

Municipality of Bethune
Consolidated Statement of Financial Position
As at December 31, 2016

Statement 1

| | 2016 | 2015 |
|---|------------------|------------------|
| FINANCIAL ASSETS | | |
| Cash and Temporary Investments (Note 2) | 292,235 | 315,368 |
| Taxes Receivable - Municipal (Note 3) | 19,136 | 23,042 |
| Other Accounts Receivable (Note 4) | 66,516 | 86,124 |
| Land for Resale (Note 5) | | |
| Long-Term Investments (Note 6) | | |
| Debt Charges Recoverable (Note 7) | | |
| Other (Specify) | | |
| Total Financial Assets | 377,887 | 424,534 |
| LIABILITIES | | |
| Bank Indebtedness (Note 8) | | |
| Accounts Payable | 21,663 | 60,716 |
| Accrued Liabilities Payable | | 19,168 |
| Deposits | 18,370 | 18,370 |
| Deferred Revenue (Note 9) | | |
| Accrued Landfill Costs (Note 10) | | |
| Liability for Contaminated Sites (Note 11) | | |
| Other Liabilities | 94 | |
| Long-Term Debt (Note 12) | | |
| Lease Obligations (Note 13) | | |
| Total Liabilities | 40,127 | 98,254 |
| NET FINANCIAL ASSETS (DEBT) | 337,760 | 326,280 |
| NON-FINANCIAL ASSETS | | |
| Tangible Capital Assets (Schedule 6, 7) | 6,214,765 | 6,305,432 |
| Prepayments and Deferred Charges | 18,490 | 4,690 |
| Stock and Supplies | | |
| Other (Note 14) | | 1,480 |
| Total Non-Financial Assets | 6,233,255 | 6,311,602 |
| ACCUMULATED SURPLUS (DEFICIT) (Schedule 8) | 6,571,015 | 6,637,882 |

Municipality of Bethune
Consolidated Statement of Operations
As at December 31, 2016

Statement 2

| | 2016 Budget | 2016 | 2015 |
|---|--------------------|------------------|------------------|
| REVENUES | | | |
| Taxes and Other Unconditional Revenue (Schedule 1) | 309,900 | 308,694 | 291,219 |
| Fees and Charges (Schedule 4, 5) | 238,700 | 264,507 | 220,443 |
| Conditional Grants (Schedule 4, 5) | 14,000 | 19,510 | 25,716 |
| Tangible Capital Asset Sales - Gain (Schedule 4, 5) | | | |
| Land Sales - Gain (Schedule 4, 5) | | | 30,000 |
| Investment Income and Commissions (Schedule 4, 5) | 5,500 | 1,269 | 5,460 |
| Other Revenues (Schedule 4, 5) | | | |
| Total Revenues | 568,100 | 593,980 | 572,838 |
| EXPENSES | | | |
| General Government Services (Schedule 3) | 129,700 | 110,307 | 116,603 |
| Protective Services (Schedule 3) | 73,300 | 81,372 | 80,900 |
| Transportation Services (Schedule 3) | 152,400 | 159,323 | 149,078 |
| Environmental and Public Health Services (Schedule 3) | 53,600 | 39,317 | 49,017 |
| Planning and Development Services (Schedule 3) | 3,000 | 1,668 | 475 |
| Recreation and Cultural Services (Schedule 3) | 10,500 | 19,719 | 22,588 |
| Utility Services (Schedule 3) | 244,500 | 272,421 | 185,500 |
| Total Expenses | 667,000 | 684,127 | 604,161 |
| Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions | (98,900) | (90,147) | (31,323) |
| Provincial/Federal Capital Grants and Contributions (Schedule 4, 5) | 23,100 | 23,280 | 53,260 |
| Surplus (Deficit) of Revenues over Expenses | (75,800) | (66,867) | 21,937 |
| Accumulated Surplus (Deficit), Beginning of Year | 6,637,882 | 6,637,882 | 6,615,945 |
| Accumulated Surplus (Deficit), End of Year | 6,562,082 | 6,571,015 | 6,637,882 |