

Rural Municipality of Birch Hills No. 460

Total Expenses by Function

As at December 31, 2017

Schedule 3 - 3

	2017 Budget	2017	2016
UTILITY SERVICES			
Wages and benefits	5,500	5,400	5,400
Professional/Contractual services	1,610	1,641	2,410
Utilities	33,780	30,123	33,784
Maintenance, materials and supplies	6,093	8,409	16,220
Grants and contributions - operating			
- capital			
Amortization	2,140	3,033	2,136
Interest			
Allowance for uncollectibles			
Other (specify)			
Total Utility Services	49,123	48,606	59,950
TOTAL EXPENSES BY FUNCTION	1,310,221	1,127,176	1,179,246

Rural Municipality of Birch Hills No. 460
 Consolidated Schedule of Segment Disclosure by Function
 As at December 31, 2017

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	2,597	-	21,776	-	-	-	39,388	63,761
Tangible Capital Asset Sales - Gain	-	-	32,637	-	-	-	-	32,637
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	6,795	-	-	-	-	-	-	6,795
Other Revenues	375	-	-	-	-	-	-	375
Grants - Conditional	-	-	5,000	4,966	-	-	-	9,966
- Capital	-	-	40,310	-	-	-	98,325	138,635
Total revenues	9,767	-	99,723	4,966	-	-	137,713	252,169
Expenses (Schedule 3)								
Wages & Benefits	112,411	9,288	229,592	-	-	-	5,400	356,691
Professional/ Contractual Services	51,649	34,892	29,770	25,869	-	10,293	1,641	154,114
Utilities	2,523	-	10,444	-	-	779	30,123	43,869
Maintenance Materials and Supplies	12,112	-	365,957	-	-	7,350	8,409	393,828
Grants and Contributions	-	-	-	-	4,864	17,350	-	22,214
Amortization	4,510	6,985	132,973	-	-	-	3,033	147,501
Interest	3,069	-	-	-	-	-	-	3,069
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	5,890	-	-	-	-	-	-	5,890
Total expenses	192,164	51,165	768,736	25,869	4,864	35,772	48,606	1,127,176
Surplus (Deficit) by Function	(182,397)	(51,165)	(669,013)	(20,903)	(4,864)	(35,772)	89,107	(875,007)
Taxation and other unconditional revenue (Schedule 1)								1,242,264
Net Surplus (Deficit)								367,257

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

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	9,593	-	10,218	-	1,000	-	41,394	62,205
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
Total revenues	19,703	-	59,805	3,230	1,000	-	42,224	125,962
Expenses (Schedule 3)								
Wages & Benefits	103,610	6,370	213,287	-	-	-	5,400	328,667
Professional/ Contractual Services	44,508	29,454	47,094	18,787	-	9,633	2,410	151,886
Utilities	2,123	-	9,856	-	-	509	33,784	46,272
Maintenance Materials and Supplies	7,882	-	428,551	-	-	7,542	16,220	460,195
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	1,332	-	-	-	-	-	-	1,332
Total expenses	170,801	43,916	848,608	18,787	2,000	35,184	59,950	1,179,246
Surplus (Deficit) by Function	(151,098)	(43,916)	(788,803)	(15,557)	(1,000)	(35,184)	(17,726)	(1,053,284)
Taxation and other unconditional revenue (Schedule 1)								1,263,073
Net Surplus (Deficit)								209,789

Rural Municipality of Birch Hills No. 460
 Consolidated Schedule of Tangible Capital Assets by Object
 As at December 31, 2017

	2017										2016													
	General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total																
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment				Linear assets	Total														
Asset cost																								
Opening Asset costs	25,492		272,564	99,393	1,214,553	5,933,272	108,844					7,654,118											7,410,246	
Additions during the year					530,160	159,555	32,123					721,838											243,872	
Disposals and write-downs during the year					(287,210)							(132,967)											-	
Transfers (from) assets under construction						132,967																	-	
Closing Asset Costs	25,492	-	272,564	99,393	1,457,503	6,225,794	8,000					8,088,746											7,654,118	
Accumulated Amortization Cost																								
Opening Accumulated Amortization Costs			185,231	76,156	533,782	5,070,661																		5,701,272
Add: Amortization taken			6,600	6,020	77,975	56,906																		164,558
Less: Accumulated amortization on disposals					(207,647)																			-
Closing Accumulated Amortization Costs	-	-	191,831	82,176	404,110	5,127,567	-					5,805,684											5,865,830	
Net Book Value	25,492	-	80,733	17,217	1,053,393	1,098,227	8,000					2,283,062											1,788,288	

- Total contributed/donated assets received in 2017: \$ -
- List of assets recognized at nominal value in 2017 are:
 - Infrastructure Assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
- Amount of interest capitalized in 2017: \$ -

Rural Municipality of Birch Hills No. 460
 Consolidated Schedule of Tangible Capital Assets by Function
 As at December 31, 2017

Schedule 7

	2017						2016	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								
Opening Asset costs	172,089	176,787	7,221,899				83,343	7,410,246
Additions during the year		3,955	558,328				159,555	243,872
Disposals and write-downs during the year			(287,210)				(287,210)	-
Closing Asset Costs	172,089	180,742	7,493,017	-	-	-	242,898	7,654,118
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	100,147	111,753	5,577,025				76,905	5,701,272
Add: Amortization taken	4,510	6,985	132,973				3,033	164,558
Less: Accumulated amortization on disposals			(207,647)				(207,647)	-
Closing Accumulated Amortization Costs	104,657	118,738	5,502,351	-	-	-	79,938	5,865,830
Net Book Value	67,432	62,004	1,990,666	-	-	-	162,960	1,788,288

Rural Municipality of Birch Hills No. 460
Schedule of Council Remuneration
As at December 31, 2017

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Alan Evans	5,475	295	5,770
Councillor	Kyle Jensen	3,875	405	4,280
Councillor	Ted Boutin	2,800	512	3,312
Councillor	Leyton Elsaesser	5,100	681	5,781
Councillor	Matthew Robertson	1,875	275	2,150
Councillor	Brent Fenner	2,050	284	2,334
Councillor	Mathew Njaa	3,050	297	3,347
Total		24,225	2,749	26,974