

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON
CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2015**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2015**

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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, 2015, 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, 2015 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 22, 2015
Shelburne, Nova Scotia


Chartered Accountants

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

	PAGE	BUDGET <u>2015</u>	ACTUAL <u>2015</u>	ACTUAL <u>2014</u>
REVENUE				
Taxes	11	\$ 5,845,094	\$ 5,813,131	\$ 5,794,241
Grants in Lieu of Taxes	11	135,835	144,501	137,184
Other Revenue from Own Sources	12	938,115	989,910	919,740
Unconditional Transfers from Other Government	12	486,713	510,388	512,074
Conditional Transfers from Other Governments and Agencies	12	<u>175,882</u>	<u>86,226</u>	<u>142,789</u>
		<u>\$ 7,581,639</u>	<u>\$ 7,544,156</u>	<u>\$ 7,506,028</u>
EXPENDITURES				
General Government Services	13	\$ 1,478,657	\$ 1,462,547	\$ 1,467,498
Protective Services	14	1,852,367	1,769,801	1,585,188
Transportation Services	14	276,145	271,130	266,205
Environmental Health Services	15	1,115,314	1,210,036	1,283,152
Public Health and Welfare Services	15	113,124	193,699	79,274
Environmental Development Services	15	185,710	204,278	295,294
Recreation, Cultural and Education Services	16	659,474	831,879	962,295
Education		<u>1,261,439</u>	<u>1,261,440</u>	<u>1,246,920</u>
		<u>6,942,230</u>	<u>7,204,810</u>	<u>7,185,826</u>
Excess of Revenue over Expenditure		<u>\$ 639,409</u>	<u>\$ 339,346</u>	<u>\$ 320,202</u>

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

	<u>2015</u>	<u>2014</u>
ASSETS		
Cash		
Unrestricted - Note 5	\$ 739,873	\$ 1,297,541
Restricted - Note 5	1,426,477	956,744
	<u>2,166,350</u>	<u>2,254,285</u>
Receivables		
Taxes - Note 6	998,448	1,199,338
Due from Federal Government and its Agencies	123,698	6,776
Due from Provincial Government and its Agencies	2,866	26,500
Due from Other Governments and Agencies - Note 7	459,070	27,024
Trade Accounts Receivable	46,996	23,896
	<u>1,631,078</u>	<u>1,283,534</u>
	<u>\$ 3,797,428</u>	<u>\$ 3,537,819</u>
LIABILITIES		
Payables		
Bank indebtedness	\$ 417,737	\$ -
Federal Government and its Agencies	-	206,032
Due to Provincial Government and its Agencies - Note 8	27,489	267,155
Other Local Governments	16,675	14,679
Due to Own Funds and Agencies - Note 9	88,886	21,710
Trade accounts	355,631	362,826
Pension Liability	83,647	80,512
	<u>990,065</u>	<u>952,914</u>
Other Liabilities		
Prepayment of taxes	33,171	30,185
Tax Sale Surplus	76,032	75,762
Long-Term Debt - Page 21	<u>419,032</u>	<u>557,183</u>
	<u>\$ 1,518,300</u>	<u>\$ 1,616,044</u>
NET FINANCIAL ASSETS	<u>\$ 2,279,128</u>	<u>\$ 1,921,775</u>
Non-Financial Assets - Note 11	<u>\$ 12,238,307</u>	<u>\$ 12,009,871</u>
Net Assets	<u>\$ 14,517,435</u>	<u>\$ 13,931,646</u>
Accumulated Surplus - Note 13	<u>\$ 14,517,435</u>	<u>\$ 13,931,646</u>
Contingent Liability - Note 15		
Guarantees - Note 17		
Commitments - Note 18		

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>2015</u>	<u>2014</u>
Annual Surplus	\$ 339,346	\$ 320,202
Changes in tangible capital assets		
Acquisition of tangible capital assets	(508,776)	(1,392,841)
Amortization	516,012	531,822
Change in other non-financial assets	10,771	(14,288)
Decrease (Increase) in net book value of tangible capital assets	18,007	(875,307)
Decrease (Increase) in net assets	357,353	(555,105)
Net Assets, beginning of year	1,921,775	2,476,880
Net Assets, end of year	\$ 2,279,128	\$ 1,921,775

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

	<u>2015</u>	<u>2014</u>
Cash Provided From (Used For)		
Operations		
Excess of expenditures over revenue	\$ 339,346	\$ 320,202
Amortization expense	<u>516,012</u>	<u>531,822</u>
	855,358	852,024
Net change in working capital balances	(724,874)	378,437
Change in other non-financial assets	<u>10,771</u>	<u>(14,288)</u>
	<u>141,255</u>	<u>1,216,173</u>
Financing		
Long-Term Debt repaid	<u>(138,151)</u>	<u>(176,712)</u>
Investing		
Purchase of Tangible capital assets	<u>(508,776)</u>	<u>(1,392,841)</u>
Net Cash Provided (Used)	(505,672)	(353,380)
Cash and Bank		
Beginning of year	<u>2,254,285</u>	<u>2,607,665</u>
END OF YEAR	<u>\$ 1,748,613</u>	<u>\$ 2,254,285</u>
Cash and bank consists of:		
Cash	\$ 2,166,350	2,254,285
Bank indebtedness	<u>(417,737)</u>	<u>-</u>
	<u>\$ 1,748,613</u>	<u>\$ 2,254,285</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2015

1. Status of the Entity

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

2. Basis of Presentation

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

3. Significant Accounting Policies

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

(a) Revenue and Expenditures

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

(b) Tangible capital assets

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

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

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

(d) Deferred Charge

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

(e) Valuation Allowances

The Municipality provides a valuation allowance for amounts considered uncollectible.

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

20152014**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 \$27,489 (2014 - \$24,679) to the Housing Authority to fund its share of the prior year deficit.

Regional Library - 11.76% interest

During the year, the Municipality of the District of Barrington paid \$44,470 (2014 - \$43,946) to the regional library.

5. Cash

Unrestricted

General Fund

\$ 2,336 \$ 601,297

Special Reserve Fund - Operating

737,537 696,244\$ 739,873 \$ 1,297,541

Restricted

Tax Sale Surplus

\$ 75,762 \$ 77,283

Special Reserve Fund - Capital

915,663 454,450

Special Reserve Fund - Gas Tax Funds

435,052 425,011\$ 1,426,477 \$ 956,744**6. Taxes Receivable**

	<u>PRIOR YEARS</u>	<u>CURRENT YEAR</u>	<u>TOTALS</u>	<u>TOTALS</u>
Balance, beginning of year	\$ 1,199,338	\$ -	\$ 1,199,338	\$ 1,096,604
Current levy	<u>-</u>	<u>5,764,067</u>	<u>5,764,067</u>	<u>5,751,133</u>
	<u>1,199,338</u>	<u>5,764,067</u>	<u>6,963,405</u>	<u>6,847,737</u>
Collections	859,586	5,014,272	5,873,858	5,569,509
Reliefs and exemptions	-	91,065	91,065	77,745
Written off	-	34	34	1,145
	<u>859,586</u>	<u>5,105,371</u>	<u>5,964,957</u>	<u>5,648,399</u>
BALANCE, END OF YEAR	<u>\$ 339,752</u>	<u>\$ 658,696</u>	<u>\$ 998,448</u>	<u>\$ 1,199,338</u>

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

	<u>2015</u>	<u>2014</u>
7. Due from Other Governments and Agencies		
Town of Clark's Harbour	\$ 18,396	\$ 27,024
Seniors Coordinator	8,024	-
Barrington/Port LaTour Fire Department	6,528	-
Port Clyde Fire Department	436	-
Island and Barrington Passage Fire Department	425,686	-
	<u>\$ 459,070</u>	<u>\$ 27,024</u>

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

8. Due to Provincial Government and its Agencies		
Tri-County Housing Authority	\$ 27,489	\$ 24,680
Department of Transportation and Infrastructure Renewal	-	242,475
	<u>\$ 27,489</u>	<u>\$ 267,155</u>
9. Due to Own Fund and Agencies		
Fire departments	\$ 88,886	\$ 21,710

10. Long-Term Debt

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

	General Capital
2015	\$ 108,375
2016	110,657
2017	40,000
2018	40,000
2019	40,000
	<u>\$ 339,032</u>

11. Non-Financial Assets

Tangible Capital Assets		
Property, plant, and equipment - Note 12	\$ 11,672,080	\$ 11,837,120
Inventory	11,132	11,132
Prepaid expenses	49,674	63,580
Deposit on Tangible Capital Assets	421,774	17,527
Deferred Charge	83,647	80,512
	<u>\$ 12,238,307</u>	<u>\$ 12,009,871</u>

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

	<u>2015</u>	<u>2014</u>
12. Property, Plant and Equipment		
Cost - Page 33	\$ 19,285,837	\$ 19,001,450
Accumulated amortization - Page 34	<u>(7,613,757)</u>	<u>(7,164,330)</u>
	<u>\$ 11,672,080</u>	<u>\$ 11,837,120</u>
13. Accumulated Surplus		
Beginning	\$ 13,931,646	\$ 13,621,247
Current year surplus	339,346	320,202
Transfer from School Capital Fund - Note 14	246,443	-
Net book value of property and equipment disposed	<u>-</u>	<u>(9,803)</u>
Accumulated Surplus, end of year	<u>\$ 14,517,435</u>	<u>\$ 13,931,646</u>

14. School Capital Fund

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

During the year, the TCRSB relinquished control of the CSI Elementary back to the Municipality. The Municipality is in the process of determining how to utilize this property. The original cost of the property, \$246,443 has been included with the tangible capital assets recorded in the General Capital Fund. No amortization has been recorded on this asset in the current year.

The cost of school assets under the operational control of the Tri-County Regional School Board is \$2,159,867 (2014 - \$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, 2015, this contingency amounted to \$211,456.

16. Pension Plan

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

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

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2015

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, 2015, the principal balance owing on the term loans was \$80,429.

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, 2015, the principal balance owing on the term loan was \$67,415.

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, 2015, the principal balance owing on the term loan was \$236,115.

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, 2015, the principal balance owing on the term loan was \$88,083.

18. Commitments

The Municipality of the District of Barrington has entered into an agreement to purchase and install a wind turbine generator for an estimated purchase price of \$553,312. As of March 31, 2015, the Municipality had paid \$419,688 towards the cost of this asset.

19. Remuneration/Expenses

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

	<u>Remuneration</u>	<u>Expenses</u>
Warden and Councillors		
Jody Crook	\$ 18,643	\$ -
George El-Jakl	18,643	2,198
Shaun Hatfield	18,643	4,469
Donna LeBlanc-Messenger	20,406	3,257
Lindsay (Eddie) Nickerson	23,933	2,735
Clerk		
Brian Holland	79,086	

20. Comparative Figures

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

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

	<u>BUDGET</u> <u>2015</u>	<u>ACTUAL</u> <u>2015</u>	<u>ACTUAL</u> <u>2014</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,349,698	\$ 3,293,838	\$ 3,526,315
Commercial	1,363,345	1,397,684	1,377,315
	<u>4,713,043</u>	<u>4,691,522</u>	<u>4,903,630</u>
Resource			
Taxable Assessments	223,643	214,705	234,131
Forest property tax	4,420	4,421	4,420
	<u>228,063</u>	<u>219,126</u>	<u>238,551</u>
Protective Services	<u>554,179</u>	<u>553,954</u>	311,206
Environmental Services, Sewer	<u>290,785</u>	<u>288,044</u>	285,271
Business Property			
Based on revenue (Bell Aliant)	<u>42,963</u>	<u>42,964</u>	43,108
Farm Acreage	<u>2,672</u>	<u>4,132</u>	5,258
Goose Lake Road Frontage	<u>6,100</u>	<u>6,100</u>	-
Wind Turbine Taxes	<u>7,289</u>	<u>7,289</u>	7,217
	<u>\$ 5,845,094</u>	<u>\$ 5,813,131</u>	<u>\$ 5,794,241</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 43,449</u>	<u>\$ 49,670</u>	<u>\$ 48,117</u>
Provincial Government			
Provincial property	66,171	66,315	62,995
Crown land	26,215	26,223	26,072
	<u>92,386</u>	<u>92,538</u>	<u>89,067</u>
Provincial Government Agencies			
Nova Scotia Liquor Corporation	<u>-</u>	<u>2,293</u>	<u>-</u>
	<u>\$ 135,835</u>	<u>\$ 144,501</u>	<u>\$ 137,184</u>

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

	<u>BUDGET</u> <u>2015</u>	<u>ACTUAL</u> <u>2015</u>	<u>ACTUAL</u> <u>2014</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 111,684	\$ 102,774	\$ 191,280
Sales of Services			
General government services	50,100	87,516	60,245
Municipal arena	175,250	158,624	189,533
Swimming pool	11,400	15,729	13,297
Recreation programs	31,895	35,063	34,469
	<u>268,645</u>	<u>296,932</u>	<u>297,544</u>
Fire Services - per Page 35	<u>165,967</u>	<u>128,232</u>	<u>-</u>
Other Revenue from Own Sources			
Licenses and permits	21,600	31,913	21,111
Rentals	150,319	148,381	152,777
Interest on investments	9,500	28,800	29,787
Interest on taxes	200,000	202,876	208,992
Miscellaneous	10,400	50,002	18,249
	<u>391,819</u>	<u>461,972</u>	<u>430,916</u>
	<u>\$ 938,115</u>	<u>\$ 989,910</u>	<u>\$ 919,740</u>
4. Unconditional Transfers from Other Governments			
Federal Government:			
Gas Tax Rebate	\$ 312,378	\$ 312,378	\$ 334,170
Provincial Government:			
Service Nova Scotia and Municipal Relations:			
Municipal Grants Act Operating	151,335	151,335	138,926
NSPI - HST Rebate	15,000	17,128	19,407
RRFB	8,000	29,547	19,571
	<u>486,713</u>	<u>510,388</u>	<u>512,074</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ 1,043	\$ 42,320
Recreation and cultural services:			
Recreation	1,248	1,248	1,545
Provincial Government			
Other	174,634	82,715	98,924
Other			
Other	<u>-</u>	<u>1,220</u>	<u>-</u>
	<u>\$ 175,882</u>	<u>\$ 86,226</u>	<u>\$ 142,789</u>

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

	BUDGET	ACTUAL	ACTUAL
	<u>2015</u>	<u>2015</u>	<u>2014</u>
6. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 101,950	\$ 100,076	\$ 97,658
Council and committee fees	24,950	18,748	13,171
	<u>126,900</u>	<u>118,824</u>	<u>110,829</u>
General Administrative			
Administrative	881,673	831,783	860,114
Financial management	24,125	3,494	24,358
Taxation:			
Administration	34,500	41,024	32,924
Assessment services	139,056	139,056	140,889
Tax billing	2,500	750	2,337
Reduced taxes	82,500	61,740	50,652
Write offs	1,000	29,360	28,238
Sherose Island Park	-	-	18,003
Other	1,000	3,119	-
	<u>1,166,354</u>	<u>1,110,326</u>	<u>1,157,515</u>
Debt Charges			
Other debt charges	1,750	1,643	556
Valuation allowances			
Valuation allowances	5,000	-	-
Amortization			
	-	59,866	59,812
Other General Government Services			
Elections	2,000	-	-
Conventions and delegations	6,500	3,697	5,282
Liability insurance	33,000	38,860	32,308
Intergovernmental relations	-	-	6,244
Grants to organizations and individuals	78,553	52,742	62,986
Other general	58,600	76,589	31,966
	<u>178,653</u>	<u>171,888</u>	<u>138,786</u>
	<u>\$ 1,478,657</u>	<u>\$ 1,462,547</u>	<u>\$ 1,467,498</u>

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
7. Protective Services			
Fire Protection:			
Grant	\$ -	\$ -	\$ 133,996
Fire Services Co-ordinator	87,450	79,220	71,600
Fire Services - per Page 35	661,852	602,966	-
Transmission of taxes			
Direct	-	-	322,954
	<u>749,302</u>	<u>682,186</u>	<u>528,550</u>
Police Protection			
Detention and custody	-	-	5,877
RCMP contract	847,884	847,884	824,128
	<u>847,884</u>	<u>847,884</u>	<u>830,005</u>
Law Enforcement			
Prosecuting Attorney	4,800	1,794	3,145
Transfer to correctional services	94,050	94,050	95,498
Other	2,000	2,890	-
	<u>100,850</u>	<u>98,734</u>	<u>98,643</u>
Emergency Measures Organization	<u>23,816</u>	<u>21,362</u>	<u>18,034</u>
Other Protection:			
Inspections	121,715	106,688	105,519
By-law Enforcement	8,800	12,005	-
Animal and pest control	-	942	4,437
	<u>130,515</u>	<u>119,635</u>	<u>109,956</u>
	<u>\$ 1,852,367</u>	<u>\$ 1,769,801</u>	<u>\$ 1,585,188</u>
8. Transportation Services			
Road Transport	\$ 73,431	\$ 65,069	\$ 56,904
Street lighting	183,214	187,096	169,293
Community clean-up program	11,500	7,720	10,900
Amortization	-	11,221	22,003
Other	8,000	24	7,105
	<u>276,145</u>	<u>271,130</u>	<u>266,205</u>

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
9. Environmental Health Services			
Sewage collection and disposal	\$ 264,400	\$ 246,556	\$ 236,990
Garbage and waste collection and disposal:			
Municipal collection and disposal	840,800	784,883	861,136
Waste disposal education	1,000	-	280
Amortization	-	171,320	174,669
Debt Charges			
Interest on long-term debt			
Debenture interest	9,114	7,277	10,077
	<u>\$ 1,115,314</u>	<u>\$ 1,210,036</u>	<u>\$ 1,283,152</u>
10. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 13,050	\$ 19,851	\$ 10,406
Physician Recruitment	75,074	135,901	35,478
Housing			
Deficit of Regional Housing Authority	25,000	27,489	24,680
Other	-	620	-
Amortization	-	9,838	8,710
	<u>\$ 113,124</u>	<u>\$ 193,699</u>	<u>\$ 79,274</u>
11. Environmental Development Services			
Planning	\$ 11,450	\$ 5,206	\$ 29,994
Development Initiatives	69,559	82,889	104,194
Tourism	79,360	79,103	123,351
Regional Development Authority	25,000	-	-
Amortization	-	36,739	36,739
Debt Charges			
Interest on long-term debt			
Debenture interest	341	341	1,016
	<u>\$ 185,710</u>	<u>\$ 204,278</u>	<u>\$ 295,294</u>

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

	BUDGET	ACTUAL	ACTUAL
	<u>2015</u>	<u>2015</u>	<u>2014</u>
12. Recreation, Cultural and Education Services			
Administration	\$ 96,561	\$ 87,515	\$ 93,157
Parks and playground	144,923	109,813	124,417
Rinks, arenas and community centre	59,643	77,508	72,040
Municipal arena	259,250	240,240	345,092
Cultural buildings and facilities:			
Western County Regional Library	44,471	44,470	43,946
CED Centre/Library	22,800	22,011	21,371
Learning Centre	13,300	4,768	10,783
Amortization	-	227,028	229,889
Debt Charges			
Interest on long-term debt			
Debenture interest	18,526	18,526	21,600
	<u>\$ 659,474</u>	<u>\$ 831,879</u>	<u>\$ 962,295</u>

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

	<u>2015</u>	<u>2014</u>
ASSETS		
Tangible Assets		
Property and equipment - Note 12	\$ 11,672,080	\$ 11,837,120
Deferred Charge		
Deposit on property and equipment	<u>421,774</u>	<u>17,527</u>
	<u>\$ 12,093,854</u>	<u>\$ 11,854,647</u>
LIABILITIES		
Temporary Borrowing	<u>\$ 300,000</u>	<u>\$ -</u>
Long-Term Debt - Page 21		
Nova Scotia Municipal Finance Corporation, due 2006 - 2015, 4.8% - 5.45%	-	12,500
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.08% - 4.580%	54,544	81,816
Nova Scotia Municipal Finance Corporation, due 2006 - 2017, 4.495% - 5.145%	84,488	142,867
Nova Scotia Municipal Finance Corporation, due 2007 - 2022, 4.475% - 5.080%	<u>280,000</u>	<u>320,000</u>
	<u>419,032</u>	<u>557,183</u>
	719,032	557,183
EQUITY		
Investment in Capital Assets	<u>11,374,822</u>	<u>11,297,464</u>
BALANCE, END OF YEAR	<u>\$ 12,093,854</u>	<u>\$ 11,854,647</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	<u>2015</u>	<u>2014</u>
Balance, beginning of year	\$ 11,297,464	\$ 10,310,076
Add		
Term debt retired	138,151	136,172
Capital expenditures from revenue	<u>755,219</u>	<u>1,392,841</u>
	<u>893,370</u>	<u>1,529,013</u>
	12,190,834	11,839,089
Deduct		
Current year amortization	516,012	531,822
Temporary financing received	300,000	-
Net book value of property and equipment disposed	-	9,803
	<u>816,012</u>	<u>541,625</u>
BALANCE, END OF YEAR	<u>\$ 11,374,822</u>	<u>\$ 11,297,464</u>

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

	<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>2015 TOTAL</u>	<u>2014 TOTAL</u>
ASSETS					
Cash and bank	\$ 737,537	\$ 915,663	\$ 435,052	\$ 2,088,252	\$ 1,575,705
Due from Own Funds					
Operating fund	96,000	75,000	60,700	231,700	237,894
SRF Funds	-	-	156,189	156,189	-
Other	-	6,341	-	6,341	10,284
	<u>\$ 833,537</u>	<u>\$ 997,004</u>	<u>\$ 651,941</u>	<u>\$ 2,482,482</u>	<u>\$ 1,823,883</u>
LIABILITIES					
Due to Own Funds					
SRF Funds	\$ -	156,189	\$ -	\$ 156,189	\$ -
RESERVES					
Reserves - per Statement	<u>833,537</u>	<u>840,815</u>	<u>651,941</u>	<u>2,326,293</u>	<u>1,823,883</u>
	<u>\$ 833,537</u>	<u>997,004</u>	<u>\$ 651,941</u>	<u>\$ 2,482,482</u>	<u>\$ 1,823,883</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>2015</u>	<u>2014</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	\$ 834,138	\$ 564,734	\$ 425,011	\$ 1,823,883	\$ 2,515,104
Additions					
Interest	7,477	4,861	4,503	16,841	20,658
Transfers from Own Funds					
Operating fund	96,000	252,254	29,736	377,990	237,894
Sale of Property	-	38,469	-	38,469	618
Gas tax rebate	-	-	312,378	312,378	334,170
	<u>103,477</u>	<u>295,584</u>	<u>346,617</u>	<u>745,678</u>	<u>593,340</u>
Deductions					
Transfer of Own Funds					
Operating fund	(104,078)	(19,503)	(119,687)	(243,268)	(1,284,561)
BALANCE, END OF YEAR	<u>\$ 833,537</u>	<u>\$ 840,815</u>	<u>\$ 651,941</u>	<u>\$ 2,326,293</u>	<u>\$ 1,823,883</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT
 March 31, 2015

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR 31/14</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR 31/15</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Nova Scotia Municipal Finance Corporation							
	2017	81,816	-	27,272	54,544	3,691	4.08%-4.580%
	2015	12,500	-	12,500	-	341	4.8%-5.45%
	2017	123,467	-	38,979	84,488	7,276	4.495%-5.145%
	2015	19,400	-	19,400	-	-	4.495%-5.145%
	2022	320,000	-	40,000	280,000	14,835	4.475% 5.08%
		<u>\$ 557,183</u>	<u>\$ -</u>	<u>\$ 138,151</u>	<u>\$ 419,032</u>	<u>\$ 26,143</u>	
Principal payments required during the next five years are as follows:							
	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>Thereafter</u>	<u>TOTALS</u>
	\$ 27,272	\$ 27,272	\$ -	\$ -	\$ -	\$ -	\$ 54,544
	41,103	43,385	-	-	-	-	84,488
	40,000	40,000	40,000	40,000	40,000	80,000	280,000
	<u>\$ 108,375</u>	<u>\$ 110,657</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 40,000</u>	<u>\$ 80,000</u>	<u>\$ 419,032</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>2015</u>	<u>2014</u>
SOURCE		
Capital Funding - Revenue		
Capital expenditures from revenue	\$ 208,776	\$ 1,334,699
Federal grants	-	42,320
Provincial grants	-	15,822
Financing	300,000	-
Transfer from School Capital Fund	246,443	-
	\$ 755,219	\$ 1,392,841
APPLICATION		
Capital Asset Acquisitions		
Tangible Assets	\$ 350,972	\$ 1,375,314
Deposit on property and equipment	404,247	17,527
	\$ 755,219	\$ 1,392,841

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CAPITAL PROJECTS FUNDING
MARCH 31, 2015

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Issuance Of Debt</u>	<u>School Capital Fund</u>
Land	\$ 19,345	\$ 10,050	\$ -	\$ 9,295
Land improvements	12,371	12,371	-	-
Buildings	277,713	40,565	-	237,148
Equipment	51,913	51,913	-	-
Vehicles	-	-	-	-
Sidewalks/streets	(29,737)	(29,737)	-	-
Engineering structures	19,367	19,367	-	-
Deposits on property and equipment	404,247	104,247	300,000	-
	<u>\$ 755,219</u>	<u>\$ 208,776</u>	<u>\$ 300,000</u>	<u>\$ 246,443</u>

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

	PAGE	BUDGET <u>2015</u>	ACTUAL <u>2015</u>	ACTUAL <u>2014</u>
REVENUE				
Taxes	27	\$ 5,845,094	\$ 5,813,131	\$ 5,794,241
Grants in Lieu of Taxes	27	135,835	144,501	137,184
Other Revenue from Own Sources	28	938,115	934,600	891,264
Unconditional Transfers from Other Governments	28	174,335	198,010	177,904
Conditional Transfers from Other Governments and Agencies	28	175,882	85,006	84,647
Other Transfers	29	<u>274,968</u>	<u>214,752</u>	<u>1,284,561</u>
		<u>\$ 7,544,229</u>	<u>\$ 7,390,000</u>	<u>\$ 8,369,801</u>
EXPENDITURES				
General Government Services	29	\$ 1,478,657	\$ 1,402,681	\$ 1,407,686
Protective Services	30	1,852,367	1,769,801	1,585,188
Transportation Services	30	276,145	259,909	244,202
Environmental Health Services	31	1,115,314	1,038,716	1,108,483
Public Health and Welfare Services	31	113,124	183,861	70,564
Environmental Development Services	31	185,710	167,539	258,555
Recreation, Cultural and Education Services	32	659,474	604,851	732,406
Fiscal Services	32	601,999	695,181	1,701,565
Education		<u>1,261,439</u>	<u>1,261,440</u>	<u>1,246,920</u>
		<u>7,544,229</u>	<u>7,383,979</u>	<u>8,355,569</u>
Excess of Revenue over Expenditure		<u>\$ -</u>	<u>\$ 6,021</u>	<u>\$ 14,232</u>

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

	ASSETS	<u>2015</u>	<u>2014</u>
Cash and Bank		<u>\$ 78,098</u>	<u>\$ 678,580</u>
Receivables			
Taxes and Rates			
Taxes		998,448	1,199,338
Due from Federal Government and its Agencies			
Conditional transfers		123,698	6,776
Due from Provincial Government and its Agencies			
Conditional transfers		2,866	26,500
Due from Other Local Governments		18,396	27,024
Other Receivables			
Trade Accounts		40,655	13,612
Due from Fire Districts		433,709	-
		<u>1,617,772</u>	<u>1,273,250</u>
Inventory, at cost		<u>11,132</u>	<u>11,132</u>
Prepaid expenses		<u>49,674</u>	<u>63,580</u>
Deferred expense - Clerk's Pension		<u>83,647</u>	<u>80,512</u>
		<u>\$ 1,840,323</u>	<u>\$ 2,107,054</u>

Continued Page 26

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

	<u>2015</u>	<u>2014</u>
LIABILITIES		
Bank Indebtedness	<u>\$ 117,737</u>	<u>\$ -</u>
Payables		
Own Funds and Agencies		
Special Reserve Funds	<u>231,700</u>	<u>237,894</u>
Due to Federal Government and its Agencies	-	206,032
Due to Provincial Government and its Agencies	27,489	267,155
Due to other Local Governments	16,675	14,679
Due to Fire Districts	81,921	21,710
Trade accounts	<u>355,631</u>	<u>362,826</u>
	<u>481,716</u>	<u>872,402</u>
Other Liabilities		
Prepayment of taxes	<u>33,171</u>	<u>30,185</u>
Assets Valuation Allowances	<u>-</u>	<u>-</u>
Tax Sale Surplus	<u>76,032</u>	<u>75,762</u>
Clerk's Pension Liability	<u>83,647</u>	<u>80,512</u>
	1,024,003	1,296,755
EQUITY		
Surplus	<u>816,320</u>	<u>810,299</u>
	<u>\$ 1,840,323</u>	<u>\$ 2,107,054</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
1. Taxes			
Assessable Property			
Residential	\$ 3,349,698	\$ 3,293,838	\$ 3,526,315
Commercial	1,363,345	1,397,684	1,377,315
	<u>4,713,043</u>	<u>4,691,522</u>	<u>4,903,630</u>
Resource			
Taxable assessments	223,643	214,705	234,131
Forest property tax	4,420	4,421	4,420
	<u>228,063</u>	<u>219,126</u>	<u>238,551</u>
Protective Services	<u>554,179</u>	<u>553,954</u>	<u>311,206</u>
Environmental Services, Sewer	<u>290,785</u>	<u>288,044</u>	<u>285,271</u>
Business Property			
Based on revenue (Bell Aliant)	<u>42,963</u>	<u>42,964</u>	<u>43,108</u>
Farm Acreage	<u>2,672</u>	<u>4,132</u>	<u>5,258</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,100</u>	<u>-</u>
Wind Turbine Taxes	<u>7,289</u>	<u>7,289</u>	<u>7,217</u>
	<u>\$ 5,845,094</u>	<u>\$ 5,813,131</u>	<u>\$ 5,794,241</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 43,449</u>	<u>\$ 49,670</u>	<u>\$ 48,117</u>
Provincial Government			
Provincial property	66,171	66,315	62,995
Crown land	26,215	26,223	26,072
	<u>92,386</u>	<u>92,538</u>	<u>89,067</u>
Provincial Government Agencies			
Nova Scotia Liquor Commission	<u>-</u>	<u>2,293</u>	<u>-</u>
	<u>\$ 135,835</u>	<u>\$ 144,501</u>	<u>\$ 137,184</u>

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 111,684	\$ 102,774	\$ 191,280
Sales of Services			
General government services	50,100	87,516	60,245
Municipal arena	175,250	158,624	189,533
Swimming pool	11,400	15,729	13,297
Recreation programs	31,895	35,063	34,469
	<u>268,645</u>	<u>296,932</u>	<u>297,544</u>
Fire Services - per Page 35	<u>165,967</u>	<u>128,232</u>	<u>-</u>
Other Revenue from Own Sources			
Licenses and permits	21,600	31,913	21,111
Rentals	150,319	148,381	152,777
Interest on investments	9,500	11,959	9,129
Interest on taxes	200,000	202,876	208,992
Miscellaneous	10,400	11,533	10,431
	<u>391,819</u>	<u>406,662</u>	<u>402,440</u>
	<u>\$ 938,115</u>	<u>\$ 934,600</u>	<u>\$ 891,264</u>
4. Unconditional Transfers from Other Governments			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 151,335	\$ 151,335	\$ 138,926
NSPI - HST Rebate	15,000	17,128	19,407
RRFB	8,000	29,547	19,571
	<u>\$ 174,335</u>	<u>\$ 198,010</u>	<u>\$ 177,904</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ 1,043	\$ -
Recreation and Cultural Services:			
Recreation	1,248	1,248	1,545
Provincial Government			
Other	<u>174,634</u>	<u>82,715</u>	<u>83,102</u>
	<u>\$ 175,882</u>	<u>\$ 85,006</u>	<u>\$ 84,647</u>

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
6. Other Transfers			
Special Reserve Fund - Operating	\$ 122,968	\$ 104,078	\$ 47,396
Special Reserve Fund - Capital	75,000	19,503	167,000
Special Reserve Fund - Capital Federal Gas Tax	77,000	89,951	1,070,165
Debt financing	-	-	-
Other	-	1,220	-
	<u>\$ 274,968</u>	<u>\$ 214,752</u>	<u>\$ 1,284,561</u>
7. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 101,950	\$ 100,076	\$ 97,658
Council and committee fees	24,950	18,748	13,171
	<u>126,900</u>	<u>118,824</u>	<u>110,829</u>
General Administrative			
Administrative	881,673	831,783	860,114
Financial management	24,125	3,494	24,358
Taxation:			
Administration	34,500	41,024	32,924
Assessment services	139,056	139,056	140,889
Tax billing	2,500	750	2,337
Reduced taxes	82,500	61,740	50,652
Write offs	1,000	29,360	28,238
Sherose Island Park	-	-	18,003
Other	1,000	3,119	-
	<u>1,166,354</u>	<u>1,110,326</u>	<u>1,157,515</u>
Debt Charges			
Other debt charges	1,750	1,643	556
Valuation Allowances			
	<u>5,000</u>	<u>-</u>	<u>-</u>
Other General Government Services			
Elections	2,000	-	-
Conventions and delegations	6,500	3,697	5,282
Liability insurance	33,000	38,860	32,308
Intergovernmental relations	-	-	6,244
Grants to organizations and individuals	78,553	52,742	62,986
Other general	58,600	76,589	31,966
	<u>178,653</u>	<u>171,888</u>	<u>138,786</u>
	<u>\$ 1,478,657</u>	<u>\$ 1,402,681</u>	<u>\$ 1,407,686</u>

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

	BUDGET 2015	ACTUAL 2015	ACTUAL 2014
8. Protective Services			
Fire Protection:			
Grant	\$ -	\$ -	\$ 133,996
Fire services co-ordinator	87,450	79,220	71,600
Fire Services - per Page 35	661,852	602,966	-
Transmission of taxes			
Direct	-	-	322,954
	<u>749,302</u>	<u>682,186</u>	<u>528,550</u>
Police Protection:			
Detention and custody	-	-	5,877
RCMP contract	847,884	847,884	824,128
	<u>847,884</u>	<u>847,884</u>	<u>830,005</u>
Law Enforcement:			
Prosecuting Attorney	4,800	1,794	3,145
Transfer to correctional services	94,050	94,050	95,498
Other	2,000	2,890	-
	<u>100,850</u>	<u>98,734</u>	<u>98,643</u>
Emergency Measures Organization	<u>23,816</u>	<u>21,362</u>	<u>18,034</u>
Other Protection:			
Inspections	121,715	106,688	105,519
By-law Enforcement	8,800	12,005	-
Animal and pest control	-	942	4,437
	<u>130,515</u>	<u>119,635</u>	<u>109,956</u>
	<u>\$ 1,852,367</u>	<u>\$ 1,769,801</u>	<u>\$ 1,585,188</u>
9. Transportation Services			
Road Transport	\$ 73,431	\$ 65,069	\$ 56,904
Street lighting	183,214	187,096	169,293
Community clean up program	11,500	7,720	10,900
Other	8,000	24	7,105
	<u>276,145</u>	<u>259,909</u>	<u>244,202</u>

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

	<u>BUDGET</u> <u>2015</u>	<u>ACTUAL</u> <u>2015</u>	<u>ACTUAL</u> <u>2014</u>
10. Environmental Health Services			
Sewage collection and disposal	\$ 264,400	\$ 246,556	\$ 236,990
Garbage and waste collection and disposal:			
Municipal collection and disposal	840,800	784,883	861,136
Waste disposal education	1,000	-	280
Debt Charges			
Interest on long-term debt			
Debenture interest	9,114	7,277	10,077
	<u>\$ 1,115,314</u>	<u>\$ 1,038,716</u>	<u>\$ 1,108,483</u>
11. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ 13,050	\$ 19,851	\$ 10,406
Physician Recruitment	75,074	135,901	35,478
Housing			
Deficit of Regional Housing Authority	25,000	27,489	24,680
Other	-	620	-
	<u>\$ 113,124</u>	<u>\$ 183,861</u>	<u>\$ 70,564</u>
12. Environmental Development Services			
Planning	\$ 11,450	\$ 5,206	\$ 29,994
Development Initiatives	69,559	82,889	104,194
Tourism	79,360	79,103	123,351
Economic Development Initiatives	25,000	-	-
Debt Charges			
Interest on long-term debt			
Debenture interest	341	341	1,016
	<u>\$ 185,710</u>	<u>\$ 167,539</u>	<u>\$ 258,555</u>

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

	<u>BUDGET</u> <u>2015</u>	<u>ACTUAL</u> <u>2015</u>	<u>ACTUAL</u> <u>2014</u>
13. Recreation, Cultural and Education Services			
Administration	\$ 96,561	\$ 87,515	\$ 93,157
Parks and playground	144,923	109,813	124,417
Recreation centre	59,643	77,508	72,040
Municipal arena	259,250	240,240	345,092
Cultural buildings and facilities:			
Western County Regional Library	44,471	44,470	43,946
CED Centre/Library	22,800	22,011	21,371
Learning Centre	13,300	4,768	10,783
Debt Charges			
Interest on long-term debt			
Debenture interest	18,526	18,526	21,600
	<u>\$ 659,474</u>	<u>\$ 604,851</u>	<u>\$ 732,406</u>
14. Fiscal Services			
Financing and Transfers			
Debenture principal	<u>\$ 138,151</u>	<u>\$ 138,151</u>	<u>\$ 136,172</u>
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	286,594	208,776	1,327,499
Special Reserve Funds	177,254	348,254	237,894
	<u>463,848</u>	<u>557,030</u>	<u>1,565,393</u>
	<u>\$ 601,999</u>	<u>\$ 695,181</u>	<u>\$ 1,701,565</u>

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

	<u>Cost</u> <u>March 31/14</u>	<u>Additions</u>	<u>Disposals/</u> <u>Fully</u> <u>Amortized</u>	<u>Cost</u> <u>March 31/15</u>
Land				
General Government	\$ 70,058	\$ -	\$ -	\$ 70,058
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	21,200	-	-	21,200
Environmental Development	74,136	9,295	-	83,431
Recreation, Cultural and Education	774,100	10,050	-	784,150
	<u>1,016,984</u>	<u>19,345</u>	<u>-</u>	<u>1,036,329</u>
Land Improvements				
Environmental Health	222,800	-	-	222,800
Environmental Development	837,161	-	-	837,161
Recreation, Cultural and Education	369,821	12,371	-	382,192
	<u>1,429,782</u>	<u>12,371</u>	<u>-</u>	<u>1,442,153</u>
Buildings				
General Government	1,359,342	10,560	-	1,369,902
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	348,411	11,875	-	360,286
Environmental Development	130,113	237,148	-	367,261
Recreation, Cultural and Education	4,345,785	18,130	-	4,363,915
	<u>6,276,834</u>	<u>277,713</u>	<u>-</u>	<u>6,554,547</u>
Equipment				
General Government	15,846	47,760	12,676	50,930
Transportation Services	14,559	-	6,837	7,722
Environmental Health	36,636	-	9,341	27,295
Public Health and Welfare	-	4,153	-	4,153
Recreation, Cultural and Education	32,748	-	7,154	25,594
	<u>99,789</u>	<u>51,913</u>	<u>36,008</u>	<u>115,694</u>
Vehicles				
General Government	113,294	-	25,790	87,504
Transportation Services	89,351	-	4,787	84,564
Environmental Health	97,050	-	-	97,050
	<u>299,695</u>	<u>-</u>	<u>30,577</u>	<u>269,118</u>
Sidewalks/Streets				
Recreation, Cultural and Education	2,497,554	-	29,737	2,467,817
Engineered Structures				
Environmental Health	7,380,812	19,367	-	7,400,179
	<u>\$ 19,001,450</u>	<u>\$ 380,709</u>	<u>\$ 96,322</u>	<u>\$ 19,285,837</u>

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

	<u>Accumulated Amortization March 31/14</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/15</u>
Land Improvements				
Environmental Health	\$ 74,376	\$ 8,912	\$ -	\$ 83,288
Environmental Development	154,255	33,486	-	187,741
Recreation, Cultural and Education	121,593	15,288	-	136,881
	<u>350,224</u>	<u>57,686</u>	<u>-</u>	<u>407,910</u>
Buildings				
General Government	960,239	34,247	-	994,486
Transportation Services	13,024	1,220	-	14,244
Environmental Health	10,026	1,109	-	11,135
Public Health and Welfare	96,369	9,008	-	105,377
Environmental Development	35,595	3,253	-	38,848
Recreation, Cultural and Education	1,686,858	109,098	-	1,795,956
	<u>2,802,111</u>	<u>157,935</u>	<u>-</u>	<u>2,960,046</u>
Equipment				
General Government	16,646	8,117	12,676	12,087
Transportation Services	13,015	1,544	6,837	7,722
Environmental Health	23,289	3,591	9,341	17,539
Public Health and Welfare	-	831	-	831
Recreation, Cultural and Education	21,892	5,119	7,154	19,857
	<u>74,842</u>	<u>19,202</u>	<u>36,008</u>	<u>58,036</u>
Vehicles				
General Government	61,361	17,501	25,790	53,072
Transportation Services	30,156	8,456	4,787	33,825
Environmental Health	18,917	9,705	-	28,622
	<u>110,434</u>	<u>35,662</u>	<u>30,577</u>	<u>115,519</u>
Sidewalks/Streets				
Recreation, Cultural and Education	305,394	97,523	-	402,917
Engineered Structures				
Environmental Health	3,521,325	148,004	-	3,669,329
	<u>\$ 7,164,330</u>	<u>\$ 516,012</u>	<u>\$ 66,585</u>	<u>\$ 7,613,757</u>

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

	<u>Woods Hbr Shag Hbr</u>	<u>Island & Barrington</u>	<u>Barrington & Port LaTour</u>	<u>Port Clyde</u>	<u>Total</u>
Revenue					
Provincial Government	\$ 1,271	\$ -	\$ -	\$ 447	\$ 1,718
Other Municipal units	-	37,261	-	14,655	51,916
Donations	600	3,550	-	2,100	6,250
HST Rebates	27,094	5,982	1,778	-	34,854
Other	-	26,119	6,700	675	33,494
	<u>28,965</u>	<u>72,912</u>	<u>8,478</u>	<u>17,877</u>	<u>128,232</u>
Area Rates	179,838	170,678	152,632	50,806	553,954
	<u>\$ 208,803</u>	<u>\$ 243,590</u>	<u>\$ 161,110</u>	<u>\$ 68,683</u>	<u>\$ 682,186</u>
Expenditures					
Admin and insurance	\$ 28,471	\$ 33,305	\$ 36,297	\$ 12,422	\$ 110,495
Utilities and maintenance	13,660	16,935	13,724	13,892	58,211
Vehicle	87,342	92,487	11,624	19,160	210,613
Radios/Pagers	11,286	9,084	4,919	2,670	27,959
Compressors/air packs	8,936	3,678	4,523	2,303	19,440
Equipment	16,441	18,808	55,000	5,639	95,888
Training	6,241	4,113	1,460	1,635	13,449
Service Coordinator	15,844	15,844	31,688	15,844	79,220
	<u>188,221</u>	<u>194,254</u>	<u>159,235</u>	<u>73,565</u>	<u>615,275</u>
Surplus (Deficit)	<u>20,582</u>	<u>49,336</u>	<u>1,875</u>	<u>(4,882)</u>	<u>66,911</u>
	<u>\$ 208,803</u>	<u>\$ 243,590</u>	<u>\$ 161,110</u>	<u>\$ 68,683</u>	<u>\$ 682,186</u>
Protective Services					
Fire Service Co-ordinator	\$ 15,844	\$ 15,844	\$ 31,688	\$ 15,844	\$ 79,220
Fire Service	192,959	227,746	129,422	52,839	602,966
	<u>\$ 208,803</u>	<u>\$ 243,590</u>	<u>\$ 161,110</u>	<u>\$ 68,683</u>	<u>\$ 682,186</u>