

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2016**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2016**

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INDEPENDENT AUDITORS' REPORT

**The Warden and Members of Council
Municipality of the District of Barrington**

We have audited the accompanying consolidated financial statements of Municipality of the District of Barrington, which comprise the consolidated statement of financial position as at March 31, 2016, and the consolidated statements of operation and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the 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 presentation of the consolidated financial statements.

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

Opinion

In our opinion, the consolidated financial statements of Municipality of the District of Barrington for the year ended March 31, 2016 are prepared, in all material respects, in accordance with Canadian generally accepted accounting principles.

Other Matters

Our audit was conducted for the purpose of forming an opinion on the consolidated financial statements taken as a whole. The supplementary information included in the Schedules is presented for purposes of additional analysis and is not a required part of the consolidated financial statements. Such supplementary information has been subjected to the auditing procedures applied in the audit of the consolidated financial statements and, in our opinion, is fairly stated in all material respects in relation to the consolidated financial statements taken as a whole.

June 27, 2016
Shelburne, Nova Scotia


Chartered Accountants

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	PAGE	BUDGET <u>2016</u>	ACTUAL <u>2016</u>	ACTUAL <u>2015</u>
REVENUE				
Taxes	11	\$ 5,967,352	\$ 5,946,536	\$ 5,813,131
Grants in Lieu of Taxes	11	132,339	143,466	144,501
Other Revenue from Own Sources	12	887,917	1,076,341	989,910
Unconditional Transfers from Other Governments	12	494,445	512,098	510,388
Conditional Transfers from Other Governments and Agencies	12	<u>249,071</u>	<u>165,272</u>	<u>86,226</u>
		<u>\$ 7,731,124</u>	<u>\$ 7,843,713</u>	<u>\$ 7,544,156</u>
EXPENDITURES				
General Government Services	13	\$ 1,452,102	\$ 1,513,857	\$ 1,462,547
Protective Services	14	1,852,202	1,808,643	1,769,801
Transportation Services	14	273,258	261,033	271,130
Environmental Health Services	15	1,126,149	1,273,461	1,210,036
Public Health and Welfare Services	15	108,362	71,922	193,699
Environmental Development Services	15	276,819	315,669	204,278
Recreation, Cultural and Education Services	16	655,215	865,123	831,879
Education		<u>1,273,594</u>	<u>1,273,593</u>	<u>1,261,440</u>
		<u>7,017,701</u>	<u>7,383,301</u>	<u>7,204,810</u>
Excess of Revenue over Expenditure		<u>\$ 713,423</u>	<u>\$ 460,412</u>	<u>\$ 339,346</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
MARCH 31st

	<u>2016</u>	<u>2015</u>
ASSETS		
Cash		
Unrestricted - Note 5	\$ 1,107,912	\$ 739,873
Restricted - Note 5	<u>1,724,850</u>	<u>1,426,477</u>
	<u>2,832,762</u>	<u>2,166,350</u>
Receivables		
Taxes - Note 6	1,066,665	998,448
Due from Federal Government and its Agencies	39,990	123,698
Due from Provincial Government and its Agencies	-	2,866
Due from Other Governments and Agencies - Note 7	536,574	459,070
Trade Accounts Receivable	<u>43,509</u>	<u>46,996</u>
	<u>1,686,738</u>	<u>1,631,078</u>
	<u>\$ 4,519,500</u>	<u>\$ 3,797,428</u>
LIABILITIES		
Payables		
Bank indebtedness	\$ -	\$ 417,737
Federal Government and its Agencies	216,445	-
Due to Provincial Government and its Agencies - Note 8	25,090	27,489
Other Local Governments	20,815	16,675
Due to Own Funds and Agencies - Note 9	64,852	88,886
Trade accounts	244,305	355,631
Pension Liability	<u>71,907</u>	<u>83,647</u>
	643,414	990,065
Other Liabilities		
Prepayment of taxes	47,185	33,171
Valuation Allowance	2,348	-
Tax Sale Surplus	77,716	76,032
Long-Term Debt - Page 21	<u>1,027,977</u>	<u>419,032</u>
	<u>\$ 1,798,640</u>	<u>\$ 1,518,300</u>
NET FINANCIAL ASSETS	<u>\$ 2,720,860</u>	<u>\$ 2,279,128</u>
Non-Financial Assets - Note 11	<u>\$ 12,004,456</u>	<u>\$ 12,238,307</u>
Net Assets	<u>\$ 14,725,316</u>	<u>\$ 14,517,435</u>
Accumulated Surplus - Note 13	<u>\$ 14,725,316</u>	<u>\$ 14,517,435</u>
Contingent Liability - Note 15		
Guarantees - Note 17		

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF CHANGE IN NET ASSETS
MARCH 31st

	<u>2016</u>	<u>2015</u>
Annual Surplus	<u>\$ 460,412</u>	<u>\$ 339,346</u>
Changes in tangible capital assets		
Acquisition of tangible capital assets	(579,930)	(508,776)
Amortization	553,813	516,012
Change in other non-financial assets	<u>7,437</u>	<u>10,771</u>
Decrease (Increase) in non-financial assets	<u>(18,680)</u>	<u>18,007</u>
Increase in net assets	441,732	357,353
Net Assets, beginning of year	<u>2,279,128</u>	<u>1,921,775</u>
Net Assets, end of year	<u>\$ 2,720,860</u>	<u>\$ 2,279,128</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED STATEMENT OF CASH FLOWS
MARCH 31st

	<u>2016</u>	<u>2015</u>
Cash Provided From (Used For)		
Operations		
Excess of expenditures over revenue	\$ 460,412	\$ 339,346
Amortization expense	553,813	516,012
	<u>1,014,225</u>	<u>855,358</u>
Net change in working capital balances	33,472	(724,874)
Change in other non-financial assets	7,437	10,771
	<u>1,055,134</u>	<u>141,255</u>
Financing		
Long-Term Debt issued	717,320	-
Long-Term Debt repaid	(108,375)	(138,151)
	<u>608,945</u>	<u>(138,151)</u>
Investing		
Purchase of Tangible capital assets	(579,930)	(508,776)
Net Cash Provided (Used)	1,084,149	(505,672)
Cash and Bank		
Beginning of year	<u>1,748,613</u>	<u>2,254,285</u>
END OF YEAR	<u>\$ 2,832,762</u>	<u>\$ 1,748,613</u>
Cash and bank consists of:		
Cash	\$ 2,832,762	2,166,350
Bank indebtedness	-	(417,737)
	<u>\$ 2,832,762</u>	<u>\$ 1,748,613</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2016

1. Status of the Entity

The Municipality of the District of Barrington ("the Municipality") is a municipal government that was incorporated in 1879 pursuant to the Municipal Government Act. The Municipality provides funds for municipal services such as public works, recreation and culture, economic development and other general government operations. The Municipality has designated special-purpose reserves and provides funding support for other financial entities involved in economic development and waste management.

2. Basis of Presentation

These consolidated financial statements include the General Operating Fund, General Capital Fund, Special Reserve Fund - Operating, Special Reserve Fund - Capital and Special Reserve Fund - Capital Gas Tax Funds. The School Capital Fund is not included in the consolidated financial statements.

3. Significant Accounting Policies

These financial statements have been prepared in accordance with Public Sector Accounting Standards in Canada and conform in all material respects to the accounting principles prescribed for Nova Scotia Municipalities by the Nova Scotia Department of Municipal Affairs.

(a) Revenue and Expenditures

Major revenue and expenditure items are recorded on an accrual basis except for interest on long-term debt which is recorded as paid.

(b) Tangible capital assets

Capital assets and projects in progress are recorded at cost except for those acquired at nominal or nil value, which are recorded at fair value at the time of acquisition. The value of the Municipality's tangible capital assets are written-off when they are fully amortized.

(c) Amortization of tangible capital assets is recorded on the straight line method over the estimated useful life of the assets at the following annual rates:

Land	0.0%
Land Improvements	4.0%
Buildings	2.5%
Equipment	20.0%
Vehicles	10%-20%
Wind turbines	4.0%
Sidewalks/streets	4.0%
Engineered Structures	2.0%

(d) Deferred Charge

The deferred charge represents the accumulated actuarial pension benefits accrued to the former Municipal Clerk as at March 31, 2016, for which provision had not previously been made. This amount is being amortized to operations over a period of fifteen (15) years, which will expire as of March 31, 2029. The most recent actuarial report, relative to funding, was as of March 31, 2014.

(e) Valuation Allowances

The Municipality provides a valuation allowance for amounts considered uncollectible.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2016</u>	<u>2015</u>		
4. Contributions to Boards, Committees, Authorities and Other Entities				
Boards in which the Municipality has less than 100% interest:				
Tri-County Housing Authority - 10% interest				
During the year, the Municipality of the District of Barrington paid \$25,090 (2015 - \$27,489) to the Housing Authority to fund its share of the prior year deficit.				
Regional Library - 11.76% interest				
During the year, the Municipality of the District of Barrington paid \$44,470 (2015 - \$44,470) to the regional library.				
5. Cash				
Unrestricted				
General Fund	\$ 268,637	\$ 2,336		
Special Reserve Fund - Operating	<u>839,275</u>	<u>737,537</u>		
	<u>\$ 1,107,912</u>	<u>\$ 739,873</u>		
Restricted				
Tax Sale Surplus	\$ 77,716	\$ 75,762		
Special Reserve Fund - Capital	<u>815,327</u>	<u>915,663</u>		
Special Reserve Fund - Gas Tax Funds	<u>831,807</u>	<u>435,052</u>		
	<u>\$ 1,724,850</u>	<u>\$ 1,426,477</u>		
6. Taxes Receivable				
	<u>PRIOR</u> <u>YEARS</u>	<u>CURRENT</u> <u>YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 998,448	\$ -	\$ 998,448	\$ 1,199,338
Current levy	<u>-</u> <u>998,448</u>	<u>5,917,538</u> <u>5,917,538</u>	<u>5,917,538</u> <u>6,915,986</u>	<u>5,764,067</u> <u>6,963,405</u>
Collections	633,200	5,134,476	5,767,676	5,873,858
Reliefs and exemptions	-	81,645	81,645	91,065
Written off	<u>-</u> <u>633,200</u>	<u>-</u> <u>5,216,121</u>	<u>-</u> <u>5,849,321</u>	<u>34</u> <u>5,964,957</u>
BALANCE, END OF YEAR	<u>\$ 365,248</u>	<u>\$ 701,417</u>	<u>\$ 1,066,665</u>	<u>\$ 998,448</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2016</u>	<u>2015</u>
7. Due from Other Governments and Agencies		
Town of Clark's Harbour	\$ 28,861	\$ 18,396
Seniors Coordinator	-	8,024
Barrington/Port LaTour Fire Department	74,900	6,528
Port Clyde Fire Department	-	436
Island and Barrington Passage Fire Department	<u>432,813</u>	<u>425,686</u>
	<u>\$ 536,574</u>	<u>\$ 459,070</u>

The balance due from the Island and Barrington Passage Fire Department represents the balance owing with respect to the purchase of a fire truck. The Municipality has financed the purchase through a debenture with MFC. Repayment will be made annually by the fire department an allocation of their fire area rate.

8. Due to Provincial Government and its Agencies		
Tri-County Housing Authority	<u>\$ 25,090</u>	<u>\$ 27,489</u>
9. Due to Own Fund and Agencies		
Fire departments	<u>\$ 64,852</u>	<u>\$ 88,886</u>

10. Long-Term Debt

Principal repayments required during the next five years are as follows:

	General Capital	
2017	\$ 182,389	
2018	111,732	
2019	111,732	
2020	111,732	
2021	111,732	
Thereafter	<u>398,660</u>	
	<u>\$ 1,027,977</u>	

11. Non-Financial Assets

Tangible Capital Assets		
Property, plant, and equipment - Note 12	\$ 11,784,902	\$ 11,672,080
Inventory	11,132	11,132
Prepaid expenses	53,977	49,674
Tangible Capital Assets under construction	82,538	421,774
Deferred Charge	<u>71,907</u>	<u>83,647</u>
	<u>\$ 12,004,456</u>	<u>\$ 12,238,307</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31st

	<u>2016</u>	<u>2015</u>
12. Property, Plant and Equipment		
Cost - Page 33	\$ 19,824,093	\$ 19,285,837
Accumulated amortization - Page 34	<u>(8,039,191)</u>	<u>(7,613,757)</u>
	<u>\$ 11,784,902</u>	<u>\$ 11,672,080</u>
13. Accumulated Surplus		
Beginning	\$ 14,517,435	\$ 13,931,646
Current year surplus	460,412	339,346
Transfer from School Capital Fund - Note 14	-	246,443
Net book value of property and equipment disposed	<u>(252,531)</u>	<u>-</u>
Accumulated Surplus, end of year	<u>\$ 14,725,316</u>	<u>\$ 14,517,435</u>

14. School Capital Fund

On January 1, 1982 the Municipality of the District of Barrington joined with the other municipalities of Shelburne County to form the Shelburne County District School Board now operating as the Tri-County Regional School Board (TCRSB). Under the agreement, all school buildings on hand at December 31, 1981 remain assets of the Municipality but will be under the operational control of the regional school board until such time as the board no longer requires the asset for school purposes. At that time control will revert back to the Municipality.

The cost of school assets under the operational control of the Tri-County Regional School Board is \$2,159,867 (2015 - \$2,159,867)

15. Contingent Liability

The Municipality of the District of Barrington is contingently liable for accumulated sick leave to a maximum of 120 days for each employee. At March 31, 2016, this contingency amounted to \$209,180.

16. Pension Plan

The Municipality and the councillors and staff contribute to a Registered Pension Plan for the councillors and staff. This plan is a defined contribution plan administered by Sun Life.

As at balance sheet date, the Municipality is not aware of any unfunded liability related to the administration of this plan for which it might be liable.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2016

17. Guarantees

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 55% of the outstanding term loan issued to the Port Clyde Volunteer Fire Department. As of March 31, 2016, the principal balance owing on the term loan was \$44,825.

The Municipality of the District of Barrington has provided a loan guarantee for a maximum of \$311,361 to the Canadian Imperial Bank of Commerce for a term loan issued to the Woods Harbour/Shag Harbour Volunteer Fire Department. As of March 31, 2016, the principal balance owing on the term loan was \$204,979.

The Municipality of the District of Barrington has provided a loan guarantee for a maximum of \$775,000 to the Canadian Imperial Bank of Commerce for financing issued to the Barrington/Port LaTour Volunteer Fire Department for purposes of constructing a fire hall.

18. Remuneration/Expenses

Remuneration and expenses for Warden, Councillors, and Senior Officers of the Municipality which were paid during the current year are as follows:

	<u>Remuneration</u>	<u>Expenses</u>
Warden and Councillors		
Jody Crook	\$ 17,541	\$ -
George El-Jakl	17,541	913
Shaun Hatfield	17,541	1,946
Donna LeBlanc-Messenger	19,186	3,562
Lindsay (Eddie) Nickerson	22,475	2,165
Chief Administrative Officer		
Robert Frost	2,115	
Clerk		
Brian Holland	90,663	

19. Subsequent Event

Subsequent to year end the Municipality issued a debenture for \$680,000 repayable in ten years with an annual interest rate of 1.011% to 2.786%. The funds were advanced to the Woods Harbour Shag Harbour Volunteer Fire Department to purchase a fire truck. The fire department will repay the Municipality equal to the debenture repayment.

20. Comparative Figures

Certain of the comparative figures have been revised to conform with changes to the financial statement presentation adopted for the current fiscal year.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2016	ACTUAL 2016	ACTUAL 2015
1. Taxes			
Assessable Property			
Residential	\$ 3,407,426	\$ 3,410,039	\$ 3,293,838
Commercial	1,450,832	1,424,984	1,397,684
	<u>4,858,258</u>	<u>4,835,023</u>	<u>4,691,522</u>
Resource			
Taxable Assessments	220,866	222,861	214,705
Forest property tax	4,420	4,416	4,421
	<u>225,286</u>	<u>227,277</u>	<u>219,126</u>
Protective Services	<u>519,792</u>	<u>519,939</u>	<u>553,954</u>
Environmental Services, Sewer	<u>298,265</u>	<u>295,883</u>	<u>288,044</u>
Business Property			
Based on revenue (Bell Aliant)	<u>43,689</u>	<u>43,689</u>	<u>42,964</u>
Farm Acreage	<u>2,672</u>	<u>3,314</u>	<u>4,132</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>
Wind Turbine Taxes	<u>13,290</u>	<u>15,311</u>	<u>7,289</u>
	<u>\$ 5,967,352</u>	<u>\$ 5,946,536</u>	<u>\$ 5,813,131</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 41,706</u>	<u>\$ 49,199</u>	<u>\$ 49,670</u>
Provincial Government			
Provincial property	64,410	64,959	66,315
Crown land	26,223	26,905	26,223
	<u>90,633</u>	<u>91,864</u>	<u>92,538</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>-</u>	<u>2,403</u>	<u>2,293</u>
	<u>\$ 132,339</u>	<u>\$ 143,466</u>	<u>\$ 144,501</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET <u>2016</u>	ACTUAL <u>2016</u>	ACTUAL <u>2015</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 110,946	\$ 116,211	\$ 102,774
Sales of Services			
General government services	51,850	78,214	87,516
Municipal arena	148,655	163,437	158,624
Swimming pool	11,500	15,571	15,729
Recreation programs	35,285	42,823	35,063
	<u>247,290</u>	<u>300,045</u>	<u>296,932</u>
Fire Services - per Page 35	<u>132,105</u>	<u>182,155</u>	<u>128,232</u>
Other Revenue from Own Sources			
Licenses and permits	27,800	37,464	31,913
Rentals	102,776	109,290	148,381
Interest on investments	10,000	24,577	28,800
Interest on taxes	200,000	191,599	202,876
Miscellaneous	57,000	115,000	50,002
	<u>397,576</u>	<u>477,930</u>	<u>461,972</u>
	<u>\$ 887,917</u>	<u>\$ 1,076,341</u>	<u>\$ 989,910</u>
4. Unconditional Transfers from Other Governments			
Federal Government:			
Gas Tax Rebate	\$ 313,155	\$ 313,155	\$ 312,378
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	151,335	151,335	151,335
NSPI - HST Rebate	15,000	20,673	17,128
RRFB	14,955	26,935	29,547
	<u>\$ 494,445</u>	<u>\$ 512,098</u>	<u>\$ 510,388</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 145,393	\$ 69,088	\$ 1,043
Recreation and cultural services:			
Recreation	1,272	1,272	1,248
Provincial Government			
Other	92,406	88,250	82,715
Other			
Other	10,000	6,662	1,220
	<u>\$ 249,071</u>	<u>\$ 165,272</u>	<u>\$ 86,226</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2016	ACTUAL 2016	ACTUAL 2015
6. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 102,837	\$ 101,935	\$ 100,076
Council and committee fees	22,900	9,521	18,748
	<u>125,737</u>	<u>111,456</u>	<u>118,824</u>
General Administrative			
Administrative	819,400	848,724	831,783
Financial management	17,500	17,543	3,494
Taxation:			
Administration	43,900	42,795	41,024
Assessment services	139,065	137,713	139,056
Tax billing	1,050	1,331	750
Reduced taxes	93,500	81,645	61,740
Write offs	1,000	(587)	29,360
Other	1,000	-	3,119
	<u>1,116,415</u>	<u>1,129,164</u>	<u>1,110,326</u>
Debt Charges			
Other debt charges	6,950	(5,855)	1,643
Valuation allowances			
Valuation allowances	2,000	2,348	-
Amortization			
	-	69,565	59,866
Other General Government Services			
Elections	2,000	-	-
Conventions and delegations	6,500	3,263	3,697
Liability insurance	40,000	36,350	38,860
Grants to organizations and individuals	75,000	63,056	52,742
Other general	77,500	104,510	76,589
	<u>201,000</u>	<u>207,179</u>	<u>171,888</u>
	<u>\$ 1,452,102</u>	<u>\$ 1,513,857</u>	<u>\$ 1,462,547</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2016</u>	<u>ACTUAL</u> <u>2016</u>	<u>ACTUAL</u> <u>2015</u>
7. Protective Services			
Fire Protection:			
Fire Services Co-ordinator	\$ 73,550	\$ 71,209	\$ 79,220
Fire Services - per Page 35	651,897	630,885	602,966
	<u>725,447</u>	<u>702,094</u>	<u>682,186</u>
Police Protection			
RCMP contract	<u>865,782</u>	<u>865,780</u>	<u>847,884</u>
Law Enforcement			
Prosecuting Attorney	3,800	1,520	1,794
Transfer to correctional services	92,673	92,673	94,050
Other	3,000	4,017	2,890
	<u>99,473</u>	<u>98,210</u>	<u>98,734</u>
Emergency Measures Organization	<u>23,000</u>	<u>19,271</u>	<u>21,362</u>
Other Protection:			
Inspections	125,500	120,946	106,688
By-law Enforcement	13,000	2,342	12,005
Animal and pest control	-	-	942
	<u>138,500</u>	<u>123,288</u>	<u>119,635</u>
	<u>\$ 1,852,202</u>	<u>\$ 1,808,643</u>	<u>\$ 1,769,801</u>
8. Transportation Services			
Road Transport	\$ 74,258	\$ 69,535	\$ 65,069
Street lighting	188,000	170,191	187,096
Community clean-up program	11,000	11,630	7,720
Amortization	-	9,677	11,221
Other	-	-	24
	<u>\$ 273,258</u>	<u>\$ 261,033</u>	<u>\$ 271,130</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2016</u>	<u>ACTUAL</u> <u>2016</u>	<u>ACTUAL</u> <u>2015</u>
9. Environmental Health Services			
Sewage collection and disposal	\$ 273,150	\$ 246,736	\$ 246,556
Garbage and waste collection and disposal:			
Municipal collection and disposal	845,190	847,184	784,883
Waste disposal education	1,000	-	-
Amortization	-	175,213	171,320
Debt Charges			
Interest on long-term debt			
Debenture interest	6,809	4,328	7,277
	<u>\$ 1,126,149</u>	<u>\$ 1,273,461</u>	<u>\$ 1,210,036</u>
10. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 17,000	\$ 8,890	\$ 19,851
Physician Recruitment	65,862	36,814	135,901
Housing			
Deficit of Regional Housing Authority	25,000	25,090	27,489
Other	500	-	620
Amortization	-	1,128	9,838
	<u>\$ 108,362</u>	<u>\$ 71,922</u>	<u>\$ 193,699</u>
11. Environmental Development Services			
Planning	\$ 10,450	\$ -	\$ 5,206
Development Initiatives	114,772	102,510	82,889
Tourism	127,929	102,927	79,103
Regional Development Authority	-	6,000	-
Wind Turbine Generator	23,668	22,805	-
Amortization	-	68,510	36,739
Debt Charges			
Interest on long-term debt			
Debenture interest	-	12,917	341
	<u>\$ 276,819</u>	<u>\$ 315,669</u>	<u>\$ 204,278</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET	ACTUAL	ACTUAL
	<u>2016</u>	<u>2016</u>	<u>2015</u>
12. Recreation, Cultural and Education Services			
Administration	\$ 90,401	\$ 90,263	\$ 87,515
Parks and playground	158,795	134,392	109,813
Rinks, arenas and community centre	79,571	82,801	77,508
Municipal arena	232,530	248,402	240,240
Cultural buildings and facilities:			
Western County Regional Library	44,470	44,470	44,470
CED Centre/Library	23,500	28,569	22,011
Learning Centre	10,550	4,026	4,768
Amortization	-	229,720	227,028
Debt Charges			
Interest on long-term debt			
Debenture interest	15,398	2,480	18,526
	<u>\$ 655,215</u>	<u>\$ 865,123</u>	<u>\$ 831,879</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
BALANCE SHEET
YEAR ENDED MARCH 31st

	<u>2016</u>	<u>2015</u>
ASSETS		
Tangible Assets		
Property and equipment - Note 12	\$ 11,784,902	\$ 11,672,080
Due from Woods Harbour/Shag Harbour Volunteer Fire Department	417,320	-
Deferred Charge		
Property and equipment under construction	<u>82,538</u>	<u>421,774</u>
	<u>\$ 12,284,760</u>	<u>\$ 12,093,854</u>
LIABILITIES		
Temporary Borrowing	<u>\$ -</u>	<u>\$ 300,000</u>
Long-Term Debt - Page 21		
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.08% - 4.580%	27,272	54,544
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	43,385	84,488
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	240,000	280,000
Nova Scotia Municipal Finance Corporation, due 2017 - 2026, 1.011% - 2.786%	417,320	-
Nova Scotia Municipal Finance Corporation, due 2017 - 2026, 1.040% - 2.894%	<u>300,000</u>	<u>-</u>
	<u>1,027,977</u>	<u>419,032</u>
	1,027,977	719,032
EQUITY		
Investment in Capital Assets	<u>11,256,783</u>	<u>11,374,822</u>
BALANCE, END OF YEAR	<u>\$ 12,284,760</u>	<u>\$ 12,093,854</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
STATEMENT OF INVESTMENT IN CAPITAL ASSETS
YEAR ENDED MARCH 31st

	<u>2016</u>	<u>2015</u>
Balance, beginning of year	\$ 11,374,822	\$ 11,297,464
Add		
Term debt retired	108,375	138,151
Repayment of temporary loan	300,000	-
Capital expenditures from revenue	579,930	755,219
	<u>988,305</u>	<u>893,370</u>
	12,363,127	12,190,834
Deduct		
Current year amortization	553,813	516,012
Debenture financing received	300,000	-
Temporary financing received	-	300,000
Net book value of property and equipment disposed	252,531	-
	<u>1,106,344</u>	<u>816,012</u>
BALANCE, END OF YEAR	\$ 11,256,783	\$ 11,374,822

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SPECIAL RESERVE FUNDS
BALANCE SHEET
MARCH 31st

				<u>2016</u>	<u>2015</u>
	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>
ASSETS					
Cash and bank	\$ 839,275	\$ 815,327	\$ 831,807	\$ 2,486,409	\$ 2,088,252
Due from Own Funds					
Operating fund	-	175,000	-	175,000	231,700
SRF Funds	-	-	-	-	156,189
Other	-	3,420	-	3,420	6,341
	<u>\$ 839,275</u>	<u>\$ 993,747</u>	<u>\$ 831,807</u>	<u>\$ 2,664,829</u>	<u>\$ 2,482,482</u>
LIABILITIES					
Due to Own Funds					
SRF Funds	\$ -	\$ -	\$ -	\$ -	\$ 156,189
Operating fund	-	17,145	-	17,145	-
	<u>-</u>	<u>17,145</u>	<u>-</u>	<u>17,145</u>	<u>156,189</u>
RESERVES					
Reserves - per Statement	<u>839,275</u>	<u>976,602</u>	<u>831,807</u>	<u>2,647,684</u>	<u>2,326,293</u>
	<u>\$ 839,275</u>	<u>993,747</u>	<u>\$ 831,807</u>	<u>\$ 2,664,829</u>	<u>\$ 2,482,482</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

_____ Warden

_____ Municipal Clerk-Treasurer

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SPECIAL RESERVE FUNDS
STATEMENT OF RESERVES
YEAR ENDED MARCH 31st

				<u>2016</u>	<u>2015</u>
	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>
Reserve Funds					
Beginning of year	\$ 833,537	\$ 840,815	\$ 651,941	\$ 2,326,293	\$ 1,823,883
Additions					
Interest	5,738	5,813	3,997	15,548	16,841
Transfers from Own Funds					
Operating fund	-	176,571	-	176,571	377,990
Sale of Property	-	68,852	-	68,852	38,469
Gas tax rebate	-	-	313,155	313,155	312,378
	<u>5,738</u>	<u>251,236</u>	<u>317,152</u>	<u>574,126</u>	<u>745,678</u>
Deductions					
Transfer of Own Funds					
Operating fund	-	(115,449)	(137,286)	(252,735)	(243,268)
BALANCE, END OF YEAR	<u>\$ 839,275</u>	<u>\$ 976,602</u>	<u>\$ 831,807</u>	<u>\$ 2,647,684</u>	<u>\$ 2,326,293</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT
 March 31, 2016

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR 31/15</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR 31/16</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2017	54,544	-	27,272	27,272	2,480	4.08%-4.580%
Sewage Treatment	2017	84,488	-	41,103	43,385	4,329	4.495%-5.145%
CED Centre/Library	2022	280,000	-	40,000	240,000	12,917	4.475% 5.08%
Woods Harbour/ Shag Harbour VFD	2026	-	417,320	-	417,320	-	1.011%-2.786%
Wind Turbine Generator	2026	-	300,000	-	300,000	-	1.040%-2.894%
		<u>\$ 419,032</u>	<u>\$ 717,320</u>	<u>\$ 108,375</u>	<u>\$ 1,027,977</u>	<u>\$ 19,726</u>	

Principal payments required during the next five years are as follows:

	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>Thereafter</u>	<u>TOTALS</u>
Barrington Curling Club	\$ 27,272	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 27,272
Sewage Treatment	43,385	-	-	-	-	-	43,385
CED Centre/Library	40,000	40,000	40,000	40,000	40,000	40,000	240,000
Woods Harbour/ Shag Harbour VFD	41,732	41,732	41,732	41,732	41,732	208,660	417,320
Wind Turbine Generator	30,000	30,000	30,000	30,000	30,000	150,000	300,000
	<u>\$ 182,389</u>	<u>\$ 111,732</u>	<u>\$ 111,732</u>	<u>\$ 111,732</u>	<u>\$ 111,732</u>	<u>\$ 398,660</u>	<u>\$ 1,027,977</u>

All long-term debt outstanding at year end has been properly authorized by Service Nova Scotia and Municipal Relations.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
STATEMENT OF CAPITAL FINANCING
MARCH 31st

	<u>2016</u>	<u>2015</u>
SOURCE		
Capital Funding - Revenue		
Capital expenditures from revenue	\$ 510,842	\$ 208,776
Federal grants	69,088	-
Financing	-	300,000
Transfer from School Capital Fund	-	246,443
	<u>\$ 579,930</u>	<u>\$ 755,219</u>
APPLICATION		
Capital Asset Acquisitions		
Tangible Assets	\$ 499,478	\$ 350,972
Property and equipment under construction	80,452	404,247
	<u>\$ 579,930</u>	<u>\$ 755,219</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CAPITAL PROJECTS FUNDING
MARCH 31, 2016

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Grants</u>	<u>Issuance Of Debt</u>
Land	\$ 37,814	\$ 37,814	\$ -	\$ -
Land improvements	61,424	31,931	29,493	-
Buildings	145,493	145,493	-	-
Equipment	29,232	29,232	-	-
Vehicles	28,361	28,361	-	-
Wind Turbine Generator	587,142	587,142	-	-
Engineering structures	29,699	29,699	-	-
Tangible Capital Assets under construction				
Increase	80,452	40,857	39,595	-
Decrease	(419,687)	(419,687)	-	-
	<u>\$ 579,930</u>	<u>\$ 510,842</u>	<u>\$ 69,088</u>	<u>\$ -</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	PAGE	BUDGET <u>2016</u>	ACTUAL <u>2016</u>	ACTUAL <u>2015</u>
REVENUE				
Taxes	27	\$ 5,967,352	\$ 5,946,536	\$ 5,813,131
Grants in Lieu of Taxes	27	132,339	143,466	144,501
Other Revenue from Own Sources	28	887,917	991,941	934,600
Unconditional Transfers from Other Governments	28	181,290	198,943	198,010
Conditional Transfers from Other Governments and Agencies	28	239,071	158,610	85,006
Other Transfers	29	<u>344,393</u>	<u>976,717</u>	<u>214,752</u>
		<u>\$ 7,752,362</u>	<u>\$ 8,416,213</u>	<u>\$ 7,390,000</u>
EXPENDITURES				
General Government Services	29	\$ 1,452,102	\$ 1,444,292	\$ 1,402,681
Protective Services	30	1,852,202	1,810,214	1,769,801
Transportation Services	30	273,258	251,356	259,909
Environmental Health Services	31	1,126,149	1,098,248	1,038,716
Public Health and Welfare Services	31	108,362	70,794	183,861
Environmental Development Services	31	276,819	247,159	167,539
Recreation, Cultural and Education Services	32	655,215	635,403	604,851
Fiscal Services	32	734,661	1,580,625	695,181
Education		<u>1,273,594</u>	<u>1,273,593</u>	<u>1,261,440</u>
		<u>7,752,362</u>	<u>8,411,684</u>	<u>7,383,979</u>
Excess of Revenue over Expenditure		<u>\$ -</u>	<u>\$ 4,529</u>	<u>\$ 6,021</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED BALANCE SHEET
MARCH 31st

	ASSETS	<u>2016</u>	<u>2015</u>
Cash and Bank		<u>\$ 346,353</u>	<u>\$ 78,098</u>
Receivables			
Taxes and Rates			
Taxes		1,066,665	998,448
Due from Federal Government and its Agencies			
Conditional transfers		39,990	123,698
Due from Provincial Government and its Agencies			
Conditional transfers		-	2,866
Due from Other Local Governments		28,861	18,396
Other Receivables			
Trade Accounts		40,089	48,678
Due from Fire Districts		90,393	425,686
		<u>1,265,998</u>	<u>1,617,772</u>
Inventory, at cost		<u>11,132</u>	<u>11,132</u>
Prepaid expenses		<u>53,977</u>	<u>49,674</u>
Deferred expense - Clerk's Pension		<u>71,907</u>	<u>83,647</u>
		<u>\$ 1,749,367</u>	<u>\$ 1,840,323</u>

Continued Page 26

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED BALANCE SHEET
MARCH 31st

	<u>2016</u>	<u>2015</u>
LIABILITIES		
Bank Indebtedness	\$ -	\$ 117,737
Payables		
Own Funds and Agencies		
Special Reserve Funds	<u>157,855</u>	<u>231,700</u>
Due to Federal Government and its Agencies	216,445	-
Due to Provincial Government and its Agencies	25,090	27,489
Due to other Local Governments	20,815	16,675
Due to Fire Districts	64,852	81,921
Trade accounts	<u>244,305</u>	<u>355,631</u>
	<u>571,507</u>	<u>481,716</u>
Other Liabilities		
Prepayment of taxes	<u>47,185</u>	<u>33,171</u>
Assets Valuation Allowances	<u>2,348</u>	-
Tax Sale Surplus	<u>77,716</u>	<u>76,032</u>
Clerk's Pension Liability	<u>71,907</u>	<u>83,647</u>
	928,518	1,024,003
EQUITY		
Surplus	<u>820,849</u>	<u>816,320</u>
	<u>\$ 1,749,367</u>	<u>\$ 1,840,323</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET <u>2016</u>	ACTUAL <u>2016</u>	ACTUAL <u>2015</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,407,426	\$ 3,410,039	\$ 3,293,838
Commercial	1,450,832	1,424,984	1,397,684
	<u>4,858,258</u>	<u>4,835,023</u>	<u>4,691,522</u>
Resource			
Taxable assessments	220,866	222,861	214,705
Forest property tax	4,420	4,416	4,421
	<u>225,286</u>	<u>227,277</u>	<u>219,126</u>
Protective Services	<u>519,792</u>	<u>519,939</u>	<u>553,954</u>
Environmental Services, Sewer	<u>298,265</u>	<u>295,883</u>	<u>288,044</u>
Business Property			
Based on revenue (Bell Aliant)	<u>43,689</u>	<u>43,689</u>	<u>42,964</u>
Farm Acreage	<u>2,672</u>	<u>3,314</u>	<u>4,132</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,100</u>	<u>6,100</u>
Wind Turbine Taxes	<u>13,290</u>	<u>15,311</u>	<u>7,289</u>
	<u>\$ 5,967,352</u>	<u>\$ 5,946,536</u>	<u>\$ 5,813,131</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 41,706</u>	<u>\$ 49,199</u>	<u>\$ 49,670</u>
Provincial Government			
Provincial property	64,410	64,959	66,315
Crown land	26,223	26,905	26,223
	<u>90,633</u>	<u>91,864</u>	<u>92,538</u>
Provincial Government Agencies			
Nova Scotia Liquor Commission	<u>-</u>	<u>2,403</u>	<u>2,293</u>
	<u>\$ 132,339</u>	<u>\$ 143,466</u>	<u>\$ 144,501</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET <u>2016</u>	ACTUAL <u>2016</u>	ACTUAL <u>2015</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 110,946	<u>\$ 116,211</u>	<u>\$ 102,774</u>
Sales of Services			
General government services	51,850	78,214	87,516
Municipal arena	148,655	163,437	158,624
Swimming pool	11,500	15,571	15,729
Recreation programs	35,285	42,823	35,063
	<u>247,290</u>	<u>300,045</u>	<u>296,932</u>
Fire Services - per Page 35	<u>132,105</u>	<u>182,155</u>	<u>128,232</u>
Other Revenue from Own Sources			
Licenses and permits	27,800	37,464	31,913
Rentals	102,776	109,290	148,381
Interest on investments	10,000	9,029	11,959
Interest on taxes	200,000	191,599	202,876
Miscellaneous	57,000	46,148	11,533
	<u>397,576</u>	<u>393,530</u>	<u>406,662</u>
	<u>\$ 887,917</u>	<u>\$ 991,941</u>	<u>\$ 934,600</u>
4. Unconditional Transfers from Other Governments			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 151,335	\$ 151,335	\$ 151,335
NSPI - HST Rebate	15,000	20,673	17,128
RRFB	14,955	26,935	29,547
	<u>\$ 181,290</u>	<u>\$ 198,943</u>	<u>\$ 198,010</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 145,393	\$ 69,088	\$ 1,043
Recreation and Cultural Services:			
Recreation	1,272	1,272	1,248
Provincial Government			
Other	<u>92,406</u>	<u>88,250</u>	<u>82,715</u>
	<u>\$ 239,071</u>	<u>\$ 158,610</u>	<u>\$ 85,006</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2016	ACTUAL 2016	ACTUAL 2015
6. Other Transfers			
Special Reserve Fund - Operating	\$ -	\$ -	\$ 104,078
Special Reserve Fund - Capital	275,393	115,449	19,503
Special Reserve Fund - Capital Federal Gas Tax	59,000	137,286	89,951
Debenture receipts	-	717,320	-
Other	10,000	6,662	1,220
	<u>\$ 344,393</u>	<u>\$ 976,717</u>	<u>\$ 214,752</u>
7. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 102,837	\$ 101,935	\$ 100,076
Council and committee fees	22,900	9,521	18,748
	<u>125,737</u>	<u>111,456</u>	<u>118,824</u>
General Administrative			
Administrative	819,400	848,724	831,783
Financial management	17,500	17,543	3,494
Taxation:			
Administration	43,900	42,795	41,024
Assessment services	139,065	137,713	139,056
Tax billing	1,050	1,331	750
Reduced taxes	93,500	81,645	61,740
Write offs	1,000	(587)	29,360
Other	1,000	-	3,119
	<u>1,116,415</u>	<u>1,129,164</u>	<u>1,110,326</u>
Debt Charges			
Other debt charges	6,950	(5,855)	1,643
Valuation Allowances	<u>2,000</u>	<u>2,348</u>	<u>-</u>
Other General Government Services			
Elections	2,000	-	-
Conventions and delegations	6,500	3,263	3,697
Liability insurance	40,000	36,350	38,860
Grants to organizations and individuals	75,000	63,056	52,742
Other general	77,500	104,510	76,589
	<u>201,000</u>	<u>207,179</u>	<u>171,888</u>
	<u>\$ 1,452,102</u>	<u>\$ 1,444,292</u>	<u>\$ 1,402,681</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	<u>BUDGET</u> <u>2016</u>	<u>ACTUAL</u> <u>2016</u>	<u>ACTUAL</u> <u>2015</u>
8. Protective Services			
Fire Protection:			
Fire services co-ordinator	\$ 73,550	\$ 71,209	\$ 79,220
Fire Services - per Page 35	651,897	630,885	602,966
	<u>725,447</u>	<u>702,094</u>	<u>682,186</u>
Police Protection:			
RCMP contract	<u>865,782</u>	<u>865,780</u>	<u>847,884</u>
Law Enforcement:			
Prosecuting Attorney	3,800	1,520	1,794
Transfer to correctional services	92,673	92,673	94,050
Other	3,000	4,017	2,890
	<u>99,473</u>	<u>98,210</u>	<u>98,734</u>
Emergency Measures Organization	<u>23,000</u>	<u>20,842</u>	<u>21,362</u>
Other Protection:			
Inspections	125,500	120,946	106,688
By-law Enforcement	13,000	2,342	12,005
Animal and pest control	-	-	942
	<u>138,500</u>	<u>123,288</u>	<u>119,635</u>
	<u>\$ 1,852,202</u>	<u>\$ 1,810,214</u>	<u>\$ 1,769,801</u>
9. Transportation Services			
Road Transport	\$ 74,258	\$ 69,535	\$ 65,069
Street lighting	188,000	170,191	187,096
Community clean up program	11,000	11,630	7,720
Other	-	-	24
	<u>\$ 273,258</u>	<u>\$ 251,356</u>	<u>\$ 259,909</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET 2016	ACTUAL 2016	ACTUAL 2015
10. Environmental Health Services			
Sewage collection and disposal	\$ 273,150	\$ 246,736	\$ 246,556
Garbage and waste collection and disposal:			
Municipal collection and disposal	845,190	847,184	784,883
Waste disposal education	1,000	-	-
Debt Charges			
Interest on long-term debt			
Debenture interest	6,809	4,328	7,277
	<u>\$ 1,126,149</u>	<u>\$ 1,098,248</u>	<u>\$ 1,038,716</u>
11. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 17,000	\$ 8,890	\$ 19,851
Physician Recruitment	65,862	36,814	135,901
Housing			
Deficit of Regional Housing Authority	25,000	25,090	27,489
Other	500	-	620
	<u>\$ 108,362</u>	<u>\$ 70,794</u>	<u>\$ 183,861</u>
12. Environmental Development Services			
Planning	\$ 10,450	\$ -	\$ 5,206
Development Initiatives	114,772	102,510	82,889
Tourism	127,929	102,927	79,103
Economic Development Initiatives	-	6,000	-
Wind Turbine Generator	23,668	22,805	-
Debt Charges			
Interest on long-term debt			
Debenture interest	-	12,917	341
	<u>\$ 276,819</u>	<u>\$ 247,159</u>	<u>\$ 167,539</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL FUND
NON-CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS
YEAR ENDED MARCH 31st

	BUDGET	ACTUAL	ACTUAL
	<u>2016</u>	<u>2016</u>	<u>2015</u>
13. Recreation, Cultural and Education Services			
Administration	\$ 90,401	\$ 90,263	\$ 87,515
Parks and playground	158,795	134,392	109,813
Recreation centre	79,571	82,801	77,508
Municipal arena	232,530	248,402	240,240
Cultural buildings and facilities:			
Western County Regional Library	44,470	44,470	44,470
CED Centre/Library	23,500	28,569	22,011
Learning Centre	10,550	4,026	4,768
Debt Charges			
Interest on long-term debt			
Debenture interest	15,398	2,480	18,526
	<u>\$ 655,215</u>	<u>\$ 635,403</u>	<u>\$ 604,851</u>
14. Fiscal Services			
Financing and Transfers			
Debenture principal	\$ 108,375	\$ 108,375	\$ 138,151
Bank loan principal	-	300,000	-
	<u>108,375</u>	<u>408,375</u>	<u>138,151</u>
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	626,286	579,930	208,776
Special Reserve Funds	-	175,000	348,254
Loan to Fire Department	-	417,320	-
	<u>626,286</u>	<u>1,172,250</u>	<u>557,030</u>
	<u>\$ 734,661</u>	<u>\$ 1,580,625</u>	<u>\$ 695,181</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
SCHEDULE OF TANGIBLE CAPITAL ASSETS
MARCH 31st

	<u>Cost</u> <u>March 31/15</u>	<u>Additions</u>	<u>Disposals/ Fully Amortized</u>	<u>Cost</u> <u>March 31/16</u>
Land				
General Government	\$ 70,058	\$ -	\$ -	\$ 70,058
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	21,200	-	9,200	12,000
Environmental Development	83,431	-	-	83,431
Recreation, Cultural and Education	784,150	37,814	-	821,964
	<u>1,036,329</u>	<u>37,814</u>	<u>9,200</u>	<u>1,064,943</u>
Land Improvements				
Environmental Health	222,800	-	-	222,800
Environmental Development	837,161	58,922	-	896,083
Recreation, Cultural and Education	382,192	2,502	-	384,694
	<u>1,442,153</u>	<u>61,424</u>	<u>-</u>	<u>1,503,577</u>
Buildings				
General Government	1,369,902	115,986	-	1,485,888
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	360,286	-	348,411	11,875
Environmental Development	367,261	-	-	367,261
Recreation, Cultural and Education	4,363,915	29,506	-	4,393,421
	<u>6,554,547</u>	<u>145,492</u>	<u>348,411</u>	<u>6,351,628</u>
Equipment				
General Government	50,930	7,295	-	58,225
Transportation Services	7,722	-	7,722	-
Environmental Health	27,295	11,026	1,936	36,385
Public Health and Welfare	4,153	-	-	4,153
Recreation, Cultural and Education	25,594	10,912	1,640	34,866
	<u>115,694</u>	<u>29,233</u>	<u>11,298</u>	<u>133,629</u>
Vehicles				
General Government	87,504	28,361	12,000	103,865
Transportation Services	84,564	-	-	84,564
Environmental Health	97,050	-	-	97,050
	<u>269,118</u>	<u>28,361</u>	<u>12,000</u>	<u>285,479</u>
Wind Turbine Generator				
Environmental Development	-	587,142	-	587,142
Sidewalks/Streets				
Recreation, Cultural and Education	2,467,817	-	-	2,467,817
Engineered Structures				
Environmental Health	7,400,179	29,699	-	7,429,878
	<u>\$ 19,285,837</u>	<u>\$ 919,165</u>	<u>\$ 380,909</u>	<u>\$ 19,824,093</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
GENERAL CAPITAL FUND
SCHEDULE OF ACCUMULATED AMORTIZATION
MARCH 31st

	<u>Accumulated Amortization March 31/15</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/16</u>
Land Improvements				
Environmental Health	\$ 83,288	\$ 8,912	\$ -	\$ 92,200
Environmental Development	187,741	35,843	-	223,584
Recreation, Cultural and Education	136,881	15,388	-	152,269
	<u>407,910</u>	<u>60,143</u>	<u>-</u>	<u>468,053</u>
Buildings				
General Government	994,486	37,147	-	1,031,633
Transportation Services	14,244	1,221	-	15,465
Environmental Health	11,135	1,108	-	12,243
Public Health and Welfare	105,377	297	105,080	594
Environmental Development	38,848	9,181	-	48,029
Recreation, Cultural and Education	1,795,956	109,836	-	1,905,792
	<u>2,960,046</u>	<u>158,790</u>	<u>105,080</u>	<u>3,013,756</u>
Equipment				
General Government	12,087	11,645	-	23,732
Transportation Services	7,722	-	7,722	-
Environmental Health	17,539	6,890	1,936	22,493
Public Health and Welfare	831	830	-	1,661
Recreation, Cultural and Education	19,857	6,973	1,640	25,190
	<u>58,036</u>	<u>26,338</u>	<u>11,298</u>	<u>73,076</u>
Vehicles				
General Government	53,072	20,773	12,000	61,845
Transportation Services	33,825	8,456	-	42,281
Environmental Health	28,622	9,705	-	38,327
	<u>115,519</u>	<u>38,934</u>	<u>12,000</u>	<u>142,453</u>
Wind Turbine Generator				
Environmental Development	-	23,486	-	23,486
Sidewalks/Streets				
Recreation, Cultural and Education	402,917	97,523	-	500,440
Engineered Structures				
Environmental Health	3,669,329	148,598	-	3,817,927
	<u>\$ 7,613,757</u>	<u>\$ 553,812</u>	<u>\$ 128,378</u>	<u>\$ 8,039,191</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
FIRE SERVICES
DEPARTMENT REVENUE AND EXPENDITURE
MARCH 31, 2016

	Woods Hbr Shag Hbr	Island & Barrington	Barrington & Port LaTour	Port Clyde	Total
Revenue					
Other Municipal units	\$ -	\$ 27,616	\$ -	\$ 14,846	\$ 42,462
Donations	-	10,700	-	-	10,700
HST Rebates	-	20,343	-	-	20,343
Other	-	5,000	15,200	20,557	40,757
Prior year surplus (deficit)	20,582	49,337	2,856	(4,882)	67,893
	<u>20,582</u>	<u>112,996</u>	<u>18,056</u>	<u>30,521</u>	<u>182,155</u>
Area Rates	177,242	157,524	147,506	37,667	519,939
	<u>\$ 197,824</u>	<u>\$ 270,520</u>	<u>\$ 165,562</u>	<u>\$ 68,188</u>	<u>\$ 702,094</u>
Expenditures					
Admin and insurance	\$ 25,956	\$ 57,886	\$ 25,938	\$ 16,050	\$ 125,830
Utilities and maintenance	10,695	48,445	10,547	9,002	78,689
Vehicle	89,304	12,311	8,061	16,349	126,025
Radios/Pagers	974	11,242	2,991	1,523	16,730
Compressors/air packs	4,206	2,510	3,641	1,270	11,627
Capital expenditures	4,880	59,861	119,114	14	183,869
Training	8,319	10,975	3,596	371	23,261
Service Coordinator	17,802	17,802	17,802	17,803	71,209
	<u>162,136</u>	<u>221,032</u>	<u>191,690</u>	<u>62,382</u>	<u>637,240</u>
Surplus (Deficit)	35,688	49,488	(26,128)	5,806	64,854
	<u>\$ 197,824</u>	<u>\$ 270,520</u>	<u>\$ 165,562</u>	<u>\$ 68,188</u>	<u>\$ 702,094</u>
Protective Services					
Fire Service Co-ordinator	\$ 17,802	\$ 17,802	\$ 17,802	\$ 17,803	\$ 71,209
Fire Service	180,022	252,718	147,760	50,385	630,885
	<u>\$ 197,824</u>	<u>\$ 270,520</u>	<u>\$ 165,562</u>	<u>\$ 68,188</u>	<u>\$ 702,094</u>