

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Financial Statements
Year Ended December 31, 2018

Management's Responsibility


The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management are required.

In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated 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 management 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 consolidated 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 management to discuss their audit findings.


Mr. Neil Dotman, Reeve


Mrs. JoAnne Yates, Administrator

Craig, SK

Date: May 9 2019

INDEPENDENT AUDITOR'S REPORT

To the Council of the Rural Municipality of Craik No. 222

Opinion

We have audited the consolidated financial statements of the Rural Municipality of Craik No. 222 (the Organization), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2018, and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Organization in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Organization's ability to continue as a going concern, disclosing, as applicable, matters relating to going concern and using the going concern basis of accounting unless management either intends to liquidate the Organization or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Organization's financial reporting process.

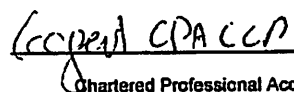
Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit 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 Organization's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Organization's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Organization to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Rosthern, SK
May 9, 2019


Chartered Professional Accountants

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Statement of Financial Position
As at December 31, 2018

Statement 1

	2018	2017
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 1,052,155	\$ 1,981,285
Taxes Receivable - Municipal (Note 3)	84,417	126,329
Other Accounts Receivable (Note 4)	46,670	3,413
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	70,419	66,364
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	1,253,661	2,157,391
LIABILITIES		
Bank indebtedness (Note 8)	-	-
Accounts Payable	208,022	171,544
Accrued Liabilities Payable	-	-
Deposits received	-	-
Deferred Revenue (Note 9)	10,000	-
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long term debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
Total Liabilities	218,022	171,544
NET FINANCIAL ASSETS	1,035,639	1,985,847
NON-FINANCIAL ASSETS		
Tangible Capital Assets(Schedule 6, 7)	5,048,157	3,770,517
Prepayments and Deferred Charges	-	-
Stock and Supplies	-	-
Other (Note 14)	-	-
Total Non-Financial Assets	5,048,157	3,770,517
ACCUMULATED SURPLUS (Schedule 8)	\$ 6,083,796	\$ 5,756,364

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Statement of Operations
Year Ended December 31, 2018

Statement 2

	2017 Budget	2018	2017
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 2,312,530	\$ 2,410,405	\$ 2,381,201
Fees and Charges (Schedule 4, 5)	335,560	186,795	354,046
Conditional Grants (Schedule 4, 5)	3,060	5,065	3,057
Tangible Capital Assets Sales - Gain (Loss) (Schedule 4, 5)	14,800	(220,140)	(715,696)
Land Sales - Gain (Loss) (Schedule 4, 5)	-	(2,260)	-
Investment Income and Commissions (Schedule 4, 5)	28,660	11,386	12,792
Other Revenues (Schedule 4, 5)	12,900	12,554	12,500
Total Revenues	2,707,510	2,403,805	2,047,900
EXPENSES			
General Government Services (Schedule 3)	414,420	383,324	378,862
Protective Services (Schedule 3)	32,350	32,145	23,925
Transportation Services (Schedule 3)	3,382,720	1,590,601	1,205,691
Environmental and Public Health Services (Schedule 3)	32,100	41,221	29,766
Planning and Development Services (Schedule 3)	19,600	2,134	9,352
Recreation and Cultural Services (Schedule 3)	39,730	36,032	286,755
Utility Services (Schedule 3)	3,100	7,780	2,859
Total Expenses	3,924,020	2,093,237	1,937,210
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(1,216,510)	310,568	110,690
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	16,780	16,864	16,781
Surplus (Deficit) of Revenues over Expenses	(1,199,730)	327,432	127,471
Accumulated Surplus (Deficit), Beginning of Year	5,756,365	5,756,364	5,628,894
ACCUMULATED SURPLUS - END OF YEAR	\$ 4,556,635	\$ 6,083,796	\$ 5,756,365

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See notes to financial statements

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RURAL MUNICIPALITY OF CRAIK NO. 222

Consolidated Statement of Change in Net Financial Assets

Year Ended December 31, 2018

Statement 3

	2017 Budget	2018	2017
Surplus (Deficit)	\$ (270)	\$ 327,432	\$ 127,470
(Acquisition) of tangible capital assets	-	(1,843,949)	(905,498)
Amortization of tangible capital assets	-	244,499	217,824
Proceeds on disposal of tangible capital assets	-	101,670	125,149
Loss (gain) on the disposal of tangible capital assets	-	220,140	715,696
Surplus (Deficit) of capital expenses over expenditures	-	(1,277,640)	153,171
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	-	-
Increase/Decrease in Net Financial Assets	(270)	(950,208)	280,641
Net Financial Assets (Debt) - Beginning of Year	1,985,847	1,985,847	1,705,206
Net Financial Assets (Debt) - End of Year	\$ 1,985,577	\$ 1,035,639	\$ 1,985,847

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See notes to financial statements

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Statement of Cash Flow
Year Ended December 31, 2018

Statement 4

	2018	2017
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 327,432	\$ 127,471
Amortization	244,499	217,824
Loss (gain) on disposal of tangible capital assets	220,140	715,696
	<u>792,071</u>	<u>1,060,991</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	41,912	(8,759)
Other Receivables	(43,257)	15,554
Accounts Payable	36,478	122,575
Deferred Revenue	10,000	-
	<u>45,133</u>	<u>129,370</u>
Cash provided by operating transactions	<u>837,204</u>	<u>1,190,361</u>
Capital:		
Acquisition of capital assets	(1,843,949)	(905,498)
Proceeds from disposal of capital assets	101,670	125,149
Cash applied to capital transactions	<u>(1,742,279)</u>	<u>(780,349)</u>
Investing:		
Long-Term Investments	(4,055)	1,032,800
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>(4,055)</u>	<u>1,032,800</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>(909,130)</u>	<u>1,442,812</u>
Cash and Temporary Investments - Beginning of Year	<u>1,961,285</u>	<u>518,474</u>
Cash and Temporary Investments - End of Year (Note 2)	<u>\$ 1,052,155</u>	<u>\$ 1,961,286</u>

RURAL MUNICIPALITY OF CRAIK NO. 222
Index to Consolidated Financial Statements
Year Ended December 31, 2018

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1. Significant accounting policies (continued)

(i) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(j) Investments:

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms of 91 days to one year have been classified as other short-term investments and investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

(k) Inventories:

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(l) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. 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>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Years
Buildings	10 to 50 Years
Vehicles & Equipment	
Vehicles	5 to 10 Years
Machinery and Equipment	5 to 10 Years
Infrastructure Assets	
Infrastructure Assets	30 to 75 Years
Water & Sewer	30 to 75 Years
Road Network Assets	30 to 75 Years

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

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

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

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a [amortization method] basis, over their estimated useful lives [lease term]. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(continues)

1. Significant accounting policies (continued)

(m) Trust Funds:

Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.

(n) 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.

(o) 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.

(p) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and 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.

(q) 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.

RURAL MUNICIPALITY OF CRAIK NO. 222
Notes to Consolidated Financial Statements
Year Ended December 31, 2018

2. Cash and Temporary Investments

	2018	2017
Cash	\$ 852,155	\$ 1,961,285
Temporary Investments	200,000	-
Restricted Cash	-	-
Total Cash and Temporary Investments	\$ 1,052,155	\$ 1,961,285

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

	2018	2017
<u>Municipal</u>		
- current	\$ 52,712	\$ 57,136
- arrears	31,705	69,193
	84,417	126,329
Less - allowance for uncollectibles	-	-
Total municipal taxes receivable	84,417	126,329
<u>School</u>		
- current	16,946	16,560
- arrears	24,640	57,311
Total school taxes receivable	41,586	73,871
<u>Other (Hail)</u>	39,881	29,901
Total taxes and grants in lieu receivable	165,884	230,101
Deduct taxes receivable to be collected on behalf of other organizations	(81,467)	(103,772)
Total Taxes Receivable - Municipal	\$ 84,417	\$ 126,329

4. Other Accounts Receivable

	2018	2017
Federal Government	\$ 32,152	\$ 2,423
Provincial Government	-	-
Local Government	-	-
Utility	-	-
Trade	14,518	990
Other	-	-
Total Other Accounts Receivable	46,670	3,413
Less: allowance for uncollectibles	-	-
Net Other Accounts Receivable	\$ 46,670	\$ 3,413

5. Land for Resale

	2018	2017
Tax Title Property	\$ -	\$ -
Allowance for market value adjustment	-	-
Net Tax Title Property	-	-
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	-	-

RURAL MUNICIPALITY OF CRAIK NO. 222
Notes to Consolidated Financial Statements
Year Ended December 31, 2018

6. Investments

	2018	2017
Short-term Investments		
Long-term Investments		
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	\$ 70,419	\$ 66,364
	-	-
Total Investments	\$ 70,419	\$ 66,364

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

	2018	2017
Current debt charges recoverable	\$ -	\$ -
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	\$ -	\$ -

8. Bank Indebtedness

The municipality has no bank indebtedness and no authorized lines of credit.

9. Deferred Revenue

Deferred revenue relates to land lease fees.

	2018	2017
Deferred Revenue	\$ 10,000	\$ -

10. Accrued Landfill Costs

	2018	2017
Environmental Liabilities	\$ -	\$ -

The municipality has no landfill, as a result there are no accrued landfill costs.

11. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$2,596,891. 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 debt.

13. Lease Obligations

This note does not pertain to this municipality.

RURAL MUNICIPALITY OF CRAIK NO. 222
Notes to Consolidated Financial Statements
Year Ended December 31, 2018

14. Other Non-financial Assets

2018	2017
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This note does not pertain to this municipality.

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 2018 was \$29,530. 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

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

	2018	2017
Description of the trust goes here		
Balance - Beginning of Year	\$ -	\$ -
Revenue (specify)	-	-
Interest revenue	-	-
Subtotal	-	-
Expenditure (specify)	-	-
Balance - End of Year	\$ -	\$ -

19. Related Parties

The consolidated financial statements include transactions with related parties. The municipality is related to a Golf Course under the common control of the Council.

Transactions with this related party are in the normal course of operations and are settled on normal trade terms.

20. Contingent Assets

Contingent assets are not recorded in the financial statements.

21. Contractual Rights

This note does not pertain to this municipality.

22. Contractual Obligations and Commitments

This note does not pertain to this municipality.

RURAL MUNICIPALITY OF CRAIK NO. 222

Schedule of Taxes and Other Unconditional Revenue

Year Ended December 31, 2018

Schedule 1

	Budget 2018	2018	2017
TAXES			
General municipal tax levy	\$ 2,267,460	\$ 2,329,335	\$ 2,364,388
Abatements and adjustments	(3,000)	(4,825)	(40,567)
Discount on current year taxes	(106,270)	(102,685)	(106,268)
Net Municipal Taxes	2,158,190	2,222,025	2,217,553
Potash tax share	-	34,863	-
Trailer license fees	-	-	-
Penalties on tax arrears	8,600	8,168	8,598
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	2,166,790	2,265,056	2,226,151
UNCONDITIONAL GRANTS			
Revenue Sharing	142,220	142,206	151,526
Organized Hamlet	-	-	-
Total Unconditional Grants	142,220	142,206	151,526
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
Central Services	-	-	-
SaskTel	3,520	3,143	3,524
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
SaskEnergy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	3,520	3,143	3,524
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 2,312,530	\$ 2,410,405	\$ 2,381,201

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See notes to financial statements

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2018

Schedule 2 - 1

	Budget 2018	2018	2017
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	\$ -	\$ -	\$ -
- Custom work	-	-	-
- Sales of supplies	1,930	1,472	1,077
- Other - Rentals & Donations	140,820	6,100	58,074
Total Fees and Charges	142,750	7,572	59,151
- Tangible capital asset sales - gain (loss)	800	(39,839)	2
- Land sales - gain (loss)	-	(2,260)	-
- Investment income and commissions	28,660	11,386	12,792
- Other	-	-	-
Total Other Segmented Revenue	172,210	(23,141)	71,945
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	172,210	(23,141)	71,945
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total General Government Services	172,210	(23,141)	71,945
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ -	\$ -	\$ -

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See notes to financial statements

CHARTERED PROFESSIONAL
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RURAL MUNICIPALITY OF CRAIK NO. 222

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2018

Schedule 2 - 2

	Budget 2018	2018	2017
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	191,530	178,438	180,020
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	240
- Frontage	-	-	-
- Other	980	2,239	982
Total Fees and Charges	192,510	178,675	181,242
- Tangible capital asset sales - gain (loss)	14,000	(180,301)	(715,896)
- Other - Land Lease	12,900	12,554	12,500
Total Other Segmented Revenue	219,510	10,928	(521,954)
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	219,510	10,928	(521,954)
Capital			
Conditional Grants			
- Federal Gas Tax	16,780	16,864	16,781
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	16,780	16,864	16,781
Total Transportation Services	236,290	27,792	(505,173)
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Waste and Disposal Fees	-	-	-
- Other - Pest control	200	548	547
Total Fees and Charges	200	548	547
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	200	548	547
Conditional Grants			
- Student Employment	-	-	-
- Local government	3,060	5,065	3,057
- Other	-	-	-
Total Conditional Grants	3,060	5,065	3,057
Total Operating	3,260	5,613	3,604
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 3,260	\$ 5,613	\$ 3,604

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See notes to financial statements

CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

RURAL MUNICIPALITY OF CRAIK NO. 222

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2018

Schedule 2 - 3

	Budget 2018	2018	2017
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	-	-	-
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	-	-	113,104
- Other	-	-	-
Total Fees and Charges	-	-	113,104
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	113,104
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other (Sask Lotto and other provincial)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	113,104
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ -	\$ -	\$ 113,104

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See notes to financial statements

 CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

RURAL MUNICIPALITY OF CRAIK NO. 222

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2018

Schedule 2 - 4

	Budget 2018	2018	2017
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	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Utility Services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 411,760	\$ 10,264	\$ (316,520)

SUMMARY

Total Other Segmented Revenue	\$ 391,920	\$ (11,665)	\$ (336,358)
Total Conditional Grants	3,060	5,065	3,057
Total Capital Grants and Contributions	16,780	16,864	16,781
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 411,760	\$ 10,264	\$ (316,520)

RURAL MUNICIPALITY OF CRAIK NO. 222

Total Expenses by Function

Year Ended December 31, 2018

Schedule 3 - 1

	Budget 2018	2018	2017
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 79,000	\$ 80,290	\$ 64,380
Wages and benefits	157,040	145,813	132,687
Professional/Contractual services	100,580	84,722	94,105
Utilities	9,000	6,031	(40)
Maintenance, materials and supplies	61,260	65,147	87,645
Grants and contributions			
Grants and contributions - operating	250	145	-
- capital	-	-	-
Amortization	6,630	85	85
Interest	660	101	-
Allowance For Uncollectibles	-	990	-
Other	-	-	-
Total General Government Services	414,420	383,324	378,862
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	12,000	11,821	11,580
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and contributions			
Grants and Contributions - Operating	-	-	-
- Capital	-	-	-
Other	-	-	-
Fire Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	350	324	345
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and contributions			
Grants and Contributions - Operating	20,000	20,000	12,000
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Protective Services	32,350	32,145	23,925
TRANSPORTATION SERVICES			
Wages and Benefits	449,000	367,819	437,346
Professional/Contractual Services	1,315,970	47,616	57,405
Utilities	2,150	2,878	2,143
Maintenance, Materials and Supplies	837,700	615,602	368,916
Gravel	277,900	315,574	130,546
Grants and contributions			
Grants and Contributions - Operating	-	-	-
- Capital	-	-	-
Amortization	500,000	241,112	209,335
Interest	-	-	-
Other	-	-	-
Total Transportation Services	\$ 3,382,720	\$ 1,590,601	\$ 1,205,691

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See notes to financial statements

 CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

RURAL MUNICIPALITY OF CRAIK NO. 222

Total Expenses by Function

Year Ended December 31, 2018

Schedule 3 - 2

	Budget 2018	2018	2017
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	32,100	41,221	29,766
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and contributions	-	-	-
Grants and contributions - operating	-	-	-
Grants and contributions - waste disposal	-	-	-
Grants and contributions - Public Health	-	-	-
Grants and contributions - capital	-	-	-
Grants and contributions - waste disposal	-	-	-
Grants and contributions - Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Environmental and Public Health Services	32,100	41,221	29,766
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	19,600	2,134	9,352
Grants and contributions	-	-	-
Grants and Contributions - Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	19,600	2,134	9,352
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	-	-	74,841
Professional/Contractual Services	-	-	-
Utilities	-	-	4,532
Maintenance, Materials, and Supplies	-	(946)	133,822
Grants and contributions	-	-	-
Grants and Contributions - Operating	31,500	33,676	65,156
- Capital	-	-	-
Amortization	8,230	3,302	8,404
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Recreation and Cultural Services	\$ 39,730	\$ 36,032	\$ 286,755

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See notes to financial statements

CHARTERED PROFESSIONAL
ACCOUNTANTS LLP

Total Expenses by Function

Year Ended December 31, 2018

Schedule 3 - 3

	Budget 2018	2018	2017
UTILITY SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	100	4,023	12
Utilities	3,000	3,757	2,847
Maintenance, Materials and Supplies	-	-	-
Grants and contributions	-	-	-
Grants and Contributions - Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	3,100	7,780	2,859
TOTAL EXPENSES BY FUNCTION	\$ 3,924,020	\$ 2,093,237	\$ 1,937,210

RURAL MUNICIPALITY OF CRAIK NO. 222

Consolidated Schedule of Segment Disclosure by Function

Year Ended December 31, 2018

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	\$ 7,572	\$ -	\$ 178,675	\$ 548	\$ -	\$ -	\$ -	\$ 186,795
Tangible Capital Asset Sales - Gain (Loss)	(39,839)	-	(180,301)	-	-	-	-	(220,140)
Land Sales - Gain (Loss)	(2,260)	-	-	-	-	-	-	(2,260)
Investment Income and Commissions	11,386	-	-	-	-	-	-	11,386
Other Revenues	-	-	12,554	-	-	-	-	12,554
Grants - Conditional	-	-	-	5,065	-	-	-	5,065
- Capital	-	-	16,864	-	-	-	-	16,864
Total Revenues	(23,141)	-	27,792	5,613	-	-	-	10,264
Expenses (Schedule 3)								
Wages and Benefits	226,103	-	367,819	-	-	-	-	593,922
Professional/Contractual Services	84,722	12,145	47,616	41,221	2,134	-	4,023	191,861
Utilities	6,031	-	2,878	-	-	-	3,757	12,666
Maintenance Material and Supplies	65,147	-	931,176	-	-	(946)	-	995,377
Grants and Contributions	145	20,000	-	-	-	33,676	-	53,821
Amortization	85	-	241,112	-	-	3,302	-	244,499
Interest	101	-	-	-	-	-	-	101
Allowance for Uncollectibles	990	-	-	-	-	-	-	990
Other	-	-	-	-	-	-	-	-
Total Expenses	383,324	32,145	1,590,601	41,221	2,134	36,032	7,780	2,093,237
Surplus (Deficit) by Function	(406,465)	(32,145)	(1,562,809)	(35,608)	(2,134)	(36,032)	(7,780)	(2,082,973)
Taxes and other unconditional revenue (Schedule 1)								<u>2,410,405</u>
Net Surplus (Deficit)								<u>\$ 327,432</u>

See notes to financial statements

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Schedule of Segment Disclosure by Function
Year Ended December 31, 2017

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	\$ 59,153	\$ -	\$ 181,242	\$ 547	\$ -	\$ 113,104	\$ -	\$ 354,046
Tangible Capital Asset Sales - Gain (Loss)	-	-	(715,696)	-	-	-	-	(715,696)
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	12,792	-	-	-	-	-	-	12,792
Other Revenues	-	-	12,500	-	-	-	-	12,500
Grants - Conditional	-	-	-	3,057	-	-	-	3,057
- Capital	-	-	16,781	-	-	-	-	16,781
Total Revenues	71,945	-	(505,173)	3,604	-	113,104	-	(316,520)
Expenses (Schedule 3)								
Wages and Benefits	197,057	-	437,346	-	-	74,841	-	709,254
Professional/ Contractual Services	94,105	11,925	57,405	29,766	9,352	-	12	202,565
Utilities	(40)	-	2,143	-	-	4,532	2,847	9,482
Maintenance Material and Supplies	87,645	-	499,462	-	-	133,822	-	720,929
Grants and Contributions	-	12,000	-	-	-	65,156	-	77,156
Amortization	85	-	209,335	-	-	8,404	-	217,824
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	378,862	23,925	1,205,691	29,766	9,352	286,755	2,859	1,937,210
Surplus (Deficit) by Function	(306,917)	(23,925)	(1,710,864)	(26,162)	(9,352)	(173,651)	(2,859)	(2,253,730)
Taxes and other unconditional revenue (Schedule 1)								<u>2,381,201</u>
Net Surplus (Deficit)								<u>\$ 127,471</u>

See notes to financial statements

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2018

Schedule 6

	2018								
	General Assets					Infrastructure Assets	General/ Infrastructure	2018	2017
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Assets Under Construction	Total	Total
Asset cost									
Opening Asset costs	\$ 5,400	\$ -	\$ 235,095	\$ -	\$ 2,152,478	\$ 6,019,285	\$ -	\$ 8,412,258	\$ 9,826,685
Additions during the year	-	-	13,114	-	492,308	1,338,527	-	1,843,949	905,498
Disposals and write-downs during the year	-	-	(54,081)	-	(371,000)	-	-	(425,081)	(2,319,925)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	5,400	-	194,128	-	2,273,786	7,357,812	-	9,831,126	8,412,258
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	-	36,791	-	704,564	3,900,386	-	4,641,741	5,902,996
Add: Amortization taken	-	-	4,029	-	124,728	115,742	-	244,499	217,824
Less: Accumulated amortization on disposals	-	-	1,429	-	(104,700)	-	-	(103,271)	(1,479,079)
Closing Accumulated Amortization Costs	-	-	42,249	-	724,592	4,016,128	-	4,782,969	4,641,741
Net Book Value	\$ 5,400	\$ -	\$ 151,879	\$ -	\$ 1,549,194	\$ 3,341,684	\$ -	\$ 5,048,157	\$ 3,770,517

1. Total contributed donated assets received in 2018: \$ -
2. List of assets recognized at nominal value in 2018 are:
 - a) Infrastructure Assets \$ -
 - b) Vehicles \$ -
 - c) Machinery and Equipment \$ -
3. Amount of interest capitalized in 2018: \$ -

See notes to financial statements

RURAL MUNICIPALITY OF CRAIK NO. 222
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2018

Schedule 7

	2018								
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	2018 Total	2017 Total
Asset cost									
Opening Asset costs	\$ 220,471	\$ -	\$ 8,068,407	\$ -	\$ -	\$ 123,380	\$ -	\$ 8,412,258	\$ 9,826,685
Additions during the year	13,114	-	1,830,835	-	-	-	-	1,843,949	905,498
Disposals and write-downs during the year	(54,081)	-	(320,000)	-	-	(51,000)	-	(425,081)	(2,319,925)
Closing Asset Costs	179,504	-	9,579,242	-	-	72,380	-	9,831,126	8,412,258
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	58,442	-	4,484,418	-	-	98,881	-	4,641,741	5,902,996
Add: Amortization taken	85	-	241,112	-	-	3,302	-	244,499	217,824
Less: Accumulated amortization on disposals	1,429	-	(69,000)	-	-	(35,700)	-	(103,271)	(1,479,079)
Closing Accumulated Amortization Costs	59,956	-	4,656,530	-	-	66,483	-	4,782,969	4,641,741
Net Book Value	\$ 119,548	\$ -	\$ 4,922,712	\$ -	\$ -	\$ 5,897	\$ -	\$ 5,048,157	\$ 3,770,517

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See notes to financial statements

RURAL MUNICIPALITY OF CRAIK NO. 222

Consolidated Schedule of Accumulated Surplus

Year Ended December 31, 2018

Schedule 8

	2017	Changes	2018
UNAPPROPRIATED SURPLUS	\$ 1,767,360	\$ (950,209)	\$ 817,151
APPROPRIATED RESERVES			
Machinery and Equipment	210,000	-	210,000
Public Reserve	8,487	-	8,487
Capital Trust	-	-	-
Utility	-	-	-
Other (specify)	-	-	-
Total Appropriated	218,487	-	218,487
ORGANIZED HAMLETS			
Organized Hamlet of	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	3,770,517	1,277,640	5,048,157
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	3,770,517	1,277,640	5,048,157
Total Accumulated Surplus	\$ 5,756,364	\$ 327,431	\$ 6,083,795

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See notes to financial statements

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RURAL MUNICIPALITY OF CRAIK NO. 222
Schedule of Mill Rates and Assessments
Year Ended December 31, 2018

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 102,021,830	\$ 10,545,590	\$ -	\$ -	\$ 82,696,600	\$ -	\$ 195,264,020
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	102,021,830	10,545,590	-	-	82,696,600	-	195,264,020
Mill Rate Factor(s)	0.6000	0.6000	-	-	2.0000	-	-
Total Base/Minimum Tax (generated for each property class)	-	-	-	-	-	-	-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 612,131	\$ 63,274	\$ -	\$ -	\$ 1,653,930	\$ -	\$ 2,329,335

MILL RATES:

Average Municipal *
Average School
Potash Mill Rate
Uniform Municipal Mill Rate

MILLS

11.9292
5.0361
-
10.0000

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

See notes to financial statements

Schedule of Council Remuneration

Year Ended December 31, 2018

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Reeve	Neil Dolman	\$ 16,200	\$ 2,899	\$ 19,099
Councillor	Darrel Werdal	11,800	1,503	13,303
Councillor	Lloyd Sperling	4,600	729	5,329
Councillor	Ron Gilmour	400	-	400
Councillor	Trewett Chaplin	11,800	2,683	14,483
Councillor	Jason Boyd	9,800	1,221	11,021
Councillor	Brian Ackland	9,500	758	10,258
Councillor	Rod Obrigwitsch	6,000	397	6,397
		-	-	-
Total		\$ 70,100	\$ 10,190	\$ 80,290

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