



2011
ANNUAL REPORT

2011 District of Barriere Annual Report

Council Strategic Plan

VISION

To nurture a safe, healthy and sustainable community through leadership that is inclusive and balanced.

MISSION

To provide municipal services that meet the growing needs and enrich the quality of life within our community.

VALUES

To conduct the business of the community with integrity, accountability and transparency.

TABLE OF CONTENTS

Introduction	1
Community Overview	3
Mayor & Council	4
Standing Committees	5
Goals & Highlights	9
Administrative Activities & Highlights	16
Barriere & District Volunteer Fire Department	20
Permissive Tax Exemptions	21
Consolidated Financial Statements	23



Introduction to the 2011 Annual Report

Section 98 of the Community Charter requires the District of Barriere to prepare an annual report regarding financial and operational information.

This annual report includes a progress report respecting the previous year in relation to objectives and measures established for that year. The report also sets out current and future year objectives and measures. This results in a rolling three-year reporting cycle for identifying our achievement of objectives for the previous year, and then setting objectives and measures for the current and following year.

Section 99 of the Community Charter requires that the Municipal Council annually consider, at a council meeting or other public meeting, the municipal annual report and any submissions or questions from the public.

We would like to “thank you” in advance for taking the time to review the District of Barriere’s 2011 Annual Report. Comments and feedback regarding this report or any other items that pertain to the District of Barriere are welcomed and encouraged and may be directed to our Administration or Finance Departments by calling 250.672.9751 or by email at inquiry@barriere.ca.



Community Overview

Barriere, British Columbia is a growing, friendly and affordable community that currently boasts 1723 residents who enjoy an urban yet rural lifestyle. Barriere is located on the Yellowhead Highway, just 45 minutes north of Kamloops, BC. Barriere became a District Municipality on December 4, 2007. Barriere Council consists of the Mayor and six (6) Councillors. Local Government elections are held every three years and the next election is scheduled for the third Saturday in November, 2014.

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

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

The *Celebration of the Arts* has grown into an annual event held in May or June of each year. It is ever-growing in popularity and the event showcases local artists in many mediums such as oil, water and acrylic painting, pottery, sculpting, glass work, quilting, weaving, photography, jewelry and First Nations skills in drum making, beading and pine needle basketry.

Upgrading of the District of Barriere parks is an ongoing objective for the Councillors. Areas for leisure activities for our community residents and welcomed visitors are being improved and developed. The Barriere Bandshell hosted its Grand Opening Community Event on May 8, 2011 and is slated to call many local celebrations 'home' over the coming years; where local talent and entertainment can bring individuals and families together to enjoy the festivities, create traditions and make lasting memories.



Message from the Mayor



On behalf of Council, I am pleased to provide the citizens of the District of Barriere with the 2011 annual report.

We would like to thank Mike Fennell and the Council of 2011 for their efforts on behalf of the District. We also would like to thank our Chief Administrative Officer Colleen Hannigan and her staff for their very capable support on the many issues with which Council must grapple.

The District of Barriere is financially sound and continues a slow population growth. Going forward our goal is to continue to enhance the lifestyle Barriere offers while working to increase commerce in the area. The future is full of promise in the North Thompson and we will work with our neighboring communities to ensure prosperity for the future.

Bill Humphreys

Mayor, District of Barriere

Mayor & Council



*L-R: Councillor Glen Stanley,
Councillor Ward Stamer,
Councillor Virginia Smith,
Mayor Bill Humphreys,
Councillor Amanda Sabyan,
Councillor Pat Paula,
Councillor Bill Kershaw*

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



Standing Committees

Public Safety and Community Services

Chair: Councillor Paula

Members: Councillor Sabyan, Councillor Smith, Councillor Stanley

Meeting Times: 3-4pm every 4th Monday starting Feb.27, 2012

Defined scope:

The Public Safety and Community Services Committee monitors and supports programs related to public safety and the environment, dealing with crime and fire prevention services, as well as the planning and delivery of fire services.

Finance and Audit & Parcel Tax Roll Review

Chair: Councillor Stanley

Members: Councillor Kershaw, Councillor Paula, Councillor Stamer

Meeting Times: Quarterly, at call of chair

Defined scope:

The Finance and Audit Committee monitors and makes recommendations to all of Council on the District's financial matters.

Parks

Chair: Councillor Smith

Members: Councillor Paula, Councillor Sabyan, Councillor Stanley

Meeting Times: 5-6:30pm every 1st Monday starting Feb.6, 2012

Defined scope:

The Parks Committee coordinates the use and maintenance of existing parks and trails, as well as the planning and development of new parks and trails within the District.

Public Works

Chair: Councillor Kershaw

Co-Chair: Councillor Stamer

Members: Councillor Paula, Councillor Smith

Meeting Times: 7-9pm every 3rd Tuesday starting Feb.21, 2012

Defined scope:

The Public Works Committee monitors and supports the planning and delivery of water, wastewater, solid waste, roads, well head protection and pollution control services.



Development

Chair: Councillor Stamer

Co-Chair: Councillor Kershaw

Members: Councillor Sabyan, Councillor Stanley

Meeting Times: 7-9pm every 4th Tuesday starting Feb. 21, 2012

Defined scope:

The Development Committee monitors and supports the delivery of community and economic development programs; develops and coordinates the implementation of programs related to tourism and conventions, and coordinates the planning and implementation of town revitalization and business retention/development.

First Nations Liaison

Chair: Mayor Humphreys

Members: Councillor Kershaw, Councillor Smith, Councillor Stamer

Meeting Times: At the call of the Chair.

Defined scope:

The First Nations Liaison Committee will meet with and continue to strengthen relations with Simpcw First Nation Band Council and community.

2012 Select Committees of Council

Bandshell

Chair: Councillor Sabyan

Members: Councillor Stanley

Public Members: Steve Shannon, Marty Philibert, Bev Murphy, Barrie McLean, Wayne Broomfield, Charlie Kibble

Meeting times: 3:30-4:30pm every 3rd Monday starting Feb.20, 2012

Defined scope:

The Bandshell Committee works to promote the use of the Barriere Bandshell and makes recommendations to Council regarding any issues concerning the Bandshell.

Cemetery

Chair: Councillor Smith


Members: Councillor Paula, Bonnie CruzelleMyram, Lorraine Thorn, Father Donal O'Reilly, Brent Hamblin and Lianne Hamblin

Advisor: Drake Smith

Meeting times: 3:00-4:30 pm every 3rd Tuesday starting Feb.21, 2012

Defined scope:

The Cemetery Committee makes recommendations to Council on the future development, operation and maintenance of the Barriere Cemetery.



Goals & Highlights

RECREATION

2011 Goals:

	Item	Status
1.	Continue to improve all District parks.	Ongoing
2.	Develop a mix of recreational facilities for all age groups in the community	In process
3.	Secure tenure (Licence of Occupation) on lots 34, 35 and 36 from the Province for park facilities.	Complete
4.	Upgrade Park Concession	Complete
5.	Complete the installation of an irrigation system for the Fadear fringe park area.	In process
6.	Complete Bandshell	Complete
7.	Spread remainder of Lassenite	Complete
8.	Upgrade existing ball diamonds including lighting for one field to facilitate the hosting of tournaments	In process

2011 Highlights- Recreation

- Completed construction of Bandshell with just a few finishing touches needed
- Installed a number of publically donated memorial benches around the oval in Fadear Park
- Park Concession upgrades completed

2012 Goals:

	Item	Status	Comment
1.	Secure ownership of lots 34, 35 and 36 from the Province for park facilities Plan Downtown Civic Building (including Fire Hall & Rec Centre)	In process	
2.	Complete finishing of Bandshell (railings, curbs and concrete works)	In process	
3.	Enhance skating rink providing equipment for summer use	In process	
4.	Identify and secure River Access for the public	In process	
5.	Construct a Gazebo in Fadear Park near existing playground	In process	-Barriere Lions Club is constructing by donation
6.	Outdoor Exercise Equipment in Fadear Park	In process	-Grant Successful – awaiting installation
7.	Exploring the development of a Dog Park	In process	
8.	Community Events at Bandshell	In process	

Goals & Highlights

INFRASTRUCTURE

2011 Goals:

	Item	Status
1.	Prepare a grant application for the construction of dual production wells, a new reservoir and additional waterline upgrades	Complete
2.	Develop a prioritization plan for upgrades to the water system	In process
3.	Prepare a plan to install streetlights in high risk park areas	Completed
4.	Investigate the feasibility of transit service	Completed
6.	Develop a community bike plan	On Hold
7.	Develop capital investment program	In process
8.	Road Assessment	Completed

2011 Highlights- Infrastructure

- Received a \$6.7 million “Innovation Fund” Grant for the construction of a Solar Aquatics Wastewater System for the downtown core and beyond.
- Received a \$400,000 “Towns for Tomorrow” Grant Universal Water Meter Installation.

2012 Goals:

	Item	Status	Comments
1.	Wastewater System – Downtown Core and beyond	In process	Grant Successful. Preliminary Feasibility Complete. Detailed design initiated.
2.	Develop a prioritization plan for upgrades to the water system	In process	TRUE engineering to review grant proposals.
3.	Downtown Revitalization Plan	In process	
4.	Road Maintenance Plan	In process	Plan needs to precede Wastewater hookup plan
5.	Triangle Revamp	In process	
6.	Park Signage	In process	
7.	Highway Signage	In process	



Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Develop and market Louis Creek Site	On hold
2.	Develop state of the art recycling opportunities in community in conjunction with TNRD	In process
3.	Promote tourism in conjunction with Barriere and District Chamber of Commerce	Ongoing
4.	Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing
5.	Initiate an economic development plan	Ongoing

2011 Highlights- Economic Development & Diversification

- Work commenced on the implementation of a 2% Additional Hotel Tax
- Economic Development Officer contracted
- Economic Development Committee assembled consisting of multiple members of the public and local business sector

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Promote Barriere Industrial Park	Ongoing	
2.	Support increased density in downtown core	In process	
3.	Promote tourism in conjunction with Barriere and District Chamber of Commerce	Ongoing	Chamber contract in place
4.	Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	Look at incentive programs for businesses to upgrade their facades.
5.	Initiate an economic development plan	In process	



Goals & Highlights

LIVABILITY

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Complete an Official Community Plan and Integrated Community Sustainability Plan	Complete
2.	Initiate Zoning Bylaw Review	In process
3.	Become a model Healthy community	Ongoing
4.	Become a green community	Ongoing
5.	Enhance safety and security within the community	Ongoing
6.	Participate in the Communities in Bloom Program	On hold

2011 Highlights- Livability

- Cemetery Committee completed community survey, organized a number of work-bees to enhance the space and a Cemetery Bylaw was adopted.
- Official Community Plan Adopted November 7, 2011

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Initiate Zoning Bylaw Review	In process	
2.	Initiate review of DCC Bylaw	In process	
4.	Participate in the Communities in Bloom Program	In process	Committee established with work currently underway
5.	Become a green community	Ongoing	
6.	Community Cleanup & Beautification	Ongoing	



Goals & Highlights

GOOD GOVERNMENT/ COMMUNICATION

2011 Goals:

<u>Item</u>	<u>Status</u>
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing
2. Apply for all grants that will add value to the community	Ongoing
3. Develop webpage as communication vehicle for the Park Visitors	In process

2011 Highlights- Good Government/ Communication

- Website design and management was updated
- Council/Committee Agendas/Minutes and attachments available online

2012 Goals:

<u>Item</u>	<u>Status</u>	<u>Comments</u>
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing	
2. Apply for all grants that will add value to the community	Ongoing	Working online with Star Journal to provide ongoing updates and information provision to residents & visitors
3. Utilize an electronic shared Council, staff and events calendars	Complete	
4. Develop webpage as communication vehicle for the Park Visitors	Some aspects complete with others still in process	Bandshell Calendar online Event links to other sites.
5. Explore Social Media to advertise and promote Special Events	In process	



Goals & Highlights

FINANCIAL SUSTAINABILITY

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Review the current taxation policy	Ongoing
2.	Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing
3.	Staff to investigate the feasibility of instituting a hotel tax	Complete
4.	Develop an asset management system that will meet the new legislative requirements	Complete

2011 Highlights- Financial Sustainability

- Business License procedure and implementation plan continued to be refined

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Review the current taxation policy	Ongoing	
2.	Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing	
3.	Plan for replacement of "Old Red" garbage truck	In process	
4.	Plan for replacement of Pumper Truck Chassis	In process	
5.	Purchase shoring and trenching equipment	In process	Equipment necessary to ensure safety of Public Works employees
6.	Initiate Phase 1 of SCADA Plan	In process	



Goals & Highlights

BUDGET PROCESS/ TAX

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Continue to a financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing

2011 Highlights- Budget Process/ Tax

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

2012 Goals:

	<u>Item</u>	<u>Status</u>
1.	Continue to refine financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing



2011 Administrative Activities & Highlights

1. Council Highlights

- 28 Regular Council meetings were held
- 33 Standing Committee meetings were held
- 2 Public Budget Discussion meetings were held
- 1 Development Variance Permit (DVP) was approved.
- 11 Bylaws were passed
- District of Barriere Official Community Plan adopted.



2. Water Works

Monthly Water Usage

Month	2010 US Gallons	2011 US Gallons	2010 Litres	2011 Litres
January	8,964,760	7,479,500	33,931,617	28,312,987
February	7,935,800	6,192,500	30,037,003	23,441,162
March	8,202,000	6,117,500	31,044,570	23,157,256
April	12,056,100	7,365,100	45,632,339	27,879,936
May	22,268,300	16,946,810	84,285,516	64,150,654
June	18,814,200	18,818,531	71,211,747	71,235,889
July	27,079,572	20,278,437	102,496,180	76,762,234
August	27,247,326	21,863,717	103,131,129	82,763,172
September	12,368,713	16,665,443	46,815,579	63,085,564
October	7,070,300	11,864,000	26,761,086	44,910,125
November	6,082,600	6,721,000	23,022,641	25,441,752
December	6,333,700	1,688,500	23,973,055	691,667
TOTAL	164,423,371	142,001,038	622,342,459	537,532,403

Barriere- Average Consumption per Person* in 2011: 83,530 US Gallons/ 316,195/L

Clearwater- Average Consumption per Person in 2011: 76,384 US Gallons/ 289,144/L

Logan Lake- Average Consumption per Person in 2011: 51,540 US Gallons/ 195,100/L

*per person average based on population as recorded in the 2011 Canadian Census

2011 Administrative Activities & Highlights

3. Plans and Grant Applications

The following list represents the status of the grants that the District of Barriere has applied for:

Planning – Studies/Plans

	Status
1. Integrated Community Sustainability Plan (Focus Consultants) <i>Phase I initiated</i>	Completed

Parks – Grants


	Status
1. Towns for Tomorrow Fieldhouse and Bandshell	Completed
2. Community Recreation Grant <i>Agriplex</i>	Pending
3. New Horizons <i>Outdoor Fitness Equipment</i>	Pending

Public Works – Planning

	Status
1. Transit Study <i>BC Transit to complete</i>	Completed
2. Sewer Prefeasibility Study	Pending

Public Works – Grants

	Status
1. Building Canada Fund <i>Three (3) improvements to water distribution system</i>	Completed
2. Towns for Tomorrow <i>Water Meters</i>	Approved
3. Innovations Fund <i>Wastewater Treatment Plant for the Downtown Core</i>	Approved
4. General Strategic Priorities Fund – Wells	Not Approved



2011 Administrative Activities & Highlights

4. Building Permits Issued

	2009	2010	2011
Barriere:			
Total Permits Issued	51	43	23
Construction Value	\$4,308,120	\$4,210,097	\$2,055,744
Clearwater:			
Total Permits Issued	35	27	28
Construction Value	\$2,895,094	\$2,194,420	\$2,767,535
Logan Lake:			
Total Permits Issued	12	22	9
Construction Value	\$842,120	\$1,679,164	\$642,900

5. Recycling Programs

The District of Barriere is committed to our environment and is proud to have been the second community in the area to implement a curbside recycling program. We offer the following services and products to our community members:

- Weekly curbside solid waste removal
- Weekly curbside recycling pick-up
- Household battery recycling
- Household composters (\$25 to purchase)
- Researching and pricing the cost of rain barrels that citizens can purchase

Below is the tonnage that was collected from the Barriere Landfill site in 2011. Residents are encouraged to use the Blue Bag program as each tonne of recycling is free to haul to the landfill as opposed to garbage that incurs a tipping fee of \$60 per tonne.

	Household Solid Waste	Cardboard (Source Separated)	Blue Bag (Mixed)	Total
2010	3670 tonnes*	48 tonnes	68 tonnes	3786 tonnes*
2011	5480 tonnes*	63.3 tonnes	120.4 tonnes	5663.7 tonnes*

*Estimate as prepared by the TNRD

2011 Administrative Activities & Highlights

6. Climate Action Charter

Greenhouse Gas (GHG) Emission Reduction

In 2007, the Provincial Government passed Bill 44- the *Greenhouse Gas Reduction Targets Act*- thereby committing the Province to reduce GHG emissions by 33% below 2007 levels by the year 2020 and 80% below 2007 levels by the year 2050. In order to help achieve this commitment, the Province enacted the Local Government (*Green Communities*) *Statuses Amendment Act* ("Bill 27"). Under this legislation and Section 877(3) of the Local Government Act, Official Community Plans are now required to include targets for the reduction of GHG emissions as well as policies and actions to support the reduction targets.

As signatory to the BC Climate Action Charter, the District of Barriere has voluntarily agreed to develop strategies and take actions to achieve the following goals:

- being carbon neutral in respect of corporate operations by 2012
- measuring and reporting on the community's GHG emissions profile; and
- creating complete, compact, and more energy efficient community

Targets

The Province is providing each local government with a Community Energy & Emissions Inventory (CEEI) report to track and report annual community-wide energy consumption and GHG emissions. Reducing transportation emissions is a challenge in rural communities therefore additional Provincial and Federal Government policies, actions and initiatives will be needed to support the community-wide GHG reduction targets set by the District.

Recognizing the challenges of reducing GHG emissions in rural communities, the District of Barriere sets the following community-wide GHG reduction targets:

- **10% by 2020 from 2007 levels**
- **33% by 2050 from 2007 levels**

We look forward to working with our community members on these initiatives and hope that by our pledging to the Charter, that our residents will be inspired to do their part for the environment as well.

Each year, we are required to audit and report our advancements towards this goal. The Provincial Government provides a rebate to each community involved in the amount of 100 per cent of the carbon costs incurred on fuel purchases. The District of Barriere received a Climate Action Revenue Incentive grant in the amount of \$710.00 for such purchases.

For more information on the Climate Action Charter, please visit www.cd.gov.bc.ca



Barriere & District Volunteer Fire Department

The Fire Department consists of a Fire Chief, Deputy Chief, Assistant Deputy Chief, Captains, Safety Officer, a Training Officer and ten firefighters.

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

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

Summary of Fire Calls

	2010	2011
Fires	33	42
False Alarms	5	4
Fatalities	0	0
Mutual Aid	1	2
Practices	57	56
TOTAL	101	150



Permissive Tax Exemptions

District of Barriere
Section 224 (2)(a) Community Charter
Tax Exemption Bylaw 0054, 2009

Societies / Non Profit	2010	2011	2012
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,928.99	\$1,957.45	\$1,974.63
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$2,859.73	\$3,214.42	\$2,817.22
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$ 4,880.68	\$4,888.76	\$5,049.10
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,485.25	\$9,566.42	\$9,485.16
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$5,078.63	\$5,156.13	\$5,070.00
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$2,775.10	\$2,849.34	\$2,774.01
Barriere Curling Club Assessed under Roll No. 1465.200	\$16,670.00	\$16,793.76	\$16,911.12
Interior Community Services Assessed under Roll No. 1245.420	\$2,148.13	\$2,089.66	\$2,036.40



Permissive Tax Exemptions

District of Barriere
Section 220 (1)(h) Community Charter
Tax Exemption Bylaw 0053, 2009

Churches	2010	2011	2012
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$564.20	\$433.17	\$408.15
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430	\$730.66	\$746.88	\$769.37
Roman Catholic Bishop of Kamloops (Residential) Assessed under Roll No. 1470.430	\$ 0	\$ 0	\$ 0
United Church Assessed under Roll No. 1245.386	\$712.16	\$745.16	\$730.42
Baptist Church Assessed under Roll No. 1390.060	\$454.89	\$476.15	\$465.70
Penticostal Church Assessed under Roll No. 1470.514	\$908.91	\$955.73	937.59
Anglican Church Assessed under Roll No. 1390.130	\$0	\$ 0	\$ 0



District of Barriere
Financial Statements
For the year ended December 31, 2011



DISTRICT OF BARRIERE

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

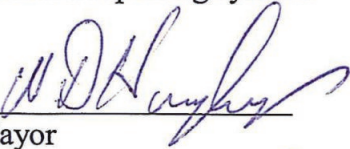
The accompanying financial statements of the District of Barriere are the responsibility of management and have been presented to Council for acceptance.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they will include certain amounts based on estimates and judgments.

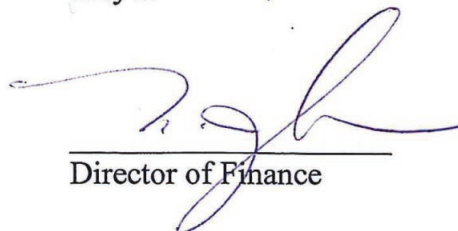
The District of Barriere maintains systems of internal accounting and administrative controls of high quality. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately safeguarded.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. The Mayor and Council meets periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged, to review the consolidated financial statements and to recommend approval of the consolidated financial statements.

The financial statements have been audited by Carol Patton, Certified General Accountant, in accordance with Canadian generally accepted auditing standards and issued the report which follows. The auditor has full and unrestricted access to the Mayor and Council to discuss their audit and their related findings as to integrity of the financial reporting system.



Mayor



Director of Finance

CAROL PATTON
CERTIFIED GENERAL ACCOUNTANT

P.O. BOX 890
BARRIERE, BC
VOE 1EO

FAX: (250) 672-5898
TELEPHONE: (250) 672-9921

Auditor's Report

To the Mayor and Councillors
of the District of Barriere

I have audited the Statement of Financial Position of the District of Barriere as at December 31, 2011 and the Statements of Operations, Net Debt and Cash Flows for the year then ended.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted auditing 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.

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Carol Patton
Certified General Accountant
Barriere, BC
May 1, 2012

District of Barriere

Consolidated Finance Statements
Statement of Financial Position

	For Year Ended December 31	
	2011	2010
FINANCIAL ASSETS		
Cash and Investments	2,536,679	2,107,287
Accounts Receivable (Note 2)	266,922	343,180
Total Financial Assets	2,803,601	2,450,467
LIABILITIES		
Accounts Payable (Note 3)	164,866	413,488
Deferred Revenue (Note 5)	203,330	147,888
Capital Lease (Note 4)	33,408	50,613
Development Cost Charges (Note 5)	12,768	12,768
Restricted Funds (Note 5)	3,501	2,875
Total Liability	417,872	627,632
Net Financial Assets	2,385,728	1,822,835
NON FINANCIAL ASSETS		
Tangible Capital Assets (Notes 1 & 6)	5,322,750	5,151,996
Accumulated Depreciation	1,432,281	1,248,156
Net Tangible Capital Assets (Notes 1&6)	3,890,470	3,903,840
Supply Inventory (Note 1)	28,971	25,240
Prepaid Expense	9,125	3,449
Total Non Financial Assets	3,928,565	3,932,529
Net Position	6,314,294	5,755,364
RESERVES AND EQUITY		
Operating Funds (Notes 5)	1,031,690	829,614
Reserve Funds (Note 5)	1,392,136	1,021,910
Equity in Fixed Assets	3,890,468	3,903,840
NET POSITION	6,314,294	5,755,364

The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere

Consolidated Financial Statements
Statement of Operations

	2011 <i>Annual Budget</i>	2011	2010
REVENUE			
Real Property Taxes	1,593,040	1,549,242	1,533,305
Parcel Tax	44,250	44,253	44,253
	1,637,290	1,593,495	1,577,558
Grants-in-Lieu	29,179	29,892	26,916
Sales of Service	542,492	567,671	511,184
Revenue from Other Source	274,354	162,916	1,051,228
Transfer from Other Government	446,805	603,946	182,727
Transfer from Gas Tax Reserve	44,000	68,857	173,346
Development Cost Charges	21,000	-	-
Other Payments	33,650	43,201	40,303
TOTAL REVENUE	3,028,770	3,069,978	3,563,262
 EXPENDITURES			
Taxes Collected for Other Governments	976,240	934,361	967,426
General Government	546,600	537,271	512,134
Grant Programs	178,927	234,351	1,236,354
Protective Services	141,500	192,941	162,181
Transportation Services	36,500	36,281	21,517
Environmental Services	97,800	100,251	102,405
Development Services	93,450	135,266	90,479
Parks & Recreation	108,025	118,620	135,538
Water Works	317,482	335,115	358,669
Sewer Utility	16,873	28,928	9,753
Debt Financing	44,253	37,953	44,253
	2,557,650	2,691,337	3,640,709
 OPERATING SURPLUS/DEFICIT	471,120	378,641	(77,447)

The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere**Consolidated Financial Statement
Statement of Cash Flows****For Year Ended December 31
2011 2,010****OPERATING TRANSACTIONS**

Annual Surplus including Amortization	378,641	-77,447
Items Not Affecting Cash	364,374	1,219,539
Prepaid Expenses	-5,676	5,608
Accounts Receivable	76,258	-102,050
Accounts Payable	-248,582	-305,843
Deferred Revenue	55,442	-43,825
Development Cost Charges	0	0
Restricted Funds	626	-2,204
Inventory	-3,731	3,503
Cash Provided by Operating Transactions	617,352	697,281

CAPITAL TRANSACTIONS

Acquisition of Capital Assets	-170,754	-1,084,928
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FINANCIAL TRANSACTIONS

Payment of Capital Lease	-17,205	-16,491
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INVESTING TRANSACTIONS

	0	0
Increase in Cash & Cash Equivalents	429,393	-404,138
Cash & Equivalents, Beginning of Year	2,107,287	2,511,425
Cash & equivalents, End of Year	2,536,680	2,107,287

The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere

**Consolidated Financial Statements
Statement of Change in Net Debt**

For Year Ended December 31

	2011	2010
Annual Surplus	378,641	(77,447)
Acquisition of Tangible Assets	(170,754)	(1,084,928)
Amortization of Tangible Assets	184,125	164,995
Non Cash Items	180,289	962,741
Loss of disposal of Tangible Assets	0	110,022
Inventory	(3,731)	(3,503)
Prepaid Expense	(5,676)	(5,608)
Change in Net Financial Assets	<u>562,894</u>	<u>66,272</u>
Net Financial Assets beginning year	<u>1,822,835</u>	<u>1,756,563</u>
Net Financial Assets, end of Year	<u>2,385,729</u>	<u>1,822,835</u>

The accompanying summary of significant accounting policies and notes are an integral part of these statements

DISTRICT OF BARRIERE

Notes to Financial Statements

The District of Barriere was incorporated on December 4, 2007, as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and fiscal services.

1. Significant accounting policies:

- a) Basis of presentation:
The District follows Canadian accounting principals generally accepted for British Columbia municipalities and applies such principals consistently. The consolidated financial statements have been prepared using the guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Accordingly all revenues and expenditures are recorded on the accrual basis.
- b) Funds of the District:
The resources and operations of the District are segregated into General and Water Utility Surplus and Reserve Funds, for accounting and financial reporting purposes.
- c) Inventory:
Inventory is recorded at lower of cost and net realizable value.
- d) Short Term Investments:
Short Term investments are recorded at cost.
- e) Reserves:
Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.
- f) Revenue Recognition:
Property taxes, including special assessments, are recognized as revenue in the year in which they are assessable. Water user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related services is provided.

Government grant revenue is recognized in the year that the respective grant agreement becomes effective, except that amounts to be expended, subsequent to year end, are deferred and recognized in the period the related expenditures are incurred.

- g) Capital Assets:
General property, building and equipment and water system are recorded at cost. Effective the fiscal year beginning January 1, 2009, local governments are required to account for, and report on, its' Tangible Capital Assets as per Public Sector Accounting Standard 3150 as set by the Canadian Institute of Chartered Accountants public sector accounting handbook.

As of December 31, 2009 the District of Barriere has inventoried, valued and amortized all capital assets. Assets that were acquired with no financial background information were given a current insurance replacement value and then, amortized over the number of years that the asset has existed. The District of Barriere does not amortize any assets in the year in which they are purchased. The District of Barriere will begin the process of assessing the roads within it's boundaries prior to the transfer dates.

DISTRICT OF BARRIERE
Notes to Financial Statements

2. Accounts Receivable

	2011	2010
General Accounts Receivable	\$ 1,479.70	\$ 4,200.00
Utility Accounts Receivable	\$ (845.42)	\$ (699.05)
Current Taxes Receivable	\$ 112,740.75	\$ 90,888.95
Arrears Taxes Receivable	\$ 34,500.34	\$ 29,452.79
Deferment Taxes Receivable	\$.00	\$.00
Tax Overpayments Receivable	\$ 206.60	\$ 626.66
Tax Sale Funds Receivable	\$.00	\$.00
Interest Earned Receivable	\$ 19,649.10	\$ 19,718.84
Grant Funding Receivable	\$ 1,040.48	\$ 50,155.50
Insurance Claims Receivable	\$ 23,112.03	\$.00
HST Receivable	<u>\$ 75,038.00</u>	<u>\$ 148,836.36</u>
	<u>\$ 266,921.58</u>	<u>\$ 343,180.05</u>

3. Accounts Payable and Accrued Liabilities

	2011	2010
Trade Payables and Accrued Liabilities	\$ 100,567.81	\$ 150,293.18
Payroll Payable	\$ 720.00	\$.00
Other Payables	\$ 27,177.38	\$ 20,207.84
Prepaid Revenue	\$ 125.00	\$ 0.00
Incomplete Grant Project Funds	\$.00	\$ 147,987.08
NTFFA Term Deposit/Development Funds	<u>\$ 36,275.56</u>	<u>\$ 95,000.00</u>
	<u>\$ 164,865.75</u>	<u>\$ 413,488.10</u>

4. Obligations Under Capital Lease

The District of Barriere is leasing a Fire Truck under a Capital Lease that expires in 2012.
The District is obligated to make the following minimum lease payments:

2012	<u>\$33,407.53</u>
Total Lease Payments	\$33,407.53
Less amount representing interest at 4.25%	<u>\$ 5,794.89</u>
Present Value of Minimal Lease Payments	\$27,612.64
Current Portion of Obligation	<u>\$27,612.64</u>
	\$.00

DISTRICT OF BARRIERE

Notes to Financial Statements

5. Restricted, Reserve and Operating Funds

	Balance 2010	Trans 2011	Balance 2011
Operating Surplus			
General Surplus	\$ 577,377.62	\$ (8,777.12)	\$ 568,600.50
Fire Surplus	\$ 79,906.06	\$ 16,855.07	\$ 96,761.13
Road Surplus	\$.00	\$ 145,721.94	\$ 145,721.94
Water Surplus	\$ 172,330.30	\$ 48,276.54	\$ 220,606.84
	\$ 829,613.98	\$ 202,076.43	\$ 1,031,690.41

	Balance 2010	Trans 2011	Balance 2011
Restricted and Reserve Accounts			
Municipal Hall Reserve Fund	\$ 90,000.00	\$ 30,000.00	\$ 120,000.00
Fire Reserve Fund	\$ 115,303.64	\$ 0.00	\$ 115,303.64
Works Reserve Fund	\$ 414,107.00	\$ 350,000.00	\$ 764,107.00
Environmental Reserve	\$ 14,889.00	\$ 15,000.00	\$ 29,889.00
Parks Reserve	\$.00	\$ 16,218.73	\$ 16,218.73
Community Hall Reserve	\$.00	\$ 3,000.00	\$ 3,000.00
Tolko Project Reserve	\$ 333,670.26	\$ (43,993.06)	\$ 289,677.20
Water Reserve Fund	\$ 53,939.96	\$.00	\$ 53,939.96
	\$1,021,909.86	\$ 370,225.67	\$1,392,135.53

	Balance 2010	Trans 2011	Balance 2011
Water Development Cost Charges	\$ 12,767.71	\$ 0.00	\$ 12,767.71
Trust Accounts - Highway Signage	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- BMX Track	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- Community Garden	\$.00	\$ 1,140.00	\$ 1,140.00
- Parks Trees	\$ 80.00	\$ 0.00	\$ 80.00
- Park Benches	\$ 794.62	\$ (513.25)	\$ 281.37
	\$ 15,642.33	\$ 626.75	\$ 16,269.08

5. *Federal Gas Tax Agreement

Gas Tax and Public Transit funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Municipality and the Union of British Columbia Municipalities. Gas Tax funding may be used toward designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. Public Transit funding may be applied towards the cost of designated public transit projects, as specified in the funding agreements.

Balance 2010	Received in 2011	Interest Earned 2011	Spent 2011	Balance 2011
\$147,887.94	\$119,457.10	\$4,842.10	(\$68,854.33)	\$203,332.81

DISTRICT OF BARRIERE

Notes to Financial Statements

6. Capital Assets:

General property, building and equipment and water system are recorded at cost.

Effective the fiscal year beginning January 1, 2009, local governments are required to account for, and report on, its' Tangible Capital Assets as per Public Sector Accounting Standard 3150 as set by the Canadian Institute of Chartered Accountants public sector accounting handbook. The District of Barriere owns 2 carved monuments.

Tangible Capital Assets are amortized at the following rates:

Equipment & Minor Infrastructure	Straight Line over 15 years
Equipment - Computers	Straight Line over 5 years
Equipment - Furniture & Fixtures	Straight Line over 10 years
Equipment - Irrigation	Straight Line over 20 years
Buildings	Straight Line over 50 years
Vehicles - Fire (Volunteer Dept)	Straight Line over 15 years
Vehicles	Straight Line over 10 years
Water Works - Ditches & Dams	Straight Line over 100 years
Water Works - Supply Line/Crossing	Straight Line over 80 years
Water Works - Wells	Straight Line over 60 years
Water Works - Buildings	Straight Line over 50 years
Water Works - Reservoir	Straight Line over 35 years
Water Works - Treatment System	Straight Line over 25 years
Water Works - Electrical/Mechanical	Straight Line over 20 years
Water Works - Equipment/Computer	Straight Line over 12 years

6. Capital Assets

	2011	Amortization	Net Value
Equipment & Minor Infrastructure	\$ 568,257	\$ 304,329	\$ 263,928
Land	\$ 169,888		\$ 169,888
Buildings	\$ 881,162	\$ 60,346	\$ 820,816
Vehicles	\$ 648,350	\$ 330,087	\$ 318,263
WW System	\$2,991,304	\$ 722,763	\$2,268,541
WW Building	\$ 12,360	\$ 4,202	\$ 8,158
WW Equipment	\$ 46,629	\$ 10,554	\$ 36,075
WW Vehicles	\$ 4,800		\$ 4,800
	\$5,322,750	\$1,432,281	\$3,890,469

DISTRICT OF BARRIERE

Notes to Financial Statements

7. Taxation Revenue

The District of Barriere is required to collect taxes on behalf of and transfer these amounts to the Governments and /or its agencies noted below:

	2011	2010
Tax Collected		
General Purposes	\$ 619,365.94	\$ 569,059.02
Collected For Other Governments	\$ 929,876.23	\$ 964,245.72
Grants in Lieu	\$ 10,713.58	\$ 10,323.96
1% Utilities	\$ 19,178.90	\$ 16,592.46
Water Parcel Tax	\$ 44,253.00	\$ 44,253.00
Penalties & Interest	<u>\$ 23,111.28</u>	<u>\$ 24,245.05</u>
	\$1,646,498.93	\$1,628,719.21
Less Transfer to other Governments		
Regional District	\$ 302,910.83	\$ 316,719.00
Prov. of B.C. (School Tax)	\$ 501,048.81	\$ 526,970.01
Grants in Lieu	\$ 4,484.30	\$ 2,785.28
Regional Hospital	\$ 45,958.62	\$ 43,406.00
BC Assessment Authority	\$ 13,808.11	\$ 14,820.08
MFA	\$ 39.14	\$ 39.80
Police Tax	<u>\$ 66,110.74</u>	<u>\$ 62,686.30</u>
	\$ 934,360.55	\$ 967,426.47
Net Taxes	<u>\$ 712,138.38</u>	<u>\$ 661,292.74</u>

8. Commitments

Water System Fund

Thompson Nicola Regional District/Municipal Finance Authority of British Columbia Debenture Issue 61, 4%, Rate reduced to 3%. Balance due December 1, 2015 – Balance 2011 - \$179,257.82

Annual Payments - two interest payments of \$9,450.00 due June and December each year - one principal payment of \$19,052.83 due December each year

DISTRICT OF BARRIERE

Notes to Financial Statements

9. Council Remuneration

2011 Council Remuneration as follows:

	DUTIES		EXPENSE	
	REMUNERATION	PAYMENTS	TOTAL	
FENNEL: MICHAEL	\$ 9,536.81	\$ 3,854.35	\$	13,391.16
GLANVILLE: RON	\$ 5,949.05	\$ -	\$	5,949.05
HUMPHREYS: BILL	\$ 866.99	\$ -	\$	866.99
KERSHAW: BILL	\$ 540.83	\$ -	\$	540.83
KERSHAW: RHONDA	\$ 5,949.05	\$ 785.87	\$	6,734.92
PAULA: PATRICIA	\$ 6,489.88	\$ 3,144.98	\$	9,634.86
SABYAN: AMANDA	\$ 540.83	\$ -	\$	540.83
SMITH: VIRGINIA	\$ 6,489.88	\$ 2,071.44	\$	8,561.32
STAMER: WARD	\$ 6,489.88	\$ 1,334.15	\$	7,824.03
STANLEY: GLEN	\$ 6,489.88	\$ 2,246.10	\$	8,735.98
	\$ 49,343.08	\$ 13,436.89	\$	62,779.97

10. Employee Remuneration - 2011

	Remuneration	Expense	TOTAL
Employees with remuneration & expenses exceeding \$75,000.00			
D. Borrill	\$ 75,874.53	\$ 1,745.50	\$ 77,620.03
C. Hannigan	\$ 89,999.00	\$ 1,220.14	\$ 91,219.14
Consolidated total for employees with earnings less than \$75,000.00	<u>\$ 395,315.31</u>	<u>\$ 15,101.36</u>	<u>\$ 410,416.67</u>
	\$ 561,188.84	\$ 18,067.00	\$ 579,255.84

DISTRICT OF BARRIERE

Notes to Financial Statements

11. Pension Liability

The municipality and its employees contribute to the Municipal Pension Plan (Plan), a jointly trusted pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the Plan, including investment of the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 173,000 active members and approximately 63,000 retired members. Active members include approximately 35,000 contributors from local government.

The latest valuation as at December 31, 2009 indicated a unfunded liability of 1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. 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 individual entities participating in the Plan.

The District of Barriere paid \$24,407.19 for employer contributions to the plan in the 2011 fiscal year.

12. Schedule of Supplier Remuneration (this note has not been audited)

SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000.00	AMOUNT RECEIVED
THOMPSON NICOLA REGIONAL DISTRICT	\$ 385,268.83
NORTH THOMPSON FALL FAIR ASSOCIATION	\$ 374,526.82
A & T PROJECT DEVELOPMENTS	\$ 242,303.92
DAWSON CONSTRUCTION LIMITED	\$ 142,118.30
CANADA REVENUE AGENCY	\$ 137,356.92
MINISTRY OF FINANCE	\$ 130,656.38
BC HYDRO & POWER AUTHORITY	\$ 63,434.77
TRUE CONSULTING GROUP	\$ 54,169.83
2097910 ONTARIO INC	\$ 51,279.52
SCHOOL DISTRICT #73 (KAMLOOPS/THOMPSON)	\$ 47,558.55
CUETS, FINANCIAL PAYMENT PROCESSING	\$ 47,051.62
THOMPSON REGIONAL HOSPITAL DISTRICT	\$ 45,984.00
BENEFITS BY DESIGN	\$ 29,402.02
	<u>\$1,751,111.48</u>
SUPPLIERS WITH AGGREGATE PAYMENTS OF LESS THAN \$25,000.00	\$ 581,679.84
CONSOLIDATED TOTAL OF GRANTS EXCEEDING \$25,000.00	\$.00
CONSOLIDATED TOTAL CONTRIBUTION EXCEEDING \$25,000.00	\$.00
TOTAL	\$2,332,791.32
TOTAL AGGREGATE PAYMENT EXCEEDING \$25,000.00 TO SUPPLIERS	\$1,751,114.48
CONSOLIDATED TOTAL OF PAYMENTS OF \$25,000.00 OR LESS PAID TO SUPPLIERS	\$ 581,679.84
CONSOLIDATED TOTAL OF ALL GRANTS & CONTRIBUTIONS EXCEEDING \$25,000.00	\$.00
TOTAL	\$2,332,791.32

DISTRICT OF BARRIERE

Notes to Financial Statements

13. Budget Figures

The budget figures are based on the budget approved by Mayor and Council. These figures have not been subjected to any auditing procedures as applied to the actual financial statement figures and are presented for information purposes only.

14. Financial Instruments:

The District's financial instruments consist of cash and short-term investments, accounts receivable, accounts payable and accrued liabilities, obligation under capital lease and restricted funds. Due to the nature of these financial instruments, fair value approximates their carrying value. It is management's opinion the District is not subject to any significant interest rate, currency or credit risk associated with these financial instruments.



2011
ANNUAL REPORT

2011 District of Barriere Annual Report

Council Strategic Plan

VISION

To nurture a safe, healthy and sustainable community through leadership that is inclusive and balanced.

MISSION

To provide municipal services that meet the growing needs and enrich the quality of life within our community.

VALUES

To conduct the business of the community with integrity, accountability and transparency.

TABLE OF CONTENTS

Introduction	1
Community Overview	3
Mayor & Council	4
Standing Committees	5
Goals & Highlights	9
Administrative Activities & Highlights	16
Barriere & District Volunteer Fire Department	20
Permissive Tax Exemptions	21
Consolidated Financial Statements	23



Introduction to the 2011 Annual Report

Section 98 of the Community Charter requires the District of Barriere to prepare an annual report regarding financial and operational information.

This annual report includes a progress report respecting the previous year in relation to objectives and measures established for that year. The report also sets out current and future year objectives and measures. This results in a rolling three-year reporting cycle for identifying our achievement of objectives for the previous year, and then setting objectives and measures for the current and following year.

Section 99 of the Community Charter requires that the Municipal Council annually consider, at a council meeting or other public meeting, the municipal annual report and any submissions or questions from the public.

We would like to “thank you” in advance for taking the time to review the District of Barriere’s 2011 Annual Report. Comments and feedback regarding this report or any other items that pertain to the District of Barriere are welcomed and encouraged and may be directed to our Administration or Finance Departments by calling 250.672.9751 or by email at inquiry@barriere.ca.



Community Overview

Barriere, British Columbia is a growing, friendly and affordable community that currently boasts 1723 residents who enjoy an urban yet rural lifestyle. Barriere is located on the Yellowhead Highway, just 45 minutes north of Kamloops, BC. Barriere became a District Municipality on December 4, 2007. Barriere Council consists of the Mayor and six (6) Councillors. Local Government elections are held every three years and the next election is scheduled for the third Saturday in November, 2014.

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

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

The *Celebration of the Arts* has grown into an annual event held in May or June of each year. It is ever-growing in popularity and the event showcases local artists in many mediums such as oil, water and acrylic painting, pottery, sculpting, glass work, quilting, weaving, photography, jewelry and First Nations skills in drum making, beading and pine needle basketry.

Upgrading of the District of Barriere parks is an ongoing objective for the Councillors. Areas for leisure activities for our community residents and welcomed visitors are being improved and developed. The Barriere Bandshell hosted its Grand Opening Community Event on May 8, 2011 and is slated to call many local celebrations 'home' over the coming years; where local talent and entertainment can bring individuals and families together to enjoy the festivities, create traditions and make lasting memories.



Message from the Mayor



On behalf of Council, I am pleased to provide the citizens of the District of Barriere with the 2011 annual report.

We would like to thank Mike Fennell and the Council of 2011 for their efforts on behalf of the District. We also would like to thank our Chief Administrative Officer Colleen Hannigan and her staff for their very capable support on the many issues with which Council must grapple.

The District of Barriere is financially sound and continues a slow population growth. Going forward our goal is to continue to enhance the lifestyle Barriere offers while working to increase commerce in the area. The future is full of promise in the North Thompson and we will work with our neighboring communities to ensure prosperity for the future.

Bill Humphreys
Mayor, District of Barriere

Mayor & Council



*L-R: Councillor Glen Stanley,
Councillor Ward Stamer,
Councillor Virginia Smith,
Mayor Bill Humphreys,
Councillor Amanda Sabyan,
Councillor Pat Paula,
Councillor Bill Kershaw*

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



Standing Committees

Public Safety and Community Services

Chair: Councillor Paula

Members: Councillor Sabyan, Councillor Smith, Councillor Stanley

Meeting Times: 3-4pm every 4th Monday starting Feb.27, 2012

Defined scope:

The Public Safety and Community Services Committee monitors and supports programs related to public safety and the environment, dealing with crime and fire prevention services, as well as the planning and delivery of fire services.

Finance and Audit & Parcel Tax Roll Review

Chair: Councillor Stanley

Members: Councillor Kershaw, Councillor Paula, Councillor Stamer

Meeting Times: Quarterly, at call of chair

Defined scope:

The Finance and Audit Committee monitors and makes recommendations to all of Council on the District's financial matters.

Parks

Chair: Councillor Smith

Members: Councillor Paula, Councillor Sabyan, Councillor Stanley

Meeting Times: 5-6:30pm every 1st Monday starting Feb.6, 2012

Defined scope:

The Parks Committee coordinates the use and maintenance of existing parks and trails, as well as the planning and development of new parks and trails within the District.

Public Works

Chair: Councillor Kershaw

Co-Chair: Councillor Stamer

Members: Councillor Paula, Councillor Smith

Meeting Times: 7-9pm every 3rd Tuesday starting Feb.21, 2012

Defined scope:

The Public Works Committee monitors and supports the planning and delivery of water, wastewater, solid waste, roads, well head protection and pollution control services.



Development

Chair: Councillor Stamer

Co-Chair: Councillor Kershaw

Members: Councillor Sabyan, Councillor Stanley

Meeting Times: 7-9pm every 4th Tuesday starting Feb. 21, 2012

Defined scope:

The Development Committee monitors and supports the delivery of community and economic development programs; develops and coordinates the implementation of programs related to tourism and conventions, and coordinates the planning and implementation of town revitalization and business retention/development.

First Nations Liaison

Chair: Mayor Humphreys

Members: Councillor Kershaw, Councillor Smith, Councillor Stamer

Meeting Times: At the call of the Chair.

Defined scope:

The First Nations Liaison Committee will meet with and continue to strengthen relations with Simpcw First Nation Band Council and community.

2012 Select Committees of Council

Bandshell

Chair: Councillor Sabyan

Members: Councillor Stanley

Public Members: Steve Shannon, Marty Philibert, Bev Murphy, Barrie McLean, Wayne Broomfield, Charlie Kibble

Meeting times: 3:30-4:30pm every 3rd Monday starting Feb.20, 2012

Defined scope:

The Bandshell Committee works to promote the use of the Barriere Bandshell and makes recommendations to Council regarding any issues concerning the Bandshell.

Cemetery

Chair: Councillor Smith


Members: Councillor Paula, Bonnie CruzelleMyram, Lorraine Thorn, Father Donal O'Reilly, Brent Hamblin and Lianne Hamblin

Advisor: Drake Smith

Meeting times: 3:00-4:30 pm every 3rd Tuesday starting Feb.21, 2012

Defined scope:

The Cemetery Committee makes recommendations to Council on the future development, operation and maintenance of the Barriere Cemetery.



Goals & Highlights

RECREATION

2011 Goals:

	Item	Status
1.	Continue to improve all District parks.	Ongoing
2.	Develop a mix of recreational facilities for all age groups in the community	In process
3.	Secure tenure (Licence of Occupation) on lots 34, 35 and 36 from the Province for park facilities.	Complete
4.	Upgrade Park Concession	Complete
5.	Complete the installation of an irrigation system for the Fadear fringe park area.	In process
6.	Complete Bandshell	Complete
7.	Spread remainder of Lassenite	Complete
8.	Upgrade existing ball diamonds including lighting for one field to facilitate the hosting of tournaments	In process

2011 Highlights- Recreation

- Completed construction of Bandshell with just a few finishing touches needed
- Installed a number of publically donated memorial benches around the oval in Fadear Park
- Park Concession upgrades completed

2012 Goals:

	Item	Status	Comment
1.	Secure ownership of lots 34, 35 and 36 from the Province for park facilities Plan Downtown Civic Building (including Fire Hall & Rec Centre)	In process	
2.	Complete finishing of Bandshell (railings, curbs and concrete works)	In process	
3.	Enhance skating rink providing equipment for summer use	In process	
4.	Identify and secure River Access for the public	In process	
5.	Construct a Gazebo in Fadear Park near existing playground	In process	-Barriere Lions Club is constructing by donation
6.	Outdoor Exercise Equipment in Fadear Park	In process	-Grant Successful – awaiting installation
7.	Exploring the development of a Dog Park	In process	
8.	Community Events at Bandshell	In process	

Goals & Highlights

INFRASTRUCTURE

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Prepare a grant application for the construction of dual production wells, a new reservoir and additional waterline upgrades	Complete
2.	Develop a prioritization plan for upgrades to the water system	In process
3.	Prepare a plan to install streetlights in high risk park areas	Completed
4.	Investigate the feasibility of transit service	Completed
6.	Develop a community bike plan	On Hold
7.	Develop capital investment program	In process
8.	Road Assessment	Completed

2011 Highlights- Infrastructure

- Received a \$6.7 million “Innovation Fund” Grant for the construction of a Solar Aquatics Wastewater System for the downtown core and beyond.
- Received a \$400,000 “Towns for Tomorrow” Grant Universal Water Meter Installation.

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Wastewater System – Downtown Core and beyond	In process	Grant Successful. Preliminary Feasibility Complete. Detailed design initiated.
2.	Develop a prioritization plan for upgrades to the water system	In process	TRUE engineering to review grant proposals.
3.	Downtown Revitalization Plan	In process	
4.	Road Maintenance Plan	In process	Plan needs to precede Wastewater hookup plan
5.	Triangle Revamp	In process	
6.	Park Signage	In process	
7.	Highway Signage	In process	



Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Develop and market Louis Creek Site	On hold
2.	Develop state of the art recycling opportunities in community in conjunction with TNRD	In process
3.	Promote tourism in conjunction with Barriere and District Chamber of Commerce	Ongoing
4.	Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing
5.	Initiate an economic development plan	Ongoing

2011 Highlights- Economic Development & Diversification

- Work commenced on the implementation of a 2% Additional Hotel Tax
- Economic Development Officer contracted
- Economic Development Committee assembled consisting of multiple members of the public and local business sector

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Promote Barriere Industrial Park	Ongoing	
2.	Support increased density in downtown core	In process	
3.	Promote tourism in conjunction with Barriere and District Chamber of Commerce	Ongoing	Chamber contract in place
4.	Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing	Look at incentive programs for businesses to upgrade their facades.
5.	Initiate an economic development plan	In process	



Goals & Highlights

LIVABILITY

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Complete an Official Community Plan and Integrated Community Sustainability Plan	Complete
2.	Initiate Zoning Bylaw Review	In process
3.	Become a model Healthy community	Ongoing
4.	Become a green community	Ongoing
5.	Enhance safety and security within the community	Ongoing
6.	Participate in the Communities in Bloom Program	On hold

2011 Highlights- Livability

- Cemetery Committee completed community survey, organized a number of work-bees to enhance the space and a Cemetery Bylaw was adopted.
- Official Community Plan Adopted November 7, 2011

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Initiate Zoning Bylaw Review	In process	
2.	Initiate review of DCC Bylaw	In process	
4.	Participate in the Communities in Bloom Program	In process	Committee established with work currently underway
5.	Become a green community	Ongoing	
6.	Community Cleanup & Beautification	Ongoing	



Goals & Highlights

GOOD GOVERNMENT/ COMMUNICATION

2011 Goals:

<u>Item</u>	<u>Status</u>
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing
2. Apply for all grants that will add value to the community	Ongoing
3. Develop webpage as communication vehicle for the Park Visitors	In process

2011 Highlights- Good Government/ Communication

- Website design and management was updated
- Council/Committee Agendas/Minutes and attachments available online

2012 Goals:

<u>Item</u>	<u>Status</u>	<u>Comments</u>
1. Work toward effective and ongoing communications with business community, government and social groups	Ongoing	Working online with Star Journal to provide ongoing updates and information provision to residents & visitors
2. Apply for all grants that will add value to the community	Ongoing	
3. Utilize an electronic shared Council, staff and events calendars	Complete	
4. Develop webpage as communication vehicle for the Park Visitors	Some aspects complete with others still in process	Bandshell Calendar online Event links to other sites.
5. Explore Social Media to advertise and promote Special Events	In process	



Goals & Highlights

FINANCIAL SUSTAINABILITY

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Review the current taxation policy	Ongoing
2.	Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing
3.	Staff to investigate the feasibility of instituting a hotel tax	Complete
4.	Develop an asset management system that will meet the new legislative requirements	Complete

2011 Highlights- Financial Sustainability

- Business License procedure and implementation plan continued to be refined

2012 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Review the current taxation policy	Ongoing	
2.	Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing	
3.	Plan for replacement of "Old Red" garbage truck	In process	
4.	Plan for replacement of Pumper Truck Chassis	In process	
5.	Purchase shoring and trenching equipment	In process	Equipment necessary to ensure safety of Public Works employees
6.	Initiate Phase 1 of SCADA Plan	In process	



Goals & Highlights

BUDGET PROCESS/ TAX

2011 Goals:

	<u>Item</u>	<u>Status</u>
1.	Continue to a financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing

2011 Highlights- Budget Process/ Tax

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

2012 Goals:

	<u>Item</u>	<u>Status</u>
1.	Continue to refine financial planning process that reflects sound fiscal management and works toward lessening the portion of taxes paid by residential properties.	Ongoing
2.	Council will increase public knowledge on assessments and taxation	Ongoing



2011 Administrative Activities & Highlights

1. Council Highlights

- 28 Regular Council meetings were held
- 33 Standing Committee meetings were held
- 2 Public Budget Discussion meetings were held
- 1 Development Variance Permit (DVP) was approved.
- 11 Bylaws were passed
- District of Barriere Official Community Plan adopted.



2. Water Works

Monthly Water Usage

Month	2010 US Gallons	2011 US Gallons	2010 Litres	2011 Litres
January	8,964,760	7,479,500	33,931,617	28,312,987
February	7,935,800	6,192,500	30,037,003	23,441,162
March	8,202,000	6,117,500	31,044,570	23,157,256
April	12,056,100	7,365,100	45,632,339	27,879,936
May	22,268,300	16,946,810	84,285,516	64,150,654
June	18,814,200	18,818,531	71,211,747	71,235,889
July	27,079,572	20,278,437	102,496,180	76,762,234
August	27,247,326	21,863,717	103,131,129	82,763,172
September	12,368,713	16,665,443	46,815,579	63,085,564
October	7,070,300	11,864,000	26,761,086	44,910,125
November	6,082,600	6,721,000	23,022,641	25,441,752
December	6,333,700	1,688,500	23,973,055	691,667
TOTAL	164,423,371	142,001,038	622,342,459	537,532,403

Barriere- Average Consumption per Person* in 2011: 83,530 US Gallons/ 316,195/L

Clearwater- Average Consumption per Person in 2011: 76,384 US Gallons/ 289,144/L

Logan Lake- Average Consumption per Person in 2011: 51,540 US Gallons/ 195,100/L

*per person average based on population as recorded in the 2011 Canadian Census

2011 Administrative Activities & Highlights

3. Plans and Grant Applications

The following list represents the status of the grants that the District of Barriere has applied for:

Planning – Studies/Plans

	Status
1. Integrated Community Sustainability Plan (Focus Consultants) <i>Phase I initiated</i>	Completed

Parks – Grants

	Status
1. Towns for Tomorrow Fieldhouse and Bandshell	Completed
2. Community Recreation Grant <i>Agriplex</i>	Pending
3. New Horizons <i>Outdoor Fitness Equipment</i>	Pending

Public Works – Planning

	Status
1. Transit Study <i>BC Transit to complete</i>	Completed
2. Sewer Prefeasibility Study	Pending

Public Works – Grants

	Status
1. Building Canada Fund <i>Three (3) improvements to water distribution system</i>	Completed
2. Towns for Tomorrow <i>Water Meters</i>	Approved
3. Innovations Fund <i>Wastewater Treatment Plant for the Downtown Core</i>	Approved
4. General Strategic Priorities Fund – Wells	Not Approved



2011 Administrative Activities & Highlights

4. Building Permits Issued

	2009	2010	2011
Barriere:			
Total Permits Issued	51	43	23
Construction Value	\$4,308,120	\$4,210,097	\$2,055,744
Clearwater:			
Total Permits Issued	35	27	28
Construction Value	\$2,895,094	\$2,194,420	\$2,767,535
Logan Lake:			
Total Permits Issued	12	22	9
Construction Value	\$842,120	\$1,679,164	\$642,900

5. Recycling Programs

The District of Barriere is committed to our environment and is proud to have been the second community in the area to implement a curbside recycling program. We offer the following services and products to our community members:

- Weekly curbside solid waste removal
- Weekly curbside recycling pick-up
- Household battery recycling
- Household composters (\$25 to purchase)
- Researching and pricing the cost of rain barrels that citizens can purchase

Below is the tonnage that was collected from the Barriere Landfill site in 2011. Residents are encouraged to use the Blue Bag program as each tonne of recycling is free to haul to the landfill as opposed to garbage that incurs a tipping fee of \$60 per tonne.

	Household Solid Waste	Cardboard (Source Separated)	Blue Bag (Mixed)	Total
2010	3670 tonnes*	48 tonnes	68 tonnes	3786 tonnes*
2011	5480 tonnes*	63.3 tonnes	120.4 tonnes	5663.7 tonnes*

*Estimate as prepared by the TNRD

2011 Administrative Activities & Highlights

6. Climate Action Charter

Greenhouse Gas (GHG) Emission Reduction

In 2007, the Provincial Government passed Bill 44- the *Greenhouse Gas Reduction Targets Act*- thereby committing the Province to reduce GHG emissions by 33% below 2007 levels by the year 2020 and 80% below 2007 levels by the year 2050. In order to help achieve this commitment, the Province enacted the Local Government (*Green Communities*) *Statuses Amendment Act* ("Bill 27"). Under this legislation and Section 877(3) of the Local Government Act, Official Community Plans are now required to include targets for the reduction of GHG emissions as well as policies and actions to support the reduction targets.

As signatory to the BC Climate Action Charter, the District of Barriere has voluntarily agreed to develop strategies and take actions to achieve the following goals:

- being carbon neutral in respect of corporate operations by 2012
- measuring and reporting on the community's GHG emissions profile; and
- creating complete, compact, and more energy efficient community

Targets

The Province is providing each local government with a Community Energy & Emissions Inventory (CEEI) report to track and report annual community-wide energy consumption and GHG emissions. Reducing transportation emissions is a challenge in rural communities therefore additional Provincial and Federal Government policies, actions and initiatives will be needed to support the community-wide GHG reduction targets set by the District.

Recognizing the challenges of reducing GHG emissions in rural communities, the District of Barriere sets the following community-wide GHG reduction targets:

- **10% by 2020 from 2007 levels**
- **33% by 2050 from 2007 levels**

We look forward to working with our community members on these initiatives and hope that by our pledging to the Charter, that our residents will be inspired to do their part for the environment as well.

Each year, we are required to audit and report our advancements towards this goal. The Provincial Government provides a rebate to each community involved in the amount of 100 per cent of the carbon costs incurred on fuel purchases. The District of Barriere received a Climate Action Revenue Incentive grant in the amount of \$710.00 for such purchases.

For more information on the Climate Action Charter, please visit www.cd.gov.bc.ca



Barriere & District Volunteer Fire Department

The Fire Department consists of a Fire Chief, Deputy Chief, Assistant Deputy Chief, Captains, Safety Officer, a Training Officer and ten firefighters.

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

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

Summary of Fire Calls

	2010	2011
Fires	33	42
False Alarms	5	4
Fatalities	0	0
Mutual Aid	1	2
Practices	57	56
TOTAL	101	150



Permissive Tax Exemptions

District of Barriere
Section 224 (2)(a) Community Charter
Tax Exemption Bylaw 0054, 2009

Societies / Non Profit	2010	2011	2012
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,928.99	\$1,957.45	\$1,974.63
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$2,859.73	\$3,214.42	\$2,817.22
Barriere & District Food Bank Assessed under Roll No. 1470.362	\$ 4,880.68	\$4,888.76	\$5,049.10
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,485.25	\$9,566.42	\$9,485.16
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$5,078.63	\$5,156.13	\$5,070.00
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$2,775.10	\$2,849.34	\$2,774.01
Barriere Curling Club Assessed under Roll No. 1465.200	\$16,670.00	\$16,793.76	\$16,911.12
Interior Community Services Assessed under Roll No. 1245.420	\$2,148.13	\$2,089.66	\$2,036.40



Permissive Tax Exemptions

District of Barriere
Section 220 (1)(h) Community Charter
Tax Exemption Bylaw 0053, 2009

Churches	2010	2011	2012
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$564.20	\$433.17	\$408.15
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430	\$730.66	\$746.88	\$769.37
Roman Catholic Bishop of Kamloops (Residential) Assessed under Roll No. 1470.430	\$ 0	\$ 0	\$ 0
United Church Assessed under Roll No. 1245.386	\$712.16	\$745.16	\$730.42
Baptist Church Assessed under Roll No. 1390.060	\$454.89	\$476.15	\$465.70
Penticostal Church Assessed under Roll No. 1470.514	\$908.91	\$955.73	937.59
Anglican Church Assessed under Roll No. 1390.130	\$0	\$ 0	\$ 0



District of Barriere
Financial Statements
For the year ended December 31, 2011



DISTRICT OF BARRIERE

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

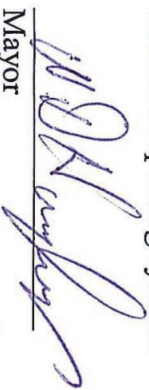
The accompanying financial statements of the District of Barriere are the responsibility of management and have been presented to Council for acceptance.

The financial statements have been prepared by management in accordance with Canadian generally accepted accounting principles. Financial statements are not precise since they will include certain amounts based on estimates and judgments.

The District of Barriere maintains systems of internal accounting and administrative controls of high quality. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately safeguarded.

The Mayor and Council oversee management's responsibilities for the financial reporting and internal control systems. The Mayor and Council meets periodically with management and the independent auditors to satisfy themselves that management's responsibilities are properly discharged, to review the consolidated financial statements and to recommend approval of the consolidated financial statements.

The financial statements have been audited by Carol Patton, Certified General Accountant, in accordance with Canadian generally accepted auditing standards and issued the report which follows. The auditor has full and unrestricted access to the Mayor and Council to discuss their audit and their related findings as to integrity of the financial reporting system.


Mayor


Director of Finance

CAROL PATTON
CERTIFIED GENERAL ACCOUNTANT

P.O. BOX 890
BARRIERE, BC
VOE IEO

FAX: (250) 672-5898
TELEPHONE: (250) 672-9921

Auditor's Report

To the Mayor and Councillors
of the District of Barriere

I have audited the Statement of Financial Position of the District of Barriere as at December 31, 2011 and the Statements of Operations, Net Debt and Cash Flows for the year then ended.

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian generally accepted auditing 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.

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

In my opinion, these financial statements present fairly, in all material respects, the financial position of the District as at December 31, 2011, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.



Carol Patton
Certified General Accountant
Barriere, BC
May 1, 2012

District of Barriere
Consolidated Finance Statements
Statement of Financial Position

	For Year Ended December 31	
	2011	2010
FINANCIAL ASSETS		
Cash and Investments	2,536,679	2,107,287
Accounts Receivable (Note 2)	266,922	343,180
Total Financial Assets	2,803,601	2,450,467

LIABILITIES		
Accounts Payable (Note 3)	164,866	413,488
Deferred Revenue (Note 5)	203,330	147,888
Capital Lease (Note 4)	33,408	50,613
Development Cost Charges (Note 5)	12,768	12,768
Restricted Funds (Note 5)	3,501	2,875
Total Liability	417,872	627,632
Net Financial Assets	2,385,728	1,822,835

NON FINANCIAL ASSETS		
Tangible Capital Assets (Notes 1 & 6)	5,322,750	5,151,996
Accumulated Depreciation	1,432,281	1,248,156
Net Tangible Capital Assets (Notes 1&6)	3,890,470	3,903,840
Supply Inventory (Note 1)	28,971	25,240
Prepaid Expense	9,125	3,449
Total Non Financial Assets	3,928,565	3,932,529
Net Position	6,314,294	5,755,364

RESERVES AND EQUITY		
Operating Funds (Notes 5)	1,031,690	829,614
Reserve Funds (Note 5)	1,392,136	1,021,910
Equity in Fixed Assets	3,890,468	3,903,840
NET POSITION	6,314,294	5,755,364

The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere

Consolidated Financial Statements
Statement of Operations

	2011	2011	2010
REVENUE	<i>Annual Budget</i>		
Real Property Taxes	1,593,040	1,549,242	1,533,305
Parcel Tax	44,250	44,253	44,253
	1,637,290	1,593,495	1,577,558
Grants-in-Lieu	29,179	29,892	26,916
Sales of Service	542,492	567,671	511,184
Revenue from Other Source	274,354	162,916	1,051,228
Transfer from Other Government	446,805	603,946	182,727
Transfer from Gas Tax Reserve	44,000	68,857	173,346
Development Cost Charges	21,000	-	-
Other Payments	33,650	43,201	40,303
TOTAL REVENUE	3,028,770	3,069,978	3,563,262

EXPENDITURES

Taxes Collected for Other Governments	976,240	934,361	967,426
General Government	546,600	537,271	512,134
Grant Programs	178,927	234,351	1,236,354
Protective Services	141,500	192,941	162,181
Transportation Services	36,500	36,281	21,517
Environmental Services	97,800	100,251	102,405
Development Services	93,450	135,266	90,479
Parks & Recreation	108,025	118,620	135,538
Water Works	317,482	335,115	358,669
Sewer Utility	16,873	28,928	9,753
Debt Financing	44,253	37,953	44,253
	2,557,650	2,691,337	3,640,709

OPERATING SURPLUS/DEFICIT

	471,120	378,641	(77,447)
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The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere

Consolidated Financial Statement
Statement of Cash Flows

	For Year Ended December 31	
	2011	2,010
OPERATING TRANSACTIONS		
Annual Surplus including Amortization	378,641	-77,447
Items Not Affecting Cash	364,374	1,219,539
Prepaid Expenses	-5,676	5,608
Accounts Receivable	76,258	-102,050
Accounts Payable	-248,582	-305,843
Deferred Revenue	55,442	-43,825
Development Cost Charges	0	0
Restricted Funds	626	-2,204
Inventory	-3,731	3,503
Cash Provided by Operating Transactions	<u>617,352</u>	<u>697,281</u>
CAPITAL TRANSACTIONS		
Acquisition of Capital Assets	-170,754	-1,084,928
FINANCIAL TRANSACTIONS		
Payment of Capital Lease	-17,205	-16,491
INVESTING TRANSACTIONS		
Increase in Cash & Cash Equivalents	429,393	-404,138
Cash & Equivalents, Beginning of Year	2,107,287	2,511,425
Cash & equivalents, End of Year	<u>2,536,680</u>	<u>2,107,287</u>

The accompanying summary of significant accounting policies and notes are an integral part of these statements

District of Barriere
Consolidated Financial Statements
Statement of Change in Net Debt

For Year Ended December 31

	2011	2010
Annual Surplus	378,641	(77,447)
Acquisition of Tangible Assets	(170,754)	(1,084,928)
Amortization of Tangible Assets	184,125	164,995
Non Cash Items	180,289	962,741
Loss of disposal of Tangible Assets	0	110,022
Inventory	(3,731)	(3,503)
Prepaid Expense	(5,676)	(5,608)
Change in Net Financial Assets	<u>562,894</u>	<u>66,272</u>
Net Financial Assets beginning year	1,822,835	1,756,563
Net Financial Assets, end of Year	<u><u>2,385,729</u></u>	<u><u>1,822,835</u></u>

The accompanying summary of significant accounting policies and notes are an integral part of these statements

DISTRICT OF BARRIERE

Notes to Financial Statements

The District of Barriere was incorporated on December 4, 2007, as a District Municipality under the Community Charter, formerly the Municipal Act, a statute of the Province of British Columbia. Its principal activities include the provision of local government services to residents of the incorporated area. These include administrative, protective, transportation, environmental, recreational, water and fiscal services.

1. Significant accounting policies:

- a) Basis of presentation:
The District follows Canadian accounting principals generally accepted for British Columbia municipalities and applies such principals consistently. The consolidated financial statements have been prepared using the guidelines issued by the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants. Accordingly all revenues and expenditures are recorded on the accrual basis.
 - b) Funds of the District:
The resources and operations of the District are segregated into General and Water Utility Surplus and Reserve Funds, for accounting and financial reporting purposes.
 - c) Inventory:
Inventory is recorded at lower of cost and net realizable value.
 - d) Short Term Investments:
Short Term investments are recorded at cost.
 - e) Reserves:
Reserves for operating and capital purposes represent amounts reserved either internally or by statute for specific future purposes.
 - f) Revenue Recognition:
Property taxes, including special assessments, are recognized as revenue in the year in which they are assessable. Water user rates, connection fees, sale of services, interest and penalties are recognized as revenue in the year the related services is provided.

Government grant revenue is recognized in the year that the respective grant agreement becomes effective, except that amounts to be expended, subsequent to year end, are deferred and recognized in the period the related expenditures are incurred.
 - g) Capital Assets:
General property, building and equipment and water system are recorded at cost.
Effective the fiscal year beginning January 1, 2009, local governments are required to account for, and report on, its' Tangible Capital Assets as per Public Sector Accounting Standard 3150 as set by the Canadian Institute of Chartered Accountants public sector accounting handbook.

As of December 31, 2009 the District of Barriere has inventoried, valued and amortized all capital assets. Assets that were acquired with no financial background information were given a current insurance replacement value and then, amortized over the number of years that the asset has existed. The District of Barriere does not amortize any assets in the year in which they are purchased. The District of Barriere will begin the process of assessing the roads within it's boundaries prior to the transfer dates.
-

DISTRICT OF BARRIERE

Notes to Financial Statements

2. Accounts Receivable

	2011	2010
General Accounts Receivable	\$ 1,479.70	\$ 4,200.00
Utility Accounts Receivable	\$ (845.42)	\$ (699.05)
Current Taxes Receivable	\$ 112,740.75	\$ 90,888.95
Arrears Taxes Receivable	\$ 34,500.34	\$ 29,452.79
Deferral Taxes Receivable	\$.00	\$.00
Tax Overpayments Receivable	\$ 206.60	\$ 626.66
Tax Sale Funds Receivable	\$.00	\$.00
Interest Earned Receivable	\$ 19,649.10	\$ 19,718.84
Grant Funding Receivable	\$ 1,040.48	\$ 50,155.50
Insurance Claims Receivable	\$ 23,112.03	\$.00
HST Receivable	\$ 75,038.00	\$ 148,836.36
	<u>\$ 266,921.58</u>	<u>\$ 343,180.05</u>

3. Accounts Payable and Accrued Liabilities

	2011	2010
Trade Payables and Accrued Liabilities	\$ 100,567.81	\$ 150,293.18
Payroll Payable	\$ 720.00	\$.00
Other Payables	\$ 27,177.38	\$ 20,207.84
Prepaid Revenue	\$ 125.00	\$ 0.00
Incomplete Grant Project Funds	\$.00	\$ 147,987.08
NTFFA Term Deposit/Development Funds	\$ 36,275.56	\$ 95,000.00
	<u>\$ 164,865.75</u>	<u>\$ 413,488.10</u>

4. Obligations Under Capital Lease

The District of Barriere is leasing a Fire Truck under a Capital Lease that expires in 2012. The District is obligated to make the following minimum lease payments:

2012	
Total Lease Payments	<u>\$33,407.53</u>
Less amount representing interest at 4.25%	<u>\$ 5,794.89</u>
Present Value of Minimal Lease Payments	<u>\$27,612.64</u>
Current Portion of Obligation	<u>\$.00</u>

DISTRICT OF BARRIERE
Notes to Financial Statements

5. Restricted, Reserve and Operating Funds

	Balance 2010	Trans 2011	Balance 2011
Operating Surplus			
General Surplus	\$ 577,377.62	\$ (8,777.12)	\$ 568,600.50
Fire Surplus	\$ 79,906.06	\$ 16,855.07	\$ 96,761.13
Road Surplus	\$.00	\$ 145,721.94	\$ 145,721.94
Water Surplus	\$ 172,330.30	\$ 48,276.54	\$ 220,606.84
	\$ 829,613.98	\$ 202,076.43	\$ 1,031,690.41

	Balance 2010	Trans 2011	Balance 2011
Restricted and Reserve Accounts			
Municipal Hall Reserve Fund	\$ 90,000.00	\$ 30,000.00	\$ 120,000.00
Fire Reserve Fund	\$ 115,303.64	\$ 0.00	\$ 115,303.64
Works Reserve Fund	\$ 414,107.00	\$ 350,000.00	\$ 764,107.00
Environmental Reserve	\$ 14,889.00	\$ 15,000.00	\$ 29,889.00
Parks Reserve	\$.00	\$ 16,218.73	\$ 16,218.73
Community Hall Reserve	\$.00	\$ 3,000.00	\$ 3,000.00
Tolko Project Reserve	\$ 333,670.26	\$ (43,993.06)	\$ 289,677.20
Water Reserve Fund	\$ 53,939.96	\$.00	\$ 53,939.96
	\$1,021,909.86	\$ 370,225.67	\$1,392,135.53

	Balance 2010	Trans 2011	Balance 2011
Water Development Cost Charges	\$ 12,767.71	\$ 0.00	\$ 12,767.71
Trust Accounts - Highway Signage	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- BMX Track	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- Community Garden	\$.00	\$ 1,140.00	\$ 1,140.00
- Parks Trees	\$ 80.00	\$ 0.00	\$ 80.00
- Park Benches	\$ 794.62	\$ (513.25)	\$ 281.37
	\$ 15,642.33	\$ 626.75	\$ 16,269.08

5. *Federal Gas Tax Agreement

Gas Tax and Public Transit funding is provided by the Government of Canada. The use of the funding is established by a funding agreement between the Municipality and the Union of British Columbia Municipalities. Gas Tax funding may be used toward designated public transit, community energy, water, wastewater, solid waste and capacity building projects, as specified in the funding agreements. Public Transit funding may be applied towards the cost of designated public transit projects, as specified in the funding agreements.

Balance 2010	Received in 2011	Interest Earned 2011	Spent 2011	Balance 2011
\$147,887.94	\$119,457.10	\$4,842.10	(\$68,854.33)	\$203,332.81

DISTRICT OF BARRIERE

Notes to Financial Statements

6. Capital Assets:

General property, building and equipment and water system are recorded at cost. Effective the fiscal year beginning January 1, 2009, local governments are required to account for, and report on, its' Tangible Capital Assets as per Public Sector Accounting Standard 3150 as set by the Canadian Institute of Chartered Accountants public sector accounting handbook. The District of Barriere owns 2 carved monuments.

Tangible Capital Assets are amortized at the following rates:

Equipment & Minor Infrastructure	Straight Line over 15 years
Equipment - Computers	Straight Line over 5 years
Equipment - Furniture & Fixtures	Straight Line over 10 years
Buildings - Irrigation	Straight Line over 20 years
Buildings	Straight Line over 50 years
Vehicles - Fire (Volunteer Dept)	Straight Line over 15 years
Vehicles	Straight Line over 10 years
Water Works - Ditches & Dams	Straight Line over 100 years
Water Works - Supply Line/Crossing	Straight Line over 80 years
Water Works - Wells	Straight Line over 60 years
Water Works - Buildings	Straight Line over 50 years
Water Works - Reservoir	Straight Line over 35 years
Water Works - Treatment System	Straight Line over 25 years
Water Works - Electrical/Mechanical	Straight Line over 20 years
Water Works - Equipment/Computer	Straight Line over 12 years

6. Capital Assets

	2011	Amortization	Net Value
Equipment & Minor Infrastructure	\$ 568,257	\$ 304,329	\$ 263,928
Land	\$ 169,888		\$ 169,888
Buildings	\$ 881,162	\$ 60,346	\$ 820,816
Vehicles	\$ 648,350	\$ 330,087	\$ 318,263
WW System	\$ 2,991,304	\$ 722,763	\$ 2,268,541
WW Building	\$ 12,360	\$ 4,202	\$ 8,158
WW Equipment	\$ 46,629	\$ 10,554	\$ 36,075
WW Vehicles	\$ 4,800		\$ 4,800
	<u>\$5,322,750</u>	<u>\$1,432,281</u>	<u>\$3,890,469</u>

DISTRICT OF BARRIERE
Notes to Financial Statements

7. Taxation Revenue

The District of Barriere is required to collect taxes on behalf of and transfer these amounts to the Governments and /or its agencies noted below:

	2011	2010
Tax Collected		
General Purposes	\$ 619,365.94	\$ 569,059.02
Collected For Other Governments	\$ 929,876.23	\$ 964,245.72
Grants in Lieu	\$ 10,713.58	\$ 10,323.96
1% Utilities	\$ 19,178.90	\$ 16,592.46
Water Parcel Tax	\$ 44,253.00	\$ 44,253.00
Penalties & Interest	<u>\$ 23,111.28</u>	<u>\$ 24,245.05</u>
	\$1,646,498.93	\$1,628,719.21
Less Transfer to other Governments		
Regional District	\$ 302,910.83	\$ 316,719.00
Prov. of B.C. (School Tax)	\$ 501,048.81	\$ 526,970.01
Grants in Lieu	\$ 4,484.30	\$ 2,785.28
Regional Hospital	\$ 45,958.62	\$ 43,406.00
BC Assessment Authority	\$ 13,808.11	\$ 14,820.08
MFA	\$ 39.14	\$ 39.80
Police Tax	<u>\$ 66,110.74</u>	<u>\$ 62,686.30</u>
	\$ 934,360.55	\$ 967,426.47
Net Taxes	<u>\$ 712,138.38</u>	<u>\$ 661,292.74</u>

8. Commitments

Water System Fund
Thompson Nicola Regional District/Municipal Finance Authority of British Columbia Debenture Issue 61,
4%, Rate reduced to 3%. Balance due December 1, 2015 – Balance 2011 - \$179,257.82

Annual Payments - two interest payments of \$9,450.00 due June and December each year - one principal
payment of \$19,052.83 due December each year

DISTRICT OF BARRIERE
Notes to Financial Statements

9. Council Remuneration

2011 Council Remuneration as follows:

	DUTIES		EXPENSE		TOTAL
	REMUNERATION	PAYMENTS	PAYMENTS		
FENNELL: MICHAEL	\$ 9,536.81	\$ 3,854.35	\$	\$ 13,391.16	
GLANVILLE: RON	\$ 5,949.05	\$	\$	\$ 5,949.05	
HUMPHREYS: BILL	\$ 866.99	\$	\$	\$ 866.99	
KERSHAW: BILL	\$ 540.83	\$	\$	\$ 540.83	
KERSHAW: RHONDA	\$ 5,949.05	\$	\$ 785.87	\$ 6,734.92	
PAULA: PATRICIA	\$ 6,489.88	\$ 3,144.98	\$	\$ 9,634.86	
SABYAN: AMANDA	\$ 540.83	\$	\$	\$ 540.83	
SMITH: VIRGINIA	\$ 6,489.88	\$ 2,071.44	\$	\$ 8,561.32	
STAMER: WARD	\$ 6,489.88	\$ 1,334.15	\$	\$ 7,824.03	
STANLEY: GLEN	\$ 6,489.88	\$ 2,246.10	\$	\$ 8,735.98	
	\$ 49,343.08	\$ 13,436.89	\$	\$ 62,779.97	

10. Employee Remuneration - 2011

	Remuneration	Expense	TOTAL
Employees with remuneration & expenses exceeding \$75,000.00	\$ 75,874.53	\$ 1,745.50	\$ 77,620.03
D. Borrill	\$ 89,999.00	\$ 1,220.14	\$ 91,219.14
C. Hannigan			
Consolidated total for employees with earnings less than \$75,000.00	<u>\$ 395,315.31</u>	<u>\$ 15,101.36</u>	<u>\$ 410,416.67</u>
	<u>\$ 561,188.84</u>	<u>\$ 18,067.00</u>	<u>\$ 579,255.84</u>

DISTRICT OF BARRIERE
Notes to Financial Statements

11. Pension Liability

The municipality and its employees contribute to the Municipal Pension Plan (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 the assets and administration of benefits. The pension plan is a multi-employer contributory pension plan. Basic pension benefits provided are defined. The plan has about 173,000 active members and approximately 63,000 retired members. Active members include approximately 35,000 contributors from local government.

The latest valuation as at December 31, 2009 indicated a unfunded liability of 1,024 million for basic pension benefits. The next valuation will be as at December 31, 2012 with results available in 2013. 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 individual entities participating in the Plan.

The District of Barriere paid \$24,407.19 for employer contributions to the plan in the 2011 fiscal year.

12. Schedule of Supplier Remuneration (this note has not been audited)

SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000.00	AMOUNT RECEIVED
THOMPSON NICOLA REGIONAL DISTRICT	\$ 385,268.83
NORTH THOMPSON FALL FAIR ASSOCIATION	\$ 374,526.82
A & T PROJECT DEVELOPMENTS	\$ 242,303.92
DAWSON CONSTRUCTION LIMITED	\$ 142,118.30
CANADA REVENUE AGENCY	\$ 137,356.92
MINISTRY OF FINANCE	\$ 130,656.38
BC HYDRO & POWER AUTHORITY	\$ 63,434.77
TRUE CONSULTING GROUP	\$ 54,169.83
2097910 ONTARIO INC	\$ 51,279.52
SCHOOL DISTRICT #73 (KAMLOOPS/THOMPSON)	\$ 47,558.55
CUETS, FINANCIAL PAYMENT PROCESSING	\$ 47,051.62
THOMPSON REGIONAL HOSPITAL DISTRICT	\$ 45,984.00
BENEFITS BY DESIGN	<u>\$ 29,402.02</u>
	\$1,751,111.48
 SUPPLIERS WITH AGGREGATE PAYMENTS OF LESS THAN \$25,000.00	 \$ 581,679.84
CONSOLIDATED TOTAL OF GRANTS EXCEEDING \$25,000.00	\$.00
CONSOLIDATED TOTAL CONTRIBUTION EXCEEDING \$25,000.00	<u>\$ 2,332,791.32</u>
TOTAL	 \$2,332,791.32
 TOTAL AGGREGATE PAYMENT EXCEEDING \$25,000.00 TO SUPPLIERS	 \$1,751,114.48
CONSOLIDATED TOTAL OF PAYMENTS OF \$25,000.00 OR LESS PAID TO SUPPLIERS	\$ 581,679.84
CONSOLIDATED TOTAL OF ALL GRANTS & CONTRIBUTIONS EXCEEDING \$25,000.00	<u>\$.00</u>
TOTAL	\$2,332,791.32

DISTRICT OF BARRIERE
Notes to Financial Statements

13. Budget Figures

The budget figures are based on the budget approved by Mayor and Council. These figures have not been subjected to any auditing procedures as applied to the actual financial statement figures and are presented for information purposes only.

14. Financial Instruments:

The District's financial instruments consist of cash and short-term investments, accounts receivable, accounts payable and accrued liabilities, obligation under capital lease and restricted funds. Due to the nature of these financial instruments, fair value approximates their carrying value. It is management's opinion the District is not subject to any significant interest rate, currency or credit risk associated with these financial instruments.
