

Rural Municipality of Moose Range No. 486

December 31, 2021

Ingram & Yeadon Accountants

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INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Rural Municipality of Moose Range No. 486

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rural Municipality of Moose Range No. 486, which comprise the consolidated statement of financial position as at December 31, 2021 and the consolidated statements of operations, changes in net financial assets and cash flow for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Moose Range No. 486 as at December 31, 2021, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We have 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 Financial Statements section of our report. We are independent of the Rural Municipality of Moose Range No. 486 in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these 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 Financial Statements

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

In preparing the financial statements, management is responsible for assessing the Rural Municipality of Moose Range No. 486's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Rural Municipality of Moose Range No. 486 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Rural Municipality of Moose Range No. 486's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 from 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 Rural Municipality of Moose Range No. 486'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 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 Rural Municipality of Moose Range No. 486'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 financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Rural Municipality of Moose Range No. 486 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the 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.

Melfort, Saskatchewan

Date of Approval: April 13, 2022


Ingram and Yeadon Accountants

Management's Responsibility


To the Ratepayers of Rural Municipality of Moose Range No. 486

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 judgment and estimates by management is required.

In discharging its responsibilities for the integrity and fairness of the 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 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 management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Ingram & Yeadon Accountants, an independent firm registered with the Chartered Professional Accountants of Saskatchewan, is appointed by 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 administration to discuss their audit findings.



Reeve



Administrator

Rural Municipality of Moose Range No. 486
Consolidated Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	3,182,274	2,826,630
Taxes Receivable - Municipal (Note 3)	170,264	110,235
Other Accounts Receivable (Note 4)	224,349	96,716
Land for Resale		
Long-Term Investments (Note 5)	2,519,883	1,818,381
Debt Charges Recoverable		
Other		
Total Financial Assets	6,096,770	4,851,962
LIABILITIES		
Bank Indebtedness		
Accounts Payable	225,075	91,865
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 6)	12,153	8,100
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities	2,700	2,025
Long-Term Debt		
Lease Obligations		
Total Liabilities	239,928	101,990
NET FINANCIAL ASSETS (DEBT)	5,856,842	4,749,972
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	7,068,756	6,423,267
Prepayments and Deferred Charges	1,500	73,911
Stock and Supplies	589,290	829,785
Other		
Total Non-Financial Assets	7,659,546	7,326,963
Accumulated Surplus (Deficit) (Schedule 8)	13,516,388	12,076,935

Contractual obligations and commitments (Note 8)

Rural Municipality of Moose Range No. 486
Consolidated Statement of Operations
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	2,745,080	2,757,454	2,720,752
Fees and Charges (Schedule 4, 5)	96,500	220,894	136,968
Conditional Grants (Schedule 4, 5)	41,960	49,506	41,885
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	(35,670)	(127,234)	(41,369)
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	54,300	98,117	160,743
Restructurings (Schedule 4, 5)	-	-	-
Other Revenues (Schedule 4, 5)	700	716,935	224,701
Total Revenues	2,902,870	3,715,672	3,243,680
EXPENSES			
General Government Services (Schedule 3)	381,710	359,376	334,237
Protective Services (Schedule 3)	274,800	141,441	142,278
Transportation Services (Schedule 3)	2,128,270	1,965,262	1,911,716
Environmental and Public Health Services (Schedule 3)	334,550	290,156	310,931
Planning and Development Services (Schedule 3)	6,000	23,279	9,974
Recreation and Cultural Services (Schedule 3)	29,000	61,550	45,050
Utility Services (Schedule 3)	-	-	-
Restructurings (Schedule 3)	-	-	-
Total Expenses	3,154,330	2,841,064	2,754,186
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(251,460)	874,608	489,494
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	438,500	564,845	734,736
Surplus (Deficit) of Revenues over Expenses	187,040	1,439,453	1,224,230
Accumulated Surplus (Deficit), Beginning of Year	12,076,935	12,076,935	10,852,705
Accumulated Surplus (Deficit), End of Year	12,263,975	13,516,388	12,076,935

Rural Municipality of Moose Range No. 486
 Consolidated Statement of Change in Net Financial Assets
 As at December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus (Deficit)	187,040	1,439,453	1,224,230
(Acquisition) of tangible capital assets	(435,000)	(1,349,730)	(994,972)
Amortization of tangible capital assets	338,680	398,307	422,109
Proceeds on disposal of tangible capital assets	175,000	178,700	113,950
Loss (gain) on the disposal of tangible capital assets	35,670	127,234	41,369
Surplus (Deficit) of capital expenses over expenditures	114,350	(645,489)	(417,544)
(Acquisition) of supplies inventories			(238,171)
(Acquisition) of prepaid expense			(72,411)
Consumption of supplies inventory		240,495	
Use of prepaid expense		72,411	
Surplus (Deficit) of expenses of other non-financial over expenditures	-	312,906	(310,582)
Increase/Decrease in Net Financial Assets	301,390	1,106,870	496,104
Net Financial Assets (Debt) - Beginning of Year	3,598,972	4,749,972	4,253,868
Net Financial Assets (Debt) - End of Year	3,900,362	5,856,842	4,749,972

Rural Municipality of Moose Range No. 486
Consolidated Statement of Cash Flow
As at December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	1,439,453	1,224,230
Amortization	398,307	422,109
Loss (gain) on disposal of tangible capital assets	127,234	41,369
	<u>1,964,994</u>	<u>1,687,708</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(60,029)	16,635
Other Receivables	(127,633)	226,518
Land for Resale	-	-
Other Financial Assets		
Accounts and accrued liabilities payable	133,210	(17,934)
Deposits		
Deferred Revenue	4,053	(1,657)
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities	675	220
Stock and supplies for use	240,495	(238,171)
Prepayments and Deferred Charges	72,411	(72,411)
Other		
Cash provided by operating transactions	2,228,176	1,600,908
Capital:		
Acquisition of capital assets	(1,349,730)	(994,972)
Proceeds from the disposal of capital assets	178,700	113,950
Other capital		
Cash applied to capital transactions	(1,171,030)	(881,022)
Investing:		
Long-term investments	(701,502)	(335,864)
Other investments		
Cash provided by (applied to) investing transactions	(701,502)	(335,864)
Financing:		
Debt charges recoverable		
Long-term debt issued		
Long-term debt repaid		
Other financing		
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	355,644	384,022
Cash and Temporary Investments - Beginning of Year	2,826,630	2,442,608
Cash and Temporary Investments - End of Year	3,182,274	2,826,630

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2021

1. Significant accounting policies

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

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

- a) **Reporting Entity:** The consolidated 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. 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 recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as
 - a) the transfer is authorized
 - b) eligibility criteria have been met by the recipient; and
 - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

Earned government transfer amounts not received will be recorded as an amount receivable.

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be preformed. 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 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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. 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 Yrs
Buildings	40 Yrs
Vehicles & Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 Yrs
Infrastructure Assets	
Bridges	30 to 75 Yrs
Road Network Assets	30 to 75 Yrs
Culverts	30 to 75 Yrs

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 statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- m) **Landfill Liability:** The Rural Municipality of Moose Range No. 486 does not maintain a waste disposal site.
- n) **Employee Benefit Plans:** Contributions to the Rural Municipality of Moose Range No. 486's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Rural Municipality of Moose Range No. 486's obligations are limited to their contributions.
- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) The municipality:
 - i is directly responsible; or
 - ii accepts responsibility.
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with 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.

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

The segments (functions) are as follows:

General Government: 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.

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on March 11, 2021.

- t) **New Standards and Amendments to Standards:**

Effective On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3401, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instrument, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of a tangible capital asset controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS3270 will be withdrawn.

Effective On or After April 1, 2023:

PS 3400 Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2021

2. Cash and Temporary Investments

	2021	2020
Cash	3,182,274	2,826,630
Temporary Investments		
Total Cash and Temporary Investments	3,182,274	2,826,630

3. Taxes Receivable - Municipal

	2021	2020
Municipal - Current	148,649	83,086
- Arrears	21,615	27,149
	170,264	110,235
- Less Allowance for Uncollectibles	-	-
Total municipal taxes receivable	170,264	110,235
School - Current	56,820	14,591
- Arrears	4,613	5,539
Total school taxes receivable	61,433	20,130
Other	23,357	29,163
Total taxes and grants in lieu receivable	255,054	159,528
Deduct taxes receivable to be collected on behalf of other organizations	(84,790)	(49,293)
Total Taxes Receivable - Municipal	170,264	110,235

4. Other Accounts Receivable

	2021	2020
Federal government	30,750	47,043
Provincial government	117,304	19,495
Local government	12,826	7,540
Utility		
Trade	63,469	22,638
Other		
Total Other Accounts Receivable	224,349	96,716
Less Allowance for Uncollectibles		
Net Other Accounts Receivable	224,349	96,716

5. Long-term Investments

	2021	2020
Sask. Assoc of Rural Municipalities - Self Insurance Fund	48,660	45,254
The Pasquia Trust - Cash Endowment	2,471,223	1,773,127
Total Long-term Investments	2,519,883	1,818,381

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

The Pasquia Trust Endowment fund is recorded using the equity basis. This balance represents the RM of Moose Range's portion of the endowment.

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2021

6. Deferred Revenue

	<u>2021</u>	<u>2020</u>
Prepaid Taxes	12,153	8,100
Total Deferred Revenue	<u><u>12,153</u></u>	<u><u>8,100</u></u>

7. 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.

8. Contractual Obligations and Commitments

The Municipality has committed \$7,500 per year for five years to the Town of Carrot River for use of the lagoon. This commitment will be paid annually from 2018 to 2022 inclusive.

The Municipality has a joint cost sharing agreement with the Town of Carrot River for operations of the Fire Department and Cemetery.

The Municipality has entered into a contract with the RM of Tisdale for use of the landfill. The contract will be paid in 4 annual payments of \$50,000 from 2020 to 2022 inclusive.

The Municipality has committed to providing \$30,000 capital funding to the Carrot River Community Center. This commitment will be paid annually from 2021-2024.

The Municipality has committed the purchase of a 2022 grader less trade in for \$261,000 with delivery in 2022.

The Municipality has committed the purchase of land and building for \$600,000 for possession in 2022.

9. Long-term Debt

- a) The debt limit of the municipality is \$2,485,753. 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)).

10. Authorized Overdraft

The Municipality has available an operating line of credit in the amount of \$500,000 and bearing interest at prime which was 2.45% at December 31, 2021. The Municipality did not utilize the available overdraft in 2021.

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2021

11. Pension Plan

The Rural Municipality of Moose Range No. 486 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 employees of the Rural Municipality of Moose Range participate in MEPP and contributions are a percentage of salary. The employees contribute 9% (2020 - 9%) to the plan. The Rural Municipality matches all employees contributions. Pension expense for the year was \$48,286 (2020 - \$49,934). The benefits accrued to the Rural Municipality of Moose Range employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary and the plan accrual rate.

Based on the latest information available MEPP had a surplus in net assets available for benefits of \$838,900,000 (2019 had a surplus of \$658,468,000); the municipalities portion of this is not readily determinable.

Rural Municipality of Moose Range No. 486
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy	2,665,000	2,674,310	2,572,499
Abatements and adjustments		(600)	
Discount on current year taxes	(330,000)	(323,147)	(321,335)
Net Municipal Taxes	2,335,000	2,350,563	2,251,164
Potash tax share			
Trailer license fees			
Penalties on tax arrears	5,770	4,162	5,666
Special tax levy			
Other (Specify)			
Total Taxes	2,340,770	2,354,725	2,256,830
UNCONDITIONAL GRANTS			
Revenue Sharing	400,000	398,123	400,323
Organized Hamlet			
Safe Restart			59,654
Other (Specify)			
Total Unconditional Grants	400,000	398,123	459,977
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
SPMC - Municipal Share			
Sasktel	4,000	4,444	3,786
Other (Specify) <i>Pasture Land</i>	310	162	159
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			
Total Grants in Lieu of Taxes	4,310	4,606	3,945
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,745,080	2,757,454	2,720,752

Rural Municipality of Moose Range No. 486
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2021

Schedule 2 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	11,100	36,134	24,193
- Other (Specify): <i>Rentals</i>	16,400	27,944	15,836
Total Fees and Charges	27,500	64,078	40,029
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	54,300	98,117	160,743
- Other (Specify) <i>Donations</i>		18,840	
- Other (Specify) <i>Pasquia Endowment</i>	700	698,095	224,701
Total Other Segmented Revenue	82,500	879,130	425,473
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	82,500	879,130	425,473
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total General Government Services	82,500	879,130	425,473

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Fire Fees</i>	15,000	61,247	19,553
Total Fees and Charges	15,000	61,247	19,553
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	15,000	61,247	19,553
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	15,000	61,247	19,553
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Protective Services	15,000	61,247	19,553

	2021 Budget	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	3,500	2,720	5,460
- Sales of supplies	2,600	3,987	
- Road Maintenance and Restoration Agreements	30,000	49,025	41,826
- Frontage			
- Other (Specify)			
Total Fees and Charges	36,100	55,732	47,286
- Tangible capital asset sales - gain (loss)	(35,670)	(127,234)	(41,369)
- Other (Specify)			
Total Other Segmented Revenue	430	(71,502)	5,917
Conditional Grants			
- RIRG (CTP)	13,000	13,128	13,128
- Student Employment		2,406	3,170
- MEEP			
- Other (Specify) <i>Sask Water Corp</i>		4,997	
Total Conditional Grants	13,000	20,531	16,298
Total Operating	13,430	(50,971)	22,215
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	88,500	121,850	88,500
- ICIP			
- RIRG (CTP, Bridge and Large Culvert, Road Const.)			
- Provincial Disaster Assistance	350,000	438,585	502,508
- MEEP			143,728
- Other (Specify) <i>SGI</i>		4,410	
Total Capital	438,500	564,845	734,736
Restructuring Revenue (Specify)	-	-	-
Total Transportation Services	451,930	564,845	734,736

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (Specify) <i>Fees & Charges</i>	16,500	25,082	28,800
Total Fees and Charges	16,500	25,082	28,800
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	16,500	25,082	28,800
Conditional Grants			
- Student Employment			
- TAPD			
- Local Government	12,500	16,851	18,721
- MEEP			
- Other (Specify) <i>Cemetery</i>	16,460	12,124	6,866
Total Conditional Grants	28,960	28,975	25,587
Total Operating	45,460	54,057	54,387
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Environmental and Public Health Services	45,460	54,057	54,387

Rural Municipality of Moose Range No. 486
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	1,400	14,755	1,300
- Other (Specify)			
Total Fees and Charges	1,400	14,755	1,300
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,400	14,755	1,300
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	1,400	14,755	1,300
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Planning and Development Services	1,400	14,755	1,300

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Recreation and Cultural Services	-	-	-

Rural Municipality of Moose Range No. 486
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2021

Schedule 2 - 4

	2021 Budget	2021	2020
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Utility Services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	596,290	1,574,034	1,235,449

SUMMARY

Total Other Segmented Revenue	115,830	908,712	481,043
Total Conditional Grants	41,960	49,506	41,885
Total Capital Grants and Contributions	438,500	564,845	734,736
Restructuring Revenue	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	596,290	1,523,063	1,257,664

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	56,500	38,708	39,725
Wages and benefits	181,500	165,289	168,600
Professional/Contractual services	85,860	80,626	82,623
Utilities	13,400	11,175	12,242
Maintenance, materials and supplies	32,100	25,510	20,880
Grants and contributions - operating	2,000	18,795	1,595
- capital			
Amortization	6,350	6,312	6,312
Interest			
Allowance for uncollectibles			
Other (specify)	4,000	12,961	2,260
General Government Services	381,710	359,376	334,237
Restructuring (Specify)	-	-	-
Total Government Services	381,710	359,376	334,237

PROTECTIVE SERVICES**Police protection**

Wages and benefits			
Professional/Contractual services	49,000	49,458	48,165
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (specify)			

Fire protections

Wages and benefits			
Professional/Contractual services	209,900	80,673	82,388
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Amortization	15,900	11,310	11,725
Interest			
Other (specify)			

Protective Services	274,800	141,441	142,278
Restructuring (Specify)	-	-	-
Total Protective Services	274,800	141,441	142,278

TRANSPORTATION SERVICES

Wages and benefits	562,300	493,153	486,650
Professional/Contractual Services	383,140	270,526	268,227
Utilities		7,816	7,019
Maintenance, materials, and supplies	390,500	290,551	228,737
Gravel	460,000	565,834	560,314
Grants and contributions - operating			
- capital			
Amortization	332,330	337,382	360,769
Interest			
Other (specify)			
Transportation Services	2,128,270	1,965,262	1,911,716
Restructuring (Specify)	-	-	-
Total Transportation Services	2,128,270	1,965,262	1,911,716

Rural Municipality of Moose Range No. 486

Total Expenses by Function

As at December 31, 2021

Schedule 3 - 2

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	29,500	28,864	26,321
Professional/Contractual services	178,650	170,699	156,080
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	82,900	47,290	85,227
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	43,500	43,303	43,303
Interest			
Other (specify)			
Environmental and Public Health Services	334,550	290,156	310,931
Restructuring (Specify)	-	-	-
Total Environmental and Public Health Services	334,550	290,156	310,931

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	6,000	23,279	9,974
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Planning and Development Services	6,000	23,279	9,974
Restructuring (Specify)	-	-	-
Total Planning and Development Services	6,000	23,279	9,974

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	17,000	17,300	16,800
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	12,000	44,250	28,250
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Recreation and Cultural Services	29,000	61,550	45,050
Restructuring (Specify)	-	-	-
Total Recreation and Cultural Services	29,000	61,550	45,050

Rural Municipality of Moose Range No. 486

Total Expenses by Function

As at December 31, 2021

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Utility Services	-	-	-
Restructuring (Specify)	-	-	-
Total Utility Services	-	-	-
 TOTAL EXPENSES BY FUNCTION	 3,154,330	 2,841,064	 2,754,186

Rural Municipality of Moose Range No. 486
Schedule of Segment Disclosure by Function
As at December 31, 2021

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	64,078	61,247	55,732	25,082	14,755	-	-	220,894
Tangible Capital Asset Sales - Gain	-	-	(127,234)	-	-	-	-	(127,234)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	98,117	-	-	-	-	-	-	98,117
Other Revenues	716,935	-	-	-	-	-	-	716,935
Grants - Conditional	-	-	20,531	28,975	-	-	-	49,506
- Capital	-	-	564,845	-	-	-	-	564,845
Restructurings	-	-	-	-	-	-	-	-
Total revenues	879,130	61,247	513,874	54,057	14,755	-	-	1,523,063
Expenses (Schedule 3)								
Wages & Benefits	203,997	-	493,153	28,864	-	-	-	726,014
Professional/ Contractual Services	80,626	130,131	270,526	170,699	23,279	17,300	-	692,561
Utilities	11,175	-	7,816	-	-	-	-	18,991
Maintenance Materials and Supplies	25,510	-	856,385	-	-	-	-	881,895
Grants and Contributions	18,795	-	-	47,290	-	44,250	-	110,335
Amortization	6,312	11,310	337,382	43,303	-	-	-	398,307
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	12,961	-	-	-	-	-	-	12,961
Total expenses	359,376	141,441	1,965,262	290,156	23,279	61,550	-	2,841,064
Surplus (Deficit) by Function	519,754	(80,194)	(1,451,388)	(236,099)	(8,524)	(61,550)	-	(1,318,001)
Taxation and other unconditional revenue (Schedule 1)								2,757,454
Net Surplus (Deficit)								1,439,453

Rural Municipality of Moose Range No. 486
Schedule of Segment Disclosure by Function
As at December 31, 2020

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	40,029	19,553	47,286	28,800	1,300	-	-	136,968
Tangible Capital Asset Sales - Gain	-	-	(41,369)	-	-	-	-	(41,369)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	160,743	-	-	-	-	-	-	160,743
Other Revenues	224,701	-	-	-	-	-	-	224,701
Grants - Conditional	-	-	16,298	25,587	-	-	-	41,885
- Capital	-	-	734,736	-	-	-	-	734,736
Restructurings	-	-	-	-	-	-	-	-
Total revenues	425,473	19,553	756,951	54,387	1,300	-	-	1,257,664
Expenses (Schedule 3)								
Wages & Benefits	208,325	-	486,650	26,321	-	-	-	721,296
Professional/ Contractual Services	82,623	130,553	268,227	156,080	9,974	16,800	-	664,257
Utilities	12,242	-	7,019	-	-	-	-	19,261
Maintenance Materials and Supplies	20,880	-	789,051	-	-	-	-	809,931
Grants and Contributions	1,595	-	-	85,227	-	28,250	-	115,072
Amortization	6,312	11,725	360,769	43,303	-	-	-	422,109
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	2,260	-	-	-	-	-	-	2,260
Total expenses	334,237	142,278	1,911,716	310,931	9,974	45,050	-	2,754,186
Surplus (Deficit) by Function	91,236	(122,725)	(1,154,765)	(256,544)	(8,674)	(45,050)	-	(1,496,522)
Taxation and other unconditional revenue (Schedule 1)								2,720,752
Net Surplus (Deficit)								1,224,230

Rural Municipality of Moose Range No. 486
Schedule of Tangible Capital Assets by Object
As at December 31, 2021

2021

2020

Assets	General Assets						Infrastructure Assets	General/Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Asset cost									
Opening Asset costs	99,937	-	1,862,480	733,135	1,883,711	8,567,221		13,146,484	
Additions during the year				243,164	447,107	132,095	527,364	1,349,730	
Disposals and write-downs during the year					(305,934)			(305,934)	
Transfers (from) assets under construction									
Transfer of Capital Assets related to restructuring									
Closing Asset Costs	99,937	-	1,862,480	976,299	2,024,884	8,699,316	527,364	14,190,280	
Amortization									
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	-	864,157	402,184	605,636	4,851,240		6,723,217	
Add: Amortization taken			47,625	42,515	135,570	172,597		398,307	
Less: Accumulated amortization on disposals								-	
Transfer of Capital Assets related to restructuring								-	
Closing Accumulated Amortization Costs	-	-	911,782	444,699	741,206	5,023,837	-	7,121,524	
Net Book Value	99,937	-	950,698	531,600	1,283,678	3,675,479	527,364	7,068,756	

1. Total contributed/donated assets received in 2021: \$ -

2. List of assets recognized at nominal value in 2021 are:

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

3. Amount of interest capitalized in Schedule 6: \$ -

Rural Municipality of Moose Range No. 486
 Schedule of Tangible Capital Assets by Function
 As at December 31, 2021

Schedule 7

	2021						2020	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								Total
Opening Asset costs	260,784	399,957	10,868,441	1,617,302	-	-	-	12,516,236
Additions during the year		243,165	1,106,565					994,972
Disposals and write-downs during the year			(305,934)					(364,724)
Transfer of Capital Assets related to restructuring								
Closing Asset Costs	260,784	643,122	11,669,072	1,617,302	-	-	-	13,146,484
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	171,966	249,854	5,621,120	680,277	-	-	-	6,510,513
Add: Amortization taken	6,312	11,310	337,382	43,303				422,109
Less: Accumulated amortization on disposals								(209,405)
Transfer of Capital Assets related to restructuring								
Closing Accumulated Amortization Costs	178,278	261,164	5,958,502	723,580	-	-	-	6,723,217
Net Book Value	82,506	381,958	5,710,570	893,722	-	-	-	6,423,267

Rural Municipality of Moose Range No. 486
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	2,777,858	128,119	2,905,977
APPROPRIATED RESERVES			
Machinery and Equipment	770,000	130,000	900,000
Public Reserve	53,182		53,182
Pasquia Trust	1,773,128	698,095	2,471,223
Capital Trust	69,000	(51,250)	17,750
Fire	165,000	(125,000)	40,000
Other Capital Fund	25,000		25,000
Off site levy	20,500	14,000	34,500
Total Appropriated	2,875,810	665,845	3,541,655
ORGANIZED HAMLETS			
Hamlet of (Name)			-
Hamlet of (Name)			-
Hamlet of (Name)			-
Total Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	6,423,267	645,489	7,068,756
Less: Related debt			
Net Investment in Tangible Capital Assets	6,423,267	645,489	7,068,756
Other			
Total Accumulated Surplus	12,076,935	1,439,453	13,516,388

Rural Municipality of Moose Range No. 486
 Schedule of Mill Rates and Assessments
 As at December 31, 2021

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	213,477,080	24,925,666			15,137,650		253,540,396
Regional Park Assessment							
Total Assessment							253,540,396
Mill Rate Factor(s)	1.0180	0.8500			1.0000		
Total Base/Minimum Tax (generated for each property class)							
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	2,270,991	221,402			181,917		2,674,310

MILL RATES:

	MILLS
Average Municipal*	10.5479
Average School*	1.9866
Potash Mill Rate	
Uniform Municipal Mill Rate	10.4300

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

Rural Municipality of Moose Range No. 486
Schedule of Council Remuneration
As at December 31, 2021

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Wilfred Wolowski	7,136	1,535	8,671
Councillor	Lyle Quiring	5,404	1,344	6,748
Councillor	Brian Digness	2,723	365	3,088
Councillor	Rayan Drury	3,960	139	4,099
Councillor	Jacob Buhler	5,404	725	6,129
Councillor	Kenneth Stewart	3,836	852	4,688
Councillor	Roy Forbes	4,207	1,380	5,587
Less: GST Rebate on mileage				(302)
Total		32,670	6,340	38,708