

---

**RURAL MUNICIPALITY OF MERVIN NO. 499**

**CONSOLIDATED FINANCIAL STATEMENTS**

**DECEMBER 31, 2013**

---

---

**BAERT CAMERON ODISHAW LA COCK**  
**CHARTERED ACCOUNTANTS**

---

## Management's Responsibility

To the Ratepayers of Municipality of Mervin No. 499

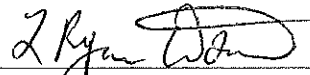
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

The council is composed of elected officials who are not employees of the municipality. The council is responsible for overseeing management in the performance of its financial reporting responsibilities. The council fulfils these responsibilities by reviewing the financial information prepared by the administration and discussing relevant matters with external auditors. The council is also responsible for recommending the appointment of the municipality's external auditors.

Baert Cameron Odishaw La Cock, an independent firm of Chartered Accountants, is appointed by the council to audit the 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

**INDEPENDENT AUDITORS' REPORT**

The Council  
Rural Municipality of Mervin No. 499  
Turtleford, Saskatchewan

We have audited the accompanying consolidated financial statements of the Rural Municipality of Mervin No. 499, which comprise the consolidated statement of financial position as at December 31, 2013, the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Consolidated Financial Statements*

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

*Auditors' Responsibility*

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

*Opinion*

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Mervin No. 499 as at December 31, 2013, and its financial performance and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*Baert Cameron Odishaw La Cock*

Chartered Accountants

North Battleford, Saskatchewan  
March 4, 2014

Municipality of Mervin No. 499  
 Consolidated Statement of Financial Position  
 As at December 31, 2013

Statement 1

	2013	2012
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	4,246,606	5,198,813
Taxes Receivable - Municipal (Note 3)	244,506	207,124
Other Accounts Receivable (Note 4)	994,719	178,409
Land for Resale (Note 5)	41,839	14,474
Long-Term Investments (Note 6)	111,880	130,285
Other (Specify)		
<b>Total Financial Assets</b>	<b>5,639,550</b>	<b>5,729,105</b>

<b>LIABILITIES</b>		
Bank Indebtedness (Note 7)		
Accounts Payable	222,545	186,173
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 8)		
Accrued Landfill Costs (Note 9)		
Other Liabilities		
Long-Term Debt (Note 10)		
Lease Obligations (Note 11)		
<b>Total Liabilities</b>	<b>222,545</b>	<b>186,173</b>

<b>NET FINANCIAL ASSETS</b>	<b>5,417,005</b>	<b>5,542,932</b>
-----------------------------	------------------	------------------

<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	19,633,042	17,648,694
Prepayments and Deferred Charges		
Stock and Supplies	668,722	677,378
Other (Note 12)	20	20
<b>Total Non-Financial Assets</b>	<b>20,301,784</b>	<b>18,326,092</b>

<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>25,718,789</b>	<b>23,869,024</b>
---	-------------------	-------------------

Municipality of Mervin No. 499  
 Consolidated Statement of Operations  
 For the year ended December 31, 2013

Statement 2

	2013 Budget	2013	2012
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	4,685,000	4,673,247	4,767,166
Fees and Charges (Schedule 4, 5)	361,500	407,461	233,259
Conditional Grants (Schedule 4, 5)	1,500	7,947	4,911
Tangible Capital Asset Sales - Gain (Schedule 4, 5)		(83,929)	(69,476)
Land Sales - Gain (Schedule 4, 5)	1,500	1,500	1,500
Investment Income and Commissions (Schedule 4, 5)	19,000	44,323	19,693
Other Revenues (Schedule 4, 5)	486,500	549,314	605,044
<b>Total Revenues</b>	<b>5,555,000</b>	<b>5,599,863</b>	<b>5,562,097</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	1,205,037	743,997	653,942
Protective Services (Schedule 3)	145,400	146,180	319,804
Transportation Services (Schedule 3)	4,803,838	2,780,616	2,253,191
Environmental and Public Health Services (Schedule 3)	566,000	557,734	542,666
Planning and Development Services (Schedule 3)	97,200	131,573	85,291
Recreation and Cultural Services (Schedule 3)	18,100	72,359	63,225
Utility Services (Schedule 3)	80,000	138,067	81,953
<b>Total Expenses</b>	<b>6,915,575</b>	<b>4,570,526</b>	<b>4,000,072</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>(1,360,575)</b>	<b>1,029,337</b>	<b>1,562,025</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	824,000	820,428	80,810
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>(536,575)</b>	<b>1,849,765</b>	<b>1,642,835</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>23,869,024</b>	<b>23,869,024</b>	<b>22,226,189</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>23,332,449</b>	<b>25,718,789</b>	<b>23,869,024</b>

Municipality of Mervin No. 499  
 Consolidated Statement of Change in Net Financial Assets  
 For the year ended December 31, 2013

Statement 3

	2013 Budget	2013	2012
<b>Surplus (Deficit)</b>	(536,575)	1,849,765	1,642,835
(Acquisition) of tangible capital assets		(3,313,912)	(1,205,546)
Amortization of tangible capital assets		1,117,066	989,102
Proceeds on disposal of tangible capital assets		128,568	351,420
Loss (gain) on the disposal of tangible capital assets		83,929	69,476
<b>Surplus (Deficit) of capital expenses over expenditures</b>		<b>(1,984,349)</b>	<b>204,452</b>
(Acquisition) of supplies inventories		8,657	(104,523)
(Acquisition) of prepaid expense			
Consumption of supplies inventory			
Use of prepaid expense			
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>8,657</b>	<b>(104,523)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(536,575)</b>	<b>(125,927)</b>	<b>1,742,764</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>5,542,932</b>	<b>5,542,932</b>	<b>3,800,168</b>
<b>Net Financial Assets - End of Year</b>	<b>5,006,357</b>	<b>5,417,005</b>	<b>5,542,932</b>

Municipality of Mervin No. 499  
 Consolidated Statement of Cash Flow  
 For the year ended December 31, 2013

Statement 4

	2013	2012
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	1,849,765	1,642,835
Amortization	1,117,066	989,102
Loss (gain) on disposal of tangible capital assets	83,929	69,476
	3,050,760	2,701,413
<b>Change in assets/liabilities</b>		
Taxes receivable - municipal	(37,382)	(35,388)
Other receivables	(816,310)	35,815
Land for resale	(27,365)	(4,404)
Other financial assets		
Accounts and accrued liabilities payable	36,372	(19,561)
Deposits		
Deferred revenue		
Other liabilities		
Stock and supplies for use	8,657	(104,523)
Prepayments and deferred charges		
Other (specify)		
<b>Net cash from (used for) operations</b>	<b>2,214,732</b>	<b>2,573,352</b>
<b>Capital:</b>		
Acquisition of tangible capital assets	(3,313,912)	(1,205,546)
Proceeds from the disposal of tangible capital assets	128,568	351,420
Other capital		
<b>Net cash from (used for) capital</b>	<b>(3,185,344)</b>	<b>(854,126)</b>
<b>Investing:</b>		
Long-term investments	18,405	(9,577)
Other investments		
<b>Net cash from (used for) investing</b>	<b>18,405</b>	<b>(9,577)</b>
<b>Financing:</b>		
Long-term debt issued		
Long-term debt repaid		
Other financing		
<b>Net cash from (used for) financing</b>		
<b>Increase (Decrease) in cash resources</b>	<b>(952,207)</b>	<b>1,709,649</b>
<b>Cash and Temporary Investments - Beginning of Year</b>	<b>5,198,813</b>	<b>3,489,164</b>
<b>Cash and Temporary Investments - End of Year</b>	<b>4,246,606</b>	<b>5,198,813</b>

**Municipality of Mervin No. 499**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2013**

**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:

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

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

Entity  
~~{Local arena board}~~  
~~{Local swimming pool}~~

~~All inter-organizational transactions and balances have been eliminated.~~

- b) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- 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 performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net financial assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated reserves:** Reserves are established at the discretion of council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities Self-Insurance Fund are accounted for on the equity basis.



**Municipality of Mervin No. 499**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2013**

**1. Significant accounting policies - continued**

- j) **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.
- k) **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>
<i>General assets</i>	
Land	Indefinite
Land improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
<i>Vehicles and equipment</i>	
Vehicles	5 to 10 Yrs
Machinery and equipment	5 to 10 Yrs
<i>Infrastructure assets</i>	
Infrastructure assets	30 to 75 Yrs
<del>Water and sewer</del>	<del>(Insert)</del>
<del>Road network assets</del>	<del>(Insert)</del>

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

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

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

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

**Leases:** All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a [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.

- l) ~~**Landfill liability:** The Municipality of [name] maintains a waste disposal site. The municipality is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability. [Any municipality that has recorded a landfill liability in past or has incurred a liability during the year should disclose in accordance with PS 3270.21 of the Public Sector Accounting Board's handbook] See recommended disclosure in Note 9.~~
- m) **Trust funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 16.
- n) **Employee benefit plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

Municipality of Mervin No. 499  
Notes to the Consolidated Financial Statements  
For the year ended December 31, 2013

1. Significant accounting policies - continued

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

The measurement of materials and supplies is 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.

- p) **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: the general government segment provides for the administration of the municipality.

Protective services: protective services is comprised of expenses for police and fire protection.

Transportation services: the transportation services segment is 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: the planning and development segment provides for neighbourhood development and sustainability.

Recreation and culture: the recreation and culture segment provides for community services through the provision of recreation and leisure services.

Utility services: the utility services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

2. Cash and temporary investments

	2013	2012
Cash	4,140,106	5,092,313
Temporary investments	106,500	106,500
<b>Total cash and temporary investments</b>	<b>4,246,606</b>	<b>5,198,813</b>

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

3. Taxes and grants in lieu receivable

	2013	2012
Municipal - Current	198,427	156,120
- Arrears	46,079	51,004
	244,506	207,124
- Less allowance for uncollectibles		
<b>Total municipal taxes receivable</b>	<b>244,506</b>	<b>207,124</b>
School - Current	118,796	86,858
- Arrears	33,132	35,801
<b>Total school taxes receivable</b>	<b>151,927</b>	<b>122,659</b>
Other	3,628	2,653
<b>Total taxes and grants in lieu receivable</b>	<b>400,062</b>	<b>332,436</b>
Deduct taxes receivable to be collected on behalf of other organizations	(155,556)	(125,312)
<b>Municipal and grants in lieu taxes receivable</b>	<b>244,506</b>	<b>207,124</b>

Municipality of Mervin No. 499  
Notes to the Consolidated Financial Statements  
For the year ended December 31, 2013

	2013	2012
<b>4. Other accounts receivable</b>		
Federal government		24,470
Provincial government	788,489	38,499
Local government	42,389	37,725
Utility		
Trade		
Other (specify)	163,841	77,715
Total other accounts receivable	994,719	178,409
Less allowance for uncollectibles		
<b>Net other accounts receivable</b>	<b>994,719</b>	<b>178,409</b>

<b>5. Land for resale</b>		
Tax title property	48,929	17,706
Allowance for market value adjustment	(7,090)	(3,232)
Net tax title property	41,839	14,474
Other land		
Allowance for market value adjustment		
Net other land		
<b>Total land for resale</b>	<b>41,839</b>	<b>14,474</b>

<b>6. Long-term investments</b>		
Sask Assoc of Rural Municipalities - Self Insurance Fund	<b>111,880</b>	<b>130,285</b>

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

~~Other long-term investments (examples)~~

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

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

**7. Bank indebtedness (not applicable)**

Bank indebtedness includes an operating loan amounting to [\$] ([prior year] - [\$]) and bearing interest at prime plus [#]%. Assets pledged as collateral are [describe assets].

**Credit arrangements**

{Disclosure appropriate where lines of credit have been authorized, but nil amount is drawn at statement date}  
At [date], the municipality had lines of credit totaling [\$], none of which were drawn. The following has been collateralized in connection with this line of credit:

- General security agreement; and
- Hypothecation of certain preferred shares (market value at [date] of [\$]).

**8. Deferred revenue (not applicable)**

	2013	2012
<b>Total deferred revenue</b>		

Municipality of Mervin No. 499

Notes to the Consolidated Financial Statements

For the year ended December 31, 2013

9. Accrued landfill costs (not applicable)

	2013	2012
Environmental liabilities		

[In [year] the municipality has accrued an overall liability for environmental matters in the amount of [\$] (prior year - \$) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.]

[Included in environmental liabilities is [\$ -] (prior year - \$) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate of [%] (prior year - %).]

[Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 100-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate. when applicable.]

10. Long-term debt

a) The debt limit of the municipality is \$5,278,533. 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).

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

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2014				
2015				
2016				
2017				
2018				
Thereafter				
<b>Balance</b>				

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

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2014				
2015				
2016				
2017				
2018				
Thereafter				
<b>Balance</b>				

**Municipality of Mervin No. 499**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2013**

**11. Lease obligations (not applicable)**

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

Year	
2014	
2015	
2016	
2017	
2018	
Thereafter	
Total future minimum lease payments	
Amounts representing interest at a weighted average rate of _____ %	
<b>Capital lease liability</b>	

**12. Other non-financial assets**

Credit union membership

<b>20</b>	<b>20</b>
-----------	-----------

**13. Contingent liabilities**

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

The municipality is also contingently liable for the following:

**14. Pension plan**

The Municipality of Mervin is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The Municipality of Mervin's pension expense in 2013 was \$96,732. The benefits accrued to the Municipality of Mervin's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

**15. Comparative figures**

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

**16. Trusts administered by the municipality (not applicable)**

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

[Description of trust i.e. cemetery]

	<b>Current Total</b>	<b>Prior Year Total</b>
Balance - beginning of year		
Revenue (specify)		
Interest revenue		
Expenditure (specify)		
<b>Balance - end of year</b>		

**17. Budget figures**

Budget figures are reported for information purposes only and are not included in the scope of the external audit.

Municipality of Mervin No. 499  
 Schedule of Taxes and Other Unconditional Revenue  
 For the year ended December 31, 2013

Schedule 1

	2013 Budget	2013	2012
<b>TAXES</b>			
General municipal tax levy	4,496,000	4,460,265	4,577,554
Abatements and adjustments	(2,000)	(6,495)	(1,004)
Discount on current year taxes	(206,000)	(196,397)	(209,904)
<b>Net Municipal Taxes</b>	<b>4,288,000</b>	<b>4,257,373</b>	<b>4,366,646</b>
Potash tax share			
Trailer license fees			
Penalties on tax arrears	8,000	14,232	10,768
Special tax levy			
Other (Specify)			
<b>Total Taxes</b>	<b>4,296,000</b>	<b>4,271,605</b>	<b>4,377,414</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	303,000	304,407	302,954
Organized Hamlet	61,000	66,803	61,380
<b>Total Unconditional Grants</b>	<b>364,000</b>	<b>371,210</b>	<b>364,334</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
SPMC - Municipal Share			
SaskTel			
Other (Specify)	17,500	20,889	17,660
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement	7,500	9,543	7,758
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			
<b>Total Grants in Lieu of Taxes</b>	<b>25,000</b>	<b>30,432</b>	<b>25,418</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>4,685,000</b>	<b>4,673,247</b>	<b>4,767,166</b>

Municipality of Mervin No. 499  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2013

Schedule 2 - 1

	2013 Budget	2013	2012
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work		7,504	5,132
- Sales of supplies	4,000	3,633	4,290
- Other (Specify)			(21,390)
Total Fees and Charges	4,000	11,137	(11,968)
- Tangible capital asset sales - gain (loss)		(4,813)	
- Land sales - gain	1,500	1,500	1,500
- Investment income and commissions	19,000	44,323	19,693
- Other (Specify)	123,500	169,853	277,380
Total Other Segmented Revenue	148,000	222,000	286,605
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>148,000</b>	<b>222,000</b>	<b>286,605</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total General Government Services</b>	<b>148,000</b>	<b>222,000</b>	<b>286,605</b>

**PROTECTIVE 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			
<b>Total Operating</b>			

**Capital**

Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Protective Services</b>			

Municipality of Mervin No. 499  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2013

Schedule 2 - 2

	2013 Budget	2013	2012
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	20,000	38,328	22,945
- Sales of supplies	17,000	25,144	34,171
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	37,000	63,472	57,116
- Tangible capital asset sales - gain (loss)		(79,116)	(69,476)
- Other (Specify)			
Total Other Segmented Revenue	37,000	(15,644)	(12,360)
Conditional Grants			
- Primary Weight Corridor			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>37,000</b>	<b>(15,644)</b>	<b>(12,360)</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	69,000	69,278	69,278
- Canada/Sask Municipal Rural Infrastructure Fund	750,000	750,000	
- Heavy Haul			
- Designated Municipal Roads and Bridges			
- Provincial Disaster Assistance			
- Other (Sask. Water)	5,000	1,150	11,532
<b>Total Capital</b>	<b>824,000</b>	<b>820,428</b>	<b>80,810</b>
<b>Total Transportation Services</b>	<b>861,000</b>	<b>804,784</b>	<b>68,450</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	175,000	173,047	35,661
- Other (Specify)	33,500	46,197	14,049
Total Fees and Charges	208,500	219,244	49,710
- Tangible capital asset sales - gain (loss)			
- Other (NSRMHH Contract Work)	303,000	327,176	267,093
Total Other Segmented Revenue	511,500	546,420	316,803
Conditional Grants			
- Student Employment			
- Local government			
- Other (West Nile)	1,500	7,947	4,911
Total Conditional Grants	1,500	7,947	4,911
<b>Total Operating</b>	<b>513,000</b>	<b>554,367</b>	<b>321,714</b>

<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Transit for Disabled			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Environmental and Public Health Services</b>	<b>513,000</b>	<b>554,367</b>	<b>321,714</b>



Municipality of Mervin No. 499  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2013

Schedule 2 - 3

	2013 Budget	2013	2012
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	7,000	14,000	13,000
- Other (In Lieu of MR)	5,000	7,042	11,565
Total Fees and Charges	12,000	21,042	24,565
- Tangible capital asset sales - gain (loss)			
- Other (Municipal Fees)	60,000	52,285	60,571
Total Other Segmented Revenue	72,000	73,327	85,136
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>72,000</b>	<b>73,327</b>	<b>85,136</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Planning and Development Services</b>	<b>72,000</b>	<b>73,327</b>	<b>85,136</b>

**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			
- Donations			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>			

**Capital**

Conditional Grants			
- Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Recreation and Cultural Services</b>			

Municipality of Mervin No. 499  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2013

Schedule 2 - 4

	2013 Budget	2013	2012
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water	100,000	92,566	113,836
- Sewer			
- Other (Specify)			
Total Fees and Charges	100,000	92,566	113,836
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	100,000	92,566	113,836
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>100,000</b>	<b>92,566</b>	<b>113,836</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Sask Water Corp.			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
<b>Total Utility Services</b>	<b>100,000</b>	<b>92,566</b>	<b>113,836</b>
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>1,694,000</b>	<b>1,747,044</b>	<b>875,741</b>

**SUMMARY**

Total Other Segmented Revenue	868,500	918,669	790,020
Total Conditional Grants	1,500	7,947	4,911
Total Capital Grants and Contributions	824,000	820,428	80,810
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>1,694,000</b>	<b>1,747,044</b>	<b>875,741</b>

Municipality of Mervin No. 499  
 Total Expenses by Function  
 For the year ended December 31, 2013

Schedule 3 - 1

	2013 Budget	2013	2012
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	51,000	62,487	63,908
Wages and benefits	320,500	302,358	268,224
Professional/Contractual services	353,210	312,263	261,335
Utilities	15,500	13,657	12,280
Maintenance, materials and supplies	424,827	34,950	31,045
Grants and contributions - operating - capital			
Amortization	40,000	18,282	17,150
Interest			
Allowance for uncollectibles			
Other (Specify)			
<b>Total Government Services</b>	<b>1,205,037</b>	<b>743,997</b>	<b>653,942</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits			
Professional/Contractual services	43,700	46,528	42,306
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating - capital			
Other (Specify)			

**Fire protection**

Wages and benefits			
Professional/Contractual services	101,700	86,810	273,707
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating - capital			
Amortization			
Interest			
Other (Specify)		12,842	3,791

<b>Total Protective Services</b>	<b>145,400</b>	<b>146,180</b>	<b>319,804</b>
----------------------------------	----------------	----------------	----------------

**TRANSPORTATION SERVICES**

Wages and benefits	732,500	629,751	531,067
Professional/Contractual services	2,112,500	102,870	34,359
Utilities	17,500	19,558	15,155
Maintenance, materials and supplies	435,000	385,764	179,598
Gravel	310,000	261,274	277,702
Grants and contributions - operating - capital			
Amortization	1,050,000	1,050,282	926,047
Interest			
Other (Specify)	146,338	331,117	289,263

<b>Total Transportation Services</b>	<b>4,803,838</b>	<b>2,780,616</b>	<b>2,253,191</b>
--------------------------------------	------------------	------------------	------------------

	2013 Budget	2013	2012
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	303,000	327,176	267,093
Professional/Contractual services	167,000	209,655	221,584
Utilities	1,000	1,071	588
Maintenance, materials and supplies	15,000	10,894	18,680
Grants and contributions - operating	15,000	7,448	20,000
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	65,000	1,490	14,721
Interest			
Other (Specify)			
<b>Total Environmental and Public Health Services</b>	<b>566,000</b>	<b>557,734</b>	<b>542,666</b>

**PLANNING AND DEVELOPMENT SERVICES**

Wages and benefits	66,000	63,738	58,887
Professional/Contractual services	30,200	66,118	25,533
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)	1,000	1,717	871
<b>Total Planning and Development Services</b>	<b>97,200</b>	<b>131,573</b>	<b>85,291</b>

**RECREATION AND CULTURAL SERVICES**

Wages and benefits			
Professional/Contractual services	13,100	13,072	12,338
Utilities			
Maintenance, materials and supplies		52,967	47,164
Grants and contributions - operating	5,000		
- capital			
Amortization		6,320	3,723
Interest			
Allowance for uncollectibles			
Other (Specify)			
<b>Total Recreation and Cultural Services</b>	<b>18,100</b>	<b>72,359</b>	<b>63,225</b>

Municipality of Mervin No. 499

Total Expenses by Function

For the year ended December 31, 2013

Schedule 3 - 3

	2013 Budget	2013	2012
<b>UTILITY SERVICES</b>			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies	80,000	97,375	54,492
Grants and contributions - operating			
- capital			
Amortization		40,692	27,461
Interest			
Allowance for uncollectibles			
Other (Specify)			
<b>Total Utility Services</b>	<b>80,000</b>	<b>138,067</b>	<b>81,953</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>6,915,575</b>	<b>4,570,526</b>	<b>4,000,072</b>

Municipality of Mervin No. 499  
 Consolidated Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2013

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	11,137		63,472	219,244	21,042		92,566	407,461
Tangible Capital Asset Sales - Loss	(4,813)		(79,116)					(83,929)
Land Sales - Gain	1,500							1,500
Investment Income and Commissions	44,323			327,176	52,285			44,323
Other Revenues	169,853			7,947				549,314
Grants - Conditional			820,428					7,947
- Capital								820,428
<b>Total revenues</b>	<b>222,000</b>		<b>804,784</b>	<b>554,367</b>	<b>73,327</b>		<b>92,566</b>	<b>1,747,044</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	364,845		629,751	327,176	63,738			1,385,510
Professional/ Contractual Services	312,263	133,338	102,870	209,655	66,118	13,072		837,316
Utilities	13,657		19,558	1,071				34,286
Maintenance Materials and Supplies	34,950		647,038	10,894		52,967		843,224
Grants and Contributions	18,282		1,050,282	7,448		6,320		7,448
Amortization				1,490				1,117,066
Interest								
Allowance for Uncollectibles		12,842						
Other			331,117		1,717			
<b>Total expenses</b>	<b>743,997</b>	<b>146,180</b>	<b>2,780,616</b>	<b>557,734</b>	<b>131,573</b>	<b>77,359</b>	<b>138,067</b>	<b>4,570,526</b>
<b>Surplus (Deficit) by Function</b>	<b>(521,997)</b>	<b>(146,180)</b>	<b>(1,975,832)</b>	<b>(3,367)</b>	<b>(58,246)</b>	<b>(72,359)</b>	<b>(45,501)</b>	<b>(2,823,482)</b>
Taxes and other unconditional revenue (Schedule 1)								4,673,247
<b>Net Surplus (Deficit)</b>								<b>1,849,765</b>

Municipality of Mervin No. 499  
 Consolidated Schedule of Segment Disclosure by Function  
 For the year ended December 31, 2012

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	(11,968)		57,116	49,710	24,565		113,836	233,259
Tangible Capital Asset Sales - Loss			(69,476)					(69,476)
Land Sales - Gain	1,500							1,500
Investment Income and Commissions	19,693			267,093	60,571			19,693
Other Revenues	277,380			4,911				605,044
Grants - Conditional			80,810					4,911
- Capital								80,810
<b>Total revenues</b>	<b>286,605</b>		<b>68,450</b>	<b>321,714</b>	<b>85,136</b>		<b>113,836</b>	<b>875,741</b>
<b>Expenses (Schedule 3)</b>								
Wages and Benefits	332,132		531,067	267,093	58,887			1,189,179
Professional/ Contractual Services	261,335	316,013	34,359	221,584	25,533	12,338		871,162
Utilities	12,280		15,155	588				28,023
Maintenance Materials and Supplies	31,045		457,300	18,680		47,164		608,681
Grants and Contributions	17,150		926,047	20,000		3,723		20,000
Amortization				14,721			27,461	989,102
Interest								
Allowance for Uncollectibles		3,791			871			
Other			289,263					293,925
<b>Total expenses</b>	<b>653,942</b>	<b>319,804</b>	<b>2,253,191</b>	<b>542,666</b>	<b>85,291</b>	<b>63,225</b>	<b>81,953</b>	<b>4,000,072</b>
<b>Surplus (Deficit) by Function</b>	<b>(367,337)</b>	<b>(319,804)</b>	<b>(2,184,741)</b>	<b>(220,952)</b>	<b>(155)</b>	<b>(63,225)</b>	<b>31,883</b>	<b>(3,124,331)</b>
Taxes and other unconditional revenue (Schedule 1)								4,767,166
<b>Net Surplus (Deficit)</b>								<b>1,642,835</b>

Municipality of Mervin No. 499  
 Consolidated Schedule of Tangible Capital Assets by Object  
 For the year ended December 31, 2013

2012

2013

	General Assets						Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Linear assets			
<b>Asset cost</b>									
Opening Asset costs	194,019		1,120,655	43,045	2,335,019	29,334,783	27,990	33,055,511	32,456,937
Additions during the year	35,000			59,648	715,541	2,531,713		3,341,902	1,571,696
Disposals and write-downs during the year					(308,110)		(27,990)	(308,110)	(606,972)
Transfers (from) assets under construction								(27,990)	(366,150)
<b>Closing Asset Costs</b>	<b>229,019</b>		<b>1,120,655</b>	<b>102,693</b>	<b>2,742,450</b>	<b>31,866,496</b>	<b>Nil</b>	<b>36,061,313</b>	<b>33,055,511</b>
<b>Accumulated Amortization Cost</b>									
Opening Accumulated Amortization Costs			241,378	20,978	413,499	14,730,962		15,406,817	14,603,791
Add: Amortization taken			27,746	11,920	182,501	894,899		1,117,066	989,102
Less: Accumulated amortization on disposals					(95,612)			(95,612)	(186,076)
<b>Closing Accumulated Amortization Costs</b>			<b>269,124</b>	<b>32,898</b>	<b>500,388</b>	<b>15,625,861</b>		<b>16,428,271</b>	<b>15,406,817</b>
<b>Net Book Value</b>	<b>229,019</b>		<b>851,531</b>	<b>69,795</b>	<b>2,242,062</b>	<b>16,240,635</b>		<b>19,633,042</b>	<b>17,648,694</b>

1. Total contributed/donated assets received in 2013: Nil

2. List of assets recognized at nominal value in 2013 are:

- Infrastructure Assets Nil
- Vehicles Nil
- Machinery and Equipment Nil
- 3. Amount of interest capitalized in 2013 Nil



Municipality of Mervin No. 499  
 Consolidated Schedule of Tangible Capital Assets by Function  
 For the year ended December 31, 2013

Schedule 7

	2013						2012	
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Water and Sewer	Total
<b>Asset cost</b>								
Opening Asset costs	725,049		30,636,008	93,383		55,847	1,545,224	32,456,937
Additions during the year	27,204		3,260,736			25,972		1,205,546
Disposals and write-downs during the year	(16,043)		(292,067)					(606,972)
<b>Closing Asset Costs</b>	<b>736,210</b>		<b>33,604,677</b>	<b>93,383</b>		<b>81,819</b>	<b>1,545,224</b>	<b>33,055,511</b>
<b>Accumulated Amortization Cost</b>								
Opening Accumulated Amortization Costs	138,486		14,534,311	55,117		7,446	671,457	14,603,791
Add: Amortization taken	19,871		1,048,693	1,490		6,320	40,692	989,102
Less: Accumulated amortization on disposals	(11,230)		(84,382)					(186,076)
<b>Closing Accumulated Amortization Costs</b>	<b>147,127</b>		<b>15,498,622</b>	<b>56,607</b>		<b>13,766</b>	<b>712,149</b>	<b>15,406,817</b>
<b>Net Book Value</b>	<b>589,083</b>		<b>18,106,055</b>	<b>36,776</b>		<b>68,053</b>	<b>833,075</b>	<b>17,648,694</b>

Municipality of Mervin No. 499  
 Consolidated Schedule of Accumulated Surplus  
 For the year ended December 31, 2013

Schedule 8

	2012	Changes	2013
<b>UNAPPROPRIATED SURPLUS</b>	<b>2,695,173</b>	<b>(325,329)</b>	<b>2,369,844</b>

**APPROPRIATED RESERVES**

Machinery and Equipment	2,500,000		2,500,000
Public Reserve			
Capital Trust	106,500		106,500
Utility			
Other (Specify)	46,007	21,042	67,049
<b>Total Appropriated</b>	<b>2,652,507</b>	<b>21,042</b>	<b>2,673,549</b>

**ORGANIZED HAMLETS (add lines if required)**

Organized Hamlet of (Name)	809,157	160,746	969,903
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)	63,493	8,958	72,451
<b>Total Organized Hamlets</b>	<b>872,650</b>	<b>169,704</b>	<b>1,042,354</b>

**NET INVESTMENT IN TANGIBLE CAPITAL ASSETS**

Tangible capital assets (Schedule 6)	17,648,694	1,984,348	19,633,042
Less: Related debt			
<b>Net Investment in Tangible Capital Assets</b>	<b>17,648,694</b>	<b>1,984,348</b>	<b>19,633,042</b>

<b>Total Accumulated Surplus</b>	<b>23,869,024</b>	<b>1,849,765</b>	<b>25,718,789</b>
----------------------------------	-------------------	------------------	-------------------

Municipality of Mervin No. 499  
 Schedule of Mill Rates and Assessments  
 For the year ended December 31, 2013

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial and Industrial	Potash Mine(s)	
Taxable Assessment	53,587,570	84,689,165		200,256,380	50,572,875		389,105,990
Regional Park Assessment							9,613,380
Total Assessment							398,719,370
Mill Rate Factor(s)	1.0	0.40			8.50		
Total Base/Minimum Tax (generated for each property class)	139,900	764,800		incl. in residential	1,000		905,700
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	529,375	1,510,392		incl. in residential	2,420,498		4,460,265

MILL RATES: MILLS

Average Municipal*	11.1860
Average School*	5.4400
Potash Mill Rate	
Uniform Municipal Mill Rate	8.5000

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

Municipality of Mervin No. 499  
 Schedule of Council Remuneration  
 For the year ended December 31, 2013

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Tom Brown	10,198	623	10,821
Councillor Div. #1	Georgina Pilling	7,356	1,331	8,687
Councillor Div. #2	Lyle McKee	6,114	781	6,895
Councillor Div. #3	Alex McDonald	5,044	1,040	6,084
Councillor Div. #4	Charles Bodnar	5,437	960	6,397
Councillor Div. #5	Evelyn Bloom	7,209	1,360	8,569
Councillor Div. #6	Colin Davidson	6,416	1,983	8,399
<b>Total</b>		<b>47,774</b>	<b>8,078</b>	<b>55,852</b>