

**R. M. of Big Quill No. 308**  
**CONSOLIDATED FINANCIAL STATEMENTS**  
**Year Ended December 31, 2020**

# **R. M. of Big Quill No. 308**

Wynyard, Saskatchewan

December 31, 2020

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## **Table of Contents**

	Page
Management's Responsibility	1
Independent Auditors' Report	2-3
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Cash Flow	7
Notes to Consolidated Financial Statements	8-16
Consolidated Schedule of Taxes and Other Unconditional Revenue	17
Consolidated Schedule of Operating and Capital Revenue by Function	18-19
Total Expenses by Function	20-21
Consolidated Schedule of Segment Disclosure by Function	22-23
Consolidated Schedule of Tangible Capital Assets by Object	24
Consolidated Schedule of Tangible Capital Assets by Function	25
Consolidated Schedule of Accumulated Surplus	26
Schedule of Mill Rates and Assessments	27
Schedule of Council Remuneration	28



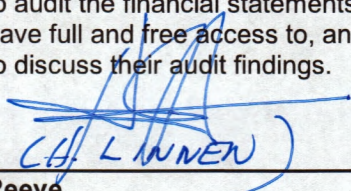
### Management's Responsibility

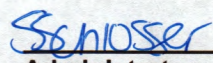
The municipality's management is responsible for the preparation and presentation of the accompanying financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods,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

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

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

Baker Tilly SK LLP, an independent firm of chartered professional accountants, is appointed by the council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the council and management to discuss their audit findings.

  
C. L. LINNEN  
Reeve

  
Schiesser  
Administrator



## **Independent Auditors' Report**

To the Council  
R. M. of Big Quill No. 308

### *Qualified Opinion*

We have audited the consolidated financial statements of R. M. of Big Quill No. 308, (the municipality), which comprise the consolidated Statement of Financial Position as at December 31, 2020 and the consolidated Statements of Operations, Changes in Net Financial Assets and Cash Flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the 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 consolidated financial position of the municipality as at December 31, 2020, and results of its operations and its consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards.

### *Basis for Qualified Opinion*

The municipality is contingently liable for the landfill closure and post-closure care requirements as defined in accordance with the Environmental Act. These costs include final covering and landscaping of the landfill, pumping the grounds, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The Municipality is unable to determine a reasonable estimate of the liability at this time and, as such, one has not been recorded.

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 these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

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

Council is responsible for overseeing the municipality's financial reporting process.



### *Auditors' Responsibilities for the Audit of the Consolidated Financial Statements*

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional 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 obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our 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.

**Baker Tilly SK LLP**

*Baker Tilly SK LLP*

Yorkton, SK  
March 17, 2021

**R. M. of Big Quill No. 308**

Wynyard, Saskatchewan

Statement 1

Consolidated Statement of Financial Position as at December 31, 2020

	2020	2019
<b>Assets</b>		
<b>Financial Assets</b>		
Cash and temporary investments - note 2	1,652,996	1,352,525
Taxes receivable - municipal - note 3	44,088	57,705
Other accounts receivable - note 4	52,014	63,271
Land for resale - note 5	100	32
Long-term investments - note 7	585,862	584,365
<b>Total Financial Assets</b>	<u>2,335,060</u>	<u>2,057,898</u>
<b>Liabilities</b>		
Accounts payable	86,846	95,718
Deferred revenue - note 9	77,661	123,612
<b>Total Liabilities</b>	<u>164,507</u>	<u>219,330</u>
<b>Net Financial Assets</b>	<u>2,170,553</u>	<u>1,838,568</u>
<b>Non-Financial Assets</b>		
Tangible capital assets - schedules 6 and 7	4,593,993	4,641,438
Prepayments and deferred charges	5,631	105
Stock and supplies	501,946	434,499
<b>Total Non-Financial Assets</b>	<u>5,101,570</u>	<u>5,076,042</u>
<b>Accumulated Surplus - schedule 8</b>	<u>\$ 7,272,123</u>	<u>\$ 6,914,610</u>

Approved on behalf of the council:

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Reeve

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Councillor

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Consolidated Statement of Operations  
For the year ended December 31, 2020

Statement 2

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Revenues</b>			
Taxes and other unconditional revenue - schedule 1	1,318,150	1,350,637	1,282,375
Fees and charges - schedules 4 and 5	58,420	165,829	98,025
Conditional grants - schedules 4 and 5	118,500	86,400	95,125
Tangible capital asset sales - gain - schedules 4 and 5		( 3,552)	
Land sales - gain - schedules 4 and 5		4,860	
Investment income and commissions - schedules 4 and 5	20,000	22,672	32,748
<b>Total Revenue</b>	<u>1,515,070</u>	<u>1,626,846</u>	<u>1,508,273</u>
<b>Expenses - schedule 3</b>			
General government services	226,240	203,856	206,729
Protective services	62,150	72,195	83,460
Transportation services	1,139,520	1,064,127	944,989
Environmental and public health services	68,380	66,863	79,990
Planning and development services	14,750	10,706	11,491
Recreation and cultural services	33,200	22,457	10,549
<b>Total Expenses</b>	<u>1,544,240</u>	<u>1,440,204</u>	<u>1,337,208</u>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	( 29,170)	186,642	171,065
Provincial/Federal Capital Grants and Contributions - schedules 4 and 5	<u>31,510</u>	<u>170,871</u>	<u>20,133</u>
<b>Surplus of Revenue over Expenses</b>	2,340	357,513	191,198
<b>Accumulated Surplus, Beginning of Year</b>	<u>6,914,610</u>	<u>6,914,610</u>	<u>6,723,412</u>
<b>Accumulated Surplus, End of Year</b>	<u>\$ 6,916,950</u>	<u>\$ 7,272,123</u>	<u>\$ 6,914,610</u>

*The notes to consolidated financial statements are an integral part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**Consolidated Statement of Change in Net Financial Assets  
For the year ended December 31, 2020

Statement 3

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Surplus</b>	<u>2,340</u>	<u>357,513</u>	<u>191,198</u>
(Acquisition) of tangible capital assets		( 255,088)	( 63,192)
Amortization of tangible capital assets		298,981	292,705
Loss on the disposal of tangible capital assets		<u>3,552</u>	
<b>Surplus of Capital Expenses over Expenditures</b>	<u>0</u>	<u>47,445</u>	<u>229,513</u>
(Acquisition) of supplies inventories		( 67,447)	( 140,396)
(Acquisition) of prepaid expense		( 5,526)	
Use of prepaid expense			<u>61</u>
<b>Surplus (Deficit) of Expenses of Other Non-Financial over Expenditures</b>	<u>0</u>	<u>( 72,973)</u>	<u>( 140,335)</u>
<b>Increase in Net Financial Assets</b>	<u>2,340</u>	<u>331,985</u>	<u>280,376</u>
Net Financial Assets, beginning of year	<u>1,838,568</u>	<u>1,838,568</u>	<u>1,558,192</u>
<b>Net Financial Assets, End of Year</b>	<u>\$ 1,840,908</u>	<u>\$ 2,170,553</u>	<u>\$ 1,838,568</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*



**R. M. of Big Quill No. 308**  
Consolidated Statement of Cash Flow  
For the year ended December 31, 2020

Statement 4

	2020	2019
<b>Cash Provided by (used for) the Following Activities</b>		
<b>Operating:</b>		
<b>Surplus</b>	357,513	191,198
Amortization	298,981	292,705
Loss on disposal of tangible capital assets	<u>3,552</u>	
	660,046	<u>483,903</u>
<b>Change in Assets/Liabilities</b>		
Taxes receivable - municipal	13,617	9,820
Other receivables	11,257	( 44,373)
Land for resale	( 68)	
Accounts payable and accrued liabilities	( 8,872)	81,827
Deferred revenue	( 45,951)	52,750
Stock and supplies for use	( 67,447)	( 140,396)
Prepayments and deferred charges	<u>( 5,526)</u>	<u>61</u>
<b>Cash Provided by Operating Transactions</b>	<u>557,056</u>	<u>443,592</u>
<b>Capital:</b>		
Acquisition of capital assets	<u>( 255,088)</u>	<u>( 63,192)</u>
<b>Investing:</b>		
Proceeds on disposal of long-term investments	164,833	69
Additions to long-term investments	<u>( 166,330)</u>	<u>( 473,502)</u>
<b>Cash Provided by (Applied to) Investing Transactions</b>	<u>( 1,497)</u>	<u>( 473,433)</u>
<b>Change in Cash and Temporary Investments During the Year</b>	300,471	( 93,033)
Cash and temporary investments, beginning of year	<u>1,352,525</u>	<u>1,445,558</u>
<b>Cash and Temporary Investments, End of Year</b>	<u>\$ 1,652,996</u>	<u>\$ 1,352,525</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies**

The consolidated financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies are as follows:

**(a) Basis of accounting**

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

**(b) 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:

<b>Entity</b>	<b>Basis of Recording</b>
Wynyard and District Fire Association	Proportionate consolidation
Wynyard Memorial Airport Board	Proportionate consolidation
Wynyard and District Vet Services	Proportionate consolidation

All inter-organizational transactions and balances have been eliminated.

**(c) Collection of funds for other authorities**

Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.

**(d) 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 are 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:

- (i) the transfers are authorized;
- (ii) any eligibility criteria have been met; and
- (iii) a reasonable estimate of the amount 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.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies - continued**

(e) 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.

(f) Net financial assets

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

(g) Non-financial assets

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

(h) Appropriated reserves

Reserves are established at the discretion of council to designate surplus for future operating and capital transactions. Amounts so designated are described on schedule 8.

(i) Investments

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with maturity dates longer than three months have been classified as other long-term investments concurrent with the nature of the investment. The long-term investments in the Saskatchewan Association of Urban Municipalities Self-Insurance Fund are accounted for on the equity basis.

(j) Inventories

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the first in first out method. Net realizable value is the estimated selling price in the ordinary course of business.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies - continued**

**(k) Tangible capital assets**

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed in schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<b>General Assets</b>	<b>Useful Life</b>
Land	Indefinite
Land improvements	5 to 20 years
Buildings	10 to 50 years
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Linear assets	30 to 75 years

**(l) Government contributions**

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

**(m) 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.

**(n) Capitalization of interest**

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

**(o) Leases**

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

**(p) Landfill liability**

The R. M. of Big Quill No. 308 maintains a waste disposal site. The Municipality is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies - continued**

**(q) 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.

**(r) 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. Penalties on overdue taxes are recorded in the period levied.

All other revenue is recorded when received, or receivable, collection is likely, and the amount can be reasonably determined.

**(s) Measurement uncertainty**

The preparation of financial statements in conformity with Canadian Public Sector Accounting Standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The opening asset costs of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

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



**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies - continued**

**(t) 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.

**(u) Budget information**

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on June 10, 2020.

**(v) 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:

- (i) An environmental standard exists;
- (ii) Contamination exceeds the environmental standard;
- (iii) The municipality:
  - a) Is directly responsible; or
  - b) Accepts responsibility;
- (iv) It is expected that future economic benefits will be given up; and
- (v) A reasonable estimate of the amount can be made.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**1. Significant Accounting Policies - continued**

**(w) New standards and amendments to standards**

Effective for fiscal years beginning on or after April 1, 2022:

PS 1201 Financial statement presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of remeasurement gains and losses separate from the statement of operations arising from the remeasurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign currency translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of remeasurement gains and losses.

PS 3041 Portfolio investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments, and clarification is given for the derecognition of financial liabilities.

PS 3280 Asset retirement obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing solid waste landfill closure and post-closure liability section PS 3270 will be withdrawn.

Effective for fiscal years beginning on or after April 1, 2023:

PS 3400 Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The extent of the impact on adoption of these future standards is not known at this time.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

	2020	2019
<b>2. Cash and Temporary Investments</b>		
Cash	\$ 1,652,996	\$ 1,352,525
Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.		
<b>3. Taxes and Grants In Lieu Receivable</b>		
Municipal - current	36,608	55,096
Municipal - arrears	7,480	3,389
	<u>44,088</u>	<u>58,485</u>
Less: Allowance for uncollectibles	0	0
Total municipal taxes receivable	<u>44,088</u>	<u>58,485</u>
School - current	9,674	15,510
School - arrears	3,249	2,423
Total school taxes receivable	<u>12,923</u>	<u>17,933</u>
Other	<u>3,375</u>	<u>1,504</u>
Total taxes and grants in lieu receivable	60,386	77,922
Less: Taxes receivable to be collected on behalf of other organizations	<u>16,298</u>	<u>20,217</u>
<b>Municipal and Grants In Lieu Taxes Receivable</b>	<u>\$ 44,088</u>	<u>\$ 57,705</u>
<b>4. Other Accounts Receivable</b>		
Federal government	9,162	9,162
Provincial government		31,338
Trade	<u>42,852</u>	<u>22,771</u>
<b>Net Other Accounts Receivable</b>	<u>\$ 52,014</u>	<u>\$ 63,271</u>
<b>5. Land for Resale</b>		
Tax title property	2,618	2,692
Less: Allowance for market value adjustment	<u>2,518</u>	<u>2,660</u>
<b>Total Land for Resale</b>	<u>\$ 100</u>	<u>\$ 32</u>

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

	2020	2019
<b>6. Inventories</b>		
Inventories are comprised of the following:		
Gravel	475,049	401,559
Other	<u>26,897</u>	<u>32,940</u>
	<u>\$ 501,946</u>	<u>\$ 434,499</u>

<b>7. Long-Term Investments</b>		
Sask. Urban Municipalities Assoc. - Self Insurance Fund	87,956	82,708
Other long-term investments	<u>497,906</u>	<u>501,657</u>
	<u>\$ 585,862</u>	<u>\$ 584,365</u>

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

**8. Bank Indebtedness**

Bank indebtedness includes an operating loan amounting to \$275,000 (2019 - \$275,000) and bearing interest at 2.20%.

**9. Deferred Revenue**

	Balance, Beginning of Year	Plus Amount Received	Less Amount Recognized	Balance, End of Year
Gas Tax	123,612	47,259	170,871	
Municipal Economic Enhancement		76,751		76,751
Other		<u>910</u>		<u>910</u>
	<u>\$ 123,612</u>	<u>\$ 124,920</u>	<u>\$ 170,871</u>	<u>\$ 77,661</u>

**10. Long-Term Debt**

The debt limit of the municipality for 2021 is \$1,085,105. 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).

**11. Related Parties**

The consolidated financial statements include transactions with related parties. The municipality is related to the Wynyard Memorial Airport Board, the Wynyard and District Fire Association, and the Wynyard and District Vet Services Board 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.

**R. M. of Big Quill No. 308**  
Notes to Consolidated Financial Statements  
For the year ended December 31, 2020

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**12. Employee Benefit Plans**

The municipality participates in contributory defined benefit pension plan for all of its employees. For defined benefit plans considered to be multi-employer plans, contributions are expensed when they are due and payable. The municipality currently participates in the Municipal Employees Pension Plan.

The contributions by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. The portion of the annual benefit costs and of the asset surpluses (deficits) that are attributable to the municipality cannot be easily determined.

Accordingly, the multi-employer plans are accounted for on the defined contribution basis. No portion of the asset (deficit) surplus of the plan is recognized in these consolidated financial statements. The benefit expense reflected in the consolidated financial statements is equal to the municipality's contributions for the year.

All contributions by employees are matched equally by the employer. The contribution rates were updated on July 1, 2018. Employee contribution rates in effect for the year are as follows:

	<b>2020</b>	<b>2019</b>
General members	9.00 %	9.00 %
Designated members	12.50 %	12.50 %

Contributions to the plan during the year were as follows:

Benefit expense	\$ 26,555	\$ 23,889
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As per the most recently audited consolidated financial statements dated December 31, 2019, the plan surplus is \$658,468,000.

**13. Contingent Liabilities**

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

**14. Impact of COVID-19**

On March 11, 2020, the World Health Organization categorized COVID-19 as a pandemic. The potential economic effects within the municipality's environment and in the global markets, possible disruption in supply chains and measures being introduced at various levels of government to curtail the spread of the virus (such as travel restrictions, closures of non-essential municipal and private operations, imposition of quarantines and social distancing) could have a material impact on the municipality's operations. The extent of this outbreak and related containment measures on the municipality's operations cannot be reliably estimated at this time.



**R. M. of Big Quill No. 308**Consolidated Schedule of Taxes and Other Unconditional Revenue  
For the year ended December 31, 2020

Schedule 1

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Taxes</b>			
General municipal tax levy	958,090	958,099	944,148
Abatements and adjustments	( 2,500)	( 471)	( 5,447)
Discount on current year taxes	( 59,500)	( 61,024)	( 58,148)
Net municipal taxes	<u>896,090</u>	<u>896,604</u>	<u>880,553</u>
Penalties on tax arrears	<u>2,900</u>	<u>2,911</u>	<u>3,246</u>
<b>Total Taxes</b>	<u>898,990</u>	<u>899,515</u>	<u>883,799</u>
<b>Unconditional Grants</b>			
Equalization (revenue sharing)	368,440	368,550	347,880
Safe Restart	<u>          </u>	<u>31,855</u>	<u>          </u>
<b>Total Unconditional Grants</b>	<u>368,440</u>	<u>400,405</u>	<u>347,880</u>
<b>Grants In Lieu of Taxes</b>			
Provincial			
SaskTel	90	3,535	3,514
Fish and Wildlife	4,340	890	890
Local/Other			
Treaty land entitlement	<u>46,290</u>	<u>46,292</u>	<u>46,292</u>
<b>Total Grants In Lieu of Taxes</b>	<u>50,720</u>	<u>50,717</u>	<u>50,696</u>
<b>Total Taxes and Other Unconditional Revenue</b>	<u>\$ 1,318,150</u>	<u>\$ 1,350,637</u>	<u>\$ 1,282,375</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**

Consolidated Schedule of Operating and Capital Revenue by Function Schedule 2-1  
For the year ended December 31, 2020

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>General Government Services</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges			
Custom work	3,400	17,263	3,680
Sale of gravel supplies	9,960	12,126	9,665
Rentals	7,510	7,512	7,879
Vet Board Revenue		2,170	2,905
Licenses and permits	7,300	9,586	9,612
Other	5,450	6,283	7,797
Total Fees and Charges	33,620	54,940	41,538
Land sales - gain		4,860	
Investment income and commissions	20,000	22,672	32,748
Total Other Segmented Revenue	53,620	82,472	74,286
Conditional Grants			
Communities in transition			3,874
Total Conditional Grants	0	0	3,874
<b>Total General Government Services</b>	<b>\$ 53,620</b>	<b>\$ 82,472</b>	<b>\$ 78,160</b>
<b>Protective Services</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges			
Wynyard Fire income - PS		24,833	29,980
Total Other Segmented Revenue	0	24,833	29,980
<b>Total Protective Services</b>	<b>\$ 0</b>	<b>\$ 24,833</b>	<b>\$ 29,980</b>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**

Consolidated Schedule of Operating and Capital Revenue by Function Schedule 2-2  
For the year ended December 31, 2020

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Transportation Services</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges			
Airport revenue		36,620	1,912
Expense recoveries		24,659	
Total Fees and Charges	0	61,279	1,912
Tangible capital asset proceeds		( 3,552)	
Total Other Segmented Revenue	0	57,727	1,912
Designate Road	51,700	51,810	51,700
Total Conditional Grants	51,700	51,810	51,700
<b>Total Operating</b>	51,700	109,537	53,612
<b>Capital</b>			
Conditional Grants			
Gas tax	31,510	170,871	20,133
<b>Total Capital</b>	31,510	170,871	20,133
<b>Total Transportation Services</b>	<u>\$ 83,210</u>	<u>\$ 280,408</u>	<u>\$ 73,745</u>
<b>Environmental and Public Health Services</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and charges			
Donations	22,300	22,377	21,395
Cemetery fees	2,500	2,400	3,200
Total Fees and Charges	24,800	24,777	24,595
Total Other Segmented Revenue	24,800	24,777	24,595
Conditional Grants			
Conditional provincial grant - beaver control			3,185
Conditional provincial grant-rat control	5,500	5,511	5,028
CIT Landfill	61,300	29,079	31,338
Total Conditional Grants	66,800	34,590	39,551
<b>Total Environmental and Public Health Services</b>	<u>\$ 91,600</u>	<u>\$ 59,367</u>	<u>\$ 64,146</u>
<b>Total Operating and Capital Revenue by Function</b>	<u>\$ 228,430</u>	<u>\$ 447,080</u>	<u>\$ 246,031</u>
<b>Summary</b>			
Total Other Segmented Revenue	78,420	189,809	130,773
Total Conditional Grants	118,500	86,400	95,125
Total Capital Grants and Contributions	31,510	170,871	20,133
<b>Total Operating and Capital Revenue by Function</b>	<u>\$ 228,430</u>	<u>\$ 447,080</u>	<u>\$ 246,031</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Total Expenses by Function  
For the year ended December 31, 2020

Schedule 3-1

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>General Government Services</b>			
Council remuneration and travel	49,000	30,604	38,600
Wages and benefits	88,000	86,834	85,028
Professional/Contractual services	15,180	15,175	16,514
Contractual services - other	49,350	50,728	46,055
Utilities	6,300	5,621	5,396
Maintenance, materials and supplies	5,500	3,542	4,112
Amortization	2,340	2,344	2,344
Insurance	10,070	8,950	8,680
Allowance for uncollectibles		( 142)	
Other	500	200	
<b>Total General Government Services</b>	<b>\$ 226,240</b>	<b>\$ 203,856</b>	<b>\$ 206,729</b>
<b>Protective Services</b>			
Police protection			
Professional/Contractual services	42,930	38,641	42,533
Fire protection			
Professional/Contractual services	19,220	14,385	14,789
Maintenance, materials and supplies		14,084	22,671
Amortization		5,085	3,467
<b>Total Protective Services</b>	<b>\$ 62,150</b>	<b>\$ 72,195</b>	<b>\$ 83,460</b>
<b>Transportation Services</b>			
Wages and benefits	303,400	286,844	276,642
Professional/Contractual services	97,150	77,364	63,311
Utilities	11,850	10,593	15,342
Maintenance, materials and supplies	2,500		
Gravel	295,700	254,373	196,860
Machinery costs/fuel/blades	115,600	133,643	94,922
Culverts/drainage	15,000	9,753	11,013
Amortization	298,320	291,551	286,893
Interest		6	6
<b>Total Transportation Services</b>	<b>\$ 1,139,520</b>	<b>\$ 1,064,127</b>	<b>\$ 944,989</b>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Total Expenses by Function  
For the year ended December 31, 2020

Schedule 3-2

	<b>2020 Budget [Note 1(u)]</b>	<b>2020 Actual</b>	<b>2019 Actual</b>
<b>Environmental and Public Health Services</b>			
Wages and benefits	17,530	17,219	17,466
Professional/Contractual services	32,400	31,086	48,957
Maintenance, materials and supplies	7,650	7,758	2,767
Grants and contributions - operating	10,300	10,300	10,300
Council remuneration	<u>500</u>	<u>500</u>	<u>500</u>
<b>Total Environmental and Public Health Services</b>	<u>\$ 68,380</u>	<u>\$ 66,863</u>	<u>\$ 79,990</u>
<b>Planning and Development Services</b>			
Wages and benefits	3,500	3,500	3,500
Professional/Contractual services	7,100	6,319	7,001
Utilities	650	506	543
Maintenance, materials and supplies	<u>3,500</u>	<u>381</u>	<u>447</u>
<b>Total Planning and Development Services</b>	<u>\$ 14,750</u>	<u>\$ 10,706</u>	<u>\$ 11,491</u>
<b>Recreation and Cultural Services</b>			
Professional/Contractual services	7,200	7,182	7,049
Grants and contributions - operating	<u>26,000</u>	<u>15,275</u>	<u>3,500</u>
<b>Total Recreation and Cultural Services</b>	<u>\$ 33,200</u>	<u>\$ 22,457</u>	<u>\$ 10,549</u>
<b>Total Expenses by Function</b>	<u>\$ 1,544,240</u>	<u>\$ 1,440,204</u>	<u>\$ 1,337,208</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*



# R. M. of Big Quill No. 308

Consolidated Schedule of Segment Disclosure by Function  
For the year ended December 31, 2020

Schedule 4

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Revenues - schedule 2</b>								
Fees and charges	54,940	24,833	61,279	24,777				165,829
Tangible capital asset sales - gain (loss)			( 3,552)					( 3,552)
Land sales - gain	4,860							4,860
Investment income and commissions	22,672							22,672
Grants - conditional			51,810	34,590				86,400
Grants - capital			170,871					170,871
<b>Total Revenues</b>	<b>82,472</b>	<b>24,833</b>	<b>280,408</b>	<b>59,367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>447,080</b>
<b>Expenses - schedule 3</b>								
Wages and benefits	86,834		286,844	17,219	3,500			394,397
Professional/contractual services	96,507	53,026	77,364	31,086	6,319	7,182		271,484
Utilities	5,621		10,593		506			16,720
Maintenance materials and supplies	3,542	14,084	254,373	7,758	381			280,138
Machinery costs/fuel/blades			133,643					133,643
Culverts/drainage			9,753					9,753
Grants and contributions				10,800		15,275		26,075
Amortization	2,344	5,085	291,551					298,980
Insurance	8,950							8,950
Interest			6					6
Allowance for uncollectibles	( 142)							( 142)
Other	200							200
<b>Total Expenses</b>	<b>203,856</b>	<b>72,195</b>	<b>1,064,127</b>	<b>66,863</b>	<b>10,706</b>	<b>22,457</b>	<b>0</b>	<b>1,440,204</b>
<b>Surplus (Deficit) by Function</b>	<b>\$( 121,384)</b>	<b>\$( 47,362)</b>	<b>\$( 783,719)</b>	<b>\$( 7,496)</b>	<b>\$( 10,706)</b>	<b>\$( 22,457)</b>	<b>\$ 0</b>	<b>( 993,124)</b>
Taxation and other unconditional revenue - schedule 1								<u>1,350,637</u>
<b>Net Surplus</b>								<u>\$ 357,513</u>

The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.

# R. M. of Big Quill No. 308

Consolidated Schedule of Segment Disclosure by Function  
For the year ended December 31, 2019

Schedule 5

	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Utilities Services	Total
<b>Revenues - schedule 2</b>								
Fees and charges	41,538	29,980	1,912	24,595				98,025
Investment income and commissions	32,748							32,748
Grants - conditional	3,874		51,700	39,551				95,125
Grants - capital			20,133					20,133
<b>Total Revenues</b>	<u>78,160</u>	<u>29,980</u>	<u>73,745</u>	<u>64,146</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>246,031</u>
<b>Expenses - schedule 3</b>								
Wages and benefits	85,028		276,642	17,466	3,500			382,636
Professional/contractual services	101,169	57,322	63,311	48,957	7,001	7,049		284,809
Utilities	5,396		15,342		543			21,281
Maintenance materials and supplies	4,112	22,671	196,860	2,767	447			226,857
Machinery costs/fuel/blades			94,922					94,922
Culverts/drainage			11,013					11,013
Grants and contributions				10,800		3,500		14,300
Amortization	2,344	3,467	286,893					292,704
Insurance	8,680							8,680
Interest			6					6
<b>Total Expenses</b>	<u>206,729</u>	<u>83,460</u>	<u>944,989</u>	<u>79,990</u>	<u>11,491</u>	<u>10,549</u>	<u>0</u>	<u>1,337,208</u>
<b>Surplus (Deficit) by Function</b>	<u>\$ ( 128,569)</u>	<u>\$ ( 53,480)</u>	<u>\$ ( 871,244)</u>	<u>\$ ( 15,844)</u>	<u>\$ ( 11,491)</u>	<u>\$ ( 10,549)</u>	<u>\$ 0</u>	<u>( 1,091,177)</u>
Taxation and other unconditional revenue - schedule 1								<u>1,282,375</u>
<b>Net Surplus</b>								<u>\$ 191,198</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Consolidated Schedule of Tangible Capital Assets by Object  
For the year ended December 31, 2020

Schedule 6

	2020							2019
	General Assets					Infrastruct. Assets	General/ Infrastruct. Assets under Constr.	Total
	Land	Land Improve.	Buildings	Vehicles	Machinery & Equipment	Linear Assets		Total
Asset Cost								
Opening Asset Cost	89,220	0	241,872	44,650	2,177,643	8,800,374	0	11,353,759
Additions during the year			17,757		27,303	210,028		255,088
Disposals and write-downs during the year					( 14,207)			( 14,207)
Closing Asset Costs	<u>89,220</u>	<u>0</u>	<u>259,629</u>	<u>44,650</u>	<u>2,190,739</u>	<u>9,010,402</u>	<u>0</u>	<u>11,594,640</u>
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	0	0	126,387	26,790	694,163	5,864,981	0	6,712,321
Add: Amortization taken			5,093	4,465	118,993	170,430		298,981
Less: Accumulated amortization on disposals					10,655			10,655
Closing Accumulated Amortization Costs	<u>0</u>	<u>0</u>	<u>131,480</u>	<u>31,255</u>	<u>802,501</u>	<u>6,035,411</u>	<u>0</u>	<u>7,000,647</u>
Net Book Value	<u>\$ 89,220</u>	<u>\$ 0</u>	<u>\$ 128,149</u>	<u>\$ 13,395</u>	<u>\$ 1,388,238</u>	<u>\$ 2,974,991</u>	<u>\$ 0</u>	<u>\$ 4,593,993</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

# R. M. of Big Quill No. 308

Consolidated Schedule of Tangible Capital Assets by Function  
For the year ended December 31, 2020

Schedule 7

	2020							2019
	General Government	Protective Services	Transport. Services	Environ. & Public Health	Planning & Develop.	Rec. & Culture	Water & Sewer	Total
Asset Cost								
Opening Asset Cost	170,006	50,173	11,118,906	14,674	0	0	0	11,353,759
Additions during the year		5,997	249,091					255,088
Disposals and write-downs during the year			( 14,207)					( 14,207)
Closing Asset Costs	170,006	56,170	11,353,790	14,674	0	0	0	11,594,640
Accumulated Amortization Cost								
Opening Accumulated Amortization costs	78,829	5,268	6,628,224	0	0	0	0	6,712,321
Add: Amortization taken	2,344	5,085	291,552					298,981
Less: Accumulated amortization on disposals			10,655					10,655
Closing Accumulated Amortization Costs	81,173	10,353	6,909,121	0	0	0	0	7,000,647
Net Book Value	\$ 88,833	\$ 45,817	\$ 4,444,669	\$ 14,674	\$ 0	\$ 0	\$ 0	\$ 4,593,993

The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.

**R. M. of Big Quill No. 308**  
Consolidated Schedule of Accumulated Surplus  
For the year ended December 31, 2020

Schedule 8

	2019	Changes	2020
<b>Unappropriated Surplus</b>	<u>1,681,757</u>	<u>329,045</u>	<u>2,010,802</u>
<b>Appropriated Surplus</b>			
Machinery and equipment			
Office equipment	<u>361,499</u>	<u>0</u>	<u>361,499</u>
Other			
Dafoe	181,823	69,898	251,721
Copeland Cemetery	3,976	390	4,366
North Conservation	3,675		3,675
Pleasantview Cemetery	15,392	( 2,264)	13,128
Big Quill Bull Club	390	220	610
Kandahar	<u>24,660</u>	<u>7,669</u>	<u>32,329</u>
	<u>229,916</u>	<u>75,913</u>	<u>305,829</u>
<b>Total Appropriated</b>	<u>591,415</u>	<u>75,913</u>	<u>667,328</u>
<b>Net Investments in Tangible Capital Assets</b>			
Tangible capital assets - schedule 6	<u>4,641,438</u>	<u>( 47,445)</u>	<u>4,593,993</u>
<b>Net Investment in Tangible Capital Assets</b>	<u>4,641,438</u>	<u>( 47,445)</u>	<u>4,593,993</u>
<b>Total Accumulated Surplus</b>	<u>\$ 6,914,610</u>	<u>\$ 357,513</u>	<u>\$ 7,272,123</u>

*The notes to consolidated financial statements are an integral  
part of these consolidated financial statements.*

**R. M. of Big Quill No. 308**  
Schedule of Mill Rates and Assessments  
For the year ended December 31, 2020

Schedule 9

	<b>Property Class</b>					<b>Total</b>
	<b>Agriculture</b>	<b>Residential</b>	<b>Residential Condominium</b>	<b>Seasonal Residential</b>	<b>Commercial &amp; Industrial</b>	<b>Potash Mine(s)</b>
Taxable Assessment	101,219,075	7,807,025			11,495,200	120,521,300
Regional Park Assessment						
Total Assessment						120,521,300
Mill Rate Factor(s)	1	1			1.3300	
Total Base/Minimum Tax (generated for each property class)						
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	769,304	60,143			128,652	958,099
<b>Mill Rates:</b>	<b>Mills</b>					
Average Municipal*	7.9496					
Average School*	2.1000					
Uniform Municipal Mill Rate	7.6000					
Uniform Municipal Mill Rate - Dafoe	10.0000					

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

**R. M. of Big Quill No. 308**  
Schedule of Council Remuneration  
For the year ended December 31, 2020

Schedule 10

<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Ernie Hall	3,900	807	4,707
Howie Linnen	6,775	1,953	8,728
Hart Lowenberger	3,025	952	3,977
Daryl Blyth	2,800	792	3,592
Dale Kucey	<u>5,000</u>	<u>1,380</u>	<u>6,380</u>
	<u>\$ 21,500</u>	<u>\$ 5,884</u>	<u>\$ 27,384</u>