

Rural Municipality of Birch Hills No. 460

December 31, 2020

Ingram & Yeadon Accountants

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INDEPENDENT AUDITORS' REPORT

To the Reeve and Council of the Rural Municipality of Birch Hills No 460

Report on the Audit of the Financial Statements

Opinion

We have audited the financial statements of the Rural Municipality of Birch Hills No 460, 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 the notes to the financial statements, including a summary of significant accounting policies.

In our opinion the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Birch Hills No 460 as at December 31, 2020, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We have conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Rural Municipality of Birch Hills No 460 in accordance with ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

In preparing the financial statements, management is responsible for assessing the Rural Municipality of Birch Hills No 460's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Rural Municipality of Birch Hills No 460 or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Rural Municipality of Birch Hills No 460's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than from one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Rural Municipality of Birch Hills No 460's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Rural Municipality of Birch Hills No 460's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Rural Municipality of Birch Hills No 460 to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Melfort, Saskatchewan

Date of Approval: April 14, 2021



Ingram and Yeadon Accountants

Management's Responsibility

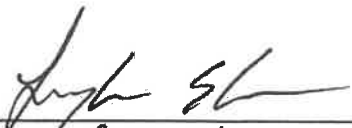
To the Ratepayers of the Rural Municipality of Birch Hills No. 460:

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

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

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

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



Receiver (Deputy)



Administrator

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	896,687	918,259
Taxes Receivable - Municipal (Note 3)	65,636	77,298
Other Accounts Receivable (Note 4)	73,183	29,128
Land for Resale (Note 5)	-	11,232
Long-Term Investments (Note 6)	127,808	122,960
Debt Charges Recoverable		
Other		
Total Financial Assets	1,163,314	1,158,877
LIABILITIES		
Bank Indebtedness		
Accounts Payable	48,087	73,708
Accrued Liabilities Payable		
Deposits		
Deferred Revenue	3,069	1,871
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-Term Debt (Note 9)	72,735	247,560
Lease Obligations		
Total Liabilities	123,891	323,139
NET FINANCIAL ASSETS (DEBT)	1,039,423	835,738
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	2,468,848	2,361,007
Prepayments and Deferred Charges	22	145
Stock and Supplies	4,303	28,819
Other		
Total Non-Financial Assets	2,473,173	2,389,971
Accumulated Surplus (Deficit) (Schedule 8)	3,512,596	3,225,709

The accompanying notes and schedules are integral part of these financial statements.

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	1,278,200	1,297,803	1,290,294
Fees and Charges (Schedule 4, 5)	87,560	171,229	119,984
Conditional Grants (Schedule 4, 5)	9,630	11,372	8,788
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	37,100	(5,533)
Land Sales - Gain (Schedule 4, 5)	-	(11,043)	-
Investment Income and Commissions (Schedule 4, 5)	10,450	6,136	17,678
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	1,385,840	1,512,597	1,431,211
EXPENSES			
General Government Services (Schedule 3)	315,160	285,559	307,422
Protective Services (Schedule 3)	66,070	76,486	85,528
Transportation Services (Schedule 3)	944,950	929,217	885,050
Environmental and Public Health Services (Schedule 3)	24,000	20,949	21,908
Planning and Development Services (Schedule 3)	1,200	2,325	1,947
Recreation and Cultural Services (Schedule 3)	34,090	42,512	39,900
Utility Services (Schedule 3)	67,380	67,809	63,221
Restructurings (Schedule 5)	-	-	-
Total Expenses	1,452,850	1,424,857	1,404,976
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(67,010)	87,740	26,235
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	88,920	199,142	82,271
Surplus (Deficit) of Revenues over Expenses	21,910	286,882	108,506
Accumulated Surplus (Deficit), Beginning of Year	3,225,714	3,225,714	3,117,208
Accumulated Surplus (Deficit), End of Year	3,247,624	3,512,596	3,225,714

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	21,910	286,882	108,506
(Acquisition) of tangible capital assets		(332,179)	(422,065)
Amortization of tangible capital assets	195,500	224,338	195,547
Proceeds on disposal of tangible capital assets		37,100	80,550
Loss (gain) on the disposal of tangible capital assets		(37,100)	5,533
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital expenses over expenditures	195,500	(107,841)	(140,435)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense			
Consumption of supplies inventory		24,516	87,334
Use of prepaid expense		123	
Surplus (Deficit) of expenses of other non-financial over expenditures	-	24,639	87,334
Increase/Decrease in Net Financial Assets	217,410	203,680	55,405
Net Financial Assets (Debt) - Beginning of Year	835,743	835,743	780,338
Net Financial Assets (Debt) - End of Year	1,053,153	1,039,423	835,743

Rural Municipality of Birch Hills No. 460
Consolidated Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	286,882	108,506
Amortization	224,338	195,547
Loss (gain) on disposal of tangible capital assets	(37,100)	5,533
	474,120	309,586
Change in assets/liabilities		
Taxes Receivable - Municipal	11,662	59,295
Other Receivables	(44,055)	(9,531)
Land for Resale	11,232	(11,232)
Other Financial Assets		
Accounts and accrued liabilities payable	(25,621)	23,206
Deposits		
Deferred Revenue	1,198	(2,379)
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and supplies for use	24,516	87,334
Prepayments and Deferred Charges	123	-
Other		
Cash provided by operating transactions	453,175	456,279
Capital:		
Acquisition of capital assets	(332,179)	(422,065)
Proceeds from the disposal of capital assets	37,100	80,550
Other capital		
Cash applied to capital transactions	(295,079)	(341,515)
Investing:		
Long-term investments	(4,848)	(6,993)
Other investments		
Cash provided by (applied to) investing transactions	(4,848)	(6,993)
Financing:		
Debt charges recoverable		
Long-term debt issued	-	150,000
Long-term debt repaid	(174,825)	(158,641)
Other financing		
Cash provided by (applied to) financing transactions	(174,825)	(8,641)
Change in Cash and Temporary Investments during the year	(21,577)	99,130
Cash and Temporary Investments - Beginning of Year	918,264	819,134
Cash and Temporary Investments - End of Year	896,687	918,264

1. Significant accounting policies

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

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

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

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

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

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

1. Significant accounting policies - continued

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	40 Yrs
Vehicles & Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	40 Yrs
Road Network Assets	30 to 75 Yrs

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

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

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

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

- m) **Landfill Liability:** The Rural Municipality of Birch Hills No. 460 does not maintain a waste disposal site.
- n) **Employee Benefit Plans:** Contributions to the Rural Municipality of Birch Hills No. 460's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Rural Municipality of Birch Hills No. 460's obligations are limited to their contributions.
- o) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - The municipality:
 - is directly responsible; or
 - accepts responsibility.
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

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

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

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

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

- t) **New Standards and Amendments to Standards:**

Effective 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 re-measurement gains and losses separate from the statement of operations arising from the re-measurement 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 re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3401, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instrument, 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 re-measurement 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 de-recognition 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 a tangible capital asset 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 PS3270 will be withdrawn.

Effective On or After April 1, 2023:

PS 3400 Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of 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.

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2020

2. Cash and Temporary Investments

	2020	2019
Cash	896,687	918,259
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	896,687	918,259

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

	2020	2019
Municipal - Current	60,511	69,806
- Arrears	8,625	10,992
	69,136	80,798
- Less Allowance for Uncollectibles	(3,500)	(3,500)
Total municipal taxes receivable	65,636	77,298
School - Current	17,601	18,375
- Arrears	2,627	3,454
Total school taxes receivable	20,228	21,829
Other	919	2,695
Total taxes and grants in lieu receivable	86,783	101,822
Deduct taxes receivable to be collected on behalf of other organizations	(21,147)	(24,524)
Total Taxes Receivable - Municipal	65,636	77,298

4. Other Accounts Receivable

	2020	2019
Federal government	19,546	12,681
Provincial government	5,000	
Local government	3,736	3,983
Utility	44,901	12,464
Trade		
Other		
Total Other Accounts Receivable	73,183	29,128
Less Allowance for Uncollectibles		
Net Other Accounts Receivable	73,183	29,128

5. Land for Resale

	2020	2019
Tax Title Property	-	11,232
Allowance for market value adjustment		
Net Tax Title Property	-	11,232
Other Land	-	-
Allowance for market value adjustment		
Net Other Land	-	-
Total Land for Resale	-	11,232

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2020

6. Long-term Investments

	2020	2019
Sask. Assoc of Rural Municipalities - Self Insurance Fund	77,808	72,960
Northern Lights Rail	50,000	50,000
Total Long-term Investments	127,808	122,960

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

7. Authorized Overdraft

The Municipality has available an operating line of credit in the amount of \$500,000 and bearing interest at prime, which was 2.45% at December 31, 2020.

8. 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.

9. Long-term Debt

- a) The debt limit of the municipality is \$1,088,274. 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)).

The following loans are due on demand, as the Municipality has been compliant with the set repayment terms, the loan are recorded as long-term.

General Government: Bank loan repayable monthly payments of \$4,408 including interest at 3.69%, due 2022. The bank loan is secured by borrowing resolution and a general assignment of tax levy and other charges.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2020				121,947
2021	51,064	1,832	52,896	
2022	21,671	369	22,040	
	72,735	2,201	74,936	121,947

Transportation: Bank loan repayable in monthly principal payments of \$8,520 and plus interest at 3.44%, due 2020. The bank loan is secured by borrowing resolution and a general assignment of tax levy and other charges.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2020				99,891
			-	
	-	-	-	99,891

Rural Municipality of Birch Hills No. 460
Notes to the Consolidated Financial Statements
As at December 31, 2020

Transportation: Bank loan repayable in monthly principal payments of \$2,917 and plus interest at 3.19%, due 2020. The bank loan is secured by borrowing resolution and a general assignment of tax levy and other charges.

Future principal repayments are estimated as follows:

	Year	Principal	Interest	Current Total	Prior Year Total
	2020				25,722
		-	-	-	25,722
Total Long-term Debt		72,735	2,201	74,936	247,560

10. Contractual Rights and Obligations

The Municipality has entered into a sales agreement for the purchase of a one way plow in 2021.

The Municipality has entered into a sales agreement for the purchase of a grader in 2021.

The Municipality has a joint cost sharing agreement with the Town of Birch Hills for operations of the Fire Department and Community Hall

11. Pension Plan

The Rural Municipality of Birch Hills No. 460 is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits.

The employees of the Rural Municipality of Birch Hills No. 460 participate in MEPP and contributions are a percentage of salary. The employees contribute 9% (2019 - 9%) to the plan. The Municipality matches all employees contributions. Pension expense for the year was \$25,806 (2019 - \$23,039). The benefits accrued to the Rural Municipality of Birch Hills No. 460 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary and the plan accrual rate.

Based on the latest information available MEPP had a surplus in net assets available for benefits of \$653,944,000 (2018 had a surplus of \$436,236,000). The municipality's portion of this is not readily determinable.

Rural Municipality of Birch Hills No. 460
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	1,045,270	1,044,155	1,046,810
Abatements and adjustments			-
Discount on current year taxes	(41,810)	(44,118)	(45,057)
Net Municipal Taxes	1,003,460	1,000,037	1,001,753
Potash tax share			
Trailer license fees			
Penalties on tax arrears	9,370	4,089	6,792
Special tax levy			
Other			
Total Taxes	1,012,830	1,004,126	1,008,545
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	253,430	279,878	268,876
Organized Hamlet	11,530	11,531	10,633
Other			
Total Unconditional Grants	264,960	291,409	279,509
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas	410	408	380
SPMC - Municipal Share			
Sasktel	-	1,860	1,860
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other			
Total Grants in Lieu of Taxes	410	2,268	2,240
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,278,200	1,297,803	1,290,294

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	1,000	326	572
- Sales of supplies	7,580	9,266	3,494
- Other (Specify):			-
Total Fees and Charges	8,580	9,592	4,066
- Tangible capital asset sales - gain (loss)		(11,043)	
- Land sales - gain		6,136	17,678
- Investment income and commissions	10,450		
- Other (Specify)	-	-	-
Total Other Segmented Revenue	19,030	4,685	21,744
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	19,030	4,685	21,744
Capital			
Conditional Grants			
- Federal Gas Tax	-		82,271
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify) <i>Asset Management Grant</i>	46,800	46,800	
Total Capital	46,800	46,800	82,271
Restructuring (Specify)			
Total General Government Services	65,830	51,485	104,015

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Expense Recovery</i>	2,000	34,901	32,841
Total Fees and Charges	2,000	1,814	2,472
- Tangible capital asset sales - gain (loss)		36,715	35,313
- Other (Specify)			
Total Other Segmented Revenue	2,000	36,715	35,313
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	2,000	36,715	35,313
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Protective Services	2,000	36,715	35,313

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	2,500	2,022	1,768
- Sales of supplies	2,900	527	4,309
- Road Maintenance and Restoration Agreements	380	-	-
- Frontage			
- Other (Specify) <i>Recovery of Expenses</i>	1,840	35,098	353
Total Fees and Charges	7,620	37,647	6,430
- Tangible capital asset sales - gain (loss)		37,100	(5,533)
- Other (Specify)			
Total Other Segmented Revenue	7,620	74,747	897
Conditional Grants			
- RIRG (CTP)	5,000	5,000	5,000
- Student Employment			
- Other (Specify)			
Total Conditional Grants	5,000	5,000	5,000
Total Operating	12,620	79,747	5,897
Capital			
Conditional Grants			
- Federal Gas Tax	42,120	58,056	-
- ICIP			
- RRIG (Heavy Haul, CTP, Bridge and Large Culvert)			
- Provincial Disaster Assistance			
- Other (Specify) <i>MEEP</i>		94,286	
Total Capital	42,120	152,342	-
Restructuring (Specify)			
Total Transportation Services	54,740	232,089	5,897

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	8,600	8,735	8,417
- Other (Specify)			
Total Fees and Charges	8,600	8,735	8,417
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	8,600	8,735	8,417
Conditional Grants			
- Student Employment			
- TAPD			
- Local Government	4,630	6,372	3,788
- Other (Specify)			
Total Conditional Grants	4,630	6,372	3,788
Total Operating	13,230	15,107	12,205
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Environmental and Public Health Services	13,230	15,107	12,205

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	640	641	-
- Other (Specify)			
Total Fees and Charges	640	641	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	640	641	-
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	640	641	-
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Planning and Development Services	640	641	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify) <i>Hall fees</i>		2,579	4,718
Total Fees and Charges	-	2,579	4,718
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	2,579	4,718
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	2,579	4,718
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Recreation and Cultural Services	-	2,579	4,718

Rural Municipality of Birch Hills No. 460
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	54,320	69,620	55,940
- Sewer			
- Other (Specify) <i>Infrastructure fees</i>	5,800	5,700	5,100
Total Fees and Charges	60,120	75,320	61,040
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	60,120	75,320	61,040
Conditional Grants			
- Student Employment			
- Other (Specify) <i>Sask Water Corp</i>			
Total Conditional Grants	-	-	-
Total Operating	60,120	75,320	61,040
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring (Specify)			
Total Utility Services	60,120	75,320	61,040

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	196,560	413,936	223,188
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SUMMARY

Total Other Segmented Revenue	98,010	203,422	132,129
Total Conditional Grants	9,630	11,372	8,788
Total Capital Grants and Contributions	88,920	199,142	82,271
Restructuring	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	196,560	413,936	223,188

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	48,000	41,132	46,605
Wages and benefits	118,900	126,549	106,763
Professional/Contractual services	74,610	58,986	97,601
Utilities	8,800	9,480	6,444
Maintenance, materials and supplies	45,800	31,503	30,788
Grants and contributions - operating	1,500	1,061	467
- capital			
Amortization	4,510	8,581	4,510
Interest	10,040	5,988	10,424
Allowance for uncollectibles			
Other (specify)	3,000	2,279	3,820
Government Services	315,160	285,559	307,422
Restructuring (Specify)			
Total Government Services	315,160	285,559	307,422

PROTECTIVE SERVICES**Police protection**

Wages and benefits			
Professional/Contractual services	31,150	31,596	30,498
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (specify)			

Fire protections

Wages and benefits	16,950	7,725	6,877
Professional/Contractual services	5,280	1,891	1,681
Utilities			
Maintenance, material and supplies	4,000	30,881	37,784
Grants and contributions - operating	200	200	200
- capital			
Amortization	8,490	4,193	8,488
Interest			
Other (specify)			

Protective Services	66,070	76,486	85,528
Restructuring (Specify)			
Total Protective Services	66,070	76,486	85,528

TRANSPORTATION SERVICES

Wages and benefits	304,000	264,965	244,266
Professional/Contractual Services	45,200	29,789	26,850
Utilities	12,750	13,019	12,047
Maintenance, materials, and supplies	150,400	179,419	156,368
Gravel	250,000	237,687	271,226
Grants and contributions - operating			
- capital			
Amortization	182,600	204,338	174,293
Interest			
Other (specify)			

Transportation Services	944,950	929,217	885,050
Restructuring (Specify)			
Total Transportation Services	944,950	929,217	885,050

Rural Municipality of Birch Hills No. 460

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	23,400	20,949	21,908
Utilities			
Maintenance, materials and supplies	600		
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other (specify)			
Environmental and Public Health Services	24,000	20,949	21,908
Restructuring (Specify)			
Total Environmental and Public Health Services	24,000	20,949	21,908

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	1,200	2,325	1,947
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (specify)			
Planning and Development Services	1,200	2,325	1,947
Restructuring (Specify)			
Total Planning and Development Services	1,200	2,325	1,947

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	10,690	11,021	10,496
Utilities	800	495	559
Maintenance, materials and supplies	4,000	13,182	10,979
Grants and contributions - operating	18,600	17,814	17,866
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (specify)			
Recreation and Cultural Services	34,090	42,512	39,900
Restructuring (Specify)			
Total Recreation and Cultural Services	34,090	42,512	39,900

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	7,200	7,350	7,200
Professional/Contractual services	3,700	2,338	1,960
Utilities	41,550	41,208	39,346
Maintenance, materials and supplies	6,540	9,687	5,738
Grants and contributions - operating - capital			
Amortization	8,390	7,226	8,256
Interest			
Allowance for uncollectibles			
Other (specify)			721
Utility Services	67,380	67,809	63,221
Restructuring (Specify)			
Total Utility Services	67,380	67,809	63,221
TOTAL EXPENSES BY FUNCTION	1,452,850	1,424,857	1,404,976

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	9,592	36,715	37,647	8,735	641	2,579	75,320	171,229
Tangible Capital Asset Sales - Gain	-	-	37,100	-	-	-	-	37,100
Land Sales - Gain	(11,043)	-	-	-	-	-	-	(11,043)
Investment Income and Commissions	6,136	-	-	-	-	-	-	6,136
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	5,000	6,372	-	-	-	11,372
- Capital	46,800	-	152,342	-	-	-	-	199,142
Restructuring								
Total revenues	51,485	36,715	232,089	15,107	641	2,579	75,320	413,936
Expenses (Schedule 3)								
Wages & Benefits	167,681	7,725	264,965	-	-	-	7,350	447,721
Professional/ Contractual Services	58,986	33,487	29,789	20,949	2,325	11,021	2,338	158,895
Utilities	9,480	-	13,019	-	-	495	41,208	64,202
Maintenance Materials and Supplies	31,503	30,881	417,106	-	-	13,182	9,687	502,359
Grants and Contributions	1,061	200	-	-	-	17,814	-	19,075
Amortization	8,581	4,193	204,338	-	-	-	7,226	224,338
Interest	5,988	-	-	-	-	-	-	5,988
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	2,279	-	-	-	-	-	-	2,279
Restructuring								
Total expenses	285,559	76,486	929,217	20,949	2,325	42,512	67,809	1,424,857
Surplus (Deficit) by Function	(234,074)	(39,771)	(697,128)	(5,842)	(1,684)	(39,933)	7,511	(1,010,921)

Taxation and other unconditional revenue (Schedule 1)

1,297,803

Net Surplus (Deficit)

286,882

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	4,066	35,313	6,430	8,417	-	4,718	61,040	119,984
Tangible Capital Asset Sales - Gain	-	-	(5,533)	-	-	-	-	(5,533)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	17,678	-	-	-	-	-	-	17,678
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	5,000	3,788	-	-	-	8,788
- Capital	82,271	-	-	-	-	-	-	82,271
Restructuring								
Total revenues	104,015	35,313	5,897	12,205	-	4,718	61,040	223,188
Expenses (Schedule 3)								
Wages & Benefits	153,368	6,877	244,266	-	-	-	7,200	411,711
Professional/ Contractual Services	97,601	32,179	26,850	21,908	1,947	10,496	1,960	192,941
Utilities	6,444	-	12,047	-	-	559	39,346	58,396
Maintenance Materials and Supplies	30,788	37,784	427,594	-	-	10,979	5,738	512,883
Grants and Contributions	467	200	-	-	-	17,866	-	18,533
Amortization	4,510	8,488	174,293	-	-	-	8,256	195,547
Interest	10,424	-	-	-	-	-	-	10,424
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	3,820	-	-	-	-	-	721	4,541
Restructuring								
Total expenses	307,422	85,528	885,050	21,908	1,947	39,900	63,221	1,404,976
Surplus (Deficit) by Function	(203,407)	(50,215)	(879,153)	(9,703)	(1,947)	(35,182)	(2,181)	(1,181,788)

Taxation and other unconditional revenue (Schedule 1)

1,290,294

Net Surplus (Deficit)

108,506

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Schedule 6

		2020						2019		
	General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets				
Assets	Asset cost									
	Opening Asset costs	25,492	-	596,213	148,543	1,477,186	6,263,026	8,510,460	8,213,560	
	Additions during the year			62,796		269,383		332,179	422,065	
	Disposals and write-downs during the year					(57,750)		(57,750)	(125,165)	
	Transfers (from) assets under construction								-	
	Transfer Capital Assets due to restructuring									
	Closing Asset Costs	25,492	-	659,009	148,543	1,688,819	6,263,026	-	8,784,889	8,510,460
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	207,654	77,527	616,605	5,247,667	6,149,453	5,992,988	
	Add: Amortization taken			13,914	8,309	124,359	77,756	224,338	195,547	
	Less: Accumulated amortization on disposals					(57,750)		(57,750)	(39,082)	
	Transfer Capital Assets due to restructuring									
	Closing Accumulated Amortization Costs	-	-	221,568	85,836	683,214	5,325,423	-	6,316,041	6,149,453
Net Book Value		25,492	-	437,441	62,707	1,005,605	937,603	-	2,468,848	2,361,007

1. Total contributed/donated assets received in 2020: \$ -

2. List of assets recognized at nominal value in 2020 are:

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

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

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2020

Schedule 7

		2020						2019		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	390,829	164,052	7,712,681	-	-	-	242,898	8,510,460	8,213,560
	Additions during the year	27,758	21,406	272,293				10,722	332,179	422,065
	Disposals and write-downs during the year			(57,750)					(57,750)	(125,165)
	Transfer Capital Assets due to restructuring									
Closing Asset Costs		418,587	185,458	7,927,224	-	-	-	253,620	8,784,889	8,510,460
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	113,677	119,025	5,820,166	-	-	-	96,585	6,149,453	5,992,988
	Add: Amortization taken	8,581	4,193	204,338				7,226	224,338	195,547
	Less: Accumulated amortization on disposals			(57,750)					(57,750)	(39,082)
	Transfer Capital Assets due to restructuring									
Closing Accumulated Amortization Costs		122,258	123,218	5,966,754	-	-	-	103,811	6,316,041	6,149,453
Net Book Value		296,329	62,240	1,960,470	-	-	-	149,809	2,468,848	2,361,007

Rural Municipality of Birch Hills No. 460
Consolidated Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	778,551	(35,452)	743,099
APPROPRIATED RESERVES			
Fire Department	64,144	10,000	74,144
Public Reserve	94	641	735
Gas Tax Funding	224,784		224,784
Reserve			
Reserve			
Total Appropriated	289,022	10,641	299,663
ORGANIZED HAMLETS			
Hamlet of Brancepeth	22,021	20,446	42,467
Hamlet of Hagen	22,668	8,581	31,249
Hamlet of (Name)			
Total Hamlets	44,689	29,027	73,716
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6,7)	2,361,007	107,841	2,468,848
Less: Related debt	(247,560)	174,825	(72,735)
Net Investment in Tangible Capital Assets	2,113,447	282,666	2,396,113
Other			
Total Accumulated Surplus	3,225,709	286,882	3,512,591

Rural Municipality of Birch Hills No. 460
Schedule of Mill Rates and Assessments
As at December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	107,886,590	22,092,480			1,405,900		131,384,970
Regional Park Assessment							
Total Assessment							131,384,970
Mill Rate Factor(s)	1.0680	1.0710			1.9000		
Total Base/Minimum Tax (generated for each property class)		5,400					5,400
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	851,484	173,683			18,988		1,044,155

MILL RATES:	MILLS
Average Municipal*	7.9473
Average School*	1.9341
Potash Mill Rate	
Uniform Municipal Mill Rate	7.3900

* Average Mill Rates (multiple the total tax levy for each taxing authority by 1000 and divide by the total assessment for the taxing authority.

Rural Municipality of Birch Hills No. 460
Schedule of Council Remuneration
As at December 31, 2020

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Alan Evans	8,425	481	8,906
Councillor/Reeve	Brent Fenner	5,950	293	6,243
Councillor	Kyle Jensen	5,625	374	5,999
Councillor	Ted Boutin	3,625	445	4,070
Councillor	Leyton Elsaesser	7,075	323	7,398
Councillor	Matthew Robertson	1,500	100	1,600
Councillor	Mathew Njaa	3,325	465	3,790
Councillor	Michael Soyland	1,700	26	1,726
Councillor	Brad Mitchell	1,350	50	1,400
Total		38,575	2,557	41,132