



2447 Highway 3, P.O. Box 100, Barrington, Nova Scotia B0W 1E0

REQUEST FOR PROPOSALS

EXTERNAL AUDITING SERVICES

November 2018



REQUEST FOR PROPOSALS

EXTERNAL AUDITING SERVICES

INTRODUCTION

The Municipality of the District of Barrington is seeking to engage the services of a highly experienced, professional auditing firm who will be tasked with completing external annual audits in accordance with Canadian Generally Acceptable Auditing Principles.

The Municipality of Barrington invites proposals for External Auditing Services for the five fiscal years ending March 31, 2019, 2020, 2021, 2022 and 2023.

This Request for Proposals (RFP) and supporting documents supplied with it define both the form and content required of your proposal. We urge you to structure your response in accordance with the terms of this RFP. It will be by these criteria that we will determine whether a proposal is complete, appropriate and competitive. **Proposals that do not conform to these terms and conditions may be given lesser weight than others, or may be rejected.**

For that reason, it is important that your Proposal contain sufficient detail to support the services required by the Municipality of Barrington in the RFP.

This document is not intended to limit the content of your Proposal, but rather, to provide a common framework for the Municipality of Barrington to assess each Proposal in a professional manner in a demonstrably fair process. Proponents are encouraged to provide any information or material not specifically covered in the sections of this RFP if you consider it to be relevant to your proposal.

SECTION 1 – TERMS AND CONDITIONS

SUBMISSION OF PROPOSALS

The following is to be used in the preparation of a proposal for external audit services to the Municipality of Barrington. If you wish to include an alternate method of servicing a specific requirement, please provide full details and indicate the related charges separately.

1. The Municipal Government Act requires that audit firms/public accountants be registered as Municipal Auditors pursuant to the Act. (MGA 42(1)).

2. Completed proposals and other correspondence should be submitted to:

Leah d'Eon, Manager of Finance
Municipality of Barrington
2447 Highway #3
PO Box 100, Barrington, NS
BOW 1EO

3. Proposals must be submitted in a sealed envelope clearly marked “**External Audit Services Proposal**”.
4. Please provide **two (2) copies** of your proposal.
5. **Closing Time and Date:** 2:00 p.m., November 28, 2018
Proposals are due and will not be accepted any later than **2:00 p.m. on November 28, 2018.**
6. Late proposals will not be accepted and may be returned unopened.
7. Proposals must be submitted on firm letterhead duly signed by an authorized person.
8. Proposals will be opened in public, in the Conference Room, in the Administrative Centre, at 2447 Highway #3, Barrington, NS, commencing at 2:15 p.m., on November 28, 2018. The purpose of opening the proposals at that time is to publicly record receipt of them. The full details of submissions will not be publicly disclosed at that time.
9. **Terms and Conditions**
The terms and conditions of the audit services proposal submitted by you are to remain firm and irrevocable and remain open for acceptance for sixty (60) days after the closing date.

PROPOSAL REGULATIONS

1. Submission of a Proposal indicates acceptance by the proponent of all of the conditions contained in this RFP unless otherwise clearly and specifically noted in the Proposal submitted.

2. **Municipality's Right to Reject**

The Municipality reserves the right to reject any or all proposals, not necessarily accept the low proposal, to accept any proposal which it may consider to be in its best interest, or to waive formality, informality or technicality in any proposal.

Acceptance is subject to the approval of Barrington Municipal Council.

3. No adjustments will be allowed to any submitted Proposals. Proposals, however, may be withdrawn prior to the closing date and time for the submission of proposals.

4. Late proposals will be rejected.

5. Proposals not completed in permanent, unalterable form of print may be rejected.

6. The accepted Proposal may be impacted in the event that the structure of the Municipality and/or its related funds change during the period identified in the ***Introduction***. Any such event may require the alteration and renegotiation of the accepted Proposal to accommodate such change.

7. The Municipality shall pay no fee to any audit firm for the preparation and delivery of its Proposal in response to the Municipality's RFP. The Municipality reserves the right to retain all Proposals submitted and to use any ideas contained in any proposal regardless of whether that Proposal is selected.

8. Inquiries regarding this request for audit services can be directed to:

Leah d'Eon, Manager of Finance, 902-637-2015

Email: ldeon@barringtonmunicipality.com

9. It is mandatory to complete **Section 3 – EXTERNAL AUDIT PROPOSAL REQUIREMENTS**.

SECTION 2 – GENERAL INFORMATION

The Municipality is a municipal government that was incorporated in 1879. The Municipality provides or funds municipal services such as public works, parks and recreation, tourism and other general government operations. The Municipality also provides funding and administrative support for fire departments and senior services.

Recent statistics (2016) indicate that the Municipality's population is 6,646. The legislative body is comprised of a Warden and 4 councillors. Municipal elections occur every 4 years with the next election slated for 2020. The administration of the municipality is under the direction of a chief administrative officer.

The Municipality levies several rates on its residential and commercial properties based on current assessment values provided by the Property Valuation Services Corporation (PVSC).

The Municipality's budget for 2018/19 is \$8.7 Million.

1. Subject to Section 2 below, it is expected that the term of the contract of the successful proponent will be from January 1, 2019 – midnight December 31, 2024.
2. In accordance with Section 42 of the Municipal Government Act, Council is required to appoint a municipal auditor who is registered pursuant to the Act. Despite the five-year appointment, the successful proponent is subject to reappointment in years two, three, four and five, provided Council is satisfied with performance and fees (among other things).
3. The Municipality's 2016/17 Audited Financial Statements are included in this package. **Please note information on these statements is not reported in a manner consistent with information requested on the Financial Information Return required by the Province. (See Section 3 – Part 6.)**
4. Regular Council meetings are held on the fourth Monday of each month, with the exception of the month of December. The date for the December meeting is selected yearly by the Committee of the Whole Council. Committees of Council include: the Committee of the Whole Council, Planning Advisory Committee, Audit Committee, Hiring Committee, Joint EMO Executive Committee and Nova Scotia Marathon Committee.
5. The financial software is TownSuite Municipal Software from PROCOM Data Services Inc and it is used for general ledger, property taxation, sewer, accounts receivable and accounts payable. Payroll is processed via Ceridian with input provided by municipal staff.
6. The Municipality's banking services are provided by CIBC. The Municipality has six bank accounts; however, the majority of activity is generated through one of the accounts. A

line of credit is accessible to the Municipality for temporary borrowing purposes. The Municipality has two CIBC Visa cards issued to: The Warden and Manager of Finance.

7. Billings (Approximate):
 - Taxes (includes area rates, sewer, improvement charges, private road charges, camp lease taxes, etc. – 6,782 accounts – billed twice a year
 - Arena Users - 53 accounts
 - Landfill Users - 66 accounts
 - Camp Leases – 30 accounts
8. Cheques issued (Approximate):
 - Municipality – 2,400 annually
9. Payroll
 - 26 pay periods bi-weekly
 - Payroll is outsourced to Ceridian
 - Direct deposit
10. Employees
 - 23 full-time (approximately)
 - 12 part-time/seasonal (approximately)
11. The Municipality provides draft non-consolidated year-end financial statements and supporting audit file documentation for external audit.

SECTION 3 – EXTERNAL AUDIT PROPOSAL REQUIREMENTS

Please provide the information requested below.

1. Audit Firm

- Provide a general description of your audit firm, including the structure and size.
- Confirm that your firm is registered as a municipal auditor with the Department of Municipal Affairs pursuant to Section 457 of the Municipal Government Act.
- List your major municipal clients.
- Discuss your audit philosophy and methods.
- Provide proof of liability insurance and workers compensation.
- Provide three (3) references, at least two (2) municipal references if possible.

2. Audit Staff

- Proponents are to provide information of proposed staffing and their related experience.
- Detail the extent of their municipal auditing experience and include professional resumes.
- Identify the Audit Manager who will assume responsibility for managing audit deliverables and serve as the proponent's main point of contact.
- Estimate the number of hours that are anticipated to be required for the annual audit, broken down between the various categories of staff assigned to each of the responsibilities and including details of initial startup and any changes in municipal reporting.
- Indicate the firm's quality control procedures and supervisory and review procedures intended to be employed in the conduct of the Municipality's audit.
- It is expected that the Audit Manager will provide regular updates to the Manager of Finance as to the status of the audit and issues that may have arisen.

3. Audit Approach

- Indicate how your firm will determine an appropriate audit strategy and undertake audit planning.
- Indicate how your firm will address matters of audit scope and materiality.
- Indicate what you consider critical levels of errors warranting changes to the accounts.
- Detail how your firm will identify and respond to critical audit issues.
- Describe your current computer program and licensing levels for staff.

- Indicate your firm's use of computer assisted audit techniques, including transaction testing and audit working papers.
- Identify and describe the degree to which municipal staff would be used to assist you during the audit.
- Describe and provide examples where innovative technology, management systems, and approaches have provided additional value to clients.
- Describe your firm's ability to provide constructive suggestions for improving the municipality's internal accounting controls and administrative procedures.

4. **Public Sector Accounting (PSAB)**

- Professional experience and knowledge related to PSAB standards and municipal government organizations must be clearly highlighted.
- Indicate any special audit planning required related to PSAB standards.

5. **Supplementary Services**

Provide fee schedule for the following services:

- Provide a management letter report on any significant weaknesses in internal control systems noted during the audit.
- Provide accounting advice, as requested.
- The Municipality requires the preparation of annual financial statements for three (3) volunteer fire departments located within the Municipality of Barrington.
- Council and audit committee attendance to present and explain results of annual audit.
- The Municipality requires the audited financial statements for the Municipality to be reported in such a way to be consistent with information requested on the Financial Information Returned required by the Department of Municipal Affairs.

7. **Annual Audit Schedule**

- **Before January 31st** of each year, the Municipality's auditors shall meet with the CAO and Manager of Finance to discuss the planning of the annual audit.
- A list of necessary schedules, working papers, analysis and other information to be prepared by Municipal staff will be finalized at this time.

Milestones are:

- Audit begins in the **3rd week of May** each year.
- Final draft financial statements, Auditor's Reports and Draft Internal Controls letter shall be available to the CAO prior to **July 15th** each year. The contents of the Draft Internal Controls letter will be discussed and agreed to with management prior to the presentation of the final Internal Controls Letter.
- The Audit Committee shall meet each year with the Auditor during the month of August. The Auditor(s) shall attend such meetings as are called to discuss their work and reports and shall provide such information as requested which will enhance the understanding of the members of Council concerning matters pertaining to the annual financial statements.

8. **Audit Fees**

The proposal should include a firm quotation excluding HST for the fees to be charged for each audit year ending March 31, 2019 to 2023. The fees must include all auditing assignments.

Proposed fees for the next five years should include:

- Fee for Municipality of Barrington Consolidated Financial Statements, including Auditors' Report
- Internal control letter
- Fee for any additional work, as related to the audit

Other Fees:

- Out-of-pocket expenses must be included in the audit fees set out in your Proposal.
- The audit should be considered as a "local" audit and the Municipality shall not be responsible for any disbursement incurred by the firm, caused by using staff from other locations.
- Any additional service or fees beyond those noted above must be approved by the Manager of Finance for the Municipality. If the Auditor encounters issues during the audit that may require additional billings, the Auditor will, in writing, bring these matters in writing to the attention of the Manager of Finance in order to allow the Municipality a reasonable chance to mitigate any potential extra billings.

The fee proposal should include:

- An analysis of hours by grade of staff who will be involved on the audit together with details of hourly charge-out rates
- Indicate the basis of charging expenses
- Indicate the proposed billing schedule
- Provide detailed itemized invoices
- Please Note: The Municipality will not incur any startup costs.

9. Termination

In the event that the successful proponent fails to comply with any of the terms and conditions set forth in this document, the successful proponent will be notified in writing and will be given fifteen days to comply. At the expiration of the stated period of time, if the successful proponent has not complied to same, to the satisfaction of the Municipality, the Contract will be terminated. Any termination of the contract by the Municipality as aforesaid shall be without prejudice to any other rights or remedies the Municipality may have.

10. General

Provide any other information and/or comments which you feel are appropriate for the Municipality to consider in making its decision.

Supporting Documents

2016 / 2017 Audited Financial Statements
2018 / 2019 Budget
Organizational Chart

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON
FINANCIAL STATEMENTS
MARCH 31, 2017**

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CONTENTS
MARCH 31, 2017

	CONTENTS	Section
Consolidated Financial Statements		A
Supplementary Financial Information		B

**MUNICIPALITY OF THE DISTRICT
OF BARRINGTON**

CONSOLIDATED FINANCIAL STATEMENTS

MARCH 31, 2017

Section A

**MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017**

Index	PAGE
Managements Responsibility for Financial Statements	1
Independent Auditors' Report	2
Consolidated Statement of Operations	3
Consolidated Statement of Financial Position	4
Consolidated Statement of Change in Net Assets	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7 - 12

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
Consolidated Financial Statements
Year Ended March 31, 2017

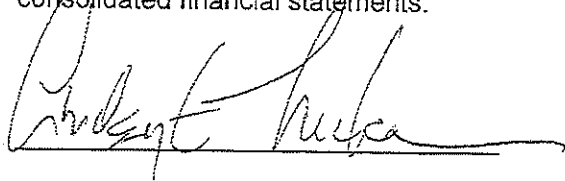
Management's Responsibility for the Consolidated Financial Statements

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.

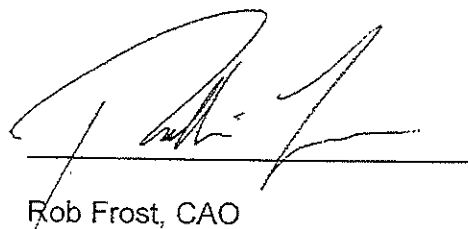
The Municipality's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on 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, CA, 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.



Lindsay E. Nickerson, Warden



Rob Frost, CAO

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, 2017, 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, 2017 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.

June 26, 2017
Shelburne, Nova Scotia


Chartered Accountants

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
REVENUE			
Taxes	\$ 5,871,526	\$ 5,877,203	\$ 5,946,536
Grants in Lieu of Taxes	143,265	141,389	143,466
Other Revenue from Own Sources	1,521,162	1,488,501	1,076,341
Unconditional Transfers from Other Governments	197,334	205,023	198,943
Conditional Transfers from Other Governments and Agencies	198,255	200,320	165,272
Federal Gas Tax Funds	-	329,299	313,155
	<u>\$ 7,931,542</u>	<u>\$ 8,241,735</u>	<u>\$ 7,843,713</u>
EXPENDITURES			
General Government Services	\$ 1,600,450	\$ 1,422,835	\$ 1,432,552
Protective Services	2,415,289	2,386,851	1,808,643
Transportation Services	254,658	223,391	251,356
Environmental Health Services	1,180,279	1,166,954	1,098,248
Public Health and Welfare Services	61,000	89,438	70,794
Environmental Development Services	254,464	247,021	247,159
Recreation, Cultural and Education Services	638,244	616,899	635,403
Education	1,298,728	1,298,728	1,273,593
Amortization	-	561,944	553,813
	<u>7,703,112</u>	<u>8,014,061</u>	<u>7,371,561</u>
Excess of Revenue over Expenditure	<u>\$ 228,430</u>	<u>\$ 227,674</u>	<u>\$ 472,152</u>

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

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash		
Unrestricted - Note 5	\$ 1,067,925	\$ 1,107,912
Restricted - Note 5	1,988,928	1,724,850
	<u>3,056,853</u>	<u>2,832,762</u>
Receivables		
Taxes - Note 6	797,698	1,066,665
Due from Federal Government and its Agencies	20,654	39,990
Due from Provincial Government and its Agencies	27,372	-
Due from Other Governments and Agencies - Note 7	1,088,898	536,574
Trade Accounts Receivable	76,614	43,509
	<u>2,011,236</u>	<u>1,686,738</u>
	<u>\$ 5,068,089</u>	<u>\$ 4,519,500</u>
LIABILITIES		
Payables		
Federal Government and its Agencies	\$ -	\$ 216,445
Due to Provincial Government and its Agencies	26,296	25,090
Other Local Governments	18,729	20,815
Due to Own Funds and Agencies	55,544	64,852
Trade accounts	223,811	244,305
Pension Liability	60,167	71,907
	<u>384,547</u>	<u>643,414</u>
Other Liabilities		
Prepayment of taxes	53,997	47,185
Valuation Allowance	-	2,348
Tax Sale Surplus	165,973	77,716
Long-Term Debt - Page B-13	<u>1,525,588</u>	<u>1,027,977</u>
	<u>\$ 2,130,105</u>	<u>\$ 1,798,640</u>
NET FINANCIAL ASSETS	<u>\$ 2,937,984</u>	<u>\$ 2,720,860</u>
Non-Financial Assets - Note 8	<u>\$ 11,674,196</u>	<u>\$ 11,932,549</u>
Net Assets	<u>\$ 14,612,180</u>	<u>\$ 14,653,409</u>
Accumulated Surplus - Note 11	<u>\$ 14,612,180</u>	<u>\$ 14,653,409</u>
Contingent Liability - Note 13		
Guarantees - Note 15		

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>2017</u>	<u>2016</u>
Annual Surplus	<u>\$ 227,674</u>	<u>\$ 472,152</u>
Changes in tangible capital assets		
Acquisition of tangible capital assets	(601,465)	(579,930)
Amortization	561,944	553,813
Change in other non-financial assets	<u>28,971</u>	<u>(4,303)</u>
Decrease (Increase) in non-financial assets	<u>(10,550)</u>	<u>(30,420)</u>
Increase in net assets	217,124	441,732
Net Assets, beginning of year	<u>2,720,860</u>	<u>2,279,128</u>
Net Assets, end of year	<u><u>\$ 2,937,984</u></u>	<u><u>\$ 2,720,860</u></u>

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

	<u>2017</u>	<u>2016</u>
Cash Provided From (Used For)		
Operations		
Excess of revenue over expenditures	\$ 227,674	\$ 472,152
Amortization expense	<u>561,944</u>	<u>553,813</u>
	789,618	1,025,965
Net change in working capital balances	(490,644)	33,472
Change in other non-financial assets	<u>28,971</u>	<u>(4,303)</u>
	<u>327,945</u>	<u>1,055,134</u>
Financing		
Long-Term Debt issued	680,000	717,320
Long-Term Debt repaid	<u>(182,389)</u>	<u>(108,375)</u>
	<u>497,611</u>	<u>608,945</u>
Investing		
Purchase of Tangible capital assets	<u>(601,465)</u>	<u>(579,930)</u>
Net Cash Provided (Used)	224,091	1,084,149
Cash and Bank		
Beginning of year	<u>2,832,762</u>	<u>1,748,613</u>
END OF YEAR	<u>\$ 3,056,853</u>	<u>\$ 2,832,762</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

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, 2017 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, 2017.

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

	<u>2017</u>	<u>2016</u>		
4. Contributions to Boards, Committees, Authorities and Other Entities				
Boards in which the Municipality has less than 100% interest:				
Tri-County Housing Authority - 10% interest				
During the year, the Municipality of the District of Barrington paid \$26,296 (2016 - \$25,090) 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 (2016 - \$44,470) to the regional library.				
5. Cash				
Unrestricted				
General Fund	\$ 219,796	\$ 268,637		
Special Reserve Fund - Operating	<u>848,129</u>	<u>839,275</u>		
	<u>\$ 1,067,925</u>	<u>\$ 1,107,912</u>		
Restricted				
Tax Sale Surplus	\$ 77,716	\$ 77,716		
Special Reserve Fund - Capital	905,769	815,327		
Special Reserve Fund - Gas Tax Funds	<u>1,005,443</u>	<u>831,807</u>		
	<u>\$ 1,988,928</u>	<u>\$ 1,724,850</u>		
6. Taxes Receivable				
	<u>PRIOR</u>	<u>CURRENT</u>	<u>TOTALS</u>	<u>TOTALS</u>
	<u>YEARS</u>	<u>YEAR</u>		
Balance, beginning of year	\$ 1,066,665	\$ -	\$ 1,066,665	\$ 998,448
Current levy	<u>-</u>	<u>5,829,150</u>	<u>5,829,150</u>	<u>5,917,538</u>
	<u>1,066,665</u>	<u>5,829,150</u>	<u>6,895,815</u>	<u>6,915,986</u>
Collections	836,711	5,181,575	6,018,286	5,767,676
Reliefs and exemptions	-	79,831	79,831	81,645
Written off	-	-	-	-
	<u>836,711</u>	<u>5,261,406</u>	<u>6,098,117</u>	<u>5,849,321</u>
BALANCE, END OF YEAR	<u>\$ 229,954</u>	<u>\$ 567,744</u>	<u>\$ 797,698</u>	<u>\$ 1,066,665</u>

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

	<u>2017</u>	<u>2016</u>
7. Due from Other Governments and Agencies		
Town of Clark's Harbour	\$ 33,310	\$ 28,861
Barrington Port LaTour Fire Department	680,000	74,900
Island and Barrington Passage Fire Department	<u>375,588</u>	<u>432,813</u>
	<u>\$ 1,088,898</u>	<u>\$ 536,574</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	\$ 11,638,058	\$ 11,784,902
Inventory	11,132	11,132
Prepaid expenses	25,006	53,977
Tangible Capital Assets under construction	<u>-</u>	<u>82,538</u>
	<u>\$ 11,674,196</u>	<u>\$ 11,932,549</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	-	\$ 1,041,248	\$ -	\$ 1,041,248	\$ 1,064,943
Land Improvements	4%	1,842,025	541,734	1,300,291	1,035,524
Buildings	4%	6,204,061	3,162,929	3,041,132	3,337,872
Equipment	10-20%	111,237	72,932	38,305	60,553
Vehicles	10-20%	258,304	148,777	109,527	143,026
Wind Turbine	4%	587,142	46,972	540,170	563,656
Streets/Sidewalks	3.33%	2,616,231	603,900	2,012,331	1,967,377
Engineered Structures	2%	<u>7,523,450</u>	<u>3,968,396</u>	<u>3,555,054</u>	<u>3,611,951</u>
		<u>\$ 20,183,698</u>	<u>\$ 8,545,640</u>	<u>\$ 11,638,058</u>	<u>\$ 11,784,902</u>

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

	<u>2017</u>	<u>2016</u>																
10. Long-Term Debt																		
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: right;">2017</td> <td style="text-align: right;">\$ 179,732</td> </tr> <tr> <td style="text-align: right;">2018</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: right;">2019</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: right;">2020</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: right;">2021</td> <td style="text-align: right;">179,732</td> </tr> <tr> <td style="text-align: right;">Thereafter</td> <td style="text-align: right; border-bottom: 1px solid black;">626,928</td> </tr> <tr> <td></td> <td style="text-align: right; border-bottom: 3px double black;">\$ 1,525,588</td> </tr> </tbody> </table>	General Capital		2017	\$ 179,732	2018	179,732	2019	179,732	2020	179,732	2021	179,732	Thereafter	626,928		\$ 1,525,588		
General Capital																		
2017	\$ 179,732																	
2018	179,732																	
2019	179,732																	
2020	179,732																	
2021	179,732																	
Thereafter	626,928																	
	\$ 1,525,588																	
11. Accumulated Surplus																		
Beginning	\$ 14,653,409	\$ 14,517,435																
Adjustment for change in accounting for deferred charges	-	(83,647)																
	14,653,409	14,433,788																
Current year surplus	227,674	472,152																
Net book value of property and equipment disposed	(268,903)	(252,531)																
Accumulated Surplus, end of year	\$ 14,612,180	\$ 14,653,409																

The accounting for deferred charges related to the amount of the unfunded pension liability has been changed from including it as a non-financial asset to recording it as an expense and recording the amortization of the unfunded pension liability as a reduction in cost. This adjustment has been applied retroactively.

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 (2016 - \$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, 2017, the potential liability amounted to \$241,782.

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

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, 2014, and at that time the pension plan had a deficit of \$95,387. 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, 2017 is \$60,167 (2016 - \$71,907).

15. Guarantees

The Municipality of the District of Barrington has provided a loan guarantee to the Royal Bank of Canada for 55% of the outstanding term loan issued to the Port Clyde Volunteer Fire Department. As of March 31, 2017, the principal balance owing on the term loan was \$25,363.

The Municipality of the District of Barrington has provided a 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, 2017, the principal balance owing on these term loans was \$640,361.

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	\$ 7,411
Jody Crook	18,980
George El-Jaki	17,787
Shaun Hatfield	17,787
Donna LeBlanc-Messenger	12,046
Lindsay (Eddie) Nickerson	22,784
Chief Administrative Officer	
Robert Frost	110,000

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
MARCH 31, 2017

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
SUPPLEMENTARY FINANCIAL INFORMATION
NON-CONSOLIDATED FINANCIAL STATEMENTS**

MARCH 31, 2017

Section B

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
INDEX TO SUPPLEMENTARY FINANCIAL INFORMATION
MARCH 31, 2017

Index	PAGE
General Fund	
Non-consolidated Statement of Operations	1
Non-consolidated Schedules to Balance Sheet	2 - 3
Non-consolidated Schedules to Statement of Operations	4 - 9
General Capital Fund	
Statement of Investment in Capital Assets	10
Special Reserve Funds	
Statement of Reserve Fund Balances	11
Statement of Reserves	12
Other schedules	
Schedule of Capital Debt Charges and Long-Term Debt	13
Statement of Capital Financing	14
Capital Projects Funding	15
General Capital Fund	
Schedule of Tangible Capital Assets	16
Schedule of Accumulated Amortization	17
Fire Services	
Departmental Revenue and Expenditures	18

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

	PAGE	BUDGET <u>2017</u>	ACTUAL <u>2017</u>	ACTUAL <u>2016</u>
REVENUE				
Taxes	B-4	\$ 5,871,526	\$ 5,877,203	\$ 5,946,536
Grants in Lieu of Taxes	B-4	143,265	141,389	143,466
Other Revenue from Own Sources	B-5	1,521,162	1,601,794	991,941
Unconditional Transfers from Other Governments	B-5	197,334	205,023	198,943
Conditional Transfers from Other Governments and Agencies	B-5	188,255	200,320	158,610
Other Transfers	B-6	<u>354,299</u>	<u>1,296,054</u>	<u>976,717</u>
		<u>\$ 8,275,841</u>	<u>\$ 9,321,783</u>	<u>\$ 8,416,213</u>
EXPENDITURES				
General Government Services	B-6	\$ 1,600,450	\$ 1,422,835	\$ 1,432,552
Protective Services	B-7	2,415,289	2,386,851	1,810,214
Transportation Services	B-7	254,658	223,391	251,356
Environmental Health Services	B-8	1,180,279	1,166,954	1,098,248
Public Health and Welfare Services	B-8	61,000	89,438	70,794
Environmental Development Services	B-8	254,464	247,021	247,159
Recreation, Cultural and Education Services	B-9	638,244	616,899	635,403
Fiscal Services	B-9	572,729	1,857,067	1,580,625
Education		<u>1,298,728</u>	<u>1,298,728</u>	<u>1,273,593</u>
		<u>8,275,841</u>	<u>9,309,184</u>	<u>8,399,944</u>
Excess of Revenue over Expenditure		<u>\$ -</u>	<u>\$ 12,599</u>	<u>\$ 16,269</u>

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

	<u>2017</u>	<u>2016</u>
ASSETS		
Cash and Bank	<u>\$ 297,512</u>	<u>\$ 346,353</u>
Receivables		
Taxes and Rates		
Taxes	797,698	1,066,665
Due from Federal Government and its Agencies		
Conditional transfers	20,654	39,990
Due from Provincial Government and its Agencies		
Conditional transfers	27,372	-
Due from Other Local Governments	33,310	28,861
Own Funds and Agencies		
Special Reserve Funds	75,561	-
Other Receivables		
Trade Accounts	76,614	40,089
Due from Fire Districts	-	90,393
	<u>1,031,209</u>	<u>1,265,998</u>
Inventory, at cost	<u>11,132</u>	<u>11,132</u>
Prepaid expenses	<u>25,006</u>	<u>53,977</u>
	<u>\$ 1,364,859</u>	<u>\$ 1,677,460</u>

Continued Page B3

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

	<u>2017</u>	<u>2016</u>
LIABILITIES		
Payables		
Own Funds and Agencies		
Special Reserve Funds	\$ -	\$ 157,855
Due to Federal Government and its Agencies	-	216,445
Due to Provincial Government and its Agencies	26,296	25,090
Due to other Local Governments	18,729	20,815
Due to Fire Districts	55,544	64,852
Trade accounts	222,612	244,305
	323,181	571,507
Other Liabilities		
Prepayment of taxes	53,997	47,185
Assets Valuation Allowances		
	-	2,348
Tax Sale Surplus	165,973	77,716
Clerk's Pension Liability	60,167	71,907
	603,318	928,518
EQUITY		
Surplus	761,541	748,942
	\$ 1,364,859	\$ 1,677,460

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
1. Taxes			
Assessable Property			
Residential	\$ 3,346,697	\$ 3,342,893	\$ 3,410,039
Commercial	1,424,091	1,423,201	1,424,984
	<u>4,770,788</u>	<u>4,766,094</u>	<u>4,835,023</u>
Resource			
Taxable assessments	224,381	224,072	222,861
Forest property tax	4,416	4,264	4,416
	<u>228,797</u>	<u>228,336</u>	<u>227,277</u>
Protective Services / Area Rates	<u>506,837</u>	<u>503,737</u>	<u>519,939</u>
Environmental Services, Sewer	<u>296,560</u>	<u>299,677</u>	<u>295,883</u>
Business Property			
Based on revenue (Bell Aliant)	<u>43,700</u>	<u>41,950</u>	<u>43,689</u>
Farm Acreage	<u>3,344</u>	<u>3,272</u>	<u>3,314</u>
Goose Lake Road Frontage	<u>6,100</u>	<u>6,103</u>	<u>6,100</u>
Wind Turbine Taxes	<u>15,400</u>	<u>28,034</u>	<u>15,311</u>
	<u>\$ 5,871,526</u>	<u>\$ 5,877,203</u>	<u>\$ 5,946,536</u>
2. Grants in Lieu of Taxes			
Federal Government	<u>\$ 49,000</u>	<u>\$ 47,484</u>	<u>\$ 49,199</u>
Provincial Government			
Provincial property	64,960	64,645	64,959
Crown land	26,905	26,904	26,905
	<u>91,865</u>	<u>91,549</u>	<u>91,864</u>
Provincial Government Agencies			
Nova Scotia Liquor Commission	<u>2,400</u>	<u>2,356</u>	<u>2,403</u>
	<u>\$ 143,265</u>	<u>\$ 141,389</u>	<u>\$ 143,466</u>

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
3. Other Revenue from Own Sources			
Services Provided to Other Governments			
Other local governments	\$ 124,923	\$ 119,423	\$ 116,211
Sales of Services			
General government services	79,200	106,389	78,214
Municipal arena	164,700	157,585	163,437
Swimming pool	15,000	18,253	15,571
Recreation programs	45,710	49,573	42,823
	<u>304,610</u>	<u>331,800</u>	<u>300,045</u>
Fire Services - per Page B-18	<u>680,350</u>	<u>608,941</u>	<u>182,155</u>
Other Revenue from Own Sources			
Licenses and permits	32,700	26,674	37,464
Rentals	87,579	95,524	109,290
Interest on investments	10,000	8,403	9,029
Interest on taxes	200,000	179,046	191,599
Proceeds from sale of property	-	98,496	-
Miscellaneous	81,000	133,487	46,148
	<u>411,279</u>	<u>541,630</u>	<u>393,530</u>
	<u>\$ 1,521,162</u>	<u>\$ 1,601,794</u>	<u>\$ 991,941</u>
4. Unconditional Transfers from Other Governments			
Provincial Government:			
Service Nova Scotia and Municipal Relations			
Municipal Grants Act Operating	\$ 151,335	\$ 151,335	\$ 151,335
NSPI - HST Rebate	20,700	26,078	20,673
RRFB	25,299	27,610	26,935
	<u>\$ 197,334</u>	<u>\$ 205,023</u>	<u>\$ 198,943</u>
5. Conditional Transfers from Other Governments and Agencies			
Federal Government			
Atlantic Canada Opportunities Agency	\$ 105,055	\$ 88,232	\$ 69,088
Recreation and Cultural Services:			
Recreation	1,200	5	1,272
Provincial Government			
Capital Assistance Program	-	27,372	-
Other	82,000	84,711	88,250
	<u>\$ 188,255</u>	<u>\$ 200,320</u>	<u>\$ 158,610</u>

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
6. Other Transfers			
Special Reserve Fund - Operating	\$ 15,000	\$ 36,937	\$ -
Special Reserve Fund - Capital	-	165,850	115,449
Special Reserve Fund - Capital Federal Gas Tax	329,299	413,267	137,286
Debenture receipts	-	680,000	717,320
Other	10,000	-	6,662
	<u>\$ 354,299</u>	<u>\$ 1,296,054</u>	<u>\$ 976,717</u>
7. General Government Services			
Legislative:			
Warden and Council remuneration	\$ 105,229	\$ 104,481	\$ 101,935
Council and committee fees	17,300	6,669	9,521
	<u>122,529</u>	<u>111,150</u>	<u>111,456</u>
General Administrative			
Administrative	963,083	875,046	848,724
Financial management	15,000	24,765	17,543
Taxation:			
Administration	43,923	42,992	42,795
Assessment services	139,065	136,589	137,713
Tax billing	1,500	1,093	1,331
Reduced taxes	84,500	79,831	81,645
Write offs	1,000	(6,894)	(587)
Other	3,000	-	-
	<u>1,251,071</u>	<u>1,153,422</u>	<u>1,129,164</u>
Debt Charges			
Other debt charges	3,450	2,185	(5,855)
Valuation Allowances	2,000	(2,304)	2,348
Other General Government Services			
Elections	25,000	12,605	-
SNWT Operating	5,000	5,000	-
Conventions and delegations	3,600	5,148	3,263
Liability insurance	38,000	39,133	36,350
Grants to organizations and individuals	60,000	37,328	63,056
Other general	89,800	70,908	104,510
Pension adjustment	-	(11,740)	(11,740)
	<u>221,400</u>	<u>158,382</u>	<u>195,439</u>
	<u>\$ 1,600,450</u>	<u>\$ 1,422,835</u>	<u>\$ 1,432,552</u>

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
8. Protective Services			
Fire Protection:			
Fire services co-ordinator	\$ 73,985	\$ 145,319	\$ 71,209
Fire Services - per Page B-18	1,187,187	1,112,678	630,885
	<u>1,261,172</u>	<u>1,257,997</u>	<u>702,094</u>
Police Protection:			
RCMP contract	899,560	899,232	865,780
Law Enforcement:			
Prosecuting Attorney	4,000	-	1,520
Transfer to correctional services	91,498	91,498	92,673
Other	5,423	5,311	4,017
	<u>100,921</u>	<u>96,809</u>	<u>98,210</u>
Emergency Measures Organization	22,336	19,525	20,842
Other Protection:			
Inspections	128,300	112,743	120,946
By-law Enforcement	3,000	545	2,342
	<u>131,300</u>	<u>113,288</u>	<u>123,288</u>
	<u>\$ 2,415,289</u>	<u>\$ 2,386,851</u>	<u>\$ 1,810,214</u>
9. Transportation Services			
Road Transport	\$ 73,658	\$ 64,216	\$ 69,535
Street lighting	170,000	149,319	170,191
Community clean up program	11,000	9,856	11,630
	<u>\$ 254,658</u>	<u>\$ 223,391</u>	<u>\$ 251,356</u>

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

	BUDGET <u>2017</u>	ACTUAL <u>2017</u>	ACTUAL <u>2016</u>
10. Environmental Health Services			
Sewage collection and disposal	\$ 264,100	\$ 254,591	\$ 246,736
Garbage and waste collection and disposal:			
Municipal collection and disposal	913,947	910,131	847,184
Debt Charges			
Interest on long-term debt			
Debenture interest	2,232	2,232	4,328
	<u>\$ 1,180,279</u>	<u>\$ 1,166,954</u>	<u>\$ 1,098,248</u>
11. Public Health and Welfare Services			
Public Health			
Medical Centre	\$ -	\$ 686	\$ 8,890
Physician Recruitment	36,000	62,456	36,814
Housing			
Deficit of Regional Housing Authority	25,000	26,296	25,090
	<u>\$ 61,000</u>	<u>\$ 89,438</u>	<u>\$ 70,794</u>
12. Environmental Development Services			
Planning	\$ 5,000	\$ 5,964	\$ -
Development Initiatives	96,916	101,471	102,510
Tourism	122,149	107,580	102,927
Economic Development Initiatives	-	11,540	6,000
Wind Turbine Generator	13,500	3,567	22,805
Debt Charges			
Interest on long-term debt			
Debenture interest	16,899	16,899	12,917
	<u>\$ 254,464</u>	<u>\$ 247,021</u>	<u>\$ 247,159</u>

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

	<u>BUDGET</u> <u>2017</u>	<u>ACTUAL</u> <u>2017</u>	<u>ACTUAL</u> <u>2016</u>
13. Recreation, Cultural and Education Services			
Administration	\$ 93,837	\$ 91,626	\$ 90,263
Parks and playground	141,600	131,920	134,392
Recreation centre	81,977	92,215	82,801
Municipal arena	249,885	237,070	248,402
Cultural buildings and facilities:			
Western County Regional Library	45,000	44,470	44,470
CED Centre/Library	20,775	13,164	28,569
Learning Centre	3,930	5,185	4,026
Debt Charges			
Interest on long-term debt			
Debenture interest	1,240	1,249	2,480
	<u>\$ 638,244</u>	<u>\$ 616,899</u>	<u>\$ 635,403</u>
14. Fiscal Services			
Financing and Transfers			
Debenture principal	\$ 138,375	\$ 140,657	\$ 108,375
Bank loan principal	-	-	300,000
	<u>138,375</u>	<u>140,657</u>	<u>408,375</u>
Transfers to Own Reserves, Funds and Agencies			
Other funds:			
General capital funds	105,055	601,465	579,930
Special Reserve Funds	329,299	434,945	175,000
Loan to Fire Department	-	680,000	417,320
	<u>434,354</u>	<u>1,716,410</u>	<u>1,172,250</u>
	<u>\$ 572,729</u>	<u>\$ 1,857,067</u>	<u>\$ 1,580,625</u>

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

	<u>2017</u>	<u>2016</u>
Balance, beginning of year	<u>\$ 11,256,783</u>	<u>\$ 11,374,822</u>
Add		
Term debt retired	182,389	108,375
Repayment of temporary loan	-	300,000
Capital expenditures from revenue	<u>601,465</u>	<u>579,930</u>
	<u>783,854</u>	<u>988,305</u>
	12,040,637	12,363,127
Deduct		
Current year amortization	561,944	553,813
Debenture financing received	-	300,000
Repayment of Fire Department loans	41,732	-
Net book value of property and equipment disposed	<u>268,903</u>	<u>252,531</u>
	<u>872,579</u>	<u>1,106,344</u>
BALANCE, END OF YEAR	<u><u>\$ 11,168,058</u></u>	<u><u>\$ 11,256,783</u></u>

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

				<u>2017</u>	<u>2016</u>
<u>OPERATING RESERVE</u>	<u>CAPITAL RESERVE</u>	<u>CAPITAL RESERVE GAS TAX</u>	<u>TOTAL</u>	<u>TOTAL</u>	<u>TOTAL</u>
ASSETS					
Cash and bank	\$ 848,129	\$ 905,769	\$ 1,005,443	\$ 2,759,341	\$ 2,486,409
Due from Own Funds					
Operating fund	-	188,994	-	188,994	175,000
Other	-	-	-	-	3,420
	<u>\$ 848,129</u>	<u>\$ 1,094,763</u>	<u>\$ 1,005,443</u>	<u>\$ 2,948,335</u>	<u>\$ 2,664,829</u>
LIABILITIES					
Due to Own Funds					
Operating fund	\$ 15,937	\$ -	\$ 248,618	\$ 264,555	\$ 17,145
Other	-	1,199	-	1,199	-
	<u>15,937</u>	<u>1,199</u>	<u>248,618</u>	<u>265,754</u>	<u>17,145</u>
RESERVES					
Reserves - per Statement	<u>832,192</u>	<u>1,093,564</u>	<u>756,825</u>	<u>2,682,581</u>	<u>2,647,684</u>
	<u>\$ 848,129</u>	<u>1,094,763</u>	<u>\$ 1,005,443</u>	<u>\$ 2,948,335</u>	<u>\$ 2,664,829</u>

ON BEHALF OF THE MUNICIPALITY OF THE DISTRICT OF BARRINGTON

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

				<u>2017</u>	<u>2016</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	\$ 839,275	\$ 976,602	\$ 831,807	\$ 2,647,684	\$ 2,326,293
Additions					
Interest	8,854	8,867	8,986	26,707	15,548
Transfers from Own Funds					
Operating fund	21,000	200,000	-	221,000	176,571
Sale of Property	-	98,496	-	98,496	68,852
Gas tax rebate	-	-	329,299	329,299	313,155
	<u>29,854</u>	<u>307,363</u>	<u>338,285</u>	<u>675,502</u>	<u>574,126</u>
Deductions					
Transfer of Own Funds					
Operating fund	<u>(36,937)</u>	<u>(190,401)</u>	<u>(413,267)</u>	<u>(640,605)</u>	<u>(252,735)</u>
BALANCE, END OF YEAR	<u>\$ 832,192</u>	<u>\$ 1,093,564</u>	<u>\$ 756,825</u>	<u>\$ 2,682,581</u>	<u>\$ 2,647,684</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
SCHEDULE OF CAPITAL DEBT CHARGES AND LONG-TERM DEBT
 March 31, 2017

	<u>FISCAL</u> <u>YEAR DUE</u>	<u>BALANCE</u> <u>MAR 31/16</u>	<u>ADVANCES</u>	<u>REDEEMED</u>	<u>BALANCE</u> <u>MAR 31/17</u>	<u>INTEREST</u>	<u>INTEREST</u> <u>RATE</u>
Nova Scotia Municipal Finance Corporation							
Barrington Curling Club	2017	27,272	-	27,272	-	1,249	4.08%-4.580%
Sewage Treatment	2017	43,385	-	43,385	-	2,232	4.495%-5.145%
CED Centre/Library	2022	240,000	-	40,000	200,000	10,976	4.475% 5.08%
Woods Harbour/ Shag Harbour VFD	2026	417,320	-	41,732	375,588	7,867	1.011%-2.786%
Wind Turbine Generator	2026	300,000	-	30,000	270,000	5,923	1.040%-2.894%
Barrington Port LaTour VFD	2027	-	680,000	-	680,000	7,152	1.150%-2.925%
		<u>\$ 1,027,977</u>	<u>\$ 680,000</u>	<u>\$ 182,389</u>	<u>\$ 1,525,588</u>	<u>\$ 35,399</u>	

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

	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2021</u>	<u>2022</u>	<u>Thereafter</u>	<u>TOTALS</u>
CED Centre/Library	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ -	\$ 200,000
Woods Harbour/ Shag Harbour VFD	41,732	41,732	41,732	41,732	41,732	166,928	375,588
Wind Turbine Generator	30,000	30,000	30,000	30,000	30,000	120,000	270,000
Barrington Port LaTour VFD	68,000	68,000	68,000	68,000	68,000	340,000	680,000
	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 179,732</u>	<u>\$ 626,928</u>	<u>\$ 1,525,588</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>2017</u>	<u>2016</u>
SOURCE		
Capital Funding - Revenue		
Capital expenditures from revenue	\$ -	\$ 373,556
Federal grants	89,780	69,088
Provincial grants	27,372	-
Transfer from Special Reserve Funds	<u>484,313</u>	<u>137,286</u>
	<u>\$ 601,465</u>	<u>\$ 579,930</u>
APPLICATION		
Capital Asset Acquisitions		
Tangible Assets	\$ 601,465	\$ 499,478
Property and equipment under construction	<u>-</u>	<u>80,452</u>
Capital Asset Acquisitions	<u>\$ 601,465</u>	<u>\$ 579,930</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
CAPITAL PROJECTS FUNDING
MARCH 31, 2017

	<u>Total Capital Cost</u>	<u>General Operations</u>	<u>Grants</u>	<u>Transfer from SRF</u>
Land	\$ 13,988	\$ -	\$ -	\$ 13,988
Land improvements	338,448	-	89,780	248,668
Buildings	89,581	-	-	89,581
Sidewalks/streets	148,414	-	-	148,414
Engineering structures	93,572	-	27,372	66,200
Tangible Capital Assets under construction				
Decrease	<u>(82,538)</u>	<u>-</u>	<u>-</u>	<u>(82,538)</u>
	<u>\$ 601,465</u>	<u>\$ -</u>	<u>\$ 117,152</u>	<u>\$ 484,313</u>

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

	<u>Cost</u> <u>March 31/16</u>	<u>Additions</u>	<u>Disposals/ Fully Amortized</u>	<u>Cost</u> <u>March 31/17</u>
Land				
General Government	\$ 70,058	\$ -	\$ -	\$ 70,058
Environmental Health	77,490	-	-	77,490
Public Health and Welfare	12,000	-	12,000	-
Environmental Development	83,431	13,989	25,684	71,736
Recreation, Cultural and Education	821,964	-	-	821,964
	<u>1,064,943</u>	<u>13,989</u>	<u>37,684</u>	<u>1,041,248</u>
Land Improvements				
Environmental Health	222,800	-	-	222,800
Environmental Development	896,083	338,448	-	1,234,531
Recreation, Cultural and Education	384,694	-	-	384,694
	<u>1,503,577</u>	<u>338,448</u>	<u>-</u>	<u>1,842,025</u>
Buildings				
General Government	1,485,888	-	-	1,485,888
Transportation Services	48,836	-	-	48,836
Environmental Health	44,347	-	-	44,347
Public Health and Welfare	11,875	-	-	11,875
Environmental Development	367,261	-	237,148	130,113
Recreation, Cultural and Education	4,393,421	89,581	-	4,483,002
	<u>6,351,628</u>	<u>89,581</u>	<u>237,148</u>	<u>6,204,061</u>
Equipment				
General Government	58,225	-	3,171	55,054
Environmental Health	36,385	-	-	36,385
Public Health and Welfare	4,153	-	-	4,153
Recreation, Cultural and Education	34,866	-	19,221	15,645
	<u>133,629</u>	<u>-</u>	<u>22,392</u>	<u>111,237</u>
Vehicles				
General Government	103,865	-	27,175	76,690
Transportation Services	84,564	-	-	84,564
Environmental Health	97,050	-	-	97,050
	<u>285,479</u>	<u>-</u>	<u>27,175</u>	<u>258,304</u>
Wind Turbine Generator				
Environmental Development	587,142	-	-	587,142
Sidewalks/Streets				
Recreation, Cultural and Education	2,467,817	148,414	-	2,616,231
Engineered Structures				
Environmental Health	7,429,878	93,572	-	7,523,450
	<u>\$ 19,824,093</u>	<u>\$ 684,004</u>	<u>\$ 324,399</u>	<u>\$ 20,183,698</u>

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

	<u>Accumulated Amortization March 31/16</u>	<u>Current Year Amortization</u>	<u>Reduction</u>	<u>Accumulated Amortization March 31/17</u>
Land Improvements				
Environmental Health	\$ 92,200	\$ 8,912	\$ -	\$ 101,112
Environmental Development	223,584	49,382	-	272,966
Recreation, Cultural and Education	152,269	15,387	-	167,656
	<u>468,053</u>	<u>73,681</u>	<u>-</u>	<u>541,734</u>
Buildings				
General Government	1,031,633	37,147	-	1,068,780
Transportation Services	15,465	1,221	-	16,686
Environmental Health	12,243	1,109	-	13,352
Public Health and Welfare	594	297	-	891
Environmental Development	48,029	3,252	5,928	45,353
Recreation, Cultural and Education	1,905,792	112,075	-	2,017,867
	<u>3,013,756</u>	<u>155,101</u>	<u>5,928</u>	<u>3,162,929</u>
Equipment				
General Government	23,732	11,011	3,171	31,572
Environmental Health	22,493	7,277	-	29,770
Public Health and Welfare	1,661	831	-	2,492
Recreation, Cultural and Education	25,190	3,129	19,221	9,098
	<u>73,076</u>	<u>22,248</u>	<u>22,392</u>	<u>72,932</u>
Vehicles				
General Government	61,845	15,338	27,175	50,008
Transportation Services	42,281	8,456	-	50,737
Environmental Health	38,327	9,705	-	48,032
	<u>142,453</u>	<u>33,499</u>	<u>27,175</u>	<u>148,777</u>
Wind Turbine Generator				
Environmental Development	23,486	23,486	-	46,972
Sidewalks/Streets				
Recreation, Cultural and Education	500,440	103,460	-	603,900
Engineered Structures				
Environmental Health	3,817,927	150,469	-	3,968,396
	<u>\$ 8,039,191</u>	<u>\$ 561,944</u>	<u>\$ 55,495</u>	<u>\$ 8,545,640</u>

MUNICIPALITY OF THE DISTRICT OF BARRINGTON
FIRE SERVICES
DEPARTMENT REVENUE AND EXPENDITURE
MARCH 31, 2017

	Woods Hbr Shag Hbr	Island & Barrington	Barrington & Port LaTour	Port Clyde	Total
Revenue					
Provincial Government	\$ -	\$ -	\$ -	\$ 5,662	\$ 5,662
Other Municipal units	-	29,069	2,676	15,024	46,769
Donations	-	31,396	95,000	-	126,396
HST Rebates	47,769	43,076	40,548	5,571	136,964
Fund Raising	10,000	-	-	-	10,000
Other	-	7,090	140,000	-	147,090
2016 Service Coordinator	17,802	17,802	17,802	17,802	71,208
Prior year surplus (deficit)	35,688	49,488	(26,129)	5,805	64,852
	<u>111,259</u>	<u>177,921</u>	<u>269,897</u>	<u>49,864</u>	<u>608,941</u>
Area Rates	176,109	158,137	132,136	37,355	503,737
	<u>\$ 287,368</u>	<u>\$ 336,058</u>	<u>\$ 402,033</u>	<u>\$ 87,219</u>	<u>\$ 1,112,678</u>
Expenditures					
Admin and insurance	\$ 32,173	\$ 78,696	\$ 24,077	\$ 16,100	\$ 151,046
Utilities and maintenance	12,198	125,367	6,154	12,765	156,484
Vehicle	55,432	60,305	18,970	22,962	157,669
Radios/Pagers	12,129	10,165	8,930	2,668	33,892
Compressors/air packs	5,691	1,535	2,024	2,121	11,371
Capital expenditures	178,603	30,596	248,608	2,138	459,945
Training	10,287	14,347	3,943	2,109	30,686
	<u>306,513</u>	<u>321,011</u>	<u>312,706</u>	<u>60,863</u>	<u>1,001,093</u>
Surplus (Deficit)	<u>(19,145)</u>	<u>15,047</u>	<u>89,327</u>	<u>26,356</u>	<u>111,585</u>
	<u>\$ 287,368</u>	<u>\$ 336,058</u>	<u>\$ 402,033</u>	<u>\$ 87,219</u>	<u>\$ 1,112,678</u>

**2018 - 2019 Financial Budget
Breakdown**

Rev/Ex	Department	Grouping	Projected 2017 - 2018	Budget 2017 - 2018	Budget 2018 - 2019	
Rev	Property & Other Taxes	Taxes	- 5,126,381	- 5,138,186	- 5,258,458	
		Fire Area Rates	- 512,048	- 531,345	- 535,646	
		Health Services - Sewer	- 302,329	- 296,560	- 302,530	
		Business Property	- 110,268	- 95,273	- 267,510	
	Property & Other Taxes Total			- 6,051,026	- 6,061,364	- 6,364,144
	Grants in Lieu of Taxes	Federal Government	- 47,627	- 49,000	- 47,000	
		Provincial Government	- 95,989	- 95,019	- 95,928	
	Grants in Lieu of Taxes Total			- 143,616	- 144,019	- 142,928
	Services to Other Governments	Services to Other Governme	- 112,536	- 115,071	- 115,358	
	Services to Other Governments Total			- 112,536	- 115,071	- 115,358
	Sale of Services	Municipal Arena	- 107,287	- 137,350	- 116,000	
		Recreation Programs	- 62,070	- 44,950	- 63,110	
		General Government Service	- 102,106	- 101,200	- 103,150	
		Swimming Pool	- 13,926	- 16,000	- 16,000	
	Sale of Services Total			- 285,390	- 299,500	- 298,260
	Other Revenue	Licenses and Permits	- 40,097	- 24,950	- 37,000	
		Rentals	- 95,689	- 91,960	- 99,048	
		Interest on Investments	- 16,051	- 9,000	- 15,000	
		Interest on Taxes	- 158,630	- 170,000	- 165,000	
		Fire Services	- 279,656	- 252,500	- 183,658	
		Wind Turbine Revenue	- 50,020	- 60,000	- 60,000	
		Admin Revenue	- 50,106	- 20,750	- 27,000	
	Other Revenue Total			- 690,248	- 629,160	- 586,706
Unconditional Transfers	Provincial Government	- 173,701	- 169,335	- 172,335		
Unconditional Transfers Total			- 173,701	- 169,335	- 172,335	
Conditional Transfers	Federal Government	- 361,118	- 354,390	- 348,804		
	Provincial Government	- 137,407	- 115,995	- 97,516		
Conditional Transfers Total			- 498,525	- 470,385	- 446,320	
Other Transfers	Special Reserve Fund	-	- 910,000	- 604,000		
	Debenture Receipts	-	-	-		
	Other	- 5,487	-	-		
Other Transfers Total			- 5,487	- 910,000	- 604,000	
Revenue Total			- 7,960,527	- 8,798,834	- 8,730,051	

**2018 - 2019 Financial Budget
Breakdown**

Rev/Exp	Department	Grouping	Projected 2017 - 2018	Budget 2017 - 2018	Budget 2018 - 2019
Exp	General Government Services	Legislative	114,351	124,998	127,132
		General Administrative	691,475	701,429	704,955
		Property Services	353,360	342,450	370,150
		Financial Management	16,000	16,000	17,000
		Taxation	260,973	277,152	271,280
		Other General Government	74,868	148,000	71,500
		General Government Services Total		1,511,028	1,610,029
Protective Services	Police Protection	Police Protection	1,027,348	1,021,308	1,040,700
		Law Enforcement	137	3,000	8,500
		By-Law Enforcement	2,301	5,500	7,000
		Fire Protection	66,781	70,206	70,550
		EMO	20,214	23,152	23,952
		Building Inspection Services	114,899	124,375	125,950
		Fire Dept WH SH	301,076	248,325	187,659
		Fire Dept Islands Barr	198,971	221,922	232,920
		Fire Dept Barr/PLT	122,603	246,317	298,725
		Fire Dept Port Clyde	51,146	72,967	
		Fire Dept Port La Tour	-	-	
Protective Services Total		1,905,477	2,037,072	1,995,956	
Transportation Services	Road Transportation	Road Transportation	73,139	74,514	77,500
		Street Lighting	155,388	150,000	160,000
		Community Clean-up Program	13,800	16,000	11,000
Transportation Services Total		242,328	240,514	248,500	
Environmental Health	Sewage System - Barrington	Sewage System - Barrington	163,138	163,000	169,050
		Sewage System - Woods Harbour	71,104	80,000	83,525
		Sewer System - Sherose Island	25,493	20,000	26,650
		Solid Waste Management	729,179	700,000	746,400
		Landfill	172,768	218,516	221,100
		Sewage Collection and Disposal	7,142	3,500	3,000
Environmental Health Total		1,168,824	1,185,016	1,249,725	
Public Health and Welfare	Public Health	Public Health	20,587	36,000	21,000
		Housing	25,004	25,000	26,000
Public Health and Welfare Total		45,591	61,000	47,000	
Environmental Development	Planning Advisory Committee	Planning Advisory Committee	6,105	1,000	7,950
		Regional Enterprise Network	38,930	39,000	39,000
		Community Development	16,908	10,000	14,335
		Wind Turbine Generator	9,811	46,923	13,100
		Visitor Information Centre	29,822	35,050	35,545
		Tourism and Community	106,355	108,168	97,800
		Senior Services Coordinator	99,226	103,089	111,981

**2018 - 2019 Financial Budget
Breakdown**

Rev/Exp	Department	Grouping	Projected 2017 - 2018	Budget 2017 - 2018	Budget 2018 - 2019
Exp	Environmental Development Total		307,155	343,230	319,711
	Recreation and Cultural	Recreation Department	72,638	71,854	71,720
		MPAL	59,513	52,444	51,940
		Summer Staff	26,435	26,795	29,100
		Municipal Swimming Pool	29,130	42,320	44,775
		Municipal Arena	250,736	260,600	238,200
		Arena Canteen	1,247	11,525	-
		Curling Club	13,145	13,442	12,600
		Recreation Facilities	67,417	62,700	70,200
		Recreation Centre	18	1,500	-
		Recreation Programs	63,012	57,500	66,250
		CED Centre/Library	20,731	15,000	17,200
		Western County Regional Lit	44,470	45,000	45,000
		Learning Centre	4,455	5,400	-
	Recreation and Cultural Total		652,948	666,080	646,985
	Education	Education	1,279,703	1,279,703	1,304,553
	Education Total		1,279,703	1,279,703	1,304,553
	Financing	Transfers to Own Reserves	696,856	1,306,190	1,285,604
		Debt Charges	70,000	70,000	70,000
	Financing Total		766,856	1,376,190	1,355,604
	Expense Total		7,879,911	8,798,834	8,730,051
	Grand Total		- 80,616	-	-

