

Rural Municipality of Moose Range No. 486

December 31, 2019

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, 2019 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, 2019, 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:

For Council Approval
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, 2019

Statement 1

	2019	2018
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	2,442,608	2,638,309
Taxes Receivable - Municipal (Note 3)	126,870	127,195
Other Accounts Receivable (Note 4)	323,234	407,106
Land for Resale (Note 5)	-	5,617
Long-Term Investments (Note 6)	1,482,517	1,058,440
Debt Charges Recoverable		
Other		
Total Financial Assets	4,375,229	4,236,667
LIABILITIES		
Bank Indebtedness		
Accounts Payable	109,799	72,981
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 7)	9,757	4,443
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities	1,805	3,000
Long-Term Debt		
Lease Obligations		
Total Liabilities	121,361	80,424
NET FINANCIAL ASSETS (DEBT)	4,253,868	4,156,243
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	6,005,723	5,434,898
Prepayments and Deferred Charges	1,500	1,500
Stock and Supplies	591,614	643,105
Other		
Total Non-Financial Assets	6,598,837	6,079,503
Accumulated Surplus (Deficit) (Schedule 8)	10,852,705	10,235,746

Rural Municipality of Moose Range No. 486

Consolidated Statement of Operations

As at December 31, 2019

Statement 2

	2019 Budget	2019	2018
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	2,653,080	2,642,608	2,548,297
Fees and Charges (Schedule 4, 5)	88,330	129,535	126,451
Conditional Grants (Schedule 4, 5)	44,520	40,080	38,687
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	(72,480)	27,000
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	47,300	250,764	51,353
Other Revenues (Schedule 4, 5)	180,000	225,161	253,659
Total Revenues	3,013,230	3,215,668	3,045,447
EXPENSES			
General Government Services (Schedule 3)	377,030	354,945	359,562
Protective Services (Schedule 3)	199,470	163,402	157,856
Transportation Services (Schedule 3)	2,679,830	2,302,764	1,713,587
Environmental and Public Health Services (Schedule 3)	383,650	337,954	232,956
Planning and Development Services (Schedule 3)	6,890	3,732	18,504
Recreation and Cultural Services (Schedule 3)	28,000	28,000	49,440
Utility Services (Schedule 3)	-	-	-
Total Expenses	3,674,870	3,190,797	2,531,905
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(661,640)	24,871	513,542
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	938,500	592,088	399,349
Surplus (Deficit) of Revenues over Expenses	276,860	616,959	912,891
Accumulated Surplus (Deficit), Beginning of Year	10,235,746	10,235,746	9,322,855
Accumulated Surplus (Deficit), End of Year	10,512,606	10,852,705	10,235,746

Rural Municipality of Moose Range No. 486
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2019

Statement 3

	2019 Budget	2019	2018
Surplus (Deficit)	276,860	616,959	912,891
(Acquisition) of tangible capital assets	(130,500)	(1,092,597)	(746,206)
Amortization of tangible capital assets	316,980	361,792	365,730
Proceeds on disposal of tangible capital assets		87,500	27,001
Loss (gain) on the disposal of tangible capital assets	54,980	72,480	(27,000)
Surplus (Deficit) of capital expenses over expenditures	241,460	(570,825)	(380,475)
(Acquisition) of supplies inventories			(507,740)
(Acquisition) of prepaid expense			
Consumption of supplies inventory		51,491	
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures	-	51,491	(507,740)
Increase/Decrease in Net Financial Assets	518,320	97,625	24,676
Net Financial Assets (Debt) - Beginning of Year	3,598,972	4,156,243	4,131,567
Net Financial Assets (Debt) - End of Year	4,117,292	4,253,868	4,156,243

Rural Municipality of Moose Range No. 486
 Consolidated Statement of Cash Flow
 As at December 31, 2019

Statement 4

	2019	2018
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	616,959	912,891
Amortization	361,792	365,730
Loss (gain) on disposal of tangible capital assets	72,480	(27,000)
	1,051,231	1,251,621
Change in assets/liabilities		
Taxes Receivable - Municipal	325	(9,951)
Other Receivables	83,872	(341,185)
Land for Resale	5,617	(5,617)
Other Financial Assets		
Accounts and accrued liabilities payable	36,818	(90,609)
Deposits		
Deferred Revenue	5,314	(7,049)
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities	(1,195)	250
Stock and supplies for use	51,491	(507,740)
Prepayments and Deferred Charges	-	-
Other		
Cash provided by operating transactions	1,233,473	289,720
Capital:		
Acquisition of capital assets	(1,092,597)	(746,206)
Proceeds from the disposal of capital assets	87,500	27,001
Other capital		
Cash applied to capital transactions	(1,005,097)	(719,205)
Investing:		
Long-term investments	(424,077)	(121,827)
Other investments		
Cash provided by (applied to) investing transactions	(424,077)	(121,827)
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	(195,701)	(551,312)
Cash and Temporary Investments - Beginning of Year	2,638,309	3,189,621
Cash and Temporary Investments - End of Year	2,442,608	2,638,309

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.

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2019

- 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 April 10, 2019.
- t) **New Accounting Standards:** Effective January 1, 2019, the municipality adopted the following Canadian public sector accounting standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgement to comply with the disclosure requirements of each standard.

PS 3430 Restructuring Transactions provides guidance on how to account for and report restructuring transactions by transferors and recipients of assets and/or liabilities. The new standard has been adopted on a prospective basis.

The adoption of this standard has not resulted in any disclosure change.

Future Accounting Standards:

Effective On or After April 1, 2021:

PS 1201 Financial Statement Presentation, replaces PS1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Effective in the period PS3450 and PS2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

PS 3041 Portfolio Investments, replaces PS3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Effective in the period PS3450, PS2601 and PS1201 are adopted.

PS 3450 Financial Instrument, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. 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, 2022:

PS 3400 Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

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, 2019

2. Cash and Temporary Investments	2019	2018
Cash	2,442,608	2,638,309
Temporary Investments		
Total Cash and Temporary Investments	2,442,608	2,638,309

3. Taxes Receivable - Municipal	2019	2018
Municipal - Current	102,416	101,660
- Arrears	24,454	25,535
	126,870	127,195
- Less Allowance for Uncollectibles	-	-
Total municipal taxes receivable	126,870	127,195
School - Current	18,149	20,148
- Arrears	4,038	4,064
Total school taxes receivable	22,187	24,212
Other	37,153	36,553
Total taxes and grants in lieu receivable	186,210	187,960
Deduct taxes receivable to be collected on behalf of other organi:	(59,340)	(60,765)
Total Taxes Receivable - Municipal	126,870	127,195

4. Other Accounts Receivable	2019	2018
Federal government	71,393	49,111
Provincial government	212,945	320,933
Local government	15,276	12,631
Utility		
Trade	23,620	24,431
Other		
Total Other Accounts Receivable	323,234	407,106
Less Allowance for Uncollectibles		
Net Other Accounts Receivable	323,234	407,106

5. Land for Resale	2019	2018
Tax Title Property	-	5,617
Allowance for market value adjustment		
Net Tax Title Property	-	5,617
Total Land for Resale	-	5,617

6. Long-term Investments	2019	2018
Sask. Assoc of Rural Municipalities - Self Insurance Fund	41,854	37,173
The Pasquia Trust - Cash Endowment	1,440,663	1,021,267
Total Long-term Investments	1,482,517	1,058,440

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, 2019

7. Deferred Revenue	2019	2018
Prepaid Taxes	9,757	4,443
Total Deferred Revenue	9,757	4,443

8. 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.

9. Contractual Obligations and Commitments

The Municipality has committed \$82,475 to the Kelsey Trail Health Region as their contribution towards the purchase of a Diagnostic Imaging Radiography. This commitment will be paid in one installment of 16,475 in 2015 and four annual installments of \$16,500 from 2016 to 2019 inclusive.

The Municipality has committed \$5,000 to the North East Outreach & Support Services. This commitment will be made in annual payments of \$1,000 per year from 2016 to 2020.

The Municipality has committed \$40,000 per year for five years to the Town of Carrot River as their contribution towards economic development and recreation costs. This commitment will be paid in installments of \$16,000 in March and \$24,000 in September of each year for 2015 to 2019 inclusive.

The Municipality has committed to pay 50% of actual expenditures relating to Community Hall repairs, up to a maximum of \$25,000 per year for five years. This commitment will be paid annually from 2016 to 2020 inclusive.

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 committed \$5,000 per year for three years to Carrot River Senior Citizen Housing. This commitment will be paid annually from 2017 to 2019 inclusive.

The Municipality has committed \$12,000 per year for three years to Pasquia Regional Park. This commitment will be paid annually from 2018 to 2020 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 2019 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 2020-2024.

The Municipality has committed the purchase of a new fire truck. The Municipality will contribute 50% of the cost with expected purchase date in 2021.

Rural Municipality of Moose Range No. 486
Notes to the Consolidated Financial Statements
As at December 31, 2019

10. Long-term Debt

- a) The debt limit of the municipality is \$2,283,485. 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)).

11. Authorized Overdraft

The Municipality has available an operating line of credit in the amount of \$500,000 and bearing interest at prime which was 3.95% at December 31, 2019. The Municipality did not utilize the available overdraft in 2019.

12. 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% (2018 - 9%) to the plan. The Rural Municipality matches all employees contributions. Pension expense for the year was \$46,522 (2018 - \$43,317). 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 \$459,737,000 (2017 had a surplus of \$454,177,000). The RM of Moose Range's 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, 2019

Schedule 1

	2019 Budget	2019	2018
TAXES			
General municipal tax levy	2,564,000	2,564,257	2,441,476
Abatements and adjustments	-	(978)	(973)
Discount on current year taxes	(300,000)	(311,197)	(295,788)
Net Municipal Taxes	2,264,000	2,252,082	2,144,715
Potash tax share			
Trailer license fees			
Penalties on tax arrears	5,770	5,220	5,767
Special tax levy			
Other (Specify)			
Total Taxes	2,269,770	2,257,302	2,150,482

UNCONDITIONAL GRANTS

Revenue Sharing	380,000	381,278	369,070
Organized Hamlet			
Other (Specify)			
Total Unconditional Grants	380,000	381,278	369,070

GRANTS IN LIEU OF TAXES

Federal			
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Provincial			
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S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
SPMC - Municipal Share			
Sasktel	3,000	3,710	3,603
Other (Specify) <i>Pasture Land</i>	310	318	25,142

Local/Other			
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Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other (Specify)			

Other Government Transfers			
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S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			

Total Grants in Lieu of Taxes	3,310	4,028	28,745
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TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,653,080	2,642,608	2,548,297
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Rural Municipality of Moose Range No. 486
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 1

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	12,250	19,558	29,700
- Other (Specify): <i>Rentals</i>	5,500	12,711	12,755
Total Fees and Charges	17,750	32,269	42,455
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	47,300	250,764	51,353
- Other (Specify) <i>Donations, Insurance proceeds, ADD Board</i>	180,000	225,161	253,659
Total Other Segmented Revenue	245,050	508,194	347,467
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	245,050	508,194	347,467
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total General Government Services	245,050	508,194	347,467

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Fire Fees</i>	10,000	35,386	31,512
Total Fees and Charges	10,000	35,386	31,512
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	10,000	35,386	31,512
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	10,000	35,386	31,512
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Protective Services	10,000	35,386	31,512

Rural Municipality of Moose Range No. 486
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 2

	2019 Budget	2019	2018
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	3,280	9,698	6,550
- Sales of supplies	7,500	-	2,289
- Road Maintenance and Restoration Agreements	32,000	29,759	19,729
- Frontage			
- Other (Specify)			
Total Fees and Charges	42,780	39,457	28,568
- Tangible capital asset sales - gain (loss)		(72,480)	27,000
- Other (Specify)			
Total Other Segmented Revenue	42,780	(33,023)	55,568
Conditional Grants			
- MREP (CTP)	11,000	11,000	11,000
- Student Employment	1,320	1,548	1,316
- Other (Specify)			
Total Conditional Grants	12,320	12,548	12,316
Total Operating	55,100	(20,475)	67,884
Capital			
Conditional Grants			
- Federal Gas Tax	64,000	136,832	69,104
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance	870,000	452,336	320,933
- Contributed Capital			
- Other (Specify) <i>Sask Water Corp</i>	4,500	2,920	9,312
Total Capital	938,500	592,088	399,349
Restructuring Revenue (Specify)	-	-	-
Total Transportation Services	938,500	592,088	399,349

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (Specify) <i>Fees & Charges</i>	16,400	21,023	23,416
Total Fees and Charges	16,400	21,023	23,416
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	16,400	21,023	23,416
Conditional Grants			
- Student Employment			
- TAPD			
- Local Government	12,500	13,803	13,740
- Other (Specify) <i>Cemetery</i>	19,700	13,729	12,631
Total Conditional Grants	32,200	27,532	26,371
Total Operating	48,600	48,555	49,787
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Environmental and Public Health Services	48,600	48,555	49,787

Rural Municipality of Moose Range No. 486
Schedule of Operating and Capital Revenue by Function
As at December 31, 2019

Schedule 2 - 3

	2019 Budget	2019	2018
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	1,400	1,400	500
- Other (Specify)			
Total Fees and Charges	1,400	1,400	500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,400	1,400	500
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	1,400	1,400	500
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Planning and Development Services	1,400	1,400	500

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			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Recreation and Cultural Services	-	-	15

Rural Municipality of Moose Range No. 486
Schedule of Operating and Capital Revenue by Function
As at December 31, 2019

Schedule 2 - 4

	2019 Budget	2019	2018
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Infrastructure			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Utility Services	-	-	-

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,243,550	1,185,623	828,615
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SUMMARY

Total Other Segmented Revenue	315,630	532,980	458,463
Total Conditional Grants	44,520	40,080	38,687
Total Capital Grants and Contributions	938,500	592,088	399,349
Restructuring Revenue	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,298,650	1,165,148	896,499

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	51,500	46,422	50,425
Wages and benefits	167,400	159,581	128,316
Professional/Contractual services	94,220	87,680	131,794
Utilities	12,260	10,696	12,060
Maintenance, materials and supplies	36,300	37,107	23,186
Grants and contributions - operating	2,000	1,545	1,495
- capital			
Amortization	6,350	6,312	6,312
Interest			
Allowance for uncollectibles			
Other (specify) <i>Public Relations</i>	7,000	5,602	5,974
General Government Services	377,030	354,945	359,562
Restructuring (Specify)	-	-	-
Total Government Services	377,030	354,945	359,562

PROTECTIVE SERVICES**Police protection**

Wages and benefits			
Professional/Contractual services	50,000	46,491	45,640
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (specify)			

Fire protections

Wages and benefits			
Professional/Contractual services	129,900	105,186	92,709
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Amortization	19,570	11,725	19,507
Interest			
Other (specify)			

Protective Services

Protective Services	199,470	163,402	157,856
Restructuring (Specify)	-	-	-
Total Protective Services	199,470	163,402	157,856

TRANSPORTATION SERVICES

Wages and benefits	495,000	455,219	462,727
Professional/Contractual Services	766,700	651,738	273,465
Utilities	35,000	8,200	45,026
Maintenance, materials, and supplies	392,500	239,782	300,972
Gravel	680,000	644,688	332,104
Grants and contributions - operating			
- capital			
Amortization	310,630	303,137	299,293
Interest			
Other (specify)			

Transportation Services

Transportation Services	2,679,830	2,302,764	1,713,587
Restructuring (Specify)	-	-	-
Total Transportation Services	2,679,830	2,302,764	1,713,587

	2019 Budget	2019	2018
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	28,300	26,148	26,347
Professional/Contractual services	191,850	166,136	64,920
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	122,700	105,052	101,071
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	40,800	40,618	40,618
Interest			
Other (specify)			
Environmental and Public Health Services	383,650	337,954	232,956
Restructuring (Specify)	-	-	-
Total Environmental and Public Health Services	383,650	337,954	232,956

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	6,890	3,732	18,504
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Planning and Development Services	6,890	3,732	18,504
Restructuring (Specify)	-	-	-
Total Planning and Development Services	6,890	3,732	18,504

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	16,000	16,000	15,690
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	12,000	12,000	33,750
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Recreation and Cultural Services	28,000	28,000	49,440
Restructuring (Specify)	-	-	-
Total Recreation and Cultural Services	28,000	28,000	49,440

Rural Municipality of Moose Range No. 486

Total Expenses by Function

As at December 31, 2019

Schedule 3 - 3

	2019 Budget	2019	2018
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	3,674,870	3,190,797	2,531,905

Rural Municipality of Moose Range No. 486
 Schedule of Segment Disclosure by Function
 As at December 31, 2019

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	32,269	35,386	39,457	21,023	1,400	-	-	129,535
Tangible Capital Asset Sales - Gain	-	-	(72,480)	-	-	-	-	(72,480)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	250,764	-	-	-	-	-	-	250,764
Other Revenues	225,161	-	-	-	-	-	-	225,161
Grants - Conditional	-	-	12,548	27,532	-	-	-	40,080
- Capital	-	-	592,088	-	-	-	-	592,088
Restructurings								-
Total revenues	508,194	35,386	571,613	48,555	1,400	-	-	1,165,148
Expenses (Schedule 3)								
Wages & Benefits	206,003	-	455,219	26,148	-	-	-	687,370
Professional/ Contractual Services	87,680	151,677	651,738	166,136	3,732	16,000	-	1,076,963
Utilities	10,696	-	8,200	-	-	-	-	18,896
Maintenance Materials and Supplies	37,107	-	884,470	-	-	-	-	921,577
Grants and Contributions	1,545	-	-	105,052	-	12,000	-	118,597
Amortization	6,312	11,725	303,137	40,618	-	-	-	361,792
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings								-
Other	5,602	-	-	-	-	-	-	5,602
Total expenses	354,945	163,402	2,302,764	337,954	3,732	28,000	-	3,190,797
Surplus (Deficit) by Function	153,249	(128,016)	(1,731,151)	(289,399)	(2,332)	(28,000)	-	(2,025,649)
Taxation and other unconditional revenue (Schedule 1)								2,642,608
Net Surplus (Deficit)								616,959

Rural Municipality of Moose Range No. 486
 Schedule of Segment Disclosure by Function
 As at December 31, 2018

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	42,455	31,512	28,568	23,416	500	-	-	126,451
Tangible Capital Asset Sales - Gain	-	-	27,000	-	-	-	-	27,000
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	51,353	-	-	-	-	-	-	51,353
Other Revenues	253,659	-	-	-	-	-	-	253,659
Grants - Conditional	-	-	12,316	26,371	-	-	-	38,687
- Capital	-	-	399,349	-	-	-	-	399,349
Restructurings	-	-	-	-	-	-	-	-
Total revenues	347,467	31,512	467,233	49,787	500	-	-	896,499
Expenses (Schedule 3)								
Wages & Benefits	178,741	-	462,727	26,347	-	-	-	667,815
Professional/ Contractual Services	131,794	138,349	273,465	64,920	18,504	15,690	-	642,722
Utilities	12,060	-	45,026	-	-	-	-	57,086
Maintenance Materials and Supplies	23,186	-	633,076	-	-	-	-	656,262
Grants and Contributions	1,495	-	-	101,071	-	33,750	-	136,316
Amortization	6,312	19,507	299,293	40,618	-	-	-	365,730
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	5,974	-	-	-	-	-	-	5,974
Total expenses	359,562	157,856	1,713,587	232,956	18,504	49,440	-	2,531,905
Surplus (Deficit) by Function	(12,095)	(126,344)	(1,246,354)	(183,169)	(18,004)	(49,440)	-	(1,635,406)

Taxation and other unconditional revenue (Schedule 1)

2,548,297

Net Surplus (Deficit)

912,891

Rural Municipality of Moose Range No. 486
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2019

Schedule 6

		2019						2018		
		General Assets					Infrastructure Assets	General/Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset cost									
	Opening Asset costs	94,409	-	1,862,480	733,135	1,866,737	6,863,465	320,933	11,741,159	11,069,660
	Additions during the year	5,528				393,284	1,014,718		1,413,530	746,206
	Disposals and write-downs during the year					(317,520)		(320,933)	(638,453)	(74,707)
	Transfers (from) assets under construction									-
Transfer of Capital Assets related to restructuring									-	
	Closing Asset Costs	99,937	-	1,862,480	733,135	1,942,501	7,878,183	-	12,516,236	11,741,159
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		-	768,907	316,322	670,155	4,550,877		6,306,261	6,015,237
	Add: Amortization taken			47,625	42,931	131,011	140,225		361,792	365,730
	Less: Accumulated amortization on disposals					(157,540)			(157,540)	(74,706)
	Transfer of Capital Assets related to restructuring									-
	Closing Accumulated Amortization Costs	-	-	816,532	359,253	643,626	4,691,102	-	6,510,513	6,306,261
	Net Book Value	99,937	-	1,045,948	373,882	1,298,875	3,187,081	-	6,005,723	5,434,898

1. Total contributed/donated assets received in 2019: \$ -
2. List of assets recognized at nominal value in 2019 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, 2019

Schedule 7

		2019							2018	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	260,784	399,957	9,471,668	1,608,750	-	-	-	11,741,159	11,069,660
	Additions during the year			1,397,418	16,112				1,413,530	746,206
	Disposals and write-downs during the year			(630,893)	(7,560)				(638,453)	(74,707)
	Transfer of Capital Assets related to restructuring								-	
	Closing Asset Costs	260,784	399,957	10,238,193	1,617,302	-	-	-	12,516,236	11,741,159
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	159,342	226,404	5,316,599	603,916	-	-		6,306,261	6,015,237
	Add: Amortization taken	6,312	11,725	303,137	40,618				361,792	365,730
	Less: Accumulated amortization on disposals			(149,980)	(7,560)				(157,540)	(74,706)
	Transfer of Capital Assets related to restructuring								-	
	Closing Accumulated Amortization Costs	165,654	238,129	5,469,756	636,974	-	-	-	6,510,513	6,306,261
	Net Book Value	95,130	161,828	4,768,437	980,328	-	-	-	6,005,723	5,434,898

Rural Municipality of Moose Range No. 486
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2019

Schedule 8

	2018	Changes	2019
UNAPPROPRIATED SURPLUS	2,733,998	(435,911)	2,298,087

APPROPRIATED RESERVES

Machinery and Equipment	735,000	35,000	770,000
Public Reserve	51,082	1,400	52,482
Pasquia Trust	1,021,268	419,395	1,440,663
Capital Trust	89,000	1,250	90,250
Fire	150,000		150,000
Other Capital Fund	-	25,000	25,000
Off site levy	20,500		20,500
Total Appropriated	2,066,850	482,045	2,548,895

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)	5,434,898	570,825	6,005,723
Less: Related debt			
Net Investment in Tangible Capital Assets	5,434,898	570,825	6,005,723

Other

Total Accumulated Surplus	10,235,746	616,959	10,852,705
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Rural Municipality of Moose Range No. 486
 Schedule of Mill Rates and Assessments
 As at December 31, 2019

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	17,077,585	21,174,820			16,235,900		54,488,305
Regional Park Assessment							
Total Assessment							54,488,305
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)	2,143,002	221,473			199,782		2,564,257

MILL RATES:	MILLS
Average Municipal*	47.0607
Average School*	7.9591
Potash Mill Rate	
Uniform Municipal Mill Rate	12.3050

* Average Mill Rates (multiple 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, 2019

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Bud Charko	14,767	2,433	17,200
Councillor	Roman Charko	5,112	1,468	6,580
Councillor	Kenneth Stewart	3,713	711	4,424
Councillor	Brian Digness	3,053	395	3,448
Councillor	Jacob Buhler	3,506	603	4,109
Councillor	Roy Forbes	3,878	1,089	4,967
Councillor	Keith Stacey	4,373	1,321	5,694
Total		38,402	8,020	46,422