

DISTRICT OF LAKELAND NO. 521
Consolidated Financial Statements
Year Ended December 31, 2016

DISTRICT OF LAKE LAND NO. 521

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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.



Ms Tammy Khuttila, Administrator



Ms Cheryl Bauer-Hyde, Reeve

Christopher Lake, SK
March 13, 2017

INDEPENDENT AUDITOR'S REPORT

To the Council of the District of Lakeland No. 521

We have audited the accompanying consolidated financial statements of the District of Lakeland No. 521, 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 District of Lakeland No. 521 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 April 18, 2016.

Rosthern, SK
March 13, 2017

Chartered Professional Accountants

DISTRICT OF LAKELAND NO. 521**Consolidated Statement of Financial Position****December 31, 2016**

	2016	2015
FINANCIAL ASSETS		
CURRENT		
Cash and Temporary Investments (Note 2)	\$ 1,156,811	\$ 870,576
Taxes Receivable - Municipal (Note 3)	198,060	254,100
Other Accounts Receivable (Note 4)	93,441	106,963
Land for Resale (Note 5)	223	223
Long-Term Investments (Note 6)	1,268,539	1,253,430
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	2,717,074	2,485,292
LIABILITIES		
Bank indebtedness (Note 8)	-	-
Accounts Payable	50,711	50,685
Accrued Liabilities Payable	35,801	7,446
Deposits	81,100	77,520
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	250,000	250,000
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
Total Liabilities	417,612	385,651
NET FINANCIAL ASSETS	2,299,462	2,099,641
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	3,991,237	3,856,509
Prepayments and Deferred Charges	-	(30)
Stock and Supplies	147,772	111,477
Other (Note 14)	-	-
Total Non-Financial Assets	4,139,009	3,967,956
ACCUMULATED SURPLUS (Schedule 8)	\$ 6,438,471	\$ 6,067,597

See notes to consolidated financial statements

DISTRICT OF LAKELAND NO. 521**Consolidated Statement of Operations****Year Ended December 31, 2016****Statement 2**

	Budget 2016	2016	2015
REVENUES			
Schedule of Taxes and Other Unconditional Revenue (Schedule 1)	\$ 2,697,900	\$ 2,703,633	\$ 2,662,894
Fees and Charges (Schedule 4, 5)	298,245	280,400	449,833
Conditional Grants (Schedule 4, 5)	82,564	76,051	64,170
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	-	(23,887)	(1,000)
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	109
Investment Income and Commissions (Schedule 4, 5)	30,000	40,118	40,444
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	3,108,709	3,076,315	3,216,450
EXPENSES			
General Government Services (Schedule 3)	695,145	750,497	619,273
Protective Services (Schedule 3)	560,410	539,429	513,898
Transportation Services (Schedule 3)	908,500	647,072	1,064,925
Environmental and Public Health Services (Schedule 3)	611,200	671,057	828,138
Planning and Development Services (Schedule 3)	34,530	17,078	31,386
Recreation and Cultural Services (Schedule 3)	191,040	190,905	157,489
Utility Services (Schedule 3)	-	-	-
Total Expenses	3,000,825	2,816,038	3,215,109
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	107,884	260,277	1,341
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	172,200	110,597	232,627
Surplus (Deficit) of Revenues over Expenses	280,084	370,874	233,968
Accumulated surplus - beginning of year	5,817,597	6,067,597	5,833,629
Accumulated surplus - end of year	\$ 6,097,681	\$ 6,438,471	\$ 6,067,597

See notes to consolidated financial statements

DISTRICT OF LAKELAND NO. 521

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2016

Statement 3

	Budget 2016	2016	2015
Surplus (Deficit)	\$ 280,084	\$ 370,874	\$ 233,970
(Acquisition) of tangible capital assets	(368,160)	(472,578)	(514,169)
Amortization of tangible capital assets	174,300	202,060	191,410
Proceeds on disposal of tangible capital assets	-	111,905	3,235
Loss (gain) on the disposal of tangible capital assets	-	23,885	1,000
Surplus (Deficit) of capital expenses over expenditures	(193,860)	(134,728)	(318,524)
	86,224	236,146	(84,554)
(Acquisition) of supplies inventories	-	(147,772)	(111,477)
(Acquisition) of prepaid expense	-	(30)	30
Consumption of supplies inventory	-	111,477	68,314
Use of prepaid expense	-	-	(30)
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(36,325)	(43,163)
Increase/Decrease in Net Financial Assets	86,224	199,821	(127,717)
Net Financial Assets (Debt) - Beginning of Year	2,099,641	2,099,641	2,227,358
Net Financial Assets (Debt) - End of Year	\$ 2,185,865	\$ 2,299,462	\$ 2,099,641

DISTRICT OF LAKELAND NO. 521**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)	\$ 370,874	\$ 233,968
Amortization	202,060	191,410
Loss (gain) on disposal of tangible capital assets	23,885	1,000
	<u>596,819</u>	<u>426,378</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	56,040	(21,625)
Other Receivables	13,522	(26,697)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	28,383	(36,090)
Deposits	3,580	6,020
Deferred Revenue	-	-
Accrued Landfill Costs	-	250,000
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	(36,295)	(43,163)
Prepayments and Deferred Charges	(30)	-
	<u>65,200</u>	<u>128,445</u>
Cash provided by operating transactions	<u>662,019</u>	<u>554,823</u>
Capital:		
Acquisition of capital assets	(472,578)	(514,169)
Proceeds from the disposal of capital assets	111,905	3,235
Cash applied to capital transactions	<u>(360,673)</u>	<u>(510,934)</u>
Investing:		
Long-term investments	(15,109)	(1,330,444)
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>(375,782)</u>	<u>(1,841,378)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	<u>-</u>	<u>-</u>
Change in Cash and Temporary Investments during the year	<u>286,237</u>	<u>(1,286,555)</u>
Cash and Temporary Investments - beginning of year	<u>870,576</u>	<u>2,157,130</u>
Cash and Temporary Investments - end of year (Note 2)	<u>\$ 1,156,813</u>	<u>\$ 870,575</u>

See notes to consolidated financial statements

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

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:

Christopher Lake, Paddockwood, Lakeland Recreation Board

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.

(continues)

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. Significant accounting policies *(continued)*

(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.

(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.

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DISTRICT OF LAKE LAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. **Significant accounting policies** *(continued)*

(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
Vehicles and Equipment	
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 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 maintains a waste disposal site. The municipality is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability. See recommended disclosure in Note 10.

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DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

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.

(continues)

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. Significant accounting policies *(continued)*

(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.

2. Cash and Temporary Investments

	<u>2016</u>	<u>2015</u>
Cash and Temporary Investments	\$ 447,139	\$ 169,911
Temporary Investments	709,672	700,665
Restricted Cash	-	-
	<u>\$ 1,156,811</u>	<u>\$ 870,576</u>

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

DISTRICT OF LAKELAND NO. 521**Notes to Consolidated Financial Statements****Year Ended December 31, 2016****3. Taxes Receivable - Municipal**

	2016	2015
Municipal		
- current	\$ 142,530	\$ 160,549
- arrears	58,854	96,862
	<u>201,384</u>	<u>257,412</u>
Less - allowance for uncollectibles	(3,323)	(3,323)
Total municipal taxes receivable	<u>198,061</u>	<u>254,088</u>
School		
- current	167,492	189,372
- arrears	63,635	111,048
Total school taxes receivable	<u>231,127</u>	<u>300,420</u>
Total taxes and grants in lieu receivable	<u>429,188</u>	<u>554,508</u>
Other	-	-
Deduct taxes receivable to be collected on behalf of other organizations	<u>(231,128)</u>	<u>(300,408)</u>
Total Taxes Receivable - Municipal	<u>\$ 198,060</u>	<u>\$ 254,100</u>

4. Other Accounts Receivable

	2016	2015
Federal Government	\$ 72,849	\$ 103,909
Provincial Government	-	-
Local Government	16,365	-
Utility	-	-
Trade	4,227	3,054
Other	-	-
Total Other Accounts Receivable	<u>93,441</u>	<u>106,963</u>
Less: allowance for uncollectibles	-	-
Net Other Accounts Receivable	<u>\$ 93,441</u>	<u>\$ 106,963</u>

DISTRICT OF LAKELAND NO. 521**Notes to Consolidated Financial Statements****Year Ended December 31, 2016**

5. Land for Resale

	2016	2015
Tax Title Property	\$ 223	\$ 223
Allowance for market value adjustment	-	-
Net Tax Title Property	223	223
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	\$ 223	\$ 223

6. Long-Term Investment

	2016	2015
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	\$ 25,853	\$ 34,660
Other - Term Deposits	1,242,636	1,218,720
Other - Privately Held Shares	50	50
Total Long-Term Investments	\$ 1,268,539	\$ 1,253,430

The long term investments in the Saskatchewan Association of Rural Municipalities - Self Insurance Fund are accounted for on the equity basis.

7. Debt Charges Recoverable

	2016	2015
Current debt charges recoverable	\$ -	\$ -
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	\$ -	\$ -

8. Bank Indebtedness

The municipality does not have any bank indebtedness or authorized lines of credit.

9. Deferred Revenue

	2016	2015
Suspense SARM Group Plan	\$ 1,338	\$ 1,338
Total Deferred Revenue	\$ 1,338	\$ 1,338

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

10. Accrued Landfill Costs

	<u>2016</u>	<u>2015</u>
Environmental Liabilities	<u>\$ 250,000</u>	<u>\$ 250,000</u>

In 2016 the municipality has accrued an overall liability for environmental matters in the amount of \$250,000 (2015 - \$250,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

Included in environmental liabilities is \$250,000 (2015 - \$250,000) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used.

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

11. Liability for Contaminated Sites

This municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$2,591,097. 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)).

The municipality has no long-term debt liability.

	<u>Principal</u>	<u>Interest</u>	<u>2016</u>	<u>2015</u>
<u>Year</u>				

13. Lease Obligations

The municipality has no capital lease liabilities.

14. Other Non-financial Assets

The municipality has no Other Non-financial Assets.

DISTRICT OF LAKELAND NO. 521

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

15. Contingent Liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

16. 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 \$61,223. 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.

17. Comparative Figures

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

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

DISTRICT OF LAKELAND NO. 521

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2016

Schedule 1

	Budget 2016	2016	2015
TAXES			
General municipal tax levy	\$ 2,006,930	\$ 2,007,402	\$ 1,993,625
Abatements and adjustments	(2,000)	48,046	35
Discount on current year taxes	(46,000)	(42,651)	(46,038)
Net Municipal Taxes	1,958,930	2,012,797	1,947,622
Potash tax share	-	-	-
Trailer license fees	80,000	82,288	77,036
Penalties on tax arrears	31,000	32,233	32,040
Special tax levy	388,900	333,245	387,160
Other - Boat Dock License	16,540	16,640	16,480
Total Taxes	2,475,370	2,477,203	2,460,338
UNCONDITIONAL GRANTS			
Revenue Sharing	220,100	204,859	200,131
Organized Hamlet	-	19,387	-
Total Unconditional Grants	220,100	224,246	200,131
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
Central Services	250	-	241
SaskTel	2,180	2,184	2,184
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	2,430	2,184	2,425
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 2,697,900	\$ 2,703,633	\$ 2,662,894

DISTRICT OF LAKELAND NO. 521

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	\$ 500	\$ 2,488	\$ 1,208
- Custom work	-	-	-
- Sales of supplies	3,845	4,567	18,124
- Other	-	-	-
Total Fees and Charges	4,345	7,055	19,332
- Tangible capital asset sales - gain (loss)	-	(2)	-
- Land sales - gain (loss)	-	-	109
- Investment income and commissions	30,000	40,118	40,444
- Other	-	-	-
Total Other Segmented Revenue	34,345	47,171	59,885
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	34,345	47,171	59,885
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Gov. of Sask	8,500	653	-
Total Capital	8,500	653	-
Total General Government Services	42,845	47,824	59,885
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	25,000	16,187	22,900
- Other	-	-	-
Total Fees and Charges	25,000	16,187	22,900
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	25,000	16,187	22,900
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	25,000	16,187	22,900
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 25,000	\$ 16,187	\$ 22,900

DISTRICT OF LAKELAND NO. 521

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	1,000	-	-
- Sales of supplies	100	25	40
- Road Maintenance and Restoration Agreements	15,000	24,214	14,740
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	16,100	24,239	14,780
- Tangible capital asset sales - gain (loss)	-	(23,885)	(1,000)
- Other	-	-	-
Total Other Segmented Revenue	16,100	354	13,780
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	16,100	354	13,780
Capital			
Conditional Grants			
- Federal Gas Tax	97,700	51,449	50,211
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	97,700	51,449	50,211
Total Transportation Services	113,800	51,803	63,991
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Waste and Disposal Fees	153,800	148,164	180,196
- Other	-	-	-
Total Fees and Charges	153,800	148,164	180,196
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	153,800	148,164	180,196
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	153,800	148,164	180,196
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 153,800	\$ 148,164	\$ 180,196

DISTRICT OF LAKELAND NO. 521

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	9,000	13,130	74,500
- Other - Permits and Licenses	88,000	67,374	113,578
Total Fees and Charges	97,000	80,504	188,078
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	97,000	80,504	188,078
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	97,000	80,504	188,078
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	97,000	80,504	188,078
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	-	-	-
- Other - Program Income	2,000	4,251	24,547
Total Fees and Charges	2,000	4,251	24,547
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	2,000	4,251	24,547
Conditional Grants			
- Student Employment	4,000	3,780	4,488
- Local Government	50,564	50,573	48,032
- Other - Community Initiatives Fund	28,000	21,698	11,650
Total Conditional Grants	82,564	76,051	64,170
Total Operating	84,564	80,302	88,717
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 84,564	\$ 80,302	\$ 88,717

DISTRICT OF LAKELAND NO. 521

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	-	-	-
- Sewer	-	-	-
- 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			
- Federal Gas Tax	-	-	-
- New Building Canada Fund (SCFF, NRP)	-	-	-
- Clean Water and Wastewater Fund	66,000	58,495	182,416
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	66,000	58,495	182,416
Total Utility Services	66,000	58,495	182,416
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 583,009	\$ 483,279	\$ 786,183

SUMMARY

Total Other Segmented Revenue	\$ 328,245	\$ 296,631	\$ 489,386
Total Conditional Grants	82,564	76,051	64,170
Total Capital Grants and Contributions	172,200	110,597	232,627
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 583,009	\$ 483,279	\$ 786,183

DISTRICT OF LAKELAND NO. 521

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 71,700	\$ 56,157	\$ 46,484
Wages and benefits	379,500	397,193	363,205
Professional/Contractual services	158,225	194,769	118,300
Utilities	16,000	15,863	16,849
Maintenance, materials and supplies	41,920	37,412	47,120
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	27,800	49,103	27,315
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total General Government Services	695,145	750,497	619,273
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	293,140	278,779	254,775
Utilities	-	-	-
Maintenance, Materials and Supplies	180	1,047	312
Grants and Contributions - operating	1,810	1,768	1,768
- capital	-	-	-
Other	8,630	4,270	2,051
Fire Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	254,350	251,274	252,701
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	2,300	2,291	2,291
Interest	-	-	-
Other	-	-	-
Total Protective Services	560,410	539,429	513,898
TRANSPORTATION SERVICES			
Wages and Benefits	321,500	273,093	321,796
Professional/Contractual Services	266,200	60,369	402,301
Utilities	20,600	11,905	15,257
Maintenance, Materials and Supplies	131,000	113,829	136,135
Gravel	25,000	37,210	38,654
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	144,200	150,666	150,782
Interest	-	-	-
Other	-	-	-
Total Transportation Services	\$ 908,500	\$ 647,072	\$ 1,064,925

DISTRICT OF LAKELAND NO. 521

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 2

	Budget 2016	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	572,080	631,054	778,772
Utilities	-	-	-
Maintenance, Materials and Supplies	39,120	40,003	49,366
Grants and contributions - operating	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
- capital	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Environmental and Public Health Services	611,200	671,057	828,138
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	34,530	17,078	31,386
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	34,530	17,078	31,386
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	25,000	23,284	15,536
Professional/Contractual Services	31,350	37,542	28,945
Utilities	10,000	361	14,538
Maintenance, Materials, and Supplies	13,700	14,129	12,298
Grants and Contributions - operating	30,500	42,244	32,972
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other - Recreation Board	80,490	73,345	53,200
Total Recreation and Cultural Services	\$ 191,040	\$ 190,905	\$ 157,489

DISTRICT OF LAKELAND NO. 521

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	Budget 2016	2016	2015
UTILITY SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	-	-	-
TOTAL EXPENSES BY FUNCTION	\$ 3,000,825	\$ 2,816,038	\$ 3,215,109

DISTRICT OF LAKELAND NO. 521

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	\$ 7,055	\$ 16,187	\$ 24,239	\$ 148,164	\$ 80,504	\$ 4,251	\$ -	\$ 280,400
Tangible Capital Asset Sales - Gain (Loss)	(2)	-	(23,885)	-	-	-	-	(23,887)
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	40,118	-	-	-	-	-	-	40,118
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	76,051	-	76,051
- Capital	653	-	51,449	-	-	-	58,495	110,597
Total Revenues	47,824	16,187	51,803	148,164	80,504	80,302	58,495	483,279
Expenses (Schedule 3)								
Wages and Benefits	453,350	-	273,093	-	-	23,284	-	749,727
Professional/Contractual Services	194,769	530,053	60,369	631,054	17,078	37,542	-	1,470,865
Utilities	15,863	-	11,905	-	-	361	-	28,129
Maintenance Material and Supplies	37,412	1,047	151,039	40,003	-	14,129	-	243,630
Grants and Contributions	-	1,768	-	-	-	42,244	-	44,012
Amortization	49,103	2,291	150,666	-	-	-	-	202,060
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	4,270	-	-	-	73,345	-	77,615
Total expenses	750,497	539,429	647,072	671,057	17,078	190,905	-	2,816,038
Surplus (Deficit) by Function	(702,673)	(523,242)	(595,269)	(522,893)	63,426	(110,603)	58,495	(2,332,759)
Taxes and other unconditional revenue (Schedule 1)								2,703,633
Net Surplus (Deficit)								\$ 370,874

See notes to consolidated financial statements

DISTRICT OF LAKELAND NO. 521

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 19,332	\$ 22,900	\$ 14,780	\$ 180,196	\$ 188,078	\$ 24,547	\$ -	\$ 449,833
Tangible Capital Asset Sales - Gain (Loss)	-	-	(1,000)	-	-	-	-	(1,000)
Land Sales - Gain (Loss)	109	-	-	-	-	-	-	109
Investment Income and Commissions	40,444	-	-	-	-	-	-	40,444
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	64,170	-	64,170
- Capital	-	-	50,211	-	-	-	182,416	232,627
Total Revenues	59,885	22,900	63,991	180,196	188,078	88,717	182,416	786,183
Expenses (Schedule 3)								
Wages and Benefits	409,689	-	321,796	-	-	15,536	-	747,021
Professional/ Contractual Services	118,300	507,476	402,301	778,772	31,386	28,945	-	1,867,180
Utilities	16,849	-	15,257	-	-	14,538	-	46,644
Maintenance Material and Supplies	47,120	312	174,789	49,366	-	12,298	-	283,885
Grants and Contributions	-	1,768	-	-	-	32,972	-	34,740
Amortization	27,315	2,291	150,782	-	-	-	-	180,388
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	2,051	-	-	-	53,200	-	55,251
Total expenses	619,273	513,898	1,064,925	828,138	31,386	157,489	-	3,215,109
Surplus (Deficit) by Function	(559,388)	(490,998)	(1,000,934)	(647,942)	156,692	(68,772)	182,416	(2,428,926)
Taxes and other unconditional revenue (Schedule 1)								2,662,894
Net Surplus (Deficit)								\$ 233,968

See notes to consolidated financial statements

DISTRICT OF LAKE LAND NO. 521

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	\$ 54,336	\$ 31,486	\$ 1,879,276	\$ 158,944	\$ 470,430	\$ 2,829,947	\$ -	\$ 5,424,419	\$ 4,916,025
Additions during the year	-	-	-	29,628	333,156	109,794	-	472,578	514,169
Disposals and write-downs during the year	-	-	-	(19,031)	(178,720)	-	-	(197,751)	(5,775)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	54,336	31,486	1,879,276	169,541	624,866	2,939,741	-	5,699,246	5,424,419
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	3,520	98,832	65,366	100,662	1,299,530	-	1,567,910	1,378,040
Add: Amortization taken	-	704	46,606	16,482	25,285	112,983	-	202,060	191,410
Less: Accumulated amortization on disposals	-	-	-	(5,437)	(56,524)	-	-	(61,961)	(1,540)
Closing Accumulated Amortization Costs	-	4,224	145,438	76,411	69,423	1,412,513	-	1,708,009	1,567,910
Net Book Value	\$ 54,336	\$ 27,262	\$ 1,733,838	\$ 93,130	\$ 555,443	\$ 1,527,228	\$ -	\$ 3,991,237	\$ 3,856,509

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

DISTRICT OF LAKELAND NO. 521

Consolidated Schedule of Tangible Capital Assets by Function

As at December 31, 2016

Schedule 7

	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
Asset cost									
Opening Asset costs	\$ 942,422	\$ 113,870	\$ 4,351,151	\$ 16,976	\$ -	\$ -	\$ -	\$ 5,424,419	\$ 4,916,025
Additions during the year	25,885	-	446,693	-	-	-	-	472,578	514,169
Disposals and write-downs during the year	(23,941)	-	(173,810)	-	-	-	-	(197,751)	(5,775)
Closing Asset Costs	944,366	113,870	4,624,034	16,976	-	-	-	5,699,246	5,424,419
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	85,815	61,013	1,421,082	-	-	-	-	1,567,910	1,378,040
Add: Amortization taken	49,103	2,291	150,666	-	-	-	-	202,060	191,410
Less: Accumulated amortization on disposals	(19,151)	-	(42,810)	-	-	-	-	(61,961)	(1,540)
Closing Accumulated Amortization Costs	115,767	63,304	1,528,938	-	-	-	-	1,708,009	1,567,910
Net Book Value	\$ 828,599	\$ 50,566	\$ 3,095,096	\$ 16,976	\$ -	\$ -	\$ -	\$ 3,991,237	\$ 3,856,509

See notes to consolidated financial statements

DISTRICT OF LAKELAND NO. 521

Consolidated Schedule of Accumulated Surplus

As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ 1,535,812	\$ 167,853	\$ 1,703,665
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	203,724	-	203,724
Capital Trust	-	-	-
Utility	-	-	-
Other (specify)	471,552	-	471,552
Total Appropriated	675,276	-	675,276
ORGANIZED HAMLETS			
Organized Hamlet of Elk Ridge	-	68,293	68,293
Total Organized Hamlets	-	68,293	68,293
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	3,856,509	134,728	3,991,237
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	3,856,509	134,728	3,991,237
Total Accumulated Surplus	\$ 6,067,597	\$ 370,874	\$ 6,438,471

DISTRICT OF LAKELAND NO. 521

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	\$ 481,475	\$538,457,586	\$ -	\$ -	\$ 13,773,000	\$ -	\$552,712,061
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	481,475	538,457,586	-	-	13,773,000	-	552,712,061
Mill Rate Factor(s)	1.0000	1.0000	-	-	1.0000	-	-
Total Base/Minimum Tax (generated for each property class)	-	433,500	-	-	4,200	-	437,700
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 1,367	\$ 1,962,720	\$ -	\$ -	\$ 43,315	\$ -	\$ 2,007,402

MILL RATES:

Average Municipal *

Average School

Potash Mill Rate

Uniform Municipal Mill Rate

MILLS	
	3.6319
	5.1089
	-
	2.8400

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

DISTRICT OF LAKELAND NO. 521

Schedule of Council Remuneration

As at December 31, 2016

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Reeve	E. E. Christensen	\$ 5,475	\$ 1,377	\$ 6,852
Reeve	Cheryl Bauer-Hyde	11,525	2,239	13,764
Councillor	John Ondrusek	2,925	1,050	3,975
Councillor	Walter Plessl	5,363	1,561	6,924
Councillor	John Stauffer	8,675	718	9,393
Councillor	Doug Oftedal	3,000	497	3,497
Councillor	Tom Burwell	2,300	504	2,804
Councillor	Karen Bosker	3,000	780	3,780
Councillor	Don Boyenko	4,100	1,068	5,168
Total		\$ 46,363	\$ 9,794	\$ 56,157