

**MUNICIPALITY OF THE DISTRICT  
OF BARRINGTON  
CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 2013**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON  
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 2013**

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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, 2013, 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, 2013 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 24, 2013  
Shelburne, Nova Scotia

  
Chartered Accountants

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

	PAGE	BUDGET <u>2013</u>	ACTUAL <u>2013</u>	ACTUAL <u>2012</u>
<b>REVENUE</b>				
Taxes	11	\$ 5,740,098	\$ 5,765,267	\$ 5,626,531
Grants in Lieu of Taxes	11	124,562	139,851	135,233
Other Revenue from Own Sources	12	866,674	926,756	892,668
Unconditional Transfers from Other Government	12	513,266	529,824	504,958
Conditional Transfers from Other Governments and Agencies	12	<u>119,657</u>	<u>93,139</u>	<u>103,946</u>
		<u>\$ 7,364,257</u>	<u>\$ 7,454,837</u>	<u>\$ 7,263,336</u>
<b>EXPENDITURES</b>				
General Government Services	13	\$ 1,378,083	\$ 1,426,593	\$ 1,361,466
Protective Services	14	1,673,033	1,650,293	1,506,259
Transportation Services	14	253,794	257,269	262,649
Environmental Health Services	15	1,148,855	1,310,679	1,217,271
Public Health and Welfare Services	15	65,130	85,168	68,371
Environmental Development Services	15	260,921	250,685	302,619
Recreation, Cultural and Education Services	16	684,780	904,891	814,402
Education		<u>1,211,512</u>	<u>1,211,508</u>	<u>1,163,532</u>
		<u>6,676,108</u>	<u>7,097,086</u>	<u>6,696,569</u>
<b>Excess of Revenue over Expenditure</b>		<u>\$ 688,149</u>	<u>\$ 357,751</u>	<u>\$ 566,767</u>

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

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>Cash</b>		
Unrestricted - Note 5	\$ 993,646	\$ 1,137,765
Restricted - Note 5	<u>1,614,019</u>	<u>1,918,045</u>
	<u>2,607,665</u>	<u>3,055,810</u>
<b>Receivables</b>		
Taxes - Note 6	1,096,604	970,265
Due from Federal Government and its Agencies	211,102	206,467
Due from Provincial Government and its Agencies	25,400	1,038
Due from Other Governments and Agencies - Note 7	69,025	78,882
Trade Accounts Receivable	<u>18,628</u>	<u>29,518</u>
	<u>1,420,759</u>	<u>1,286,170</u>
	<u>\$ 4,028,424</u>	<u>\$ 4,341,980</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Federal Government and its Agencies	\$ 201,972	\$ 214,944
Due to Provincial Government and its Agencies - Note 8	70,604	21,467
Other Local Governments	16,476	22,601
Due to Own Funds and Agencies - Note 9	30,879	30,879
Trade accounts	312,411	278,922
Pension Liability	<u>87,221</u>	<u>93,930</u>
	719,563	662,743
<b>Other Liabilities</b>		
Prepayment of taxes	23,922	31,296
<b>Tax Sale Surplus</b>	74,164	71,181
<b>Long-Term Debt - Page 21</b>	<u>733,895</u>	<u>894,938</u>
	<u>\$ 1,551,544</u>	<u>\$ 1,660,158</u>
<b>NET FINANCIAL ASSETS</b>	<u>\$ 2,476,880</u>	<u>\$ 2,681,822</u>
<b>Non-Financial Assets - Note 11</b>	<u>\$ 11,144,367</u>	<u>\$ 10,626,593</u>
<b>Net Assets</b>	<u>\$ 13,621,247</u>	<u>\$ 13,308,415</u>
<b>Accumulated Surplus - Note 13</b>	<u>\$ 13,621,247</u>	<u>\$ 13,308,415</u>
<b>Contingent Liability - Note 15</b>		
<b>Guarantees - Note 17</b>		

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	<u>2013</u>	<u>2012</u>
<b>Annual Surplus</b>	\$ 357,751	\$ 566,767
<b>Changes in tangible capital assets</b>		
Acquisition of tangible capital assets	(1,060,585)	(255,104)
Amortization	464,373	440,663
<b>Change in other non-financial assets</b>	<u>33,519</u>	<u>(35,046)</u>
<b>Decrease (Increase) in net book value of tangible capital assets</b>	<u>(562,693)</u>	<u>150,513</u>
<b>Decrease (Increase) in net assets</b>	(204,942)	717,280
<b>Net Assets, beginning of year</b>	<u>2,681,822</u>	<u>1,964,542</u>
<b>Net Assets, end of year</b>	<u>\$ 2,476,880</u>	<u>\$ 2,681,822</u>

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

	<u>2013</u>	<u>2012</u>
<b>Cash Provided From (Used For)</b>		
<b>Operations</b>		
Excess of expenditures over revenue	\$ 357,751	\$ 566,767
Amortization expense	<u>464,373</u>	<u>440,663</u>
	<u>822,124</u>	1,007,430
Net change in working capital balances	<u>(82,160)</u>	12,835
Change in other non-financial assets	<u>33,519</u>	<u>(35,046)</u>
	<u>773,483</u>	<u>985,219</u>
<b>Financing</b>		
Long-Term Debt repaid	<u>(161,043)</u>	<u>(181,670)</u>
<b>Investing</b>		
Purchase of Tangible capital assets	<u>(1,060,585)</u>	<u>(255,104)</u>
Net Cash Provided (Used)	<u>(448,145)</u>	548,445
<b>Cash and Bank</b>		
Beginning of year	<u>3,055,810</u>	<u>2,507,365</u>
<b>END OF YEAR</b>	<u>\$ 2,607,665</u>	<u>\$ 3,055,810</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**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 and Special Reserve Fund - Capital. 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 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, 2013, 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**

20132012**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 \$29,910 (2012 - \$19,424) 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 (2012 - \$43,946) to the regional library.

**Yarmouth-Argyle-Barrington District Planning Commission**

Municipal council approved the withdrawal of the Municipality of the District of Barrington from the District Planning Commission, effective March 31, 2012. In 2012 the Municipality paid \$58,323 as its share of the operations of the District Planning Commission.

**5. Cash**

Unrestricted

General Fund

\$ 248,368 \$ 568,460

Special Reserve Fund - Operating

745,278 569,305\$ 993,646 \$ 1,137,765

Restricted

Tax Sale Surplus

\$ 74,164 \$ 71,181

Special Reserve Fund - Capital

554,035 480,327

Special Reserve Fund - Gas Tax Funds

985,820 1,366,537\$ 1,614,019 \$ 1,918,045**6. Taxes Receivable**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 970,265	\$ -	\$ 970,265	\$ 1,065,613
Current levy	-	5,719,588	<u>5,719,588</u>	<u>5,577,321</u>
	<u>970,265</u>	<u>5,719,588</u>	<u>6,689,853</u>	<u>6,642,934</u>
Collections	657,805	4,854,390	<u>5,512,195</u>	5,593,064
Reliefs and exemptions	-	57,143	<u>57,143</u>	53,797
Written off	-	23,911	<u>23,911</u>	25,808
	<u>657,805</u>	<u>4,935,444</u>	<u>5,593,249</u>	<u>5,672,669</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 312,460</u>	<u>\$ 784,144</u>	<u>\$ 1,096,604</u>	<u>\$ 970,265</u>

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

	<u>2013</u>	<u>2012</u>
<b>6. Taxes Receivable (Continued)</b>		
Allocation		
General levy and area charges	\$ 1,013,321	\$ 896,234
Sewer	<u>83,283</u>	<u>74,031</u>
	<u>\$ 1,096,604</u>	<u>\$ 970,265</u>
<b>7. Due from Other Governments and Agencies</b>		
Town of Clark's Harbour	\$ 29,936	\$ 19,992
Community projects	-	1,500
District Fire Departments	<u>39,089</u>	<u>57,390</u>
	<u>\$ 69,025</u>	<u>\$ 78,882</u>
<b>8. Due to Provincial Government and its Agencies</b>		
Tri-County Housing Authority	\$ 29,910	\$ 19,424
Provincial Government Departments	<u>40,694</u>	<u>2,043</u>
	<u>\$ 70,604</u>	<u>\$ 21,467</u>
<b>9. Due to Own Fund and Agencies</b>		
Fire departments	<u>\$ 30,879</u>	<u>\$ 30,879</u>
<b>10. Long-Term Debt</b>		
Principal repayments required during the next five years are as follows:		
	<u>General Capital</u>	
2014	\$ 161,622	
2015	153,241	
2016	108,375	
2017	110,657	
2018	<u>40,000</u>	
	<u>\$ 573,895</u>	
<b>11. Non-Financial Assets</b>		
Tangible Capital Assets		
Property, plant, and equipment - Note 12	\$ 11,003,431	\$ 10,452,139
Inventory	11,833	13,859
Prepaid expenses	25,032	49,815
Deferred Charge	<u>104,071</u>	<u>110,780</u>
	<u>\$ 11,144,367</u>	<u>\$ 10,626,593</u>

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

	<u>2013</u>	<u>2012</u>
<b>12. Property, Plant and Equipment</b>		
Cost - Page 33	\$ 17,641,772	\$ 16,758,521
Accumulated amortization - Page 34	<u>(6,638,341)</u>	<u>(6,306,382)</u>
	<u>\$ 11,003,431</u>	<u>\$ 10,452,139</u>
<b>13. Accumulated Surplus</b>		
Beginning	\$ 13,308,415	\$ 12,776,694
Current year surplus	357,751	531,721
Net book value of property and equipment disposed	<u>(44,919)</u>	<u>-</u>
Accumulated Surplus, end of year	<u>\$ 13,621,247</u>	<u>\$ 13,308,415</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.

The cost of school assets under the operational control of the Tri-County Regional School Board is \$2,406,310 (2012 - \$2,406,310)

**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, 2013, this contingency amounted to \$220,426.

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. 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.

**17. Guarantees**

The Municipality of the District of Barrington has provided a loan guarantee to the Canadian Imperial Bank of Commerce for a maximum of \$290,176, representing the Municipality's share, of the outstanding term loans issued to the Island and Barrington Passage Volunteer Fire Department. As of March 31, 2013, the principal balance owing on the term loans was \$234,018.

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, 2013, the principal balance owing on the term loan was \$96,485.

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2013**

**17. Guarantees - continued**

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, 2013, the principal balance owing on the term loan was \$298,388.

The Municipality of the District of Barrington has provided a loan guarantee for a maximum of \$159,795 to the Royal Bank of Bank for a term loan issued to the Woods Harbour/Shag Harbour Volunteer Fire Department. As of March 31, 2013, the principal balance owing on the term loan was \$128,180.

**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		
Murray Atkinson	\$ 10,449	\$ -
Jody Crook	6,531	319
George El-Jakl	19,918	5,412
Louise Halliday	11,649	481
Shaun Hatfield	16,980	4,189
Donna LeBlanc-Messenger	18,571	2,151
Lindsay (Eddie) Nickerson	8,367	2,947
Cecil O'Donnell	10,449	358
Cathy Stoddard	10,449	2,452
Clerk		
Brian Holland	78,148	

**19. 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. The cost of assets under the operational control of the Tri-County Regional School Board (School Capital Fund) have not been included in the consolidated financial statements. Refer to Notes 2 and 14.

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,435,022	\$ 3,485,463	\$ 3,367,909
Commercial	1,376,329	1,373,391	1,357,284
	<u>4,811,351</u>	<u>4,858,854</u>	<u>4,725,193</u>
Resource			
Taxable Assessments	229,121	227,030	214,984
Forest property tax	4,408	4,376	4,442
	<u>233,529</u>	<u>231,406</u>	<u>219,426</u>
Protective Services	<u>340,026</u>	<u>327,014</u>	<u>331,685</u>
Environmental Services, Sewer	<u>280,200</u>	<u>277,080</u>	<u>276,435</u>
Business Property			
Business occupancy	16,251	15,300	14,904
Based on revenue (Bell Aliant)	49,210	45,679	49,211
	<u>65,461</u>	<u>60,979</u>	<u>64,115</u>
Farm Acreage	<u>2,456</u>	<u>2,788</u>	<u>2,601</u>
Wind Turbine Taxes	<u>7,075</u>	<u>7,146</u>	<u>7,076</u>
	<u>\$ 5,740,098</u>	<u>\$ 5,765,267</u>	<u>\$ 5,626,531</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 43,111</u>	<u>\$ 52,270</u>	<u>\$ 52,594</u>
Provincial Government			
Provincial property	52,730	58,860	52,746
Crown land	26,037	26,037	26,993
	<u>78,767</u>	<u>84,897</u>	<u>79,739</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>2,684</u>	<u>2,684</u>	<u>2,900</u>
	<u>\$ 124,562</u>	<u>\$ 139,851</u>	<u>\$ 135,233</u>

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

	<b>BUDGET 2013</b>	<b>ACTUAL 2013</b>	<b>ACTUAL 2012</b>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 171,122	\$ 157,355	\$ 146,500
Sales of Services			
General government services	65,100	49,160	90,457
Municipal arena	212,403	202,799	209,977
Swimming pool	12,900	11,342	14,084
Recreation programs	29,855	30,700	44,566
	<u>320,258</u>	<u>294,001</u>	<u>359,084</u>
Other Revenue from Own Sources			
Licenses and permits	26,900	22,267	29,779
Rentals	153,094	160,904	129,916
Interest on investments	8,000	36,399	32,264
Interest on taxes	179,000	184,292	183,096
Miscellaneous	8,300	71,538	12,029
	<u>375,294</u>	<u>475,400</u>	<u>387,084</u>
	<u>\$ 866,674</u>	<u>\$ 926,756</u>	<u>\$ 892,668</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Federal Government:			
Gas Tax Rebate	\$ 334,340	\$ 334,340	\$ 340,440
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	132,857	132,857	122,908
NSPI - HST Rebate	19,819	19,819	14,891
RRFB	26,250	42,808	26,719
	<u>\$ 513,266</u>	<u>\$ 529,824</u>	<u>\$ 504,958</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ -	\$ 17,519
Building Canada Fund	-	-	13,968
Recreation and cultural services:			
Recreation	1,521	-	-
Provincial Government			
Other	118,136	92,889	72,459
Other			
Other	-	250	-
	<u>\$ 119,657</u>	<u>\$ 93,139</u>	<u>\$ 103,946</u>

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

	<b>BUDGET</b> <b>2013</b>	<b>ACTUAL</b> <b>2013</b>	<b>ACTUAL</b> <b>2012</b>
<b>6. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 111,072	\$ 114,346	\$ 125,224
Council and committee fees	27,550	16,588	17,699
	<u>138,622</u>	<u>130,934</u>	<u>142,923</u>
General Administrative			
Administrative	768,997	807,380	728,055
Financial management	24,125	24,125	16,500
Taxation:			
Administration	31,746 ✕	31,616 ✕	29,875
Assessment services	145,545	142,691	143,957
Tax billing	6,000 ✕	756 ✕	3,713
Reduced taxes	56,000	57,143	53,797
Write offs	29,000 ✕	23,911 ✕	25,807
Sherose Island Park	19,325 ✕	14,475 ✕	25,180
Other	425	-	-
	<u>1,081,163</u>	<u>1,102,097</u>	<u>1,026,884</u>
Debt Charges			
Interest on short-term borrowings	10,000	-	8,408
Other debt charges	1,750	550	1,275
	<u>11,750</u>	<u>550</u>	<u>9,683</u>
Valuation allowances			
Valuation allowances	5,000	302	1,757
Amortization			
	-	50,146	49,966
Other General Government Services			
Elections	15,000	17,732	635
Conventions and delegations	14,000	8,135	12,369
Liability insurance	35,000	30,362	33,047
Intergovernmental relations	5,000	5,233	3,569
Grants to organizations and individuals	51,548	53,655	52,432
Other general	21,000	27,447	28,201
	<u>141,548</u>	<u>142,564</u>	<u>130,253</u>
	<u>\$ 1,378,083</u>	<u>\$ 1,426,593</u>	<u>\$ 1,361,466</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>7. Protective Services</b>			
Fire Protection:			
Grant	\$ 192,500	\$ 192,500	\$ 191,416
Fire Services Co-ordinator	80,081	75,647	-
Transmission of taxes			
Direct	319,802	329,836	330,438
Debt service costs	3,124	-	2,962
	<u>595,507</u>	<u>597,983</u>	<u>524,816</u>
Police Protection			
Detention and custody	2,000	1,310	1,332
RCMP contract	807,143	807,888	768,708
	<u>809,143</u>	<u>809,198</u>	<u>770,040</u>
Law Enforcement			
Prosecuting Attorney	6,184	6,184	3,400
Transfer to correctional services	97,266	97,266	74,082
Other	2,000	293	278
	<u>105,450</u>	<u>103,743</u>	<u>77,760</u>
Emergency Measures Organization	<u>31,537</u>	<u>26,797</u>	<u>23,714</u>
Other Protection:			
Inspections	120,396	105,972	104,074
Animal and pest control	11,000	6,600	5,855
	<u>131,396</u>	<u>112,572</u>	<u>109,929</u>
	<u>\$ 1,673,033</u>	<u>\$ 1,650,293</u>	<u>\$ 1,506,259</u>
<b>8. Transportation Services</b>			
Road Transport	\$ 71,794	\$ 71,822	\$ 64,936
Street lighting	162,500	156,765	160,750
Community clean up program	11,500	12,575	12,987
Amortization	-	8,636	16,572
Other	8,000	7,471	7,404
	<u>\$ 253,794</u>	<u>\$ 257,269</u>	<u>\$ 262,649</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>9. Environmental Health Services</b>			
Sewage collection and disposal	\$ 247,350	\$ 251,245	\$ 213,372
Garbage and waste collection and disposal:			
Municipal collection and disposal	887,200	878,622	826,653
Waste disposal education	1,600	-	615
Amortization	-	168,108	161,456
Debt Charges			
Interest on long-term debt			
Debenture interest	12,705	12,704	15,175
	<u>\$ 1,148,855</u>	<u>\$ 1,310,679</u>	<u>\$ 1,217,271</u>
<b>10. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ 6,350	\$ 16,146	\$ 12,421
Physician Recruitment	36,780	30,402	27,352
Housing			
Deficit of Regional Housing Authority	22,000	29,910	19,424
Amortization	-	8,710	8,424
Debt Charges			
Interest on long-term debt			
Debenture interest	-	-	750
	<u>\$ 65,130</u>	<u>\$ 85,168</u>	<u>\$ 68,371</u>
<b>11. Environmental Development Services</b>			
Planning	\$ 53,400	\$ 29,213	\$ 3,180
Development Initiatives	43,038	72,772	86,226
District Planning Commission	-	-	58,323
Tourism	152,808	110,286	115,001
Regional Development Authority	10,000	-	-
Amortization	-	36,739	37,576
Debt Charges			
Interest on long-term debt			
Debenture interest	1,675	1,675	2,313
	<u>\$ 260,921</u>	<u>\$ 250,685</u>	<u>\$ 302,619</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>12. Recreation, Cultural and Education Services</b>			
Administration	\$ 95,874	\$ 100,212	\$ 103,792
Parks and playground	105,185	<b>108,927</b>	81,363
Rinks and arenas and community centre	71,976	<b>81,685</b>	70,925
Municipal arena	310,930	<b>320,588</b>	290,864
Cultural buildings and facilities:			
Western County Regional Library	43,946	<b>43,946</b>	43,946
CED Centre/Library	23,000	<b>25,720</b>	22,777
Learning Centre	9,250	<b>7,160</b>	6,480
Amortization	-	<b>192,034</b>	166,669
Debt Charges			
Interest on long-term debt			
Debenture interest	24,619	<b>24,619</b>	27,586
	<u>\$ 684,780</u>	<u>\$ 904,891</u>	<u>\$ 814,402</u>

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

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>Tangible Assets</b>		
Property and equipment	\$ 11,003,431	\$ 10,452,138
<b>Due from District Fire Departments</b>	<b>23,690</b>	50,390
<b>Deferred Charge</b>		
Fire Department loan payments	<u>16,850</u>	<u>16,850</u>
	<u><b>\$ 11,043,971</b></u>	<u><b>\$ 10,519,378</b></u>
<b>LIABILITIES</b>		
<b>Long-Term Debt - Page 21</b>		
Nova Scotia Municipal Finance Corporation, due 2006 - 2015, 4.8% - 5.45%	\$ 25,000	\$ 37,500
Nova Scotia Municipal Finance Corporation, due 2006 - 2016, 4.08% - 4.580%	<b>109,088</b>	136,360
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	<b>199,267</b>	253,838
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	<b>360,000</b>	400,000
Long-term borrowing not secured by debentures		
Fire Department indebtedness, bank's prime plus 0.5%	<u>40,540</u>	<u>67,240</u>
	<u><b>733,895</b></u>	<u><b>894,938</b></u>
<b>EQUITY</b>		
<b>Investment in Capital Assets</b>	<u><b>10,310,076</b></u>	<u>9,624,440</u>
<b>BALANCE, END OF YEAR</b>	<u><b>\$ 11,043,971</b></u>	<u><b>\$ 10,519,378</b></u>

**ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON**

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

	<u>2013</u>	<u>2012</u>
<b>Balance, beginning of year</b>	\$ <u>9,624,440</u>	\$ <u>9,664,831</u>
<b>Add</b>		
Term debt retired	134,343	145,168
Capital expenditures from revenue	<u>1,060,585</u>	<u>255,104</u>
	<u>1,194,928</u>	<u>400,272</u>
	10,819,368	10,065,103
<b>Deduct</b>		
Current year amortization	464,373	-
Net book value of property and equipment disposed	<u>44,919</u>	<u>440,663</u>
	<u>509,292</u>	<u>440,663</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 10,310,076</u>	<u>\$ 9,624,440</u>

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

				<u>2013</u>	<u>2012</u>
<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>ASSETS</b>					
<b>Cash and bank</b>	\$ 745,278	\$ 554,035	\$ 985,820	<b>\$ 2,285,133</b>	\$ 2,416,169
<b>Due from Federal Government</b>	-	-	167,277	<b>167,277</b>	170,220
<b>Due from Own Funds</b>					
Operating fund	40,000	7,294	-	<b>47,294</b>	282,570
Fire Departments	-	1,800	-	<b>1,800</b>	7,000
SRF Funds	-	49,167	-	<b>49,167</b>	49,167
Other	-	13,600	-	<b>13,600</b>	16,270
	<u>\$ 785,278</u>	<u>\$ 625,896</u>	<u>\$ 1,153,097</u>	<u><b>\$ 2,564,271</b></u>	<u>\$ 2,941,396</u>
<b>LIABILITIES</b>					
<b>Due to Own Funds</b>					
SRF Funds	<u>\$ 49,167</u>	<u>-</u>	<u>\$ -</u>	<u><b>\$ 49,167</b></u>	<u>\$ 49,167</u>
<b>RESERVES</b>					
<b>Reserves - per Statement</b>	<u>736,111</u>	<u>625,896</u>	<u>1,153,097</u>	<u><b>2,515,104</b></u>	<u>2,892,229</u>
	<u><b>\$ 785,278</b></u>	<u>625,896</u>	<u><b>\$ 1,153,097</b></u>	<u><b>\$ 2,564,271</b></u>	<u>\$ 2,941,396</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>2013</u>	<u>2012</u>
	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>
<b>Reserve Funds</b>					
Beginning of year	\$ 705,138	\$ 650,334	\$ 1,536,757	\$ 2,892,229	\$ 2,291,368
<b>Additions</b>					
Interest	7,337	5,417	12,724	25,478	21,832
Transfers from Own Funds					
Operating fund	40,000	-	-	40,000	347,570
Reserve Funds	77,570	-	-	77,570	72,064
Sale of Property	-	63,023	-	63,023	-
Gas tax rebate	-	-	334,340	334,340	340,440
	<u>124,907</u>	<u>68,440</u>	<u>347,064</u>	<u>540,411</u>	<u>781,906</u>
<b>Deductions</b>					
Transfer of Own Funds					
Operating fund	(93,934)	(15,308)	(730,724)	(839,966)	(63,600)
Reserve Funds	-	(77,570)	-	(77,570)	(110,639)
Other Funds	-	-	-	-	(6,806)
	<u>(93,934)</u>	<u>(92,878)</u>	<u>(730,724)</u>	<u>(917,536)</u>	<u>(181,045)</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 736,111</u>	<u>\$ 625,896</u>	<u>\$ 1,153,097</u>	<u>\$ 2,515,104</u>	<u>\$ 2,892,229</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT**  
**MARCH 31, 2013**

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR.31/12</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR.31/13</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2017	136,360	-	27,272	109,088	7,164	4.08%-4.580%
Visitor Information Centre	2015	37,500	-	12,500	25,000	2,313	4.8%-5.45%
Sewage Treatment	2017	195,638	-	35,171	160,467	11,392	4.495%-5.145%
Landfill upgrades	2015	58,200	-	19,400	38,800	3,783	4.495%-5.145%
CED Centre/Library	2022	400,000	-	40,000	360,000	20,422	4.475% 5.08%
Other Capital Financing		827,698	-	134,343	693,355	45,074	
Fire department - bank loans	2015	67,240	-	26,700	40,540	2,757	Prime + 0.5%
		<u>\$ 894,938</u>	<u>\$ -</u>	<u>\$ 161,043</u>	<u>\$ 733,895</u>	<u>\$ 47,831</u>	

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

	<u>2014</u>	<u>2015</u>	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>Thereafter</u>	<u>TOTALS</u>
Barrington Curling Club	\$ 27,272	\$ 27,272	\$ 27,272	\$ 27,272	\$ -	\$ -	\$ 109,088
Visitor Information Centre	12,500	12,500	-	-	-	-	25,000
Sewage Treatment	37,000	38,979	41,103	43,385	-	-	160,467
Landfill upgrades	19,400	19,400	-	-	-	-	38,800
CED Centre/Library	40,000	40,000	40,000	40,000	40,000	160,000	360,000
Fire department - bank loans	25,450	15,090	-	-	-	-	40,540
	<u>\$ 161,622</u>	<u>\$ 153,241</u>	<u>\$ 108,375</u>	<u>\$ 110,657</u>	<u>\$ 40,000</u>	<u>\$ 160,000</u>	<u>\$ 733,895</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>2013</u>	<u>2012</u>
<b>SOURCE</b>		
<b>Capital Funding - Revenue</b>		
Capital expenditures from revenue	\$ 1,031,942	\$ 255,104
Proceeds on disposal	13,000	-
Provincial grants	15,643	-
	<u>\$ 1,060,585</u>	<u>\$ 255,104</u>
<b>APPLICATION</b>		
<b>Capital Asset Acquisitions</b>	<u>\$ 1,060,585</u>	<u>\$ 255,104</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CAPITAL PROJECTS FUNDING**  
**MARCH 31, 2013**

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Issuance Of Debt</u>	<u>Capital Grants and Public Funding</u>
Land	\$ 38,275	\$ 38,275	\$ -	\$ -
Land improvements	-	-	-	-
Buildings	65,632	49,989	-	15,643
Equipment	30,092	30,092	-	-
Vehicles	176,680	176,680	-	-
Sidewalks/streets	715,062	715,062	-	-
Engineering structures	34,844	34,844	-	-
	<u>\$ 1,060,585</u>	<u>\$ 1,044,942</u>	<u>\$ -</u>	<u>\$ 15,643</u>

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

	PAGE	BUDGET <u>2013</u>	ACTUAL <u>2013</u>	ACTUAL <u>2012</u>
<b>REVENUE</b>				
Taxes	27	\$ 5,740,098	\$ 5,765,267	\$ 5,626,531
Grants in Lieu of Taxes	27	124,562	139,851	135,233
Other Revenue from Own Sources	28	866,674	838,254	870,836
Unconditional Transfers from Other Governments	28	178,926	195,484	164,518
Conditional Transfers from Other Governments and Agencies	28	119,657	92,889	103,946
Other Transfers	29	<u>949,285</u>	<u>840,216</u>	<u>63,600</u>
		<u>\$ 7,979,202</u>	<u>\$ 7,871,961</u>	<u>\$ 6,964,664</u>
<b>EXPENDITURES</b>				
General Government Services	29	\$ 1,378,083	\$ 1,376,445	\$ 1,272,925
Protective Services	30	1,673,033	1,650,293	1,506,259
Transportation Services	30	253,794	248,633	246,077
Environmental Health Services	31	1,148,855	1,142,571	1,055,815
Public Health and Welfare Services	31	65,130	76,458	59,947
Environmental Development Services	31	260,921	213,946	258,237
Recreation, Cultural and Education Services	32	684,780	712,857	647,733
Fiscal Services	32	1,303,094	1,234,928	747,842
Education		<u>1,211,512</u>	<u>1,211,508</u>	<u>1,163,532</u>
		<u>7,979,202</u>	<u>7,867,639</u>	<u>6,958,367</u>
<b>Excess of Revenue over Expenditure</b>		<u>\$ -</u>	<u>\$ 4,322</u>	<u>\$ 6,297</u>

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

	<u>2013</u>	<u>2012</u>
<b>ASSETS</b>		
<b>Cash and Bank</b>	<u>\$ 322,532</u>	<u>\$ 639,641</u>
<b>Receivables</b>		
Taxes and Rates		
Taxes	1,096,604	970,265
Due from Federal Government and its Agencies		
Conditional transfers	43,825	36,247
Due from Provincial Government and its Agencies		
Conditional transfers	25,400	1,038
Due from Other Local Governments	29,936	19,992
Other Receivables		
Trade Accounts	18,628	13,248
Community loans	-	1,500
	<u>1,214,393</u>	<u>1,042,290</u>
<b>Inventory, at cost</b>	<u>11,833</u>	<u>13,859</u>
<b>Prepaid expenses</b>	<u>25,032</u>	<u>49,815</u>
<b>Deferred expense - Clerk's Pension</b>	<u>87,221</u>	<u>93,930</u>
	<u>\$ 1,661,011</u>	<u>\$ 1,839,535</u>

Continued Page 26

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

	<u>2013</u>	<u>2012</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Own Funds and Agencies		
Special Reserve Funds	\$ 47,294	\$ 282,570
Due to Federal Government and its Agencies	201,972	214,944
Due to Provincial Government and its Agencies	70,604	21,467
Due to other Local Governments	16,476	22,601
Due to Fire Districts	30,879	30,879
Trade accounts	312,412	278,922
	<b>632,343</b>	<b>568,813</b>
<b>Other Liabilities</b>		
Prepayment of taxes	23,922	31,296
<b>Assets Valuation Allowances</b>		
	-	-
<b>Tax Sale Surplus</b>	74,164	71,181
<b>Clerk's Pension Liability</b>	87,221	93,930
	<b>864,944</b>	<b>1,047,790</b>
<b>EQUITY</b>		
<b>Surplus</b>	796,067	791,745
	<b>\$ 1,661,011</b>	<b>\$ 1,839,535</b>

**ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON**

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,435,022	\$ 3,485,463	\$ 3,367,909
Commercial	1,376,329	1,373,391	1,357,284
	<u>4,811,351</u>	<u>4,858,854</u>	<u>4,725,193</u>
Resource			
Taxable assessments	229,121	227,030	214,984
Forest property tax	4,408	4,376	4,442
	<u>233,529</u>	<u>231,406</u>	<u>219,426</u>
Protective Services	<u>340,026</u>	<u>327,014</u>	<u>331,685</u>
Environmental Services, Sewer	<u>280,200</u>	<u>277,080</u>	<u>276,435</u>
Business Property			
Business occupancy	16,251	15,300	14,904
Based on revenue (Bell Aliant)	49,210	45,679	49,211
	<u>65,461</u>	<u>60,979</u>	<u>64,115</u>
Farm Acreage	<u>2,456</u>	<u>2,788</u>	<u>2,601</u>
Wind Turbine Taxes	<u>7,075</u>	<u>7,146</u>	<u>7,076</u>
	<u>\$ 5,740,098</u>	<u>\$ 5,765,267</u>	<u>\$ 5,626,531</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 43,111</u>	<u>\$ 52,270</u>	<u>\$ 52,594</u>
Provincial Government			
Provincial property	52,730	58,860	52,746
Crown land	26,037	26,037	26,993
	<u>78,767</u>	<u>84,897</u>	<u>79,739</u>
Provincial Government Agencies			
Nova Scotia Power Incorporated (NSPI)	2,684	2,684	2,900
	<u>\$ 124,562</u>	<u>\$ 139,851</u>	<u>\$ 135,233</u>

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

	<b>BUDGET</b>	<b>ACTUAL</b>	<b>ACTUAL</b>
	<b><u>2013</u></b>	<b><u>2013</u></b>	<b><u>2012</u></b>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 171,122	\$ 157,355	\$ 146,500
Sales of Services			
General government services	65,100	49,160	90,457
Municipal arena	212,403	202,799	209,977
Swimming pool	12,900	11,342	14,084
Recreation programs	29,855	30,700	44,566
	<u>320,258</u>	<u>294,001</u>	<u>359,084</u>
Other Revenue from Own Sources			
Licenses and permits	26,900	22,267	29,779
Rentals	153,094	160,904	129,916
Interest on investments	8,000	10,921	10,432
Interest on taxes	179,000	184,292	183,096
Miscellaneous	8,300	8,514	12,029
	<u>375,294</u>	<u>386,898</u>	<u>365,252</u>
	<u>\$ 866,674</u>	<u>\$ 838,254</u>	<u>\$ 870,836</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 132,857	\$ 132,857	\$ 122,908
NSPI - HST Rebate	19,819	19,819	14,891
RRFB	26,250	42,808	26,719
	<u>\$ 178,926</u>	<u>\$ 195,484</u>	<u>\$ 164,518</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ -	\$ 17,519
Building Canada Fund	-	-	13,968
Recreation and Cultural Services:			
Recreation	1,521	-	-
Provincial Government			
Other	118,136	92,889	72,459
	<u>\$ 119,657</u>	<u>\$ 92,889</u>	<u>\$ 103,946</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>6. Other Transfers</b>			
Special Reserve Fund - Operating	\$ 114,934	\$ 93,934	\$ 38,600
Special Reserve Fund - Capital	834,351	746,032	25,000
Other	-	250	-
	<u>\$ 949,285</u>	<u>\$ 840,216</u>	<u>\$ 63,600</u>
<b>7. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 111,072	\$ 114,346	\$ 125,224
Council and committee fees	27,550	16,588	17,699
	<u>138,622</u>	<u>130,934</u>	<u>142,923</u>
General Administrative			
Administrative	768,997	807,378	689,480
Financial management	24,125	24,125	16,500
Taxation:			
Administration	31,746	31,616	29,875
Assessment services	145,545	142,691	143,957
Tax billing	6,000	756	3,713
Reduced taxes	56,000	57,143	53,797
Write offs	29,000	23,911	25,807
Sherose Island Park	19,325	14,475	25,180
Other	425	-	-
	<u>1,081,163</u>	<u>1,102,095</u>	<u>988,309</u>
Debt Charges			
Interest on short-term borrowings	10,000	-	8,408
Other debt charges	1,750	550	1,275
	<u>11,750</u>	<u>550</u>	<u>9,683</u>
Valuation Allowances	<u>5,000</u>	<u>302</u>	<u>1,757</u>
Other General Government Services			
Elections	15,000	17,732	635
Conventions and delegations	14,000	8,135	12,369
Liability insurance	35,000	30,362	33,047
Intergovernmental relations	5,000	5,233	3,569
Grants to organizations and individuals	51,548	53,655	52,432
Other general	21,000	27,447	28,201
	<u>141,548</u>	<u>142,564</u>	<u>130,253</u>
	<u>\$ 1,378,083</u>	<u>\$ 1,376,445</u>	<u>\$ 1,272,925</u>

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

	<b>BUDGET 2013</b>	<b>ACTUAL 2013</b>	<b>ACTUAL 2012</b>
<b>8. Protective Services</b>			
Fire Protection:			
Grant	\$ 192,500	\$ 192,500	\$ 191,416
Fire services co-ordinator	80,081	75,647	-
Transmission of taxes			
Direct	319,802	329,836	330,438
Debt service costs	3,124	-	2,962
	<u>595,507</u>	<u>597,983</u>	<u>524,816</u>
Police Protection:			
Detention and custody	2,000	1,310	1,332
RCMP contract	807,143	807,888	768,708
	<u>809,143</u>	<u>809,198</u>	<u>770,040</u>
Law Enforcement:			
Prosecuting Attorney	6,184	6,184	3,400
Transfer to correctional services	97,266	97,266	74,082
Other	2,000	293	278
	<u>105,450</u>	<u>103,743</u>	<u>77,760</u>
Emergency Measures Organization	<u>31,537</u>	<u>26,797</u>	<u>23,714</u>
Other Protection:			
Inspections	120,396	105,972	104,074
Animal and pest control	11,000	6,600	5,855
	<u>131,396</u>	<u>112,572</u>	<u>109,929</u>
	<u>\$ 1,673,033</u>	<u>\$ 1,650,293</u>	<u>\$ 1,506,259</u>
<b>9. Transportation Services</b>			
Road Transport	\$ 71,794	\$ 71,822	\$ 64,936
Street lighting	162,500	156,765	160,750
Community clean up program	11,500	12,575	12,987
Other	8,000	7,471	7,404
	<u>\$ 253,794</u>	<u>\$ 248,633</u>	<u>\$ 246,077</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>10 . Environmental Health Services</b>			
Sewage collection and disposal	\$ 247,350	\$ 251,245	\$ 213,372
Garbage and waste collection and disposal:			
Municipal collection and disposal	887,200	878,622	826,653
Waste disposal education	1,600	-	615
Debt Charges			
Interest on long-term debt			
Debenture interest	12,705	12,704	15,175
	<u>\$ 1,148,855</u>	<u>\$ 1,142,571</u>	<u>\$ 1,055,815</u>
<b>11. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ 6,350	\$ 16,146	\$ 12,421
Physician Recruitment	36,780	30,402	27,352
Housing			
Deficit of Regional Housing Authority	22,000	29,910	19,424
Debt Charges			
Interest on long-term debt			
Debenture interest	-	-	750
	<u>\$ 65,130</u>	<u>\$ 76,458</u>	<u>\$ 59,947</u>
<b>12. Environmental Development Services</b>			
Planning	\$ 53,400	\$ 29,213	\$ 3,180
Development Initiatives	43,038	72,772	79,420
District Planning Commission	-	-	58,323
Tourism	152,808	110,286	115,001
Economic Development Initiatives	10,000	-	-
Debt Charges			
Interest on long-term debt			
Debenture interest	1,675	1,675	2,313
	<u>\$ 260,921</u>	<u>\$ 213,946</u>	<u>\$ 258,237</u>

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

	<u>BUDGET</u> <u>2013</u>	<u>ACTUAL</u> <u>2013</u>	<u>ACTUAL</u> <u>2012</u>
<b>13. Recreation, Cultural and Education Services</b>			
Administration	\$ 95,874	\$ 100,212	\$ 103,792
Parks and playground	105,185	108,927	81,363
Recreation centre	71,976	81,685	70,925
Municipal arena	310,930	320,588	290,864
Cultural buildings and facilities:			
Western County Regional Library	43,946	43,946	43,946
CED Centre/Library	23,000	25,720	22,777
Learning Centre	9,250	7,160	6,480
Debt Charges			
Interest on long-term debt			
Debenture interest	24,619	24,619	27,586
	<u>\$ 684,780</u>	<u>\$ 712,857</u>	<u>\$ 647,733</u>
<b>14. Fiscal Services</b>			
Financing and Transfers			
Debenture principal	\$ 161,043	\$ 134,343	\$ 145,168
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	1,142,051	1,060,585	255,104
Special Reserve Fund - Operating	-	40,000	347,570
	<u>1,142,051</u>	<u>1,100,585</u>	<u>602,674</u>
	<u>\$ 1,303,094</u>	<u>\$ 1,234,928</u>	<u>\$ 747,842</u>

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

	<u>Cost</u> <u>March 31/12</u>	<u>Additions</u>	<u>Disposals/ Fully Amortized</u>	<u>Cost</u> <u>March 31/13</u>
<b>Land</b>				
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	809,233	38,275	33,659	813,849
	<u>992,355</u>	<u>38,275</u>	<u>33,659</u>	<u>996,971</u>
<b>Land Improvements</b>				
Environmental Health	222,800	-	-	222,800
Public Health and Welfare	80,808	-	-	80,808
Environmental Development	756,353	-	-	756,353
Recreation, Cultural and Education	369,821	-	-	369,821
	<u>1,429,782</u>	<u>-</u>	<u>-</u>	<u>1,429,782</u>
<b>Buildings</b>				
General Government	1,352,166	7,176	-	1,359,342
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	336,964	11,447	-	348,411
Environmental Development	130,113	-	-	130,113
Recreation, Cultural and Education	4,223,185	47,008	-	4,270,193
	<u>6,135,611</u>	<u>65,631</u>	<u>-</u>	<u>6,201,242</u>
<b>Equipment</b>				
General Government	15,846	-	-	15,846
Transportation Services	34,195	-	19,636	14,559
Environmental Health	14,837	25,358	3,559	36,636
Recreation, Cultural and Education	51,437	4,733	20,600	35,570
	<u>116,315</u>	<u>30,091</u>	<u>43,795</u>	<u>102,611</u>
<b>Vehicles</b>				
General Government	64,965	-	-	64,965
Transportation Services	42,561	84,564	34,763	92,362
Environmental Health	65,117	92,117	65,117	92,117
	<u>172,643</u>	<u>176,681</u>	<u>99,880</u>	<u>249,444</u>
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	869,241	715,063	-	1,584,304
<b>Engineered Structures</b>				
Environmental Health	7,042,574	34,844	-	7,077,418
	<u>\$ 16,758,521</u>	<u>\$ 1,060,585</u>	<u>\$ 177,334</u>	<u>\$ 17,641,772</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**ACCUMULATED AMORTIZATION**  
**MARCH 31st**

	<u>Accumulated Amortization March 31/12</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/13</u>
<b>Land Improvements</b>				
Environmental Health	\$ 56,552	\$ 8,912	\$ -	\$ 65,464
Public Health and Welfare	25,385	3,232	-	28,617
Environmental Development	61,897	30,254	-	92,151
Recreation, Cultural and Education	92,007	14,793	-	106,800
	<u>235,841</u>	<u>57,191</u>	<u>-</u>	<u>293,032</u>
<b>Buildings</b>				
General Government	892,271	33,984	-	926,255
Transportation Services	10,582	1,221	-	11,803
Environmental Health	7,808	1,109	-	8,917
Public Health and Welfare	78,949	8,710	-	87,659
Environmental Development	29,089	3,253	-	32,342
Recreation, Cultural and Education	1,471,459	106,755	-	1,578,214
	<u>2,490,158</u>	<u>155,032</u>	<u>-</u>	<u>2,645,190</u>
<b>Equipment</b>				
General Government	10,308	3,169	-	13,477
Transportation Services	26,827	2,912	19,636	10,103
Environmental Health	12,194	7,327	3,559	15,962
Recreation, Cultural and Education	31,650	7,114	20,600	18,164
	<u>80,979</u>	<u>20,522</u>	<u>43,795</u>	<u>57,706</u>
<b>Vehicles</b>				
General Government	25,709	12,993	-	38,702
Transportation Services	45,557	4,503	34,763	15,297
Environmental Health	53,857	9,212	53,857	9,212
	<u>125,123</u>	<u>26,708</u>	<u>88,620</u>	<u>63,211</u>
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	142,120	63,373	-	205,493
<b>Engineered Structures</b>				
Environmental Health	3,232,161	141,548	-	3,373,709
	<u>\$ 6,306,382</u>	<u>\$ 464,374</u>	<u>\$ 132,415</u>	<u>\$ 6,638,341</u>