

Management's Responsibility

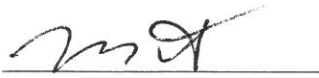
To the Ratepayers of Rural Municipality of Douglas No. 436

The municipality's management is responsible for the preparation and presentation of the accompanying 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 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 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 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

April 15, 2020



INDEPENDENT AUDITORS' REPORT

Reeve and Council
Rural Municipality of Douglas No. 436
Speers, Saskatchewan

Opinion

We have audited the accompanying financial statements of the Rural Municipality of Douglas No. 436, which comprise the statement of financial position as at December 31, 2019, the statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Douglas No. 436 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 Financial Statements* section of our report. We are independent of the Rural Municipality of Douglas No. 436 in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Rural Municipality of Douglas No. 436'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.

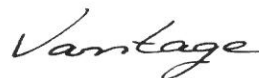
Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 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 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 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 financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

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

Chartered Professional Accountants

North Battleford, Saskatchewan
April 15, 2020

Rural Municipality of Douglas No. 436
Statement of Financial Position
As at December 31, 2019

Statement 1

	2019	2018
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	2,341,069	2,192,381
Taxes Receivable - Municipal (Note 3)	303,905	239,665
Other Accounts Receivable (Note 4)	28,066	53,757
Land for Resale (Note 5)	1,933	1,630
Long-Term Investments (Note 6)	67,098	59,817
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	2,742,071	2,547,250
LIABILITIES		
Bank Indebtedness (Note 7)		
Accounts Payable	12,121	16,629
Accrued Liabilities Payable		
Deposits	494	4,350
Deferred Revenue		
Accrued Landfill Costs (Note 8)	54,000	27,000
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt		
Lease Obligations		
Total Liabilities	66,615	47,979
NET FINANCIAL ASSETS (DEBT)	2,675,456	2,499,271
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	1,544,412	1,718,549
Prepayments and Deferred Charges		
Stock and Supplies	157,439	145,081
Other		
Total Non-Financial Assets	1,701,851	1,863,630
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	4,377,307	4,362,901

Rural Municipality of Douglas No. 436
Statement of Operations
For the year ended December 31, 2019

Statement 2

	2019 Budget	2019	2018
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	880,890	887,958	882,225
Fees and Charges (Schedule 4, 5)	106,880	115,778	113,562
Conditional Grants (Schedule 4, 5)	47,750	48,483	32,285
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)		4,490	(68,897)
Land Sales - Gain (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	24,200	31,871	24,333
Restructurings (Schedule 4,5)			
Other Revenues (Schedule 4, 5)			
Total Revenues	1,059,720	1,088,580	983,508
EXPENSES			
General Government Services (Schedule 3)	211,150	206,284	170,468
Protective Services (Schedule 3)	27,940	27,709	27,412
Transportation Services (Schedule 3)	891,360	812,060	829,483
Environmental and Public Health Services (Schedule 3)	67,460	60,643	49,613
Planning and Development Services (Schedule 3)			488
Recreation and Cultural Services (Schedule 3)	9,100	9,215	19,267
Utility Services (Schedule 3)			
Restructurings (Schedule 3)			
Total Expenses	1,207,010	1,115,911	1,096,731
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(147,290)	(27,331)	(113,223)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	10,360	41,737	20,224
Surplus (Deficit) of Revenues over Expenses	(136,930)	14,406	(92,999)
Accumulated Surplus (Deficit), Beginning of Year	4,362,901	4,362,901	4,455,900
Accumulated Surplus (Deficit), End of Year	4,225,971	4,377,307	4,362,901

Rural Municipality of Douglas No. 436
Statement of Change in Net Financial Assets
For the year ended December 31, 2019

Statement 3

	2019 Budget	2019	2018
Surplus (Deficit)	(136,930)	14,406	(92,999)
(Acquisition) of tangible capital assets	(7,460)	(10,402)	(453,182)
Amortization of tangible capital assets	182,610	184,539	186,576
Proceeds on disposal of tangible capital assets	4,080	4,490	143,000
Loss (gain) on the disposal of tangible capital assets	(4,490)	(4,490)	68,897
Transfer of assets/liabilities in restructuring transactions			
Surplus (Deficit) of capital expenses over expenditures	174,740	174,137	(54,709)
(Acquisition) of supplies inventories		(46,683)	(104,833)
(Acquisition) of prepaid expense			
Consumption of supplies inventory		34,325	46,520
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures		(12,358)	(58,313)
Increase/Decrease in Net Financial Assets	37,810	176,185	(206,021)
Net Financial Assets (Debt) - Beginning of Year	2,499,271	2,499,271	2,705,292
Net Financial Assets (Debt) - End of Year	2,537,081	2,675,456	2,499,271

Rural Municipality of Douglas No. 436
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)	14,406	(92,999)
Amortization	184,539	186,576
Loss (gain) on disposal of tangible capital assets	(4,490)	68,897
	194,455	162,474
Change in assets/liabilities		
Taxes Receivable - Municipal	(64,240)	(25,995)
Other Receivables	25,691	8,648
Land for Resale	(303)	(1,039)
Other Financial Assets		
Accounts and Accrued Liabilities Payable	(4,508)	(5,044)
Deposits	(3,856)	
Deferred Revenue		
Accrued Landfill Costs	27,000	27,000
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies	(12,358)	(58,313)
Prepayments and Deferred Charges		
Other (Specify)		
Cash provided by operating transactions	161,881	107,731
Capital:		
Acquisition of capital assets	(10,402)	(453,182)
Proceeds from the disposal of capital assets	4,490	143,000
Other capital		
Cash applied to capital transactions	(5,912)	(310,182)
Investing:		
Long-term investments	(7,281)	(3,656)
Other investments		
Cash provided by (applied to) investing transactions	(7,281)	(3,656)
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	148,688	(206,107)
Cash and Temporary Investments - Beginning of Year	2,192,381	2,398,488
Cash and Temporary Investments - End of Year	2,341,069	2,192,381

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	15 Yrs
Buildings	40 Yrs
Vehicles and Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 to 20 Yrs
Motor Graders	13 Yrs
<i>Infrastructure Assets</i>	
Infrastructure Assets	
Water and Sewer	40 Yrs
Road Network Assets	15 to 40 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.

- m) **Landfill Liability:** The municipality no longer operates a landfill. The land for the landfill that is no longer in use is owed by the municipality and has yet to be decommissioned. To assist with calculating the estimated closure costs, the request for an Environmental Site Assessment (ESA) was submitted to the Ministry of Environment (MOE) in 2017. The MOE has indicated that the submission will be reviewed in the near future. To offset any potential liability to the municipality, accrued landfill costs have been calculated per Note 8.
- n) **Employee Benefit Plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- o) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.
- p) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies 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.

1. Significant Accounting Policies - continued

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

- r) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on May 8, 2019.

New Accounting Standards:

- s) **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 Douglas No. 436
Notes to the Financial Statements
For the year ended December 31, 2019

2. Cash and Temporary Investments

	2019	2018
Cash	2,341,069	2,192,381
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	2,341,069	2,192,381

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	56,473	38,725
- Arrears	253,084	206,592
	309,557	245,317
- Less Allowance for Uncollectible	(5,652)	(5,652)
Total municipal taxes receivable	303,905	239,665
School - Current	16,317	11,479
- Arrears	121,160	105,286
Total school taxes receivable	137,477	116,765
Other - Municipal Hail	7,256	4,142
Total taxes and grants in lieu receivable	448,638	360,572
Deduct taxes receivable to be collected on behalf of other organizations	(144,733)	(120,907)
Total Taxes Receivable - Municipal	303,905	239,665

4. Other Accounts Receivable

	2019	2018
Federal Government	7,884	34,160
Provincial Government	15,105	15,105
Local Government	339	1,387
Utility		
Trade	6,226	4,593
Other (Specify)		
Total Other Accounts Receivable	29,554	55,245
Less: Allowance for Uncollectible	(1,488)	(1,488)
Net Other Accounts Receivable	28,066	53,757

Rural Municipality of Douglas No. 436
Notes to the Financial Statements
For the year ended December 31, 2019

5. Land for Resale	2019	2018
Tax Title Property	1,933	1,630
Allowance for market value adjustment		
Net Tax Title Property	1,933	1,630
Other Land		
Allowance for market value adjustment		
Net Other Land		
Total Land for Resale	1,933	1,630

6. Long-Term Investments	2019	2018
Sask Association of Rural Municipalities - Self Insurance Fund - Liability	36,742	34,545
- Property	20,651	16,733
Credit union equity	9,705	8,539
Total Long-Term Investments	67,098	59,817

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

7. Bank Indebtedness

Credit Arrangements

At December 31, 2019, the Municipality had a line of credit totaling \$100,000, none of which was drawn.

8. Accrued Landfill Costs

	2019	2018
Environmental Liabilities	54,000	27,000

In 2019 the municipality has accrued an overall liability for environmental matters in the amount of \$54,000 (prior year - \$27,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

9. Long-Term Debt

a) The debt limit of the municipality is \$730,626.00. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

10. 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, in conjunction with the Towns of Blaine Lake, Hafford and Radisson and the Village of Maymont, has guaranteed mortgage financing to purchase land and buildings for the 16 to 43 Waste Management Corporation. The outstanding mortgage balance as at December 31, 2019 was \$1,157,864. The municipality's share of this guarantee is \$203,048. The municipality's share of total term and line of credit financing for the 16 to 43 Waste Management Corporation (\$329,903) is \$56,083. There is no indication that the municipality will be required to assume these liabilities.

Rural Municipality of Douglas No. 436
Notes to the Financial Statements
For the year ended December 31, 2019

11. 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 \$34,599.16. 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.

12. Comparative Figures

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

Rural Municipality of Douglas No. 436
 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	619,780	619,783	594,937
Abatements and adjustments			(9)
Discount on current year taxes	(22,000)	(21,860)	(22,421)
Net Municipal Taxes	597,780	597,923	572,507
Potash tax share			
Trailer license fees			
Penalties on tax arrears	24,000	28,181	24,095
Special tax levy			
Other (<i>Specify</i>)			
Total Taxes	621,780	626,104	596,602
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	239,000	238,985	230,826
Total Unconditional Grants	239,000	238,985	230,826
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	110	122	117
Other (<i>Specify</i>)			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement	20,000	22,747	54,680
Other (<i>Specify</i>)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (<i>Specify</i>)			
Total Grants in Lieu of Taxes	20,110	22,869	54,797
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	880,890	887,958	882,225

Rural Municipality of Douglas No. 436
 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	800	1,781	1,111
- Other (<i>Specify</i>)	930	1,173	1,931
Total Fees and Charges	1,730	2,954	3,042
- Tangible capital asset sales - gain (loss)		4,490	
- Land sales - gain			
- Investment income and commissions	24,200	31,871	24,333
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	25,930	39,315	27,375
Conditional Grants			
- Student Employment			
- Other (<i>Specify</i>) SARM Internship	13,300	13,333	
Total Conditional Grants	13,300	13,333	
Total Operating	39,230	52,648	27,375
Capital			
Conditional Grants			
- Federal Gas Tax	10,360	41,737	20,224
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital	10,360	41,737	20,224
Restructuring Revenue (<i>Specify, if any</i>)			
Total General Government Services	49,590	94,385	47,599

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (<i>Specify</i>)	1,200	1,150	1,198
Total Fees and Charges	1,200	1,150	1,198
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	1,200	1,150	1,198
Conditional Grants			
- Student Employment			
- Local government			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating	1,200	1,150	1,198

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	1,200	1,150	1,198

Rural Municipality of Douglas No. 436
 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	26,400	32,598	28,255
- Sales of supplies	20,500	19,653	21,737
- Road Maintenance and Restoration Agreements	57,000	57,000	57,000
- Frontage			
- Other (<i>Specify</i>)			
Total Fees and Charges	103,900	109,251	106,992
- Tangible capital asset sales - gain (loss)			(68,897)
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	103,900	109,251	38,095
Conditional Grants			
- MREP (CTP)	29,900	29,900	29,900
- Student Employment			
- Other (<i>Specify</i>)			
Total Conditional Grants	29,900	29,900	29,900
Total Operating	133,800	139,151	67,995
Capital			
Conditional Grants			
- Federal Gas Tax			
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Transportation Services	133,800	139,151	67,995

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (<i>Specify</i>)	50	2,423	2,330
Total Fees and Charges	50	2,423	2,330
- Tangible capital asset sales - gain (loss)			
- Other (<i>Specify</i>)			
Total Other Segmented Revenue	50	2,423	2,330
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (<i>Specify</i>) Beaver Control & Rat Control	3,500	4,139	1,337
Total Conditional Grants	3,500	4,139	1,337
Total Operating	3,550	6,562	3,667
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Environmental and Public Health Services	3,550	6,562	3,667

Rural Municipality of Douglas No. 436
 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			
- 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			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating			
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			

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>) Sask Lotteries Community Grant	1,050	1,111	1,048
Total Conditional Grants	1,050	1,111	1,048
Total Operating	1,050	1,111	1,048
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	1,050	1,111	1,048

Rural Municipality of Douglas No. 436
 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			
- Sewer			
- 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			
- Other (<i>Specify</i>)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (<i>Specify</i>)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Utility Services			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	189,190	242,359	121,507

SUMMARY

Total Other Segmented Revenue	131,080	152,139	68,998
Total Conditional Grants	47,750	48,483	32,285
Total Capital Grants and Contributions	10,360	41,737	20,224
Restructuring Revenue			
TOTAL REVENUE BY FUNCTION	189,190	242,359	121,507

Rural Municipality of Douglas No. 436
 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	27,700	25,955	19,620
Wages and benefits	120,460	120,111	92,304
Professional/Contractual services	45,080	42,547	42,781
Utilities	3,500	3,258	3,185
Maintenance, materials and supplies	3,650	4,094	4,596
Grants and contributions - operating	5,000	4,774	3,195
- capital			
Amortization	3,760	5,545	4,787
Interest			
Allowance for uncollectible			
Other (<i>Specify</i>) Long Term Service Awards	2,000		
General Government Services	211,150	206,284	170,468
Restructuring (<i>Specify, if any</i>)			
Total General Government Services	211,150	206,284	170,468

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	16,500	16,272	15,974
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (<i>Specify</i>)			

Fire protection

Wages and benefits			
Professional/Contractual services	11,440	11,437	11,438
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (<i>Specify</i>)			

Protective Services	27,940	27,709	27,412
Restructuring (<i>Specify, if any</i>)			
Total Protective Services	27,940	27,709	27,412

TRANSPORTATION SERVICES

Wages and benefits	355,660	332,246	332,182
Professional/Contractual Services	74,730	48,554	57,099
Utilities	8,220	7,820	7,638
Maintenance, materials, and supplies	205,010	153,111	190,434
Gravel	75,000	97,443	66,449
Grants and contributions - operating			
- capital			
Amortization	172,740	172,886	175,681
Interest			
Other (<i>Specify</i>)			

Transportation Services	891,360	812,060	829,483
Restructuring (<i>Specify, if any</i>)			
Total Transportation Services	891,360	812,060	829,483

Rural Municipality of Douglas No. 436
 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			
Professional/Contractual services	28,000	48,175	38,509
Utilities	750	699	710
Maintenance, materials and supplies	5,600	5,661	4,286
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	6,110	6,108	6,108
Interest			
Other (<i>Specify</i>) Landfill - future decommissioning	27,000		
Environmental and Public Health Services	67,460	60,643	49,613
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	67,460	60,643	49,613

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits			
Professional/Contractual Services			488
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (<i>Specify</i>)			
Planning and Development Services			488
Restructuring (Specify, if any)			
Total Planning and Development Services			488

RECREATION AND CULTURAL SERVICES			
Wages and benefits			
Professional/Contractual services	4,400	4,413	4,413
Utilities	650	691	653
Maintenance, materials and supplies			
Grants and contributions - operating	4,050	4,111	1,048
- capital			13,153
Amortization			
Interest			
Allowance for uncollectible			
Other (<i>Specify</i>)			
Recreation and Cultural Services	9,100	9,215	19,267
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	9,100	9,215	19,267

Rural Municipality of Douglas No. 436
 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			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectible			
Other (<i>Specify</i>)			
Utility Services			
Restructuring (Specify, if any)			
Total Utility Services			
 TOTAL EXPENSES BY FUNCTION	 1,207,010	 1,115,911	 1,096,731

Rural Municipality of Douglas No. 436
 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	2,954	1,150	109,251	2,423				115,778
Tangible Capital Asset Sales - Gain	4,490							4,490
Land Sales - Gain	31,871							31,871
Investment Income and Commissions								
Other Revenues								
Grants - Conditional	13,333		29,900	4,139		1,111		48,483
- Capital Restructurings	41,737							41,737
Total Revenues	94,385	1,150	139,151	6,562		1,111		242,359
Expenses (Schedule 3)								
Wages and Benefits	146,066		332,246					478,312
Professional/Contractual Services	42,547	27,709	48,554	48,175		4,413		171,398
Utilities	3,258		7,820	699		691		12,468
Maintenance Materials and Supplies	4,094		250,554	5,661				260,309
Grants and Contributions	4,774					4,111		8,885
Amortization	5,545		172,886	6,108				184,539
Interest								
Allowance for Uncollectible								
Other								
Restructurings								
Total Expenses	206,284	27,709	812,060	60,643		9,215		1,115,911
Surplus (Deficit) by Function	(111,899)	(26,559)	(672,909)	(54,081)		(8,104)		(873,552)
Taxes and other unconditional revenue (Schedule 1)								887,958
Net Surplus (Deficit)								14,406

Rural Municipality of Douglas No. 436
 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	3,042	1,198	106,992	2,330				113,562
Tangible Capital Asset Sales - Loss			(68,897)					(68,897)
Land Sales - Gain								
Investment Income and Commissions	24,333							24,333
Other Revenues			29,900	1,337		1,048		32,285
Grants - Conditional	20,224							20,224
- Capital								
Restructurings								
Total Revenues	47,599	1,198	67,995	3,667		1,048		121,507
Expenses (Schedule 3)								
Wages and Benefits	111,924		332,182					444,106
Professional/Contractual Services	42,781	27,412	57,099	38,509	488	4,413		170,702
Utilities	3,185		7,638	710		653		12,186
Maintenance Materials and Supplies	4,596		256,883	4,286				265,765
Grants and Contributions	3,195							17,396
Amortization	4,787		175,681	6,108		14,201		186,576
Interest								
Allowance for Uncollectible								
Other								
Restructurings								
Total Expenses	170,468	27,412	829,483	49,613	488	19,267		1,096,731
Surplus (Deficit) by Function	(122,869)	(26,214)	(761,488)	(45,946)	(488)	(18,219)		(975,224)
Taxes and other unconditional revenue (Schedule 1)								882,225
Net Surplus (Deficit)								(92,999)

Rural Municipality of Douglas No. 436
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2019

Schedule 6

	2019						2018	
	General Assets				Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
	Land	Land Improvements	Buildings	Vehicles				
Asset costs								
Opening Asset Costs	165,171	960	239,950	27,205	1,931,353	2,954,022	5,318,661	5,185,298
Additions during the year					10,402		10,402	453,182
Disposals and write-downs during the year					(6,182)		(6,182)	(319,819)
Transfers (from) assets under construction								
Transfer of capital assets related to restructuring (Schedule 11)								
Closing Asset Costs	165,171	960	239,950	27,205	1,935,573	2,954,022	5,322,881	5,318,661
Accumulated Amortization Costs								
Opening Accumulated Amortization Costs		960	115,723	17,511	781,296	2,684,622	3,600,112	3,521,457
Add: Amortization taken			5,909	2,970	120,203	55,457	184,539	186,576
Less: Accumulated amortization on disposals					(6,182)		(6,182)	(107,921)
Transfer of capital assets related to restructuring (Schedule 11)								
Closing Accumulated Amortization Costs		960	121,632	20,481	895,317	2,740,079	3,778,469	3,600,112
Net Book Value	165,171	Nil	118,318	6,724	1,040,256	213,943	1,544,412	1,718,549

1. Total contributed/donated assets received in 2019

are:

- Infrastructure Assets
- Vehicles
- Machinery and Equipment

3. Amount of interest capitalized in Schedule 6

Rural Municipality of Douglas No. 436
 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
Assets								
Asset costs								
Opening Asset Costs	102,831	5,800	5,088,247	121,783				5,185,298
Additions during the year	8,920		1,482					10,402
Disposals and write-downs during the year	(6,182)							(6,182)
Transfer of capital assets related to restructuring (Schedule 11)								(319,819)
Closing Asset Costs	105,569	5,800	5,089,729	121,783				5,318,661
Amortization								
Accumulated Amortization Costs								
Opening Accumulated Amortization Costs	76,675	5,700	3,446,918	70,819				3,521,457
Add: Amortization taken	5,545		172,886	6,108				186,576
Less: Accumulated amortization on disposals	(6,182)							(6,182)
Transfer of capital assets related to restructuring (Schedule 11)								(107,921)
Closing Accumulated Amortization Costs	76,038	5,700	3,619,804	76,927				3,600,112
Net Book Value	29,531	100	1,469,925	44,856				1,718,549

Rural Municipality of Douglas No. 436
 Schedule of Accumulated Surplus
 For the year ended December 31, 2019

Schedule 8

	2018	Changes	2019
UNAPPROPRIATED SURPLUS	2,625,350	188,543	2,813,893
APPROPRIATED RESERVES			
Machinery and Equipment			
Public Reserve			
Capital Trust			
Utility			
Other (Specify)	19,002		19,002
Total Appropriated	19,002		19,002
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Total Organized Hamlets			
INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	1,718,549	(174,137)	1,544,412
Less: Related debt			
Net Investment in Tangible Capital Assets	1,718,549	(174,137)	1,544,412
Total Accumulated Surplus	4,362,901	14,406	4,377,307

Rural Municipality of Douglas No. 436
 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	113,795,855	3,546,955			782,100		118,124,910
Regional Park Assessment							
Total Assessment							118,124,910
Mill Rate Factor(s)	1.0000	1.3000			1.0000		
Total Base/Minimum Tax (generated for each property class)							
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	591,738	23,978			4,067		619,783

MILL RATES: MILLS

Average Municipal*	5.2468
Average School*	1.5428
Potash Mill Rate	
Uniform Municipal Mill Rate	5.2000

* 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 Douglas No. 436
Schedule of Council Remuneration
For the year ended December 31, 2019

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Nick Partyka	5,300	845	6,145
Councillor Div. 1	Jim Attrux	2,600	130	2,730
Councillor Div. 2	Randy Bohun	800	52	852
Councillor Div. 3	Leonard Yasieniuk	3,400	401	3,801
Councillor Div. 4	Howard Linnell	3,500	451	3,951
Councillor Div. 5	Blair Jackson	2,300	232	2,532
Councillor Div. 6	Wayne Rafuse	3,000	431	3,431
Total		20,900	2,542	23,442