

TOWN OF SHELLBROOK
Consolidated Financial Statements
Year Ended December 31, 2016

TOWN OF SHELLBROOK
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Year Ended December 31, 2016

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Management's Responsibility

Management is responsible for the preparation and presentation of the accompanying 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.

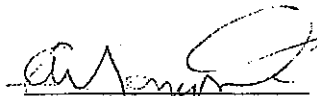
In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records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

The Council is composed of elected officials who are not employees of the Municipality. 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.

Cogent Chartered Professional Accountants LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the 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.



Kelly Hoare, Administrator



Mr George Tomporowski, Mayor

KH
Shellbrook, SK
June 26, 2017
July 17

INDEPENDENT AUDITOR'S REPORT

To the Council of the Town of Shellbrook

We have audited the accompanying consolidated financial statements of the Town of Shellbrook, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations 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 Canadian 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

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 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 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 audit opinion.

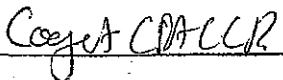
Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Shellbrook as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The financial statements of the prior period were audited by another Chartered Professional Accountant. That accountant issued an unqualified opinion. The Auditor's Report was dated June 13, 2016.

Rosthern, SK
July 20, 2017


Chartered Professional Accountants

TOWN OF SHELLBROOK

Consolidated Statement of Financial Position

December 31, 2016

	2016	2015
FINANCIAL ASSETS		
CURRENT		
Cash and Temporary Investments	\$ 780,660	\$ 18,160
Taxes Receivable - Municipal (Note 2)	295,026	344,430
Other Accounts Receivable (Note 3)	290,227	486,228
Land for Resale (Note 4)	1,330,160	1,150,590
Long-Term Investments (Note 5)	-	-
Debt Charges Recoverable (Note 6)	-	-
Other	-	-
Total Financial Assets	2,696,073	1,999,408
LIABILITIES		
Bank indebtedness (Note 7)	-	-
Accounts Payable	200,197	190,685
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 8)	42,969	31,239
Accrued Landfill Costs (Note 9)	-	-
Liability for Contaminated Sites (Note 10)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 11)	2,368,041	2,616,724
Lease Obligations (Note 12)	-	-
Total Liabilities	2,611,207	2,838,648
NET FINANCIAL ASSETS	84,866	(839,240)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	13,841,432	14,260,342
Prepayments and Deferred Charges	4,825	5,697
Stock and Supplies	-	-
Other (Note 13)	-	-
Total Non-Financial Assets	13,846,257	14,266,039
ACCUMULATED SURPLUS (Schedule 8)	\$ 13,931,123	\$ 13,426,799

TOWN OF SHELLBROOK

Consolidated Statement of Operations

Year Ended December 31, 2016

Statement 2

	Budget	2016	2015
REVENUES			
Schedule of Taxes and Other Unconditional Revenue (Schedule 1)	\$ 1,749,550	\$ 1,864,752	\$ 1,939,854
Fees and Charges (Schedule 4, 5)	1,447,960	1,300,253	1,292,599
Conditional Grants (Schedule 4, 5)	17,850	32,685	32,426
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	10,000	(14,098)	-
Land Sales - Gain (Loss) (Schedule 4, 5)	50,000	2,042	188,205
Investment Income and Commissions (Schedule 4, 5)	3,200	7,868	3,362
Other Revenues (Schedule 4, 5)	-	500	14,382
Total Revenues	3,278,560	3,194,002	3,470,828
EXPENSES			
General Government Services (Schedule 3)	413,520	410,968	389,061
Protective Services (Schedule 3)	172,553	124,241	241,034
Transportation Services (Schedule 3)	696,920	639,512	904,453
Environmental and Public Health Services (Schedule 3)	555,620	301,245	554,251
Planning and Development Services (Schedule 3)	23,650	15,667	39,756
Recreation and Cultural Services (Schedule 3)	386,230	394,587	417,212
Utility Services (Schedule 3)	1,018,880	893,040	685,033
Total Expenses	3,267,373	2,779,260	3,230,800
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	11,187	414,742	240,028
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	83,460	89,582	137,883
Surplus (Deficit) of Revenues over Expenses	94,647	504,324	377,911
Accumulated surplus - beginning of year	13,426,799	13,426,799	13,048,888
Accumulated surplus - end of year	\$ 13,521,446	\$ 13,931,123	\$ 13,426,799

TOWN OF SHELLBROOK

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2016

Statement 3

	Budget 2016	2016	2015
Surplus (Deficit)	\$ 94,647	\$ 504,324	\$ 377,911
(Acquisition) of tangible capital assets	-	(49,111)	(597,137)
Amortization of tangible capital assets	-	445,048	399,896
Proceeds on disposal of tangible capital assets	-	8,875	-
Loss (gain) on the disposal of tangible capital assets	-	14,098	-
Surplus (Deficit) of capital expenses over expenditures	-	418,910	(197,241)
	94,647	923,234	180,670
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	(5,697)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	872	1,173
Surplus (Deficit) of expenses of other non-financial over expenditures	-	872	(4,524)
Increase/Decrease in Net Financial Assets	94,647	924,106	176,146
Net Financial Assets (Debt) - Beginning of Year	(839,240)	(839,240)	(1,015,386)
Net Financial Assets (Debt) - End of Year	\$ (744,593)	\$ 84,866	\$ (839,240)

TOWN OF SHELLBROOK

Consolidated Statement of Cash Flows

Year Ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 504,324	\$ 377,911
Amortization	445,048	399,896
Loss (gain) on disposal of tangible capital assets	14,098	-
	<u>963,470</u>	<u>777,807</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	49,404	(88,636)
Other Receivables	196,001	91,372
Land for Resale	(179,570)	(180,233)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	9,511	(92,930)
Deposits	-	-
Deferred Revenue	11,730	23,989
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	872	(4,524)
Other	-	-
	<u>87,948</u>	<u>(250,962)</u>
Cash provided by operating transactions	<u>1,051,418</u>	<u>526,845</u>
Capital:		
Acquisition of capital assets	(49,111)	(597,137)
Proceeds from the disposal of capital assets	8,875	-
Other capital	-	-
Cash applied to capital transactions	<u>(40,236)</u>	<u>(597,137)</u>
Investing:		
Long-term investments	-	-
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>(40,236)</u>	<u>(597,137)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	309,526
Long-term debt repaid	(248,682)	(284,018)
Other financing	-	-
Cash provided by (applied to) financing transactions	<u>(248,682)</u>	<u>25,508</u>
Change in Cash and Temporary Investments during the year	762,500	(44,784)
Cash and Temporary Investments - beginning of year	18,160	62,944
Cash and Temporary Investments - end of year	<u>780,660</u>	<u>18,160</u>
CASH CONSISTS OF:		
Cash and Temporary Investments	\$ 780,660	\$ 18,160

1. Significant accounting policies

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

Basis of accounting: The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues 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.

(a) 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:

Entity : N/A

All inter-organizational transactions and balances have been eliminated.

(b) 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.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

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

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

(d) Deferred Revenue - Fees and Charges:

Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

(e) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(f) 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.

(g) 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.

(h) 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.

(continues)

1. Significant accounting policies (continued)

(i) 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.

(j) 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. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

(k) 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.

(l) 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 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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital assets useful lives are estimated as follows:

	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	5 to 20 years
Buildings	10 to 50 years
<i>Vehicles and Equipment</i>	
Motor vehicles	5 to 10 years
Equipment	5 to 10 years
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 years
Water and Sewer	30 to 75 years
Road Network Assets	30 to 75 years

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.

(m) Landfill liability:

The municipality owns a transfer station.

(continues)

1. Significant accounting policies (continued)

(n) Trust Funds:

Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 18.

(o) 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.

(p) 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.

(q) Measurement Uncertainty:

The preparation of financial statements in conformity with generally accepted accounting principles 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.

(r) Basis of segmentation/Segment report:

The municipality follows the 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 and street lighting.

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.

TOWN OF SHELLBROOK

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

2. Taxes Receivable - Municipal

	2016	2015
Municipal		
- current	\$ -	\$ -
- arrears	307,342	353,902
	<u>307,342</u>	<u>353,902</u>
Less - allowance for uncollectibles	(12,316)	(9,472)
Total municipal taxes receivable	<u>295,026</u>	<u>344,430</u>
School		
- current	-	-
- arrears	56,275	53,890
Total school taxes receivable	<u>56,275</u>	<u>53,890</u>
Other	-	-
Total taxes and grants in lieu receivable	<u>238,751</u>	<u>241,136</u>
Deduct taxes receivable to be collected on behalf of other organizations	(56,275)	(53,890)
Total Taxes Receivable - Municipal	<u>\$ 295,026</u>	<u>\$ 344,430</u>

3. Other Accounts Receivable

	2016	2015
Federal Government	\$ 48,196	\$ 2,814
Provincial Government	1,100	38,514
Local Government	7,171	-
Utility	72,354	75,962
Trade	163,906	371,438
Other	-	-
Total Other Accounts Receivable	<u>292,727</u>	<u>488,728</u>
Less: allowance for uncollectibles	(2,500)	(2,500)
Net Other Accounts Receivable	<u>\$ 290,227</u>	<u>\$ 486,228</u>

4. Land for Resale

	2016	2015
Tax Title Property	\$ 203,850	\$ 25,000
Allowance for market value adjustment	-	-
Net Tax Title Property	<u>203,850</u>	<u>25,000</u>
Other Land	1,126,310	1,125,590
Allowance for market value adjustment	-	-
Net Other Land	<u>1,126,310</u>	<u>1,125,590</u>
Total Land for Resale	<u>\$ 1,330,160</u>	<u>\$ 1,150,590</u>

5. Long-Term Investment

	2016	2015
	\$ -	\$ -
	-	-
Total Long-Term Investments	<u>\$ -</u>	<u>\$ -</u>

TOWN OF SHELLBROOK

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

6. Debt Charges Recoverable

	<u>2016</u>	<u>2015</u>
Current debt charges recoverable	\$ -	\$ -
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	\$ -	\$ -

7. Bank Indebtedness

The municipality has no bank indebtedness.

8. Deferred Revenue

	<u>2016</u>	<u>2015</u>
Facility Deposits	\$ 42,969	\$ 31,239
Total Deferred Revenue	\$ 42,969	\$ 31,239

9. Accrued Landfill Costs

	<u>2016</u>	<u>2015</u>
Environmental Liabilities	\$ -	\$ -

Since the municipality does not own a landfill, it has no accrued landfill costs.

10. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

11. Long-term Debt

The debt limit of the municipality is \$2,774,156. 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(1)).

Bank loan is repayable to Canada Mortgage and Housing Corporation in annual blended payments of \$263,262 which bear interest at a rate of 3.65% per annum. The loan matures in 2026.

Finance contract is repayable to John Deere Finance in monthly blended payments of \$5,159 which bear interest at a rate of 1.55% per annum. The loan matures in 2019.

(continues)

TOWN OF SHELLBROOK
Notes to Consolidated Financial Statements
Year Ended December 31, 2016

11. Long-term Debt (continued)

	Principal	2016	2015	
Future principal and interest payments are as follows:				
Year	Principal	Interest	2016	2015
2016	\$ -	\$ -	\$ -	\$ 236,208
2017	242,149	83,021	325,170	242,628
2018	249,732	75,438	325,170	249,284
2019	216,599	67,781	284,380	215,318
2020	202,688	60,574	263,262	201,434
Thereafter	1,456,873	201,038	1,657,911	1,477,165
Balance	2,368,041	487,852	2,855,893	2,622,037

12. Lease Obligations

The municipality has no lease obligations.

13. Other Non-financial Assets

	2016	2015
Total other non-financial assets	\$ -	\$ -

14. Contingent Liabilities

The municipality has no contingent liabilities.

15. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. 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 2016 was \$178,629. 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.

16. Comparative Figures

Certain of the prior year comparative figures may have been restated to conform to the current year's presentation.

17. Trusts Administered by the Municipality

The municipality does not administer any trusts.

TOWN OF SHELLBROOK

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2016

Schedule 1

	Budget 2016	2016	2015
TAXES			
General municipal tax levy	\$ 1,343,880	\$ 1,389,059	\$ 1,599,413
Abatements and adjustments	-	-	(14,951)
Discount on current year taxes	(48,410)	(48,610)	(102,909)
Net Municipal Taxes	1,295,470	1,340,449	1,481,553
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	42,500	105,934	54,388
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	1,337,970	1,446,383	1,535,941
UNCONDITIONAL GRANTS			
Revenue Sharing	330,830	330,828	323,164
Organized Hamlet	-	-	-
Other	-	-	-
Total Unconditional Grants	330,830	330,828	323,164
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	80,750	87,541	80,749
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	80,750	87,541	80,749
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 1,749,550	\$ 1,864,752	\$ 1,939,854

TOWN OF SHELLBROOK

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	\$ 4,400	\$ 16,535	\$ 4,095
- Custom work	-	-	-
- Sales of supplies	8,000	4,915	13,061
- Other - Fees and Rentals	96,800	129,550	104,410
Total Fees and Charges	109,200	151,000	121,566
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain (loss)	50,000	2,042	188,205
- Investment income and commissions	3,200	7,868	3,362
- Other	-	-	-
Total Other Segmented Revenue	162,400	160,910	313,133
Conditional Grants			
- Student Employment	-	-	-
- Other - Grants	3,600	5,114	3,008
Total Conditional Grants	3,600	5,114	3,008
Total Operating	166,000	166,024	316,141
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total General Government Services	166,000	166,024	316,141
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	13,200	30,486	10,723
- Other	-	-	-
Total Fees and Charges	13,200	30,486	10,723
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	13,200	30,486	10,723
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	13,200	30,486	10,723
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 13,200	\$ 30,486	\$ 10,723

TOWN OF SHELLBROOK

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2016

Schedule 2 - 2

	Budget 2016	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	7,500	10,895	7,155
- Sales of supplies	1,800	1,700	1,350
- Road Maintenance and Restoration			
Agreements	-	-	-
- Frontage	-	-	56,590
- Other - Airport lease	6,270	3,050	1,400
Total Fees and Charges	15,570	15,645	66,495
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Donations	-	500	14,382
Total Other Segmented Revenue	15,570	16,145	80,877
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	15,570	16,145	80,877
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Transportation Services	15,570	16,145	80,877
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	2,000	1,650	3,815
- Waste and Disposal Fees	500	500	500
- Other - Garbage collections and recoveries	493,300	272,798	288,110
Total Fees and Charges	495,800	274,948	292,425
- Tangible capital asset sales - gain (loss)	10,000	(14,098)	-
- Other	-	-	-
Total Other Segmented Revenue	505,800	260,850	292,425
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	505,800	260,850	292,425
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	4,121	-
- Transit for Disabled	2,060	2,060	11,489
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	2,060	6,181	11,489
Total Environmental and Public Health Services	\$ 507,860	\$ 267,031	\$ 303,914

TOWN OF SHELLBROOK

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 3

	Budget 2016	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	-	-	-
- Other - Permits & Licenses	18,300	11,994	17,624
Total Fees and Charges	18,300	11,994	17,624
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	18,300	11,994	17,624
Conditional Grants			
- Student Employment	-	-	-
- Other - Donations	-	940	407
Total Conditional Grants	-	940	407
Total Operating	18,300	12,934	18,031
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	18,300	12,934	18,031
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	75,600	69,478	66,848
- Other	-	-	-
Total Fees and Charges	75,600	69,478	66,848
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	75,600	69,478	66,848
Conditional Grants			
- Student Employment	-	3,132	-
- Local Government	800	4,179	6,579
- Other - Grants	13,450	19,320	22,432
Total Conditional Grants	14,250	26,631	29,011
Total Operating	89,850	96,109	95,859
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 89,850	\$ 96,109	\$ 95,859

TOWN OF SHELLBROOK

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 4

	Budget 2016	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Water	434,500	452,364	431,646
- Sewer	285,790	294,338	285,272
- Other	-	-	-
Total Fees and Charges	720,290	746,702	716,918
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	720,290	746,702	716,918
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	720,290	746,702	716,918
Capital			
Conditional Grants			
- Federal Gas Tax	81,400	83,401	81,394
- New Building Canada Fund (SCFF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	45,000
- Other	-	-	-
Total Capital	81,400	83,401	126,394
Total Utility Services	801,690	830,103	843,312
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,612,470	\$ 1,418,832	\$ 1,668,857

SUMMARY

Total Other Segmented Revenue	\$ 1,511,160	\$ 1,296,565	\$ 1,498,548
Total Conditional Grants	17,850	32,685	32,426
Total Capital Grants and Contributions	83,460	89,582	137,883
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,612,470	\$ 1,418,832	\$ 1,668,857

TOWN OF SHELLBROOK

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 26,000	\$ 27,739	\$ 25,744
Wages and benefits	209,310	193,060	196,809
Professional/Contractual services	91,700	87,930	75,040
Utilities	22,230	19,281	17,255
Maintenance, materials and supplies	64,280	55,058	62,894
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	7,063	11,319
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	20,837	-
Total General Government Services	413,520	410,968	389,061
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	98,500	100,005	98,235
Utilities	-	-	-
Maintenance, Materials and Supplies	500	400	176
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-
Fire Protection			
Wages and benefits	6,010	5,060	4,413
Professional/Contractual Services	51,103	5,106	117,467
Utilities	4,600	3,591	4,346
Maintenance, Materials and Supplies	11,840	10,079	5,546
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	10,851
Interest	-	-	-
Other	-	-	-
Total Protective Services	172,553	124,241	241,034
TRANSPORTATION SERVICES			
Wages and Benefits	256,050	218,112	236,190
Professional/Contractual Services	116,530	42,541	94,321
Utilities	70,540	59,176	64,325
Maintenance, Materials and Supplies	228,800	174,410	267,064
Gravel	25,000	29,260	59,218
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	111,703	183,335
Interest	-	4,310	-
Other	-	-	-
Total Transportation Services	\$ 696,920	\$ 639,512	\$ 904,453

TOWN OF SHELLBROOK

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 2

	Budget 2016	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ 301,240	\$ 133,866	\$ 320,177
Professional/Contractual Services	253,880	164,525	232,021
Utilities	-	-	-
Maintenance, Materials and Supplies	500	794	314
Grants and contributions - operating	-	2,060	1,739
[] Waste disposal	-	-	-
[] Public Health	-	-	-
- capital	-	-	-
[] Waste disposal	-	-	-
[] Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Environmental and Public Health Services	555,620	301,245	554,251
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	23,650	15,667	39,756
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	23,650	15,667	39,756
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	171,800	165,024	169,505
Professional/Contractual Services	78,390	85,855	90,857
Utilities	49,990	34,962	53,841
Maintenance, Materials, and Supplies	63,100	61,122	29,714
Grants and Contributions - operating	22,450	27,896	27,995
- capital	-	-	-
Amortization	-	19,728	45,024
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	500	-	276
Total Recreation and Cultural Services	\$ 386,230	\$ 394,587	\$ 417,212

TOWN OF SHELLBROOK

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	Budget 2016	2016	2015
UTILITY SERVICES			
Wages and Benefits	\$ 113,740	\$ 106,390	\$ 109,633
Professional/Contractual Services	192,470	30,797	93,237
Utilities	103,400	83,361	100,016
Maintenance, Materials and Supplies	345,000	303,254	145,461
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	306,554	149,367
Interest	264,270	62,684	87,319
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	1,018,880	893,040	685,033
TOTAL EXPENSES BY FUNCTION	\$ 3,267,373	\$ 2,779,260	\$ 3,230,800

TOWN OF SHELLBROOK

Consolidated 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
Revenues (Schedule 2)								
Fees and Charges	\$ 151,000	\$ 30,486	\$ 15,645	\$ 274,948	\$ 11,994	\$ 69,478	\$ 746,702	\$ 1,300,253
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	(14,098)	-	-	-	(14,098)
Land Sales - Gain (Loss)	2,042	-	-	-	-	-	-	2,042
Investment Income and Commissions	7,868	-	-	-	-	-	-	7,868
Other Revenues	-	-	500	-	-	-	-	500
Grants - Conditional	5,114	-	-	-	940	26,631	-	32,685
- Capital	-	-	-	6,181	-	-	83,401	89,582
Total Revenues	166,024	30,486	16,145	267,031	12,934	96,109	830,103	1,418,832
Expenses (Schedule 3)								
Wages and Benefits	220,799	5,060	218,112	133,866	-	165,024	106,390	849,251
Professional/Contractual Services	87,930	105,111	42,541	164,525	15,667	85,855	30,797	532,426
Utilities	19,281	3,591	59,176	-	-	34,962	83,361	200,371
Maintenance Material and Supplies	55,058	10,479	203,670	794	-	61,122	303,254	634,377
Grants and Contributions	-	-	-	2,060	-	27,896	-	29,956
Amortization	7,063	-	111,703	-	-	19,728	306,554	445,048
Interest	-	-	4,310	-	-	-	62,684	66,994
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	20,837	-	-	-	-	-	-	20,837
Total expenses	410,968	124,241	639,512	301,245	15,667	394,587	893,040	2,779,260
Surplus (Deficit) by Function	(244,944)	(93,755)	(623,367)	(34,214)	(2,733)	(298,478)	(62,937)	(1,360,428)
Taxes and other unconditional revenue (Schedule 1)								1,864,752
Net Surplus (Deficit)								\$ 504,324

See notes to consolidated financial statements

TOWN OF SHELLBROOK

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public	Planning and Recreation and Development	Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 121,566	\$ 10,723	\$ 66,495	\$ 292,425	\$ 17,624	\$ 66,848	\$ 716,918	\$ 1,292,599
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	188,205	-	-	-	-	-	-	188,205
Investment Income and Commissions	3,362	-	-	-	-	-	-	3,362
Other Revenues	-	-	14,382	-	-	-	-	14,382
Grants - Conditional	3,008	-	-	-	407	29,011	-	32,426
- Capital	-	-	-	11,489	-	-	126,394	137,883
Total Revenues	316,141	10,723	80,877	303,914	18,031	95,859	843,312	1,668,857
Expenses (Schedule 3)								
Wages and Benefits	222,553	4,413	236,190	320,177	-	169,505	109,633	1,062,471
Professional/ Contractual Services	75,040	215,702	94,321	232,021	39,756	90,857	93,237	840,934
Utilities	17,255	4,346	64,325	-	-	53,841	100,016	239,783
Maintenance Material and Supplies	62,894	5,722	326,282	314	-	29,714	145,461	570,387
Grants and Contributions	-	-	-	1,739	-	27,995	-	29,734
Amortization	11,319	10,851	183,335	-	-	45,024	149,367	399,896
Interest	-	-	-	-	-	-	87,319	87,319
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	276	-	276
Total expenses	389,061	241,034	904,453	554,251	39,756	417,212	685,033	3,230,800
Surplus (Deficit) by Function	(72,920)	(230,311)	(823,576)	(250,337)	(21,725)	(321,353)	158,279	(1,561,943)
Taxes and other unconditional revenue (Schedule 1)								1,939,854
Net Surplus (Deficit)								\$ 377,911

See notes to consolidated financial statements

TOWN OF SHELLBROOK

Consolidated Schedule of Tangible Capital Assets by Object

As at December 31, 2016

Schedule 6

	2016 General Assets Land	2016 General Assets Land Improvements	2016 General Assets Buildings	2016 General Assets Vehicles	2016 General Assets Machinery & Equipment	2016 Infrastructure Assets Linear assets	2016 General/ Infrastructure Assets Under Construction	2016 Total	2015 Total
Asset cost									
Opening Asset costs	\$ 659,319	\$ 221,891	\$ 1,827,674	\$ 199,970	\$ 1,152,134	\$ 14,029,026	\$ 450,995	\$ 18,541,009	\$ 17,943,872
Additions during the year	-	-	-	49,111	-	-	-	49,111	597,137
Disposals and write-downs during the year	(22,973)	-	-	-	-	-	-	(22,973)	-
Transfers (from) assets under construction	-	450,995	-	-	-	-	(450,995)	-	-
Closing Asset Costs	636,346	672,886	1,827,674	249,081	1,152,134	14,029,026	-	18,567,147	18,541,009
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	40,367	904,026	83,613	849,941	2,402,720	-	4,280,667	3,880,771
Add: Amortization taken	-	-	8,695	9,218	34,384	392,751	-	445,048	399,896
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	-	40,367	912,721	92,831	884,325	2,795,471	-	4,725,715	4,280,667
Net Book Value	\$ 636,346	\$ 632,519	\$ 914,953	\$ 156,250	\$ 267,809	\$ 11,233,555	\$ -	\$ 13,841,432	\$ 14,260,342

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

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

- a) Infrastructure Assets \$ -
- b) Vehicles \$ -
- c) Machinery and Equipment \$ -

3. Amount of interest capitalized in 2016: \$ -

See notes to consolidated financial statements

TOWN OF SHELLBROOK

Consolidated Schedule of Tangible Capital Assets by Function

As at December 31, 2016

Schedule 7

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2015
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total	Total
Asset cost										
Opening Asset costs	\$ 261,190	\$ 116,307	\$ 5,135,244	\$ -	\$ -	\$ 1,110,748	\$ 11,917,520	\$ 18,541,009	\$ 17,943,872	
Additions during the year	-	-	49,111	-	-	-	-	49,111	597,137	
Disposals and write-downs during the year	-	-	-	-	-	-	(22,973)	(22,973)	-	
Closing Asset Costs	261,190	116,307	5,184,355	-	-	1,110,748	11,894,547	18,567,147	18,541,009	
Accumulated Amortization Cost										
Opening Accumulated Amortization Costs	33,782	72,135	2,218,254	-	-	568,420	1,388,076	4,280,667	3,880,771	
Add: Amortization taken	7,063	-	111,703	-	-	19,728	306,554	445,048	399,896	
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-	
Closing Accumulated Amortization Costs	40,845	72,135	2,329,957	-	-	588,148	1,694,630	4,725,715	4,280,667	
Net Book Value	\$ 220,345	\$ 44,172	\$ 2,854,398	\$ -	\$ -	\$ 522,600	\$ 10,199,917	\$ 13,841,432	\$ 14,260,342	

See notes to consolidated financial statements

TOWN OF SHELLBROOK

Consolidated Schedule of Accumulated Surplus

As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ 1,630,782	\$ 261,266	\$ 1,892,048
APPROPRIATED RESERVES			
Machinery and Equipment	78,095	(31,910)	46,185
Public Reserve	13,438	-	13,438
Capital Trust	-	-	-
Utility	-	359,264	359,264
Other (Numerous other appropriated reserves)	60,866	85,931	146,797
Total Appropriated	152,399	413,285	565,684
ORGANIZED HAMLETS			
Organized Hamlet of	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	14,260,342	(418,910)	13,841,432
Less: Related debt	(2,616,724)	248,683	(2,368,041)
Net Investment in Tangible Capital Assets	11,643,618	(170,227)	11,473,391
Total Accumulated Surplus	\$ 13,426,799	\$ 504,324	\$ 13,931,123

TOWN OF SHELLBROOK
 Schedule of Mill Rates and Assessments
 As at December 31, 2016

Schedule 9

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable Assessment	\$ 119,735	\$ 81,783,590	\$ -	\$ -	\$ 11,285,400	\$ -	\$ 93,188,725
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	119,735	81,783,590	-	-	11,285,400	-	93,188,725
Mill Rate Factor(s)	1.0000	1.0000	-	-	3.0000	-	-
Total Base/Minimum Tax (generated for each property class)	2,261	102,611	-	-	10,833	-	115,705
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 3,578	\$ 1,002,230	\$ -	\$ -	\$ 383,251	\$ -	\$ 1,389,059

MILLS

Average Municipal *	14.9059
Average School	5.4205
Potash Mill Rate	-
Uniform Municipal Mill Rate	11.0000

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

TOWN OF SHELLBROOK

Schedule of Council Remuneration

As at December 31, 2016

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Mayor	Tompsonski George	\$ 6,888	\$ 1,877	\$ 8,765
Councillor	Otterson Amund	2,935	772	3,707
Councillor	Nording Kathleen	2,420	-	2,420
Councillor	Knight David	2,400	187	2,587
Councillor	Freeman Lois	3,025	59	3,084
Councillor	Clements Bruce	4,015	141	4,156
Councillor	Banda Lyle	3,020	-	3,020
		-	-	-
		-	-	-
Total		\$ 24,703	\$ 3,036	\$ 27,739