

Town of Birch Hills
Consolidated Financial Statements
December 31, 2017

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Independent Auditors' Report

Consolidated Financial Statements

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Management's Responsibility

To the Ratepayers of the Town of Birch Hills:

Management is responsible for the preparation and presentation of the accompanying consolidated financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the consolidated financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of consolidated financial statements.

The Council is composed of elected officials who are not employees of the Town. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

April 25, 2018



Mayor

Independent Auditors' Report

To the Mayor and Council of Town of Birch Hills

We have audited the accompanying consolidated financial statements of the Town of Birch Hills, which comprise the consolidated statement of financial position as at December 31, 2017, and the consolidated statements of operations, changes in net financial assets (debt), cash flow and supporting schedules 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 Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of the consolidated financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' 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 and fair presentation 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 overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our unqualified audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Birch Hills as at December 31, 2017, the results of its operations, changes in net financial assets (debt), and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Prince Albert, Saskatchewan

MNP LLP

April 25, 2018

Chartered Professional Accountants

MNP

Town of Birch Hills
Consolidated Statement of Financial Position
As at December 31, 2017

Statement 1

	2017	2016
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	691,126	759,321
Taxes Receivable - Municipal (Note 3)	104,568	99,494
Other Accounts Receivable (Note 4)	198,331	143,604
Land for Resale (Note 5)	396,690	403,163
Long-Term Investments (Note 6)	20,000	75,697
Debt Charges Recoverable	-	-
Other (Specify)	-	-
Total Financial Assets	1,410,715	1,481,279

LIABILITIES

Bank Indebtedness (Note 7)	-	-
Accounts Payable	114,753	123,365
Accrued Liabilities Payable	27,052	17,773
Deposits	42,120	43,074
Deferred Revenue (Note 8)	6,438	8,688
Accrued Landfill Costs (Note 9)	7,129	7,129
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 10)	1,716,227	618,910
Lease Obligations (Note 11)	14,294	20,627
Total Liabilities	1,928,013	839,566

NET FINANCIAL ASSETS (DEBT)	(517,298)	641,713
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Non-Financial Assets

Tangible Capital Assets (Schedule 6, 7)	8,096,443	6,685,553
Prepayments and Deferred Charges	61,247	1,369
Stock and Supplies	23,092	6,156
Other	-	-
Total Non-Financial Assets	8,180,782	6,693,078

Accumulated Surplus (Schedule 8)	7,663,484	7,334,791
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Approved on behalf of Mayor and Council

Mayor

Councillor

See accompanying notes

Town of Birch Hills
Consolidated Statement of Operations
As at December 31, 2017

Statement 2

	2017 Budget (Note 16)	2017	2016
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	1,154,951	1,153,719	1,149,475
Fees and Charges (Schedule 4, 5)	1,102,220	902,964	876,550
Conditional Grants (Schedule 4, 5)	84,590	76,543	62,158
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	4,881	27,457
Land Sales - Gain (Schedule 4, 5)	100,000	28,527	20,011
Investment Income and Commissions (Schedule 4, 5)	-	152	-
Other Revenues (Schedule 4, 5)	41,000	357,403	500,615
Total Revenues	2,482,761	2,524,189	2,636,266
Expenses			
General Government Services (Schedule 3)	449,470	426,429	389,870
Protective Services (Schedule 3)	109,500	112,579	106,965
Transportation Services (Schedule 3)	416,700	382,187	463,015
Environmental and Public Health Services (Schedule 3)	100,700	113,762	110,887
Planning and Development Services (Schedule 3)	-	-	3,835
Recreation and Cultural Services (Schedule 3)	692,663	754,039	749,485
Utility Services (Schedule 3)	452,173	471,191	596,029
Total Expenses	2,221,206	2,260,187	2,420,086
Surplus of Revenues over Expenses before Other Capital Contributions	261,555	264,002	216,179
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	63,415	64,691	61,925
Surplus of Revenues over Expenses	324,970	328,693	278,104
Accumulated Surplus, Beginning of Year	7,334,791	7,334,791	7,056,687
Accumulated Surplus, End of Year	7,659,761	7,663,484	7,334,791

See accompanying notes

Town of Birch Hills

Consolidated Statement of Changes in Net Financial Assets (Debt)

As at December 31, 2017

Statement 3

	2017 Budget (Note 16)	2017	2016
Surplus	324,970	328,693	278,104
(Acquisition) of tangible capital assets	(149,705)	(1,729,586)	(516,085)
Amortization of tangible capital assets	-	318,696	287,933
Proceeds on disposal of tangible capital assets	-	4,881	27,457
Loss (gain) on the disposal of tangible capital assets	-	(4,881)	(27,457)
Deficit of capital expenses over expenditures	(149,705)	(1,410,890)	(228,152)
(Acquisition) of supplies inventories	-	(23,092)	(6,156)
(Acquisition) of prepaid expense	-	(61,247)	(1,370)
Consumption of supplies inventory	-	6,156	66,158
Use of prepaid expense	-	1,369	36,914
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(76,814)	95,546
Increase (Decrease) in Net Financial Assets	175,265	(1,159,011)	145,498
Net Financial Asset - Beginning of Year	641,713	641,713	496,215
Net Financial Assets (Debt) - End of Year	816,978	(517,298)	641,713

See accompanying notes

Town of Birch Hills
Consolidated Statement of Cash Flow
As at December 31, 2017

Statement 4

	2017	2016
Cash provided by (used for) the following activities		
Operating:		
Surplus	328,693	278,104
Amortization	318,696	287,933
Loss (gain) on disposal of tangible capital assets	(4,881)	(27,457)
Scoreclock donation	(8,170)	-
Building donation	-	(27,500)
	634,338	511,080
Change in assets/liabilities		
Taxes Receivable - Municipal	(5,074)	23,072
Other Receivables	(54,727)	23,467
Land for Resale	6,473	8,989
Other Financial Assets	-	-
Accounts and accrued liabilities payable	666	40,205
Deposits	(954)	2,985
Deferred Revenue	(2,250)	(200)
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and supplies for use	(16,936)	60,002
Prepayments and Deferred Charges	(59,878)	35,544
Other (specify)	-	-
Cash provided by operating transactions	501,658	705,144
Capital:		
Acquisition of capital assets	(1,721,416)	(488,585)
Proceeds from the disposal of capital assets	4,881	27,457
Other capital	-	-
Cash applied to capital transactions	(1,716,535)	(461,128)
Investing:		
Long-term investments	55,697	27,187
Other investments	-	-
Cash provided by investing transactions	55,697	27,187
Financing:		
Debt charges recovered	-	-
Long-term debt issued	1,200,000	870,000
Long-term debt repaid	(102,683)	(1,003,284)
Other financing	(6,333)	(5,848)
Cash provided by (applied to) financing transactions	1,090,984	(139,132)
Change in Cash and Temporary Investments during the year	(68,196)	132,071
Cash and Temporary Investments - Beginning of Year	759,321	627,250
Cash and Temporary Investments - End of Year	691,126	759,321

See accompanying notes

1. Significant accounting policies

The consolidated financial statements of the town are prepared by management in accordance with the Canadian public sector accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council. Significant aspects of the accounting policies are as follows:

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognized revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The financial statements consolidates the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

<u>Entity</u>	<u>Basis of Reporting</u>
Birch Hills and District Recreation Board	100% Consolidation for capital
	100% Consolidation for operating

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- d) **Government Transfers:** Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:
 - a) the transfer is authorized;
 - b) eligibility criteria have been met by the recipient; and,
 - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received, with stipulations, but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- e) **Land Inventory Held for Resale:** Land Inventory, comprising land held for future development and resale, is valued at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or service. Revenue from the land sales is recognized when the title is transferred to the buyer.
- f) **Revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Fees and charges revenue, as well as other revenue is recognized in the period when the related expenses are incurred or services performed.
- g) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- h) **Net-Financial Assets:** Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- i) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- j) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

1. Significant accounting policies - continued

- k) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- l) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.
- m) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business. Inventory as it relates to the operations of the Birch Hills and District Recreation Board is valued at the lower of cost and net realizable value. Cost is determined by the first in, first out method.
- n) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	
Water & Sewer	40 Yrs
Road Network Assets	40 Yrs

Government contributions: Government contributions for the acquisition of capital assets are reported as capital revenue and do not reduce the cost of the related asset.

Works of Art: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The municipality does not capitalize interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- o) **Landfill liability:** The municipality does not maintain a waste disposal site. Any municipality that has recorded a landfill liability in past or has incurred a liability during the year should disclose in accordance with PS 3270.21 of the Public Sector Accounting Board's handbook. See recommended disclosure in Note 9.

1. Significant accounting policies (continued)

- p) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 15.
- q) **Employee benefit plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- r) **Liability for 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 is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) The municipality:
 - i. is directly responsible; or,
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and,
 - e) a reasonable estimate of the amount can be made.

- s) **Measurement Uncertainty:** The preparation of financial statements in conformity with Public Sector Accounting Board standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

- t) **Basis of segmentation/Segment report:** The Municipality has adopted the new Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

- u) **Recent Accounting Pronouncements**

PS 3450 Financial Instruments (New and Amendment): In June 2011, the Public Sector Accounting Board (PSAB) issued new PS 3450 Financial Instruments. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. In May 2012, the transitional provisions for this Section were amended, effective at the time the standard is initially applied, to clarify that the measurement provisions are applied prospectively. Adjustments to previous carrying amounts are recognized in opening accumulated remeasurement gains or losses. Additionally, a new transitional provision has been added that applies to government organizations transitioning from the standards in Part V of the CPA Canada Handbook – Accounting with items classified as available for sale. Accumulated other comprehensive income (OCI) from items classified as available for sale is recognized in accumulated remeasurement gains or losses on transition. In September 2015, the effective date for governments was extended by three years. PS 3450 is effective for fiscal years beginning on or after April 1, 2019. In the period that a public sector entity applies PS 3450, it also applies PS 1201, PS 2601 and PS 3041. Early adoption is permitted.

1. Significant accounting policies (continued)

u) Recent Accounting Pronouncements (continued from previous page)

PS 1201 Financial Statement Presentation (New): In June 2011, as a result of the issuance of PS 3450 Financial Instruments, the Public Sector Accounting Board (PSAB) issued new PS 1201 Financial Statement Presentation, which revises and replaces PS 1200 Financial Statement Presentation. The Section is effective in the same period PS 2601 Foreign Currency Translation and PS 3450 are adopted. PS 2601 and PS 3450 are to be adopted together and are effective for fiscal years beginning on or after April 1, 2019. Early adoption is permitted.

Asset Retirement Obligation: The Public Sector Accounting Board (PSAB) issued this Exposure Draft (ED) in March 2017 to propose a new Section on asset retirement obligations (ARO liabilities) and withdraw PS 3270 Solid Waste Landfill Closure and Post-Closure Liability. The section is proposed to be effective for fiscal years beginning on or after April 1, 2021. Earlier adoption is permitted.

2. Cash and temporary investments

	2017	2016
Cash	539,904	709,321
Temporary Investments - GICs	151,222	50,000
Total Cash and temporary investments	691,126	759,321

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

3. Taxes and grants in lieu receivable

	2017	2016
Municipal - Current	58,846	68,772
- Arrears	50,655	35,655
	109,501	104,427
- Less Allowance for Uncollectibles	(4,933)	(4,933)
Total municipal taxes receivable	104,568	99,494
School - Current	14,434	16,267
- Arrears	9,057	6,725
Total school taxes receivable	23,491	22,992
Other	-	-
Total taxes and grants in lieu receivable	128,059	122,486
Deduct taxes receivable to be collected on behalf of other organizations	(23,491)	(22,992)
Municipal and grants in lieu taxes receivable	104,568	99,494

Town of Birch Hills

Notes to the Consolidated Financial Statements

As at December 31, 2017

4. Other Accounts Receivable

	2017	2016
Federal government	112,418	54,672
Provincial government	-	-
Local government	-	-
Utility	13,429	37,101
Trade	78,079	70,309
Other (specify)	-	-
Total Other Accounts Receivable	203,926	162,082
Less: Allowance for Uncollectibles	(5,595)	(18,478)
Net Other Accounts Receivable	198,331	143,604

5. Land for Resale

	2017	2016
Tax Title Property	3,431	3,431
Allowance for market value adjustment	-	-
Net Tax Title Property	3,431	3,431
Other Land	393,259	399,732
Allowance for market value adjustment	-	-
Net Other Land	393,259	399,732
Total Land for Resale	396,690	403,163

6. Long term investments

	2017	2016
Investment in Railway	20,000	20,000
Term deposits	-	55,697
Total long term investments	20,000	75,697

7. Bank indebtedness

Credit Arrangements

The Town has an authorized line of credit in the amount of \$250,000 (2016 - \$250,000) with the Affinity Credit Union. Interest is at prime and the line is secured by assignment of grants and receivables. The Town has utilized \$nil (2016 - \$nil) of this line of credit at December 31, 2017.

Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2017

8. Deferred revenue

	2017	2016
Sask Lotteries		
Opening deferred revenue	8,688	8,888
Grant distributions	16,151	16,151
Eligible costs	(18,401)	(16,351)
	6,438	8,688
Gas tax - New Deal for Cities and Communities		
Opening deferred revenue	-	-
Grant distributions	64,691	60,435
Eligible costs	(64,691)	(60,435)
	-	-
Total deferred revenue	6,438	8,688

9. Accrued landfill costs

	2017	2016
Environmental liabilities	7,129	7,129

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 100-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable. The landfill closed in 2011 therefore the remaining liability is for post-closure costs.

10. Long-term debt

a) The debt limit of the municipality is \$1,453,582. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161). The Saskatchewan Municipal Board approved Bylaw No. 11/17 to incur debt pursuant to subsection 163(4) of The Municipalities Act on December 22, 2017.

Utilities: Affinity Credit Union loans are repayable in monthly installments of \$9,763 plus interest at 4.14%, secured by a general assignment of property taxes receivable, due October 2021.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2018	97,780	19,371	117,151	128,112
2019	101,905	15,246	117,151	124,579
2020	106,205	10,946	117,151	120,896
2021	110,686	6,464	117,150	117,059
2022	95,811	1,828	97,639	86,701
Thereafter	-	-	-	-
Balance	512,387	53,855	566,242	577,347

Town of Birch Hills

Notes to the Consolidated Financial Statements

As at December 31, 2017

10. Long-term debt (continued)

Transportation: Affinity Credit Union loans are repayable in monthly installments of \$16,013 plus interest at 3.29%, secured by 1st charge general security agreement, 1st charge specific security agreement over existing grants and taxes and a promissory note, due December 2022.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2018	156,164	35,995	192,159	-
2019	160,219	31,941	192,160	-
2020	165,570	26,589	192,159	-
2021	171,101	21,059	192,160	-
2022	546,946	15,344	562,290	-
Thereafter	-	-	-	-
Balance	1,200,000	130,928	1,330,928	-

Transportation Department: RBC loan repayable in monthly installments of \$461, including interest at 2.99%, due 2018. Security is provided by a 2013 GMC Sierra 150.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2018	3,840	65	3,905	4,614
Balance	3,840	65	3,905	4,614

11. Lease obligation

Golf Lease Inc. capital lease obligation for six golf carts having a net book value of \$26,901, payable at \$1,302 per month plus tax, six times a year including interest at 8.019%, due October 2019 with a purchase option at the end of the lease of \$1.05.

Future minimum lease payments related to the obligation under capital lease are as follows:

Year	Principal	Interest	Current Total
2018	7,812	951	8,763
2019	6,482	380	6,862
Balance	14,294	1,331	15,625

Tangible capital assets includes assets under capital lease with a gross cost of \$31,650 (2016 - \$31,650), and accumulated amortization of \$4,749 (2016 - \$3,166).

Town of Birch Hills
Notes to the Consolidated Financial Statements
As at December 31, 2017

12. Contingent liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund. No liability has been recorded as at December 31, 2017.

13. Commitments

Commencing in 2013, the Town entered into a 5 year agreement to pay \$1,000 per year to Struthers Lake Regional Park until 2018.

In June 2017, the Town entered into a 3 year lease agreement to pay \$757 per quarter, including \$75 tax, to Success Office Systems to lease a photocopier until 2020.

14. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined contribution pension plan under which both the municipality and employees make contributions of 8.15% (2016 - 8.15%). The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality pension expense in 2017 was \$62,058 (2016 - \$55,824). The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

15. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:

Cemetery Trust Fund:

	2017	2016
Balance - Beginning of Year	47,367	49,567
Revenue	8,019	1,137
Interest revenue	238	113
Expenditure	(4,634)	(3,450)
Balance - End of Year	50,990	47,367

16. Budget figures

The budgeted figures were approved by the Mayor and Council on April 24, 2017.

17. Comparative figures

Certain comparative figures have been reclassified to conform with the current year presentation.

Town of Birch Hills

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2017

Schedule 1

	2017 Budget (Note 16)	2017	2016
TAXES			
General municipal tax levy	898,902	897,525	856,447
Abatements and adjustments	(15,000)	(18,100)	(13,457)
Discount on current year taxes	(33,000)	(33,395)	(31,802)
Net Municipal Taxes	850,902	846,030	811,188
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	20,000	19,730	21,286
Special tax levy	-	-	-
Other (Specify)	-	-	-
Total Taxes	870,902	865,760	832,474

UNCONDITIONAL GRANTS

Equalization (Revenue Sharing)	221,779	221,779	246,161
Organized Hamlet	-	-	-
Total Unconditional Grants	221,779	221,779	246,161

GRANTS IN LIEU OF TAXES

Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
SPMC - Municipal Share	-	-	-
SaskTel	-	-	4,658
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	62,270	66,180	66,182
Sask Energy Surcharge	-	-	-
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	62,270	66,180	70,840

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,154,951	1,153,719	1,149,475
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Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 1

	2017 Budget (Note 16)	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Custom work	-	-	-
- Sales of supplies	700	5,565	1,027
- Other (Misc. fees)	4,850	17,998	5,024
Total Fees and Charges	5,550	23,563	6,051
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	100,000	28,527	20,011
- Investment income and commissions	-	152	-
- Other	41,000	41,750	22,411
Total Other Segmented Revenue	146,550	93,992	48,473
Conditional Grants			
- Student Employment	-	-	-
- Saskatchewan Infrastructure Growth Initiative	-	-	16,925
Total Conditional Grants	-	-	16,925
Total Operating	146,550	93,992	65,398
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total General Government Services	146,550	93,992	65,398

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (Fire protection and dog tag fees)	20,450	44,309	40,417
Total Fees and Charges	20,450	44,309	40,417
- Tangible capital asset sales - gain (loss)	-	-	-
- Donations	-	3,706	3,901
Total Other Segmented Revenue	20,450	48,015	44,318
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	20,450	48,015	44,318
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Protective Services	20,450	48,015	44,318

Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 2

	2017 Budget (Note 16)	2017	2016
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Airport Fuel)	12,000	-	-
Total Fees and Charges	12,000	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	12,000	-	-
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	12,000	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Transportation Services	12,000	-	-

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	5,000	5,658	4,495
- Other (Specify)	-	-	-
Total Fees and Charges	5,000	5,658	4,495
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	5,000	5,658	4,495
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Transit Assistance	90	-	87
Total Conditional Grants	90	-	87
Total Operating	5,090	5,658	4,582
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	5,090	5,658	4,582

Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 3

	2017 Budget (Note 16)	2017	2016
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Rec Board fees	248,295	275,391	271,977
Total Fees and Charges	248,295	275,391	271,977
- Tangible capital asset sales - gain (loss)	-	4,881	27,457
- Rec Board other income	248,425	289,647	366,294
- Donations - facilities	-	18,844	104,553
Total Other Segmented Revenue	496,720	588,763	770,281
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (Rec Board)	84,500	76,543	45,146
Total Conditional Grants	84,500	76,543	45,146
Total Operating	581,220	665,306	815,427
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	581,220	665,306	815,427

Town of Birch Hills
Consolidated Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 4

	2017 Budget (Note 16)	2017	2016
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	560,000	551,793	551,310
- Sewer	-	-	-
- Other	2,500	2,250	2,300
Total Fees and Charges	562,500	554,043	553,610
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Insurance Proceeds)	-	3,456	3,456
Total Other Segmented Revenue	562,500	557,499	557,066
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	562,500	557,499	557,066
Capital			
Conditional Grants			
- Federal Gas Tax	63,415	64,691	61,925
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Saskatchewan Infrastructure Growth Initiative	-	-	-
Total Capital	63,415	64,691	61,925
Total Utility Services	625,915	622,190	618,991
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,391,225	1,435,161	1,548,716
SUMMARY			
Total Other Segmented Revenue	1,243,220	1,293,927	1,424,633
Total Conditional Grants	84,590	76,543	62,158
Total Capital Grants and Contributions	63,415	64,691	61,925
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,391,225	1,435,161	1,548,716

Town of Birch Hills

Consolidated Schedule of Total Expenses by Function

As at December 31, 2017

Schedule 3 - 1

	2017 Budget (Note 16)	2017	2016
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	64,000	71,393	59,126
Wages and benefits	151,070	161,755	133,200
Professional/Contractual services	192,400	144,771	134,596
Utilities	2,500	2,443	3,957
Maintenance, materials and supplies	34,500	29,824	38,330
Grants and contributions - operating	5,000	2,141	4,045
- capital	-	-	-
Amortization	-	9,596	9,594
Interest	-	1,594	-
Allowance for uncollectibles	-	2,912	4,445
Other - Election	-	-	2,577
Total Government Services	449,470	426,429	389,870

PROTECTIVE SERVICES

Police protection

Wages and benefits	46,200	47,774	46,138
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-

Fire protections

Wages and benefits	25,000	14,857	14,556
Professional/Contractual services	8,200	11,354	10,211
Utilities	10,600	9,056	10,484
Maintenance, material and supplies	15,500	17,712	15,589
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	8,756	8,756
Interest	-	-	-
Other - travel and convention	4,000	3,070	1,231

Total Protective Services	109,500	112,579	106,965
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TRANSPORTATION SERVICES

Wages and benefits	186,300	185,197	205,739
Professional/Contractual Services	22,000	27,330	17,866
Utilities	30,000	28,906	28,429
Maintenance, materials, and supplies	118,400	49,945	78,980
Street Maintenance and gravel	60,000	16,825	58,888
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	73,984	73,113
Interest	-	-	-
Other (Specify)	-	-	-

Total Transportation Services	416,700	382,187	463,015
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Town of Birch Hills

Consolidated Schedule of Total Expenses by Function

As at December 31, 2017

Schedule 3 - 2

	2017 Budget (Note 16)	2017	2016
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	-
Professional/Contractual services	100,500	102,248	98,912
Utilities	-	-	-
Maintenance, materials and supplies	200	1,176	3,013
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	10,338	8,962
Interest	-	-	-
Other (Specify)	-	-	-
Total Environmental and Public Health Services	100,700	113,762	110,887
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	-	-	-
Professional/Contractual Services	-	-	3,835
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Total Planning and Development Services	-	-	3,835
RECREATION AND CULTURAL SERVICES			
Wages and benefits	323,313	306,453	300,292
Professional/Contractual services	8,500	2,721	8,260
Utilities	72,350	67,827	82,339
Maintenance, materials and supplies	176,500	212,138	176,583
Grants and contributions - operating	38,000	28,447	25,863
- capital	-	-	-
Amortization	-	63,814	53,170
Interest	-	5,596	4,054
Allowance for uncollectibles	-	-	-
Other (Recreation Board expenses)	74,000	67,043	98,924
Total Recreation and Cultural Services	692,663	754,039	749,485

Town of Birch Hills

Consolidated Schedule of Total Expenses by Function

As at December 31, 2017

Schedule 3 - 3

	2017 Budget (Note 16)	2017	2016
UTILITY SERVICES			
Wages and benefits	50,000	50,000	50,000
Professional/Contractual services	10,300	29,443	48,983
Utilities	44,000	42,450	46,944
Maintenance, materials and supplies	347,873	187,193	313,677
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	152,207	134,338
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Bad debt)	-	9,898	2,087
Total Utility Services	452,173	471,191	596,029
TOTAL EXPENSES BY FUNCTION			
	2,221,206	2,260,187	2,420,086

Town of Birch Hills

Consolidated Schedule of Current Year 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	23,563	44,309	-	5,658	-	275,391	554,043	902,964
Tangible Capital Asset Sales - Gain	-	-	-	-	-	4,881	-	4,881
Land Sales - Gain	28,527	-	-	-	-	-	-	28,527
Investment Income and Commissions	152	-	-	-	-	-	-	152
Other Revenues	41,750	3,706	-	-	-	308,491	3,456	357,403
Grants - Conditional	-	-	-	-	-	76,543	-	76,543
- Capital	-	-	-	-	-	-	64,691	64,691
Total revenues	93,992	48,015	-	5,658	-	665,306	622,190	1,435,161
Expenses (Schedule 3)								
Wages & Benefits	233,148	62,631	185,197	-	-	306,453	50,000	837,429
Professional/ Contractual Services	144,771	11,354	27,330	102,248	-	2,721	29,443	317,867
Utilities	2,443	9,056	28,906	-	-	67,827	42,450	150,682
Maintenance Materials and Supplies	29,824	17,712	66,770	1,176	-	212,138	187,193	514,813
Grants and Contributions	2,141	-	-	-	-	28,447	-	30,588
Amortization	9,596	8,756	73,984	10,338	-	63,814	152,207	318,695
Interest	1,594	-	-	-	-	5,596	-	7,190
Allowance for Uncollectibles	2,912	-	-	-	-	-	-	2,912
Other	-	3,070	-	-	-	67,043	9,898	80,011
Total expenses	426,429	112,579	382,187	113,762	-	754,039	471,191	2,260,187
Surplus (Deficit) by Function	(332,437)	(64,564)	(382,187)	(108,104)	-	(88,733)	150,999	(825,026)

Taxation and other unconditional revenue (Schedule 1)

1,153,719

Net Surplus (Deficit)

328,693

Town of Birch Hills

Consolidated Schedule of Prior Year Segment Disclosure by Function
As at December 31, 2016

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	6,051	40,417	-	4,495	-	271,977	553,610	876,550
Tangible Capital Asset Sales - Gain	-	-	-	-	-	27,457	-	27,457
Land Sales - Gain	20,011	-	-	-	-	-	-	20,011
Investment Income and Commissions	-	-	-	-	-	-	-	-
Other Revenues	22,411	3,901	-	-	-	470,847	3,456	500,615
Grants - Conditional	16,925	-	-	87	-	45,146	-	62,158
- Capital	-	-	-	-	-	-	61,925	61,925
Total revenues	65,398	44,318	-	4,582	-	815,427	618,991	1,548,716
Expenses (Schedule 3)								
Wages & Benefits	192,326	60,694	205,739	-	-	300,292	50,000	809,051
Professional/ Contractual Services	134,596	10,211	17,866	98,912	3,835	8,260	48,983	322,663
Utilities	3,957	10,484	28,429	-	-	82,339	46,944	172,153
Maintenance Materials and Supplies	38,330	15,589	137,868	3,013	-	176,583	313,677	685,060
Grants and Contributions	4,045	-	-	-	-	25,863	-	29,908
Amortization	9,594	8,756	73,113	8,962	-	53,170	134,338	287,933
Interest	-	-	-	-	-	4,054	-	4,054
Allowance for Uncollectibles	4,445	-	-	-	-	-	-	4,445
Other	2,577	1,231	-	-	-	98,924	2,087	104,819
Total expenses	389,870	106,965	463,015	110,887	3,835	749,485	596,029	2,420,086
Surplus (Deficit) by Function	(324,472)	(62,647)	(463,015)	(106,305)	(3,835)	65,942	22,962	(871,370)

Taxation and other unconditional revenue (Schedule 1)

1,149,475

Net Surplus (Deficit)

278,105

Schedule 6

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Town of Birch Hills
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	636,961	180,742	2,680,116	148,487	-	3,134,280	6,802,628	13,583,214
Additions during the year	6,148	7,910	1,601,521	-	-	56,506	57,501	1,729,586
Disposals and write-downs during the year	-	(16,690)	-	-	-	(4,500)	-	(21,190)
Closing Asset Costs	643,109	171,962	4,281,637	148,487	-	3,186,286	6,860,129	15,291,610
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	177,952	110,485	1,716,381	111,869	-	2,297,133	2,483,841	6,897,661
Add: Amortization taken	9,594	8,756	73,984	10,338	-	63,817	152,207	318,696
Less: Accumulated amortization on disposals	-	(16,690)	-	-	-	(4,500)	-	(21,190)
Closing Accumulated Amortization Costs	187,546	102,551	1,790,365	122,207	-	2,356,450	2,636,048	7,195,167
Net Book Value	455,563	69,411	2,491,272	26,280	-	829,836	4,224,081	8,096,443
								6,685,553

Town of Birch Hills
Consolidated Schedule of Accumulated Surplus
As at December 31, 2017

Schedule 8

	2016	Changes	2017
UNAPPROPRIATED SURPLUS	1,033,247	329,958	1,363,205

APPROPRIATED RESERVES

Recreation Board operations	219,731	65,027	284,758
Fire Department Reserve	35,797	(1,499)	34,298
Capital Trust	-	-	-
Utility	-	-	-
Other (Specify)	-	-	-
Total Appropriated	255,528	63,528	319,056

ORGANIZED HAMLETS (add lines if required)

Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Total Organized Hamlets	-	-	-

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6)	6,685,553	1,011,897	7,697,450
Less: Related debt	(639,537)	(1,076,690)	(1,716,227)
Net Investment in Tangible Capital Assets	6,046,016	(64,793)	5,981,223

Total Accumulated Surplus	7,334,791	328,693	7,663,484
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Town of Birch Hills
Schedule of Mill Rates and Assessments
As at December 31, 2017

Schedule 9

	PROPERTY CLASS					
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable Assessment	160,435	60,871,360			5,197,000	
Regional Park Assessment						
Total Assessment						66,228,795
Mill Rate Factor(s)	1.00	1.00			2.10	
Total Base/Minimum Tax (generated for each property class)		428,875			31,600	460,475
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,444	783,980			112,101	897,525

MILL RATES: MILLS

Average Municipal*	13.55
Average School*	3.9569
Potash Mill Rate	
Uniform Municipal Mill Rate	9.0000

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

Town of Birch Hills
Schedule of Council Remuneration
As at December 31, 2017

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Dale Pratt	9,000	2,237	11,237
Councillor	John Herd	6,000	4,393	10,393
Councillor	Barry Evans	6,000	3,621	9,621
Councillor	Owen Stubb	6,000	2,443	8,443
Councillor	Graham Tweten	6,000	2,437	8,437
Councillor	Keith Matheson	6,000	2,187	8,187
Councillor	Sharon Rolfes	6,000	1,157	7,157
Total		45,000	18,475	63,475