

Rural Municipality of Barrier Valley No. 397

December 31, 2019

Ingram & Yeadon Accountants

Karen K. Ingram CPA Prof. Corp.
Marla Yeadon CPA Prof. Corp.

104 McLeod Avenue East
Melfort, SK S0E 1A0
phone: (306)752-9506

INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Rural Municipality of Barrier Valley No 397

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rural Municipality of Barrier Valley No 397, which comprise the consolidated statement of financial position as at December 31, 2019 and the consolidated statements of operations, changes in net financial assets and cash flow for the year then ended, and the notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Barrier Valley No 397 as at December 31, 2019, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We have conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Rural Municipality of Barrier Valley No 397 in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Rural Municipality of Barrier Valley No 397's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Rural Municipality of Barrier Valley No 397 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Rural Municipality of Barrier Valley No 397's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rural Municipality of Barrier Valley No 397's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Rural Municipality of Barrier Valley No 397's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Rural Municipality of Barrier Valley No 397 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Melfort, Saskatchewan

Date of Approval: March 20, 2020


Ingram and Yeadon Accountants

Management's Responsibility

To the Ratepayers of the Rural Municipality of Barrier Valley No 397

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment and estimates by management is required.

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

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

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


Reeve


Administrator

Rural Municipality of Barrier Valley No. 397
Consolidated Statement of Financial Position
As at December 31, 2019

Statement 1

	2019	2018
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	2,304,344	2,600,305
Taxes Receivable - Municipal (Note 3)	98,129	124,512
Other Accounts Receivable (Note 4)	88,095	89,450
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	59,305	54,131
Debt Charges Recoverable		
Other		
Total Financial Assets	2,549,873	2,868,398
LIABILITIES		
Bank Indebtedness		
Accounts Payable	22,465	75
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 8)	2,675	2,000,000
Accrued Landfill Costs (Note 7)	15,343	12,205
Liability for Contaminated Sites		
Other Liabilities (Note 10)	580,000	-
Long-Term Debt		
Lease Obligations		
Total Liabilities	620,483	2,012,280
NET FINANCIAL ASSETS (DEBT)	1,929,390	856,118
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	2,533,637	2,059,126
Prepayments and Deferred Charges	478	424
Stock and Supplies	409,045	332,975
Other		
Total Non-Financial Assets	2,943,160	2,392,525
Accumulated Surplus (Deficit) (Schedule 8)	4,872,550	3,248,643

Rural Municipality of Barrier Valley No. 397

Consolidated Statement of Operations

As at December 31, 2019

Statement 2

	2019 Budget	2019	2018
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	962,395	956,734	923,610
Fees and Charges (Schedule 4, 5)	82,450	165,574	177,848
Conditional Grants (Schedule 4, 5)	7,000	9,394	11,892
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	10,515
Land Sales - Gain (Schedule 4, 5)	-	-	(211)
Investment Income and Commissions (Schedule 4, 5)	28,245	49,046	37,481
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	1,080,090	1,180,748	1,161,135
EXPENSES			
General Government Services (Schedule 3)	184,985	183,734	175,402
Protective Services (Schedule 3)	38,655	55,129	43,109
Transportation Services (Schedule 3)	690,572	667,741	635,459
Environmental and Public Health Services (Schedule 3)	63,200	77,617	41,076
Planning and Development Services (Schedule 3)	21,000	25,939	8,730
Recreation and Cultural Services (Schedule 3)	40,895	35,283	32,645
Utility Services (Schedule 3)	570	522	566
Restructurings (Schedule 5)	-	-	-
Total Expenses	1,039,877	1,045,965	936,987
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	40,213	134,783	224,148
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	2,031,175	1,489,124	30,428
Surplus (Deficit) of Revenues over Expenses	2,071,388	1,623,907	254,576
Accumulated Surplus (Deficit), Beginning of Year	3,248,643	3,248,643	2,994,067
Accumulated Surplus (Deficit), End of Year	5,320,031	4,872,550	3,248,643

Rural Municipality of Barrier Valley No. 397
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2019

Statement 3

	2019 Budget	2019	2018
Surplus (Deficit)	2,071,388	1,623,907	254,576
(Acquisition) of tangible capital assets	(2,163,000)	(587,674)	(1,142,548)
Amortization of tangible capital assets	113,192	113,163	100,913
Proceeds on disposal of tangible capital assets	-	-	8,600
Loss (gain) on the disposal of tangible capital assets		-	(10,515)
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital expenses over expenditures	(2,049,808)	(474,511)	(1,043,550)
(Acquisition) of supplies inventories		(76,070)	
(Acquisition) of prepaid expense			(113)
Consumption of supplies inventory			42,450
Use of prepaid expense		(54)	
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(76,124)	42,337
Increase/Decrease in Net Financial Assets	21,580	1,073,272	(746,637)
Net Financial Assets (Debt) - Beginning of Year	856,118	856,118	1,602,755
Net Financial Assets (Debt) - End of Year	877,698	1,929,390	856,118

Rural Municipality of Barrier Valley No. 397
 Consolidated Statement of Cash Flow
 As at December 31, 2019

Statement 4

	2019	2018
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	1,623,907	254,576
Amortization	113,163	100,913
Loss (gain) on disposal of tangible capital assets	-	(10,515)
	<u>1,737,070</u>	<u>344,974</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	26,383	(13,864)
Other Receivables	1,355	(57,877)
Land for Resale	-	-
Other Financial Assets		
Accounts and accrued liabilities payable	22,390	(543)
Deposits	-	-
Deferred Revenue	(1,997,325)	2,000,000
Accrued Landfill Costs	3,138	3,097
Liability for Contaminated Sites		
Other Liabilities	580,000	-
Stock and supplies for use	(76,070)	42,450
Prepayments and Deferred Charges	(54)	(113)
Other		
Cash provided by operating transactions	296,887	2,318,124
Capital:		
Acquisition of capital assets	(587,674)	(1,142,548)
Proceeds from the disposal of capital assets	-	8,600
Other capital		
Cash applied to capital transactions	(587,674)	(1,133,948)
Investing:		
Long-term investments	(5,174)	(878)
Other investments		
Cash provided by (applied to) investing transactions	(5,174)	(878)
Financing:		
Debt charges recoverable		
Long-term debt issued		
Long-term debt repaid		
Other financing		
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	(295,961)	1,183,298
Cash and Temporary Investments - Beginning of Year	2,600,305	1,417,007
Cash and Temporary Investments - End of Year	2,304,344	2,600,305

1. Significant accounting policies

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

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

- a) **Reporting Entity:** The consolidated financial statements consolidates the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. All inter-organizational transactions and balances have been eliminated.
- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as
 - a) the transfer is authorized
 - b) eligibility criteria have been met by the recipient; and
 - c) a reasonable estimate of the amount can be made.

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

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

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be preformed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net-Financial Assets:** Net-Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-Financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Rural Municipalities - Self insurance fund are accounted for on the equity basis.

1. Significant accounting policies - continued

- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & 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.

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

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

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

- m) **Landfill Liability:** The Rural Municipality of Barrier Valley No. 397 maintains a waste disposal site.
- n) **Employee Benefit Plans:** Contributions to the Rural Municipality of Barrier Valley No. 397's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Rural Municipality of Barrier Valley No. 397's obligations are limited to their contributions.
- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) The municipality:
 - i is directly responsible; or
 - ii accepts responsibility.
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

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

The measurement of materials and supplies are based on estimates of volume and quality.
The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.
Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 11, 2019.
- t) **New Accounting Standards:** Effective January 1, 2019, the municipality adopted the following Canadian public sector accounting standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgement to comply with the disclosure requirements of each standard.

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

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

Future Accounting Standards:

Effective On or After April 1, 2021:

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

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

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

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

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active

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 Barrier Valley No. 397
Notes to the Consolidated Financial Statements
As at December 31, 2019

2. Cash and Temporary Investments

	2019	2018
Cash	2,304,344	2,600,305
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	2,304,344	2,600,305

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

3. Taxes Receivable - Municipal

	2019	2018
Municipal - Current	77,510	96,336
- Arrears	24,707	32,264
	102,217	128,600
- Less Allowance for Uncollectibles	(4,088)	(4,088)
Total municipal taxes receivable	98,129	124,512

School - Current	30,926	35,865
- Arrears	10,810	14,387
Total school taxes receivable	41,736	50,252

Other	10,925	6,976
-------	--------	-------

Total taxes and grants in lieu receivable 150,790 181,740

Deduct taxes receivable to be collected on behalf of other organizations (52,661) (57,228)

Total Taxes Receivable - Municipal 98,129 124,512

4. Other Accounts Receivable

	2019	2018
Federal government	38,420	59,239
Provincial government	1,798	7,265
Local government	7,319	-
Utility		
Trade	29,748	14,019
Other	10,810	8,927
Total Other Accounts Receivable	88,095	89,450

Less Allowance for Uncollectibles

Net Other Accounts Receivable 88,095 89,450

5. Land for Resale

	2019	2018
Tax Title Property	475	475
Allowance for market value adjustment	(475)	(475)
Net Tax Title Property	-	-

Other Land		
Allowance for market value adjustment		
Net Other Land	-	-

Total Land for Resale - -

6. Long-term Investments

	2019	2018
Sask. Assoc of Rural Municipalities - Self Insurance Fund	59,305	54,131
Total Long-term Investments	59,305	54,131

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

7. Accrued landfill costs

	2019	2018
Environmental liabilities	15,343	12,208

The RM has recorded \$15,343 accrued landfill costs of the estimated total landfill closure and post closure care expenditures of \$34,929. The estimated liability for these expenditures is recognized as the landfill site's capacity is used and the reported liability represents the portion of the estimated total expenditures 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 management's estimate of the sum of the discounted future cash flows for closure and post closure care activities including consideration in accordance with the inflationary index.

Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The future events may result in significant changes to the estimated total expenditures, 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 76 percent of its total estimated capacity and its estimated remaining life is 10 years, after which the period for the post closure care is estimated to be 20 years.

8. Deferred Income

	2019	2018
Ministry of Highways	-	2,000,000
Prepaid Taxes	2,675	-
Total Deferred Revenue	2,675	2,000,000

The RM entered into a partnership agreement with the Government of Saskatchewan, Ministry of Highways to upgrade the McKague Access Road to a primary supergrid standard. The Ministry of Highways advanced \$2,000,000 for the construction. Road construction was completed in 2019.

9. Other Liabilities

	2019	2018
Ministry of Highways	580,000	-

The RM entered into a partnership agreement with the Government of Saskatchewan, Ministry of Highways to upgrade the McKague Access Road to a primary supergrid standard. The Ministry of Highways advanced \$2,000,000 for the construction. Construction of the road was completed in 2019 but final settlement of the partnership agreement has not been completed. Funding received exceeded actual cost of construction and anticipated repayment of excess funding has been estimated to be \$580,000.

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.

11. Long-term Debt

- a) The debt limit of the municipality is \$827,924. 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)).

Rural Municipality of Barrier Valley No. 397
Notes to the Consolidated Financial Statements
As at December 31, 2019

12. Pension Plan

The Rural Municipality of Barrier Valley No. 397 is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits.

The employees of the Rural Municipality of Barrier Valley No. 397 participate in MEPP and contributions are a percentage of salary. The employees contribute 9% (2018 -9%) to the plan. The Municipality matches all employees contributions. Pension expense for the year was \$18,161 (2018 - \$14,502). The benefits accrued to the Rural Municipality of Barrier Valley No. 397 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary and the plan accrual rate.

Based on the latest information available MEPP had a surplus in net assets available for benefits of \$459,737,000 (2017 had a surplus of \$454,177,000). The Rural Municipality of Barrier Valley's portion of this is not readily determinable.

13. Contingent Assets

The Rural Municipality of Barrier Valley No 397 is in the process of establishing ownership for parcels of land for municipal purposes. The RM anticipates ownership will be complete in 2020.

14. Contractual Rights and Obligations

The Rural Municipality of Barrier Valley No 397 has entered into the following contracts:

The Rural Municipality of Barrier Valley No 397 and the Village of Archerwill have a contractual agreement for joint office facilities. The RM of Barrier Valley recovers 1/3 of operating costs on a monthly basis from the Village of Archerwill.

The Rural Municipality of Barrier Valley No 397 and the Village of Archerwill have a contractual agreement for office renovations. The Village has agreed to pay 1/3 of the total cost of the 2019 renovation to the RM in 5 annual payments of \$1,830 starting in 2019.

Rural Municipality of Barrier Valley No. 397
 Schedule of Taxes and Other Unconditional Revenue
 As at December 31, 2019

Schedule 1

	2019 Budget	2019	2018
TAXES			
General municipal tax levy	747,000	741,622	713,748
Abatements and adjustments		(1,676)	(20)
Discount on current year taxes	(30,000)	(32,529)	(29,796)
Net Municipal Taxes	717,000	707,417	683,932
Potash tax share			
Trailer license fees	8,000	9,151	7,977
Penalties on tax arrears	7,400	9,519	8,292
Special tax levy			
Other (Specify)			
Total Taxes	732,400	726,087	700,201
UNCONDITIONAL GRANTS			
Revenue Sharing	216,265	216,267	209,669
Organized Hamlet			
Other (Specify)			
Total Unconditional Grants	216,265	216,267	209,669
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
Central Services			
Sasktel		985	1,182
Other (Specify) <i>Comm Pasture, Fish & Wildlife</i>	13,730	13,395	12,558
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other			
Total Grants in Lieu of Taxes	13,730	14,380	13,740
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	962,395	956,734	923,610

Rural Municipality of Barrier Valley No. 397
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 1

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	2,800	6,146	6,370
- Other (Specify): <i>Fees & Charges</i>			10,000
Total Fees and Charges	2,800	6,146	16,370
- Tangible capital asset sales - gain (loss)			(211)
- Land sales - gain		-	
- Investment income and commissions	28,245	49,046	37,481
- Other (Specify)			
Total Other Segmented Revenue	31,045	55,192	53,640
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	31,045	55,192	53,640
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify) <i>Contributed Capital</i>		9,149	
Total Capital	-	9,149	-
Restructuring Revenue (Specify)	-	-	-
Total General Government Services	31,045	64,341	53,640

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Fire Fees</i>		23,476	5,041
Total Fees and Charges	-	23,476	5,041
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	23,476	5,041
Conditional Grants			
- Student Employment			
- Local government		4,925	4,484
- Other (Specify)			
Total Conditional Grants	-	4,925	4,484
Total Operating	-	28,401	9,525
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Protective Services	-	28,401	9,525

Rural Municipality of Barrier Valley No. 397
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2018

Schedule 2 - 2

	2019 Budget	2019	2018
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	29,000	36,087	32,756
- Sales of supplies	24,800	41,255	93,048
- Road Maintenance and Restoration Agreements	25,000	48,429	28,581
- Frontage			
- Other (Specify) <i>Insurance Proceeds</i>		3,006	
Total Fees and Charges	78,800	128,777	154,385
- Tangible capital asset sales - gain (loss)			10,515
- Other (Specify)			
Total Other Segmented Revenue	78,800	128,777	164,900
Conditional Grants			
- MREP (CTP)			
- Student Employment			
- Other (Specify) <i>WSA</i>			
Total Conditional Grants	-	-	-
Total Operating	78,800	128,777	164,900
Capital			
Conditional Grants			
- Federal Gas Tax	31,175	59,975	30,428
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (Specify) <i>Province of Saskatchewan</i>	2,000,000	1,420,000	
Total Capital	2,031,175	1,479,975	30,428
Restructuring Revenue (Specify)	-	-	-
Total Transportation Services	2,109,975	1,608,752	195,328

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	750	540	910
- Other (Specify) <i>Scavenging Fees</i>	100	58	
Total Fees and Charges	850	598	910
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	850	598	910
Conditional Grants			
- Student Employment			
- TAPD			
- Local Government	7,000	4,469	7,408
- Other (Specify)			
Total Conditional Grants	7,000	4,469	7,408
Total Operating	7,850	5,067	8,318
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Environmental and Public Health Services	7,850	5,067	8,318

Rural Municipality of Barrier Valley No. 397
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 3

2019 Budget	2019	2018
-------------	------	------

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges		6,577	1,142
- Other (Specify)			
Total Fees and Charges	-	6,577	1,142
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	6,577	1,142
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	6,577	1,142

Capital

Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Planning and Development Services	-	6,577	1,142

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital

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

Rural Municipality of Barrier Valley No. 397
Schedule of Operating and Capital Revenue by Function
As at December 31, 2018

Schedule 2 - 4

	2019 Budget	2019	2018
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify) <i>Recovery of expense</i>			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify)	-	-	-
Total Utility Services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	2,141,020	1,679,670	250,110

SUMMARY

Total Other Segmented Revenue	110,695	214,620	225,633
Total Conditional Grants	7,000	9,394	11,892
Total Capital Grants and Contributions	2,031,175	1,489,124	30,428
Restructuring Revenue	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	2,148,870	1,713,138	267,953

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	26,200	23,895	24,893
Wages and benefits	87,415	87,228	84,317
Professional/Contractual services	51,250	48,442	44,379
Utilities	5,470	4,976	5,130
Maintenance, materials and supplies	12,900	12,443	10,433
Grants and contributions - operating	1,750	6,750	6,250
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
General Government Services	184,985	183,734	175,402
Restructuring (Specify)	-	-	-
Total Government Services	184,985	183,734	175,402

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	19,700	20,037	19,671
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (specify)			

Fire protections

Wages and benefits			
Professional/Contractual services	11,445	27,582	15,928
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating	1,000	1,000	1,000
- capital			
Amortization	6,510	6,510	6,510
Interest			
Other (specify)			

Protective Services	38,655	55,129	43,109
Restructuring (Specify)	-	-	-
Total Protective Services	38,655	55,129	43,109

TRANSPORTATION SERVICES

Wages and benefits	173,320	170,435	167,582
Professional/Contractual Services	46,800	43,713	43,569
Utilities	24,470	19,553	20,267
Maintenance, materials, and supplies	225,300	259,006	212,094
Gravel	114,000	68,381	97,544
Grants and contributions - operating			
- capital			
Amortization	106,682	106,653	94,403
Interest			
Other (specify)			

Transportation Services	690,572	667,741	635,459
Restructuring (Specify)	-	-	-
Total Transportation Services	690,572	667,741	635,459

	2019 Budget	2019	2018
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	33,900	37,551	31,680
Utilities			
Maintenance, materials and supplies	26,200	36,928	6,299
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other (specify) <i>Landfill</i>	3,100	3,138	3,097
Environmental and Public Health Services	63,200	77,617	41,076
Restructuring (Specify)	-	-	-
Total Environmental and Public Health Services	63,200	77,617	41,076

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	21,000	25,939	8,730
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Planning and Development Services	21,000	25,939	8,730
Restructuring (Specify)	-	-	-
Total Planning and Development Services	21,000	25,939	8,730

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	33,000	27,817	25,313
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	7,895	7,466	7,332
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Recreation and Cultural Services	40,895	35,283	32,645
Restructuring (Specify)	-	-	-
Total Recreation and Cultural Services	40,895	35,283	32,645

Rural Municipality of Barrier Valley No. 397

Total Expenses by Function

As at December 31, 2019

Schedule 3 - 3

	2019 Budget	2019	2018
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies	570	522	566
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Utility Services	570	522	566
Restructuring (Specify)	-	-	-
Total Utility Services	570	522	566
TOTAL EXPENSES BY FUNCTION	1,039,877	1,045,965	936,987

Rural Municipality of Barrier Valley No. 397
 Schedule of Segment Disclosure by Function
 As at December 31, 2019

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	6,146	23,476	128,777	598	6,577	-	-	165,574
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	49,046	-	-	-	-	-	-	49,046
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	4,925	-	4,469	-	-	-	9,394
- Capital	9,149	-	1,479,975	-	-	-	-	1,489,124
Restructurings	-	-	-	-	-	-	-	-
Total revenues	64,341	28,401	1,608,752	5,067	6,577	-	-	1,713,138
Expenses (Schedule 3)								
Wages & Benefits	111,123	-	170,435	-	-	-	-	281,558
Professional/ Contractual Services	48,442	47,619	43,713	37,551	25,939	27,817	-	231,081
Utilities	4,976	-	19,553	-	-	-	-	24,529
Maintenance Materials and Supplies	12,443	-	327,387	36,928	-	-	522	377,280
Grants and Contributions	6,750	1,000	-	-	-	7,466	-	15,216
Amortization	-	6,510	106,653	-	-	-	-	113,163
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	3,138	-	-	-	3,138
Total expenses	183,734	55,129	667,741	74,479	25,939	35,283	522	1,042,827
Surplus (Deficit) by Function	(119,393)	(26,728)	941,011	(69,412)	(19,362)	(35,283)	(522)	670,311
Taxation and other unconditional revenue (Schedule 1)								956,734
Net Surplus (Deficit)								1,627,045

Rural Municipality of Barrier Valley No. 397
 Schedule of Segment Disclosure by Function
 As at December 31, 2018

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	16,370	5,041	154,385	910	1,142	-	-	177,848
Tangible Capital Asset Sales - Gain	-	-	10,515	-	-	-	-	10,515
Land Sales - Gain	(211)	-	-	-	-	-	-	(211)
Investment Income and Commissions	37,481	-	-	-	-	-	-	37,481
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	4,484	-	7,408	-	-	-	11,892
- Capital Restructurings	-	-	30,428	-	-	-	-	30,428
Total revenues	53,640	9,525	195,328	8,318	1,142	-	-	267,953
Expenses (Schedule 3)								
Wages & Benefits	109,210	-	167,582	-	-	-	-	276,792
Professional/ Contractual Services	44,379	35,599	43,569	31,680	8,730	25,313	-	189,270
Utilities	5,130	-	20,267	-	-	-	-	25,397
Maintenance Materials and Supplies	10,433	-	309,638	6,299	-	-	566	326,936
Grants and Contributions	6,250	1,000	-	-	-	7,332	-	14,582
Amortization	-	6,510	94,403	-	-	-	-	100,913
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	3,097	-	-	-	3,097
Total expenses	175,402	43,109	635,459	41,076	8,730	32,645	566	936,987
Surplus (Deficit) by Function	(121,762)	(33,584)	(440,131)	(32,758)	(7,588)	(32,645)	(566)	(669,034)
Taxation and other unconditional revenue (Schedule 1)								923,610
Net Surplus (Deficit)								254,576

Rural Municipality of Barrier Valley No. 397
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2019

	2019										2018
	General Assets					Infrastructure Assets		General/ Infrastructure Under Construction		Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction				
Asset cost											
Opening Asset costs	22,759	-	34,001	-	1,054,054	1,315,769	967,222		3,393,805		2,270,410
Additions during the year			37,416		102,684	447,574			587,674		1,142,548
Disposals and write-downs during the year											(19,153)
Transfers (from) assets under construction						967,222	(967,222)				
Transfer of Capital Assets related to restructuring											
Closing Asset Costs	22,759	-	71,417	-	1,156,738	2,730,565	-	-	3,981,479	-	3,393,805
Accumulated Amortization Cost											
Opening Accumulated Amortization Costs			31,875		323,215	979,589			1,334,679		1,254,834
Add: Amortization taken			425		100,982	11,756			113,163		100,913
Less: Accumulated amortization on disposals											(21,068)
Transfer of Capital Assets related to restructuring											
Closing Accumulated Amortization Costs	-	-	32,300	-	424,197	991,345	-	-	1,447,842	-	1,334,679
Net Book Value	22,759	-	39,117	-	732,541	1,739,220	-	-	2,533,637	-	2,059,126

1. Total contributed/donated assets received in 2019: \$ -

2. List of assets recognized at nominal value in 2019 are:

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

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

Rural Municipality of Barrrier Valley No. 397
 Schedule of Tangible Capital Assets by Function
 As at December 31, 2019

Schedule 7

	2019						2018	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								
Opening Asset costs	1	65,100	3,328,703	1	-	-	-	3,393,805
Additions during the year	25,815		550,258			11,601		587,674
Disposals and write-downs during the year								-
Transfer of Capital Assets related to restructuring								-
Closing Asset Costs	25,816	65,100	3,878,961	1	-	11,601	-	3,981,479
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	1	32,550	1,302,127	1	-	-	-	1,334,679
Add: Amortization taken		6,510	106,653					113,163
Less: Accumulated amortization on disposals								-
Transfer of Capital Assets related to restructuring								-
Closing Accumulated Amortization Costs	1	39,060	1,408,780	1	-	-	-	1,447,842
Net Book Value	25,815	26,040	2,470,181	-	-	11,601	-	2,533,637
								2,059,126

Rural Municipality of Barrier Valley No. 397
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2019

Schedule 8

	2018	Changes	2019
UNAPPROPRIATED SURPLUS	450,723	995,926	1,446,649
APPROPRIATED RESERVES			
Machinery and Equipment			
Public Reserve	2,396		2,396
Asset Management	-	4,000	4,000
Gas Tax Funding	10,376	59,975	70,351
Future Reserves	425,368	31,175	456,543
Future Lagoon	187,500	62,500	250,000
Future Landfill	50,000		50,000
Contingency	10,000		10,000
Gravel Pit	40,000	(40,000)	-
Fire Protection Agency	3,154	820	3,974
CP Land	-	35,000	35,000
Road Construction Reserve	10,000		10,000
Total Appropriated	738,794	153,470	892,264
ORGANIZED HAMLETS			
Hamlet of (Name)	-		-
Hamlet of (Name)	-		-
Hamlet of (Name)	-		-
Total Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	2,059,126	474,511	2,533,637
Less: Related debt			
Net Investment in Tangible Capital Assets	2,059,126	474,511	2,533,637
Other			
Total Accumulated Surplus	3,248,643	1,623,907	4,872,550

Rural Municipality of Barrier Valley No. 397
 Schedule of Mill Rates and Assessments
 As at December 31, 2019

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	63,938,470	32,806,660			4,872,100			101,617,230
Regional Park Assessment								
Total Assessment								101,617,230
Mill Rate Factor(s)	0.9500	1.0000			1.0000			
Total Base/Minimum Tax (generated for each property class)	4,700	14,250						18,950
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	452,676	252,892			36,054			741,622

MILL RATES: MILLS

Average Municipal*	7.2982
Average School*	2.5305
Potash Mill Rate	
Uniform Municipal Mill Rate	7.4000

* 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 Barrier Valley No. 397
Schedule of Council Remuneration
As at December 31, 2019

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Wayne Black	3,850	2,962	6,812
Councillor	Jeremy Beuermann	2,082	170	2,252
Councillor	Marlene Carlson	2,100	229	2,329
Councillor	Dennis Brown	2,825	620	3,445
Councillor	Kent Knudson	1,663	420	2,083
Councillor	Donald Reed	2,188	180	2,368
Councillor	Doreen Seilstad	2,013	225	2,238
Councillor	Dwayne Sharpen	1,615	753	2,368
Total		18,336	5,559	23,895