

RM OF NORTH QU'APPELLE
Financial Statements
December 31, 2018

INDEX

Pages 1 - 2	Independent Auditors' Report
Page 3	Statement of Financial Position
Page 4	Statement of Operations
Page 5	Statement of Changes in Net Financial Assets
Page 6	Statement of Cash Flows
Pages 7 - 14	Notes to the Financial Statements
Page 15	Schedule of Taxes and Other Unconditional Revenue
Pages 16 - 19	Schedule of Operating and Capital Revenue by Function
Pages 20 - 22	Schedule of Total Expenses by Function
Pages 23 - 24	Schedule of Segment Disclosure by Function
Page 25	Schedule of Tangible Capital Assets by Object
Page 26	Schedule of Tangible Capital Assets by Function
Page 27	Schedule of Accumulated Surplus
Page 28	Schedule of Mill Rates and Assessments
Page 29	Schedule of Council Remuneration

INDEPENDENT AUDITORS' REPORT

To the Reeve and Councillors
RM of North Qu'Appelle

Opinion

We have audited the financial statements of the **RM OF NORTH QU'APPELLE**, which comprise the statement of financial position as at December 31, 2018 and the statements of operations, changes in net financial assets and cash flows 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 municipality as at December 31, 2018, 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 municipality 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 municipality'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 intends to dissolve 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 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.

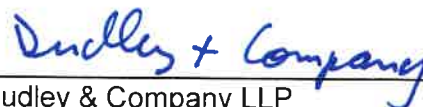
RM OF NORTH QU'APPELLE

Independent Auditors' Report (continued)

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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the over-ride 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.



Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
May 28, 2019

RM OF NORTH QU'APPELLE
Statement of Financial Position
As at December 31, 2018

Statement 1

	2018	2017
ASSETS		
Financial Assets		
Cash & Temporary Investments (Note 2)	\$ 884,993	\$ 940,751
Taxes Receivable - Municipal (Note 3)	141,592	77,315
Other Accounts Receivable (Note 4)	123,407	49,667
Land for Resale (Note 5)	11,000	11,000
SARM (Note 6)	73,794	73,039
Other	1,318	1,308
Total Financial Assets	1,236,104	1,153,080
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 7)	41,367	54,991
Accrued Liabilities Payable	25,000	25,000
Deposits	5,000	10,000
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 8)	-	-
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	71,367	89,991
NET FINANCIAL ASSETS	1,164,737	1,063,089
Non-Financial Assets		
Tangible Capital Assets (Schedules 6, 7)	3,778,832	3,751,218
Prepayment and Deferred Charges	62,304	649
Stock and Supplies	139,039	110,409
Other	-	-
Total Non-Financial Assets	3,980,175	3,862,276
Accumulated Surplus (Deficit) (Schedule 8)	\$ 5,144,912	\$ 4,925,365

The accompanying notes form an integral part of these financial statements.

RM OF NORTH QU'APPELLE
 Statement of Operations
 For the year ended December 31, 2018

Statement 2

		2018 Budget	2018	2017
Revenues				
Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 1,658,814	\$ 1,674,944	\$ 1,692,456
Fees and Charges	(Schedule 4, 5)	164,571	169,152	181,129
Conditional Grants	(Schedule 4, 5)	3,520	10,411	4,519
Tangible Capital Assets Sales, Gain (loss)	(Schedule 4, 5)	27,500	(28,484)	6,293
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	6,000	13,817	13,899
Other Revenues	(Schedule 4, 5)	1,570	-	1,481
Total Revenues		1,861,975	1,839,840	1,899,777

Expenses

General Government Services	(Schedule 3)	426,204	386,796	369,898
Protective Services	(Schedule 3)	49,232	50,920	62,642
Transportation Services	(Schedule 3)	1,164,242	1,018,373	1,080,353
Environmental and Public Health Services	(Schedule 3)	179,059	192,513	168,059
Planning and Development Services	(Schedule 3)	2,900	438	14,308
Recreation and Cultural Services	(Schedule 3)	13,299	13,704	12,240
Utility Services	(Schedule 3)	1,830	2,030	1,446
Total Expenses		1,836,766	1,664,774	1,708,946

Surplus (Deficit) before Other Capital Contributions	25,209	175,066	190,831
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	43,728	44,481	44,262
Surplus (Deficit) of Revenues over Expenses	68,937	219,547	235,093
Accumulated Surplus (Deficit), Beginning of Year	4,925,365	4,925,365	4,690,272
Accumulated Surplus (Deficit), End of Year	\$ 4,994,302	\$ 5,144,912	\$ 4,925,365

The accompanying notes form an integral part of these financial statements.

RM OF NORTH QU'APPELLE
Statement of Changes in Net Financial Assets
For the year ended December 31, 2018

Statement 3

	2018 Budget	2018	2017
Surplus (Deficit)	\$ 68,937	\$ 219,547	\$ 235,093
(Acquisition) of tangible capital assets	(237,500)	(320,375)	(213,569)
Amortization of tangible capital assets	208,792	179,840	208,852
Proceeds on disposal of tangible capital assets	27,500	84,437	6,293
Loss (gain) on disposal of tangible capital assets	(27,500)	28,484	(6,293)
Surplus (Deficit) of capital expenses over expenditures	(28,708)	(27,614)	(4,717)
(Acquisition) of supplies inventories	-	(28,630)	-
(Acquisition) of prepaid expense	-	(61,655)	(179)
Consumption of supplies inventory	-	-	83,785
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(90,285)	83,606
Increase/Decrease in Net Financial Assets	40,229	101,648	313,982
Net Financial Assets - Beginning of Year	1,063,089	1,063,089	749,107
Net Financial Assets - End of Year	\$ 1,103,318	\$ 1,164,737	\$ 1,063,089

The accompanying notes form an integral part of these financial statements.

RM OF NORTH QU'APPELLE
Statement of Cash Flows
For the year ended December 31, 2018

Statement 4

	2018	2017
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 219,547	\$ 235,093
Amortization	179,840	208,852
Loss (gain) on disposal of tangible capital assets	28,484	(6,293)
	<u>427,871</u>	<u>437,652</u>
Changes in assets / liabilities		
Taxes Receivable - Municipal	(64,277)	(494)
Other Receivables	(73,740)	28,447
Land for Resale	-	-
Other Financial Assets	(10)	793
Accounts and Accrued Liabilities Payable	(13,624)	(3,705)
Deposits	(5,000)	5,000
Deferred Revenues	-	-
Other Liabilities	-	-
Stock and Supplies for Use	(28,630)	83,785
Prepayments and Deferred Charges	(61,655)	(179)
Other	-	-
Net cash from (used for) operations	180,935	551,299
Capital:		
Acquisition of Capital Assets	(320,375)	(213,569)
Proceeds from the Disposal of Capital Assets	84,437	6,293
Other Capital	-	-
Net cash from (used for) capital	(235,938)	(207,276)
Investing:		
Long-Term Investments	(755)	(1,772)
Other Investments	-	-
Net cash from (used for) investing	(755)	(1,772)
Financing:		
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	-	-
Other Financing	-	-
Net cash from (used for) financing	-	-
Increase (Decrease) in cash resources	(55,758)	342,251
Cash and Investments - Beginning of Year	940,751	598,500
Cash and Investments - End of Year	\$ 884,993	\$ 940,751

The accompanying notes form an integral part of these financial statements.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting:

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

(a) Reporting Entity:

The financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board, municipal hail, water pipeline, and conservation and development authorities are collected and remitted in accordance with relevant legislation.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occur, providing:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

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

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

(d) Deferred Revenue:

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

(e) 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.

(f) 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.

(g) 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.

(h) 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 from other taxing authorities operate as a flow through and are excluded from municipal revenue.

(i) Investments:

Portfolio investments are valued at cost, less any provision 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 modified equity basis.

(j) Inventories:

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost and 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.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

(k) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant 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; these, and the tangible capital assets that are recognized at a nominal value, are disclosed on Schedule 6. The cost of tangible capital assets less any estimated residual value are amortized over the asset's estimated useful life using the straight-line method of amortization. No amortization is recorded on capital assets in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 years
Buildings	40 years
Vehicles and Equipment	
Vehicles	10 years
Machinery and Equipment	5 to 20 years
Infrastructure Assets	
Infrastructure Assets	15 to 40 years
Water and Sewer	40 years
Road Network Assets	15 to 40 years

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

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

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

Leases: All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as a tangible capital asset. 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 lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(l) Landfill Liability:

The municipality of **RM OF NORTH QU'APPELLE** does not maintain its own waste disposal site but instead participates in a regional waste management authority which has its own site. The responsibility for closure and post closure costs rests with the authority itself, therefore no amount has been recorded as a liability by the municipality.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

(m) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

(n) 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 revenues and expenses 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 inventories, if any, are based on estimates of volume and quality.

The "Opening Assets 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.

(o) 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: The General Government segment provides for the administration of the municipality.

Protective Services: The Protective Services segment is comprised of expenses for police and fire protection.

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

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

Planning and Development: The Planning and Development segment provides for neighbourhood development and sustainability.

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

Utility Services: The Utility Services segment provides for delivery of water through public wells.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

(p) Budget Information:

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on July 10, 2018.

(q) New Accounting Standards:

Effective January 1, 2018, the municipality adopted the following new Canadian public sector accounting standards. The description of these changes and their impact on the financial statements is summarized:

PS 2200 Related Party Disclosures defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material effect on the financial statements. For more information, refer to note 11.

PS 3210 Assets provides additional guidance for applying the definition of assets and establishing disclosure requirements for assets. Disclosure about the major categories of assets that are not recognized is required. When an asset is not recognized because a reasonable estimate cannot be made, the reason(s) for this should be disclosed. The adoption of this standard has no impact on the financial statements.

PS 3320 Contingent Assets defines and establishes disclosure standards on the reporting and disclosure of possible assets that may arise from existing conditions or situations involving uncertainty. Disclosure is required when the occurrence of the confirming future event is likely. The municipality does not have any reportable contingent assets.

PS 3380 Contractual Rights defines and establishes disclosure standards on contractual rights. Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future. The municipality does not have any reportable contractual rights.

PS 3420 Inter-Entity Transactions establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective. This standard has no impact on the financial statements.

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

2. Cash and Temporary Investments	2018	2017
Cash	\$ 300	\$ 300
Bank - chequing	768,853	825,151
Bank - savings	115,840	115,300
Total Cash and Temporary Investments	\$ 884,993	\$ 940,751

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

3. Taxes and Grants in Lieu Receivable	2018	2017
Municipal - Current	\$ 92,373	\$ 44,585
- Arrears	49,219	38,414
	141,592	82,999
- Less Allowance for Uncollectables	-	(5,684)
Total Municipal Taxes Receivable	141,592	77,315

School - Current	67,593	38,760
- Arrears	34,892	25,961
Total School Taxes Receivable	102,485	64,721

Other	3,119	3,813
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Total Taxes and Grants in Lieu Receivable	247,196	145,849
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Deduct taxes to be collected on behalf of other organizations	(105,604)	(68,534)
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Total Taxes and Grants in Lieu Receivable	\$ 141,592	\$ 77,315
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4. Other Accounts Receivable	2018	2017
Trade receivables	\$ 30,113	\$ 3,635
Federal government - GST	35,993	27,123
Provincial government	20,350	18,909
Local governments	36,951	-
Total Other Accounts Receivable	123,407	49,667

Less Allowance for Uncollectables	-	-
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Net Other Accounts Receivable	\$ 123,407	\$ 49,667
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RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

5. Land for Resale	2018	2017
Tax title property	\$ 705	\$ 705
Allowance for market value adjustment	(705)	(705)
Net Tax Title Property	-	-
Other land	11,000	11,000
Allowance for market value adjustment	-	-
Net Other Land	11,000	11,000
Total Land for Resale	\$ 11,000	\$ 11,000

6. SARM and Other Investments	2018	2017
SARM	\$ 73,794	\$ 73,039
Total Long Term Investments	\$ 73,794	\$ 73,039

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

7. Accounts Payable	2018	2017
Supplier payables	\$ 15,902	\$ 22,081
Treaty #4 tax loss compensation	12,396	12,396
Collections for other taxing authorities	3,069	10,514
Capital grant payable	10,000	10,000
Total Accounts Payable	\$ 41,367	\$ 54,991

8. Long-Term Debt

a) The debt limit of the municipality is \$1,583,810. 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)).

RM OF NORTH QU'APPELLE
Notes to the Financial Statements
For the year ended December 31, 2018

9. Contingent Liabilities

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

10. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2018 was \$23,389 (2017 - \$25,651). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

11. Related Parties

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

12. Comparative Figures

Certain of the prior year comparative figures have been reclassified to conform to the current year's presentation.

13. Fair Value

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature.

14. Interest Rate Risk

The rural municipality is not exposed to significant interest rate risk of its monetary current assets and current liabilities due to their short term maturity.

15. Credit Risk

The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

RM OF NORTH QU'APPELLE
 Schedule of Taxes and Other Unconditional Revenue
 For the year ended December 31, 2018

Schedule 1

	2018 Budget	2018	2017
TAXES			
General municipal tax levy	\$ 1,610,257	\$ 1,623,928	\$ 1,632,473
Abatements and adjustments	-	(717)	(535)
Discount on current year taxes	(140,166)	(134,624)	(138,234)
Net Municipal Taxes	1,470,091	1,488,587	1,493,704
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	-	7,989	7,042
Special tax levy	-	-	-
Other -	-	-	-
Total Taxes	1,470,091	1,496,576	1,500,746
UNCONDITIONAL GRANTS			
Revenue Sharing	150,459	140,041	150,470
Organized Hamlets	35,361	33,120	35,361
Other -	-	-	-
Total Unconditional Grants	185,820	173,161	185,831
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	750	750	750
Central Services	-	-	-
SaskTel	-	1,429	1,658
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	2,153	3,028	3,471
Other -	-	-	-
Other Government Transfers			
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
Total Grants in Lieu of Taxes	2,903	5,207	5,879
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 1,658,814	\$ 1,674,944	\$ 1,692,456

RM OF NORTH QU'APPELLE
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2-1

	2018 Budget	2018	2017
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 54,800	\$ 54,498	\$ 55,237
- Rental	1,700	800	1,762
- Other - Licences and permits	29,500	24,255	38,766
Total Fees and Charges	86,000	79,553	95,765
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	6,000	13,817	13,899
- Other - Federal Job Credit and other	1,570	-	1,481
Total Other Segmented Revenue	93,570	93,370	111,145
Conditional Grants			
- Employment grants	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	93,570	93,370	111,145
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 93,570	\$ 93,370	\$ 111,145

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other - Fines and/or fire fees	\$ 2,000	\$ 2,500	\$ 2,800
Total Fees and Charges	2,000	2,500	2,800
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	2,000	2,500	2,800
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	2,000	2,500	2,800

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 2,000	\$ 2,500	\$ 2,800

RM OF NORTH QU'APPELLE
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2-2

	2018 Budget	2018	2017
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 32,000	\$ 13,207	\$ 14,512
- Sales of supplies	13,200	37,782	20,252
- Road maintenance agreements	21,371	20,200	30,554
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	66,571	71,189	65,318
- Tangible capital asset sales - gain (loss)	27,500	(28,484)	6,293
- Other -	-	-	-
Total Other Segmented Revenue	94,071	42,705	71,611
Conditional Grants			
- MREP (CTP)	3,520	3,200	3,200
- PDAP / EFDRP	-	-	-
- Other -	-	-	-
Total Conditional Grants	3,520	3,200	3,200
Total Operating	97,591	45,905	74,811
Capital			
Conditional Grants and Donations			
- Federal Gas Tax	43,728	44,481	44,262
- MREP (Heavy Haul)	-	-	-
- MREP (CTP)	-	-	-
- MREP (Municipal Bridges)	-	-	-
- Provincial Municipal Support Program	-	-	-
- Other -	-	-	-
Total Capital	43,728	44,481	44,262
Total Transportation Services	\$ 141,319	\$ 90,386	\$ 119,073

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Canada Strategic Infrastructure Fund	-	-	-
- Provincial Municipal Support Program	-	-	-
- Other - Pest control	-	4,890	1,319
Total Conditional Grants	-	4,890	1,319
Total Operating	-	4,890	1,319

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Canada Strategic Infrastructure Fund	-	-	-
- Provincial Municipal Support Program	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ -	\$ 4,890	\$ 1,319

RM OF NORTH QU'APPELLE
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2-3

	2018 Budget	2018	2017
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ -	\$ 1,150	\$ 6,100
- Other - Service agreement	-	-	-
Total Fees and Charges	-	1,150	6,100
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	1,150	6,100
Conditional Grants			
- Student Employment	-	-	-
- Other - Donation (planning commission)	-	2,321	-
Total Conditional Grants	-	2,321	-
Total Operating	-	3,471	6,100
Capital			
Conditional Grants and Contributions			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	\$ -	\$ 3,471	\$ 6,100

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other -	\$ -	\$ -	\$ -
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Community Initiative Fund	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ -	\$ -	\$ -

RM OF NORTH QU'APPELLE
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2-4

	2018 Budget	2018	2017
UTILITY SERVICES / Public Wells			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 10,000	\$ 14,760	\$ 11,146
- Sewer	-	-	-
- Other -	-	-	-
Total Fees and Charges	10,000	14,760	11,146
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	10,000	14,760	11,146
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	10,000	14,760	11,146
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Utility Services / Public Wells	\$ 10,000	\$ 14,760	\$ 11,146

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 246,889	\$ 209,377	\$ 251,583
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SUMMARY

Total Other Segmented Revenue	\$ 199,641	\$ 154,485	\$ 202,802
Total Conditional Grants	3,520	10,411	4,519
Total Capital Grants and Contributions	43,728	44,481	44,262

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 246,889	\$ 209,377	\$ 251,583
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RM OF NORTH QU'APPELLE
Schedule of Total Expenses by Function
For the year ended December 31, 2018

Schedule 3-1

GENERAL GOVERNMENT SERVICES	2018 Budget	2018	2017
Council remuneration and travel	\$ 58,400	\$ 57,649	\$ 52,063
Wages and benefits	150,000	146,009	157,423
Professional/Contractual services	164,789	126,347	108,740
Utilities	9,300	10,066	8,630
Maintenance, materials and supplies	25,600	30,086	25,874
Grants and contributions - operating	4,515	3,635	4,627
- capital	-	-	-
Amortization	3,000	1,685	3,067
Interest	400	644	55
Allowance for uncollectible	-	-	8,184
Other - RM celebrations / gifts	2,100	2,875	1,235
Other - Taylor Beach internet reimbursements	8,100	7,800	-
Total General Government Services	\$ 426,204	\$ 386,796	\$ 369,898

PROTECTIVE SERVICES

Police Protection

Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	36,296	39,022	36,248
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other -	-	-	-

Fire Protection, EMS

Wages and benefits	-	-	-
Professional/Contractual services	12,936	11,898	12,839
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	13,555
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other -	-	-	-

Total Protective Services	\$ 49,232	\$ 50,920	\$ 62,642
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TRANSPORTATION SERVICES

Wages and benefits	\$ 229,500	\$ 206,780	\$ 210,450
Council remuneration and travel	26,000	13,452	20,998
Professional/Contractual services	277,350	210,740	234,363
Utilities	29,600	28,154	27,852
Maintenance, materials and supplies	235,600	211,602	231,587
Gravel	160,200	169,490	145,798
Grants and contributions - operating	-	-	3,520
- capital	-	-	-
Amortization	205,792	178,155	205,785
Interest	200	-	-
Other -	-	-	-

Total Transportation Services	\$ 1,164,242	\$ 1,018,373	\$ 1,080,353
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RM OF NORTH QU'APPELLE
 Schedule of Total Expenses by Function
 For the year ended December 31, 2018

Schedule 3-2

	2018 Budget	2018	2017
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	173,059	189,137	165,527
Utilities	-	-	-
Maintenance, materials and supplies	6,000	3,376	2,532
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other -	-	-	-
Total Environmental and Public Health Services	\$ 179,059	\$ 192,513	\$ 168,059

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	\$ -	\$ 400	\$ -
Professional/Contractual services	2,000	38	339
Grants and contributions - operating	900	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Planning For Growth program funding return	-	-	13,969
Total Planning and Development Services	\$ 2,900	\$ 438	\$ 14,308

RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	9,339	9,704	8,240
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	3,960	4,000	4,000
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other -	-	-	-
Total Recreation and Cultural Services	\$ 13,299	\$ 13,704	\$ 12,240

RM OF NORTH QU'APPELLE
 Schedule of Total Expenses by Function
 For the year ended December 31, 2018

Schedule 3-3

UTILITY SERVICES / Public Wells	2018 Budget	2018	2017
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	130	131	64
Utilities	1,200	1,240	1,382
Maintenance, materials and supplies	500	659	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other -	-	-	-
Total Utility Services	\$ 1,830	\$ 2,030	\$ 1,446
TOTAL EXPENSES BY FUNCTION	\$ 1,836,766	\$ 1,664,774	\$ 1,708,946

RM OF NORTH QU'APPELLE
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2018

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	\$ 79,553	\$ 2,500	\$ 71,189	\$ -	\$ 1,150	\$ -	\$ 14,760	\$ 169,152
Tangible Capital Asset Sales - Gain	-	-	(28,484)	-	-	-	-	(28,484)
Investment Income and Commissions	13,817	-	-	-	-	-	-	13,817
Grants and contributions - Conditional	-	-	3,200	4,890	2,321	-	-	10,411
- Capital	-	-	44,481	-	-	-	-	44,481
Total Revenues	93,370	2,500	90,386	4,890	3,471	-	14,760	209,377
Expenses (Schedule 3)								
Wages and Benefits	203,658	-	220,232	-	400	-	-	424,290
Professional / Contractual Services	126,347	50,920	210,740	189,137	38	9,704	131	587,017
Utilities	10,066	-	28,154	-	-	-	1,240	39,460
Maintenance, Materials and Supplies	30,086	-	381,092	3,376	-	-	659	415,213
Grants and Contributions	3,635	-	-	-	-	4,000	-	7,635
Amortization	1,685	-	178,155	-	-	-	-	179,840
Interest	644	-	-	-	-	-	-	644
Other	10,675	-	-	-	-	-	-	10,675
Total Expenses	386,796	50,920	1,018,373	192,513	438	13,704	2,030	1,664,774
Surplus (Deficit) by Function	\$ (293,426)	\$ (48,420)	\$ (927,987)	\$ (187,623)	\$ 3,033	\$ (13,704)	\$ 12,730	\$ (1,455,397)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 1,674,944

Net Surplus (Deficit)

\$ 219,547

RM OF NORTH QU'APPELLE
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2017

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	\$ 95,765	\$ 2,800	\$ 65,318	\$ -	\$ 6,100	\$ -	\$ 11,146	\$ 181,129
Tangible Capital Asset Sales - Gain	-	-	6,293	-	-	-	-	6,293
Investment Income and Commissions	13,899	-	-	-	-	-	-	13,899
Other Revenues	1,481	-	-	-	-	-	-	1,481
Grants - Conditional	-	-	3,200	1,319	-	-	-	4,519
- Capital	-	-	44,262	-	-	-	-	44,262
Total Revenues	111,145	2,800	119,073	1,319	6,100	-	11,146	251,583
Expenses (Schedule 3)								
Wages and Benefits	209,486	-	231,448	-	-	-	-	440,934
Professional / Contractual Services	108,740	49,087	234,363	165,527	339	8,240	64	566,360
Utilities	8,630	-	27,852	-	-	-	1,382	37,864
Maintenance, Materials and Supplies	25,874	-	377,385	2,532	-	-	-	405,791
Grants and Contributions	4,627	13,555	3,520	-	-	4,000	-	25,702
Amortization	3,067	-	205,785	-	-	-	-	208,852
Interest	55	-	-	-	-	-	-	55
Allowance for Uncollectibles	8,184	-	-	-	-	-	-	8,184
Other	1,235	-	-	-	13,969	-	-	15,204
Total Expenses	369,898	62,642	1,080,353	168,059	14,308	12,240	1,446	1,708,946
Surplus (Deficit) by Function	\$ (258,753)	\$ (59,842)	\$ (961,280)	\$ (166,740)	\$ (8,208)	\$ (12,240)	\$ 9,700	\$ (1,457,363)
Taxation and Other Unconditional Revenue (Schedule 1)								\$ 1,692,456
Net Surplus (Deficit)								\$ 235,093

RM OF NORTH QU'APPELLE
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2018

Schedule 6

	2018						2017		
	Land	Land Improvements	General Assets		Machinery & Equipment	Infrastructure Assets	General / Infrastructure Assets Under Construction	Total	Total
			Buildings	Vehicles		Linear Assets			
Asset Cost									
Opening Asset Costs	\$ 532,501	\$ -	\$ 125,915	\$ 183,595	\$ 1,064,973	\$ 6,857,560	\$ -	\$ 8,764,544	\$ 8,566,255
Additions during the year	-	-	-	-	149,978	170,397	-	320,375	213,569
Disposals and write downs during the year	-	-	-	-	(157,810)	-	-	(157,810)	(5,280)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	\$ 532,501	\$ -	\$ 125,915	\$ 183,595	\$ 1,057,141	\$ 7,027,957	\$ -	\$ 8,927,109	\$ 8,764,544
Accumulated Amortization									
Opening Accum. Amort. Cost	\$ -	\$ -	\$ 100,038	\$ 56,304	\$ 665,494	\$ 4,191,490	\$ -	\$ 5,013,326	\$ 4,809,754
Add: Amortization taken	-	-	2,066	12,608	46,108	119,058	-	179,840	208,852
Less: Accum. Amort. on Disposals	-	-	-	-	(44,889)	-	-	(44,889)	(5,280)
Closing Accumulated Amort.	\$ -	\$ -	\$ 102,104	\$ 68,912	\$ 666,713	\$ 4,310,548	\$ -	\$ 5,148,277	\$ 5,013,326
Net Book Value	\$ 532,501	\$ -	\$ 23,811	\$ 114,683	\$ 390,428	\$ 2,717,409	\$ -	\$ 3,778,832	\$ 3,751,218

1. Total contributed/donated assets received in 2018: \$ -
2. List of assets recognized at nominal value are:
 - Infrastructure assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
3. Amount of interest capitalized in 2018: \$ -

RM OF NORTH QU'APPELLE
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2018

Schedule 7

Asset Cost	2018						2017	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Costs	\$ 114,301	\$ -	\$ 8,650,243	\$ -	\$ -	\$ -	\$ -	\$ 8,556,255
Additions during the year	-	-	320,375	-	-	-	-	213,569
Disposals and write-downs during the year	-	-	(157,810)	-	-	-	-	(5,280)
Closing Asset Costs	\$ 114,301	\$ -	\$ 8,812,808	\$ -	\$ -	\$ -	\$ -	\$ 8,764,544
Accumulated Amortization								
Opening Accum. Amort. Costs	\$ 95,771	\$ -	\$ 4,917,555	\$ -	\$ -	\$ -	\$ -	\$ 4,809,754
Add: Amortization taken	1,685	-	178,155	-	-	-	-	208,852
Less: Accum. Amort. on Disposals	-	-	(44,869)	-	-	-	-	(5,280)
Closing Accumulated Amortization	\$ 97,456	\$ -	\$ 5,050,821	\$ -	\$ -	\$ -	\$ -	\$ 5,013,326
Net Book Value	\$ 16,845	\$ -	\$ 3,761,987	\$ -	\$ -	\$ -	\$ -	\$ 3,751,218

RM OF NORTH QU'APPELLE
 Schedule of Accumulated Surplus
 For the year ended December 31, 2018

Schedule 8

	2017	Changes	2018
UNAPPROPRIATED SURPLUS	\$ 898,967	\$ 206,840	\$ 1,105,807
APPROPRIATED RESERVES			
Public reserve	3,250	-	3,250
Fire truck	35,000	35,000	70,000
Other	6,300	-	6,300
Total Appropriated	44,550	35,000	79,550
ORGANIZED HAMLETS			
Hamlet of Pasqua Lake	141,470	(64,000)	77,470
Hamlet of Taylor Beach	89,160	14,093	103,253
Total Hamlets	230,630	(49,907)	180,723
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	3,751,218	27,614	3,778,832
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	3,751,218	27,614	3,778,832
OTHER	-	-	-
Total Accumulated Surplus	\$ 4,925,365	\$ 219,547	\$ 5,144,912

RM OF NORTH QU'APPELLE
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2018

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 69,375,505	\$ 246,223,551	\$ -	\$ -	\$ 4,492,400	\$ -	\$ 320,091,456
Regional Park Assessment							
Total Assessment							
Mill Rate Factor(s)	1.140	0.950	-	-	1.140		320,091,456
Total Base Tax	144,200	234,300	-	-	3,800		382,300
Total Municipal Tax Levy	\$ 539,573	\$ 1,054,948	\$ -	\$ -	\$ 29,407	\$ -	\$ 1,623,928

MILL RATES:

	MILLS
Average Municipal*	5.073
Average School*	3.567
Potash Mill Rate	-
Uniform Municipal Mill Rate	5.000

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

RM OF NORTH QU'APPELLE
 Schedule of Council Remuneration
 For the year ended December 31, 2018

Schedule 10

Name	Remuneration	Travel Expense Reimbursement	Total
Horsman, Leonard	3,280	1,883	5,163
MacPherson, George	4,160	2,351	6,511
Peagam, Gord	3,650	1,384	5,034
DeDecker, Marcel	3,870	1,846	5,716
Toth, James	4,600	2,453	7,053
Carlson, Lee	8,450	3,298	11,748
Palmer, Ron	3,320	2,082	5,402
Spanier, Garnet	3,250	5,530	8,780
Total	\$ 34,580	\$ 20,827	\$ 55,407