland Outdoor Fitness Circuit opened in the fall thanks to the support of the Government of Canada New Horizons’ for Seniors Grant, the Peachland Rotary Club and the Peachland Lions;
- Directly hosted over 20 community event;
- 4% increase in program registrations;
- 28% increase in pickleball revenue; and
- A Move for Health Day Grant was secured to support a “Get Caught Being Active” initiative and a interactive Hike and Photography workshop;

### Recreation Master Plan (2009)

- Hosted the 2<sup>nd</sup> Annual Volunteer Breakfast to recognize outstanding work by local non-profit groups;
- Initiated planning for an interior renovation for the Community Centre with a reduced scope focusing on the community washrooms and administrative areas; and
- The Parks Department was moved to report to Community Services in the fall as part of the 2013 Corporate Review.

# COMMUNITY SERVICES AND RECREATION 2013

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## Community Events

Each year the department facilitates a variety of community and seasonal events. These are the events from 2013

### Winter

- Polar Bear Swim and New Years Day Fun Walk & Run,
- February Freeze Up 5K Run,
- Volunteer Breakfast;

### Spring

- Skate Park Grand Opening
- Family Easter Party,
- Civic Awards,
- ½ Marathon and spring 10K,
- Memorial Pickleball Tournament,
- Move for Health Day;

### Summer

- Canada Day,
- Beach Run,
- Rattlesnake Island Swim,
- Peachland Triathlon
- Sun Smart Awareness
- Paddlefest;

### Fall

- Peachland Historic Primary School Grand Opening
- Peachland Fitness Trail Grand Opening
- Halloween Family Dance Party,
- Annual Christmas Craft Fair,
- Breakfast with Santa.



# FINANCIAL STATEMENTS

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OBJECTIVES,  
STRATEGIES,  
MEASUREMENT,  
PROGRESS

# ADMINISTRATION AND CORPORATE SERVICES

2013			
Objectives	Strategies	Measurement	Progress
Communications	Aligning operations to promote council's vision	Council attaining their vision through completion of identified strategic priorities	<p>Service Quality Improvements:</p> <ul style="list-style-type: none"> <li>• Webcasting of COTW and Council meetings</li> <li>• Customer Service training, including new telephone protocol</li> <li>• Monitoring, analyzing and responding to Customer Service Feedback</li> <li>• Participating with regional partners in communication strategies of mutual programs</li> <li>• Utilizing quarterly newsletters, website, and facebook to provide additional information to the public</li> <li>• Relationship building with media and community stakeholders</li> <li>• Website content management</li> <li>• Providing burning permits at the District's office when Fire Department is closed</li> <li>• Identified department service improvements through an Internal Corporate Review</li> </ul>
Efficient internal processes	Community Engagement	Effective and accessible communication opportunities between Council and residents	<ul style="list-style-type: none"> <li>• Implemented live and archived webcasting of COTW and Council meetings</li> <li>• Provide Council Highlights to the media, website and registered e-mail recipients</li> <li>• New Council Procedure Bylaw was adopted</li> </ul>
	Electronic Document management System	Creation and management of authentic, reliable and usable records, capable of supporting business functions of the municipality	<ul style="list-style-type: none"> <li>• Contracts and Agreement database has been updated with scanned copies of original documents and a tracking system to identify agreements that are about to expire</li> <li>• Implemented a bylaw complaint tracking system</li> <li>• In progress of redesigning internal electronic directories</li> <li>• Continual department training in Records Management and associated File Trail software</li> </ul>

2014 Administration and Corporate Services cont...		
Objectives	Strategies	Measurement
Communications & Public Engagement	Enhance Community and Media Relations	Informed citizens of Peachland
	Effective communication products	Respectful, informative and engaged communications between Council, staff and residents
Pursuing Operational Excellence and Pride in Public Service	Co-ordination of corporate planning initiatives to ensure effective management of operational programs	Increased departmental collaboration
	Integrating internal systems and procedures	Information accessibility and fluent work flows
	Team Building and Internal Information sharing Strategies	Improved quality of internal capacity
2015		
Objectives	Strategies	Measurement
Communications	Positioning Council for Strategic Planning	A collective leadership document that sets out Council's priorities for the next 4 years
	Communication strategies for potential community growth	Informed citizens of Peachland and transparent development processes associated with community growth
Organizational Leadership	Implement improved training for Council Committee Chairs	Efficient, transparent and meaningful Committee contribution to Council
	Strengthen staff relationships and mutual collaboration with regional partners to assist with ensuring Peachland's needs and priorities are well represented at the staff level	Peachland's enhanced contribution to regional issues
	Provide opportunities for employee engagement and professional development	Continual improvement in service quality as the community grows

# FINANCE

2013			
Objectives	Strategies	Measurement	Progress
Implement Business Continuity Plan	Develop mitigation strategies and update computing infrastructure to minimize business interruption	Successfully tested business continuity plan	Completion of business continuity plan.
Enhance payroll system by initiating electronic timesheets	Implement electronic timesheet technology integrated with the current accounting system.	Improved internal control by streamlining payroll entry and approval process	Electronic timesheet technology is implemented and scheduled to go live in 2014 following final testing.
Redesign tax notice to accommodate bar coding technology and larger print	Design a new tax notice format accommodating bar coding technology and larger easier to read print.	Improved cash receipting efficiencies by replacing keypunch with bar code reading technology. Fewer complaints on print size.	The property tax notice is redesigned and ready for the 2014 tax assessment.
2014			
Objectives	Strategies	Measurement	
Update development cost charges	Provide funding in the 2014 Financial Plan to work with the District's contracted engineer to update development cost charge (DCC) capital projects to be factored into the amended DCC rates	Adoption of the amended DCC bylaw	
Establish an affordable housing reserve fund	Work with Development Services to establish affordable housing cash-in-lieu levies in return for density bonuses in the zoning bylaw that pertain to affordable housing	Adoption of an affordable housing reserve establishment bylaw	
Update the Cemetery bylaw.	Analyze and update cemetery rates to recover full costs. Review cemetery measurements identified in the bylaw to comply with current standards.	Adoption of the Cemetery Bylaw.	
2015			
Objectives	Strategies	Measurement	
Update development cost charges	Provide funding in the 2015 Financial Plan to work with the District's contracted engineer to update development cost charge (DCC) capital projects to be factored into the amended DCC rates	Adoption of the amended DCC bylaw	
Establishment of reserve and debt policies	<p>Development of reserve policy statements identifying reserve contribution thresholds considering taxpayer affordability and risk tolerance with respect to asset renewal.</p> <p>Development of debt policy statements identifying debt funding priorities for capital improvements.</p>	Council approval of reserve and debt policies	

# PLANNING AND DEVELOPMENT SERVICES

2013			
Objectives	Strategies	Measurement	Progress
Regional Growth Strategy	Participation and development of recommendations on issues related to the Regional Growth Strategy (RGS)	Public consultation and adoption of RGS policies by RDCO	Regional Growth Strategy reviewed and sent back for further consideration at the technical level
Transit Strategy	Work with other staff in the Okanagan area on a new governance model for transit	Approval of a new governance system and improved transit within Peachland and in the Region	Participation in the Sustainable Transportation of the Central Okanagan (STPCO) commenced – Emphasis on multi-modal transportation
Active Transportation Plan	Develop an Active Transportation Plan	Approval of a plan for municipalities within the RDCO and funding for projects	As above.
2014			
Objectives	Strategies	Measurement	
Cash-in-lieu for Affordable Housing	Research to investigate options looking at other communities	Completion of a report with a recommendation to Council	
Zoning Bylaw Review	Review the contents of current Zoning Bylaw and investigate options in other communities to enhance our Zoning Bylaw	Working papers and public consultation,, Council review and approval process for adoption in 2014.	
Development Process Procedure Updates	Investigate current development process procedures in place,	Completion of Consultants report and an implementation process to undertake changes identified.	
OCP Review Phase 1	Bring the OCP into line with proposed Zoning Bylaw and expand detailed Development Permit Guidelines	Review both current OCP and new Zoning Bylaw to ensure compliance between both bylaws. Investigate more detailed Development Permit Guidelines.	
2015			
Objectives	Strategies	Measurement	
Development Process Procedure Updates	Consult with the development community to clarify and implement refreshed application processing procedures	Completion and use of new application forms, packages and supporting information for both staff and the public.	
Parks and Trails Standards	Investigate and implement a standardized process for creating development-specific Parks Plans	Completion and implementation of Guidelines for creating development-specific Parks Plans	
Housing Action Plan	Investigate innovative ways of facilitating the provision of a variety of housing types in the community	Inclusion of provisions in the OCP and Zoning Bylaw that support 'aging in place' and universal accessibility	
OCP Review Phase 2	Review Environmental and Sustainability-related Development Permit Guidelines	Inclusion of updated environmental policies sustainability-related guidelines in the OCP as permitted by the <i>Local Government Act</i>	

# OPERATIONS AND PUBLIC WORKS

2013			
Objectives	Strategies	Measurement	Progress
Asset Management Implementation	2012 Budget Process	Council approval of the budget recommendations	Step 4 of 4 nearing completion
Water Capital Improvements	Phase 3 Water Master Plan	Complete the recommendations	Construction nearly complete
Sewer Planning	Phase 3 Sewer Plan	Complete the recommendations	Awaiting Grant Funding
2014			
Objectives	Strategies	Measurement	
Asset management Implementation	Budget Process	Complete the recommendations and implement program	
Water Capital Improvements	Phase 4 Water Master Plan	Grant application and preliminary design	
Sewer Planning	Phase 3 Sewer Plan	Grant Application	
2015			
Objectives	Strategies	Measurement	
Asset Management Implementation	Budget Process	Complete the recommendations and implement program	
Water Capital Improvements	Phase 4 Water Master Plan	Update Water Master Plan schedule and continue Phase 4 design	
Stormwater Improvements	Master Drainage Plan projects list	Initiation of Projects as appropriate considering budgets	

# FIRE DEPARTMENT

2013			
Objectives	Strategies	Measurement	Progress
Pine Beetle and Forest Fuel Mitigation	Review Community Wildfire Plan to identify properties that require forest fuel mitigation. Apply for Government funding	Have prescription for mitigation completed. Have projects completed by a contractor.	Regional District completed fuel mitigation programs in Coldham Regional Park.
Replacement of Marine Rescue boat by Regional District	Old Marine Rescue boat due for replacement	Depending on Regional District Capital Budget approval.	Replacement boat ordered by Regional Rescue and delivery is planned for May 31 <sup>st</sup> 2014.
2014			
Objectives	Strategies	Measurement	
New Fire Hall Planning	Review plans and concepts including satellite fire hall.	Budget discussions, working toward formal proposal.	
Review Pine Beetle and Interface Fuels.	Fuel Mitigation Strategies for long range planning. Research any government funding available.	Using the Community Wildfire Protection Plan as a guideline, prepare timelines and schedules.	
Replacement of Pumper 21 (1986) Mack which will be 28 years in service	Research what is required, and prices.	Presentation to Council for Budget Approval	
2015			
Objectives	Strategies	Measurement	
Fire and Life Safety Bylaw review	Conduct a review of the Fire and Life Safety Bylaw to ensure it remains current to the community and objectives of the Fire Department.	An amended Bylaw that supports community growth.	
Emergency Preparedness Training	Provide refresher training for District Staff to work at the Emergency Operations Center (EOC) as part of the regional staffing commitment.	Peachland being able to contribute trained EOC staff to the Regional EOC.	

# COMMUNITY SERVICES AND RECREATION

2013			
Objectives	Strategies	Measurement	Progress
Improved Customer Connection / Service	Program and online surveys.  Customer Focus Groups	Completion of Surveys  Participation in Round Tables  Increased Registration	Program surveys complete three times/year  Community Round Table Hosted two times/year with participation with active representation from 15 groups  Pickleball participants actively engage in program direction  4% increase in program registrations
Improved Recreation Services	Develop partnerships to deliver quality and diverse recreation services	Increased program offerings  Increased Registration	Partnered with the Wellness Centre for “Cooking with Company”  Partnered with the Chamber for “Christmas Light Up”  10% increase in program offerings  15% increase in adult revenue  4% increase in program registrations
2014			
Objectives	Strategies	Measurement	
Coordination with other agencies for the provision of recreation programs and events	Collaboration with Community Round table  Partnerships developed for the delivery of recreation programs and events	New programs and event offerings  Increased participation  Events hosted by community groups	
Explore opportunities to enhance program variety	Use of new fitness circuit  Respond to feedback from program surveys  Develop “Learn to” programs and entry level programs	New programs and event offerings  Increased participation  Partnerships with community groups and agencies	
2015			
Objectives	Strategies	Measurement	
Special Event Development	Continue to develop partnerships for the implementation of special events	Increased partners in event development and implementation	
	Volunteer Management	System implemented for hiring, retaining, managing and recognizing recreation volunteers	
Program Development and Quality Control	Continue to develop partnerships to diversify program offerings.	Increased program offerings.  Reduction of cancellation rates	
	Program instructor mentorship and evaluation	Programmer attends and evaluates seasonally all program opportunities and works with new instructors.	
	Park and facility plans for new program and event offerings	Completed strategy for new outdoor program opportunities (ie: pickleball courts, disc golf, other)	

# AUDITED FINANCIAL STATEMENTS

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Consolidated Financial Statements

The Corporation of the District of Peachland

December 31, 2013

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# Independent auditors' report

**Grant Thornton LLP**  
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To the Mayor and Council of The Corporation of the District of Peachland

We have audited the accompanying consolidated financial statements of The Corporation of the District of Peachland ("the District"), which comprise the consolidated statement of financial position as at December 31, 2013, the consolidated statement of operations and accumulated surplus, consolidated statement of changes in net financial assets and consolidated statement of cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

## **Management's responsibility for the consolidated financial statements**

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

## **Auditors' responsibility**

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

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

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

## **Opinion**

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of The Corporation of the District of Peachland as at December 31, 2013, and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Kelowna, Canada  
April 22, 2014

*Grant Thornton LLP*

Chartered accountants

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# The Corporation of the District of Peachland

## Consolidated statement of financial position

December 31

2013

2012

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### Financial assets

Cash	\$ 296,558	\$ 176,623
Investments (Note 4)	14,108,777	12,927,733
Accounts receivable (Note 4)	1,874,486	2,033,614
	<u>16,279,821</u>	<u>15,137,970</u>

### Financial liabilities

Accounts payable and accrued liabilities (Note 4)	3,921,433	3,397,469
Deferred revenue (Note 4)	839,051	1,577,182
Deferred development cost charges (Note 4)	1,998,959	1,780,304
Obligation under capital lease (Note 4)	374,548	243,905
Long term debt (Note 4)	5,037,834	5,397,845
	<u>12,171,825</u>	<u>12,396,705</u>

### Net financial assets

4,107,996 2,741,265

### Non-financial assets

Tangible capital assets (Schedule 1)	<u>65,798,953</u>	<u>65,770,053</u>
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### Accumulated surplus (Schedule 2)

\$ 69,906,949 \$ 68,511,318

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Contingent liabilities and commitment (Note 9 and 10)

On behalf of District

\_\_\_\_\_ Director of Finance

# The Corporation of the District of Peachland

## Consolidated statement of operations and accumulated surplus

Year ended December 31	2013 Actual	2013 Budget	2012 Actual
<b>Revenue</b>			
Property taxation - net (Note 5)	\$ 3,904,890	\$ 3,909,072	\$ 3,623,433
Parcel taxes	1,278,590	1,276,365	1,206,891
Concessions and franchise	128,614	133,921	133,255
Sale of services	597,954	615,284	781,060
User fees	1,298,310	1,289,207	1,273,308
Other revenue from own services (Note 6)	912,798	586,411	913,337
Transfers from other governments (Note 7)	1,562,408	779,985	958,638
Contributions from developers and other	305,993	319,677	968,963
	<u>9,989,557</u>	<u>8,909,922</u>	<u>9,858,885</u>
<b>Expenditures</b>			
General government services	1,176,040	1,223,015	1,136,963
Protective services	979,642	1,181,882	989,626
Recreation services	383,646	398,819	385,174
Parks and cultural services	482,438	433,106	455,356
Environmental development services	543,105	590,063	557,794
Transportation services and public works	828,220	879,539	910,457
Environmental health services	542,732	621,407	488,841
Public health services	22,578	26,745	30,365
Facilities services	349,240	385,783	350,189
Water services	715,458	710,098	700,183
Sewer services	508,822	521,073	486,878
Civic grants	160,965	170,456	164,697
Interest and bank charges	380,356	370,615	378,662
Amortization of tangible capital assets	1,520,684	-	1,515,579
	<u>8,593,926</u>	<u>7,512,601</u>	<u>8,550,764</u>
<b>Annual surplus</b>	<b>1,395,631</b>	<b>1,397,321</b>	<b>1,308,121</b>
Accumulated surplus, beginning of year	<u>68,511,318</u>	<u>68,511,318</u>	<u>67,203,197</u>
<b>Accumulated surplus, end of year</b>	<b>\$ 69,906,949</b>	<b>\$ 69,908,639</b>	<b>\$ 68,511,318</b>

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## The Corporation of the District of Peachland

### Consolidated statement of changes in net financial assets

Year ended December 31	2013 Actual	2013 Budget	2012 Actual
<b>Annual surplus</b>	<b>\$ 1,395,631</b>	<b>\$ 1,397,321</b>	<b>\$ 1,308,121</b>
Acquisition of tangible capital assets net of transfers	(1,549,584)	(3,288,835)	(2,168,826)
Amortization of tangible capital assets	1,520,684	-	1,515,579
Proceeds on disposal of tangible capital assets	-	-	2,578
Gain on disposal of tangible capital assets	-	-	(2,578)
Increase (decrease) in net financial assets	<u>1,366,731</u>	<u>(1,891,514)</u>	<u>654,874</u>
Net financial assets, beginning of year	<u>2,741,265</u>	<u>2,741,265</u>	<u>2,086,391</u>
<b>Net financial assets, end of year</b>	<b><u>\$ 4,107,996</u></b>	<b><u>\$ 849,751</u></b>	<b><u>\$ 2,741,265</u></b>

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# The Corporation of the District of Peachland

## Consolidated statement of cash flows

Year ended December 31

2013

2012

Cash provided by (used for)

### Operating activities

Annual surplus	\$ 1,395,631	\$ 1,308,121
Adjustments for non-cash items		
Amortization of tangible capital assets	1,520,684	1,515,579
Gain on disposal of tangible capital assets	-	(2,578)
Actuarial adjustment on long term debt	(130,860)	(117,027)
Developer contribution of tangible capital assets	(182,410)	(762,578)
 (Increase) decrease in		
Investments	(1,181,044)	(805,133)
Accounts receivable	159,128	(602,589)
 Increase (decrease) in		
Accounts payable and accrued liabilities	523,964	104,592
Deferred revenue	(738,131)	745,652
Deferred development cost charges	218,655	404,349
	<u>1,585,617</u>	<u>1,788,388</u>

### Capital activities

Acquisition of tangible capital assets net of transfers	(1,209,747)	(1,406,248)
Proceeds on disposal of tangible capital assets	-	2,578
	<u>(1,209,747)</u>	<u>(1,403,670)</u>

### Financing activities

Repayment of long term debt	(229,151)	(228,306)
Repayment of obligation under capital lease	(26,784)	(24,275)
	<u>(255,935)</u>	<u>(252,581)</u>

Net increase in cash	119,935	132,137
Cash, beginning of year	<u>176,623</u>	<u>44,486</u>
Cash, end of year	<u>\$ 296,558</u>	<u>\$ 176,623</u>

### Supplementary cash flow information

Interest paid	\$ 372,449	\$ 372,969
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### Non-cash capital activities

Acquisition of tangible capital assets through developer contributions	\$ 182,410	\$ 762,578
Acquisition of tangible capital assets through issuance of obligation under capital lease	\$ 157,427	\$ -

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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Notes to the consolidated financial statements are an integral part of the statements. They explain the significant accounting and reporting policies and principles underlying these statements. They also provide relevant supplementary information and explanations which cannot be conveniently explained in the consolidated financial statements.

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### **1. Nature of business**

The District is incorporated under the laws of British Columbia and is engaged in the operation of a Municipality.

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### **2. Summary of significant accounting policies**

The consolidated financial statements have been prepared in accordance with Canadian public sector accounting standards.

The following is a summary of the District's significant accounting policies:

#### **Basis of presentation and principles of consolidation**

The District's resources and operations are segregated into General, Water and Sewer funds and Statutory and Non-statutory reserve funds and Reserve for future capital expenditures for accounting and financial reporting purposes. The consolidated financial statements include all of the accounts of these funds. All inter-fund transactions and balances have been eliminated on consolidation.

#### **Basis of accounting**

The District's consolidated financial statements are prepared using the accrual basis of accounting.

#### **Budget figures**

The budget figures are from the 5-Year Financial Plan Bylaw and are adopted before May 15<sup>th</sup> of each year. Subsequent amendments have been made by Council to reflect changes in the budget as required by law.

#### **Work in progress**

Work in progress is valued at cost and represents capital projects under construction but not yet completed. Amortization commences once the individual projects are completed.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 2. Summary of significant accounting policies (continued)

#### Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to the acquisition, construction, development or betterment of the asset. The costs, less residual values, of the tangible capital assets are amortized on a straight-line basis over their estimated useful lives according to an estimated useful life on the following table.

<b>General capital fund</b>	<b>Estimated useful life</b>
Land	Indefinite
Buildings	30-60 years
Equipment	5-18 years
Engineering structures	30-80 years

<b>Water system capital fund</b>	
Land	Indefinite
Buildings	50-60 years
Equipment	5-18 years
Engineering structures	25-80 years

<b>Sewer system capital fund</b>	
Land	Indefinite
Equipment	5-18 years
Engineering structures	35-80 years

One half of the annual amortization is charged in the year of acquisition and in the year of disposal.

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

The District has numerous works of art located throughout the District which are not reflected in these consolidated financial statements.

#### Capital leases

Capital lease obligations are recorded at the present value of minimum lease payments excluding executor costs. The discount rate used to determine the present value of the lease payments is the lower of the District's rate for incremental borrowing and the interest rate implicit in the lease. Note 4 provides a schedule of repayments and the amount of interest on leases.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 2. Summary of significant accounting policies (continued)

#### Long-term debt

Outstanding debenture debt is reported net of applicable sinking fund balances.

Interest on debt is charged to current operations. Interest charges are accrued for the period from the date of the latest interest payment to the end of the year.

#### Municipal Finance Authority debt reserve deposits

The District issues its debt instruments through the Municipal Finance Authority. As a condition of these borrowings, a portion of the debenture proceeds are withheld by the Municipal Finance Authority as a debt reserve fund. The District also executes demand notes in connection with each debenture whereby the District may be required to loan certain amounts to the Municipal Finance Authority. The details of the cash deposits and demand notes at year end are as follows:

	Demand notes	Cash deposits	<u>2013</u>	<u>2012</u>
General Fund	\$ 1,976	\$ 1,412	\$ 3,388	\$ 3,322
Water Funds	36,579	23,485	60,064	58,973
Sewer Fund	185,341	124,000	309,341	303,577
	<u>\$ 223,896</u>	<u>\$ 148,897</u>	<u>\$ 372,793</u>	<u>\$ 365,872</u>

#### Reserve funds

Non-statutory reserves represent an appropriation of surplus for specific purposes. Reserves for future capital expenditures represent funds to finance incomplete capital projects. Statutory reserves are restricted by the Community Charter and the associated municipal bylaws that established the reserves.

#### Revenue recognition

Taxation revenues are recorded on the accrual basis and recognized when earned. Sale of services and user fee revenues are recognized when the service or product is provided by the District. Concession and franchise and other revenue is recorded as it is earned and measurable. Transfers from other governments are recognized as revenue in the period that the transfer is authorized, eligibility criteria, if any, have been met by the District, and a reasonable estimate of the amount to be received can be made. Contributions from developers and other are recognized as revenue during the period in which the related costs are incurred. Amounts that have been received in advance of services being rendered are recorded as deferred revenue until the District discharges the obligation that led to the collection of funds.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 2. Summary of significant accounting policies (continued)

#### Expenditures

Expenditures are recognized as they are incurred and measurable based upon receipt of goods or services and/or the creation of a legal obligation to pay.

#### Deferred revenue

Deferred revenue relates to restricted grants and other amounts that have been received in advance of services being rendered..

#### Use of estimates

The preparation of consolidated financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated financial statements, and the reported amounts of revenues and expenditures during the reporting period. Significant areas requiring the use of management estimates relate to the determination of employee benefit accrual, allowance for doubtful accounts receivable, landfill post closure costs, provision for contingencies, the determination of tangible capital asset estimated useful lives and related amortization expense and settlement costs associated with outstanding legal actions. Actual results could differ from management's best estimates as additional information becomes available. Adjustments, if any, will be reflected in the consolidated financial statements in the period that the change in estimate is made, as well as the period of settlement if the amount is different.

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### 3. Future accounting changes

#### **PS 1201 – *Financial statement presentation***

This section revises and replaces the existing Section PS 1200 *Financial statement presentation*. This section applies to fiscal years beginning on or after April 1, 2016, with early adoption permitted.

#### **PS 2601 – *Foreign currency translation***

This section revises and replaces the existing Section PS 2600 *Foreign currency translation*. This section applies to fiscal years beginning on or after April 1, 2016, with early adoption permitted.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 3. Future accounting changes (continued)

#### **PS 3260 – *Liability for contaminated sites***

This section establishes the recognition, measurement and disclosure requirements for reporting liabilities associated with remediation of contaminated sites. The section does not deal with tangible capital asset retirement obligations, liabilities associated with the disposal or sale of a tangible capital asset and acquisition/betterment costs for tangible capital assets that are less than the future economic benefits. This section applies to fiscal years beginning on or after April 1, 2014, with early adoption permitted.

#### **PS 3450 – *Financial instruments***

This section establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This section applies to fiscal years beginning on or after April 1, 2016, with early adoption permitted.

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### 4. Financial assets and liabilities

#### **Operating line of credit**

The District has an operating line of credit with Valley First Credit Union for an authorized amount of \$1,000,000, bearing interest at 3.0% (2012 – 1.2%). At December 31, 2013, the balance outstanding on the operating line of credit was \$nil (2012 - \$nil).

#### **Investments**

Investments in GIC's are carried at cost and are comprised of term deposits with maturity dates ranging from July 2014 through July 2018 and earning interest at rates between 2.10% and 2.55%.

#### **Accounts receivable**

Accounts receivable are recorded net of allowance and are comprised of the following:

	<u>2013</u>	<u>2012</u>
Property tax	\$ 1,084,548	\$ 1,032,961
Trade receivables	211,456	238,691
Due from Federal government	152,455	296,977
Due from Provincial government	24,075	71,811
Utilities	401,952	393,174
	<u>\$ 1,874,486</u>	<u>\$ 2,033,614</u>

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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#### 4. Financial assets and liabilities (continued)

##### Accounts payable and accrued liabilities

Accounts payable are comprised of the following:

	<u>2013</u>	<u>2012</u>
Wages and benefits	\$ 421,534	\$ 397,344
Accounts payable	572,102	427,013
Due to other governments	555,814	506,405
Project holdbacks	39,352	46,567
Prepayments	531,490	460,937
Landfill closure accrual	97,066	107,620
Security deposits	<u>1,704,075</u>	<u>1,451,583</u>
	<u>\$ 3,921,433</u>	<u>\$ 3,397,469</u>

##### Deferred revenue

The District records deferred revenue for funds received for services not yet rendered and recognize the revenue during the period in which the services are provided. Because these funds are restricted in nature, they are shown as liabilities.

	<u>2013</u>	<u>2012</u>
Prepaid parcel taxes	\$ 521	\$ 584
Donations for future capital projects	3,407	3,407
Left turn lane grant	65,867	65,867
Small community grant	195,830	391,660
Community works fund grant	573,426	775,752
Primary school improvement grant	<u>-</u>	<u>339,912</u>
	<u>\$ 839,051</u>	<u>\$ 1,577,182</u>

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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#### 4. Financial assets and liabilities (continued)

##### Deferred development cost charges (“DCC”)

Pursuant to the provisions of the Local Government Act, DCC’s are held in statutory reserve funds for the purpose for which the charges have been imposed. When the related costs are incurred, the DCC’s are recognized as revenue. Because these funds are restricted in nature they are shown as a liability.

Deferred development cost charges	<u>2013</u>	<u>2012</u>
Balance, beginning of year	\$ 1,780,304	\$ 1,375,955
Contributions from developers	194,452	392,892
Interest on investments	32,249	27,932
Bylaw expenditures	<u>(8,046)</u>	<u>(16,475)</u>
Balance, end of year	<u>\$ 1,998,959</u>	<u>\$ 1,780,304</u>

The balance of DCC’s can be itemized as follows:

Roads DCC	\$ 417,319	\$ 380,996
Water system DCC	1,007,784	929,817
Water treatment plant DCC	312,742	227,030
Park DCC	95,288	90,564
Sewer DCC	<u>165,826</u>	<u>151,897</u>
	<u>\$ 1,998,959</u>	<u>\$ 1,780,304</u>

(continued)

# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

### 4. Financial assets and liabilities (continued)

#### Obligation under capital lease

The District of Peachland has entered into lease agreements for specific equipment.

	<u>2013</u>	<u>2012</u>
MFA, payable in monthly payments of \$2,759, including interest at a rate of 2.00%, secured by equipment, maturing November 28, 2018	\$ 155,099	\$ -
MFA, payable in monthly payments of \$2,480, including interest at a rate of 2.00%, secured by equipment, maturing on November 28, 2018	<u>219,449</u>	<u>243,905</u>
	<u>\$ 374,548</u>	<u>\$ 243,905</u>

The leases are automatically renewed every five years. Assuming the leases renew under the same terms as above, the annual lease payments required each year will be as follows:

Year ending December 31:		
2013	\$ -	\$ 29,431
2014	62,873	29,431
2015	62,873	29,431
2016	62,873	29,431
2017	62,873	29,431
2018	60,303	29,431
2019	29,761	29,431
2020	29,761	29,431
2021	29,303	29,431
2022	-	2,026
Total minimum lease payments	<u>400,620</u>	<u>266,905</u>
Less: amount representing interest as stated above	<u>(26,072)</u>	<u>(23,000)</u>
Balance of obligation	<u>\$ 374,548</u>	<u>\$ 243,905</u>

(continued)

# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

### 4. Financial assets and liabilities (continued)

#### Long term debt

	Balance, beginning of year	Additions	Sinking fund payments	Actuarial adjustment	Balance, end of year	Current interest rate (%)
<b>General capital fund</b>						
MFA issue #68	\$ 41,255	\$ -	\$ 1,467	\$ 1,437	\$ 38,351	4.650
By-law 1902	63,039	-	50,322	-	12,717	1.700
	<u>104,294</u>	<u>-</u>	<u>51,789</u>	<u>1,437</u>	<u>51,068</u>	
<b>Water system capital fund</b>						
MFA issue #59	264,399	-	13,493	18,980	231,926	5.000
MFA issue #66	103,549	-	3,960	4,273	95,316	4.820
	<u>367,948</u>	<u>-</u>	<u>17,453</u>	<u>23,253</u>	<u>327,242</u>	
<b>Sewer system capital fund</b>						
MFA issue #68	760,231	-	27,027	26,485	706,719	4.650
MFA issue #68	1,597,211	-	56,783	55,643	1,484,785	4.650
MFA issue #95	2,568,161	-	76,099	24,042	2,468,020	4.140
	<u>4,925,603</u>	<u>-</u>	<u>159,909</u>	<u>106,170</u>	<u>4,659,524</u>	
<b>Total long term debt</b>	<b>\$ 5,397,845</b>	<b>\$ -</b>	<b>\$ 229,151</b>	<b>\$ 130,860</b>	<b>\$ 5,037,834</b>	

The requirements for future repayments of principal on existing debt for the next five years are as follows:

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>
General Fund	\$ 14,184	\$ 1,467	\$ 1,467	\$ 1,467	1,467
Water Fund	17,453	17,453	17,453	17,453	17,453
Sewer Fund	<u>159,909</u>	<u>159,909</u>	<u>159,909</u>	<u>159,909</u>	<u>159,909</u>
	<u>\$ 191,546</u>	<u>\$ 178,829</u>	<u>\$ 178,829</u>	<u>\$ 178,829</u>	<u>\$ 178,829</u>

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 5. Property taxation - net

Taxation revenue comprises the following amounts raised less transfers to other governments:

	<u>2013</u>	<u>2012</u>
General municipal purposes	\$ 3,904,303	\$ 3,623,617
Collections for other governments		
School District #23 (Central Okanagan)	2,606,901	2,566,176
Regional District of Central Okanagan	505,829	597,611
Central Okanagan Regional Hospital District	445,818	425,049
Central Okanagan Regional Library District	219,959	213,251
British Columbia Assessment Authority	77,839	76,921
Municipal Finance Authority	248	248
	<u>7,760,897</u>	<u>7,502,873</u>
Transfers to other governments		
School District #23 (Central Okanagan)	(2,606,897)	(2,566,175)
Regional District of Central Okanagan	(505,482)	(597,774)
Central Okanagan Regional Hospital District	(445,473)	(425,035)
Central Okanagan Regional Library District	(220,158)	(213,285)
British Columbia Assessment Authority	(77,749)	(76,923)
Municipal Finance Authority	(248)	(248)
	<u>(3,856,007)</u>	<u>(3,879,440)</u>
	<u>\$ 3,904,890</u>	<u>\$ 3,623,433</u>

### 6. Other revenue from own services

	<u>2013</u>	<u>2012</u>
Cost recoveries	\$ 62,159	\$ 59,105
Development permits	205,309	181,516
Interest earned	316,585	336,795
Licences and permits	32,157	35,201
Penalties and interest on taxes	185,067	196,196
Rentals	106,777	96,154
Miscellaneous	4,744	8,370
	<u>\$ 912,798</u>	<u>\$ 913,337</u>

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

<b>7. Transfers from other governments</b>	<u>2013</u>	<u>2012</u>
Canada Day grant	\$ 1,800	\$ 1,800
Planning grant	-	36,000
Cost sharing - highways	234	1,733
HRDC employment program	1,796	1,796
Okanagan Basin Water Board grant	212,779	212,779
Provincial gas tax program	402,630	-
Provincial water quality enhancement grant	24,000	52,500
Regional District - parks grant	12,000	12,000
Small communities protection grant	523,681	494,809
Primary school improvement grant	339,912	109,963
Provincial traffic fine revenue sharing	11,176	22,881
Miscellaneous	32,400	12,377
	<u>\$ 1,562,408</u>	<u>\$ 958,638</u>

### 8. Trust funds

Funds held in trust and administered by the District, which are not included in these consolidated financial statements, are as follows:

	<u>2013</u>	<u>2012</u>
<b>Assets</b>		
Cash and short term deposits	\$ 103,646	\$ 98,106
Due from the Corporation of the District of Peachland	1,925	677
	<u>\$ 105,571</u>	<u>\$ 98,783</u>
<b>Fund balances</b>		
Trusts - cemetery care	\$ 100,796	\$ 94,116
- historical society	4,775	4,667
	<u>\$ 105,571</u>	<u>\$ 98,783</u>

Transactions for the year ended December 31, 2013:

	Balance, beginning of year	Interest earned	Contributions	Balance, end of year
Cemetery Care	\$ 94,116	\$ 2,214	\$ 4,466	\$ 100,796
Historical Society	4,667	108	-	4,775
	<u>\$ 98,783</u>	<u>\$ 2,322</u>	<u>\$ 4,466</u>	<u>\$ 105,571</u>
Total	<u>\$ 98,783</u>	<u>\$ 2,322</u>	<u>\$ 4,466</u>	<u>\$ 105,571</u>

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 9. Contingent liabilities

#### Regional District of Central Okanagan

Regional District debt is, under the provisions of the Local Government Act, a direct, joint and several liability of the District and each member municipality within the Regional District including the District of Peachland. The loan agreements with the Regional District of Central Okanagan and the Municipal Finance Authority provide that if at any time the scheduled payments provided for in the agreements are not sufficient to meet the Authority's obligation with respect to such borrowing, the resulting deficiency becomes a liability of the member municipalities.

#### Royal Canadian Mounted Police Contract

The District of Peachland does not accrue expenses for banked time earned by RCMP members during their term of service, as under the terms of the contract the District is only billed for actual costs. The District recognizes the expense for banked time when the event obligates the District to pay.

#### Legal actions

The District is currently engaged in certain legal actions, the outcomes of which are not determinable at this time. Accordingly, no provision has been made in the accounts for these actions. The amount of loss, if any, arising from these actions will be recorded in the accounts in the period in which the loss is realized.

#### Pension liability

The District and its employees contribute to the Municipal Pension Plan ("the Plan"), a jointly trustee pension plan. The Board of Trustees, representing Plan members and employers, is responsible for overseeing the management of the Plan, including investment of assets and administration of benefits. The Plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The Plan has about 179,000 active members and approximately 71,000 retired members. Active members include approximately 32,500 contributors from local governments.

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

The District paid \$187,752 (2012 - \$191,788) for employer contributions to the Plan and the employees contributed \$160,865 (2012 - \$164,901) to the Plan in fiscal 2013.

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 10. Commitment

#### Landfill closure and post closure costs

As recommended by PSAB and regulated by the Ministry of Water, Land and Air Protection, the District has recorded obligations related to closure and post closure costs associated with the landfill. The reported liability of \$97,066 (2012 - \$107,620) represents the portion of the estimated total expenditure recognized as at December 31, 2013. The liability and annual expenditure is calculated using discounted estimated future cash flows associated with closure and post-closure activities. During the 2009 fiscal year, the District's landfill site reached its capacity.

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### 11. Letters of credit

The District is holding letters of credit in the amount of \$442,220 (2012 – \$969,107), which were received as security related to performance deposits.

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### 12. Expenditures by object

Total consolidated expenditures by object are itemized in Schedule 3.

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### 13. Segmented information

The District of Peachland is a diversified municipal government that provides a wide range of services to its citizens. The District's operations and activities are organized and reported by funds and departments. The General Fund reports on operations, funded primarily by property taxes, which include services provided by the District such as general government services, protective services, recreation and park and cultural services, environmental development services, transportation services and public works, environmental health and public health services and facilities services. The utility operations are comprised of the water and sewer system, each accounting for its own operations and programs within its own fund. Operating results reported by the following segments are included in Schedule 3:

#### General government services

General government operations are primarily funded by property taxation and business tax revenues. The expenditures within the department are for legislative, general administration and finance functions within the District. The general revenue reported under the department includes revenues associated with taxation, business tax revenues and payments in lieu of taxes. These revenues have not been apportioned to other departments supported by the General Fund.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### 13. Segmented information (continued)

#### **Protective services**

Protective services are comprised of police services provided by the Royal Canadian Mounted Police and fire services. The mandate of the police is to ensure the safety of the lives and property of citizens, preserve peace and good order, prevent crimes from occurring, detect offenders, and enforce the law. The fire department is responsible for providing effective fire protection and public safety services to the District. This includes fire prevention, fire safety inspections, fire control and/or suppression.

#### **Recreation and parks and cultural services**

The Peachland recreation and parks and cultural services departments contribute to the quality of life and personal wellness of the community through the provision of a variety of programs, services and facilities. These departments administer facility, park and playing field reservations, special events applications, programs, Awards night, Canada Day celebrations and the Community Christmas celebration.

#### **Environmental development services**

The planning and development services department is responsible for land use and sustainable planning, general development services, building inspection and bylaw enforcement. This department addresses community and assists with infrastructure planning, zoning, inspection services, building permits, business licences, development permits and subdivision.

#### **Transportation services and public works**

The transportation services and public works department is responsible for the operation, maintenance and repairs of town streets, sidewalks, water system, sewer system, storm system, parks and open spaces, cemetery, public facilities and the vehicle fleet, as well as providing waste collection from parks, snow removal and ice control services.

#### **Environmental health and public health services**

Environmental and public health services are comprised of transit, solid waste, yard waste and recycling services.

#### **Facility services**

Facility services is responsible for the repairs and maintenance of all District facilities.

(continued)

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# The Corporation of the District of Peachland

## Notes to the consolidated financial statements

December 31, 2013

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### **13. Segmented information** (continued)

#### **Water**

The water department provides safe drinking water to citizens of Peachland. Revenues and expenditures represent the amounts that are directly attributable to the function of the water department.

#### **Sewer**

The sewer system is operated by the Regional District of Central Okanagan.

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### **14. Comparative figures**

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

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# The Corporation of the District of Peachland

## Schedule 1 – Consolidated schedule of tangible capital assets

December 31, 2013

	Cost				Accumulated amortization				2013 Net book value	2012 Net book value
	Opening balance	Add: additions	Less: disposals /transfers	Closing balance	Opening balance	Less: disposals	Add: amortization	Closing balance		
<b>General capital fund</b>										
Land	\$ 15,097,630	\$ -	\$ -	\$ 15,097,630	\$ -	\$ -	\$ -	\$ -	\$ 15,097,630	\$ 15,097,630
Buildings	3,984,269	900,887	-	4,885,156	1,711,867	-	77,258	1,789,125	3,096,031	2,272,402
Equipment	2,788,378	205,536	-	2,993,914	1,734,756	-	194,553	1,929,309	1,064,605	1,053,622
Engineering structures	24,647,153	626,488	-	25,273,641	10,776,518	-	594,472	11,370,990	13,902,651	13,870,635
Work in progress	424,675	36,036	(312,841)	147,870	-	-	-	-	147,870	424,675
	46,942,105	1,768,947	(312,841)	48,398,211	14,223,141	-	866,283	15,089,424	33,308,787	32,718,964
<b>Water system capital fund</b>										
Land	646,544	-	-	646,544	-	-	-	-	646,544	646,544
Buildings	80,000	-	-	80,000	39,654	-	1,379	41,033	38,967	40,346
Equipment	326,324	29,017	-	355,341	212,009	-	27,466	239,475	115,866	114,315
Engineering structures	21,776,028	57,207	-	21,833,235	6,444,066	-	346,265	6,790,331	15,042,904	15,331,962
Work in progress	79,150	-	-	79,150	-	-	-	-	79,150	79,150
	22,908,046	86,224	-	22,994,270	6,695,729	-	375,110	7,070,839	15,923,431	16,212,317
<b>Sewer system capital fund</b>										
Land	198,000	-	-	198,000	-	-	-	-	198,000	198,000
Equipment	81,583	7,254	-	88,837	53,003	-	6,867	59,870	28,967	28,580
Engineering structures	18,966,501	-	-	18,966,501	2,354,309	-	272,424	2,626,733	16,339,768	16,612,192
	19,246,084	7,254	-	19,253,338	2,407,312	-	279,291	2,686,603	16,566,735	16,838,772
Total tangible capital assets - all funds	\$ 89,096,235	\$ 1,862,425	\$ (312,841)	\$ 90,645,819	\$ 23,326,182	\$ -	\$ 1,520,684	\$ 24,846,866	\$ 65,798,953	\$ 65,770,053

Contributed tangible capital assets received in the year from developers and recorded on the financial statements total \$182,410 (2012 – \$762,578). The cost of leased assets included in general capital fund equipment above is \$634,347 (2012 - \$476,920), with accumulated amortization of \$266,035 (2012 - \$233,015).

The Corporation of the District of Peachland  
 Schedule 2 – Consolidated schedule of accumulated surplus  
 December 31, 2013

	Balance, beginning of year	Transfer to	Transfer from	Interest	Balance, end of year
<b>Reserve for future capital expenditures</b>					
Specified	\$ 302,250	\$ 5,355	\$ -	\$ -	\$ 307,605
Unspecified	66,814	-	-	-	66,814
	<u>369,064</u>	<u>5,355</u>	<u>-</u>	<u>-</u>	<u>374,419</u>
<b>Non-statutory reserves</b>					
Amenity	292,502	21,600	(5,272)	6,650	315,480
Computer replacement	2,497	-	-	58	2,555
Fire department equipment	353,893	4,000	(64,833)	7,873	300,933
Municipal buildings	19,887	13,104	-	540	33,531
Non-development cost charge – roads	732,493	133,057	(195,377)	28,042	698,215
Parks and recreation equipment	120,967	-	(12,161)	2,819	111,625
Policing	578,210	-	(288,573)	10,139	299,776
Public works equipment	131,959	-	(26,804)	2,928	108,083
Sewer improvement	681,296	88,087	-	16,893	786,276
Water system #1 - improvements	3,085,689	1,044,147	(57,208)	83,929	4,156,557
	<u>5,999,393</u>	<u>1,303,995</u>	<u>(650,228)</u>	<u>159,871</u>	<u>6,813,031</u>
<b>Statutory reserves</b>					
Cemetery maintenance	19,126	-	-	446	19,572
Land sale	141,378	-	-	3,295	144,673
Municipal park land acquisition	619,988	-	-	14,447	634,435
Parking	65,570	-	-	1,528	67,098
	<u>846,062</u>	<u>-</u>	<u>-</u>	<u>19,716</u>	<u>865,778</u>
<b>Surplus by fund</b>					
General fund	149,333	16,041,299	(15,831,458)	110,441	469,615
Water fund	335,401	2,550,264	(2,594,830)	6,700	297,535
Sewer fund	683,762	2,506,085	(2,509,704)	19,857	700,000
	<u>1,168,496</u>	<u>21,097,648</u>	<u>(20,935,992)</u>	<u>136,998</u>	<u>1,467,150</u>
<b>Investment in non-financial assets</b>					
Investment in tangible capital assets	60,128,303	1,936,379	(1,678,111)	-	60,386,571
<b>Total</b>	<u>\$ 68,511,318</u>	<u>\$ 24,343,377</u>	<u>\$ (23,264,331)</u>	<u>\$ 316,585</u>	<u>\$ 69,906,949</u>

# The Corporation of the District of Peachland

## Schedule 3 – Consolidated schedule of segment disclosure

December 31, 2013

	General Fund												2012 Total	2011 Total
	General government services	Protective services	Recreation services	Parks and culture services	Environmental development services	Transportation services and public works	Environmental health services	Public health services	Facilities services	Sub Total	Water funds	Sewer funds		
<b>Revenue</b>														
Taxation	\$ 1,015,883	\$ 653,068	\$ 253,971	\$ 344,675	\$ 348,303	\$ 497,057	\$ 275,740	\$ 21,769	\$ 217,689	\$ 3,628,155	\$ 867,350	\$ 334,819	<b>\$ 4,830,324</b>	\$ 4,259,256
Concessions and franchise	37,311	23,986	9,328	12,659	12,793	18,256	10,127	800	7,995	133,255	-	-	<b>133,255</b>	134,978
Sale of services	218,697	140,591	54,674	74,201	74,982	107,005	59,361	4,686	46,863	781,060	-	-	<b>781,060</b>	556,039
User fees	-	-	-	-	-	-	-	-	-	-	846,781	426,527	<b>1,273,308</b>	1,196,786
Other revenue from own sources	227,322	146,136	56,831	77,127	77,939	111,226	61,702	4,871	48,712	811,866	28,871	72,600	<b>913,337</b>	1,004,676
Government transfers	194,141	124,804	48,535	65,869	66,562	94,990	52,695	4,160	41,603	693,359	52,500	212,779	<b>958,638</b>	989,271
Contributions	831,631	-	-	-	-	-	-	-	-	831,631	-	137,332	<b>968,963</b>	529,173
<b>Total</b>	<b>2,524,985</b>	<b>1,088,585</b>	<b>423,339</b>	<b>574,531</b>	<b>580,579</b>	<b>828,534</b>	<b>459,625</b>	<b>36,286</b>	<b>362,862</b>	<b>6,879,326</b>	<b>1,795,502</b>	<b>1,184,057</b>	<b>9,858,885</b>	<b>8,670,179</b>
<b>Expenditures</b>														
Salaries and benefits	749,394	409,305	304,955	293,733	389,005	527,402	22,426	17,167	80,481	2,793,868	385,836	23,723	<b>3,203,427</b>	3,046,443
Equipment	-	624	-	61,419	4,269	102,565	10,118	5,813	12,194	197,002	38,150	245	<b>235,397</b>	246,916
Contract services	50,916	491,996	26,765	38,461	156,171	157,606	456,297	-	121,898	1,500,110	119,749	47,450	<b>1,667,309</b>	1,224,594
Insurance	60,979	9,905	-	306	-	1,102	-	-	16,963	89,255	10,019	4,072	<b>103,346</b>	203,704
Supplies	23,376	61,348	31,385	54,889	3,402	51,284	-	7,385	45,136	278,205	56,522	1,548	<b>336,275</b>	356,507
Leases	11,310	-	-	-	-	-	-	-	-	11,310	11,985	-	<b>23,295</b>	20,088
Telephone and utilities	12,950	10,658	4,371	2,115	2,552	68,395	-	-	73,517	174,558	65,155	-	<b>239,713</b>	218,340
Professional services	220,583	4,884	3,358	-	277	-	-	-	-	229,102	10,580	-	<b>239,682</b>	284,717
Advertising	7,455	906	14,340	4,433	2,118	2,103	-	-	-	31,355	2,187	-	<b>33,542</b>	33,665
Civic grants	164,697	-	-	-	-	-	-	-	-	164,697	-	-	<b>164,697</b>	170,152
Contributions	-	-	-	-	-	-	-	-	-	-	-	409,840	<b>409,840</b>	389,730
Interest	13,525	5,671	-	-	-	-	-	-	-	19,196	41,310	318,156	<b>378,662</b>	379,539
Amortization of tangible capital assets	844,767	24,274	-	-	-	-	-	-	-	869,041	368,883	277,655	<b>1,515,579</b>	1,513,390
<b>Total</b>	<b>2,159,952</b>	<b>1,019,571</b>	<b>385,174</b>	<b>455,356</b>	<b>557,794</b>	<b>910,457</b>	<b>488,841</b>	<b>30,365</b>	<b>350,189</b>	<b>6,357,699</b>	<b>1,110,376</b>	<b>1,082,689</b>	<b>8,550,764</b>	<b>8,087,785</b>
<b>Annual surplus</b>	<b>\$ 365,033</b>	<b>\$ 69,014</b>	<b>\$ 38,165</b>	<b>\$ 119,175</b>	<b>\$ 22,785</b>	<b>\$ (81,923)</b>	<b>\$ (29,216)</b>	<b>\$ 5,921</b>	<b>\$ 12,673</b>	<b>\$ 521,627</b>	<b>\$ 685,126</b>	<b>\$ 101,368</b>	<b>\$ 1,308,121</b>	<b>\$ 582,394</b>

(Restated -  
Note 14)

