

**ANNUAL FINANCIAL STATEMENTS**

**And Supporting Schedules**

**MUNICIPALITY OF DUFFERIN #190**

**For the Year Ended December 31, 2016**

## Management's Responsibility

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To The Ratepayers of the Municipality of Dufferin #190

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 generally accepted accounting principles 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.

Robert A. Tiede, an independent Chartered Professional Accountant, is appointed by the Council to audit the financial statements and report directly to them; his 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.

  
Councillor/Reeve/Mayor

  
CFO/Administrator

*Robert A. Tiede*  
*Chartered Professional Accountant*

R.A. (Bob) Tiede, CPA, CA

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**INDEPENDENT AUDITOR'S REPORT**

To: The Council of the Rural Municipality of Dufferin #190

I have audited the accompanying financial statements of the Municipality of Dufferin #190, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statement of operations, consolidated statement of change in net financial assets and consolidated statement of cash flow for the year then ended, and a summary of significant 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.

*Auditor's Responsibility*

My responsibility is to express an opinion on these financial statements based on my audit. I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I 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 auditor's 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.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

*Opinion*

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

Moose Jaw, Saskatchewan  
March 31, 2017

  
Chartered Professional Accountant

**Municipality of Dufferin #190**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2016**

Statement 1

	<b>2016</b>	<b>2015</b>
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (Note 2)	899,447	1,047,506
Taxes Receivable - Municipal (Note 3)	49,028	31,235
Other Accounts Receivable (Note 4)	380,212	602,628
Land for Resale (Note 5)		
Long-Term Investments (Note 6)	60,724	59,826
Debt Charges Recoverable (Note 7)		
<b>Other (Specify)</b>		
<b>Total Financial Assets</b>	<b>1,389,411</b>	<b>1,741,195</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 8)	420,419	630,000
Accounts Payable	210,241	366,663
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 9)		
Accrued Landfill Costs (Note 10)		
Liability for Contaminated Sites (Note 11)		
Other Liabilities	3,005	4,045
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
<b>Total Liabilities</b>	<b>633,665</b>	<b>1,000,708</b>
<b>NET FINANCIAL ASSETS (DEBT)</b>	<b>755,746</b>	<b>740,487</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	12,353,228	12,323,507
Prepayments and Deferred Charges	150	550
Stock and Supplies		
Other (Note 14)		
<b>Total Non-Financial Assets</b>	<b>12,353,378</b>	<b>12,324,057</b>
<b>ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)</b>	<b>13,109,124</b>	<b>13,064,544</b>

**Municipality of Dufferin #190**  
**Consolidated Statement of Operations**  
**As at December 31, 2016**

Statement 2

	<b>2016 Budget</b>	<b>2016</b>	<b>2015</b>
<b>REVENUES</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	2,484,200	2,437,186	1,417,988
Fees and Charges (Schedule 4, 5)	462,000	664,619	1,451,499
Conditional Grants (Schedule 4, 5)	185,100	120,240	67,087
Tangible Capital Asset Sales - Gain (Schedule 4, 5)		(10,729)	(20,861)
Land Sales - Gain (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	12,300	20,338	12,867
Other Revenues (Schedule 4, 5)	1,200	1,120	924
<b>Total Revenues</b>	<b>3,144,800</b>	<b>3,232,774</b>	<b>2,929,504</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	267,800	246,310	245,024
Protective Services (Schedule 3)	62,300	64,845	50,867
Transportation Services (Schedule 3)	1,796,900	2,561,717	2,598,031
Environmental and Public Health Services (Schedule 3)	57,500	52,205	46,679
Planning and Development Services (Schedule 3)	215,000	290,471	824,040
Recreation and Cultural Services (Schedule 3)	8,200	9,109	6,848
Utility Services (Schedule 3)	3,300	10,077	1,247
<b>Total Expenses</b>	<b>2,411,000</b>	<b>3,234,734</b>	<b>3,772,736</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>733,800</b>	<b>(1,960)</b>	<b>(843,232)</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	35,300	46,540	1,104,669
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>769,100</b>	<b>44,580</b>	<b>261,437</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>13,064,544</b>	<b>13,064,544</b>	<b>12,803,107</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>13,833,644</b>	<b>13,109,124</b>	<b>13,064,544</b>

**Municipality of Dufferin #190**  
**Consolidated Statement of Change in Net Financial Assets**  
**As at December 31, 2016**

Statement 3

	<b>2016 Budget</b>	<b>2016</b>	<b>2015</b>
<b>Surplus (Deficit)</b>	<b>769,100</b>	<b>44,580</b>	<b>261,437</b>
(Acquisition) of tangible capital assets	(664,000)	(630,326)	(560,660)
Amortization of tangible capital assets	414,500	454,126	414,384
Proceeds on disposal of tangible capital assets	125,000	135,750	5,000
Loss (gain) on the disposal of tangible capital assets		10,729	20,861
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(124,500)</b>	<b>(29,721)</b>	<b>(120,415)</b>
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		400	(550)
Consumption of supplies inventory			111,247
Use of prepaid expense			
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>400</b>	<b>110,697</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>644,600</b>	<b>15,259</b>	<b>251,719</b>
<b>Net Financial Assets (Debt) - Beginning of Year</b>	<b>740,487</b>	<b>740,487</b>	<b>488,768</b>
<b>Net Financial Assets (Debt) - End of Year</b>	<b>1,385,087</b>	<b>755,746</b>	<b>740,487</b>

**Municipality of Dufferin #190**  
**Consolidated Statement of Cash Flow**  
**As at December 31, 2016**

Statement 4

	<b>2016</b>	<b>2015</b>
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	44,580	261,437
Amortization	454,126	414,384
Loss (gain) on disposal of tangible capital assets	10,729	20,861
	<u>509,435</u>	<u>696,682</u>
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	(17,793)	(5,499)
Other Receivables	222,416	(266,721)
Land for Resale		
Other Financial Assets		
Accounts and Accrued Liabilities Payable	(156,422)	37,013
Deposits		
Deferred Revenue		
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities	(1,040)	(6,113)
Stock and Supplies		111,247
Prepayments and Deferred Charges	400	(550)
Other (Specify)		
<b>Cash provided by operating transactions</b>	<b>556,996</b>	<b>566,059</b>
<b>Capital:</b>		
Acquisition of capital assets	(630,326)	(560,660)
Proceeds from the disposal of capital assets	135,750	5,000
Other capital		
<b>Cash applied to capital transactions</b>	<b>(494,576)</b>	<b>(555,660)</b>
<b>Investing:</b>		
Long-term investments	(898)	502
Other investments		
<b>Cash provided by (applied to) investing transactions</b>	<b>(898)</b>	<b>502</b>
<b>Financing:</b>		
Debt charges recovered		
Long-term debt issued		
Long-term debt repaid		
Other financing	(209,581)	578,432
<b>Cash provided by (applied to) financing transactions</b>	<b>(209,581)</b>	<b>578,432</b>
<b>Change in Cash and Temporary Investments during the year</b>	<b>(148,059)</b>	<b>589,333</b>
<b>Cash and Temporary Investments - Beginning of Year</b>	<u>1,047,506</u>	<u>458,173</u>
<b>Cash and Temporary Investments - End of Year</b>	<b>899,447</b>	<b>1,047,506</b>

**I. Significant accounting policies**

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

**Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

- a) **Reporting Entity:** The financial statements consolidates the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

Entity  
[Local arena board]  
[Local swimming pool]

All inter-organizational transactions and balances have been eliminated.

- b) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:
- a) the transfers are authorized
  - b) any eligibility criteria have been met; and
  - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.  
Earned government transfer amounts not received will be recorded as an amount receivable.

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- 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.

1. Significant accounting policies - continued

- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	40 Yrs
<b>Vehicles &amp; Equipment</b>	
Vehicles	10 Yrs
Machinery and Equipment	10 Yrs
<b>Infrastructure Assets</b>	
Infrastructure Assets	15 to 40 Yrs
Water & Sewer	40 Yrs
Road Network Assets	40 Yrs

*[If method other than straight line used the method must be separately disclosed]*

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

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

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

**Leases:** All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a *[amortization method]* 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 does not maintain 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. [Any municipality that has recorded a landfill liability in past or has incurred a liability during the year should disclose in accordance with PS 3270.21 of the Public Sector Accounting Board's handbook] See recommended disclosure in Note 10.
- 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.

**Municipality of Dufferin #190**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2016**

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

The measurement of materials and supplies are based on estimates of volume and quality.  
The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.  
Amortization is based on the estimated useful lives of tangible capital assets.

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

- r) **Basis of segmentation/Segment report:** The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

**2. Cash and Temporary Investments**

	2016	2015
Cash	899,447	1,047,506
Temporary Investments		
Restricted Cash		
<b>Total Cash and Temporary Investments</b>	<b>899,447</b>	<b>1,047,506</b>

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

**3. Taxes Receivable - Municipal**

	2016	2015
Municipal - Current	43,381	21,402
- Arrears	7,523	11,709
	50,904	33,111
- Less Allowance for Uncollectibles	(1,876)	(1,876)
<b>Total municipal taxes receivable</b>	<b>49,028</b>	<b>31,235</b>
School - Current	32,101	18,751
- Arrears	7,316	12,301
<b>Total school taxes receivable</b>	<b>39,417</b>	<b>31,052</b>
Hail	42,260	18,711
<b>Total taxes and grants in lieu receivable</b>	<b>130,705</b>	<b>80,998</b>
Deduct taxes receivable to be collected on behalf of other organizations	(81,677)	(49,763)
<b>Total Taxes Receivable - Municipal</b>	<b>49,028</b>	<b>31,235</b>

Municipality of Dufferin #190  
Notes to the Consolidated Financial Statements  
As at December 31, 2016

4. Other Accounts Receivable

	2016	2015
Federal Government		
Provincial Government		
Local Government	117,875	57,842
Utility		
Trade	262,337	544,786
Other (Specify)		
<b>Total Other Accounts Receivable</b>	<b>380,212</b>	<b>602,628</b>
Less: Allowance for Uncollectibles		
<b>Net Other Accounts Receivable</b>	<b>380,212</b>	<b>602,628</b>

5. Land for Resale

	2016	2015
Tax Title Property	3,330	3,330
Allowance for market value adjustment	(1,815)	(1,816)
Deduct portion due to other tax authority	(1,514)	(1,514)
<b>Net Tax Title Property</b>		
Other Land		
Allowance for market value adjustment		
<b>Net Other Land</b>		
<b>Total Land for Resale</b>		

6. Long-Term Investments

	2016	2015
Sask Assoc. of Rural Municipalities - Self Insurance Fund	60,689	59,791
Other - Financial	35	35
<b>Total Long-Term Investments</b>	<b>60,724</b>	<b>59,826</b>

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

Marketable securities are valued at the lower of cost and market value. Market value at [date] was [\$] ([Prior Year] - [\$]).

[Marketable securities/Portfolio investments] represent investments in common shares [of public companies] and are stated at the lower of cost or market value. At year-end, cost was substantially the same as the quoted market value.

7. Debt Charges Recoverable

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

The municipality has undertaken a project with [describe nature of project and identify partners]. The municipality assumed the long-term financing of [\$ - amount]; however [\$ - amount] plus interest at [#]% is recoverable from [name of municipality] with respect to this financing. Amounts are recoverable in annual principal instalments of [\$] plus interest, and mature [date].

Future debt charges recoverable are as follows:

Year	Principal	Interest	Total
2017			
2018			
2019			
2020			
2021			
Thereafter			
Balance			

Municipality of Dufferin #190

Notes to the Consolidated Financial Statements

As at December 31, 2016

8. Bank Indebtedness

Bank indebtedness includes an operating loan amounting to \$ 420,419 (prior year - \$ 630,000) and bearing interest at 3.7%. Semi-annual payments of \$ 115,271 are due January 1st and July 1st.

Credit Arrangements

{Disclosure appropriate where lines of credit have been authorized, but nil amount is drawn at statement date} At December 31,2016, the Municipality had a line of credit totaling \$ 300,000, none of which was drawn. The following has been collateralized in connection with this line of credit: -- General security agreement.

9. Deferred Revenue

	2016	2015
[Describe deferred revenue ]		
<b>Total Deferred Revenue</b>		

10. Accrued Landfill Costs

	2016	2015
Environmental Liabilities		

[In [year ] the municipality has accrued an overall liability for environmental matters in the amount of [\$ ] (prior year - \$ ) 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 [\$ ] (prior year - \$ ) 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. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate of [ % ] (prior year - %).]

[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

The municipality recognizes and estimates a liability of [\$ ] ([prior year ] - [\$ ]) for remediation of [name of the contaminated sites ] using [name of the valuation method]. The nature of the liability is [description of the nature of the liability including the event of transaction creating the liability]. The assumptions used in estimating the liability include [descriptions of assumptions and measurement basis used]. The amount of estimated recoveries is [\$ ] ([prior year ] - [\$ ]).

[Note: additional disclosure is required of the estimated total undiscounted expenditures and discount rate (when a net present value technique is used), as well as the reason for not recognizing a liability, if appropriate.]

**12. Long-Term Debt**

a) The debt limit of the municipality is \$ 2,690,203. 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)).

or

b) The debt limit of the municipality is \$ \_\_\_\_\_. The debt limit for the municipality has been established by the Saskatchewan Municipal Board (the *Municipalities Act* section 161(2)).

Debenture debt is repayable at [describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand].

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2017				
2018				
2019				
2020				
2021				
Thereafter				
Balance				

Bank loans are repayable [describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand].

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2017				
2018				
2019				
2020				
2021				
Thereafter				
Balance				

**13. Lease Obligations**

Future minimum lease payments under the capital leases together with the balance of the obligation due under the capital leases are as follows:

Year	Payment Amount
2017	
2018	
2019	
2020	
2021	
Thereafter	
Total future minimum lease payments	
Amounts representing interest at a weighted average rate of _____ %	
Capital Lease Liability	

**Municipality of Dufferin #190**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2016**

**14. Other Non-financial Assets**

2016                      2015

*(List if any)*

**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.

The municipality is also contingently liable for the following:

*(List if any)*

**16. 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 pension expense in 2016 was \$ 27,303. 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**

Prior year comparative figures have been restated to conform to the current year's presentation.

**18. Trusts Administered by the Municipality**

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

*[Description of Trust i.e. Cemetery]*

	<b>Current Year Total</b>	<b>Prior Year Total</b>
Balance - Beginning of Year		
Revenue <i>(Specify)</i>		
Interest revenue		
Expenditure <i>(Specify)</i>		
<b>Balance - End of Year</b>		

Municipality of Dufferin #190

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2016

Schedule 1

	2016 Budget	2016	2015
<b>TAXES</b>			
General municipal tax levy	2,388,800	2,388,782	1,289,693
Abatements and adjustments		(1,329)	(26)
Discount on current year taxes	(135,000)	(180,848)	(96,250)
<b>Net Municipal Taxes</b>	<b>2,253,800</b>	<b>2,206,605</b>	<b>1,193,417</b>
Potash tax share	34,700	34,710	30,220
Trailer license fees			
Penalties on tax arrears	2,200	1,526	2,113
Special tax levy	21,100	20,580	20,024
Other ( <i>Specify</i> )			
<b>Total Taxes</b>	<b>2,311,800</b>	<b>2,263,421</b>	<b>1,245,774</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing (Organized Hamlet)	170,300	171,372	170,244
<b>Total Unconditional Grants</b>	<b>170,300</b>	<b>171,372</b>	<b>170,244</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	2,100	2,393	1,970
Other ( <i>Specify</i> )			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other ( <i>Specify</i> )			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other ( <i>Specify</i> )			
<b>Total Grants in Lieu of Taxes</b>	<b>2,100</b>	<b>2,393</b>	<b>1,970</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>2,484,200</b>	<b>2,437,186</b>	<b>1,417,988</b>

Municipality of Dufferin #190  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2016

Schedule 2 - 1

	2016 Budget	2016	2015
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	1,000	540	530
- Sales of supplies	1,600	1,030	1,152
- Rentals	3,100	6,775	3,000
Total Fees and Charges	5,700	8,345	4,682
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	12,300	20,338	12,867
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue	18,000	28,683	17,549
Conditional Grants			
- Student Employment			
- Other ( <i>Specify</i> )			
Total Conditional Grants			
<b>Total Operating</b>	<b>18,000</b>	<b>28,683</b>	<b>17,549</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other ( <i>Specify</i> )			
<b>Total Capital</b>			
<b>Total General Government Services</b>	<b>18,000</b>	<b>28,683</b>	<b>17,549</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees		12,987	5,250
Total Fees and Charges		12,987	5,250
- Tangible capital asset sales - gain (loss)			
- Donations, sale of supplies	1,200	1,120	924
Total Other Segmented Revenue	1,200	14,107	6,174
Conditional Grants			
- Student Employment			
- Local government	9,800	9,387	4,414
- Other ( <i>Specify</i> )			
Total Conditional Grants	9,800	9,387	4,414
<b>Total Operating</b>	<b>11,000</b>	<b>23,494</b>	<b>10,588</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other ( <i>Specify</i> )			
<b>Total Capital</b>			
<b>Total Protective Services</b>	<b>11,000</b>	<b>23,494</b>	<b>10,588</b>

Municipality of Dufferin #190  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2016

Schedule 2 - 2

	2016 Budget	2016	2015
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	2,000	7,286	2,559
- Sales of supplies	16,500	22,371	35,177
- Road Maintenance and Restoration Agreements	183,500	268,049	521,149
- Frontage			
- Licenses and permits	54,100	55,449	58,622
Total Fees and Charges	256,100	353,155	617,507
- Tangible capital asset sales - gain (loss)		(10,729)	(20,861)
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue	256,100	342,426	596,646
Conditional Grants			
- MREP (CTP)	162,500	104,284	51,644
- Student Employment			
- Local government	12,800	2,016	11,029
Total Conditional Grants	175,300	106,300	62,673
<b>Total Operating</b>	<b>431,400</b>	<b>448,726</b>	<b>659,319</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax	35,300	29,798	29,082
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance		16,742	683,937
- Local government			391,650
Total Conditional Grants	35,300	46,540	1,104,669
<b>Total Capital</b>	<b>466,700</b>	<b>495,266</b>	<b>1,763,988</b>
<b>Total Transportation Services</b>			

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Cemetery fees	200	250	20
Total Fees and Charges	200	250	20
- Tangible capital asset sales - gain (loss)			
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue	200	250	20
Conditional Grants			
- Student Employment			
- TAPD			
- Local government		4,553	
- Other ( <i>Specify</i> )			
Total Conditional Grants		4,553	
<b>Total Operating</b>	<b>200</b>	<b>4,803</b>	<b>20</b>
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other ( <i>Specify</i> )			
<b>Total Capital</b>			
<b>Total Environmental and Public Health Services</b>	<b>200</b>	<b>4,803</b>	<b>20</b>

Municipality of Dufferin #190  
 Schedule of Operating and Capital Revenue by Function  
 As at 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	200,000	289,882	824,040
- Other ( <i>Specify</i> )			
Total Fees and Charges	200,000	289,882	824,040
- Tangible capital asset sales - gain (loss)			
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue	200,000	289,882	824,040
Conditional Grants			
- Student Employment			
- Other ( <i>Specify</i> )			
Total Conditional Grants			
<b>Total Operating</b>	<b>200,000</b>	<b>289,882</b>	<b>824,040</b>

**Capital**

Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other ( <i>Specify</i> )			

**Total Capital**

**Total Planning and Development Services**

	<b>200,000</b>	<b>289,882</b>	<b>824,040</b>

**RECREATION AND CULTURAL SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Other ( <i>Specify</i> )			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Local government			
- Other ( <i>Specify</i> )			
Total Conditional Grants			
<b>Total Operating</b>			

**Capital**

Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other ( <i>Specify</i> )			

**Total Capital**

**Total Recreation and Cultural Services**


Municipality of Dufferin #190  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2016

Schedule 2 - 4

	2016 Budget	2016	2015
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other ( <i>Specify</i> )			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other ( <i>Specify</i> )			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Other ( <i>Specify</i> )			
Total Conditional Grants			
<b>Total Operating</b>			
<b>Capital</b>			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other ( <i>Specify</i> )			
<b>Total Capital</b>			
<b>Total Utility Services</b>			
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>695,900</b>	<b>842,128</b>	<b>2,616,185</b>

**SUMMARY**

Total Other Segmented Revenue	475,500	675,348	1,444,429
Total Conditional Grants	185,100	120,240	67,087
Total Capital Grants and Contributions	35,300	46,540	1,104,669
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>695,900</b>	<b>842,128</b>	<b>2,616,185</b>

**Municipality of Dufferin #190**

**Total Expenses by Function**

As at December 31, 2016

Schedule 3 - 1

	2016 Budget	2016	2015
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	19,300	18,048	18,099
Wages and benefits	144,600	148,326	139,248
Professional/Contractual services	75,700	61,172	61,949
Utilities	7,100	6,080	6,183
Maintenance, materials and supplies	15,700	8,428	11,856
Grants and contributions - operating	2,000	2,189	4,669
- capital			
Amortization	800	760	760
Interest	2,600	1,307	2,260
Allowance for uncollectibles			
Other ( <i>Specify</i> )			
<b>Total Government Services</b>	<b>267,800</b>	<b>246,310</b>	<b>245,024</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits			
Professional/Contractual services	21,800	22,106	21,174
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other ( <i>Specify</i> )			

**Fire protection**

Wages and benefits	10,000	11,225	10,486
Professional/Contractual services	16,800	20,159	11,004
Utilities		1,007	678
Maintenance, material and supplies	12,700	9,427	6,604
Grants and contributions - operating			
- capital			
Amortization	1,000	921	921
Interest			
Other ( <i>Specify</i> )			
<b>Total Protective Services</b>	<b>62,300</b>	<b>64,845</b>	<b>50,867</b>

**TRANSPORTATION SERVICES**

Wages and benefits	391,400	334,523	343,317
Professional/Contractual Services	427,400	1,016,106	1,267,787
Utilities	6,500	6,010	4,708
Maintenance, materials, and supplies	264,400	276,327	219,081
Gravel	285,000	458,721	338,925
Grants and contributions - operating			
- capital			
Amortization	412,700	452,445	412,703
Interest	9,500	17,585	11,510
Other ( <i>Specify</i> )			
<b>Total Transportation Services</b>	<b>1,796,900</b>	<b>2,561,717</b>	<b>2,598,031</b>

	2016 Budget	2016	2015
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits			
Professional/Contractual services	46,600	48,559	44,924
Utilities			
Maintenance, materials and supplies	10,900	3,646	1,755
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other ( <i>Specify</i> )			
<b>Total Environmental and Public Health Services</b>	<b>57,500</b>	<b>52,205</b>	<b>46,679</b>

<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits			
Professional/Contractual Services	215,000	290,471	824,040
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other ( <i>Specify</i> )			
<b>Total Planning and Development Services</b>	<b>215,000</b>	<b>290,471</b>	<b>824,040</b>

<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits			
Professional/Contractual services	8,200	9,109	6,848
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other ( <i>Specify</i> )			
<b>Total Recreation and Cultural Services</b>	<b>8,200</b>	<b>9,109</b>	<b>6,848</b>



Municipality of Dufferin #190  
 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
<b>Revenues (Schedule 2)</b>								
Fees and Charges	8,345	12,987	353,155 (10,729)	250	289,882			664,619 (10,729)
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								
Investment Income and Commissions	20,338	1,120						20,338 1,120
Other Revenues		9,387	106,300	4,553				120,240
Grants - Conditional - Capital			46,540					46,540
<b>Total Revenues</b>	<b>28,683</b>	<b>23,494</b>	<b>495,266</b>	<b>4,803</b>	<b>289,882</b>			<b>842,128</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	166,374	11,225	334,523					512,122
Professional/ Contractual Services	61,172	42,265	1,016,106	48,559	290,471	9,109		1,467,682
Utilities	6,080	1,007	6,010				3,864	16,961
Maintenance Materials and Supplies	8,428	9,427	735,048	3,646			6,213	762,762
Grants and Contributions	2,189							2,189
Amortization	760	921	452,445					454,126
Interest	1,307		17,585					18,892
Allowance for Uncollectibles								
Other								
<b>Total Expenses</b>	<b>246,310</b>	<b>64,845</b>	<b>2,561,717</b>	<b>52,205</b>	<b>290,471</b>	<b>9,109</b>	<b>10,077</b>	<b>3,234,734</b>
<b>Surplus (Deficit) by Function</b>	<b>(217,627)</b>	<b>(41,351)</b>	<b>(2,066,451)</b>	<b>(47,402)</b>	<b>(589)</b>	<b>(9,109)</b>	<b>(10,077)</b>	<b>(2,392,606)</b>
Taxes and other unconditional revenue (Schedule 1)								2,437,186
<b>Net Surplus (Deficit)</b>								<b>44,580</b>

Municipality of Dufferin #190  
 Consolidated Schedule of Segment Disclosure by Function  
 As at December 31, 2015

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	4,682	5,250	617,507 (20,861)	20	824,040			1,451,499 (20,861)
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								
Investment Income and Commissions	12,867	924						12,867 924
Other Revenues		4,414	62,673					67,087
Grants - Conditional - Capital			1,104,669					1,104,669
<b>Total Revenues</b>	<b>17,549</b>	<b>10,588</b>	<b>1,763,988</b>	<b>20</b>	<b>824,040</b>			<b>2,616,185</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	157,347	10,486	343,317					511,150
Professional/ Contractual Services	61,949	32,178	1,267,787	44,924	824,040	6,848		2,237,726
Utilities	6,183	678	4,708				446	12,015
Maintenance Materials and Supplies	11,856	6,604	558,006	1,755			801	579,022
Grants and Contributions	4,669							4,669
Amortization	760	921	412,703					414,384
Interest	2,260		11,510					13,770
Allowance for Uncollectibles								
Other								
<b>Total Expenses</b>	<b>245,024</b>	<b>50,867</b>	<b>2,598,031</b>	<b>46,679</b>	<b>824,040</b>	<b>6,848</b>	<b>1,247</b>	<b>3,772,736</b>
<b>Surplus (Deficit) by Function</b>	<b>(227,475)</b>	<b>(40,279)</b>	<b>(834,043)</b>	<b>(46,659)</b>		<b>(6,848)</b>	<b>(1,247)</b>	<b>(1,156,551)</b>
Taxes and other unconditional revenue (Schedule 1)								1,417,988
<b>Net Surplus (Deficit)</b>								<b>261,437</b>

Municipality of Dufferin #190  
 Consolidated Schedule of Tangible Capital Assets by Object  
 As at December 31, 2016

2016

2015

Assets	General Assets						Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
<b>Asset cost</b>									
Opening Asset costs	2,200		67,091	58,055	1,693,590	13,590,377		15,411,313	14,903,727
Additions during the year	6,687			68,448	454,556	100,635		630,326	560,660
Disposals and write-downs during the year				(24,780)	(260,221)			(285,001)	(53,074)
Transfers (from) assets under construction									
<b>Closing Asset Costs</b>	<b>8,887</b>		<b>67,091</b>	<b>101,723</b>	<b>1,887,925</b>	<b>13,691,012</b>		<b>15,756,638</b>	<b>15,411,313</b>
<b>Amortization</b>									
<b>Accumulated Amortization Cost</b>									
Opening Accumulated Amortization Costs			61,176	39,087	274,006	2,713,537		3,087,806	2,700,635
Add: Amortization taken			1,156	3,003	129,760	320,207		454,126	414,384
Less: Accumulated amortization on disposals				(12,390)	(126,132)			(138,522)	(27,213)
<b>Closing Accumulated Amortization Costs</b>			<b>62,332</b>	<b>29,700</b>	<b>277,634</b>	<b>3,033,744</b>		<b>3,403,410</b>	<b>3,087,806</b>
<b>Net Book Value</b>	<b>8,887</b>		<b>4,759</b>	<b>72,023</b>	<b>1,610,291</b>	<b>10,657,268</b>		<b>12,353,228</b>	<b>12,323,507</b>

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

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

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2016 \$ -



**Municipality of Dufferin #190**  
**Consolidated Schedule of Accumulated Surplus**  
**As at December 31, 2016**

Schedule 8

	2015	Changes	2016
<b>UNAPPROPRIATED SURPLUS</b>	<b>460,294</b>	<b>14,859</b>	<b>475,153</b>
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment	260,000		260,000
Public Reserve	6,343		6,343
Capital Trust			
Utility			
Snow	14,400		14,400
<b>Total Appropriated</b>	<b>280,743</b>		<b>280,743</b>
<b>ORGANIZED HAMLETS (add lines if required)</b>			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
<b>Total Organized Hamlets</b>			
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	12,323,507	29,721	12,353,228
Less: Related debt			
<b>Net Investment in Tangible Capital Assets</b>	<b>12,323,507</b>	<b>29,721</b>	<b>12,353,228</b>
<b>Total Accumulated Surplus</b>	<b>13,064,544</b>	<b>44,580</b>	<b>13,109,124</b>

Municipality of Dufferin #190  
 Schedule of Mill Rates and Assessments  
 As at December 31, 2016

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	46,375,260	16,271,495		19,776,070	290,487,700		372,910,525
Regional Park Assessment							
Total Assessment							372,910,525
Mill Rate Factor(s)	0.8408	0.9500		0.9500	1.2000		
Total Base/Minimum Tax (generated for each property class)							
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	220,814	87,538		126,972	1,974,038		2,409,362

MILL RATES: MILLS

Average Municipal*	6.4610
Average School*	9.4004
Potash Mill Rate	
Uniform Municipal Mill Rate	5.6630

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

**Municipality of Dufferin #190**  
**Schedule of Council Remuneration**  
**As at December 31, 2016**

Schedule 10

<b>Position</b>	<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Reeve	Terry Neugebauer	4,320	1,024	5,344
Councillor	Brian Weusbrod	300	38	338
Councillor	Lorrie Zinn	1,960	305	2,265
Councillor	Cilby Kivol	600	91	691
Councillor	Brent Smith	2,290	331	2,621
Councillor	George Riche	4,060	615	4,675
Councillor	Vance Edwards	2,480	350	2,830
Councillor	Warren Martin	1,320	254	1,574
Councillor	Les Paul	600	60	660
<b>Total</b>		<b>17,930</b>	<b>3,068</b>	<b>20,998</b>