



2010
ANNUAL REPORT

2010 District of Barriere Annual Report

2010 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.

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Introduction to the 2010 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 2010 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@districtofbarriere.com.



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, 2011.

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 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 North Thompson Fall Fair and Rodeo the largest agricultural show in B.C.'s interior.

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.



Message from the Mayor



On behalf of the District of Barriere Council, I am pleased to present the 2010 Annual Report.

We would like to thank all of you who have attended Council meetings during the past year to see how your Council conducts District business on your behalf. Also, thank you to the Star Journal newspaper for providing Council Meeting reports to keep the citizens of Barriere well informed.

Our goal is to continue to encourage growth and development of business and industry in the District of Barriere and we will work within our means to maintain our basic infrastructure while enhancing the services and opportunities in the community.

Sincerely,

Mike Fennell

Mayor, District of Barriere

Mayor & Council



L-R: Councillor Glanville, Councillor Paula, Councillor Kershaw, Mayor Fennell, Councillor Smith, Councillor Stamer, Councillor Stanley



Standing Committees

Community Services

The purpose of this Committee is to:

- Liaise with and monitor the operation of the Barriere & District Fire Department
- Liaise with the local RCMP detachment and members
- Deal with Bylaw enforcement issues
- Consider community issues and concerns
- Deal with Council member issues and concerns
- Where possible, the Committee meets monthly

The Committee makes recommendations to Council

Committee Members: Councillor Glanville, Councillor Paula, Councillor Smith

Finance & Audit

The purpose of this Committee is to:

- Review the Auditors Report prior to presentation to Council
- Review and monitor the financial affairs of the District
- Review banking and insurance services
- This Committee meets quarterly

The Committee makes recommendations to Council

Committee Members: Councillor Kershaw, Councillor Paula, Councillor Smith

First Nations Liaison

The purpose of this Committee is to:

- Meet with Simpcw First Nation to discuss items of mutual interest
- Seek input from Simpcw First Nation on specific issues
- This Committee meets as required

The Committee makes recommendations to Council

Committee Members: Mayor Fennell, Councillor Kershaw, Councillor Smith



Standing Committees

Integrated Community Sustainability Education Committee

The purpose of this Committee is to:

- Work with the community on the development of an Integrated Community Sustainability Plan and a new Official Community Plan (OCP) for the District.
- Plans deal with land use, transportation, infrastructure, environmental preservation, agricultural preservation, greenhouse gas emissions and social and education policies

The Committee makes recommendations to Council

Committee Members: Councillor Kershaw, Councillor Smith, Councillor Stamer, Councillor Stanley

Community Members: Ms. M. Houben, Mr. B. Humphreys

Parcel Tax Review

This is a Statutory Committee that Council must appoint.

The purpose of this committee is to:

- Consider complaints with regard to the information about a parcel tax
- Authenticate a parcel tax assessment roll
- This Committee meets as required

Committee Members: Mayor Fennell, Councillor Glanville, Councillor Kershaw

Parks

The purpose of this Committee is to:

- Review and monitor the operations of the District parks and the cemetery
- Develop fee structures for the use of District facilities
- Develop policies dealing with the use and operation of the parks and cemetery
- Where possible the Committee meets on a monthly basis.

The Committee makes recommendations to Council

Committee Members: Councillor Kershaw, Councillor Smith, Councillor Stamer, Councillor Stanley



Standing Committees

Public Works & Development

The purpose of this Committee is to:

- Review and monitor the operations of the District's water system
- Review the feasibility of developing a District sewer system
- Review road and traffic issues and concerns
- Liaise with Argo on the road maintenance contract
- Deal with drainage and diking issues as they arise
- Review community planning issues
- Direct the preparation of policies and Bylaws
- Where possible the Committee meets monthly.

The Committee makes recommendations to Council

Committee Members: Councillor Paula, Councillor Kershaw, Councillor Glanville, Councillor Stamer, Councillor Stanley

Tourism & Economic Development

The purpose of this Committee is to:

- Work with the Barriere & District Chamber of Commerce to participate in tourism orientated publications and apply for applicable grants
- Liaise with the Lower North Thompson Tourism Society
- Develop where possible, tourism facilities in the District
- Promote and facilitate the development of industrial and commercial properties in the District
- Where possible the Committee meets on a monthly basis.

The Committee makes recommendations to Council

Committee Members: Councillor Kershaw, Councillor Smith, Councillor Stamer, Councillor Stanley

Community Members: Mr. B. Kershaw, Mr. L. Richardson



Standing Committees

Wellhead Protection

The purpose of this Committee is to:

- Monitor the District's wellhead protection area
- Educate residents on the wellhead protection area the importance of protecting the wellheads from contamination
- Identify the district watershed
- Monitor the quality of the District's water supply
- The Committee meets as required

The Committee makes recommendations to Council

Committee Members: Councillor Paula, Councillor Stamer, Councillor Stanley
Community Members: Mr. K. Beharrell, Mr. D. Geisbrect, and Mr. C. Matthews

Select Committees

Cemetery Committee

The purpose of this Committee is to:

- Recommend maintenance standards for the cemetery
- Recommend capital improvements for the cemetery
- Recommend policies that deal with security issues, adornments on graves and other relevant issues affecting the cemetery
- Recommend changes to cemetery charges
- Organize volunteers to help with approved cemetery improvements
- Consider any other matter which may be referred by the Parks Committee or Council

The Committee makes recommendations to the Parks Committee on physical matters and to Council on financial and administrative matters.

Committee Members: Councillor Paula, Councillor Smith
Community Members: Bonnie Cruzelle-Myram, Lianne Hamblin, Brent Hamblin, Lorraine Thorn, Father Donal O'Reilly



Goals & Highlights

RECREATION

2010 Goals:

<u>Item</u>	<u>Status</u>
1. Improve Bradford and Oriole Parks	In process
2. Develop a mix of recreational facilities for all age groups in the community	In process
3. Secure ownership of lots 34, 35 and 36 from the Province for park facilities	In process
4. Upgrade existing ball diamonds including lighting for one field to facilitate the hosting of tournaments	In process
5. Sod & Lazonite application in Main Parks.	Completed except for ball diamonds
6. Multi-use court upgrades	Completed

2010 Highlights- Recreation

- Started construction of bandshell
- Revamped lighting/power for rink to facilitate evening skating

2011 Goals:

<u>Item</u>	<u>Status</u>	<u>Comments</u>
1. Continue to improve all District parks.	In process	Lions Club have proposed new pavilion near playground.
2. Develop a mix of recreational facilities for all age groups in the community	In process	Finish off Fadear Park.
3. Secure ownership of lots 34, 35 and 36 from the Province for park facilities.	In process	Set up a meeting with SIMPCW to discuss.
4. Upgrade Park Concession	In process	
5. Complete the installation of an irrigation system for the Fadear fringe park area.	In process	Installation of additional zones underway
6. Complete Bandshell	In progress	
7. Spread remainder of Lassenite	In process	



Goals & Highlights

INFRASTRUCTURE

2010 Goals:

	<u>Item</u>	<u>Status</u>
1.	Prepare a grant application for the construction of a new reservoir off Mountain Road	In process
2.	Develop a prioritization plan for upgrades to the water system	In process
3.	Prepare the preliminary design and cost estimate for the water extension to the Louis Creek Industrial Site	Completed
4.	Prepare a plan to install streetlights in high risk and park areas	In process
5.	Investigate the feasibility of transit service	Completed
6.	Develop a community bike plan	In process
7.	Develop capital investment program	In process

2010 Highlights- Infrastructure

- Received a Canada Infrastructure grant
- Initiated a Deep Well exploration project & located two new water sources
- Rehabilitated Deep Well #2

2011 Goals:

	<u>Item</u>	<u>Status</u>	<u>Comments</u>
1.	Prepare a grant application for the construction of dual production wells, a new reservoir and additional waterline upgrades	In process	True Consulting Group to prepare a design
2.	Develop a prioritization plan for upgrades to the water system	In process	Not proposing new improvements for this year. Asked TRUE engineering to review grant proposals.
3.	Prepare a plan to install streetlights in high risk and park areas	In process	
4.	Investigate the feasibility of transit service	In process	A pilot project is underway in partnership with Clearwater & TNRD.
5.	Develop a community bike plan	On hold	
6.	Develop capital investment program	In process	
7.	Road assessment	In process	To be undertaken by District Engineer

Goals & Highlights

ECONOMIC DEVELOPMENT & DIVERSIFICATION

2010 Goals:

Item	Status
1. Develop and market Louis Creek Site	In process
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. Develop a tourism plan	In process
5. Work with the Barriere and District Chamber of Commerce to retain existing businesses and to attract new businesses	Ongoing
6. Initiate an economic development plan	Ongoing

2010 Highlights- Economic Development & Diversification

- Work commenced on the implementation of a 2% Hotel Tax
- Business License Bylaw adopted and enforced.
- Adopt-a-Street Program complete.

2011 Goals:

Item	Status	Comments
1. Develop and market Louis Creek Site	In process	
2. Develop state of the art recycling opportunities in community in conjunction with TNRD	In process	Consider composting
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	Ongoing	



Goals & Highlights

LIVABILITY

2010 Goals:

<u>Item</u>	<u>Status</u>
1. Develop an OCP	In process
2. Develop a comprehensive community beautification strategy which includes an Unsightly Premises by-law	In process
3. Become a model Healthy community	In process
4. Become a green community	Ongoing
5. Sign the Climate Action Charter	Complete
6. Develop a comprehensive environmental plan	In process
7. Enhance safety and security within the community	On going
8. Participate in the Communities in Bloom Program	On hold
9. Develop a comprehensive community beautification strategy which includes an Unsightly Premises Bylaw	Complete

2010 Highlights- Livability

- Council formed a Cemetery Committee to enhance the Barriere Cemetery space.
- Council formed an Ad-Hoc Bandshell Committee
- Memorial Program created.
- Work commenced on Development of ICSP and OCP.

2011 Goals:

<u>Item</u>	<u>Status</u>	<u>Comments</u>
1. Complete an OCP & ICSP (Integrated Community Sustainability Plan)	In process	Work started in mid 2010
2. Initiate Zoning Bylaw Review	In process	Once OCP is complete
3. Initiate Downtown Revitalization Planning Process	In process	Once OCP is complete
4. Become a model Healthy community	On hold	Free Dump days annually
5. Become a green community	Ongoing	OCP includes Charter goals\
6. Enhance safety and security within the community	On going	



Goals & Highlights

GOOD GOVERNMENT/ COMMUNICATION

2010 Goals:

Item	Status
1. Institute citizen survey regarding Cemetery	Complete
2. Work toward effective and ongoing communications with business community, government and social groups	Ongoing
3. Apply for all grants that will add value to the community	Ongoing
4. Develop and utilize an electronic meeting calendar	Complete
5. Develop webpage as communication vehicle for the Community Park Visitors	In process

2010 Highlights- Good Government/ Communication

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

2011 Goals:

Item	Status	Comments
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	In process	
4. Develop webpage as communication vehicle for the Community Park Visitors	Some aspects complete with others still in process	Bandshell Calendar online Event links to other sites.



Goals & Highlights

FINANCIAL SUSTAINABILITY

2010 Goals:

Item	Status
1. Review the current taxation policy	Ongoing
2. Council, through staff, will seek out new revenue opportunities which include grant opportunities	Ongoing
3. Council to review the levels needed for reserve funds and a budget surplus	Complete
4. Staff to investigate the feasibility of instituting a hotel tax	In process
5. Develop a rate strategy for the water utility and garbage service	Complete
6. Review the implementation of a business license bylaw.	Complete

2010 Highlights- Financial Sustainability

- Business License procedure and implementation plan was developed

2011 Goals:

Item	Status	Comments
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	In process	New Tourism Society formed that will be receiving 2% Hotel Tax when implemented
4. Develop an asset management system that will meet the new legislative requirements	In process	



Goals & Highlights

BUDGET PROCESS/ TAX

2010 Goals:

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

2010 Highlights- Budget Process/ Tax

- Public meetings provided citizens with an opportunity to comment on our budget

2011 Goals:

	<u>Item</u>	<u>Status</u>	<u>Budget Allocation</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	



2010 Administrative Activities & Highlights

1. Council Highlights

- 25 Regular Council meetings were held
- 47 Standing Committee meetings were held
- 4 Public Budget Discussion meetings were held
- 2 Development Variance Permits (DVP) were approved.
- 18 Bylaws were passed



2. Water Works

Monthly Water Usage

Month	2009 US Gallons	2010 US Gallons	2009 Litres	2010 Litres
January	8,228,800	8,964,760	31,149,396	33,931,617
February	8,666,900	7,935,800	32,807,785	30,037,003
March	11,768,800	8,202,000	44,549,754	31,044,570
April	10,906,500	12,056,100	41,285,593	45,632,339
May	26,501,260	22,268,300	100,318,182	84,285,516
June	27,949,090	18,814,200	105,798,815	71,211,747
July	28,624,600	27,079,572	108,355,898	102,496,180
August	37,856,685	27,247,326	143,303,142	103,131,129
September	20,886,434	12,368,713	79,063,753	46,815,579
October	12,333,800	7,070,300	46,688,512	26,761,086
November	12,055,396	6,082,600	45,634,638	23,022,641
December	8,340,062	6,333,700	31,570,569	23,973,055
TOTAL	214,118,327	164,423,371	810,526,041	622,342,459

Barriere- Average Consumption per Person* in 2009: 121,107.651 US Gallons/ 458,442.331L

Clearwater- Average Consumption per Person in 2009: 49,001.99 US Gallons/ 185,492.711L

Logan Lake- Average Consumption per Person in 2009: 57,972.21 US Gallons/ 219,448.687L

*per person average based on population as recorded in the 2006 Canadian Census

2010 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

1. Integrated Community Sustainability Plan
(Focus Consultants)
Phase I initiated

Status

Active

Parks – Grants

1. Towns for Tomorrow
Fieldhouse and Bandshell
2. Trees for Tomorrow
Planting in area of plaza and Bandshell
3. Recreation Infrastructure Canada Program
Improvements to sports court, Lassenlite for ball diamonds, trees and extension of irrigation system.

Status

Fieldhouse Completed
Bandshell will be Completed

Completed

Completed

Public Works – Planning

1. Transit Study
BC Transit to complete

Status


Study rescheduled for 2011

Public Works – Grants

1. Building Canada Fund
Three (3) improvements to water distribution system

Status

Restoration to be completed in 2011



2010 Administrative Activities & Highlights

4. Building Permits Issued by Thompson Nicola Regional District (TNRD)

	2008	2009	2010
Barriere:			
Total Permits Issued	72	51	43
Construction Value	\$4,343,314	\$4,308,120	\$4,210,927
Clearwater:			
Total Permits Issued	67	35	27
Construction Value	\$4,503,867	\$2,895,094	\$2,194,420
Logan Lake:			
Total Permits Issued	22	12	22
Construction Value	\$1,124,000	\$842,120	\$1,679,164

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 2010. 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
2009	4090 tonnes*	55.3 tonnes	108.4 tonnes	4253.7 tonnes*
2010	3670 tonnes*	48 tonnes	68 tonnes	3786 tonnes*

*Estimate as prepared by the TNRD

2010 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 \$308.00 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, Captain, a Training Officer and fifteen 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

	2009	2010
Fires	40	33
False Alarms	8	5
Fatalities	0	0
Mutual Aid	1	1
Practices	52	57
TOTAL	101	96



Permissive Tax Exemptions

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

Societies / Non Profit	2009	2010	2011
Barriere & District Heritage Society Assessed under Roll No. 1245.667	\$1,847.30	\$1,928.99	\$1,957.45
Barriere & District Senior's Society Assessed under Roll No. 1245.408	\$2,564.90	\$2,859.73	\$3,214.42
Barriere & District Food Bank. Assessed under Roll No. 1470.362	\$ 0	\$4,880.68	\$4,888.76
Provincial Rental Housing Corp Yellowhead Residence Assessed under Roll No. 1390.370	\$8,845.08	\$8,485.25	\$9,566.42
North Thompson Fall Fair Assessed under Roll No. 1465.058	\$4,682.47	\$5,078.63	\$5,156.13
North Thompson Fall Fair Assessed under Roll No. 1465.080	\$2,607.96	\$2,775.10	\$2,849.34
Barriere Curling Club Assessed under Roll No. 1465.200	\$16,655.37	\$16,670.00	\$16,793.76
Interior Community Services Assessed under Roll No. 1245.420	\$2,238.21	\$2,148.13	\$2,089.66



Permissive Tax Exemptions

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

Churches	2009	2010	2011
Trustee of the Barriere BC Congregation Jehovah's Witness Assessed under Roll No. 1225.248	\$525.06	\$564.20	\$433.17
Roman Catholic Bishop of Kamloops Assessed under Roll No. 1470.430	\$589.30	\$730.66	\$746.88
Roman Catholic Bishop of Kamloops (Residential) Assessed under Roll No. 1470.430	\$ 0	\$ 0	\$ 0
United Church Assessed under Roll No. 1245.386	\$693.86	\$712.16	\$745.16
Baptist Church Assessed under Roll No. 1390.060	\$442.64	\$454.89	\$476.15
Penticostal Church Assessed under Roll No. 1470.514	\$1,037.28	\$908.91	\$955.73
Anglican Church Assessed under Roll No. 1390.130	\$367.98	\$ 0	\$ 0



District of Barriere
Financial Statements
For the year ended December 31, 2010

CAROL PATTON
CERTIFIED GENERAL ACCOUNTANT

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

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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, 2010 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, 2010, 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
April 27, 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.

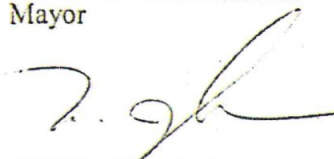
The District of Barriere maintains systems of internal accounting and administrative controls of high quality. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the District's assets are appropriately accounted for and adequately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

District of Barriere

Consolidated Financial Statements
Statement of Financial Position

	For Year Ended December 31	
	2010	2009
<i>FINANCIAL ASSETS</i>		
Cash and Investments	2,107,287	2,511,428
Accounts Receivable (Note 2)	343,180	241,130
Total Financial Assets	2,450,467	2,752,558
 <i>LIABILITIES</i>		
Accounts Payable (Note 3)	413,488	719,331
Deferred Revenue (Note 5)	147,888	191,713
Capital Lease (Note 4)	50,613	67,104
Development Cost Charges (Note 5)	12,768	12,768
Restricted Funds (Note 5)	2,875	5,079
Total Liability	627,632	995,995
 Net Financial Assets	 1,822,835	 1,756,563
 <i>NON FINANCIAL ASSETS</i>		
Tangible Capital Assets (Notes 1 & 6)	5,151,996	4,186,222
Accumulated Depreciation	1,248,156	1,157,003
Net Tangible Capital Assets Notes 1 & 6)	3,903,840	3,029,219
Supply Inventory (Note 1)	25,240	28,743
Prepaid Expense	3,449	9,056
Total Non Financial Assets	3,932,529	3,067,019
 NET POSITION	 5,755,364	 4,823,581
 <i>RESERVES AND EQUITY</i>		
Operating Funds (Note 5)	829,614	767,133
Reserve Funds (Note 5)	1,021,910	1,027,229
Equity in Fixed Assets	3,903,840	3,029,219
NET POSITION	5,755,364	4,823,581

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

District of BarriereConsolidated Financial Statements
Statement of Operations

	2010 <i>Annual Budget</i>	2010	2009
REVENUE			
Real Property Taxes	1,475,440	1,533,305	1,422,013
Parcel Tax	44,250	44,253	44,253
	<u>1,519,690</u>	<u>1,577,558</u>	<u>1,466,266</u>
Grants -in-Lieu	20,000	26,916	19,786
Sales of Service	497,650	511,184	446,105
Revenue from Other Sources	1,080,998	1,051,228	904,054
Transfer from Other Government	169,305	182,727	772,086
Transfer from Gas Tax Reserve	102,681	173,346	95,921
Development Cost charges	0	0	40,590
Other Payment	37,650	40,303	34,500
TOTAL REVENUE	<u>3,427,974</u>	<u>3,563,262</u>	<u>3,779,307</u>
EXPENDITURES			
Taxes Collected For Other Governments	905,440	967,426	896,748
General Government	463,950	512,134	530,192
Grant Programs	1,231,402	1,236,354	250,705
Protective Services	123,150	162,181	182,538
Transportation Services	21,630	21,517	24,124
Environmental Services	88,111	102,405	110,168
Development Services	110,500	90,479	55,350
Parks & Recreation	67,325	135,538	258,487
Water Works	342,982	358,669	405,934
Sewer Utilitiy	0	9,753	0
Debt Financing	44,253	44,253	44,253
TOTAL EXPENDITURE	<u>3,398,743</u>	<u>3,640,709</u>	<u>2,758,499</u>
OPERATING SURPLUS/DEFICIT	<u>29,231</u>	<u>(77,447)</u>	<u>1,020,808</u>

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 Ending December 31	
	2010	2009
<i>OPERATING TRANSACTIONS</i>		
Annual Surplus	(77,447)	1,020,808
Items Not Affecting Cash	1,219,539	168,404
Non Cash Items including amortization		
Prepaid Expenses	5,608	(4,949)
Accounts Receivable	(102,050)	(130,122)
Accounts Payable	(305,843)	631,784
Deferred Revenue	(43,825)	0
Development Cost Charges	0	(84,410)
Restricted Funds	(2,204)	2,999
Inventory	3,503	(9,774)
Cash Provided by Operating Transactions	697,281	1,594,740
 <i>CAPITAL TRANSACTIONS</i>		
Acquisition of Capital Assets	(1,084,928)	(246,339)
 <i>FINANCIAL TRANSACTIONS</i>		
Payment of Capital Lease	(16,491)	(15,806)
 <i>INVESTING TRANSACTIONS</i>		
	0	0
Increase in Cash and Cash Equivalents	(404,138)	1,332,595
Cash & Equivalents, Beginning of Year	2,511,425	1,178,830
Cash & Equivalents, End of Year	2,107,287	2,511,425

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

District of BarriereConsolidated financial Statements
Statement of Change in Net Debt

	For Year Ended December 31	
	2010	2009
Annual Surplus	(77,447)	1,020,808
Acquisition of Tangible Assets	(1,084,928)	(246,339)
Amortization of Tangible Assets	164,995	162,879
Non Cash Items	962,741	(186,460)
Loss of disposal of Tangible Assets	110,022	274
Inventory	(3,503)	(9,774)
Prepaid Expense	(5,608)	(4,949)
Change in Net Financial Assets	66,272	736,439
Net Financial Assets beginning year	1,756,563	1,020,124
Net Financial Assets, end of Year	1,822,835	1,756,563

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

	2010	2009
General Accounts Receivable	\$ 4,200.00	\$ 57,921.82
Utility Accounts Receivable	\$ (699.05)	\$ 11,299.02
Current Taxes Receivable	\$ 90,888.95	\$ 55,446.35
Arrears Taxes Receivable	\$ 29,452.79	\$ 19,277.30
Deferment Taxes Receivable	\$.00	\$ 646.09
Tax Overpayments Receivable	\$ 626.66	\$ 0.00
Tax Sale Funds Receivable	\$.00	\$ 0.00
Interest Earned Receivable	\$ 19,718.84	\$ 0.00
Grant Funding Receivable	\$ 50,155.50	\$ 0.00
GST Receivable	<u>\$148,836.36</u>	<u>\$ 96,539.10</u>
	\$343,180.05	\$241,130.08

3. Accounts Payable and Accrued Liabilities

	2010	2009
Trade Payables and Accrued Liabilities	\$ 150,293.18	\$ 156,064.07
Other Payables	\$ 20,207.84	\$ 12,261.09
HST Payable	\$ 0.00	\$ 4,937.88
Incomplete Grant Project Funds	\$ 147,987.08	\$ 426,068.31
NTFFA Term Deposit/Development Funds	<u>\$ 95,000.00</u>	<u>\$ 120,000.00</u>
	\$ 413,488.10	\$ 719,331.35

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:

2011	\$19,024.00
2012	<u>\$34,208.00</u>
Total Lease Payments	\$53,232.00
Less amount representing interest at 4.25%	\$ 2,618.86
Present Value of Minimal Lease Payments	\$50,613.14
Current Portion of Obligation	<u>\$17,205.61</u>
	\$33,407.53

DISTRICT OF BARRIERE
Notes to Financial Statements

5. Restricted, Reserve and Operating Funds

	Balance 2009	Trans 2010	Balance 2011
Operating Surplus			
General Surplus	\$ 475,179.50	\$ 102,198.12	\$ 577,377.62
Fire Surplus	\$ 62,687.11	\$ 17,218.95	\$ 79,906.06
Water Surplus	\$ 229,266.87	\$ (56,936.57)	\$ 172,330.30
	\$ 767,133.48	\$ 64,480.50	\$ 829,613.98

	Balance 2009	Trans 2010	Balance 2010
Restricted and Reserve Accounts			
Municipal Hall Reserve Fund	\$ 60,000.00	\$ 30,000.00	\$ 90,000.00
Fire Reserve Fund	\$ 115,303.64	\$ 0.00	\$ 115,303.64
Works Reserve Fund	\$ 304,107.00	\$ 110,000.00	\$ 414,107.00
Environmental Reserve	\$ 0.00	\$ 14,889.00	\$ 14,889.00
Tolko Project Reserve	\$ 333,670.26	\$ 0.00	\$ 333,670.26
Water Reserve Fund	\$ 214,147.83	\$ (160,207.87)	\$ 53,939.96
	\$1,027,228.73	\$ (5318.87)	\$1,021,909.86

	Balance 2009	Trans 2010	Balance 2010
Water Development Cost Charges	\$ 12,676.71	\$ 0.00	\$ 12,676.71
Trust Accounts - Highway Signage	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- BMX Track	\$ 1,000.00	\$ 0.00	\$ 1,000.00
- Parks Trees	\$ 80.00	\$ 0.00	\$ 80.00
- Park Benches	\$ 2,998.71	\$ (2204.09)	\$ 794.62
	\$ 17,846.42	\$ (2,204.09)	\$ 15,642.33

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 2009	Received in 2010	Interest Earned 2010	Spent 2010	Balance 2010
\$191,713.39	\$119,465.20	\$4299.19	\$173,345.75	
	Prior year invoice adjustment		\$ (5,755.91)	\$147,887.94

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

	2010	Amortization	Net Value
Equipment & Minor Infrastructure	557,251	253,986	303,265
Land	169,888		169,888
Buildings	733,454	39,659	693,795
Vehicles	643,262	287,567	355,695
WW System	2,991,304	655,659	2,335,645
WW Building	12,360	3,955	8,405
WW Equipment	44,477	7,330	37,147
	5,151,996	1,248,155	3,903,840

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:

	2010	2009
Tax Collected		
General Purposes	\$ 569,059.02	\$ 522,938.36
Collected For Other Governments	\$ 964,245.72	\$ 899,074.40
Grants in Lieu	\$ 10,323.96	\$ 19,785.97
1% Utilities	\$ 16,592.46	
Water Parcel Tax	\$ 44,253.00	\$ 44,252.83
Penalties & Interest	<u>\$ 24,245.05</u>	<u>\$ 16,017.54</u>
	\$1,628,719.21	\$1,502,069.10
Less Transfer to other Governments		
Regional District	\$ 316,719.00	\$ 301,928.40*
Prov. of B.C. (School Tax)	\$ 526,970.01	\$ 487,978.07*
Prov. of B.C. (Grants in Lieu)	\$ 2,785.28	
Regional Hospital	\$ 43,406.00	\$ 40,454.00
BC Assessment Authority	\$ 14,820.08	\$ 13,028.40
MFA	\$ 39.80	\$ 35.38
Police Tax	<u>\$ 62,686.30</u>	<u>\$ 53,323.50</u>
	<u>\$ 967,426.47</u>	<u>\$ 896,747.75</u>
Net Taxes	\$ 661,292.74	\$ 605,321.35

* 2009 Financial Statements were adjusted to reflect the fact that \$5,592.00 was included in Regional District Tax Payment and that \$3237.00 was added to the School Tax Payment. The Note was not corrected. The 2009 figures in this note now reflect this change.

8. Commitments

Water System Fund

Thompson Nicola Regional District/Municipal Finance Authority of British Columbia Debenture Issue 61, 4%, due December 1, 2015 – Balance 2010 - \$218,867.29

Annual Payments - two interest payments of \$12,600.00 due June and December each year - one principal payment of \$19,052.83 due December each year

9. Council Remuneration

2009 Council Remuneration as follows:

	DUTIES REMUNERATION	EXPENSE PAYMENTS	TOTAL
FENNELL: MICHAEL	\$ 10,179.96	\$ 3,423.09	\$ 13,603.05
GLANVILLE: RON	\$ 6,362.40	\$ 565.80	\$ 6,928.20
KERSHAW: RHONDA	\$ 6,362.40	\$ 1,768.60	\$ 8,131.00
PAULA: PATRICIA	\$ 6,362.40	\$ 4,188.85	\$ 10,551.25
SMITH: VIRGINIA	\$ 6,362.40	\$ 773.25	\$ 7,135.65
STAMER: WARD	\$ 6,362.40	\$ 2,575.93	\$ 8,938.33
STANLEY: GLEN	\$ 6,362.40	\$ 747.95	\$ 7,110.35
	<u>\$ 48,354.36</u>	<u>\$ 14,043.47</u>	<u>\$ 62,397.83</u>

10. Employee Remuneration

	Remuneration	Expense	TOTAL
Employees with remuneration & expenses exceeding \$75,000.00			
D. Borrill	\$ 72,031.63	\$ 5,427.25	\$ 77,458.88
Consolidated total for employees with earnings less than \$75,000.00	<u>\$ 322,443.06</u>	<u>\$ 9,527.71</u>	<u>\$ 331,970.77</u>
	<u>\$ 394,474.69</u>	<u>\$ 14,954.96</u>	<u>\$ 409,429.65</u>

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 163,000 active members and approximately 60,000 retired members. Active members include approximately 35,000 contributors from local government.

Every three years an actuarial valuation is performed to assess the financial position of the Plan and the adequacy of Plan funding. The most recent valuation as at December 31, 2009 indicated an 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. The actuary does not attribute portions of the unfunded liability to individual employers.

The District of Barriere paid \$13,961.64 for employer contributions to the plan in the 2010 fiscal year.

DISTRICT OF BARRIERE
Notes to Financial Statements

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

SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS EXCEEDING \$25,000.00	AGGREGATE AMOUNT PAID
2097910 ONTARIO INC	\$ 31,610.83
CON EX CIVIL CONTRACTORS LTD	\$ 744,602.90
THOMPSON NICOLA REGIONAL DISTRICT	\$ 414,582.92
DELTA SUN PEAKS	\$ 38,863.49
CENTRAL PUMPS	\$ 37,467.25
MINISTRY OF FINANCE	\$ 157,506.84
A & T PROJECT DEVELOPMENTS INC	\$ 142,555.01
DAWSON CONSTRUCTION LIMITED	\$ 124,981.46
CANADA REVENUE AGENCY	\$ 114,064.36
BC HYDRO & POWER AUTHORITY	\$ 84,109.73
TRUE CONSULTING GROUP	\$ 57,790.27
INLAND ENTERPRISES LTD.	\$ 56,229.04
BC GROUNDWATER CONSULTING SERVICES LTD.	\$ 54,477.13
SCHOOL DISTRICT NO. 73 (KAMLOOPS/THOMPSON)	\$ 45,062.28
THOMPSON NICOLA REGIONAL HOSPITAL	\$ 43,406.00
FOCUS CORPORATION	\$ 42,358.48
CUETS, FINANCIAL PAYMENT PROCESSING	\$ 39,273.15
DARFENN ENTERPRISES LTD(680527BC Ltd.)	\$ 37,282.60
M. MILLIGAN & ASSOCIATES LTD	\$ 36,473.12
TOTAL	\$ 2,335,510.58
SUPPLIERS WHO RECEIVED AGGREGATE PAYMENTS OF \$25,000 OR LESS	\$ 598,590.35
PAYMENTS TO SUPPLIERS FOR GRANTS & CONTRIBUTIONS EXCEEDING \$25,000	
Consolidated total of grants exceeding \$25000	\$ -
Consolidated total contribution exceeding \$25000	\$ -
Consolidated total of all grants and contributions exceeding \$25000	\$ -
TOTAL	\$
Total of aggregate payment exceeding \$25000 paid to suppliers	\$ 2,335,510.58
Consolidated total of payments of \$25000 or less paid to suppliers	\$ 598,590.35
Consolidated total of all grants & contributions exceeding \$25000	\$ -
	\$ 2,934,100.93

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.

15. Prior Year Figures:

Certain prior year's figures have been restated to conform to current year's presentation.