

Management's Responsibility


To the Ratepayers of Rural Municipality of Mervin No. 499


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 judgements and estimates by management is required.

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

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

Vantage, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.


Reeve


Administrator

March 18, 2020



Vantage

CHARTERED PROFESSIONAL ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

To the Council of
Rural Municipality of Mervin No. 499
Turtleford, Saskatchewan

Opinion

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, 2019, the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Mervin No. 499 as at December 31, 2019, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Rural Municipality of Mervin No. 499 in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with 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 Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Rural Municipality of Mervin No. 499'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 municipality or to cease operations, or has no realistic alternative but to do so.

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

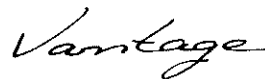
Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

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

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

The logo for Vantage Chartered Professional Accountants, featuring the word "Vantage" in a stylized, cursive script font.

Chartered Professional Accountants

North Battleford, Saskatchewan
April 6, 2020

Rural Municipality of Mervin No. 499
Consolidated Statement of Financial Position
As at December 31, 2019

Statement 1

	2019	2018
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	11,287,851	9,573,694
Taxes Receivable - Municipal (Note 3)	470,927	431,091
Other Accounts Receivable (Note 4)	594,154	284,628
Land for Resale (Note 5)	29,883	43,819
Long-Term Investments (Note 6)	145,101	129,583
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	12,527,916	10,462,815
LIABILITIES		
Bank Indebtedness		
Accounts Payable	758,459	305,038
Accrued Liabilities Payable		
Deposits		
Deferred Revenue		
Accrued Landfill Costs (Note 7)	47,620	
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt		
Lease Obligations		
Total Liabilities	806,079	305,038
NET FINANCIAL ASSETS (DEBT)	11,721,837	10,157,777
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	24,491,124	23,390,854
Prepayments and Deferred Charges		
Stock and Supplies	1,060,449	994,099
Other		
Total Non-Financial Assets	25,551,573	24,384,953
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	37,273,410	34,542,730

Rural Municipality of Mervin No. 499
 Consolidated Statement of Operations
 For the year ended December 31, 2019

Statement 2

	2019 Budget	2019	2018
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	5,596,200	5,749,035	5,473,587
Fees and Charges (Schedule 4, 5)	995,300	1,868,401	2,140,142
Conditional Grants (Schedule 4, 5)	565,000	388,351	13,244
Tangible Capital Asset Sales - Loss (Schedule 4, 5)		(60,464)	(94,362)
Land Sales - Loss (Schedule 4, 5)		(1,094)	
Investment Income and Commissions (Schedule 4, 5)	145,000	146,516	77,868
Restructurings (Schedule 4,5)			
Other Revenues (Schedule 4, 5)	644,750	628,686	624,492
Total Revenues	7,946,250	8,719,431	8,234,971
EXPENSES			
General Government Services (Schedule 3)	994,081	873,878	834,706
Protective Services (Schedule 3)	259,500	181,129	155,094
Transportation Services (Schedule 3)	4,095,235	3,679,986	3,522,676
Environmental and Public Health Services (Schedule 3)	961,530	865,872	763,565
Planning and Development Services (Schedule 3)	173,850	255,583	156,178
Recreation and Cultural Services (Schedule 3)	257,905	147,402	108,521
Utility Services (Schedule 3)	112,312	136,851	155,462
Restructurings (Schedule 3)			
Total Expenses	6,854,413	6,140,701	5,696,202
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	1,091,837	2,578,730	2,538,769
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	80,600	151,950	76,622
Surplus (Deficit) of Revenues over Expenses	1,172,437	2,730,680	2,615,391
Accumulated Surplus (Deficit), Beginning of Year	34,542,730	34,542,730	31,927,339
Accumulated Surplus (Deficit), End of Year	35,715,167	37,273,410	34,542,730

Rural Municipality of Mervin No. 499
 Consolidated Statement of Change in Net Financial Assets
 For the year ended December 31, 2019

Statement 3

	2019 Budget	2019	2018
Surplus (Deficit)	1,172,437	2,730,680	2,615,391
(Acquisition) of tangible capital assets		(2,644,533)	(3,424,522)
Amortization of tangible capital assets		1,317,617	1,215,393
Proceeds on disposal of tangible capital assets		166,182	170,000
Loss (gain) on the disposal of tangible capital assets		60,464	94,362
Transfer of assets/liabilities in restructuring transactions			
Surplus (Deficit) of capital expenses over expenditures		(1,100,270)	(1,944,767)
(Acquisition) of supplies inventories		(66,350)	(617,117)
(Acquisition) of prepaid expense			
Consumption of supplies inventory			
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures		(66,350)	(617,117)
Increase/Decrease in Net Financial Assets	1,172,437	1,564,060	53,507
Net Financial Assets (Debt) - Beginning of Year	10,157,777	10,157,777	10,104,270
Net Financial Assets (Debt) - End of Year	11,330,214	11,721,837	10,157,777

Rural Municipality of Mervin No. 499
 Consolidated Statement of Cash Flow
 For the year ended December 31, 2019

Statement 4

	2019	2018
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	2,730,680	2,615,391
Amortization	1,317,617	1,215,393
Loss (gain) on disposal of tangible capital assets	60,464	94,362
	<u>4,108,761</u>	<u>3,925,146</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(39,836)	11,887
Other Receivables	(309,526)	(96,611)
Land for Resale	13,936	(25,474)
Other Financial Assets		
Accounts and Accrued Liabilities Payable	453,421	(187,733)
Deposits		
Deferred Revenue		
Accrued Landfill Costs	47,620	
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies	(66,350)	(617,117)
Prepayments and Deferred Charges		
Other (Specify)		
Cash provided by operating transactions	4,208,026	3,010,098
Capital:		
Acquisition of capital assets	(2,644,533)	(3,424,522)
Proceeds from the disposal of capital assets	166,182	170,000
Other capital		
Cash applied to capital transactions	(2,478,351)	(3,254,522)
Investing:		
Long-term investments	(15,518)	(6,424)
Other investments		
Cash provided by (applied to) investing transactions	(15,518)	(6,424)
Financing:		
Debt charges recovered		
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	1,714,157	(250,848)
Cash and Temporary Investments - Beginning of Year	9,573,694	9,824,542
Cash and Temporary Investments - End of Year	11,287,851	9,573,694

Rural Municipality of Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

1. Significant Accounting Policies

The consolidated financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada). Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting: The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and 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 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.
- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received 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) **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 Association of Rural Municipalities - Self Insurance Fund are accounted for on the equity basis.

Rural Municipality of Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

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 deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<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

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

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

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital leases and recorded as tangible capital assets. 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 lease term. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

m) **Landfill Liability:**

The municipality maintains a dry waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the statement of financial position.

n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. The municipality does not hold funds in trust for others.

o) **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.

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 Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

1. Significant Accounting Policies - continued

- 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 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.

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for police and fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services.

The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on May 28, 2019.

New Accounting Standards:

- l) **Effective January 1, 2019,** the municipality adopted the following standard to comply with 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 and has no impact on these financial statements.

Future Accounting Standards:

Effective On or After April 1, 2021:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instruments, 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 PS 3270 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 Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

2. Cash and Temporary Investments

	2019	2018
Cash	11,181,351	9,467,194
Temporary Investments	106,500	106,500
Restricted Cash		
Total Cash and Temporary Investments	11,287,851	9,573,694

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

3. Taxes Receivable - Municipal

	2019	2018
Municipal - Current	470,927	431,091
- Arrears	470,927	431,091
- Less Allowance for Uncollectible		
Total municipal taxes receivable	470,927	431,091
School - Current	213,732	211,430
- Arrears		
Total school taxes receivable	213,732	211,430
Other	4,576	3,707
Total taxes and grants in lieu receivable	689,235	646,228
Deduct taxes receivable to be collected on behalf of other organizations	(218,308)	(215,137)
Total Taxes Receivable - Municipal	470,927	431,091

4. Other Accounts Receivable

	2019	2018
Federal Government	37,052	102,069
Provincial Government		
Local Government		
Utility		
Trade	557,102	182,559
Other (Specify)		
Total Other Accounts Receivable	594,154	284,628
Less: Allowance for Uncollectible		
Net Other Accounts Receivable	594,154	284,628

Rural Municipality of Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

5. Land for Resale

	2019	2018
Tax Title Property	33,151	47,498
Allowance for market value adjustment	(3,268)	(3,679)
Net Tax Title Property	29,883	43,819
Other Land		
Allowance for market value adjustment		
Net Other Land		
Total Land for Resale	29,883	43,819

6. Long-Term Investments

	2019	2018
Sask Association of Rural Municipalities - Self Insurance Fund	145,081	129,563
Other credit union shares	20	20
Total Long-Term Investments	145,101	129,583

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

7. Accrued Landfill Costs

	2019	2018
Environmental Liabilities	47,620	Nil

In 2019 the municipality has accrued an overall liability for environmental matters in the amount of \$47,620 (2018 - \$Nil) 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 \$47,620 (prior year - \$Nil) 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 and the reported liability represents the portion of the estimated total expenses recognized as at December 31, 2019 based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. Estimated total expenditures 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 4% (prior year - 3%).

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, 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 32-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.

The estimated remaining capacity of the landfill is 99% (prior year - 99%) of its total estimated capacity and its estimated remaining life is 32 years (prior year - 32 years). The period for post-closure care is estimated to be 10 years (prior year - 10 years).

The unfunded liability for the landfill will be paid for through current operations.

Rural Municipality of Mervin No. 499
Notes to the Consolidated Financial Statements
For the year ended December 31, 2019

8. Long-Term Debt

The debt limit of the municipality is \$7,838,523. 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)).

9. 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:

There is a legal claim against the municipality regarding a road construction tender submission. The likelihood and magnitude are not determined.

10. Pension Plan

The municipality 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's pension expense in 2019 was \$145,549. The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

11. Comparative Figures

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

Rural Municipality of Mervin No. 499
 Schedule of Taxes and Other Unconditional Revenue
 For the year ended December 31, 2019

Schedule 1

	2019 Budget	2019	2018
TAXES			
General municipal tax levy	7,323,857	7,447,520	7,181,720
Abatements and adjustments	(2,001,857)	(1,981,042)	(1,994,281)
Discount on current year taxes	(133,000)	(137,444)	(131,799)
Net Municipal Taxes	5,189,000	5,329,034	5,055,640
Potash tax share			
Trailer license fees			
Penalties on tax arrears	22,000	32,175	31,132
Special tax levy			
Other (<i>Specify</i>)			
Total Taxes	5,211,000	5,361,209	5,086,772
UNCONDITIONAL GRANTS			
Revenue Sharing	302,000	302,954	302,954
(Organized Hamlet)	65,000	67,098	65,612
Total Unconditional Grants	367,000	370,052	368,566
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	7,200	7,513	7,228
Other (<i>Specify</i>)			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement	11,000	10,261	11,021
Other (<i>Specify</i>)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (<i>Specify</i>)			
Total Grants in Lieu of Taxes	18,200	17,774	18,249
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	5,596,200	5,749,035	5,473,587

Rural Municipality of Mervin No. 499
 Schedule of Operating and Capital Revenue by Function
 For the year ended 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	4,500	2,759	4,889
- Other (<i>Specify</i>)			
Total Fees and Charges	4,500	2,759	4,889
- Tangible capital asset sales - gain (loss)			
- Land sales - gain		(1,094)	
- Investment income and commissions	145,000	146,516	77,868
- Other (<i>Specify</i>)	210,750	185,451	199,697
Total Other Segmented Revenue	360,250	333,632	282,454
Conditional Grants			
- Student Employment			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating	360,250	333,632	282,454
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total General Government Services	360,250	333,632	282,454

PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges		4,613	
- Other (<i>Specify</i>)			
Total Fees and Charges		4,613	
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue		4,613	
Conditional Grants			
- Student Employment			
- Local government			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating		4,613	
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Protective Services		4,613	

Rural Municipality of Mervin No. 499
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2019

Schedule 2 - 2

	2019 Budget	2019	2018
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	525,000	1,248,169	1,568,298
- Sales of supplies	30,000	72,587	51,414
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	555,000	1,320,756	1,619,712
- Tangible capital asset sales - gain (loss)		(60,464)	(94,362)
- Other (Specify)			
Total Other Segmented Revenue	555,000	1,260,292	1,525,350
Conditional Grants			
- MREP (CTP)	564,000	383,969	
- Student Employment			
- Other (Specify)			
Total Conditional Grants	564,000	383,969	
Total Operating	1,119,000	1,644,261	1,525,350
Capital			
Conditional Grants			
- Federal Gas Tax	76,600	151,950	76,622
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (Sask. Water)	4,000		
Total Capital	80,600	151,950	76,622
Restructuring Revenue (Specify, if any)			
Total Transportation Services	1,199,600	1,796,211	1,601,972
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	140,000	151,854	158,100
- Other (Specify)	64,800	70,973	71,565
Total Fees and Charges	204,800	222,827	229,665
- Tangible capital asset sales - gain (loss)			
- Other (Specify)	434,000	443,235	424,795
Total Other Segmented Revenue	638,800	666,062	654,460
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (Specify)	1,000	4,382	13,244
Total Conditional Grants	1,000	4,382	13,244
Total Operating	639,800	670,444	667,704
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	639,800	670,444	667,704

Rural Municipality of Mervin No. 499
 Schedule of Operating and Capital Revenue by Function
 For the year ended 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	91,000	115,479	112,114
- Other (<i>Specify</i>)	37,000	99,770	69,364
Total Fees and Charges	128,000	215,249	181,478
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	128,000	215,249	181,478
Conditional Grants			
- Student Employment			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating	128,000	215,249	181,478
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Planning and Development Services	128,000	215,249	181,478

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (<i>Specify</i>)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Local government			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Recreation and Cultural Services			

Rural Municipality of Mervin No. 499
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2019

Schedule 2 - 4

	2019 Budget	2019	2018
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	103,000	102,197	104,398
- Sewer			
- Other (<i>Specify</i>)			
Total Fees and Charges	103,000	102,197	104,398
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	103,000	102,197	104,398
Conditional Grants			
- Student Employment			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating	103,000	102,197	104,398
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Utility Services	103,000	102,197	104,398
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	2,430,650	3,122,346	2,838,006

SUMMARY

Total Other Segmented Revenue	1,785,050	2,582,045	2,748,140
Total Conditional Grants	565,000	388,351	13,244
Total Capital Grants and Contributions	80,600	151,950	76,622
Restructuring Revenue			
TOTAL REVENUE BY FUNCTION	2,430,650	3,122,346	2,838,006

Rural Municipality of Mervin No. 499
 Total Expenses by Function
 For the year ended December 31, 2019

Schedule 3 - 1

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	87,500	83,185	74,763
Wages and benefits	430,300	405,276	391,258
Professional/Contractual services	383,332	300,802	293,815
Utilities	19,500	18,052	17,164
Maintenance, materials and supplies	51,500	46,875	36,768
Grants and contributions - operating - capital			
Amortization	21,949	19,688	20,938
Interest			
Allowance for uncollectible			
Other (Specify)			
General Government Services	994,081	873,878	834,706
Restructuring (Specify, if any)			
Total General Government Services	994,081	873,878	834,706

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	123,200	58,593	57,524
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating - capital			
Other (Specify)			

Fire protection

Wages and benefits			
Professional/Contractual services	136,300	122,536	97,570
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating - capital			
Amortization			
Interest			
Other (Specify)			

Protective Services	259,500	181,129	155,094
Restructuring (Specify, if any)			
Total Protective Services	259,500	181,129	155,094

TRANSPORTATION SERVICES

Wages and benefits	1,047,500	1,035,294	937,764
Professional/Contractual Services	513,500	496,594	271,800
Utilities	24,300	24,146	24,065
Maintenance, materials, and supplies	663,000	447,709	495,982
Gravel	400,000	193,297	275,176
Grants and contributions - operating - capital			
Amortization	1,116,935	1,194,221	1,091,855
Interest			
Other (Specify)	330,000	288,725	426,034

Transportation Services	4,095,235	3,679,986	3,522,676
Restructuring (Specify, if any)			
Total Transportation Services	4,095,235	3,679,986	3,522,676

Rural Municipality of Mervin No. 499
 Total Expenses by Function
 For the year ended December 31, 2019

Schedule 3 - 2

	2019 Budget	2019	2018
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	434,000	471,010	424,840
Professional/Contractual services	473,130	352,998	270,853
Utilities	2,200	1,909	2,147
Maintenance, materials and supplies	5,000	763	19,034
Grants and contributions - operating	15,000	7,448	14,948
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	32,200	31,744	31,743
Interest			
Other (Specify)			
Environmental and Public Health Services	961,530	865,872	763,565
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	961,530	865,872	763,565

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	172,750	254,583	155,144
Grants and contributions - operating	1,100	1,000	1,034
- capital			
Amortization			
Interest			
Other (Specify)			
Planning and Development Services	173,850	255,583	156,178
Restructuring (Specify, if any)			
Total Planning and Development Services	173,850	255,583	156,178

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	16,000	15,838	15,838
Utilities			
Maintenance, materials and supplies	178,360	66,912	29,138
Grants and contributions - operating	30,000	30,000	30,000
- capital			
Amortization	33,545	34,652	33,545
Interest			
Allowance for uncollectible			
Other (Specify)			
Recreation and Cultural Services	257,905	147,402	108,521
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	257,905	147,402	108,521

Rural Municipality of Mervin No. 499
 Total Expenses by Function
 For the year ended December 31, 2019

Schedule 3 - 3

	2019 Budget	2019	2018
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies	75,000	99,539	118,150
Grants and contributions - operating			
- capital			
Amortization	37,312	37,312	37,312
Interest			
Allowance for uncollectible			
Other (<i>Specify</i>)			
Utility Services	112,312	136,851	155,462
Restructuring (<i>Specify, if any</i>)			
Total Utility Services	112,312	136,851	155,462
 TOTAL EXPENSES BY FUNCTION	 6,854,413	 6,140,701	 5,696,202

Rural Municipality of Mervin No. 499
Consolidated Schedule of Segment Disclosure by Function
For the year ended December 31, 2019

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	2,759	4,613	1,320,756	222,827	215,249		102,197	1,868,401
Tangible Capital Asset Sales - Loss	(1,094)		(60,464)					(60,464)
Land Sales - Loss	146,516							(1,094)
Investment Income and Commissions	185,451			443,235				146,516
Other Revenues			383,969	4,382				628,686
Grants - Conditional			151,950					388,351
- Capital Restructurings								151,950
Total Revenues	333,632	4,613	1,796,211	670,444	215,249		102,197	3,122,346
Expenses (Schedule 3)								
Wages and Benefits	488,461		1,035,294	471,010				1,994,765
Professional/Contractual Services	300,802	181,129	496,594	352,998	254,583	15,838		1,601,944
Utilities	18,052		24,146	1,909				44,107
Maintenance Materials and Supplies	46,875		641,006	763		66,912	99,539	855,095
Grants and Contributions				7,448	1,000	30,000		38,448
Amortization	19,688		1,194,221	31,744		34,652	37,312	1,317,617
Interest								
Allowance for Uncollectible								
Other			288,725					288,725
Restructurings								
Total Expenses	873,878	181,129	3,679,986	865,872	255,583	147,402	136,851	6,140,701
Surplus (Deficit) by Function	(540,246)	(176,516)	(1,883,775)	(195,428)	(40,334)	(147,402)	(34,654)	(3,018,355)
Taxes and other unconditional revenue (Schedule 1)								5,749,035
Net Surplus (Deficit)								2,730,680

Rural Municipality of Mervin No. 499
 Consolidated Schedule of Segment Disclosure by Function
 For the year ended December 31, 2018

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	4,889		1,619,712	229,665	181,478		104,398	2,140,142
Tangible Capital Asset Sales - Loss			(94,362)					(94,362)
Land Sales - Gain	77,868							77,868
Investment Income and Commissions	199,697			424,795				624,492
Other Revenues				13,244				13,244
Grants - Conditional			76,622					76,622
- Capital Restructurings								
Total Revenues	282,454		1,601,972	667,704	181,478		104,398	2,838,006
Expenses (Schedule 3)								
Wages and Benefits	466,021		937,764	424,840				1,828,625
Professional/Contractual Services	293,815	155,094	271,800	270,853	155,144	15,838		1,162,544
Utilities	17,164		24,065	2,147				43,376
Maintenance Materials and Supplies	36,768		771,158	19,034		29,138	118,150	974,248
Grants and Contributions				14,948	1,034	30,000		45,982
Amortization	20,938		1,091,855	31,743		33,545	37,312	1,215,393
Interest								
Allowance for Uncollectible								
Other			426,034					426,034
Restructurings								
Total Expenses	834,706	155,094	3,522,676	763,565	156,178	108,521	155,462	5,696,202
Surplus (Deficit) by Function	(552,252)	(155,094)	(1,920,704)	(95,861)	25,300	(108,521)	(51,064)	(2,858,196)
Taxes and other unconditional revenue (Schedule 1)								5,473,587
Net Surplus (Deficit)								2,615,391

Rural Municipality of Mervin No. 499
 Consolidated Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2019

Schedule 6

2018

2019

	General Assets					Infrastructure Assets	General/Infrastructure Assets Under Construction	Total		
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment				Linear assets	Total
Asset costs										
Opening Asset Costs	229,019		1,196,840	276,043	4,268,524	37,577,948	1,607,805	42,109,317		
Additions during the year			16,430	21,200	570,513	1,330,004	706,386	3,424,522		
Disposals and write-downs during the year			(35,044)	(35,044)	(415,010)		(450,054)	(377,660)		
Transfers (from) assets under construction						47,478	(47,478)			
Transfer of capital assets related to restructuring (Schedule 11)										
Closing Asset Costs	229,019		1,213,270	262,199	4,424,027	38,955,430	2,266,713	45,156,179		
Accumulated Amortization Costs										
Opening Accumulated Amortization Costs			408,600	122,334	1,124,903	20,109,488		20,663,230		
Add: Amortization taken			29,276	25,513	279,436	983,392		1,215,393		
Less: Accumulated amortization on disposals				(35,045)	(188,363)			(113,298)		
Transfer of capital assets related to restructuring (Schedule 11)										
Closing Accumulated Amortization Costs			437,876	112,802	1,215,976	21,092,880		21,765,325		
Net Book Value	229,019		775,394	149,397	3,208,051	17,862,550	2,266,713	23,390,854		

1. Total contributed/donated assets received in 2019

are:

- Infrastructure Assets

- Vehicles

- Machinery and Equipment

3. Amount of interest capitalized in Schedule 6

Nil

Nil

Nil

Nil

Nil

Rural Municipality of Mervin No. 499
 Consolidated Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2019

Schedule 7

	2019						2018		
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Water and Sewer	Total	Total
Asset costs									
Opening Asset Costs	768,773		41,563,614	576,473		497,163	1,750,156	45,156,179	42,109,317
Additions during the year			2,627,924			16,609		2,644,533	3,424,322
Disposals and write-downs during the year			(450,054)					(450,054)	(377,660)
Transfer of capital assets related to restructuring (Schedule 11)									
Closing Asset Costs	768,773		43,741,484	576,473		513,772	1,750,156	47,350,658	45,156,179
Accumulated Amortization Costs									
Opening Accumulated Amortization Costs	248,760		20,326,125	123,073		144,643	922,724	21,765,325	20,663,230
Add: Amortization taken	19,688		1,194,221	31,744		34,652	37,312	1,317,617	1,215,393
Less: Accumulated amortization on disposals			(223,408)					(223,408)	(113,298)
Transfer of capital assets related to restructuring (Schedule 11)									
Closing Accumulated Amortization Costs	268,448		21,296,938	154,817		179,295	960,036	22,859,534	21,765,325
Net Book Value	500,325		22,444,546	421,656		334,477	790,120	24,491,124	23,390,854

Rural Municipality of Mervin No. 499
 Consolidated Schedule of Accumulated Surplus
 For the year ended December 31, 2019

Schedule 8

	2018	Changes	2019
UNAPPROPRIATED SURPLUS	4,373,265	1,402,178	5,775,443
APPROPRIATED RESERVES			
Machinery and Equipment	4,766,581		4,766,581
Public Reserve			
Capital Trust	106,500		106,500
Utility			
Other (Specify)	157,125	75,234	232,359
Total Appropriated	5,030,206	75,234	5,105,440
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlets	1,624,791	130,052	1,754,843
Un-Organized Hamlets	123,614	22,946	146,560
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Total Organized Hamlets	1,748,405	152,998	1,901,403
INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	23,390,854	1,100,270	24,491,124
Less: Related debt			
Net Investment in Tangible Capital Assets	23,390,854	1,100,270	24,491,124
Total Accumulated Surplus	34,542,730	2,730,680	37,273,410

Rural Municipality of Mervin No. 499
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2019

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial and Industrial	Potash Mine(s)	
Taxable Assessment	121,042,120	201,997,976		196,428,160	60,481,850		579,950,106
Regional Park Assessment							
Total Assessment							579,950,106
Mill Rate Factor(s)	0.5900	0.3675		0.3675	3.3075		
Total Base/Minimum Tax (generated for each property class)	120,190	879,750			2,696,200		3,696,140
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	780,041	1,280,935		688,641	4,697,903		7,447,520

MILL RATES:	MILLS
Average Municipal*	12.9067
Average School*	4.0554
Potash Mill Rate	
Uniform Municipal Mill Rate	10.0000

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

Rural Municipality of Mervin No. 499
Schedule of Council Remuneration
For the year ended December 31, 2019

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Tom Brown	12,860	994	13,854
Councillor	Georgina Pilling	7,894	1,455	9,349
Councillor	Lyle McKee	7,879	512	8,391
Councillor	Gordon Spencer	7,498	697	8,195
Councillor	Evelyn Bloom	8,723	1,785	10,508
Councillor	Ron Gramlich	9,373	2,990	12,363
Councillor	Victor Ham	8,918	2,441	11,359
Total		63,145	10,874	74,019