

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**  
**Consolidated Financial Statements**  
**Year Ended December 31, 2018**

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**  
**Index to Consolidated Financial Statements**  
**Year Ended December 31, 2018**

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## Management's Responsibility

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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 judgments and estimates by management are required.

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

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

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

  
Karen Baynton, Acting Administrator  
*KB*

  
Mr Remi Martin, Reeve

Duck Lake, SK

Date: June 12, 2019

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## INDEPENDENT AUDITOR'S REPORT

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To the Council of the Rural Municipality of Duck Lake No. 463

### *Qualified Opinion*

We have audited the consolidated financial statements of the Rural Municipality of Duck Lake No. 463 (the Municipality), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying consolidated financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2018, and the results of its operations and its cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Qualified Opinion*

The municipality maintains a landfill, in which a closure and post-closure liability has currently been recorded but not in accordance with PS 3270. The municipality is in the process of determining the closure and post-closure liability for the landfill in accordance with PS 3270. Accordingly, we were not able to determine whether any adjustments might be necessary to the landfill closure and post-closure liability.

We 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 Consolidated 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 consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

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

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

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

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

### *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements*

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an 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 consolidated 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 consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and

- 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 auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Rosthern, SK  
June 12, 2019

  
Chartered Professional Accountants

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463****Consolidated Statement of Financial Position****As at December 31, 2018****Statement 1**

|  | <b>2018</b>         | <b>2017</b>         |
|--|---------------------|---------------------|
| <b>FINANCIAL ASSETS</b>                                |                     |                     |
| Cash and Temporary Investments (Note 2)                | \$ 1,639,955        | \$ 1,464,929        |
| Taxes Receivable - Municipal (Note 3)                  | 218,685             | 200,701             |
| Other Accounts Receivable (Note 4)                     | 111,047             | 90,320              |
| Land for Resale (Note 5)                               | -                   | -                   |
| Long-Term Investments (Note 6)                         | 59,656              | 58,947              |
| Debt Charges Recoverable (Note 7)                      | -                   | -                   |
| Other  | -                   | -                   |
| <b>Total Financial Assets</b>                          | <b>2,029,343</b>    | <b>1,814,897</b>    |
| <b>LIABILITIES</b>                                     |                     |                     |
| Bank indebtedness (Note 8)                             | 567                 | -                   |
| Accounts Payable                                       | 45,269              | 312,758             |
| Accrued Liabilities Payable                            | -                   | -                   |
| Deposits   | 1,822               | 1,133               |
| Deferred Revenue (Note 9)                              | 796,147             | 796,147             |
| Accrued Landfill Costs (Note 10)                       | 100,000             | 75,000              |
| Liability for Contaminated Sites (Note 11)             | -                   | -                   |
| Other Liabilities                                      | -                   | -                   |
| Long term debt (Note 12)                               | 195,231             | 49,190              |
| Lease Obligations (Note 13)                            | -                   | -                   |
| <b>Total Liabilities</b>                               | <b>1,139,036</b>    | <b>1,234,228</b>    |
| <b>NET FINANCIAL ASSETS</b>                            | <b>890,307</b>      | <b>580,669</b>      |
| <b>NON-FINANCIAL ASSETS</b>                            |                     |                     |
| Tangible Capital Assets (Schedule 6, 7)(Schedule 6, 7) | 1,502,279           | 1,622,383           |
| Prepayments and Deferred Charges                       | 2,365               | 2,761               |
| Stock and Supplies                                     | 4,506               | 3,676               |
| Other (Note 14)  | -                   | -                   |
| <b>Total Non-Financial Assets</b>                      | <b>1,509,150</b>    | <b>1,628,820</b>    |
| <b>ACCUMULATED SURPLUS (Schedule 8)</b>                | <b>\$ 2,399,457</b> | <b>\$ 2,209,489</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Consolidated Statement of Operations**

**Year Ended December 31, 2018**

**Statement 2**

|   | Budget 2018         | 2018                | 2017                |
|---|---------------------|---------------------|---------------------|
| <b>REVENUES</b>   |                     |                     |                     |
| Taxes and Other Unconditional Revenue<br>(Schedule 1)                                     | \$ 1,130,499        | \$ 1,158,427        | \$ 1,173,205        |
| Fees and Charges (Schedule 4, 5)  | 37,400              | 308,719             | 157,624             |
| Conditional Grants (Schedule 4, 5)  | 6,200               | 3,859               | 9,444               |
| Tangible Capital Assets Sales - Gain (Loss)<br>(Schedule 4, 5)                            | -                   | -                   | (69,796)            |
| Land Sales - Gain (Loss) (Schedule 4, 5)  | -                   | -                   | -                   |
| Investment Income and Commissions<br>(Schedule 4, 5)                                      | 2,700               | 8,505               | 6,414               |
| Other Revenues (Schedule 4, 5)  | -                   | 19,074              | (19,989)            |
| <b>Total Revenues</b>   | <b>1,176,799</b>    | <b>1,498,584</b>    | <b>1,256,902</b>    |
| <b>EXPENSES</b>   |                     |                     |                     |
| General Government Services (Schedule 3)  | 242,082             | 219,651             | 218,091             |
| Protective Services (Schedule 3)  | 134,855             | 100,573             | 104,371             |
| Transportation Services (Schedule 3)  | 660,552             | 782,310             | 555,241             |
| Environmental and Public Health Services<br>(Schedule 3)                                  | 91,400              | 146,838             | 73,971              |
| Planning and Development Services<br>(Schedule 3)   | 8,315               | 2,074               | 13,932              |
| Recreation and Cultural Services (Schedule 3)   | 31,100              | 18,265              | 22,515              |
| Utility Services (Schedule 3)   | -                   | 90,596              | 93,193              |
| <b>Total Expenses</b>   | <b>1,168,304</b>    | <b>1,360,307</b>    | <b>1,081,314</b>    |
| <b>Surplus (Deficit) of Revenues over Expenses<br/>before Other Capital Contributions</b> | <b>8,495</b>        | <b>138,277</b>      | <b>175,588</b>      |
| Provincial/Federal Capital Grants and<br>Contributions (Schedule 4, 5)                    | 50,422              | 51,691              | 56,809              |
| <b>Surplus (Deficit) of Revenues over Expenses</b>  | <b>58,917</b>       | <b>189,968</b>      | <b>232,397</b>      |
| Accumulated Surplus (Deficit), Beginning of Year  | 2,209,489           | 2,209,489           | 1,977,092           |
| <b>ACCUMULATED SURPLUS - END OF YEAR</b>  | <b>\$ 2,268,406</b> | <b>\$ 2,399,457</b> | <b>\$ 2,209,489</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Consolidated Statement of Change in Net Financial Assets**

**Year Ended December 31, 2018**

**Statement 3**

|   | Budget<br>2018    | 2018              | 2017              |
|---|-------------------|-------------------|-------------------|
| <b>Surplus (Deficit)</b>  | \$ (45,050)       | \$ 189,968        | \$ 232,397        |
| (Acquisition) of tangible capital assets                                      | -                 | <b>(138,303)</b>  | (460,120)         |
| Amortization of tangible capital assets                                       | -                 | <b>258,407</b>    | 58,596            |
| Proceeds on disposal of tangible capital assets                               | -                 | -                 | 128,018           |
| Loss (gain) on the disposal of tangible capital assets                        | -                 | -                 | 69,796            |
| <b>Surplus (Deficit) of capital expenses over expenditures</b>                | <b>-</b>          | <b>120,104</b>    | <b>(203,710)</b>  |
| (Acquisition) of supplies inventories   | -                 | <b>(4,506)</b>    | (3,676)           |
| (Acquisition) of prepaid expense  | -                 | <b>(2,365)</b>    | (2,761)           |
| Consumption of supplies inventory   | -                 | <b>3,676</b>      | 13,147            |
| Use of prepaid expense  | -                 | <b>2,761</b>      | 245               |
| <b>Surplus (Deficit) of expenses of other non-financial over expenditures</b> | <b>-</b>          | <b>(434)</b>      | 6,955             |
| <b>Increase/Decrease in Net Financial Assets</b>                              | <b>(45,050)</b>   | <b>309,638</b>    | 35,642            |
| <b>Net Financial Assets (Debt) - Beginning of Year</b>                        | <b>580,669</b>    | <b>580,669</b>    | 545,027           |
| <b>Net Financial Assets (Debt) - End of Year</b>                              | <b>\$ 535,619</b> | <b>\$ 890,307</b> | <b>\$ 580,669</b> |



## RURAL MUNICIPALITY OF DUCK LAKE NO. 463

## Consolidated Statement of Cash Flow

Year Ended December 31, 2018

Statement 4

|   | 2018                | 2017                |
|---|---------------------|---------------------|
| <b>Cash provided by (used for) the following activities</b>     |                     |                     |
| <b>Operating:</b>   |                     |                     |
| Surplus (Deficit)   | \$ 189,968          | \$ 232,397          |
| Amortization  | 258,407             | 58,596              |
| Loss (gain) on disposal of tangible capital assets              | -                   | 69,796              |
|   | <u>448,375</u>      | <u>360,789</u>      |
| Change in assets/liabilities                                    |                     |                     |
| Taxes Receivable - Municipal                                    | (17,984)            | (48,499)            |
| Other Receivables   | (20,727)            | (36,194)            |
| Land for Resale   | -                   | -                   |
| Other Financial Assets  | -                   | -                   |
| Accounts and Accrued Liabilities Payable                        | (267,491)           | 294,105             |
| Deferred Revenue  | -                   | 27,919              |
| Prepayments and Deferred Charges                                | 396                 | (2,516)             |
| Liability for Contaminated Sites                                | -                   | -                   |
| Other Liabilities   | -                   | -                   |
| Stock and Supplies  | (830)               | 9,471               |
| Accrued Landfill Costs  | 25,000              | 25,000              |
| Prepayments and Deferred Charges                                | -                   | -                   |
| Deposits  | 689                 | (212)               |
|   | <u>(280,947)</u>    | <u>269,074</u>      |
| <b>Cash provided by operating transactions</b>                  | <u>167,428</u>      | <u>629,863</u>      |
| <b>Capital:</b>   |                     |                     |
| Acquisition of capital assets                                   | (138,303)           | (460,120)           |
| Proceeds from disposal of capital assets                        | -                   | 128,018             |
| Other capital   | -                   | -                   |
| <b>Cash applied to capital transactions</b>                     | <u>(138,303)</u>    | <u>(332,102)</u>    |
| <b>Investing:</b>   |                     |                     |
| Long-Term Investments   | (709)               | (1,407)             |
| Other investments   | -                   | -                   |
| <b>Cash provided by (applied to) investing transactions</b>     | <u>(709)</u>        | <u>(1,407)</u>      |
| <b>Financing:</b>   |                     |                     |
| Debt charges recovered  | -                   | -                   |
| Long-term debt issued   | 230,342             | -                   |
| Long-term debt repaid   | (84,300)            | (47,302)            |
| Other financing   | 568                 | -                   |
| <b>Cash provided by (applied to) financing transactions</b>     | <u>146,610</u>      | <u>(47,302)</u>     |
| <b>Change in Cash and Temporary Investments during the year</b> | <u>175,026</u>      | <u>249,052</u>      |
| <b>Cash and Temporary Investments - Beginning of Year</b>       | <u>1,464,929</u>    | <u>1,215,877</u>    |
| <b>Cash and Temporary Investments - End of Year (Note 2)</b>    | <u>\$ 1,639,955</u> | <u>\$ 1,464,929</u> |

Notes to Consolidated Financial Statements

Year Ended December 31, 2018

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1. **Significant accounting policies**

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

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

(a) **Reporting Entity:**

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

Entity - Prince Albert Rural Water Utility (5.34%)

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 hall and conservation and development authorities are collected and remitted in accordance with relevant legislation.

(c) **Government Transfers:**

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

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

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

(d) **Deferred Revenue - Fees and Charges:**

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

(e) **Local Improvement Charges:**

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

(f) **Net Financial Assets:**

Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

(g) **Non-Financial assets:**

Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not

# RURAL MUNICIPALITY OF DUCK LAKE NO. 463

## Notes to Consolidated Financial Statements

Year Ended December 31, 2018

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### 1. Significant accounting policies (continued)

#### (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 of 91 days to one year have been classified as other short-term investments and investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

#### (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 cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

| <u>Asset</u>                    | <u>Useful Life</u> |
|---------------------------------|--------------------|
| <b>General Assets</b>           |                    |
| Land                            | Indefinite         |
| Land Improvements               | 5 to 20 Years      |
| Buildings                       | 10 to 50 Years     |
| <b>Vehicles &amp; Equipment</b> |                    |
| Vehicles                        | 5 to 10 Years      |
| Machinery and Equipment         | 5 to 10 Years      |
| <b>Infrastructure Assets</b>    |                    |
| Infrastructure Assets           | 30 to 75 Years     |
| Water & Sewer                   | 30 to 75 Years     |
| Road Network Assets             | 30 to 75 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:** Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

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

**Leases:** All leases are recorded on the consolidated financial statements as either a capital or

Notes to Consolidated Financial Statements

Year Ended December 31, 2018

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1. **Significant accounting policies** *(continued)*

(m) **Landfill liability:**

The municipality maintains a waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the Consolidated Statement of Financial Position. Recommended disclosure is provided in Note 10.

(n) **Trust Funds:**

Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.

(o) **Employee benefit plans:**

Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

(p) **Liability for Contaminated Sites:**

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- a) an environmental standard exists;
- b) contamination exceeds the environmental standard;
- c) The municipality:
  - i. is directly responsible; or
  - ii. accepts responsibility;
- d) it is expected that future economic benefits will be given up; and
- e) a reasonable estimate of the amount can be made.

(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.

*(continues)*

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# RURAL MUNICIPALITY OF DUCK LAKE NO. 463

## Notes to Consolidated Financial Statements

Year Ended December 31, 2018

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1. **Significant accounting policies** *(continued)*

(r) **Basis of segmentation/Segment report:**

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

The segments (functions) are as follows:

**General Government:** Provides for the administration of the municipality.

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

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

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

**Planning and Development:** Provides for neighbourhood development and sustainability.

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

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

(s) **Budget Information:**

Budget Information: Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on May 23, 2018.

(t) **New Accounting Standards:**

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

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

**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 consolidated 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.

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Notes to Consolidated Financial Statements**

**Year Ended December 31, 2018**

**2. Cash and Temporary Investments**

|   | <u>2018</u>         | <u>2017</u>         |
|---|---------------------|---------------------|
| Cash  | \$ 968,180          | \$ 835,868          |
| Temporary Investments                       | 622,735             | 617,366             |
| Restricted Cash                             | 49,040              | 11,695              |
| <b>Total Cash and Temporary Investments</b> | <b>\$ 1,639,955</b> | <b>\$ 1,464,929</b> |

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

**3. Taxes Receivable - Municipal**

|  | <u>2018</u>       | <u>2017</u>       |
|--|-------------------|-------------------|
| <u>Municipal</u>   |                   |                   |
| - current  | \$ 131,235        | \$ 147,154        |
| - arrears  | 88,796            | 54,892            |
|  | <u>220,033</u>    | <u>202,046</u>    |
| Less - allowance for uncollectibles  | (1,345)           | (1,345)           |
| Total municipal taxes receivable   | <u>218,686</u>    | <u>200,701</u>    |
| <u>School</u>  |                   |                   |
| - current  | 47,892            | 52,608            |
| - arrears  | 27,204            | 13,927            |
| Total school taxes receivable  | <u>75,096</u>     | <u>66,535</u>     |
| Other (Hail, local Fire Department Levies and Prince Albert Rural Water Utility) | <u>13,654</u>     | <u>2,028</u>      |
| Total taxes and grants in lieu receivable  | <u>307,436</u>    | <u>269,264</u>    |
| Deduct taxes receivable to be collected on behalf of other organizations         | <u>(88,751)</u>   | <u>(68,563)</u>   |
| <b>Total Taxes Receivable - Municipal</b>  | <b>\$ 218,685</b> | <b>\$ 200,701</b> |

**4. Other Accounts Receivable**

|   | <u>2018</u>       | <u>2017</u>      |
|---|-------------------|------------------|
| Federal Government                        | \$ 89,651         | \$ 55,730        |
| Provincial Government                     | 2,813             | 3,911            |
| Local Government                          | -                 | -                |
| Utility                                   | -                 | -                |
| Trade                                     | 4,107             | 13,269           |
| Other (Prince Albert Rural Water Utility) | <u>16,682</u>     | <u>19,616</u>    |
| Total Other Accounts Receivable           | <u>113,253</u>    | <u>92,526</u>    |
| Less: allowance for uncollectibles        | <u>(2,206)</u>    | <u>(2,206)</u>   |
| <b>Net Other Accounts Receivable</b>      | <b>\$ 111,047</b> | <b>\$ 90,320</b> |

RURAL MUNICIPALITY OF DUCK LAKE NO. 463

Notes to Consolidated Financial Statements

Year Ended December 31, 2018

5. Land for Resale

|                                       | 2018 | 2017     |
|---------------------------------------|------|----------|
| Tax Title Property                    | \$ - | \$ 5,896 |
| Allowance for market value adjustment | -    | (5,896)  |
| Net Tax Title Property                | -    | -        |
| Land for Resale                       | -    | -        |
| Allowance for market value adjustment | -    | -        |
| Net Other Land                        | -    | -        |
| Total Land for Resale                 | \$ - | \$ -     |

6. Investments

|  | 2018             | 2017             |
|--|------------------|------------------|
| <b>Long-term Investments</b>                               |                  |                  |
| Sask. Assoc. of Rural Municipalities - Self Insurance Fund | \$ 59,656        | \$ 58,947        |
| Other  | -                | -                |
|  | -                | -                |
| <b>Total Investments</b>                                   | <b>\$ 59,656</b> | <b>\$ 58,947</b> |

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

7. Debt Charges Recoverable

The Municipality does not have any debt charges recoverable.

8. Bank Indebtedness

**Credit Arrangements**

At December 31, 2018, the Municipality had two lines of credit totaling \$310,000, of which \$567 was drawn. The following has been collateralized in connection with this line of credit:

-- General security agreement

9. Deferred Revenue

|   | 2018              | 2017              |
|---|-------------------|-------------------|
| Provincial Disaster Assistance Program (PDAP) | \$ 796,147        | \$ 796,147        |
| <b>Total Deferred Revenue</b>                 | <b>\$ 796,147</b> | <b>\$ 796,147</b> |

10. Accrued Landfill Costs

|                           | 2018       | 2017      |
|---------------------------|------------|-----------|
| Environmental Liabilities | \$ 100,000 | \$ 75,000 |

In 2018 the Municipality has accrued an overall liability for environmental matters in the amount of \$75,000 (prior year - \$100,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

Notes to Consolidated Financial Statements

Year Ended December 31, 2018

12. Long-term Debt

The debt limit of the municipality is \$929,260. 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)).

Bank loan is repayable to Affinity Credit Union in monthly blended payments of \$4,242 bearing interest at 3.99% per annum. is secured by a general security agreement over various pieces of equipment. The loan is callable on demand and matures in 2023.

Finance loan is repayable to CAT Financial in semi-annual blended payments of \$25,325 on April 1 and October 1. The loan bears interest at a rate of 3.95% per annum, is secured by a general security agreement over a tractor with a carrying value of \$230,300. The loan is callable on demand.

Future principal and interest payments are as follows:

| Year       | Principal      | Interest      | 2018           | 2017      |
|------------|----------------|---------------|----------------|-----------|
| 2018       | \$ -           | \$ -          | \$ -           | \$ 50,652 |
| 2019       | 43,912         | 6,992         | <b>50,904</b>  | -         |
| 2020       | 45,696         | 5,208         | <b>50,904</b>  | -         |
| 2021       | 47,553         | 3,351         | <b>50,904</b>  | -         |
| 2022       | 49,485         | 1,419         | <b>50,904</b>  | -         |
| Thereafter | 8,585          | 43            | <b>8,628</b>   | -         |
| Balance    | <b>195,231</b> | <b>17,013</b> | <b>212,244</b> | 50,652    |

13. Lease Obligations

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

14. Other Non-financial Assets

The Municipality has no other non-financial assets.

15. 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.

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer 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 pension expense in 2018 was \$19,675. 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.

17. Comparative Figures

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



**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Notes to Consolidated Financial Statements**

**Year Ended December 31, 2018**

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**19. Related Parties**

The consolidated financial statements include transactions with related parties. The municipality is related to Prince Albert Rural Water Utility under the common control of the Council.

Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

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**20. Contingent Assets**

Contingent assets are not recorded in the financial statements.

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**21. Contractual Rights**

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset and revenue in the future. The Municipality does not have any contractual rights.

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**22. Contractual Obligations and Commitments**

The Municipality has not entered into any multiple-year contracts for the delivery of services or the construction of tangible capital assets which would become liabilities in the future when the terms of the contracts are met.

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**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Schedule of Taxes and Other Unconditional Revenue**

**Year Ended December 31, 2018**

**Schedule 1**

|  | Budget<br>2018      | 2018                | 2017                |
|--|---------------------|---------------------|---------------------|
| <b>TAXES</b>                                       |                     |                     |                     |
| General municipal tax levy                         | \$ 848,913          | \$ 848,913          | \$ 858,087          |
| Abatements and adjustments                         | (18,500)            | (41,525)            | (40,165)            |
| Discount on current year taxes                     | (27,500)            | (25,974)            | (28,646)            |
| <b>Net Municipal Taxes</b>                         | <b>802,913</b>      | <b>781,414</b>      | <b>789,276</b>      |
| Potash tax share                                   | -                   | -                   | -                   |
| Trailer license fees                               | -                   | -                   | -                   |
| Penalties on tax arrears                           | 9,100               | 15,651              | 12,071              |
| Special tax levy                                   | 28,800              | 65,176              | 56,610              |
| Other  | -                   | -                   | -                   |
| <b>Total Taxes</b>                                 | <b>840,813</b>      | <b>862,241</b>      | <b>857,957</b>      |
| <b>UNCONDITIONAL GRANTS</b>                        |                     |                     |                     |
| Revenue Sharing                                    | 240,225             | 245,597             | 262,235             |
| Organized Hamlet                                   | 17,584              | 18,529              | 19,312              |
| Other  | -                   | -                   | -                   |
| <b>Total Unconditional Grants</b>                  | <b>257,809</b>      | <b>264,126</b>      | <b>281,547</b>      |
| <b>GRANTS IN LIEU OF TAXES</b>                     |                     |                     |                     |
| Federal  | 2,340               | 1,734               | 3,375               |
| Provincial   |                     |                     |                     |
| S.P.C. Electrical                                  | -                   | -                   | -                   |
| SaskEnergy Gas                                     | -                   | -                   | -                   |
| Transgas   | -                   | -                   | -                   |
| Central Services                                   | -                   | -                   | -                   |
| SaskTel  | -                   | -                   | -                   |
| Other - Grants                                     | 18,037              | 18,643              | 18,643              |
| Local/Other  |                     |                     |                     |
| Housing Authority                                  | -                   | -                   | -                   |
| C.P.R. Mainline                                    | -                   | -                   | -                   |
| Treaty Land Entitlement                            | 11,500              | 11,683              | 11,683              |
| Other  | -                   | -                   | -                   |
| Other Government Transfers                         |                     |                     |                     |
| S.P.C. Surcharge                                   | -                   | -                   | -                   |
| Sask Energy Surcharge                              | -                   | -                   | -                   |
| Other  | -                   | -                   | -                   |
| <b>Total Grants in Lieu of Taxes</b>               | <b>31,877</b>       | <b>32,060</b>       | <b>33,701</b>       |
| <b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b> | <b>\$ 1,130,499</b> | <b>\$ 1,158,427</b> | <b>\$ 1,173,205</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Schedule of Operating and Capital Revenue by Function**

**Year Ended December 31, 2018**

**Schedule 2 - 1**

|  | Budget<br>2018 | 2018           | 2017          |
|--|----------------|----------------|---------------|
| <b>GENERAL GOVERNMENT SERVICES</b>                 |                |                |               |
| <b>Operating</b>                                   |                |                |               |
| Other Segmented Revenue                            |                |                |               |
| Fees and charges                                   | \$ 600         | \$ 848         | \$ 964        |
| - Custom work                                      | -              | -              | -             |
| - Sales of supplies                                | 3,000          | 15,514         | 3,329         |
| - Other - Donation                                 | -              | 5,000          | 9,000         |
| <b>Total Fees and Charges</b>                      | <b>3,600</b>   | <b>21,362</b>  | <b>13,293</b> |
| - Tangible capital asset sales - gain (loss)       | -              | -              | -             |
| - Land sales - gain (loss)                         | -              | -              | -             |
| - Investment income and commissions                | 2,700          | 8,505          | 6,414         |
| - Other (Consolidation re-measurement gain (loss)) | -              | 19,074         | (19,989)      |
| <b>Total Other Segmented Revenue</b>               | <b>6,300</b>   | <b>48,941</b>  | <b>(282)</b>  |
| Conditional Grants                                 |                |                |               |
| - Student Employment                               | -              | -              | -             |
| - Other  | -              | -              | -             |
| <b>Total Conditional Grants</b>                    | <b>-</b>       | <b>-</b>       | <b>-</b>      |
| <b>Total Operating</b>                             | <b>6,300</b>   | <b>48,941</b>  | <b>(282)</b>  |
| <b>Capital</b>                                     |                |                |               |
| Conditional Grants                                 |                |                |               |
| - Federal Gas Tax                                  | -              | -              | -             |
| - Canada/Sask Municipal Rural Infrastructure Fund  | -              | -              | -             |
| - Provincial Disaster Assistance                   | -              | -              | -             |
| - Other  | -              | -              | -             |
| <b>Total Capital</b>                               | <b>-</b>       | <b>-</b>       | <b>-</b>      |
| <b>Total General Government Services</b>           | <b>6,300</b>   | <b>48,941</b>  | <b>(282)</b>  |
| <b>PROTECTIVE SERVICES</b>                         |                |                |               |
| <b>Operating</b>                                   |                |                |               |
| Other Segmented Revenue                            |                |                |               |
| Fees and charges                                   | 9,700          | 132,273        | 12,837        |
| - Other  | -              | -              | -             |
| <b>Total Fees and Charges</b>                      | <b>9,700</b>   | <b>132,273</b> | <b>12,837</b> |
| - Tangible capital asset sales - gain (loss)       | -              | -              | -             |
| - Other  | -              | -              | -             |
| <b>Total Other Segmented Revenue</b>               | <b>9,700</b>   | <b>132,273</b> | <b>12,837</b> |
| Conditional Grants                                 |                |                |               |
| - Student Employment                               | -              | -              | -             |
| - Local government                                 | -              | -              | -             |
| - Other  | -              | -              | -             |
| <b>Total Conditional Grants</b>                    | <b>-</b>       | <b>-</b>       | <b>-</b>      |
| <b>Total Operating</b>                             | <b>9,700</b>   | <b>132,273</b> | <b>12,837</b> |
| <b>Capital</b>                                     |                |                |               |
| Conditional Grants                                 |                |                |               |
| - Federal Gas Tax                                  | -              | -              | -             |
| - Provincial Disaster Assistance                   | -              | -              | -             |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Schedule of Operating and Capital Revenue by Function**

**Year Ended December 31, 2018**

**Schedule 2 - 2**

|  | Budget<br>2018 | 2018          | 2017          |
|--|----------------|---------------|---------------|
| <b>TRANSPORTATION SERVICES</b>                       |                |               |               |
| <b>Operating</b>                                     |                |               |               |
| Other Segmented Revenue                              |                |               |               |
| Fees and Charges                                     | \$ -           | \$ -          | \$ -          |
| - Custom work  | 11,600         | 19,332        | 18,028        |
| - Sales of supplies                                  | -              | -             | -             |
| - Road Maintenance and Restoration<br>Agreements     | 3,000          | 250           | 5,062         |
| - Frontage   | -              | -             | -             |
| - Other  | -              | -             | -             |
| Total Fees and Charges                               | 14,600         | 19,582        | 23,090        |
| - Tangible capital asset sales - gain (loss)         | -              | -             | (17,484)      |
| - Other  | -              | -             | -             |
| Total Other Segmented Revenue                        | 14,600         | 19,582        | 5,606         |
| Conditional Grants                                   |                |               |               |
| - MREP (CTP)   | -              | -             | -             |
| - Student Employment                                 | -              | -             | -             |
| - Other  | -              | -             | -             |
| Total Conditional Grants                             | -              | -             | -             |
| <b>Total Operating</b>                               | <b>14,600</b>  | <b>19,582</b> | <b>5,606</b>  |
| <b>Capital</b>                                       |                |               |               |
| Conditional Grants                                   |                |               |               |
| - Federal Gas Tax                                    | 50,422         | 51,691        | 51,437        |
| - Canada/Sask Municipal Rural<br>Infrastructure Fund | -              | -             | -             |
| - Heavy Haul   | -              | -             | -             |
| - MREP (Heavy Haul, CTP, Municipal<br>Bridges)       | -              | -             | -             |
| - Provincial Disaster Assistance                     | -              | -             | -             |
| - Other - SARM                                       | -              | -             | 5,372         |
| <b>Total Capital</b>                                 | <b>50,422</b>  | <b>51,691</b> | <b>56,809</b> |
| <b>Total Transportation Services</b>                 | <b>65,022</b>  | <b>71,273</b> | <b>62,415</b> |
| <b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>      |                |               |               |
| <b>Operating</b>                                     |                |               |               |
| Other Segmented Revenue                              |                |               |               |
| Fees and Charges                                     | -              | -             | -             |
| - Waste and Disposal Fees                            | -              | -             | -             |
| - Other - Landfill fees                              | 1,500          | 1,583         | 1,521         |
| Total Fees and Charges                               | 1,500          | 1,583         | 1,521         |
| - Tangible capital asset sales - gain (loss)         | -              | -             | -             |
| - Other  | -              | -             | -             |
| Total Other Segmented Revenue                        | 1,500          | 1,583         | 1,521         |
| Conditional Grants                                   |                |               |               |
| - Student Employment                                 | -              | -             | -             |
| - Local government                                   | -              | -             | -             |
| - Other - Pest control                               | 6,200          | 3,859         | 9,444         |
| Total Conditional Grants                             | 6,200          | 3,859         | 9,444         |
| <b>Total Operating</b>                               | <b>7,700</b>   | <b>5,442</b>  | <b>10,965</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Schedule of Operating and Capital Revenue by Function**

**Year Ended December 31, 2018**

**Schedule 2 - 3**

|  | Budget<br>2018 | 2018          | 2017          |
|--|----------------|---------------|---------------|
| <b>PLANNING AND DEVELOPMENT SERVICES</b>       |                |               |               |
| <b>Operating</b>                               |                |               |               |
| Other Segmented Revenue                        |                |               |               |
| Fees and Charges                               | \$ -           | \$ -          | \$ -          |
| - Maintenance and Development Charges          | -              | -             | -             |
| - Other - Permits and licenses                 | 8,000          | 26,549        | 13,021        |
| Total Fees and Charges                         | 8,000          | 26,549        | 13,021        |
| - Tangible capital asset sales - gain (loss)   | -              | -             | -             |
| - Other  | -              | -             | -             |
| Total Other Segmented Revenue                  | 8,000          | 26,549        | 13,021        |
| Conditional Grants                             |                |               |               |
| - Student Employment                           | -              | -             | -             |
| - Other  | -              | -             | -             |
| Total Conditional Grants                       | -              | -             | -             |
| <b>Total Operating</b>                         | <b>8,000</b>   | <b>26,549</b> | <b>13,021</b> |
| <b>Capital</b>                                 |                |               |               |
| Conditional Grants                             |                |               |               |
| - Federal Gas Tax                              | -              | -             | -             |
| - Provincial Disaster Assistance               | -              | -             | -             |
| - Other  | -              | -             | -             |
| <b>Total Capital</b>                           | <b>-</b>       | <b>-</b>      | <b>-</b>      |
| <b>Total Planning and Development Services</b> | <b>8,000</b>   | <b>26,549</b> | <b>13,021</b> |
| <b>RECREATION AND CULTURAL SERVICES</b>        |                |               |               |
| <b>Operating</b>                               |                |               |               |
| Other Segmented Revenues                       |                |               |               |
| 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                       | -              | -             | -             |
| <b>Total Operating</b>                         | <b>-</b>       | <b>-</b>      | <b>-</b>      |
| <b>Capital</b>                                 |                |               |               |
| Conditional Grants                             |                |               |               |
| - Federal Gas Tax                              | -              | -             | -             |
| - Local government                             | -              | -             | -             |
| - Provincial Disaster Assistance               | -              | -             | -             |
| - Other  | -              | -             | -             |
| <b>Total Capital</b>                           | <b>-</b>       | <b>-</b>      | <b>-</b>      |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Schedule of Operating and Capital Revenue by Function**

**Year Ended December 31, 2018**

**Schedule 2 - 4**

|  | Budget<br>2018   | 2018              | 2017              |
|--|------------------|-------------------|-------------------|
| <b>UTILITY SERVICES</b>                                    |                  |                   |                   |
| <b>Operating</b>   |                  |                   |                   |
| Other Segmented Revenue                                    |                  |                   |                   |
| Fees and Charges   | \$ -             | \$ -              | \$ -              |
| - Water  | -                | 107,370           | 93,862            |
| - Sewer  | -                | -                 | -                 |
| - Other  | -                | -                 | -                 |
| Total Fees and Charges                                     | -                | 107,370           | 93,862            |
| - Tangible capital asset sales - gain (loss)               | -                | -                 | (52,312)          |
| - Other  | -                | -                 | -                 |
| Total Other Segmented Revenue                              | -                | 107,370           | 41,550            |
| Conditional Grants   |                  |                   |                   |
| - Student Employment                                       | -                | -                 | -                 |
| - Other  | -                | -                 | -                 |
| Total Conditional Grants                                   | -                | -                 | -                 |
| <b>Total Operating</b>                                     | -                | <b>107,370</b>    | <b>41,550</b>     |
| <b>Capital</b>   |                  |                   |                   |
| Conditional Grants   |                  |                   |                   |
| - Federal Gas Tax  | -                | -                 | -                 |
| - Clean Water and Wastewater Fund                          | -                | -                 | -                 |
| - Provincial Disaster Assistance                           | -                | -                 | -                 |
| - Other  | -                | -                 | -                 |
| <b>Total Capital</b>                                       | -                | -                 | -                 |
| <b>Total Utility Services</b>                              | -                | <b>107,370</b>    | <b>41,550</b>     |
| <b>TOTAL OPERATING AND CAPITAL REVENUE<br/>BY FUNCTION</b> | <b>\$ 96,722</b> | <b>\$ 391,848</b> | <b>\$ 140,506</b> |

**SUMMARY**

|  |                  |                   |                   |
|--|------------------|-------------------|-------------------|
| Total Other Segmented Revenue                              | \$ 40,100        | \$ 336,298        | \$ 74,253         |
| Total Conditional Grants                                   | 6,200            | 3,859             | 9,444             |
| Total Capital Grants and Contributions                     | 50,422           | 51,691            | 56,809            |
| <b>TOTAL OPERATING AND CAPITAL<br/>REVENUE BY FUNCTION</b> | <b>\$ 96,722</b> | <b>\$ 391,848</b> | <b>\$ 140,506</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463**

**Total Expenses by Function**

**Year Ended December 31, 2018**

**Schedule 3 - 1**

|  | Budget<br>2018    | 2018              | 2017              |
|--|-------------------|-------------------|-------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>       |                   |                   |                   |
| Council remuneration and travel          | \$ 31,100         | \$ 24,258         | \$ 27,865         |
| Wages and benefits                       | 100,484           | 100,351           | 93,414            |
| Professional/Contractual services        | 74,930            | 63,919            | 62,580            |
| Utilities                                | 7,400             | 7,266             | 6,588             |
| Maintenance, materials and supplies      | 15,968            | 10,510            | 16,988            |
| Grants and contributions                 |                   |                   |                   |
| - operating                              | 2,200             | 3,675             | 2,100             |
| - capital                                | -                 | -                 | -                 |
| Amortization                             | -                 | 377               | 50                |
| Interest                                 | -                 | (13)              | 529               |
| Allowance For Uncollectibles             | -                 | -                 | -                 |
| Other - Building Inspections             | 10,000            | 9,308             | 7,977             |
| <b>Total General Government Services</b> | <b>242,082</b>    | <b>219,651</b>    | <b>218,091</b>    |
| <b>PROTECTIVE SERVICES</b>               |                   |                   |                   |
| <b>Police Protection</b>                 |                   |                   |                   |
| Wages and benefits                       | -                 | -                 | -                 |
| Professional/Contractual Services        | 65,555            | 60,211            | 58,316            |
| Utilities                                | -                 | -                 | -                 |
| Maintenance, Materials and Supplies      | -                 | -                 | -                 |
| Grants and contributions                 |                   |                   |                   |
| - operating                              | -                 | -                 | -                 |
| - capital                                | -                 | -                 | -                 |
| Other                                    | -                 | -                 | -                 |
| <b>Fire Protection</b>                   |                   |                   |                   |
| Wages and benefits                       | 7,500             | 6,632             | 7,446             |
| Professional/Contractual Services        | 5,800             | -                 | 10,784            |
| Utilities                                | 6,000             | 3,059             | 6,492             |
| Maintenance, Materials and Supplies      | 5,400             | 3,818             | 12,993            |
| Grants and contributions                 |                   |                   |                   |
| - operating                              | 44,600            | 13,800            | 8,340             |
| - capital                                | -                 | -                 | -                 |
| Amortization                             | -                 | 13,053            | -                 |
| Interest                                 | -                 | -                 | -                 |
| Other                                    | -                 | -                 | -                 |
| <b>Total Protective Services</b>         | <b>134,855</b>    | <b>100,573</b>    | <b>104,371</b>    |
| <b>TRANSPORTATION SERVICES</b>           |                   |                   |                   |
| Wages and Benefits                       | 203,060           | 192,704           | 203,166           |
| Professional/Contractual Services        | 71,500            | 39,681            | 33,830            |
| Utilities                                | 22,700            | 10,855            | 11,057            |
| Maintenance, Materials and Supplies      | 165,530           | 157,964           | 95,698            |
| Gravel                                   | 191,500           | 137,911           | 160,524           |
| Grants and contributions                 |                   |                   |                   |
| - operating                              | -                 | -                 | -                 |
| - capital                                | -                 | -                 | -                 |
| Amortization                             | -                 | 231,130           | 44,764            |
| Interest                                 | 6,262             | 12,065            | 6,202             |
| Other                                    | -                 | -                 | -                 |
| <b>Total Transportation Services</b>     | <b>\$ 660,552</b> | <b>\$ 782,310</b> | <b>\$ 555,241</b> |

RURAL MUNICIPALITY OF DUCK LAKE NO. 463

Total Expenses by Function

Year Ended December 31, 2018

Schedule 3 - 2

|   | Budget<br>2018   | 2018             | 2017             |
|---|------------------|------------------|------------------|
| <b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>       |                  |                  |                  |
| Wages and Benefits                                    | \$ -             | \$ -             | \$ -             |
| Professional/Contractual Services                     | 61,700           | 119,174          | 48,045           |
| Utilities   | -                | -                | -                |
| Maintenance, Materials and Supplies                   | 900              | 2,664            | 926              |
| Grants and contributions                              |                  |                  |                  |
| - Operating   | -                | -                | -                |
| Waste disposal  | -                | -                | -                |
| Public Health   | -                | -                | -                |
| - capital   | -                | -                | -                |
| Waste disposal  | -                | -                | -                |
| Public Health   | -                | -                | -                |
| Amortization  | -                | -                | -                |
| Interest  | -                | -                | -                |
| Other - Landfill Liability                            | 28,800           | 25,000           | 25,000           |
| <b>Total Environmental and Public Health Services</b> | <b>91,400</b>    | <b>146,838</b>   | <b>73,971</b>    |
| <b>PLANNING AND DEVELOPMENT SERVICES</b>              |                  |                  |                  |
| Wages and Benefits                                    | 8,315            | 2,074            | 12,924           |
| Professional/Contractual Services                     | -                | -                | 1,008            |
| Grants and contributions                              |                  |                  |                  |
| - operating   | -                | -                | -                |
| - capital   | -                | -                | -                |
| Amortization  | -                | -                | -                |
| Interest  | -                | -                | -                |
| Other   | -                | -                | -                |
| <b>Total Planning and Development Services</b>        | <b>8,315</b>     | <b>2,074</b>     | <b>13,932</b>    |
| <b>RECREATION AND CULTURAL SERVICES</b>               |                  |                  |                  |
| Wages and Benefits                                    | -                | -                | -                |
| Professional/Contractual Services                     | 16,500           | 15,753           | 16,328           |
| Utilities   | 900              | 584              | 815              |
| Maintenance, Materials, and Supplies                  | -                | (3,444)          | -                |
| Grants and contributions                              |                  |                  |                  |
| - operating   | 13,700           | 5,372            | 5,372            |
| - capital   | -                | -                | -                |
| Amortization  | -                | -                | -                |
| Interest  | -                | -                | -                |
| Allowance For Uncollectibles                          | -                | -                | -                |
| Other   | -                | -                | -                |
| <b>Total Recreation and Cultural Services</b>         | <b>\$ 31,100</b> | <b>\$ 18,265</b> | <b>\$ 22,515</b> |



RURAL MUNICIPALITY OF DUCK LAKE NO. 463

Total Expenses by Function

Year Ended December 31, 2018

Schedule 3 - 3

|                                     | Budget<br>2018      | 2018                | 2017                |
|-------------------------------------|---------------------|---------------------|---------------------|
| <b>UTILITY SERVICES</b>             |                     |                     |                     |
| Wages and Benefits                  | \$ -                | \$ 18,869           | \$ 18,418           |
| Professional/Contractual Services   | -                   | 47,269              | 44,873              |
| Utilities                           | -                   | -                   | -                   |
| Maintenance, Materials and Supplies | -                   | 10,611              | 16,120              |
| Grants and contributions            |                     |                     |                     |
| - operating                         | -                   | -                   | -                   |
| - capital                           | -                   | -                   | -                   |
| Amortization                        | -                   | 13,847              | 13,782              |
| Interest                            | -                   | -                   | -                   |
| Allowance For Uncollectibles        | -                   | -                   | -                   |
| Other                               | -                   | -                   | -                   |
| <b>Total Utility Services</b>       | -                   | <b>90,596</b>       | <b>93,193</b>       |
| <b>TOTAL EXPENSES BY FUNCTION</b>   | <b>\$ 1,168,304</b> | <b>\$ 1,360,307</b> | <b>\$ 1,081,314</b> |

DUCK LAKE NO. 463  
 Segment Disclosure by Function

Schedule 4

|                      | General Government | Protective Services | Transportation Services | Environmental & Public Health | Planning and Development | Recreation and Culture | Utility Services | Total             |
|----------------------|--------------------|---------------------|-------------------------|-------------------------------|--------------------------|------------------------|------------------|-------------------|
| Loss - Gain (Loss)   | \$ 21,362          | \$ 132,273          | \$ 19,582               | \$ 1,583                      | \$ 26,549                | \$ -                   | \$ 107,370       | \$ 308,719        |
| Commissions          | -                  | -                   | -                       | -                             | -                        | -                      | -                | -                 |
|                      | 8,505              | -                   | -                       | -                             | -                        | -                      | -                | 8,505             |
|                      | 19,074             | -                   | -                       | -                             | -                        | -                      | -                | 19,074            |
|                      | -                  | -                   | -                       | 3,859                         | -                        | -                      | -                | 3,859             |
|                      | -                  | -                   | 51,691                  | -                             | -                        | -                      | -                | 51,691            |
|                      | <b>48,941</b>      | <b>132,273</b>      | <b>71,273</b>           | <b>5,442</b>                  | <b>26,549</b>            | <b>-</b>               | <b>107,370</b>   | <b>391,848</b>    |
| Services             | 124,609            | 6,632               | 192,704                 | -                             | 2,074                    | -                      | 18,869           | 344,888           |
|                      | 63,919             | 60,211              | 39,681                  | 119,174                       | -                        | 15,753                 | 47,269           | 346,007           |
|                      | 7,266              | 3,059               | 10,855                  | -                             | -                        | 584                    | -                | 21,764            |
| Supplies             | 10,510             | 3,818               | 295,875                 | 2,664                         | -                        | (3,444)                | 10,611           | 320,034           |
|                      | 3,675              | 13,800              | -                       | -                             | -                        | 5,372                  | -                | 22,847            |
|                      | 377                | 13,053              | 231,130                 | -                             | -                        | -                      | 13,847           | 258,407           |
|                      | (13)               | -                   | 12,065                  | -                             | -                        | -                      | -                | 12,052            |
|                      | -                  | -                   | -                       | -                             | -                        | -                      | -                | -                 |
|                      | 9,308              | -                   | -                       | 25,000                        | -                        | -                      | -                | 34,308            |
|                      | <b>219,651</b>     | <b>100,573</b>      | <b>782,310</b>          | <b>146,838</b>                | <b>2,074</b>             | <b>18,265</b>          | <b>90,596</b>    | <b>1,360,307</b>  |
|                      | <b>(170,710)</b>   | <b>31,700</b>       | <b>(711,037)</b>        | <b>(141,396)</b>              | <b>24,475</b>            | <b>(18,265)</b>        | <b>16,774</b>    | <b>(968,459)</b>  |
| Revenue (Schedule 1) |                    |                     |                         |                               |                          |                        |                  | <u>1,158,427</u>  |
|                      |                    |                     |                         |                               |                          |                        |                  | <u>\$ 189,968</u> |

FDUCK LAKE NO. 463  
 Segment Disclosure by Function

2017

Schedule 5

|                      | General Government | Protective Services | Transportation Services | Environmental & Public | Planning and Development | Recreation and Culture | Utility Services | Total             |
|----------------------|--------------------|---------------------|-------------------------|------------------------|--------------------------|------------------------|------------------|-------------------|
| Gain (Loss)          | \$ 13,293          | \$ 12,837           | \$ 23,090               | \$ 1,521               | \$ 13,021                | \$ -                   | \$ 93,862        | \$ 157,624        |
|                      | -                  | -                   | (17,484)                | -                      | -                        | -                      | (52,312)         | (69,796)          |
| Commissions          | 6,414              | -                   | -                       | -                      | -                        | -                      | -                | 6,414             |
|                      | (19,989)           | -                   | -                       | -                      | -                        | -                      | -                | (19,989)          |
|                      | -                  | -                   | -                       | 9,444                  | -                        | -                      | -                | 9,444             |
|                      | -                  | -                   | 56,809                  | -                      | -                        | -                      | -                | 56,809            |
|                      | <b>(282)</b>       | <b>12,837</b>       | <b>62,415</b>           | <b>10,965</b>          | <b>13,021</b>            | <b>-</b>               | <b>41,550</b>    | <b>140,506</b>    |
| Services             | 121,279            | 7,446               | 203,166                 | -                      | 12,924                   | -                      | 18,418           | 363,233           |
|                      | 62,580             | 69,100              | 33,830                  | 48,045                 | 1,008                    | 16,328                 | 44,873           | 275,764           |
|                      | 6,588              | 6,492               | 11,057                  | -                      | -                        | 815                    | -                | 24,952            |
| Supplies             | 16,988             | 12,993              | 256,222                 | 926                    | -                        | -                      | 16,120           | 303,249           |
|                      | 2,100              | 8,340               | -                       | -                      | -                        | 5,372                  | -                | 15,812            |
|                      | 50                 | -                   | 44,764                  | -                      | -                        | -                      | 13,782           | 58,596            |
|                      | 529                | -                   | 6,202                   | -                      | -                        | -                      | -                | 6,731             |
|                      | -                  | -                   | -                       | -                      | -                        | -                      | -                | -                 |
|                      | 7,977              | -                   | -                       | 25,000                 | -                        | -                      | -                | 32,977            |
|                      | <b>218,091</b>     | <b>104,371</b>      | <b>555,241</b>          | <b>73,971</b>          | <b>13,932</b>            | <b>22,515</b>          | <b>93,193</b>    | <b>1,081,314</b>  |
| Revenue (Schedule 1) | (218,373)          | (91,534)            | (492,826)               | (63,006)               | (911)                    | (22,515)               | (51,643)         | (940,808)         |
|                      |                    |                     |                         |                        |                          |                        |                  | <u>1,173,205</u>  |
|                      |                    |                     |                         |                        |                          |                        |                  | <u>\$ 232,397</u> |

DUCK LAKE NO. 463  
Tangible Capital Assets by Object

Schedule 6

2018

|  | General Assets |                  |                   |                  |           |                  |          |                   |                       |                  |                       |                     |  |                     |            |                  |            |                  |
|--|----------------|------------------|-------------------|------------------|-----------|------------------|----------|-------------------|-----------------------|------------------|-----------------------|---------------------|--|---------------------|------------|------------------|------------|------------------|
|  | Land           |                  | Land Improvements |                  | Buildings |                  | Vehicles |                   | Machinery & Equipment |                  | Infrastructure Assets |                     | General/Infrastructure Assets Under Construction |                     | 2018 Total |                  | 2017 Total |                  |
|  |                |                  |                   |                  |           |                  |          |                   |                       |                  |                       |                     |  |                     |            |                  |            |                  |
|  | \$             | 27,100           | \$                | -                | \$        | 46,673           | \$       | 69,930            | \$                    | 784,223          | \$                    | 2,353,908           | \$   | -                   | \$         | 3,281,834        | \$         | 3,199,864        |
|  |                | -                |                   | -                |           | -                |          | 43,778            |                       | 41,094           |                       | 13,177              |  | 40,254              |            | 138,303          |            | 443,337          |
|  |                | -                |                   | -                |           | -                |          | -                 |                       | -                |                       | (2,310)             |  | -                   |            | (2,310)          |            | (361,367)        |
|  |                | -                |                   | -                |           | -                |          | -                 |                       | -                |                       | -                   |  | -                   |            | -                |            | -                |
|  |                | <b>27,100</b>    |                   | <b>-</b>         |           | <b>46,673</b>    |          | <b>113,708</b>    |                       | <b>825,317</b>   |                       | <b>2,364,775</b>    |  | <b>40,254</b>       |            | <b>3,417,827</b> |            | <b>3,281,834</b> |
|  |                | -                |                   | 5,487            |           | 45,833           |          | 127,473           |                       | 1,480,658        |                       | 1,659,451           |  | -                   |            | 1,659,451        |            | 1,781,191        |
|  |                | -                |                   | 1,311            |           | 15,469           |          | 192,217           |                       | 49,410           |                       | 258,407             |  | -                   |            | 258,407          |            | 58,596           |
|  |                | -                |                   | -                |           | -                |          | -                 |                       | (2,310)          |                       | (2,310)             |  | -                   |            | (2,310)          |            | (180,336)        |
|  |                | -                |                   | 6,798            |           | 61,302           |          | 319,690           |                       | 1,527,758        |                       | 1,915,548           |  | -                   |            | 1,915,548        |            | 1,659,451        |
|  |                | <b>\$ 27,100</b> |                   | <b>\$ 39,875</b> |           | <b>\$ 52,406</b> |          | <b>\$ 837,017</b> |                       | <b>\$ 40,254</b> |                       | <b>\$ 1,502,279</b> |  | <b>\$ 1,622,383</b> |            |                  |            |                  |

assets received in 2018: \$ -  
at nominal value in 2018 are:  
ent \$ -  
ized in 2018: \$ -  
nts \$ -

DUCK LAKE NO. 463  
Tangible Capital Assets by Function

Schedule 7

|            | 2018            |                        |                            |                                     |                           |                         |                   | 2017<br>Total       |                     |
|------------|-----------------|------------------------|----------------------------|-------------------------------------|---------------------------|-------------------------|-------------------|---------------------|---------------------|
|            | General<br>2017 | Protective<br>Services | Transportation<br>Services | Environmental<br>& Public<br>Health | Planning &<br>Development | Recreation &<br>Culture | Water &<br>Sewer  |                     |                     |
|            | \$ 34,516       | \$ 67,828              | \$ 2,603,723               | \$ -                                | \$ -                      | \$ -                    | \$ 575,767        | \$ 3,281,834        | \$ 3,199,864        |
|            | -               | 40,254                 | 56,428                     | -                                   | -                         | 28,444                  | 13,177            | 138,303             | 443,337             |
|            | -               | -                      | -                          | -                                   | -                         | -                       | (2,310)           | (2,310)             | (361,367)           |
| <b>ing</b> | <b>34,516</b>   | <b>108,082</b>         | <b>2,660,151</b>           | <b>-</b>                            | <b>-</b>                  | <b>28,444</b>           | <b>586,634</b>    | <b>3,417,827</b>    | <b>3,281,834</b>    |
| <b>ost</b> |                 |                        |                            |                                     |                           |                         |                   |                     |                     |
|            | 3,918           | 39,002                 | 1,447,363                  | -                                   | -                         | -                       | 169,168           | 1,659,451           | 1,781,191           |
|            | 377             | 13,053                 | 231,130                    | -                                   | -                         | -                       | 13,847            | 258,407             | 58,596              |
| <b>n</b>   | <b>-</b>        | <b>-</b>               | <b>-</b>                   | <b>-</b>                            | <b>-</b>                  | <b>-</b>                | <b>(2,310)</b>    | <b>(2,310)</b>      | <b>(180,336)</b>    |
|            | 4,295           | 52,055                 | 1,678,493                  | -                                   | -                         | -                       | 180,705           | 1,915,548           | 1,659,451           |
| <b>\$</b>  | <b>30,221</b>   | <b>\$ 56,027</b>       | <b>\$ 981,658</b>          | <b>\$ -</b>                         | <b>\$ -</b>               | <b>\$ 28,444</b>        | <b>\$ 405,929</b> | <b>\$ 1,502,279</b> | <b>\$ 1,622,383</b> |

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463****Consolidated Schedule of Accumulated Surplus**

Year Ended December 31, 2018

Schedule 8

|  | 2017                | Changes           | 2018                |
|--|---------------------|-------------------|---------------------|
| <b>UNAPPROPRIATED SURPLUS</b>                    | <b>\$ 375,845</b>   | <b>\$ 396,222</b> | <b>\$ 772,067</b>   |
| <b>APPROPRIATED RESERVES</b>                     |                     |                   |                     |
| Machinery and Equipment                          | 33,087              | -                 | 33,087              |
| Public Reserve                                   | 68,013              | 3,722             | 71,735              |
| Capital Trust                                    | 5                   | -                 | 5                   |
| Utility  | -                   | -                 | -                   |
| Other (New Deal Gas Tax Reserve)                 | 118,005             | (56,999)          | 61,006              |
| <b>Total Appropriated</b>                        | <b>219,110</b>      | <b>(53,277)</b>   | <b>165,833</b>      |
| <b>ORGANIZED HAMLETS</b>                         |                     |                   |                     |
| Organized Hamlet of MacDowall                    | 41,341              | 113,168           | 154,509             |
| <b>Total Organized Hamlets</b>                   | <b>41,341</b>       | <b>113,168</b>    | <b>154,509</b>      |
| <b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b> |                     |                   |                     |
| Tangible capital assets (Schedule 6)             | 1,622,383           | (120,104)         | 1,502,279           |
| Less: Related debt                               | (49,190)            | (146,041)         | (195,231)           |
| <b>Net Investment in Tangible Capital Assets</b> | <b>1,573,193</b>    | <b>(266,145)</b>  | <b>1,307,048</b>    |
| <b>Total Accumulated Surplus</b>                 | <b>\$ 2,209,489</b> | <b>\$ 189,968</b> | <b>\$ 2,399,457</b> |

PROPERTY CLASS

|  | Agriculture   | Residential   | Residential Condominium | Seasonal Residential | Commercial & Industrial | Potash Mine(s) | Total          |
|--|---------------|---------------|-------------------------|----------------------|-------------------------|----------------|----------------|
| Amount                                       | \$ 48,047,090 | \$ 60,752,119 | \$ -                    | \$ -                 | \$ 732,600              | \$ -           | \$ 109,531,809 |
|  | 48,047,090    | 60,752,119    | -                       | -                    | 732,600                 | -              | 109,531,809    |
| (generated for each property class)          | 1.0000        | 0.6800        | -                       | -                    | 3.0000                  | -              | -              |
| (base and/or minimum tax and special levies) | -             | 333,873       | -                       | -                    | 3,850                   | -              | 337,723        |
|  | \$ 300,294    | \$ 532,880    | \$ -                    | \$ -                 | \$ 15,739               | \$ -           | \$ 848,913     |

MILLS

|        |
|--------|
| 7.7504 |
| 2.9544 |
| -      |
| 6.2500 |

the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority)

**RURAL MUNICIPALITY OF DUCK LAKE NO. 463****Schedule of Council Remuneration**

Year Ended December 31, 2018

Schedule 10

|                 | <b>Name</b>     | <b>Remuneration</b> | <b>Reimbursed<br/>Costs</b> | <b>Total</b>     |
|-----------------|-----------------|---------------------|-----------------------------|------------------|
| <b>Position</b> |                 |                     |                             |                  |
| <b>Reeve</b>    | Remi Martin     | \$ 805              | \$ 295                      | \$ 1,100         |
| Councillor      | Frank Pelletier | 2,755               | 797                         | <b>3,552</b>     |
| Councillor      | Stan Neufeld    | 3,280               | 1,102                       | <b>4,382</b>     |
| Councillor      | Marcel Perrin   | 2,785               | 432                         | <b>3,217</b>     |
| Councillor      | Lois McCormick  | 2,685               | 1,958                       | <b>4,643</b>     |
| Councillor      | Tyler Smith     | 1,725               | 513                         | <b>2,238</b>     |
| Councillor      | Paul Allman     | 2,955               | 2,171                       | <b>5,126</b>     |
| <b>Total</b>    |                 | <b>\$ 16,990</b>    | <b>\$ 7,268</b>             | <b>\$ 24,258</b> |