

Rural Municipality of Birch Hills No. 460  
 Schedule of Segment Disclosure by Function  
 As at December 31, 2016

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	9,591	-	10,219	-	1,000	-	41,394	62,204
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	9,735	-	-	-	-	-	-	9,735
Other Revenues	375	-	-	-	-	-	-	375
Grants - Conditional	-	-	11,000	3,230	-	-	830	15,060
- Capital	-	-	38,587	-	-	-	-	38,587
<b>Total revenues</b>	<b>19,702</b>	<b>-</b>	<b>59,805</b>	<b>3,230</b>	<b>1,000</b>	<b>-</b>	<b>42,224</b>	<b>125,961</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	103,610	6,370	213,287	-	-	-	5,400	328,668
Professional/ Contractual Services	44,508	29,454	47,094	18,787	-	9,633	2,410	151,886
Utilities	2,123	-	9,856	-	-	509	33,785	46,273
Maintenance Materials and Supplies	7,882	-	428,550	-	-	7,542	16,220	460,194
Grants and Contributions	-	-	-	-	2,000	17,500	-	19,500
Amortization	4,510	8,092	149,820	-	-	-	2,136	164,558
Interest	6,836	-	-	-	-	-	-	6,836
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	1,331	-	-	-	-	-	-	1,331
<b>Total expenses</b>	<b>170,801</b>	<b>43,916</b>	<b>848,608</b>	<b>18,787</b>	<b>2,000</b>	<b>35,184</b>	<b>59,950</b>	<b>1,179,246</b>
<b>Surplus (Deficit) by Function</b>	<b>(151,099)</b>	<b>(43,916)</b>	<b>(788,802)</b>	<b>(15,557)</b>	<b>(1,000)</b>	<b>(35,184)</b>	<b>(17,727)</b>	<b>(1,053,284)</b>
Taxation and other unconditional revenue (Schedule 1)								1,263,073
<b>Net Surplus (Deficit)</b>								<b>209,789</b>

Rural Municipality of Birch Hills No. 460  
 Schedule of Segment Disclosure by Function  
 As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	2,838	-	14,555	-	-	-	48,012	65,405
Tangible Capital Asset Sales - Gain	-	-	93,286	-	-	-	-	93,286
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	2,316	-	-	-	-	-	-	2,316
Other Revenues	375	-	1	5,709	-	-	-	376
Grants - Conditional - Capital	-	-	37,658	-	-	-	-	5,709
-	-	-	-	-	-	-	-	37,658
<b>Total revenues</b>	<b>5,529</b>	<b>-</b>	<b>145,500</b>	<b>5,709</b>	<b>-</b>	<b>-</b>	<b>48,012</b>	<b>204,750</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	95,954	12,006	222,299	-	-	-	5,475	335,734
Professional/ Contractual Services	38,552	30,474	42,567	18,600	-	8,837	1,525	140,555
Utilities	1,990	-	10,487	-	-	1,038	31,399	44,914
Maintenance Materials and Supplies	13,481	-	444,899	-	-	19,855	9,885	488,120
Grants and Contributions	-	-	-	-	-	17,605	-	17,605
Amortization	4,510	10,252	141,862	-	-	-	1,870	158,494
Interest	10,354	-	-	-	-	-	-	10,354
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
<b>Total expenses</b>	<b>164,841</b>	<b>52,732</b>	<b>862,114</b>	<b>18,600</b>	<b>-</b>	<b>47,335</b>	<b>50,154</b>	<b>1,195,776</b>
<b>Surplus (Deficit) by Function</b>	<b>(159,312)</b>	<b>(52,732)</b>	<b>(716,614)</b>	<b>(12,891)</b>	<b>-</b>	<b>(47,335)</b>	<b>(2,142)</b>	<b>(991,026)</b>
Taxation and other unconditional revenue (Schedule 1)								1,252,938
<b>Net Surplus (Deficit)</b>								<b>261,912</b>

Rural Municipality of Birch Hills No. 460  
 Schedule of Tangible Capital Assets by Object  
 As at December 31, 2016

Schedule 6

	2016							2015
	General Assets				Machinery & Equipment	Infrastructure Assets	General/Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles				
<b>Assets</b>								
Asset cost								
Opening Asset costs	25,492		272,564	99,393	1,069,228	5,933,272	10,297	7,410,246
Additions during the year					145,325		98,547	243,872
Disposals and write-downs during the year								
Transfers (from) assets under construction								
<b>Closing Asset Costs</b>	<b>25,492</b>	<b>-</b>	<b>272,564</b>	<b>99,393</b>	<b>1,214,553</b>	<b>5,933,272</b>	<b>108,844</b>	<b>7,410,246</b>
<b>Amortization</b>								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs			178,631	70,136	441,619	5,010,886		5,701,272
Add: Amortization taken			6,600	6,020	92,163	59,775		164,558
Less: Accumulated amortization on disposals								
<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>-</b>	<b>185,231</b>	<b>76,156</b>	<b>533,782</b>	<b>5,070,661</b>	<b>-</b>	<b>5,865,830</b>
<b>Net Book Value</b>	<b>25,492</b>	<b>-</b>	<b>87,333</b>	<b>23,237</b>	<b>680,771</b>	<b>862,611</b>	<b>108,844</b>	<b>1,708,974</b>

1. Total contributed/donated assets received in 2016: \$ -

2. List of assets recognized at nominal value in 2016 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -
- 3. Amount of interest capitalized in 2016: \$ -

Rural Municipality of Birch Hills No. 460  
 Schedule of Tangible Capital Assets by Function  
 As at December 31, 2016

Schedule 7

	2016						2015
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	
<b>Assets</b>							
Asset cost							
Opening Asset costs	172,089	176,787	6,978,027				7,256,992
Additions during the year			243,872				421,345
Disposals and write-downs during the year							(268,091)
<b>Closing Asset Costs</b>	<b>172,089</b>	<b>176,787</b>	<b>7,221,899</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>7,410,246</b>
<b>Amortization</b>							
Accumulated Amortization Cost							
Opening Accumulated Amortization Costs	95,637	103,661	5,427,205				5,780,380
Add: Amortization taken	4,510	8,092	149,820				158,494
Less: Accumulated amortization on disposals							(237,602)
<b>Closing Accumulated Amortization Costs</b>	<b>100,147</b>	<b>111,753</b>	<b>5,577,025</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,701,272</b>
<b>Net Book Value</b>	<b>71,942</b>	<b>65,034</b>	<b>1,644,874</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,708,974</b>

Rural Municipality of Birch Hills No. 460  
 Consolidated Schedule of Accumulated Surplus  
 As at December 31, 2016

Schedule 8

	2015	Changes	2016
<b>UNAPPROPRIATED SURPLUS</b>	<b>587,117</b>	<b>4,455</b>	<b>591,572</b>
<b>APPROPRIATED RESERVES</b>			
Fire Department	30,401	7,698	38,099
Public Reserve	1,087	(993)	94
Gas Tax Funding Reserve	47,230	38,586	85,816
<b>Total Appropriated</b>	<b>78,718</b>	<b>45,291</b>	<b>124,009</b>
<b>ORGANIZED HAMLETS</b>			
Hamlet of Brancepeth	66,699	(7,744)	58,955
Hamlet of Hagen	20,944	5,133	26,077
Hamlet of (Name)			
<b>Total Hamlets</b>	<b>87,643</b>	<b>(2,611)</b>	<b>85,032</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	1,708,974	79,314	1,788,288
Less: Related debt	(173,605)	83,340	(90,265)
<b>Net Investment in Tangible Capital Assets</b>	<b>1,535,369</b>	<b>162,654</b>	<b>1,698,023</b>
Other			
<b>Total Accumulated Surplus</b>	<b>2,288,847</b>	<b>209,789</b>	<b>2,498,636</b>

Rural Municipality of Birch Hills No. 460  
 Schedule of Mill Rates and Assessments  
 As at December 31, 2016

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	50,734,510	13,790,113			1,046,700		65,571,323
Regional Park Assessment							
Total Assessment							65,571,323
Mill Rate Factor(s)	1.2000				1.4000		
Total Base/Minimum Tax (generated for each property class)		4,000					
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	821,864	181,068			18,590		1,021,522

MILL RATES: MILLS

Average Municipal*	15.5788
Average School*	3.2559
Potash Mill Rate	
Uniform Municipal Mill Rate	13.5000

\* Average Mill Rates (multiply the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority).

Rural Municipality of Birch Hills No. 460  
 Schedule of Council Remuneration  
 As at December 31, 2016

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Alan Evans	5,026	1,771	6,797
Councillor	Steven Adams	1,056	250	1,306
Councillor	Chris Hovdebo	1,352	400	1,752
Councillor	Dean Mason	2,206	375	2,581
Councillor	Kyle Jensen	1,353	460	1,813
Councillor	Ted Boutin	1,735	1,794	3,529
Councillor	Leyton Elsaesser	1,747	558	2,305
Councillor	Matthew Robertson	140		140
Councillor	Brent Fenner	250		250
Councillor	Mathew Njaa	435		435
	Less: GST on mileage			(124)
<b>Total</b>		<b>15,300</b>	<b>5,608</b>	<b>20,784</b>