

TOWN OF WHITE CITY
Financial Statements
December 31, 2016

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INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors
Town of White City

We have audited the accompanying financial statements of the **TOWN OF WHITE CITY**, which comprise the statement of financial position as at December 31, 2016 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 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 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the 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 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 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 financial statements present fairly, in all material respects, the financial position of the **TOWN OF WHITE CITY** as at December 31, 2016 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.


Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
May 17, 2017

TOWN OF WHITE CITY
Statement of Financial Position
As at December 31, 2016

Statement 1

	2016	2015
ASSETS		
Financial Assets		
Cash & Investments (Note 2)	\$ 6,124,736	\$ 6,492,282
Taxes Receivable - Municipal (Note 3)	200,143	171,453
Other Accounts Receivable (Note 4)	607,162	585,171
Land for Resale	-	-
Long-Term Financial Assets (Note 5)	4,955,723	5,020,882
Debt Charges Recoverable	-	-
Total Financial Assets	11,887,764	12,269,788
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 6)	1,217,735	1,377,684
Accrued Liabilities Payable	-	-
Utility Deposits	129,120	134,720
Deferred Revenue (Note 7)	1,978,788	1,963,602
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 8)	3,234,039	3,794,932
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	6,559,682	7,270,938
NET FINANCIAL ASSETS	5,328,082	4,998,850
Non-Financial Assets		
Tangible Capital Assets (Schedules 6, 7)	30,089,395	29,278,870
Prepayment and Deferred Charges	16,354	56,334
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	30,105,749	29,335,204
Accumulated Surplus (Deficit) (Schedule 8)	\$ 35,433,831	\$ 34,334,054

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Operations
For the year ended December 31, 2016

Statement 2

	2016 Budget	2016	2015
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 2,726,112	\$ 2,782,322	\$ 2,582,318
Fees and Charges (Schedule 4, 5)	1,757,774	1,747,336	1,699,528
Conditional Grants (Schedule 4, 5)	615,284	452,876	947,105
Tangible Capital Assets Sales - Gain (Schedule 4, 5)	5,500	9,967	51,820
Land Sales - Gain (Schedule 4, 5)	-	5,000	-
Investment Income and Commissions (Schedule 4, 5)	61,000	72,949	75,999
Other Revenues (Schedule 4, 5)	11,752	66,023	24,025
Total Revenues	5,177,422	5,136,473	5,380,795
Expenses			
General Government Services (Schedule 3)	1,012,736	879,545	854,696
Protective Services (Schedule 3)	306,506	282,399	263,433
Transportation Services (Schedule 3)	837,602	550,950	605,375
Environmental and Public Health Services (Schedule 3)	235,174	214,947	287,958
Planning and Development Services (Schedule 3)	-	105,570	69,652
Recreation and Cultural Services (Schedule 3)	549,643	471,433	401,587
Utility Services (Schedule 3)	1,868,945	1,800,973	1,700,521
Total Expenses	4,810,606	4,305,817	4,183,222
Surplus (Deficit) before Other Capital Contributions	366,816	830,656	1,197,573
Capital Grants and Contributions (Schedule 4, 5)	505,845	269,121	560,549
Surplus (Deficit) of Revenues over Expenses	872,661	1,099,777	1,758,122
Accumulated Surplus (Deficit), Beginning of Year	34,334,054	34,334,054	32,575,932
Accumulated Surplus (Deficit), End of Year	\$ 35,206,715	\$ 35,433,831	\$ 34,334,054

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Changes in Net Financial Assets
For the year ended December 31, 2016

Statement 3

	2016 Budget	2016	2015
Surplus (Deficit)	\$ 872,661	\$ 1,099,777	\$ 1,758,122
(Acquisition) of tangible capital assets	(1,730,339)	(1,436,300)	(1,235,413)
Amortization of tangible capital assets	630,723	611,556	553,540
Proceeds of disposal of tangible capital assets	5,500	24,186	85,651
Loss (gain) on disposal of tangible capital assets	(5,500)	(9,967)	(51,820)
Surplus (Deficit) of capital expenses over expenditures	(1,099,616)	(810,525)	(648,042)
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	(12,642)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	39,980	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	39,980	(12,642)
Increase/Decrease in Net Financial Assets	(226,955)	329,232	1,097,438
Net Financial Assets - Beginning of Year	4,998,850	4,998,850	3,901,412
Net Financial Assets - End of Year	\$ 4,771,895	\$ 5,328,082	\$ 4,998,850

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Statement of Cash Flows
For the year ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 1,099,777	\$ 1,758,122
Amortization	611,556	553,540
Loss (gain) on disposal of tangible capital assets	(9,967)	(51,820)
	1,701,366	2,259,842
Changes in assets / liabilities		
Taxes Receivable - Municipal	(28,690)	(35,466)
Other Receivables	(21,991)	(137,904)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(159,949)	238,005
Deposits	(5,600)	(7,100)
Deferred Revenues	15,186	475,183
Other Liabilities	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	39,980	(12,642)
Other	-	-
Net cash from (used for) operations	1,540,302	2,779,918
Capital:		
Acquisition of Capital Assets	(1,436,300)	(1,235,413)
Proceeds from the Disposal of Capital Assets	24,186	85,651
Other Capital	-	-
Net cash from (used for) capital	(1,412,114)	(1,149,762)
Investing:		
Long-Term Investments	65,159	(200,483)
Other Investments	-	-
Net cash from (used for) investing	65,159	(200,483)
Financing:		
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	(560,893)	(550,934)
Other Financing	-	-
Net cash from (used for) financing	(560,893)	(550,934)
Increase (Decrease) in cash resources	(367,546)	878,739
Cash and Investments - Beginning of Year	6,492,282	5,613,543
Cash and Investments - End of Year	\$ 6,124,736	\$ 6,492,282

The accompanying notes form an integral part of these financial statements.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

1. SUMMARY OF 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 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.

(a) Reporting Entity:

The financial statement 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 recording</u>
White City Parks and Recreation Committee	Consolidated (already imbedded in the accounts, in fact)

Any 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 are collected and remitted in accordance with relevant legislation. The amounts uncollected are disclosed in Note 3.

(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 either expenses 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 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.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

(e) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize the taxes as revenue in the period the project is undertaken and the prepayments are accepted. Any frontage taxes not prepaid are reported as a long-term asset to be reduced by the principle portion of each annual frontage tax levy.

(f) Net-Financial Assets:

Net-Financial Assets at the end of an accounting period are the net amounts 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:

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.

(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. Taxation revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

(j) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible 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 values 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. No amortization is claimed on capital assets in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	10 to 40 years
Buildings	25 to 40 years
Vehicles & Equipment	
Vehicles	5 to 10 years
Machinery & Equipment	5 to 20 years
Infrastructure Assets	
Infrastructure Assets	
Water & Sewer	30 to 100 years
Road Network Assets	10 to 60 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 lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

(k) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

(l) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting 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 expenses 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 "Opening Assets 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.

(m) 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: The General Government segment provides for the administration of the municipality.

Protective Services: Protective Services segment is comprised of expenses for police and fire protection.

Transportation Services: The Transportation Services segment is 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 items relating to public health services in the municipality.

Planning and Development: The Planning and Development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

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

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

2. Cash and Temporary Investments

	2016	2015
Cash	\$ 289	\$ 210
Bank - operating account	2,968,750	3,355,780
Money market funds	5,837	5,825
Other mutual funds, GIC's, brokerage	3,149,860	3,104,416
Recreation board bank account	-	26,051
Total Cash and Temporary Investments	\$ 6,124,736	\$ 6,492,282

Cash and temporary investments include balances with banks, redeemable term deposits, marketable securities and other investments with maturities of twelve months or less.

3. Taxes and Grants in Lieu Receivable

	2016	2015
Municipal - Current	\$ 80,508	\$ 77,380
- Arrears	119,635	94,073
	200,143	171,453
- Less Allowance for Uncollectables	-	-
Total Municipal Taxes Receivable	200,143	171,453

School - Current	57,329	46,805
- Arrears	37,286	20,669
Total School Taxes Receivable	94,615	67,474

Other	-	-
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Total Taxes and Grants in Lieu Receivable	294,758	238,927
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Deduct taxes to be collected on behalf of other organizations	(94,615)	(67,474)
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Total Taxes and Grants in Lieu Receivable	\$ 200,143	\$ 171,453
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4. Other Accounts Receivable

	2016	2015
Trade receivables	\$ 221,903	\$ 82,075
Local governments	3,714	121,633
Provincial government/agencies	80	1,516
GST receivable	74,918	62,503
Employee advance	800	800
Utility accounts receivable	287,855	291,775
Accrued interest	20,079	24,869
Total Other Accounts Receivable	609,349	585,171

Less Allowance for Uncollectables	2,187	-
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Net Other Accounts Receivable	\$ 607,162	\$ 585,171
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TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

5. Long-Term Financial Assets

	2016	2015
Frontage tax receivables	\$ 69,483	\$ 134,642
Wastewater Management Authority loan	4,886,240	4,886,240
Total Long Term Financial Assets	\$ 4,955,723	\$ 5,020,882

6. Accounts Payable

	2016	2015
Trade payables	\$ 237,755	\$ 319,283
Sask Water	88,807	77,932
School tax collections	19,334	17,551
WCB orders added to tax roll	-	18,331
Overpaid taxes	657	-
Accrued interest	44,648	49,654
Wages and benefits payable	36,554	30,395
Community centre deposits	4,800	6,600
Building and other deposits	785,180	857,938
Total Accounts Payable	\$ 1,217,735	\$ 1,377,684

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

7. Deferred Revenue

	2016	2015
Recreation Committee, SK Lotteries grant awaiting disbursal	\$ 25,544	\$ 25,544
Protective services	17,146	18,767
Funds in lieu of dedication of public reserve lands	20,127	20,128
Planning and Development Act - development fees	1,864,936	1,863,128
White Butte protective capital	46,035	36,035
Local library board, library rejuvenation project	5,000	-
Total Deferred Revenue	\$ 1,978,788	\$ 1,963,602

8. Long-Term Debt

a) The debt limit of the municipality is \$3,926,168. 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)).

b) Debenture debts (\$2,230,620 operating, \$878,323 capital) are repayable at 3.2% and 5.15% and mature in 2021 and 2029.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016	\$ -	\$ -	\$ -	\$ 452,205
2017	467,586	116,614	584,200	467,586
2018	483,507	100,693	584,200	483,507
2019	499,986	84,214	584,200	499,986
2020	517,045	67,155	584,200	517,045
2021	534,703	49,497	584,200	534,703
Thereafter	606,116	148,674	754,790	606,116
Balance	\$ 3,108,943	\$ 566,847	\$ 3,675,790	\$ 3,561,148

c) Bank Debt: Loans (four) payable to the Royal Bank, totalling \$125,096 (\$65,426 operating, \$59,670 capital), with interest ranging from 4.85% - 5.23% and maturity dates ranging from 2017 - 2018, for sewer projects financing.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2016	\$ -	\$ -	\$ -	\$ 108,688
2017	91,546	4,055	95,601	91,546
2018	33,550	616	34,166	33,550
2019	-	-	-	-
2020	-	-	-	-
2021	-	-	-	-
Thereafter	-	-	-	-
Balance	\$ 125,096	\$ 4,671	\$ 129,767	\$ 233,784

TOWN OF WHITE CITY
Notes to the Financial Statements
For the year ended December 31, 2016

9. Trusts of the Municipality

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

McKenzie Point deposit, held in-trust	2016	2015
Balance - Beginning of Year	\$ 82,438	\$ 81,781
Interest received, accrued	329	657
Balance - End of Year	\$ 82,767	\$ 82,438

10. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer 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's pension expense in 2016 was \$63,913 (2015 - \$60,840). 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.

11. Fair Value

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature. The fair value of the municipality's long term debt approximates the carrying value as the terms and conditions are comparable to current market conditions, or they are due in a relatively short period of time.

12. Interest Rate Risk

The town is not exposed to significant interest rate risk on its monetary current assets and current liabilities due to their short term maturity. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. The interest rate and maturity date of the debt is disclosed in Note 8.

13. Credit Risk

The municipality is exposed to credit risk on the accounts receivable. Accounts receivable by type/ source are disclosed in Notes 3-5.

TOWN OF WHITE CITY
 Schedule of Taxes and Other Unconditional Revenue
 For the year ended Saturday, December 31, 2016

Schedule 1

	2016 Budget	2016	2015
TAXES			
General municipal tax levy	\$ 2,676,671	\$ 2,675,259	\$ 2,476,177
Abatements and adjustments	(6,000)	(3,284)	(4,122)
Discount on current year taxes	(401,501)	(354,573)	(339,020)
Net Municipal Taxes	2,269,170	2,317,402	2,133,035
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	18,737	26,632	21,198
Special tax levy	-	-	-
Other -	-	-	-
Total Taxes	2,287,907	2,344,034	2,154,233
UNCONDITIONAL GRANTS			
Revenue Sharing	436,605	436,605	426,475
Organized Hamlet	-	-	-
Other -	-	-	-
Total Unconditional Grants	436,605	436,605	426,475
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,600	1,683	1,610
Other -	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
Total Grants in Lieu of Taxes	1,600	1,683	1,610
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 2,726,112	\$ 2,782,322	\$ 2,582,318

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2-1

	<u>2016 Budget</u>	<u>2016</u>	<u>2015</u>
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work (incl office services, tax cert)	\$ 7,000	\$ 9,600	\$ 6,419
- Fines (general)	-	50	610
- Other - Servicing agreement fees	20,000	10,630	-
- Other - Licences and permits	19,510	28,923	38,543
Total Fees and Charges	46,510	49,203	45,572
- Tangible capital asset sales - gain (loss)	-	(3,101)	-
- Land sales - gain	-	5,000	-
- Investment income and commissions	61,000	72,949	75,999
- Other - Occupancy deposit forfeits	-	19,593	7,620
Total Other Segmented Revenue	107,510	143,644	129,191
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	107,510	143,644	129,191
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 107,510	\$ 143,644	\$ 129,191

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Fire fees	\$ 3,000	\$ 27,146	\$ 2,086
Total Fees and Charges	3,000	27,146	2,086
- Tangible capital asset sales - gain (loss)	-	5,300	13,500
- Other - Fines (protective)	3,000	37,502	2,876
Total Other Segmented Revenue	6,000	69,948	18,462
Conditional Grants			
- Student Employment	-	-	-
- Local Government	52,000	52,000	52,000
- Other - Operating donations	-	-	-
Total Conditional Grants	52,000	52,000	52,000
Total Operating	58,000	121,948	70,462

Capital

Conditional Grants and other restricted contributions			
- Gas Tax	-	-	-
- Local Government	14,720	-	50,586
- Other - Capital donations	-	3,104	78,547
- Other - Lot development fees recognized for PS capital projects	24,720	-	31,203
Total Capital	39,440	3,104	160,336
Total Protective Services	\$ 97,440	\$ 125,052	\$ 230,798

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2-2

	2016 Budget	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ 863	\$ -
- Sales of supplies	-	-	-
- Road maintenance agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	-	863	-
- Tangible capital asset sales - gain (loss)	5,500	7,768	38,320
- Other -	-	-	-
Total Other Segmented Revenue	5,500	8,631	38,320
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	1,525
- Other - Disaster assistance, flood control	-	-	-
Total Conditional Grants	-	-	1,525
Total Operating	5,500	8,631	39,845
Capital			
Conditional Grants and Other Capital Contributions			
- Gas Tax	110,231	110,231	107,579
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Local Improvement	20,000	-	-
Total Capital	130,231	110,231	107,579
Total Transportation Services	\$ 135,731	\$ 118,862	\$ 147,424

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 2,750	\$ 2,175	\$ 2,477
- Other - Christopher Place agreement	-	2,190	-
Total Fees and Charges	2,750	4,365	2,477
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	2,750	4,365	2,477
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Recycling	2,500	9,614	2,335
Total Conditional Grants	2,500	9,614	2,335
Total Operating	5,250	13,979	4,812

Capital

Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 5,250	\$ 13,979	\$ 4,812

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2-3

	2016 Budget	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	\$ -	\$ -	\$ -

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees, rentals	\$ 75,000	\$ 92,641	\$ 74,785
Total Fees and Charges	75,000	92,641	74,785
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Interest	-	-	662
Total Other Segmented Revenue	75,000	92,641	75,447
Conditional Grants			
- Sask Culture, SE Connection, SPRA, CIF	14,800	13,630	7,450
- Local Government	18,400	18,400	18,400
- Parks and Recreation fundraising	14,100	12,891	-
- Other - Sask Lotteries	25,544	25,544	25,544
Total Conditional Grants	72,844	70,465	51,394
Total Operating	147,844	163,106	126,841

Capital

Conditional Grants and other restricted contributions			
- Lot development fees recognized for RC projects	31,500	-	-
- Donations for tangible capital assets	-	9,299	-
- Local	21,000	-	-
- Sask Culture, SE Connections, SPRA, CIF	25,000	-	-
- Other - Fundraising for RC projects	-	10,000	34,508
Total Capital	77,500	19,299	34,508
Total Recreation and Cultural Services	\$ 225,344	\$ 182,405	\$ 161,349

TOWN OF WHITE CITY
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2016

Schedule 2-4

	2016 Budget	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 993,321	\$ 944,718	\$ 960,688
- Sewer	593,193	566,542	548,811
- Other - Penalties, dumping and other	44,000	61,858	65,109
Total Fees and Charges	1,630,514	1,573,118	1,574,608
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Local improvement levies (interest component)	8,752	8,928	12,867
Total Other Segmented Revenue	1,639,266	1,582,046	1,587,475
Conditional Grants and Other Contributions			
- SIGI interest subsidy	84,356	84,356	96,929
- Other - Lot development fees recognized for UT projects	403,584	236,441	742,922
Total Conditional Grants	487,940	320,797	839,851
Total Operating	2,127,206	1,902,843	2,427,326
Capital			
Conditional Grants and Other Capital Contributions			
- Gas Tax	-	-	-
- Lot development fees recognized for UT capital projects	258,674	136,487	241,391
- New Building Canada Fund (SCF, NRP)	-	-	-
- Other - Insurance claim	-	-	16,735
Total Capital	258,674	136,487	258,126
Total Utility Services	\$ 2,385,880	\$ 2,039,330	\$ 2,685,452

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 2,957,155	\$ 2,623,272	\$ 3,359,026
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SUMMARY

Total Other Segmented Revenue	\$ 1,836,026	\$ 1,901,275	\$ 1,851,372
Total Conditional Grants and Other Contributions	615,284	452,876	947,105
Total Capital Grants and Other Capital Contributions	505,845	269,121	560,549

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 2,957,155	\$ 2,623,272	\$ 3,359,026
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TOWN OF WHITE CITY
 Schedule of Total Expenses by Function
 For the year ended December 31, 2016

Schedule 3-1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 116,144	\$ 99,427	\$ 116,853
Wages and benefits	467,072	434,351	416,963
Professional/Contractual services	292,000	213,446	181,416
Utilities	23,000	17,466	11,933
Maintenance, materials, and supplies	60,700	64,291	40,662
Grants and contributions - operating	5,000	5,000	-
- capital	-	-	-
Amortization	45,320	45,564	22,741
Interest	-	-	-
Allowance for uncollectible (recovery)	3,500	-	261
Other - Annexation compensation	-	-	63,867
Total General Government Services	\$ 1,012,736	\$ 879,545	\$ 854,696

PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	99,848	92,642	92,905
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	6,400	6,400	6,000
- capital	-	-	-
Other -	-	-	-
Fire Protection			
Wages and benefits	34,500	34,530	34,662
Professional/Contractual services	31,801	28,113	25,020
Utilities	8,240	6,403	5,661
Maintenance, materials, and supplies	37,400	35,165	28,465
Grants and contributions - operating	11,200	-	1,200
- capital	-	-	-
Amortization	73,917	75,946	66,320
Interest	-	-	-
Other - WCVFFA	3,200	3,200	3,200
Total Protective Services	\$ 306,506	\$ 282,399	\$ 263,433

TRANSPORTATION SERVICES			
Wages and benefits	\$ 322,073	\$ 215,240	\$ 259,134
Council remuneration and travel	-	-	-
Professional/Contractual services	32,096	19,991	20,433
Utilities	50,730	44,480	43,786
Maintenance, materials, and supplies	212,015	81,488	105,032
Gravel	18,200	9,478	4,166
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	202,488	180,273	172,824
Interest	-	-	-
Other -	-	-	-
Total Transportation Services	\$ 837,602	\$ 550,950	\$ 605,375

TOWN OF WHITE CITY
Schedule of Total Expenses by Function
For the year ended December 31, 2016

Schedule 3-2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES	2016 Budget	2016	2015
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	230,674	206,847	199,437
Utilities	-	-	-
Maintenance, materials, and supplies	4,500	5,052	1,079
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Christopher Place servicing agreement	-	3,048	-
Other - Disaster recovery, tree renewal	-	-	87,442

Total Environmental and Public Health Services	\$ 235,174	\$ 214,947	\$ 287,958
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PLANNING AND DEVELOPMENT SERVICES	2016 Budget	2016	2015
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	-	80,434	69,652
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - home inspections	-	25,136	-

Total Planning and Development Services	\$ -	\$ 105,570	\$ 69,652
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RECREATION AND CULTURAL SERVICES	2016 Budget	2016	2015
Wages and benefits	\$ 161,911	\$ 232,401	\$ 165,537
Professional/Contractual services	163,651	51,517	45,796
Utilities	24,618	17,633	15,670
Maintenance, materials, and supplies	77,800	64,806	56,759
Grants and contributions - operating	25,500	17,474	19,174
- capital, and football field	4,000	1,258	1,642
Amortization	80,243	80,043	78,601
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other - Recreation Committee programs and events	11,920	6,301	18,408

Total Recreation and Cultural Services	\$ 549,643	\$ 471,433	\$ 401,587
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TOWN OF WHITE CITY
 Schedule of Total Expenses by Function
 For the year ended December 31, 2016

Schedule 3-3

UTILITY SERVICES	2016 Budget	2016	2015
Wages and benefits	\$ 137,168	\$ 127,392	\$ 77,390
Professional/Contractual services	73,300	102,259	51,906
Utilities	19,000	17,467	15,907
Maintenance, materials, and supplies	124,560	112,104	86,615
Grants and contributions - Waste Water Authority	66,820	-	55,020
- other	-	-	-
Amortization	228,755	229,730	213,054
Interest	141,342	136,337	156,696
Allowance for uncollectibles	-	2,187	-
Other - Water purchases	728,000	723,497	693,933
Other - SaskWater connection fee	350,000	350,000	350,000
Total Utility Services	\$ 1,868,945	\$ 1,800,973	\$ 1,700,521
 TOTAL EXPENSES BY FUNCTION	 \$ 4,810,606	 \$ 4,305,817	 \$ 4,183,222

TOWN OF WHITE CITY
 Schedule of Segment Disclosure by Function
 For the year ended 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	\$ 49,203	\$ 27,146	\$ 863	\$ 4,365	-	\$ 92,641	\$ 1,573,118	\$ 1,747,336
Tangible Capital Asset Sales - Gain	(3,101)	5,300	7,768	-	-	-	-	9,967
Land Sales - Gain	5,000	-	-	-	-	-	-	5,000
Investment Income and Commissions	72,949	-	-	-	-	-	-	72,949
Other Revenues	19,593	37,502	-	-	-	-	8,928	66,023
Grants - Conditional	-	52,000	-	9,614	-	70,465	320,797	452,876
- Capital	-	3,104	110,231	-	-	19,299	136,487	269,121
Total Revenues	143,644	125,052	118,862	13,979	-	182,405	2,039,330	2,623,272
Expenses (Schedule 3)								
Wages and Benefits	533,778	34,530	215,240	-	-	232,401	127,392	1,143,341
Professional/Contractual Services	213,446	120,755	19,991	206,847	80,434	51,517	102,259	795,249
Utilities	17,466	6,403	44,480	-	-	17,633	17,467	103,449
Maintenance, Materials, and Supplies	64,291	35,165	90,966	5,052	-	64,806	112,104	372,384
Grants and Contributions	5,000	6,400	-	-	-	18,732	-	30,132
Amortization	45,564	75,946	180,273	-	-	80,043	229,730	611,556
Interest	-	-	-	-	-	-	136,337	136,337
Allowance for Uncollectibles	-	-	-	-	-	-	2,187	2,187
Other	-	3,200	-	3,048	25,136	6,301	1,073,497	1,111,182
Total Expenses	879,545	282,399	550,950	214,947	105,570	471,433	1,800,973	4,305,817
Surplus (Deficit) by Function	\$ (735,901)	\$ (157,347)	\$ (432,088)	\$ (200,968)	\$ (105,570)	\$ (289,028)	\$ 238,357	\$ (1,682,545)
Taxation and Other Unconditional Revenue (Schedule 1)								\$ 2,782,322
Net Surplus (Deficit)								\$ 1,099,777

TOWN OF WHITE CITY
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2015

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	\$ 45,572	\$ 2,086	-	\$ 2,477	-	\$ 74,785	\$ 1,574,608	\$ 1,699,528
Tangible Capital Asset Sales - Gain	-	13,500	38,320	-	-	-	-	51,820
Investment Income and Commissions	75,999	-	-	-	-	-	-	75,999
Other Revenues	7,620	2,876	-	-	-	662	12,867	24,025
Grants - Conditional	-	52,000	1,525	2,335	-	51,394	839,851	947,105
- Capital	-	160,336	107,579	-	-	34,508	258,126	560,549
Total Revenues	129,191	230,798	147,424	4,812	-	161,349	2,685,452	3,359,026
Expenses (Schedule 3)								
Wages and Benefits	533,816	34,662	259,134	-	-	165,537	77,390	1,070,539
Professional/Contractual Services	181,416	117,925	20,433	199,437	69,652	45,796	51,906	686,565
Utilities	11,933	5,661	43,786	-	-	15,670	15,907	92,957
Maintenance, Materials, and Supplies	40,662	28,465	109,198	1,079	-	56,759	86,615	322,778
Grants and Contributions	-	7,200	-	-	-	20,816	55,020	83,036
Amortization	22,741	66,320	172,824	-	-	78,601	213,054	553,540
Interest	-	-	-	-	-	-	156,696	156,696
Allowance for Uncollectibles	261	-	-	-	-	-	-	261
Other	63,867	3,200	-	87,442	-	18,408	1,043,933	1,216,850
Total Expenses	854,696	263,433	605,375	287,958	69,652	401,587	1,700,521	4,183,222
Surplus (Deficit) by Function	\$ (725,505)	\$ (32,635)	\$ (457,951)	\$ (283,146)	\$ (69,652)	\$ (240,238)	\$ 984,931	\$ (824,196)
Taxation and Other Unconditional Revenue (Schedule 1)								
								\$ 2,582,318
Net Surplus (Deficit)								\$ 1,758,122

Taxation and Other Unconditional Revenue (Schedule 1)

Net Surplus (Deficit)

TOWN OF WHITE CITY
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2016

Schedule 6

2016

2015

Asset Cost	General Assets						Infrastructure Assets		General / Infrastructure Assets Under Construction		Total		
	Land	Land Improvements		Buildings		Vehicles		Machinery & Equipment		Linear Assets		Total	
		\$	\$	\$	\$	\$	\$	\$	\$	\$			\$
Opening Asset costs	\$ 12,547,598	\$ 1,599,437	\$ 2,413,697	\$ 169,487	\$ 1,769,325	\$ 16,663,069	\$ 140,190	\$ 35,302,783	\$ 34,332,352	\$ 35,302,783	\$ 34,332,352		
Additions during the year	-	199,212	6,097	-	87,928	399,328	743,735	1,436,300	1,235,413	1,436,300	1,235,413		
Disposals and write downs during the year	-	-	-	-	(89,157)	-	-	(89,157)	(264,982)	(89,157)	(264,982)		
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-	-	-		
Closing Asset Costs	\$ 12,547,598	\$ 1,798,649	\$ 2,419,794	\$ 169,487	\$ 1,768,096	\$ 17,062,397	\$ 883,925	\$ 36,649,926	\$ 35,302,783	\$ 36,649,926	\$ 35,302,783		
Accumulated Amortization													
Opening Accum. Amort. Cost	\$ -	\$ 478,557	\$ 961,769	\$ 41,725	\$ 695,381	\$ 3,846,481	\$ -	\$ 6,023,913	\$ 5,701,524	\$ 6,023,913	\$ 5,701,524		
Add: Amortization taken	-	71,490	69,009	14,367	127,611	329,079	-	611,556	563,540	611,556	563,540		
Less: Accum. Amort. on Disposals	-	-	-	-	(74,938)	-	-	(74,938)	(231,151)	(74,938)	(231,151)		
Closing Accumulated Amort.	\$ -	\$ 550,047	\$ 1,030,778	\$ 56,092	\$ 748,054	\$ 4,175,560	\$ -	\$ 6,560,531	\$ 6,023,913	\$ 6,560,531	\$ 6,023,913		
Net Book Value	\$ 12,547,598	\$ 1,248,602	\$ 1,389,016	\$ 113,375	\$ 1,020,042	\$ 12,886,837	\$ 883,925	\$ 30,089,395	\$ 29,278,870	\$ 30,089,395	\$ 29,278,870		

1. Total contributed/donated assets received in 2016:

2. List of assets recognized at nominal value are:
- Infrastructure assets
 - Vehicles
 - Machinery and Equipment

3. Amount of interest capitalized in 2016:

TOWN OF WHITE CITY
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2016

Schedule 7

2016

2015

	2016						2015		
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Cost									
Opening Asset costs	\$ 1,196,232	\$ 1,519,847	\$ 16,231,543	\$ -	\$ -	\$ 2,126,255	\$ 14,228,906	\$ 35,302,783	\$ 34,332,352
Additions during the year	28,361	15,328	773,455	-	-	74,169	544,987	1,436,300	1,235,413
Disposals and write-downs during the year	(13,396)	(54,000)	(21,761)	-	-	-	-	(89,157)	(264,982)
Closing Asset Costs	\$ 1,211,197	\$ 1,481,175	\$ 16,983,237	\$ -	\$ -	\$ 2,200,424	\$ 14,773,893	\$ 36,649,926	\$ 35,302,783
Accumulated Amortization									
Opening Accum. Amort. Costs	\$ 231,534	\$ 574,321	\$ 1,000,172	\$ -	\$ -	\$ 943,532	\$ 3,274,354	\$ 6,023,913	\$ 5,701,524
Add: Amortization taken	45,564	75,946	180,273	-	-	80,043	229,730	611,556	553,540
Less: Accum. Amort. Disposals	(10,057)	(54,000)	(10,881)	-	-	-	-	(74,938)	(231,151)
Closing Accumulated Amortization	\$ 267,041	\$ 596,267	\$ 1,169,564	\$ -	\$ -	\$ 1,023,575	\$ 3,504,084	\$ 6,560,531	\$ 6,023,913
Net Book Value	\$ 944,156	\$ 884,908	\$ 15,813,673	\$ -	\$ -	\$ 1,176,849	\$ 11,269,809	\$ 30,089,395	\$ 29,278,870

TOWN OF WHITE CITY
 Schedule of Accumulated Surplus
 For the year ended December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ 2,682,297	\$ (766,988)	\$ 1,915,309
APPROPRIATED RESERVES			
Asset renewal - General Government	31,200	16,500	47,700
Asset renewal - Protective	61,728	34,172	95,900
Asset renewal - Transportation	171,920	74,680	246,600
Asset renewal - Recreation & Culture	59,200	36,000	95,200
Asset renewal - Utilities	537,600	229,700	767,300
Recreation Committee	56,500	(6,400)	50,100
Fire Department fundraising	-	7,000	7,000
Occupancy deposit forfeitures	-	13,900	13,900
Carried-over projects	-	167,100	167,100
Utilities Surplus	233,627	(12,927)	220,700
Total Appropriated to Reserves	1,151,775	559,725	1,711,500
OTHER APPROPRIATED - NET INVESTMENT IN WASTEWATER MANAGEMENT AUTHORITY			
Loan to WCRM158 Wastewater Management Authority	4,886,240	-	4,886,240
Less: Related debt	(2,636,115)	405,495	(2,230,620)
Net Surplus Appropriated to Wastewater Authority	2,250,125	405,495	2,655,620
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	29,278,870	810,525	30,089,395
Less: Related debt	(1,029,013)	91,020	(937,993)
Net Investment in Tangible Capital Assets	28,249,857	901,545	29,151,402
OTHER	-	-	-
Total Accumulated Surplus	\$ 34,334,054	\$ 1,099,777	\$ 35,433,831

TOWN OF WHITE CITY
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2016

Schedule 9

PROPERTY CLASS

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable Assessment	\$ 853,940	\$ 414,259,090	\$ 1,371,160	\$ -	\$ 4,789,700	\$ -	\$ 421,273,890
Regional Park Assessment							
Total Assessment							
Mill Rate Factor(s)	1.000	1.000	1.000	-	1.000		421,273,890
Total Base Tax	-	949,900	12,200	-	4,050		966,150
Total Municipal Tax Levy	\$ 3,464	\$ 2,630,550	\$ 17,763	\$ -	\$ 23,482		\$ 2,675,259

MILL RATES:

	MILLS
Average Municipal*	6.350
Average School*	5.070
Potash Mill Rate	-
Uniform Municipal Mill Rate	4.057

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

TOWN OF WHITE CITY
 Schedule of Council Remuneration
 For the year ended December 31, 2016

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Mayor, Bruce Evans	\$ 24,275	\$ 756	\$ 25,031
Councillor, Carrie Bjola	6,424	64	6,488
Councillor, Rebecca Otitoju	12,965	222	13,187
Councillor, Andrew Boschman	1,833	-	1,833
Councillor, Henry Zorn	2,603	42	2,645
Councillor, Scott Moskal	1,729	-	1,729
Councillor, Howard Slack	18,656	256	18,912
Councillor, Cecil Snyder	15,007	-	15,007
Councillor, Glen Brule	6,415	77	6,492
Councillor, Rob Kosteniuk	7,540	-	7,540
Total	\$ 97,447	\$ 1,417	\$ 98,864