

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON**

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2012

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
March 31, 2012

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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, 2012, 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.

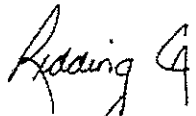
Opinion

In our opinion, the consolidated financial statements of Municipality of the District of Barrington for the year ended March 31, 2012 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 25, 2012
Shelburne, Nova Scotia


Registered Municipal Auditors

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

	PAGE	BUDGET <u>2012</u>	ACTUAL <u>2012</u>	ACTUAL <u>2011</u>
REVENUE				
Taxes	14	\$ 5,607,220	\$ 5,626,531	\$ 5,434,240
Grants in Lieu of Taxes	14	136,955	135,233	135,609
Other Revenue from Own Sources	15	842,279	892,668	878,453
Unconditional Transfers from Other Government	15	157,299	504,958	510,009
Conditional Transfers from Other Governments and Agencies	15	<u>151,022</u>	<u>103,946</u>	<u>853,050</u>
		<u>\$ 6,894,775</u>	<u>\$ 7,263,336</u>	<u>\$ 7,811,361</u>
EXPENDITURES				
General Government Services	16	\$ 1,302,771	\$ 1,396,512	\$ 1,307,380
Protective Services	17	1,617,095	1,506,259	1,519,217
Transportation Services	17	251,022	262,649	272,018
Environmental Health Services	18	1,102,350	1,217,271	1,114,398
Public Health and Welfare Services	18	58,280	68,371	45,863
Environmental Development Services	18	289,075	302,619	426,842
Recreation, Cultural and Education Services	19	676,144	814,402	763,626
Education		<u>1,163,537</u>	<u>1,163,532</u>	<u>1,143,298</u>
		<u>6,460,274</u>	<u>6,731,615</u>	<u>6,592,642</u>
Excess of Revenue over Expenditure		<u>\$ 434,501</u>	<u>\$ 531,721</u>	<u>\$ 1,218,719</u>

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

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash		
Unrestricted - Note 5	\$ 1,137,765	\$ 734,948
Restricted - Note 5	1,918,045	1,772,417
	<u>3,055,810</u>	<u>2,507,365</u>
Receivables		
Taxes - Note 6	970,265	1,065,613
Due from Federal Government and its Agencies	206,467	50,379
Due from Provincial Government and its Agencies	1,038	29,695
Due from Other Governments and Agencies - Note 7	78,882	120,480
Trade Accounts Receivable	29,518	63,817
	<u>1,286,170</u>	<u>1,329,984</u>
	<u>\$ 4,341,980</u>	<u>\$ 3,837,349</u>
LIABILITIES		
Payables		
Federal Government and its Agencies	\$ 214,944	\$ 184,806
Due to Provincial Government and its Agencies - Note 8	21,467	106,177
Other Local Governments	22,601	15,173
Due to Own Funds and Agencies - Note 9	30,879	30,879
Trade accounts	278,922	303,548
Pension Liability	93,930	61,267
	<u>662,743</u>	<u>701,850</u>
Other Liabilities		
Prepayment of taxes	31,296	26,538
Tax Sale Surplus	71,181	67,811
Long-Term Debt - Page 22	894,938	1,076,608
	<u>1,660,158</u>	<u>1,872,807</u>
NET FINANCIAL ASSETS	<u>\$ 2,681,822</u>	<u>\$ 1,964,542</u>
Non-Financial Assets - Note 11	<u>\$ 13,032,903</u>	<u>\$ 13,183,416</u>
Net Assets	<u>\$ 15,714,725</u>	<u>\$ 15,147,958</u>
Accumulated Surplus - Note 13	<u>\$ 15,714,725</u>	<u>\$ 15,147,958</u>
Contingent Liability - Note 15		
Guarantees - Note 16		

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>2012</u>	<u>2011</u>
Annual Surplus	\$ 531,721	\$ 1,218,719
Changes in tangible capital assets		
Acquisition of tangible capital assets	(255,104)	(1,055,186)
Amortization	<u>440,663</u>	<u>455,748</u>
Decrease (Increase) in net book value of tangible capital assets	<u>185,559</u>	<u>(599,438)</u>
Changes in other non-financial assets	<u>-</u>	<u>(19,727)</u>
Decrease (Increase) in net assets	717,280	599,554
Net Assets, beginning of year	<u>1,964,542</u>	<u>1,364,988</u>
Net Assets, end of year	<u>\$ 2,681,822</u>	<u>\$ 1,964,542</u>

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

	<u>2012</u>	<u>2011</u>
Cash Provided From (Used For)		
Operations		
Excess of expenditures over revenue	\$ 531,721	\$ 1,218,719
Amortization expense	440,663	455,748
	<u>972,384</u>	<u>1,674,467</u>
Net change in working capital balances	12,835	276,790
	<u>985,219</u>	<u>1,951,257</u>
Financing		
Long-Term Debt repaid	<u>(181,670)</u>	<u>(188,367)</u>
Investing		
Purchase of Tangible capital assets	(255,104)	(1,055,186)
Changes in other non-financial assets	-	(19,726)
	<u>(255,104)</u>	<u>(1,074,912)</u>
Net Cash Provided	548,445	687,978
Cash and Bank		
Beginning of year	<u>2,507,365</u>	<u>1,819,387</u>
END OF YEAR	<u>\$ 3,055,810</u>	<u>\$ 2,507,365</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2012

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, School Capital Fund, Special Reserve Fund - Operating and Special Reserve Fund - Capital.

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 Service Nova Scotia and Municipal Relations.

(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%
Sidewalks	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, 2012, 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, 2024. The most recent actuarial report, relative to funding, was as of March 31, 2011.

(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

20122011**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 \$19,424 (2011 - \$11,825) 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 \$43,946 (2011 - 43,946) to the regional library.

Yarmouth-Argyle-Barrington District Planning Commission - 33.33% interest

During the year, the Municipality of the District of Barrington paid \$58,323 (2011 - \$89,960) as its share of the operation of the District Planning Commission.

5. Cash

Unrestricted

General Fund

\$ 568,460

\$ 295,637

Special Reserve Fund - Operating

569,305439,311\$ 1,137,765\$ 734,948

Restricted

Tax Sale Surplus

\$ 71,181

\$ 67,811

Special Reserve Fund - Capital

480,327

1,704,606

Special Reserve Fund - Gas Tax Funds

1,366,537-\$ 1,918,045\$ 1,772,417**6. Taxes Receivable**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 1,065,613	\$ -	\$ 1,065,613	\$ 1,118,271
Current levy	-	5,577,321	5,577,321	5,379,334
	<u>1,065,613</u>	<u>5,577,321</u>	<u>6,642,934</u>	<u>6,497,605</u>
Collections	809,874	4,783,190	5,593,064	5,358,649
Reliefs and exemptions	-	53,797	53,797	47,225
Written off	-	25,808	25,808	26,118
	<u>809,874</u>	<u>4,862,795</u>	<u>5,672,669</u>	<u>5,431,992</u>
BALANCE, END OF YEAR	<u>\$ 255,739</u>	<u>\$ 714,526</u>	<u>\$ 970,265</u>	<u>\$ 1,065,613</u>
Allocation				
General levy and area charges			\$ 896,234	\$ 991,302
Sewer			<u>74,031</u>	<u>74,311</u>
			<u>\$ 970,265</u>	<u>\$ 1,065,613</u>

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

	<u>2012</u>	<u>2011</u>
7. Due from Other Governments and Agencies		
Town of Clark's Harbour	\$ 19,992	\$ 25,388
Community projects	1,500	3,000
District Fire Departments	<u>57,390</u>	<u>92,092</u>
	<u>\$ 78,882</u>	<u>\$ 120,480</u>
8. Due to Provincial Government and its Agencies		
Tri-County Housing Authority	\$ 19,424	\$ 11,825
Provincial Government Departments	<u>2,043</u>	<u>94,352</u>
	<u>\$ 21,467</u>	<u>\$ 106,177</u>
9. Due to Own Fund and Agencies		
Fire departments	<u>\$ 30,879</u>	<u>\$ 30,879</u>

10. Long-Term Debt

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

	<u>General Capital</u>
2013	\$ 161,043
2014	162,872
2015	151,991
2016	108,375
2017	<u>110,657</u>
	<u>\$ 694,938</u>

11. Non-Financial Assets

Tangible Capital Assets		
Property, plant, and equipment - Note 12	\$ 10,452,139	\$ 10,637,698
School Capital assets	2,406,310	2,406,310
Inventory	13,859	13,620
Prepaid expenses	49,815	47,671
Deferred Charge	<u>110,780</u>	<u>78,117</u>
	<u>\$ 13,032,903</u>	<u>\$ 13,183,416</u>

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

	<u>2012</u>	<u>2011</u>
12. Property, Plant and Equipment		
Cost - Page 34	\$ 16,758,521	\$ 16,687,722
Accumulated amortization - Page 35	<u>(6,306,382)</u>	<u>(6,050,024)</u>
	<u>\$ 10,452,139</u>	<u>\$ 10,637,698</u>
13. Accumulated Surplus		
Beginning	\$ 15,147,958	\$ 14,232,113
Current year surplus	531,721	1,218,719
Discontinued capital projects	-	(205,686)
Cost of property sold	-	(67,114)
Change in non-financial assets included current year surplus	<u>35,046</u>	<u>(30,074)</u>
Accumulated Surplus, end of year	<u>\$ 15,714,725</u>	<u>\$ 15,147,958</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. 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.

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, 2012, this contingency amounted to \$169,083.

The Municipality of the District of Barrington has been named as a defendant in three separate lawsuits. As of the date of the Auditors' Report, the amount of liability, if any, arising from these actions cannot be determined. Any future costs will be accounted for prospectively.

16. Guarantees

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 83% of the outstanding term loans issued to the Island and Barrington Passage Volunteer Fire Department. As of March 31, 2012, the principal balance owing on the term loans was \$349,946.

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, 2012, the principal balance owing on the term loan was \$111,816.

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada the outstanding term loan issued to the Woods Harbour Volunteer Fire Department. As of March 31, 2012, the principal balance owing on the term loan was \$152,330.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2012

17. 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		
George El-Jaki	\$ 21,755	\$ 4,780
Councillors		
Murray Atkinson	16,980	16
Louise Halliday	16,980	846
Shaun Hatfield	16,980	2,529
Donna LeBlanc-Messenger	18,571	2,574
Cecil O'Donnell	16,980	621
Cathy Stoddard	16,980	3,383
Clerk		
Brian Holland	72,541	

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

	<u>2012</u>	<u>2011</u>
ASSETS		
Tangible Assets		
Property and equipment	\$ 10,452,138	\$ 10,637,697
Due from District Fire Departments	50,390	86,892
Deferred Charge		
Fire Department loan payments	<u>16,850</u>	<u>16,850</u>
	<u><u>\$ 10,519,378</u></u>	<u><u>\$ 10,741,439</u></u>
LIABILITIES		
Long-Term Debt - Page 22		
Nova Scotia Municipal Finance Corporation, due 2002 - 2012, 6.0%	\$ -	\$ 12,500
Nova Scotia Municipal Finance Corporation, due 2006 - 2015, 4.8% - 5.45%	37,500	50,000
Nova Scotia Municipal Finance Corporation, due 2006 - 2016, 4.08% - 4.580%	136,360	163,632
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	253,838	306,734
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	400,000	440,000
Long-term borrowing not secured by debentures		
Fire Department indebtedness, bank's prime plus 0.5%	<u>67,240</u>	<u>103,742</u>
	<u><u>894,938</u></u>	<u><u>1,076,608</u></u>
EQUITY		
Investment in Capital Assets	<u>9,624,440</u>	<u>9,664,831</u>
BALANCE, END OF YEAR	<u><u>\$ 10,519,378</u></u>	<u><u>\$ 10,741,439</u></u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	<u>2012</u>	<u>2011</u>
Balance, beginning of year	\$ 9,664,831	\$ 9,182,546
Add		
Term debt retired	145,168	143,634
Capital expenditures from revenue	255,104	1,074,912
	<u>400,272</u>	<u>1,218,546</u>
	10,065,103	10,401,092
Deduct		
Current year amortization	440,663	455,748
Discontinued Capital Projects	-	205,686
Cost of Property sold	-	67,114
Amortization of Hospital contribution	-	7,713
	<u>440,663</u>	<u>736,261</u>
BALANCE, END OF YEAR	<u>\$ 9,624,440</u>	<u>\$ 9,664,831</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHOOL CAPITAL FUND - BALANCE SHEET
MARCH 31st**

	<u>2012</u>	<u>2011</u>
ASSETS		
Properties		
Land	\$ 66,044	\$ 66,044
School buildings	<u>2,340,266</u>	<u>2,340,266</u>
	<u>\$ 2,406,310</u>	<u>\$ 2,406,310</u>
EQUITY		
Investment in School Capital Assets	<u>\$ 2,406,310</u>	<u>\$ 2,406,310</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,342,076	\$ 3,367,909	\$ 3,233,469
Commercial	1,370,798	1,357,284	1,325,753
	<u>4,712,874</u>	<u>4,725,193</u>	<u>4,559,222</u>
Resource			
Taxable Assessments	206,652	214,984	191,172
Forest property tax	4,408	4,442	4,426
	<u>211,060</u>	<u>219,426</u>	<u>195,598</u>
Protective Services	<u>331,435</u>	<u>331,685</u>	<u>324,676</u>
Environmental Services, Sewer	<u>277,353</u>	<u>276,435</u>	<u>272,906</u>
Business Property			
Business occupancy	15,827	14,904	17,371
Based on revenue (Bell Aliant)	49,210	49,211	54,906
	<u>65,037</u>	<u>64,115</u>	<u>72,277</u>
Farm Acreage	<u>2,456</u>	<u>2,601</u>	<u>2,555</u>
Wind Turbine Taxes	<u>7,005</u>	<u>7,076</u>	<u>7,006</u>
	<u>\$ 5,607,220</u>	<u>\$ 5,626,531</u>	<u>\$ 5,434,240</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 51,497</u>	<u>\$ 52,594</u>	<u>\$ 51,484</u>
Provincial Government			
Provincial property	55,515	52,746	47,939
Crown land	26,993	26,993	33,236
	<u>82,508</u>	<u>79,739</u>	<u>81,175</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>2,950</u>	<u>2,900</u>	<u>2,950</u>
	<u>\$ 136,955</u>	<u>\$ 135,233</u>	<u>\$ 135,609</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 175,682	\$ 146,500	\$ 164,608
Sales of Services			
General government services	65,100	90,457	74,034
Municipal arena	206,852	209,977	217,716
Swimming pool	7,050	14,084	14,839
Recreation programs	37,225	44,566	31,067
	<u>316,227</u>	<u>359,084</u>	<u>337,656</u>
Other Revenue from Own Sources			
Licenses and permits	21,900	29,779	23,405
Rentals	124,670	129,916	125,411
Interest on investments	5,000	32,264	15,925
Interest on taxes	190,000	183,096	197,817
Miscellaneous	8,800	12,029	13,631
	<u>350,370</u>	<u>387,084</u>	<u>376,189</u>
	<u>\$ 842,279</u>	<u>\$ 892,668</u>	<u>\$ 878,453</u>
4. Unconditional Transfers from Other Governments			
Federal Government:			
Gas Tax Rebate	\$ -	\$ 340,440	\$ 342,864
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	122,908	122,908	126,650
Diversion credits	14,891	14,891	21,590
Other	19,500	26,719	18,905
Recreation			
	<u>\$ 157,299</u>	<u>\$ 504,958</u>	<u>\$ 510,009</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ 17,519	\$ 419,774
Building Canada Fund	1,449	13,968	26,224
Recreation and cultural services:			
Recreation	10,000	-	1,380
Provincial Government			
Building Canada Fund	-	-	26,223
Other	-	-	119,854
Other			
Team Shelburne	-	-	185,764
Barrington Ground Search & Rescue	-	-	34,450
Other	139,573	72,459	39,381
	<u>\$ 151,022</u>	<u>\$ 103,946</u>	<u>\$ 853,050</u>

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

	BUDGET 2012	ACTUAL 2012	ACTUAL 2011
6. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 125,221	\$ 125,224	\$ 125,228
Council and committee fees	22,450	17,699	19,834
	<u>147,671</u>	<u>142,923</u>	<u>145,062</u>
General Administrative			
Administrative	697,876	763,101	662,396
Financial management	16,500	16,500	19,250
Taxation:			
Administration	30,667	29,875	28,437
Assessment services	143,957	143,957	143,818
Tax billing	6,000	3,713	5,732
Reduced taxes	51,000	53,797	47,225
Write offs	29,000	25,807	26,118
Sherose Island Park	17,875	25,180	15,627
Other	425	-	-
	<u>993,300</u>	<u>1,061,930</u>	<u>948,603</u>
Debt Charges			
Interest on short-term borrowings	17,550	8,408	3,489
Other debt charges	1,750	1,275	3,167
	<u>19,300</u>	<u>9,683</u>	<u>6,656</u>
Valuation allowances			
Valuation allowances	5,000	1,757	15,863
	<u>-</u>	<u>49,966</u>	<u>44,571</u>
Amortization			
	<u>-</u>	<u>49,966</u>	<u>44,571</u>
Other General Government Services			
Elections	1,000	635	-
Conventions and delegations	13,000	12,369	10,429
Liability insurance	31,000	33,047	30,852
Intergovernmental relations	5,000	3,569	-
Grants to organizations and individuals	66,500	52,432	64,826
Other general	21,000	28,201	40,518
	<u>137,500</u>	<u>130,253</u>	<u>146,625</u>
	<u>\$ 1,302,771</u>	<u>\$ 1,396,512</u>	<u>\$ 1,307,380</u>

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

	BUDGET 2012	ACTUAL 2012	ACTUAL 2011
7. Protective Services			
Fire Protection:			
Grant	\$ 192,500	\$ 191,416	\$ 188,776
Transmission of taxes			
Direct	395,935	330,438	360,264
Debt service costs	2,000	2,962	-
	<u>590,435</u>	<u>524,816</u>	<u>549,040</u>
Police Protection			
Detention and custody	2,000	1,332	1,338
RCMP contract	768,707	768,708	732,092
	<u>770,707</u>	<u>770,040</u>	<u>733,430</u>
Law Enforcement			
Prosecuting Attorney	3,400	3,400	3,000
Transfer to correctional services	74,397	74,082	99,195
Other	2,000	278	1,977
	<u>79,797</u>	<u>77,760</u>	<u>104,172</u>
Emergency Measures Organization	<u>42,066</u>	<u>23,714</u>	<u>39,617</u>
Other Protection:			
Inspections	122,090	104,074	88,294
Animal and pest control	12,000	5,855	4,664
	<u>134,090</u>	<u>109,929</u>	<u>92,958</u>
	<u>\$ 1,617,095</u>	<u>\$ 1,506,259</u>	<u>\$ 1,519,217</u>
8. Transportation Services			
Road Transport	\$ 70,522	\$ 64,936	\$ 64,050
Street lighting	162,500	160,750	160,473
Community clean up program	10,000	12,987	11,700
Amortization	-	16,572	28,780
Other	8,000	7,404	7,015
	<u>251,022</u>	<u>262,649</u>	<u>272,018</u>

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

	BUDGET	ACTUAL	ACTUAL
	<u>2012</u>	<u>2012</u>	<u>2011</u>
9. Environmental Health Services			
Sewage collection and disposal	\$ 235,750	\$ 213,372	\$ 200,873
Garbage and waste collection and disposal:			
Municipal collection and disposal	849,825	826,653	731,123
Waste disposal education	1,600	615	935
Amortization	-	161,456	163,984
Debt Charges			
Interest on long-term debt			
Debenture interest	15,175	15,175	17,483
	<u>\$ 1,102,350</u>	<u>\$ 1,217,271</u>	<u>\$ 1,114,398</u>
10. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 7,850	\$ 12,421	\$ 12,507
Physician Recruitment	36,780	27,352	11,607
Housing			
Deficit of Regional Housing Authority	12,900	19,424	11,825
Amortization	-	8,424	8,424
Debt Charges			
Interest on long-term debt			
Debenture interest	750	750	1,500
	<u>\$ 58,280</u>	<u>\$ 68,371</u>	<u>\$ 45,863</u>
11. Environmental Development Services			
Planning	\$ 4,400	\$ 3,180	\$ 2,011
Development Initiatives	55,519	86,226	119,365
District Planning Commission	58,323	58,323	89,960
Tourism	143,420	115,001	79,398
Regional Development Authority	25,000	-	95,730
Amortization	-	37,576	37,453
Debt Charges			
Interest on long-term debt			
Debenture interest	2,413	2,313	2,925
	<u>\$ 289,075</u>	<u>\$ 302,619</u>	<u>\$ 426,842</u>

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

	BUDGET	ACTUAL	ACTUAL
	<u>2012</u>	<u>2012</u>	<u>2011</u>
12. Recreation, Cultural and Education Services			
Administration	\$ 112,583	\$ 103,792	\$ 94,134
Parks and playground	94,135	81,363	41,427
Rinks and arenas and community centre	67,282	70,925	61,827
Municipal arena	296,094	290,864	287,770
Cultural buildings and facilities:			
Western County Regional Library	43,946	43,946	43,946
CED Centre/Library	22,200	22,777	23,554
Learning Centre	9,400	6,480	7,928
Amortization	-	166,669	172,536
Debt Charges			
Interest on long-term debt			
Debenture interest	30,504	27,586	30,504
	<u>\$ 676,144</u>	<u>\$ 814,402</u>	<u>\$ 763,626</u>

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

				<u>2012</u>	<u>2011</u>
	<u>OPERATING</u> <u>RESERVE</u>	<u>CAPITAL</u> <u>RESERVE</u>	<u>CAPITAL</u> <u>RESERVE</u> <u>GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>
ASSETS					
Cash and bank	\$ 569,305	\$ 480,327	\$ 1,366,537	\$ 2,416,169	\$ 2,143,917
Due from Federal Gov't	-	-	170,220	170,220	-
Due from Own Funds					
Operating fund	185,000	97,570	-	282,570	142,277
Fire Departments	-	7,000	-	7,000	5,200
SRF Funds	-	49,167	-	49,167	-
Other	-	16,270	-	16,270	2,843
	<u>\$ 754,305</u>	<u>\$ 650,334</u>	<u>\$ 1,536,757</u>	<u>\$ 2,941,396</u>	<u>\$ 2,294,237</u>

LIABILITIES

Due to Own Funds					
Operating Fund	\$ -	-	\$ -	\$ -	\$ 26
SRF Funds	49,167	-	-	49,167	2,843
	<u>49,167</u>	<u>-</u>	<u>-</u>	<u>49,167</u>	<u>2,869</u>

RESERVES

Reserves					
- per Statement	<u>705,138</u>	<u>650,334</u>	<u>1,536,757</u>	<u>2,892,229</u>	<u>2,291,368</u>
	<u>\$ 754,305</u>	<u>650,334</u>	<u>\$ 1,536,757</u>	<u>\$ 2,941,396</u>	<u>\$ 2,294,237</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>2012</u>	<u>2011</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	\$ 578,744	\$ 544,309	\$ 1,168,315	\$ 2,291,368	\$ 1,877,682
Additions					
Interest	4,994	5,900	10,938	21,832	11,660
Transfers from Own Funds					
Operating fund	185,000	162,570	-	347,570	283,364
Reserve Funds	-	55,000	17,064	72,064	-
Team Shelburne	-	-	-	-	185,763
Sale of Property	-	-	-	-	2,186
Gas tax rebate	-	-	340,440	340,440	342,864
	<u>189,994</u>	<u>223,470</u>	<u>368,442</u>	<u>781,906</u>	<u>825,837</u>
Deductions					
Transfer of Own Funds					
Operating fund	(38,600)	(25,000)	-	(63,600)	(412,151)
Reserve Funds	(25,000)	(85,639)	-	(110,639)	-
Other Funds	-	(6,806)	-	(6,806)	-
	<u>(63,600)</u>	<u>(117,445)</u>	<u>-</u>	<u>(181,045)</u>	<u>(412,151)</u>
BALANCE, END OF YEAR	<u>\$ 705,138</u>	<u>\$ 650,334</u>	<u>\$ 1,536,757</u>	<u>\$ 2,892,229</u>	<u>\$ 2,291,368</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT
MARCH 31, 2012

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR.31/11</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR.31/12</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Debtenture							
Barrington Medical Centre	2012	\$ 12,500	\$ -	\$ 12,500	\$ -	750	6.0%
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2017	163,632	-	27,272	136,360	7,164	4.08%-4.580%
Visitor Information Centre	2015	50,000	-	12,500	37,500	2,313	4.8%-5.45%
Sewage Treatment	2017	229,134	-	33,496	195,638	11,392	4.495%-5.145%
Landfill upgrades	2015	77,600	-	19,400	58,200	3,783	4.495%-5.145%
CED Centre/Library	2022	440,000	-	40,000	400,000	20,422	4.475% 5.08%
Other Capital Financing							
Fire department - bank loans	2015	972,866	-	145,168	827,698	45,824	Prime + 0.5%
		103,742	-	36,502	67,240	2,757	
		\$ 1,076,608	\$ -	\$ 181,670	\$ 894,938	\$ 48,581	
Principal payments required during the next five years are as follows:							
	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>Thereafter</u>	<u>TOTALS</u>
Barrington Curling Club	\$ 27,272	\$ 27,272	\$ 27,272	\$ 27,272	\$ 27,272	\$ -	\$ 136,360
Visitor Information Centre	12,500	12,500	12,500	-	-	-	37,500
Sewage Treatment	35,171	37,000	38,979	41,103	43,385	-	195,638
Landfill upgrades	19,400	19,400	19,400	-	-	-	58,200
CED Centre/Library	40,000	40,000	40,000	40,000	40,000	200,000	400,000
Fire department - bank loans	26,700	26,700	13,840	-	-	-	67,240
	\$ 161,043	\$ 162,872	\$ 151,991	\$ 108,375	\$ 110,657	\$ 200,000	\$ 894,938

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>2012</u>	<u>2011</u>
SOURCE		
Capital Funding - Revenue		
Capital expenditures from revenue	\$ 255,104	\$ 541,026
Federal grants	-	445,998
Provincial grants	-	48,507
Other contributions	-	39,381
	<u>\$ 255,104</u>	<u>\$ 1,074,912</u>
APPLICATION		
Capital Asset Acquisitions	<u>\$ 255,104</u>	<u>\$ 1,074,912</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CAPITAL PROJECTS FUNDING
MARCH 31, 2012

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Issuance Of Debt</u>	<u>Capital Grants and Public Funding</u>
Land	\$ 33,728	\$ 33,728	\$ -	\$ -
Land improvements	29,944	29,944	-	-
Buildings	46,049	46,049	-	-
Equipment	22,392	22,392	-	-
Vehicles	27,175	27,175	-	-
Sidewalks/streets	65,119	65,119	-	-
Engineering structures	30,697	30,697	-	-
	<u>\$ 255,104</u>	<u>\$ 255,104</u>	<u>\$ -</u>	<u>\$ -</u>

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

	PAGE	BUDGET <u>2012</u>	ACTUAL <u>2012</u>	ACTUAL <u>2011</u>
REVENUE				
Taxes	28	\$ 5,607,220	\$ 5,626,531	\$ 5,434,240
Grants in Lieu of Taxes	28	136,955	135,233	135,609
Other Revenue from Own Sources	29	842,279	870,836	864,607
Unconditional Transfers from Other Governments	29	157,299	164,518	167,145
Conditional Transfers from Other Governments and Agencies	29	151,022	103,946	593,455
Other Transfers	30	<u>150,600</u>	<u>63,600</u>	<u>671,746</u>
		<u>\$ 7,045,375</u>	<u>\$ 6,964,664</u>	<u>\$ 7,866,802</u>
EXPENDITURES				
General Government Services	30	\$ 1,302,771	\$ 1,272,925	\$ 1,285,171
Protective Services	31	1,617,095	1,506,259	1,519,217
Transportation Services	31	251,022	246,077	243,238
Environmental Health Services	32	1,102,350	1,055,815	950,414
Public Health and Welfare Services	32	58,280	59,947	37,439
Environmental Development Services	32	289,075	258,237	389,389
Recreation, Cultural and Education Services	33	676,144	647,733	591,090
Fiscal Services	33	584,325	747,842	1,687,673
Education		<u>1,163,537</u>	<u>1,163,532</u>	<u>1,143,298</u>
		<u>7,044,599</u>	<u>6,958,367</u>	<u>7,846,929</u>
Excess of Revenue over Expenditure		<u>\$ 776</u>	<u>\$ 6,297</u>	<u>\$ 19,873</u>

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

	<u>2012</u>	<u>2011</u>
ASSETS		
Cash and Bank	<u>\$ 639,641</u>	<u>\$ 363,448</u>
Receivables		
Taxes and Rates		
Taxes	970,265	1,065,613
Due from Federal Government and its Agencies		
Conditional transfers	36,247	50,379
Due from Provincial Government and its Agencies		
Conditional transfers	1,038	29,695
Due from Other Local Governments	19,992	25,388
Other Receivables		
Trade Accounts	13,248	32,912
Community loans	1,500	40,381
	<u>1,042,290</u>	<u>1,244,368</u>
Inventory, at cost	<u>13,859</u>	<u>13,620</u>
Prepaid expenses	<u>49,815</u>	<u>47,671</u>
Deferred expense - Clerk's Pension	<u>93,930</u>	<u>61,267</u>
	<u>\$ 1,839,535</u>	<u>\$ 1,730,374</u>

Continued Page 27

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

	<u>2012</u>	<u>2011</u>
LIABILITIES		
Payables		
Own Funds and Agencies		
Special Reserve Funds	\$ 282,570	\$ 142,251
Due to Federal Government and its Agencies	214,944	184,806
Due to Provincial Government and its Agencies	21,467	106,177
Due to other Local Governments	22,601	15,173
Due to Fire Districts	30,879	30,879
Trade accounts	278,922	303,548
	<u>568,813</u>	<u>640,583</u>
Other Liabilities		
Prepayment of taxes	31,296	26,538
Assets Valuation Allowances		
	-	6,476
Tax Sale Surplus		
	71,181	67,811
Clerk's Pension Liability		
	93,930	61,267
	<u>1,047,790</u>	<u>944,926</u>
EQUITY		
Surplus	791,745	785,448
	<u>\$ 1,839,535</u>	<u>\$ 1,730,374</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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,342,076	\$ 3,367,909	\$ 3,233,469
Commercial	1,370,798	1,357,284	1,325,753
	<u>4,712,874</u>	<u>4,725,193</u>	<u>4,559,222</u>
Resource			
Taxable assessments	206,652	214,984	191,172
Forest property tax	4,408	4,442	4,426
	<u>211,060</u>	<u>219,426</u>	<u>195,598</u>
Protective Services	<u>331,435</u>	<u>331,685</u>	<u>324,676</u>
Environmental Services, Sewer	<u>277,353</u>	<u>276,435</u>	<u>272,906</u>
Business Property			
Business occupancy	15,827	14,904	17,371
Based on revenue (Bell Aliant)	49,210	49,211	54,906
	<u>65,037</u>	<u>64,115</u>	<u>72,277</u>
Farm Acreage	<u>2,456</u>	<u>2,601</u>	<u>2,555</u>
Wind Turbine Taxes	<u>7,005</u>	<u>7,076</u>	<u>7,006</u>
	<u>\$ 5,607,220</u>	<u>\$ 5,626,531</u>	<u>\$ 5,434,240</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 51,497</u>	<u>\$ 52,594</u>	<u>\$ 51,484</u>
Provincial Government			
Provincial property	55,515	52,746	47,939
Crown land	26,993	26,993	33,236
	<u>82,508</u>	<u>79,739</u>	<u>81,175</u>
Provincial Government Agencies			
Nova Scotia Power Incorporated (NSPI)	<u>2,950</u>	<u>2,900</u>	<u>2,950</u>
	<u>\$ 136,955</u>	<u>\$ 135,233</u>	<u>\$ 135,609</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 175,682	\$ 146,500	\$ 164,608
Sales of Services			
General government services	65,100	90,457	74,034
Municipal arena	206,852	209,977	217,716
Swimming pool	7,050	14,084	14,839
Recreation programs	37,225	44,566	31,067
	<u>316,227</u>	<u>359,084</u>	<u>337,656</u>
Other Revenue from Own Sources			
Licenses and permits	21,900	29,779	23,405
Rentals	124,670	129,916	125,411
Interest on investments	5,000	10,432	4,265
Interest on taxes	190,000	183,096	197,817
Miscellaneous	8,800	12,029	11,445
	<u>350,370</u>	<u>365,252</u>	<u>362,343</u>
	<u>\$ 842,279</u>	<u>\$ 870,836</u>	<u>\$ 864,607</u>
4. Unconditional Transfers from Other Governments			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 122,908	\$ 122,908	\$ 126,650
NSPI - HST Rebate	14,891	14,891	21,590
RRFB	19,500	26,719	18,905
	<u>157,299</u>	<u>164,518</u>	<u>167,145</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ 17,519	\$ 419,774
Building Canada Fund	1,449	13,968	26,224
Recreation and Cultural Services:			
Recreation	10,000	-	1,380
Provincial Government			
Building Canada Fund	-	-	26,223
Other	139,573	72,459	119,854
	<u>151,022</u>	<u>103,946</u>	<u>593,455</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
6. Other Transfers			
Special Reserve Fund - Operating	\$ 125,600	\$ 38,600	\$ 405,153
Special Reserve Fund - Capital	25,000	25,000	6,998
Team Shelburne	-	-	185,764
Barrington Ground Search & Rescue	-	-	34,450
Other	-	-	39,381
	<u>\$ 150,600</u>	<u>\$ 63,600</u>	<u>\$ 671,746</u>
7. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 125,221	\$ 125,224	\$ 125,228
Council and committee fees	22,450	17,699	19,834
	<u>147,671</u>	<u>142,923</u>	<u>145,062</u>
General Administrative			
Administrative	697,876	689,480	684,758
Financial management	16,500	16,500	19,250
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Write offs	29,000	25,807	26,118
Sherose Island Park	17,875	25,180	15,627
Other	425	-	-
	<u>993,300</u>	<u>988,309</u>	<u>970,965</u>
Debt Charges			
Interest on short-term borrowings	17,550	8,408	3,489
Other debt charges	1,750	1,275	3,167
	<u>19,300</u>	<u>9,683</u>	<u>6,656</u>
Valuation Allowances	<u>5,000</u>	<u>1,757</u>	<u>15,863</u>
Other General Government Services			
Elections	1,000	635	-
Conventions and delegations	13,000	12,369	10,429
Liability insurance	31,000	33,047	30,852
Intergovernmental relations	5,000	3,569	-
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Other general	21,000	28,201	40,518
	<u>137,500</u>	<u>130,253</u>	<u>146,625</u>
	<u>\$ 1,302,771</u>	<u>\$ 1,272,925</u>	<u>\$ 1,285,171</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
8. Protective Services			
Fire Protection:			
Grant	\$ 192,500	\$ 191,416	\$ 188,776
Transmission of taxes			
Direct	395,935	330,438	360,264
Debt service costs	2,000	2,962	-
	<u>590,435</u>	<u>524,816</u>	<u>549,040</u>
Police Protection			
Detention and custody	2,000	1,332	1,338
RCMP contract	768,707	768,708	732,092
	<u>770,707</u>	<u>770,040</u>	<u>733,430</u>
Law Enforcement			
Prosecuting Attorney	3,400	3,400	3,000
Transfer to correctional services	74,397	74,082	99,195
Other	2,000	278	1,977
	<u>79,797</u>	<u>77,760</u>	<u>104,172</u>
Emergency Measures Organization	<u>42,066</u>	<u>23,714</u>	<u>39,617</u>
Other Protection:			
Inspections	122,090	104,074	88,294
Animal and pest control	12,000	5,855	4,664
	<u>134,090</u>	<u>109,929</u>	<u>92,958</u>
	<u>\$ 1,617,095</u>	<u>\$ 1,506,259</u>	<u>\$ 1,519,217</u>
9. Transportation Services			
Road Transport	\$ 70,522	\$ 64,936	\$ 64,050
Street lighting	162,500	160,750	160,473
Community clean up program	10,000	12,987	11,700
Other	8,000	7,404	7,015
	<u>\$ 251,022</u>	<u>\$ 246,077</u>	<u>\$ 243,238</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
10. Environmental Health Services			
Sewage collection and disposal	\$ 235,750	\$ 213,372	\$ 200,873
Garbage and waste collection and disposal:			
Municipal collection and disposal	849,825	826,653	731,123
Waste disposal education	1,600	615	935
Debt Charges			
Interest on long-term debt			
Debenture interest	15,175	15,175	17,483
	<u>\$ 1,102,350</u>	<u>\$ 1,055,815</u>	<u>\$ 950,414</u>
11. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 7,850	\$ 12,421	\$ 12,507
Physician Recruitment	36,780	27,352	11,607
Housing			
Deficit of Regional Housing Authority	12,900	19,424	11,825
Debt Charges			
Interest on long-term debt			
Debenture interest	750	750	1,500
	<u>\$ 58,280</u>	<u>\$ 59,947</u>	<u>\$ 37,439</u>
12. Environmental Development Services			
Planning	\$ 4,400	\$ 3,180	\$ 2,011
Development Initiatives	55,519	79,420	119,365
District Planning Commission	58,323	58,323	89,960
Tourism	143,420	115,001	79,398
Regional Development Authority	25,000	-	95,730
Debt Charges			
Interest on long-term debt			
Debenture interest	2,413	2,313	2,925
	<u>\$ 289,075</u>	<u>\$ 258,237</u>	<u>\$ 389,389</u>

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

	<u>BUDGET</u> <u>2012</u>	<u>ACTUAL</u> <u>2012</u>	<u>ACTUAL</u> <u>2011</u>
13. Recreation, Cultural and Education Services			
Administration	\$ 112,583	\$ 103,792	\$ 94,134
Parks and playground	94,135	81,363	41,427
Recreation centre	67,282	70,925	61,827
Municipal arena	296,094	290,864	287,770
Cultural buildings and facilities:			
Western County Regional Library	43,946	43,946	43,946
CED Centre/Library	22,200	22,777	23,554
Learning Centre	9,400	6,480	7,928
Debt Charges			
Interest on long-term debt			
Debenture interest	30,504	27,586	30,504
	<u>\$ 676,144</u>	<u>\$ 647,733</u>	<u>\$ 591,090</u>
14. Fiscal Services			
Financing and Transfers			
Debenture principal	\$ 182,255	\$ 145,168	\$ 143,634
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	402,070	255,104	1,074,912
Special Reserve Fund - Operating	-	347,570	469,127
	<u>402,070</u>	<u>602,674</u>	<u>1,544,039</u>
	<u>\$ 584,325</u>	<u>\$ 747,842</u>	<u>\$ 1,687,673</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
TANGIBLE CAPITAL ASSETS
MARCH 31st

	<u>Cost</u> <u>March 31/11</u>	<u>Additions</u>	<u>Disposals/</u> <u>Fully</u> <u>Amortized</u>	<u>Cost</u> <u>March 31/12</u>
Land				
General Government	\$ 70,058	\$ -	\$ -	\$ 70,058
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	21,200	-	-	21,200
Environmental Development	14,374	-	-	14,374
Recreation, Cultural and Education	775,505	33,728	-	809,233
	<u>958,627</u>	<u>33,728</u>	<u>-</u>	<u>992,355</u>
Land Improvements				
Environmental Health	222,800	-	-	222,800
Public Health and Welfare	80,808	-	-	80,808
Environmental Development	753,353	3,000	-	756,353
Recreation, Cultural and Education	342,877	26,944	-	369,821
	<u>1,399,838</u>	<u>29,944</u>	<u>-</u>	<u>1,429,782</u>
Buildings				
General Government	1,337,008	15,158	-	1,352,166
Transportation Services	23,573	25,263	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	336,964	-	-	336,964
Environmental Development	130,113	-	-	130,113
Recreation, Cultural and Education	4,217,557	5,628	-	4,223,185
	<u>6,089,562</u>	<u>46,049</u>	<u>-</u>	<u>6,135,611</u>
Equipment				
General Government	17,939	3,171	5,264	15,846
Transportation Services	70,422	-	36,227	34,195
Environmental Health	33,576	-	18,739	14,837
Recreation, Cultural and Education	100,349	19,221	68,133	51,437
	<u>222,286</u>	<u>22,392</u>	<u>128,363</u>	<u>116,315</u>
Vehicles				
General Government	37,790	27,175	-	64,965
Transportation Services	98,503	-	55,942	42,561
Environmental Health	65,117	-	-	65,117
	<u>201,410</u>	<u>27,175</u>	<u>55,942</u>	<u>172,643</u>
Sidewalks/Streets				
Recreation, Cultural and Education	804,122	65,119	-	869,241
Engineered Structures				
Environmental Health	7,011,877	30,697	-	7,042,574
	<u>\$ 16,687,722</u>	<u>\$ 255,104</u>	<u>\$ 184,305</u>	<u>\$ 16,758,521</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
ACCUMULATED AMORTIZATION
MARCH 31st

	<u>Accumulated Amortization March 31/11</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/12</u>
Land Improvements				
Environmental Health	\$ 47,417	\$ 9,135	\$ -	\$ 56,552
Public Health and Welfare	22,072	3,313	-	25,385
Environmental Development	30,887	31,010	-	61,897
Recreation, Cultural and Education	76,844	15,163	-	92,007
	<u>177,220</u>	<u>58,621</u>	<u>-</u>	<u>235,841</u>
Buildings				
General Government	858,467	33,804	-	892,271
Transportation Services	9,361	1,221	-	10,582
Environmental Health	6,700	1,108	-	7,808
Public Health and Welfare	70,525	8,424	-	78,949
Environmental Development	25,836	3,253	-	29,089
Recreation, Cultural and Education	1,365,879	105,580	-	1,471,459
	<u>2,336,768</u>	<u>153,390</u>	<u>-</u>	<u>2,490,158</u>
Equipment				
General Government	12,402	3,169	5,263	10,308
Transportation Services	56,215	6,839	36,227	26,827
Environmental Health	27,966	2,967	18,739	12,194
Recreation, Cultural and Education	89,496	10,288	68,134	31,650
	<u>186,079</u>	<u>23,263</u>	<u>128,363</u>	<u>80,979</u>
Vehicles				
General Government	12,716	12,993	-	25,709
Transportation Services	92,987	8,512	55,942	45,557
Environmental Health	46,464	7,393	-	53,857
	<u>152,167</u>	<u>28,898</u>	<u>55,942</u>	<u>125,123</u>
Sidewalks/Streets				
Recreation, Cultural and Education	106,481	35,639	-	142,120
Engineered Structures				
Environmental Health	3,091,309	140,852	-	3,232,161
	<u>\$ 6,050,024</u>	<u>\$ 440,663</u>	<u>\$ 184,305</u>	<u>\$ 6,306,382</u>