

**MUNICIPALITY OF THE DISTRICT  
OF BARRINGTON  
FINANCIAL STATEMENTS  
MARCH 31, 2018**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON  
CONTENTS  
MARCH 31, 2018**

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**MUNICIPALITY OF THE DISTRICT  
OF BARRINGTON**

**CONSOLIDATED FINANCIAL STATEMENTS**

**MARCH 31, 2018**

**Section A**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON  
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MARCH 31, 2018**

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**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**Consolidated Financial Statements**  
**Year Ended March 31, 2018**

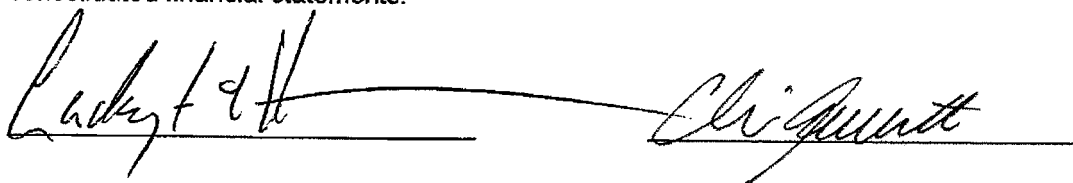
**Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of the Municipality of the District of Barrington (the "Municipality") are the responsibility of the Municipality's management and have been prepared in compliance with legislation, and in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board of Chartered Professional Accountants Canada. A summary of the significant accounting policies are described in Note 3 to the consolidated financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the consolidated financial statements. These systems are monitored and evaluated by management.

The audit committee meets with management and the external auditors to review the consolidated financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the consolidated financial statements.

The consolidated financial statements have been audited by Redding, CPA, independent external auditor appointed by the Municipality. The accompanying Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Municipality's consolidated financial statements.



Two handwritten signatures are present, each written over a horizontal line. The signature on the left is written in cursive and appears to be 'L. H. H.'. The signature on the right is also in cursive and appears to be 'C. J. H. H.'. The lines extend across the page from the left signature to the right signature.

## INDEPENDENT AUDITORS' REPORT

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

I 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, 2018, and the consolidated statements of operations, change in net assets 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

My responsibility is to express an opinion on these consolidated financial statements based on the audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

### Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Municipality of the District of Barrington as at March 31, 2018 and the results of its operations and accumulated surplus, change in net assets and its cash flows for the year then ended, in accordance with Canadian Public Sector Accounting Standards.

### Other Matters

My 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 only to the extent necessary to express an opinion in the audit of the consolidated financial statements of the consolidated financial statements taken as a whole.

September 24, 2018  
Shelburne, Nova Scotia



Registered Municipal Auditor

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

	Page	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>REVENUE</b>				
Taxes	A-13	\$ 6,036,364	\$ 6,029,331	\$ 5,877,203
Grants in Lieu of Taxes	A-13	144,019	143,616	141,389
Other Revenue from Own Sources	A-14	1,043,731	1,247,193	1,390,005
Unconditional Transfers from Other Governments	A-14	194,335	195,396	205,023
Conditional Transfers from Other Governments and Agencies	A-14	117,195	138,956	200,320
Other Transfers - FCM		-	30,577	-
Sale of Properties		-	274,398	98,496
Federal Gas Tax Funds		353,190	333,296	329,299
		<u>\$ 7,888,834</u>	<u>\$ 8,392,763</u>	<u>\$ 8,241,735</u>
<b>EXPENDITURES</b>				
General Government Services	A-15	\$ 1,610,029	\$ 1,550,788	\$ 1,422,835
Protective Services	A-16	2,037,072	2,136,264	2,386,851
Transportation Services	A-16	240,514	260,624	223,391
Environmental Health Services	A-16	1,185,016	1,184,018	1,166,954
Public Health and Welfare Services	A-17	61,000	45,587	89,438
Environmental Development Services	A-17	343,230	342,126	247,021
Recreation, Cultural and Education Services	A-17	666,080	689,060	616,899
Education		1,279,703	1,279,703	1,298,728
Amortization		-	571,327	561,944
		<u>7,422,644</u>	<u>8,059,497</u>	<u>8,014,061</u>
<b>Excess of Revenue over Expenditure before undernoted</b>		<u>\$ 466,190</u>	<u>\$ 333,266</u>	<u>\$ 227,674</u>
<b>Loss on disposal of tangible capital assets</b>			<u>(92,623)</u>	<u>(268,903)</u>
<b>Excess of Revenue over Expenditures</b>			<u>240,643</u>	<u>(41,229)</u>

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

	<u>2018</u>	<u>2017</u>
<b>ASSETS</b>		
<b>Cash</b>		
Unrestricted - Note 5	\$ 1,659,561	\$ 1,067,925
Restricted - Note 5	<u>2,042,622</u>	<u>1,988,928</u>
	<u>3,702,183</u>	<u>3,056,853</u>
<b>Receivables</b>		
Taxes - Note 6	741,866	797,698
Due from Federal Government and its Agencies	59,664	20,654
Due from Provincial Government and its Agencies	-	27,372
Due from Other Governments and Agencies - Note 7	945,856	1,088,898
Trade Accounts Receivable	<u>133,989</u>	<u>76,614</u>
	<u>1,881,375</u>	<u>2,011,236</u>
	<u>\$ 5,583,558</u>	<u>\$ 5,068,089</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Due to Provincial Government and its Agencies	\$ -	\$ 26,296
Other Local Governments	-	18,729
Due to Own Funds and Agencies	106,626	55,544
Trade accounts	365,489	223,811
Pension Liability	<u>27,089</u>	<u>60,167</u>
	499,204	384,547
<b>Other Liabilities</b>		
Prepayment of taxes	93,436	53,997
<b>Tax Sale Surplus</b>	144,370	165,973
<b>Long-Term Debt - Page B-13</b>	<u>1,345,856</u>	<u>1,525,588</u>
	<u>\$ 2,082,866</u>	<u>\$ 2,130,105</u>
<b>NET FINANCIAL ASSETS</b>	<u>\$ 3,500,692</u>	<u>\$ 2,937,984</u>
<b>Non-Financial Assets - Note 8</b>	<u>\$ 11,352,131</u>	<u>\$ 11,674,196</u>
<b>Net Assets</b>	<u>\$ 14,852,823</u>	<u>\$ 14,612,180</u>
<b>Accumulated Surplus - Note 11</b>	<u>\$ 14,852,823</u>	<u>\$ 14,612,180</u>
<b>Contingent Liability - Note 13</b>		
<b>Guarantees - Note 15</b>		

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>2018</u>	<u>2017</u>
<b>Annual Surplus (deficit)</b>	<u>\$ 240,643</u>	<u>\$ (41,229)</u>
<b>Changes in tangible capital assets</b>		
Acquisition of tangible capital assets	(311,010)	(601,465)
Amortization	571,327	561,944
Loss on disposal of tangible capital assets	92,623	268,903
<b>Change in other non-financial assets</b>	<u>(30,875)</u>	<u>28,971</u>
<b>Decrease (Increase) in non-financial assets</b>	<u>322,065</u>	<u>258,353</u>
<b>Increase in net assets</b>	<b>562,708</b>	<b>217,124</b>
<b>Net Assets, beginning of year</b>	<u>2,937,984</u>	<u>2,720,860</u>
<b>Net Assets, end of year</b>	<u><u>\$ 3,500,692</u></u>	<u><u>\$ 2,937,984</u></u>

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

	<u>2018</u>	<u>2017</u>
<b>Cash Provided From (Used For)</b>		
<b>Operations</b>		
Excess of revenue over expenditures	\$ 240,643	\$ (41,229)
Amortization expense	571,327	561,944
	<u>811,970</u>	<u>520,715</u>
Net change in working capital balances	262,354	(490,644)
Change in other non-financial assets	(30,875)	28,971
	<u>1,043,449</u>	<u>59,042</u>
<b>Financing</b>		
Long-Term Debt issued	-	680,000
Long-Term Debt repaid	(179,732)	(182,389)
	<u>(179,732)</u>	<u>497,611</u>
<b>Investing</b>		
Purchase of Tangible capital assets	(311,010)	(601,465)
Loss on disposal of tangible capital assets	92,623	268,903
	<u>(218,387)</u>	<u>(332,562)</u>
Net Cash Provided (Used)	645,330	224,091
<b>Cash and Bank</b>		
Beginning of year	<u>3,056,853</u>	<u>2,832,762</u>
END OF YEAR	<u>\$ 3,702,183</u>	<u>\$ 3,056,853</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2018**

**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 Expenditure Recognition

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

Property tax revenue is based on assessments determined in accordance with Nova Scotia Legislation. Tax rates are set annually. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

(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 annual rates specified in Note 9.

(d) Valuation Allowances

The Municipality provides a valuation allowance for amounts considered uncollectible.

(e) Contaminated Sites

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability would be recorded net of any expected recoveries. A liability for remediation of contaminated sites would be recognized if an environmental standard exists, contamination exceeds the standard, the Municipality is responsible and a reasonable estimate of the amount can be determined. As of March 31, 2018 there are no known contaminated sites.

The Municipality operates a construction and demolition landfill site. The Municipality is meeting the environmental requirements of the Nova Scotia Department of Environment with respect to the operation and future closure of this site. The Municipality has not recorded any liability related to the C&D landfill as of March 31, 2018.

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

		<u>2018</u>		<u>2017</u>
<b>4. Contributions to Boards, Committees, Authorities and Other Entities</b>				
Boards in which the Municipality has less than 100% interest:				
<b>Tri-County Housing Authority - 10% interest</b>				
During the year, the Municipality of the District of Barrington paid \$25,004 (2017 - \$26,296) to the Housing Authority to fund its share of the prior year deficit.				
<b>Regional Library - 11.76% interest</b>				
During the year, the Municipality of the District of Barrington paid \$44,470 (2017 - \$44,470) to the regional library.				
<b>5. Cash</b>				
Unrestricted				
General Fund		\$ 816,005		\$ 219,796
Special Reserve Fund - Operating		<u>843,556</u>		<u>848,129</u>
		<u>\$ 1,659,561</u>		<u>\$ 1,067,925</u>
Restricted				
Tax Sale Surplus		\$ 77,716		\$ 77,716
Special Reserve Fund - Capital		1,192,414		905,769
Special Reserve Fund - Gas Tax Funds		<u>772,492</u>		<u>1,005,443</u>
		<u>\$ 2,042,622</u>		<u>\$ 1,988,928</u>
<b>6. Taxes Receivable</b>				
	<u>PRIOR</u>	<u>CURRENT</u>	<u>TOTALS</u>	<u>TOTALS</u>
	<u>YEARS</u>	<u>YEAR</u>		
Balance, beginning of year	\$ 797,698	\$ -	\$ 797,698	\$ 1,066,665
Current levy	<u>-</u>	<u>5,962,874</u>	<u>5,962,874</u>	<u>5,829,150</u>
	797,698	5,962,874	6,760,572	6,895,815
Collections	582,366	5,362,681	5,945,047	6,018,286
Reliefs and exemptions	-	72,996	72,996	79,831
Written off	-	663	663	-
	<u>582,366</u>	<u>5,436,340</u>	<u>6,018,706</u>	<u>6,098,117</u>
<b>BALANCE, END OF YEAR</b>	<u>\$ 215,332</u>	<u>\$ 526,534</u>	<u>\$ 741,866</u>	<u>\$ 797,698</u>

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

	<u>2018</u>	<u>2017</u>
<b>7. Due from Other Governments and Agencies</b>		
Town of Clark's Harbour	\$ -	\$ 33,310
Barrington Port LaTour Fire Department	612,000	680,000
Island and Barrington Passage Fire Department	<u>333,856</u>	<u>375,588</u>
	<u>\$ 945,856</u>	<u>\$ 1,088,898</u>

The balances due from the Barrington Port LaTour Fire Department and the Island and Barrington Passage Fire Department represents the balances owing with respect to the purchase of capital assets. The Municipality has financed these purchases through debentures with MFC. Repayment will be made annually by the fire departments with an allocation of their fire area rates.

**8. Non-Financial Assets**

Tangible Capital Assets		
Property, plant, and equipment - Note 9	\$ 11,285,118	\$ 11,638,058
Inventory	10,074	11,132
Prepaid expenses	<u>56,939</u>	<u>25,006</u>
	<u>\$ 11,352,131</u>	<u>\$ 11,674,196</u>

**9. Tangible Capital Assets**

	<u>RATE</u>	<u>COST</u>	<u>ACCUMULATED AMORTIZATION</u>	<u>NET BOOK VALUE</u>	<u>NET BOOK VALUE</u>
Land	-	\$ 989,844	\$ -	\$ 989,844	\$ 1,041,248
Land Improvements	4%	1,853,103	615,858	1,237,245	1,300,291
Buildings	4%	6,227,703	3,178,921	3,048,782	3,041,132
Equipment	10-20%	86,784	60,197	26,587	38,305
Vehicles	10-20%	321,612	194,938	126,674	109,527
Wind Turbine	4%	587,142	70,458	516,684	540,170
Streets/Sidewalks	3.33%	2,618,711	707,459	1,911,252	2,012,331
Engineered Structures	2%	<u>7,547,393</u>	<u>4,119,343</u>	<u>3,428,050</u>	<u>3,555,054</u>
		<u>\$ 20,232,292</u>	<u>\$ 8,947,174</u>	<u>\$ 11,285,118</u>	<u>\$ 11,638,058</u>

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

	<u>2018</u>	<u>2017</u>																
<b>10. Long-Term Debt</b>																		
Principal repayments required during the next five years are as follows:																		
<table style="margin-left: auto; margin-right: auto; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center; border-bottom: 1px solid black;">General Capital</th> </tr> </thead> <tbody> <tr> <td style="text-align: left;">2019</td> <td style="text-align: right;">\$ 179,732</td> </tr> <tr> <td style="text-align: left;">2020</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: left;">2021</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: left;">2022</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: left;">2023</td> <td style="text-align: right;">139,732</td> </tr> <tr> <td style="text-align: left;">Thereafter</td> <td style="text-align: right; border-bottom: 1px solid black;">487,196</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 3px double black;">\$ 1,345,856</td> </tr> </tbody> </table>	General Capital		2019	\$ 179,732	2020	179,732	2021	179,732	2022	179,732	2023	139,732	Thereafter	487,196		\$ 1,345,856		
General Capital																		
2019	\$ 179,732																	
2020	179,732																	
2021	179,732																	
2022	179,732																	
2023	139,732																	
Thereafter	487,196																	
	\$ 1,345,856																	
<b>11. Accumulated Surplus</b>																		
Beginning	\$ 14,612,180	\$ 14,653,409																
Current year surplus	240,643	(41,229)																
Accumulated Surplus, end of year	\$ 14,852,823	\$ 14,612,180																

**12. School Capital Fund**

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

The cost of school assets under the operational control of the Tri-County Regional School Board is \$2,159,867 (2017 - \$2,159,867)

**13. 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. The sick leave benefit does not vest with the employee. The Municipality records sick leave benefits as incurred. At March 31, 2018, the potential liability amounted to \$274,783.

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2018**

**14. Pension Plans**

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.

The Municipality has a defined benefit plan whereby a former employee receives a monthly pension. Actuarial valuations for accounting purposes are performed triennially using the going concern basis. The most recent actuarial valuation was prepared for March 31, 2017, and at that time the pension plan had a deficit of \$27,089. The actuarial valuation was based on a number of assumptions about future events. The Municipality amortizes the unfunded pension liability based on estimates as provided by the actuary. The calculated unfunded pension liability at March 31, 2018 is \$27,089 (2017 - \$60,167).

**15. Guarantees**

The Municipality of the District of Barrington has provided loan guarantees for a maximum of \$786,361 to the Canadian Imperial Bank of Commerce for term loans issued to the Woods Harbour Shag Harbour Volunteer Fire Department. As of March 31, 2018, the principal balance owing on these term loans was \$583,545.

**16. 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>
Warden and Councillors	
Murray Atkinson	\$ 18,147
Jody Crook	19,489
George El-Jakl	18,147
Shaun Hatfield	18,147
Lindsay (Eddie) Nickerson	23,251
Chief Administrative Officer	
Robert Frost	110,000

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**MARCH 31, 2018**

**17. Segmented Information**

The Municipality of the District of Barrington is a diversified municipal unit that provides a wide range of services to its citizens. For management reporting purposes the Municipality's operations and activities are organized and reported by fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activity is reported in these funds. The services provided by these departments are as follows:

General Government Services

This department is responsible for the overall financial and local government administration. Its tasks include tax, water and sewer billings and payments, accounts payable and receivables, budgets and financial statements, the Municipal Government Act, administration and maintenance of bylaws and change of address.

Protective Services

This department is responsible for ensuring the safety of the residents. Its tasks include bylaw enforcement, animal control, emergency measures and fire protection.

Transport Services

This department is responsible for transportation services within the Municipality. Its tasks include maintaining roads and sidewalks and street lighting.

Environmental Health Services

This department is responsible for the maintenance and operations of waste and sewer services provided to residents and other customers. Its tasks include recycling, composting and sewer hook-up.

Public Health and Welfare Services

This department is responsible for their portion for the Western Regional Housing Authority deficit and contributions towards doctor recruitment.

Environmental Development Services

This department is responsible for the planning and development within the Municipality. Its tasks include developing strategies and planning reports, issuing development permits and approving subdivision applications.

Recreation and Cultural Services

This department is responsible for promoting and offering recreation opportunities and activities to the Municipality's residents.

**18. 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**  
**GENERAL FUND**  
**CONSOLIDATED SCHEDULES TO STATEMENT OF OPERATIONS**  
**YEAR ENDED MARCH 31st**

	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,442,472	\$ 3,441,320	\$ 3,342,893
Commercial	1,439,288	1,430,611	1,423,201
	<u>4,881,760</u>	<u>4,871,931</u>	<u>4,766,094</u>
Resource			
Taxable assessments	241,040	240,608	224,072
Forest property tax	4,942	3,224	4,264
	<u>245,982</u>	<u>243,832</u>	<u>228,336</u>
Protective Services / Area Rates	<u>531,345</u>	<u>512,048</u>	<u>503,737</u>
Environmental Services, Sewer	<u>296,560</u>	<u>302,329</u>	<u>299,677</u>
Business Property			
Based on revenue (Bell Aliant)	<u>42,000</u>	<u>39,207</u>	<u>41,950</u>
Farm Acreage	<u>4,344</u>	<u>4,418</u>	<u>3,272</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,200</u>	<u>6,103</u>
Wind Turbine Taxes	<u>28,273</u>	<u>28,316</u>	<u>28,034</u>
Deed Transfer Tax	<u>-</u>	<u>21,050</u>	<u>-</u>
	<u>\$ 6,036,364</u>	<u>\$ 6,029,331</u>	<u>\$ 5,877,203</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 49,000</u>	<u>\$ 47,627</u>	<u>\$ 47,484</u>
Provincial Government			
Provincial property	65,659	66,586	64,645
Crown land	27,000	27,062	26,904
	<u>92,659</u>	<u>93,648</u>	<u>91,549</u>
Provincial Government Agencies			
Nova Scotia Liquor Commission	<u>2,360</u>	<u>2,341</u>	<u>2,356</u>
	<u>\$ 144,019</u>	<u>\$ 143,616</u>	<u>\$ 141,389</u>

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

	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 115,071	\$ 117,847	\$ 119,423
Sales of Services			
General government services	101,200	106,367	106,389
Municipal arena	137,350	111,441	157,585
Swimming pool	16,000	13,926	18,253
Recreation programs	44,950	63,805	49,573
	<u>299,500</u>	<u>295,539</u>	<u>331,800</u>
Fire Services - per Page B-18	<u>252,500</u>	<u>375,748</u>	<u>608,941</u>
Other Revenue from Own Sources			
Licenses and permits	24,950	40,097	26,674
Rentals	91,960	95,688	95,524
Interest on investments	9,000	16,051	8,403
Interest on taxes	170,000	158,630	179,046
Miscellaneous	80,750	147,593	20,194
	<u>376,660</u>	<u>458,059</u>	<u>329,841</u>
	<u>\$ 1,043,731</u>	<u>\$ 1,247,193</u>	<u>\$ 1,390,005</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 151,335	\$ 151,335	\$ 151,335
NSPI - HST Rebate	25,000	21,695	26,078
RRFB / HHW Recovery	18,000	22,366	27,610
	<u>\$ 194,335</u>	<u>\$ 195,396</u>	<u>\$ 205,023</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ -	\$ 88,232
Recreation and Cultural Services:			
Recreation	1,200	1,299	5
Provincial Government			
Capital Assistance Program	-	-	27,372
Other	115,995	137,657	84,711
	<u>\$ 117,195</u>	<u>\$ 138,956</u>	<u>\$ 200,320</u>

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

	<b>BUDGET</b> <b><u>2018</u></b>	<b>ACTUAL</b> <b><u>2018</u></b>	<b>ACTUAL</b> <b><u>2017</u></b>
<b>6. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 107,698	\$ 104,339	\$ 104,481
Council and committee fees	17,300	10,434	6,669
	<u>124,998</u>	<u>114,773</u>	<u>111,150</u>
General Administrative			
Administrative	1,000,379	1,032,547	875,046
Financial management	16,000	16,000	24,765
Taxation:			
Administration	46,087	50,898	42,992
Assessment services	139,065	136,060	136,589
Tax billing	1,500	1,095	1,093
Reduced taxes	84,500	72,996	79,831
Write offs	1,000	663	(6,894)
Other	3,000	-	-
	<u>1,291,531</u>	<u>1,310,259</u>	<u>1,153,422</u>
Debt Charges			
Other debt charges	3,500	1,657	2,185
	<u>3,500</u>	<u>1,657</u>	<u>2,185</u>
Valuation Allowances			
	<u>2,000</u>	<u>6,287</u>	<u>(2,304)</u>
Other General Government Services			
Elections	2,500	-	12,605
SNWT Operating	5,000	5,000	5,000
Conventions and delegations	5,500	5,486	5,148
Liability insurance	40,000	37,014	39,133
Grants to organizations and individuals	55,000	45,134	37,328
Other general	80,000	46,516	70,908
Pension adjustment	-	(21,338)	(11,740)
	<u>188,000</u>	<u>117,812</u>	<u>158,382</u>
	<u>\$ 1,610,029</u>	<u>\$ 1,550,788</u>	<u>\$ 1,422,835</u>

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

	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>7. Protective Services</b>			
Fire Protection:			
Fire services co-ordinator	\$ 70,206	\$ 69,779	\$ 145,319
Fire Services - per Page B-18	789,531	887,852	1,112,678
	<u>859,737</u>	<u>957,631</u>	<u>1,257,997</u>
Police Protection:			
RCMP contract	926,547	933,549	899,232
Law Enforcement:			
Prosecuting Attorney	3,000	10,077	-
Transfer to correctional services	90,261	90,261	91,498
Other	4,500	3,538	5,311
	<u>97,761</u>	<u>103,876</u>	<u>96,809</u>
Emergency Measures Organization	23,152	20,266	19,525
Other Protection:			
Inspections	124,375	118,594	112,743
By-law Enforcement / Animal and Pest	5,500	2,348	545
	<u>129,875</u>	<u>120,942</u>	<u>113,288</u>
	<u>\$ 2,037,072</u>	<u>\$ 2,136,264</u>	<u>\$ 2,386,851</u>
<b>8. Transportation Services</b>			
Road Transport	\$ 74,514	\$ 92,077	\$ 64,216
Street lighting	150,000	154,725	149,319
Community clean up program	16,000	13,822	9,856
	<u>\$ 240,514</u>	<u>\$ 260,624</u>	<u>\$ 223,391</u>
<b>9. Environmental Health Services</b>			
Sewage collection and disposal	\$ 263,000	\$ 264,674	\$ 254,591
Garbage and waste collection and disposal:			
Municipal collection and disposal	922,016	919,344	910,131
Debt Charges			
Interest on long-term debt			
Debenture interest	-	-	2,232
	<u>\$ 1,185,016</u>	<u>\$ 1,184,018</u>	<u>\$ 1,166,954</u>

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

	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>10. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ -	\$ -	\$ 686
Physician Recruitment	36,000	20,583	62,456
Housing			
Deficit of Regional Housing Authority	25,000	25,004	26,296
	<u>\$ 61,000</u>	<u>\$ 45,587</u>	<u>\$ 89,438</u>
<b>11. Environmental Development Services</b>			
Planning	\$ 1,000	\$ 6,105	\$ 5,964
Development Initiatives	94,589	116,870	101,471
Tourism	155,718	148,537	107,580
Economic Development Initiatives	39,000	38,929	11,540
Wind Turbine Generator	46,923	17,058	3,567
Debt Charges			
Interest on long-term debt			
Debenture interest	6,000	14,627	16,899
	<u>\$ 343,230</u>	<u>\$ 342,126</u>	<u>\$ 247,021</u>
<b>12. Recreation, Cultural and Education Services</b>			
Administration	\$ 98,899	\$ 107,454	\$ 91,626
Parks and playground	138,644	154,378	131,920
Recreation centre	89,762	83,947	92,215
Municipal arena	272,125	273,112	237,070
Cultural buildings and facilities:			
Western County Regional Library	45,000	44,470	44,470
CED Centre/Library	15,000	21,259	13,164
Learning Centre	5,400	4,440	5,185
Debt Charges			
Interest on long-term debt			
Debenture interest	1,250	-	1,249
	<u>\$ 666,080</u>	<u>\$ 689,060</u>	<u>\$ 616,899</u>

**MUNICIPALITY OF THE DISTRICT  
OF BARRINGTON  
SUPPLEMENTARY FINANCIAL INFORMATION  
NON-CONSOLIDATED FINANCIAL STATEMENTS  
MARCH 31, 2018  
Section B**

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
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**MARCH 31, 2018**

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

	PAGE	BUDGET <u>2018</u>	ACTUAL <u>2018</u>	ACTUAL <u>2017</u>
<b>REVENUE</b>				
Taxes	B-4	\$ 6,036,364	\$ 6,029,331	\$ 5,877,203
Grants in Lieu of Taxes	B-4	144,019	143,616	141,389
Other Revenue from Own Sources	B-5	1,043,731	1,209,883	1,503,298
Unconditional Transfers from Other Governments	B-5	194,335	195,396	205,023
Conditional Transfers from Other Governments and Agencies	B-5	117,195	138,956	200,320
Other Transfers	B-6	910,000	345,097	1,296,054
		<u>\$ 8,445,644</u>	<u>\$ 8,062,279</u>	<u>\$ 9,223,287</u>
<b>EXPENDITURES</b>				
General Government Services	B-6	\$ 1,610,029	\$ 1,550,788	\$ 1,422,835
Protective Services	B-7	2,037,072	2,136,264	2,386,851
Transportation Services	B-7	240,514	260,624	223,391
Environmental Health Services	B-8	1,185,016	1,184,018	1,166,954
Public Health and Welfare Services	B-8	61,000	45,587	89,438
Environmental Development Services	B-8	343,230	342,126	247,021
Recreation, Cultural and Education Services	B-9	666,080	689,060	616,899
Fiscal Services	B-9	1,023,000	571,010	1,758,571
Education		1,279,703	1,279,703	1,298,728
		<u>8,445,644</u>	<u>8,059,180</u>	<u>9,210,688</u>
<b>Excess of Revenue over Expenditure</b>		<u>\$ -</u>	<u>\$ 3,099</u>	<u>\$ 12,599</u>

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

	<b>ASSETS</b>	<u>2018</u>	<u>2017</u>
<b>Cash and Bank</b>		<u>\$ 893,721</u>	<u>\$ 297,512</u>
<b>Receivables</b>			
Taxes and Rates			
Taxes		741,866	797,698
Due from Federal Government and its Agencies			
Conditional transfers		59,664	20,654
Due from Provincial Government and its Agencies			
Conditional transfers		-	27,372
Due from Other Local Governments		-	33,310
Own Funds and Agencies			
Special Reserve Funds		-	75,561
Other Receivables			
Trade Accounts		129,934	76,614
		<u>931,464</u>	<u>1,031,209</u>
<b>Inventory, at cost</b>		<u>10,074</u>	<u>11,132</u>
<b>Prepaid expenses</b>		<u>56,939</u>	<u>25,006</u>
		<u>\$ 1,892,198</u>	<u>\$ 1,364,859</u>

Continued Page B-3

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

	<u>2018</u>	<u>2017</u>
<b>LIABILITIES</b>		
<b>Payables</b>		
Own Funds and Agencies		
Special Reserve Funds	\$ 398,154	\$ -
Due to Provincial Government and its Agencies	-	26,296
Due to other Local Governments	-	18,729
Due to Fire Districts	106,626	55,544
Trade accounts	357,883	222,612
	<u>464,509</u>	<u>323,181</u>
<b>Other Liabilities</b>		
Prepayment of taxes	93,436	53,997
<b>Tax Sale Surplus</b>	<u>144,370</u>	<u>165,973</u>
<b>Clerk's Pension Liability</b>	<u>27,089</u>	<u>60,167</u>
	<b>1,127,558</b>	<b>603,318</b>
<b>EQUITY</b>		
<b>Surplus</b>	<u>764,640</u>	<u>761,541</u>
	<u>\$ 1,892,198</u>	<u>\$ 1,364,859</u>

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>2018</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2017</u>
<b>1. Taxes</b>			
Assessable Property			
Residential	\$ 3,442,472	\$ 3,441,320	\$ 3,342,893
Commercial	1,439,288	1,430,611	1,423,201
	<u>4,881,760</u>	<u>4,871,931</u>	<u>4,766,094</u>
Resource			
Taxable assessments	241,040	240,608	224,072
Forest property tax	4,942	3,224	4,264
	<u>245,982</u>	<u>243,832</u>	<u>228,336</u>
Protective Services / Area Rates	<u>531,345</u>	<u>512,048</u>	<u>503,737</u>
Environmental Services, Sewer	<u>296,560</u>	<u>302,329</u>	<u>299,677</u>
Business Property			
Based on revenue (Bell Aliant)	<u>42,000</u>	<u>39,207</u>	<u>41,950</u>
Farm Acreage	<u>4,344</u>	<u>4,418</u>	<u>3,272</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,200</u>	<u>6,103</u>
Wind Turbine Taxes	<u>28,273</u>	<u>28,316</u>	<u>28,034</u>
Deed Transfer Tax	<u>-</u>	<u>21,050</u>	<u>-</u>
	<u>\$ 6,036,364</u>	<u>\$ 6,029,331</u>	<u>\$ 5,877,203</u>
<b>2. Grants in Lieu of Taxes</b>			
Federal Government	<u>\$ 49,000</u>	<u>\$ 47,627</u>	<u>\$ 47,484</u>
Provincial Government			
Provincial property	65,659	66,586	64,645
Crown land	27,000	27,062	26,904
	<u>92,659</u>	<u>93,648</u>	<u>91,549</u>
Provincial Government Agencies			
Nova Scotia Liquor Commission	<u>2,360</u>	<u>2,341</u>	<u>2,356</u>
	<u>\$ 144,019</u>	<u>\$ 143,616</u>	<u>\$ 141,389</u>

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

	<b>BUDGET 2018</b>	<b>ACTUAL 2018</b>	<b>ACTUAL 2017</b>
<b>3. Other Revenue from Own Sources</b>			
Services Provided to Other Governments			
Other local governments	\$ 115,071	\$ 117,847	\$ 119,423
Sales of Services			
General government services	101,200	106,367	106,389
Municipal arena	137,350	111,441	157,585
Swimming pool	16,000	13,926	18,253
Recreation programs	44,950	63,805	49,573
	<u>299,500</u>	<u>295,539</u>	<u>331,800</u>
Fire Services - per Page B-18	<u>252,500</u>	<u>375,748</u>	<u>608,941</u>
Other Revenue from Own Sources			
Licenses and permits	24,950	40,097	26,674
Rentals	91,960	95,688	95,524
Interest on investments	9,000	16,051	8,403
Interest on taxes	170,000	158,630	179,046
Miscellaneous	80,750	110,283	133,487
	<u>376,660</u>	<u>420,749</u>	<u>443,134</u>
	<u>\$ 1,043,731</u>	<u>\$ 1,209,883</u>	<u>\$ 1,503,298</u>
<b>4. Unconditional Transfers from Other Governments</b>			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 151,335	\$ 151,335	\$ 151,335
NSPI - HST Rebate	25,000	21,695	26,078
RRFB / HHW Recovery	18,000	22,366	27,610
	<u>\$ 194,335</u>	<u>\$ 195,396</u>	<u>\$ 205,023</u>
<b>5. Conditional Transfers from Other Governments and Agencies</b>			
Federal Government			
Atlantic Canada Opportunities Agency	\$ -	\$ -	\$ 88,232
Recreation and Cultural Services:			
Recreation	1,200	1,299	5
Provincial Government			
Capital Assistance Program	-	-	27,372
Other	115,995	137,657	84,711
	<u>\$ 117,195</u>	<u>\$ 138,956</u>	<u>\$ 200,320</u>

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

	<u>BUDGET</u> <u>2018</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2017</u>
<b>6. Other Transfers</b>			
Special Reserve Fund - Operating	\$ 185,000	\$ 84,282	\$ 36,937
Special Reserve Fund - Capital	25,000	82,270	165,850
Special Reserve Fund - Capital Federal Gas Tax	700,000	147,968	413,267
Debenture receipts	-	-	680,000
Conditional Transfer - FCM	-	30,577	-
	<u>\$ 910,000</u>	<u>\$ 345,097</u>	<u>\$ 1,296,054</u>
<b>7. General Government Services</b>			
Legislative:			
Warden and Council remuneration	\$ 107,698	\$ 104,339	\$ 104,481
Council and committee fees	17,300	10,434	6,669
	<u>124,998</u>	<u>114,773</u>	<u>111,150</u>
General Administrative			
Administrative	1,000,379	1,032,547	875,046
Financial management	16,000	16,000	24,765
Taxation:			
Administration	46,087	50,898	42,992
Assessment services	139,065	136,060	136,589
Tax billing	1,500	1,095	1,093
Reduced taxes	84,500	72,996	79,831
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Other	3,000	-	-
	<u>1,291,531</u>	<u>1,310,259</u>	<u>1,153,422</u>
Debt Charges			
Other debt charges	3,500	1,657	2,185
	<u>2,000</u>	<u>6,287</u>	<u>(2,304)</u>
Valuation Allowances			
Other General Government Services			
Elections	2,500	-	12,605
SNWT Operating	5,000	5,000	5,000
Conventions and delegations	5,500	5,486	5,148
Liability insurance	40,000	37,014	39,133
Grants to organizations and individuals	55,000	45,134	37,328
Other general	80,000	46,516	70,908
Pension adjustment	-	(21,338)	(11,740)
	<u>188,000</u>	<u>117,812</u>	<u>158,382</u>
	<u>\$ 1,610,029</u>	<u>\$ 1,550,788</u>	<u>\$ 1,422,835</u>

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

	<u>BUDGET</u> <u>2018</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2017</u>
<b>8. Protective Services</b>			
Fire Protection:			
Fire services co-ordinator	\$ 70,206	\$ 69,779	\$ 145,319
Fire Services - per Page B-18	789,531	887,852	1,112,678
	<u>859,737</u>	<u>957,631</u>	<u>1,257,997</u>
Police Protection:			
RCMP contract	<u>926,547</u>	<u>933,549</u>	<u>899,232</u>
Law Enforcement:			
Prosecuting Attorney	3,000	10,077	-
Transfer to correctional services	90,261	90,261	91,498
Other	4,500	3,538	5,311
	<u>97,761</u>	<u>103,876</u>	<u>96,809</u>
Emergency Measures Organization	<u>23,152</u>	<u>20,266</u>	<u>19,525</u>
Other Protection:			
Inspections	124,375	118,594	112,743
By-law Enforcement / Animal and Pest	5,500	2,348	545
	<u>129,875</u>	<u>120,942</u>	<u>113,288</u>
	<u>\$ 2,037,072</u>	<u>\$ 2,136,264</u>	<u>\$ 2,386,851</u>
<b>9. Transportation Services</b>			
Road Transport	\$ 74,514	\$ 92,077	\$ 64,216
Street lighting	150,000	154,725	149,319
Community clean up program	16,000	13,822	9,856
	<u>\$ 240,514</u>	<u>\$ 260,624</u>	<u>\$ 223,391</u>

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

	<b>BUDGET <u>2018</u></b>	<b>ACTUAL <u>2018</u></b>	<b>ACTUAL <u>2017</u></b>
<b>10 . Environmental Health Services</b>			
Sewage collection and disposal	\$ 263,000	\$ 264,674	\$ 254,591
Garbage and waste collection and disposal:			
Municipal collection and disposal	922,016	919,344	910,131
Debt Charges			
Interest on long-term debt			
Debenture interest	-	-	2,232
	<u>\$ 1,185,016</u>	<u>\$ 1,184,018</u>	<u>\$ 1,166,954</u>
<b>11. Public Health and Welfare Services</b>			
Public Health			
Medical Centre	\$ -	\$ -	\$ 686
Physician Recruitment	36,000	20,583	62,456
Housing			
Deficit of Regional Housing Authority	25,000	25,004	26,296
	<u>\$ 61,000</u>	<u>\$ 45,587</u>	<u>\$ 89,438</u>
<b>12. Environmental Development Services</b>			
Planning	\$ 1,000	\$ 6,105	\$ 5,964
Development Initiatives	94,589	116,870	101,471
Tourism	155,718	148,537	107,580
Economic Development Initiatives	39,000	38,929	11,540
Wind Turbine Generator	46,923	17,058	3,567
Debt Charges			
Interest on long-term debt			
Debenture interest	6,000	14,627	16,899
	<u>\$ 343,230</u>	<u>\$ 342,126</u>	<u>\$ 247,021</u>

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

	<u>BUDGET</u> <u>2018</u>	<u>ACTUAL</u> <u>2018</u>	<u>ACTUAL</u> <u>2017</u>
<b>13. Recreation, Cultural and Education Services</b>			
Administration	\$ 98,899	\$ 107,454	\$ 91,626
Parks and playground	138,644	154,378	131,920
Recreation centre	89,762	83,947	92,215
Municipal arena	272,125	273,112	237,070
Cultural buildings and facilities:			
Western County Regional Library	45,000	44,470	44,470
CED Centre/Library	15,000	21,259	13,164
Learning Centre	5,400	4,440	5,185
Debt Charges			
Interest on long-term debt			
Debenture interest	1,250	-	1,249
	<u>\$ 666,080</u>	<u>\$ 689,060</u>	<u>\$ 616,899</u>
<b>14. Fiscal Services</b>			
Financing and Transfers			
Debenture principal	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 140,657</u>
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	43,000	311,010	601,465
Special Reserve Funds	910,000	190,000	336,449
Loan to Fire Department	-	-	680,000
	<u>953,000</u>	<u>501,010</u>	<u>1,617,914</u>
	<u>\$ 1,023,000</u>	<u>\$ 571,010</u>	<u>\$ 1,758,571</u>

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

	<u>2018</u>	<u>2017</u>
<b>Balance, beginning of year</b>	<b>\$ 11,168,058</b>	<b>\$ 11,256,783</b>
<b>Add</b>		
Term debt retired	179,732	182,389
Capital expenditures from revenue	311,010	601,465
	<u>490,742</u>	<u>783,854</u>
	11,658,800	12,040,637
<b>Deduct</b>		
Current year amortization	571,327	561,944
Repayment of Fire Department loans	109,732	41,732
Net book value of property and equipment disposed	92,623	268,903
	<u>773,682</u>	<u>872,579</u>
<b>BALANCE, END OF YEAR</b>	<b>\$ 10,885,118</b>	<b>\$ 11,168,058</b>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SPECIAL RESERVE FUNDS**  
**SCHEDULE OF RESERVE FUND BALANCES**  
**MARCH 31st**

			<u>2018</u>	<u>2017</u>	
<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>	
<b>ASSETS</b>					
<b>Cash and bank</b>	\$ 843,556	\$ 1,192,414	\$ 772,492	\$ 2,808,462	\$ 2,759,341
<b>Due from Own Funds</b>					
Operating fund	<u>105,718</u>	<u>111,103</u>	<u>181,333</u>	<u>398,154</u>	<u>188,994</u>
	<u>\$ 949,274</u>	<u>\$ 1,303,517</u>	<u>\$ 953,825</u>	<u>\$ 3,206,616</u>	<u>\$ 2,948,335</u>
<b>LIABILITIES</b>					
<b>Due to Own Funds</b>					
Operating fund	\$ -	\$ -	\$ -	\$ -	\$ 264,555
Other	-	<u>3,551</u>	-	<u>3,551</u>	<u>1,199</u>
	-	<u>3,551</u>	-	<u>3,551</u>	<u>265,754</u>
<b>RESERVES</b>					
<b>Reserves - per Statement</b>	<u>949,274</u>	<u>1,299,966</u>	<u>953,825</u>	<u>3,203,065</u>	<u>2,682,581</u>
	<u>\$ 949,274</u>	<u>\$ 1,303,517</u>	<u>\$ 953,825</u>	<u>\$ 3,206,616</u>	<u>\$ 2,948,335</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

				<u>2018</u>	<u>2017</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	\$ 832,192	\$ 1,093,564	\$ 756,825	\$ 2,682,581	\$ 2,647,684
<b>Additions</b>					
Interest	11,364	14,274	11,672	37,310	26,707
Transfers from Own Funds					
Operating fund	190,000	-	-	190,000	221,000
Sale of Property	-	274,398	-	274,398	98,496
Gas tax rebate	-	-	333,296	333,296	329,299
	<u>201,364</u>	<u>288,672</u>	<u>344,968</u>	<u>835,004</u>	<u>675,502</u>
<b>Deductions</b>					
Transfer of Own Funds					
Operating fund	84,282	82,270	147,968	314,520	(640,605)
<b>BALANCE, END OF YEAR</b>	<u>\$ 949,274</u>	<u>\$ 1,299,966</u>	<u>\$ 953,825</u>	<u>\$ 3,203,065</u>	<u>\$ 2,682,581</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT**  
 March 31, 2018

	<u>FISCAL</u>	<u>BALANCE</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u>	<u>INTEREST</u>	<u>INTEREST</u>
	<u>YEAR DUE</u>	<u>MAR 31/17</u>			<u>MAR 31/18</u>		<u>RATE</u>
Nova Scotia Municipal Finance Corporation							
CED Centre/Library	2022	200,000	-	40,000	160,000	9,016	4.92% 5.08%
Woods Harbour/ Shag Harbour VFD	2026	375,588	-	41,732	333,856	7,407	1.192%-2.786%
Wind Turbine Generator	2026	270,000	-	30,000	240,000	5,611	1.052%-2.894%
Barrington Port LaTour VFD	2027	680,000	-	68,000	612,000	13,913	1.150%-2.925%
		<u>\$ 1,525,588</u>	<u>\$ -</u>	<u>\$ 179,732</u>	<u>\$ 1,345,856</u>	<u>\$ 35,947</u>	
Principal payments required during the next five years are as follows:							
	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>2023</u>	<u>Thereafter</u>	<u>TOTALS</u>
CED Centre/Library	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ -	\$ 160,000
Woods Harbour/ Shag Harbour VFD	41,732	41,732	41,732	41,732	41,732	125,196	333,856
Wind Turbine Generator	30,000	30,000	30,000	30,000	30,000	90,000	240,000
Barrington Port LaTour VFD	68,000	68,000	68,000	68,000	68,000	272,000	612,000
	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 139,732</u>	<u>\$ 487,196</u>	<u>\$ 1,345,856</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>2018</u>	<u>2017</u>
<b>SOURCE</b>		
<b>Capital Funding - Revenue</b>		
Capital expenditures from revenue	\$ 25,994	\$ -
Federal grants	-	89,780
Provincial grants	-	27,372
Transfer from Special Reserve Funds	<u>285,016</u>	<u>484,313</u>
	<u>\$ 311,010</u>	<u>\$ 601,465</u>
<b>APPLICATION</b>		
<b>Capital Asset Acquisitions</b>		
Tangible Assets	<u>\$ 311,010</u>	<u>\$ 601,465</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**CAPITAL PROJECTS FUNDING**  
**MARCH 31, 2018**

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Grants</u>	<u>Transfer from SRF</u>
Land	\$ -	\$ -	\$ -	\$ -
Land improvements	11,078	11,078	-	-
Buildings	204,562	-	-	204,562
Equipment	5,639	-	-	5,639
Vehicles	63,308	-	-	63,308
Sidewalks/streets	2,480	-	-	2,480
Engineering structures	23,943	14,916	-	9,027
	<u>\$ 311,010</u>	<u>\$ 25,994</u>	<u>\$ -</u>	<u>\$ 285,016</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MARCH 31, 2018**

	<u>Cost</u> <u>March 31/17</u>	<u>Additions</u>	<u>Disposals/</u> <u>Fully</u> <u>Amortized</u>	<u>Cost</u> <u>March 31/18</u>
<b>Land</b>				
General Government	\$ 70,058	\$ -	\$ 41,433	\$ 28,625
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	-	-	-	-
Environmental Development	71,736	-	-	71,736
Recreation, Cultural and Education	821,964	-	9,971	811,993
	<u>1,041,248</u>	<u>-</u>	<u>51,404</u>	<u>989,844</u>
<b>Land Improvements</b>				
Environmental Health	222,800	-	-	222,800
Environmental Development	1,234,531	11,078	-	1,245,609
Recreation, Cultural and Education	384,694	-	-	384,694
	<u>1,842,025</u>	<u>11,078</u>	<u>-</u>	<u>1,853,103</u>
<b>Buildings</b>				
General Government	1,485,888	-	119,980	1,365,908
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	20,974	-	65,321
Public Health and Welfare	11,875	-	-	11,875
Environmental Development	130,113	-	-	130,113
Recreation, Cultural and Education	4,483,002	183,588	60,940	4,605,650
	<u>6,204,061</u>	<u>204,562</u>	<u>180,920</u>	<u>6,227,703</u>
<b>Equipment</b>				
General Government	55,054	-	-	55,054
Transportation Services	-	5,639	-	5,639
Environmental Health	36,385	-	25,359	11,026
Public Health and Welfare	4,153	-	-	4,153
Recreation, Cultural and Education	15,645	-	4,733	10,912
	<u>111,237</u>	<u>5,639</u>	<u>30,092</u>	<u>86,784</u>
<b>Vehicles</b>				
General Government	76,690	63,308	-	139,998
Transportation Services	84,564	-	-	84,564
Environmental Health	97,050	-	-	97,050
	<u>258,304</u>	<u>63,308</u>	<u>-</u>	<u>321,612</u>
<b>Wind Turbine Generator</b>				
Environmental Development	587,142	-	-	587,142
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	2,616,231	2,480	-	2,618,711
<b>Engineered Structures</b>				
Environmental Health	7,523,450	23,943	-	7,547,393
	<u>\$ 20,183,698</u>	<u>\$ 311,010</u>	<u>\$ 262,416</u>	<u>\$ 20,232,292</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**GENERAL CAPITAL FUND**  
**SCHEDULE OF ACCUMULATED AMORTIZATION**  
**MARCH 31, 2018**

	<u>Accumulated Amortization March 31/17</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/18</u>
<b>Land Improvements</b>				
Environmental Health	\$ 101,112	\$ 8,912	\$ -	\$ 110,024
Environmental Development	272,966	49,824	-	322,790
Recreation, Cultural and Education	167,656	15,388	-	183,044
	<u>541,734</u>	<u>74,124</u>	<u>-</u>	<u>615,858</u>
<b>Buildings</b>				
General Government	1,068,780	34,148	91,299	1,011,629
Transportation Services	16,686	1,221	-	17,907
Environmental Health	13,352	1,633	-	14,985
Public Health and Welfare	891	297	-	1,188
Environmental Development	45,353	3,253	-	48,606
Recreation, Cultural and Education	2,017,867	115,141	48,402	2,084,606
	<u>3,162,929</u>	<u>155,693</u>	<u>139,701</u>	<u>3,178,921</u>
<b>Equipment</b>				
General Government	31,572	11,011	-	42,583
Transportation Services	-	1,128	25,359	1,128
Environmental Health	29,770	2,205	-	6,616
Public Health and Welfare	2,492	831	-	3,323
Recreation, Cultural and Education	9,098	2,182	4,733	6,547
	<u>72,932</u>	<u>17,357</u>	<u>30,092</u>	<u>60,197</u>
<b>Vehicles</b>				
General Government	50,008	27,999	-	78,007
Transportation Services	50,737	8,457	-	59,194
Environmental Health	48,032	9,705	-	57,737
	<u>148,777</u>	<u>46,161</u>	<u>-</u>	<u>194,938</u>
<b>Wind Turbine Generator</b>				
Environmental Development	46,972	23,486	-	70,458
<b>Sidewalks/Streets</b>				
Recreation, Cultural and Education	603,900	103,559	-	707,459
<b>Engineered Structures</b>				
Environmental Health	3,968,396	150,947	-	4,119,343
	<u>\$ 8,545,640</u>	<u>\$ 571,327</u>	<u>\$ 169,793</u>	<u>\$ 8,947,174</u>

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON**  
**FIRE SERVICES**  
**DEPARTMENT REVENUE AND EXPENDITURE**  
**MARCH 31, 2018**

	<u>Woods Hbr Shag Hbr</u>	<u>Island &amp; Barrington</u>	<u>Barrington &amp; Port LaTour</u>	<u>Port Clyde</u>	<u>Total</u>
<b>Revenue</b>					
Provincial Government	\$ -	\$ 7,090	\$ 8,122	\$ -	\$ 15,212
Other Municipal units	58,000	33,780	-	16,719	108,499
Donations	-	-	-	-	-
HST Rebates	49,419	6,525	77,371	-	133,315
Fund Raising	-	-	-	-	-
Other	1,227	-	21	21,382	22,630
2016 Service Coordinator	-	-	-	-	-
Prior year surplus (deficit)	(27,105)	(446)	97,287	26,356	96,092
	<u>81,541</u>	<u>46,949</u>	<u>182,801</u>	<u>64,457</u>	<u>375,748</u>
Area Rates	175,337	161,984	134,753	40,029	512,103
	<u>\$ 256,878</u>	<u>\$ 208,933</u>	<u>\$ 317,554</u>	<u>\$ 104,486</u>	<u>\$ 887,851</u>
<b>Expenditures</b>					
Admin and insurance	\$ 46,820	\$ 41,657	\$ 33,751	\$ 22,872	\$ 145,100
Utilities and maintenance	108,757	20,066	4,141	21,646	154,610
Vehicle	87,812	79,947	7,983	26,190	201,932
Radios/Pagers	8,570	7,627	3,073	2,328	21,598
Compressors/air packs	12,527	2,229	3,864	2,068	20,688
Capital expenditures	3,200	33,544	162,987	3,462	203,193
Training	10,631	14,898	5,776	2,798	34,103
	<u>278,317</u>	<u>199,968</u>	<u>221,575</u>	<u>81,364</u>	<u>781,224</u>
Surplus (Deficit)	<u>(21,439)</u>	<u>8,965</u>	<u>95,979</u>	<u>23,122</u>	<u>106,627</u>
	<u>\$ 256,878</u>	<u>\$ 208,933</u>	<u>\$ 317,554</u>	<u>\$ 104,486</u>	<u>\$ 887,851</u>