

Town of Fort Qu'Appelle

Financial Statements and

Supporting Schedules

For the year ended December 31, 2020

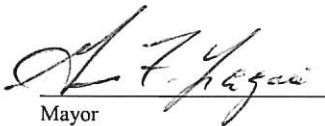
Management's Responsibility

The Town'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 Town. 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 Town's external auditors.

Deloitte 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.


Mayor


Chief Administrative Officer

September 9, 2021

Independent Auditor's Report

To the Mayor and Council of the Town of Fort Qu'Appelle

Opinion

We have audited the financial statements of the Town of Fort Qu'Appelle (the "Town"), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Town as at December 31, 2020, and its results of operations, changes in its net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards ("PSAS").

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). 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 Town in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Restated Comparative Information

We draw attention to Note 13 to the financial statements, which explains that certain comparative information presented for the year ended December 31, 2019 has been restated. Our opinion is not modified in respect of this matter.

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 PSAS, 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 Town'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 Town or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town'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 GAAS 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 GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the 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 Town'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 Town'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 the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Town 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.

Chartered Professional Accountants
Regina, Saskatchewan
September 9, 2021

Town of Fort Qu'Appelle
Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019 Restated - Note 13
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	4,035,946	3,127,363
Taxes Receivable - Municipal (Note 3)	162,712	170,778
Other Accounts Receivable (Note 4)	473,139	394,501
Land for Resale (Note 5)	-	60,148
Other Financial Assets	17,033	17,033
Total Financial Assets	4,688,830	3,769,823
LIABILITIES		
Accounts Payable	175,893	366,231
Deposits	76,469	68,024
Deferred Revenue (Note 7)	398,713	259,477
Long-Term Debt (Note 8)	905,020	935,010
Total Liabilities	1,556,095	1,628,742
NET FINANCIAL ASSETS	3,132,735	2,141,081
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	14,817,010	15,103,426
Prepayments and Deferred Charges	118,095	111,625
Total Non-Financial Assets	14,935,105	15,215,051
ACCUMULATED SURPLUS (Schedule 8)	18,067,840	17,356,132

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

Town of Fort Qu'Appelle
Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019 Restated - Note 13
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	2,679,139	2,696,727	2,770,651
Fees and Charges (Schedule 4, 5)	1,490,700	1,421,333	1,456,699
Conditional Grants (Schedule 4, 5)	77,810	310,472	110,041
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	16,710	-
Land Sales - Gain (Schedule 4, 5)	5,000	-	-
Investment Income and Commissions (Schedule 4, 5)	25,000	57,246	64,270
Other Revenues (Schedule 4, 5)	-	32,930	16,605
Total Revenues	4,277,649	4,535,418	4,418,266
EXPENSES			
General Government Services (Schedule 3)	943,167	924,724	1,116,177
Protective Services (Schedule 3)	300,545	313,832	318,942
Transportation Services (Schedule 3)	909,668	924,388	862,076
Environmental and Public Health Services (Schedule 3)	427,229	349,652	380,170
Planning and Development Services (Schedule 3)	7,000	-	-
Recreation and Cultural Services (Schedule 3)	824,063	755,216	763,472
Utility Services (Schedule 3)	768,337	888,220	870,404
Total Expenses	4,180,009	4,156,032	4,311,241
Surplus of Revenues over Expenses before Other Capital Contributions	97,640	379,386	107,025
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	160,423	332,322	311,079
Surplus of Revenues over Expenses	258,063	711,708	418,104
Accumulated Surplus, beginning of year as previously stated	17,356,132	17,356,132	17,144,993
Prior period adjustment (Note 13)	-	-	(206,965)
Accumulated Surplus, Beginning of Year as restated	17,356,132	17,356,132	16,938,028
Accumulated Surplus, End of Year	17,614,195	18,067,840	17,356,132

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

Town of Fort Qu'Appelle
Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019 Restated - Note 13
Surplus of Revenues over Expenses	258,063	711,708	418,104
Acquisition of tangible capital assets	(500,000)	(432,049)	(458,845)
Amortization of tangible capital assets	44,500	701,755	702,573
Proceeds on disposal of tangible capital assets	-	33,420	-
Gain on the disposal of tangible capital assets	-	(16,710)	-
Surplus of capital expenses over expenditures	(455,500)	286,416	243,728
Use of prepaid expense	-	(6,470)	(49,009)
Deficit of expenses of other non-financial over expenditures	-	(6,470)	(49,009)
Increase in Net Financial Assets	(197,437)	991,654	612,823
Net Financial Assets - Beginning of Year	2,141,081	2,141,081	1,528,258
Net Financial Assets - End of Year	1,943,644	3,132,735	2,141,081

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

Town of Fort Qu'Appelle
Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019 Restated - Note 13
Cash provided by the following activities		
Operating:		
Surplus of revenues over expenses	711,708	418,104
Amortization	701,755	702,573
Gain on disposal of tangible capital assets	(16,710)	-
	1,396,753	1,120,677
Change in assets/liabilities		
Taxes Receivable - Municipal	8,066	(585)
Other Receivables	(78,638)	205,859
Land for Resale	60,148	-
Other Financial Assets	-	4,661
Accounts and Accrued Liabilities Payable	(190,338)	(328,396)
Deposits	8,445	8,358
Deferred Revenue	139,236	6,677
Prepayments and Deferred Charges	(6,470)	(49,009)
Cash provided by operating transactions	1,337,202	968,242
Capital:		
Acquisition of capital assets	(432,049)	(458,845)
Proceeds from the disposal of capital assets	33,420	-
Cash used for capital transactions	(398,629)	(458,845)
Financing:		
Long-term debt repaid	(29,990)	(116,544)
Cash used for financing transactions	(29,990)	(116,544)
Change in Cash and Temporary Investments during the year	908,583	392,853
Cash and Temporary Investments - Beginning of Year	3,127,363	2,734,510
Cash and Temporary Investments - End of Year	4,035,946	3,127,363

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

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020

1. Significant Accounting Policies

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

- a) **Basis of Accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Collection of funds for other authorities:** Collection of funds by the Town for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Revenue Recognition:** 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.

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

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

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

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

Fees and charges are recognized when the related services are performed.

Utility revenue is recognized based on the established rates for sewer, water and waste water usage.

Investment income and commissions are recognized in the period when they are earned.

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not 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.

1. Significant Accounting Policies - continued

- i) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The Town'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 40 Yrs
Buildings	10 to 60 Yrs
Vehicles & Equipment	
Vehicles	5 to 25 Yrs
Machinery and Equipment	5 to 40 Yrs
Infrastructure Assets	
Infrastructure Assets	
Water & Sewer	30 to 75 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 and Other Unrecognized Assets: Assets that have a historical or cultural significance, which include works of art, monuments and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

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

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

- j) **Landfill Liability:**
The Town does not maintain a waste disposal site.
- k) **Employee Benefit Plans:** Contributions to the Town's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Town's obligations are limited to their contributions.
- l) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
 - a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the Town:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

**Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020**

1. Significant Accounting Policies - continued

- m) **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 '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.

The global pandemic declared by the World Health Organization on March 11, 2020 due to the outbreak of COVID-19 has cast uncertainty on the estimates, assumptions, and critical judgements exercised by management. Although the development of successful vaccine candidates towards the end of 2020 signals a turning point in pandemic, ongoing delays in the deployment of these vaccine and continuing public health restrictions indicate that the pandemic will continue to negatively impact the Canadian economy for the foreseeable future.

- n) **Basis of Segmentation/Segment Report:** The Town 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 Town.

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 Town.

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.

- o) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on December 12, 2019.

- p) **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 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.

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- p) **New Standards and Amendments to Standards: - continued**
Effective for Fiscal Years Beginning On or After April 1, 2022:

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 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 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 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.

2. Cash and Temporary Investments

	2020	2019
Cash	1,653,960	948,170
Temporary Investments	2,381,986	2,179,193
Total Cash and Temporary Investments	4,035,946	3,127,363

Cash and temporary investments include balances with banks, term deposits, marketable securities and cashable short-term investments.

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	98,052	48,475
- Arrears	64,660	120,865
Total municipal taxes receivable	162,712	169,340
School - Current	23,599	8,590
- Arrears	24,065	24,064
Total school taxes receivable	47,664	32,654
Total taxes and grants in lieu receivable	210,376	201,994
Deduct taxes receivable to be collected on behalf of other organizations	(47,664)	(31,216)
Total Taxes Receivable - Municipal	162,712	170,778

4. Other Accounts Receivable

	2020	2019
Federal Government	74,815	42,463
Provincial Government	198,070	165,965
Utility	200,254	186,073
Total Other Accounts Receivable	473,139	394,501

5. Land for Resale

	2020	2019
Other Land	-	60,148
Total Land for Resale	-	60,148

6. Bank Indebtedness

Credit Arrangements

At December 31, 2020, the Town had a line of credit totaling \$1,600,000 (2019 - \$1,600,000) and corporate Visa limit totaling \$12,500 (2019 - \$nil), none of which were drawn. The Town has collateralized in connection with this line of credit a general security agreement and specific Town property.

7. Deferred Revenue

	2020	2019
		Restated - Note 13
Prepaid taxes	50,093	45,096
Deferred government transfers	347,942	213,661
Other	678	720
Total Deferred Revenue	398,713	259,477

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020

8. Long-Term Debt

a) The debt limit of the Town is \$4,308,225 (2019 - \$3,306,128). The debt limit for the Town is the total amount of the Town's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

There are two debenture debt repayable with annual installments of i) \$30,039 (2019 - \$30,039) with an interest rate of 3.55% (2019 - 3.55%) and maturity date on December 1, 2038; and ii) \$90,562 (2019 - \$90,562) with an interest rate of 3.20% (2019 - 3.20%) and maturity date on November 1, 2025 (2019 - iii) \$30,835 with an interest rate of 3.53% and maturity date on March 1, 2021).

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2021	-	-	-	151,436
2021	101,010	27,249	128,259	128,259
2022	96,442	24,159	120,601	120,601
2023	99,586	21,015	120,601	120,601
2024	102,834	17,768	120,602	120,602
2025	106,186	14,414	120,600	120,602
Thereafter	398,962	81,996	480,958	390,507
Balance	905,020	186,601	1,091,621	1,152,608

9. Lease Obligations

The Town has operating lease agreements with regards to office and maintenance equipment, with agreements expiring April 2025.

Future minimum lease payments under the operating leases are as follows:

Year	Payment Amount
2021	26,564
2022	15,028
2023	15,028
2024	15,028
2025	15,028
	86,676

10. Pension Plan

The Town 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 Town's pension expense in 2020 was \$64,810 (2019 - \$47,312). The benefits accrued to the Town's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2020

11. Contractual Obligations and Commitments

There are no outstanding contractual obligations or commitments (2019 - \$32,611).

12. Contractual Rights

Significant contractual rights of the Town for the gas fax funding allocation (GTF) are as follows:

Year	Per Capita	Estimated GTF Funding Allocation
2020-21	59.00	119,593
2021-22	61.80	125,269
2022-23	61.80	125,269
2023-24	64.20	130,133
Total	246.80	500,264

13. Prior Period Adjustment

The Town determined that Gas Tax funding received should have been deferred until the eligible expenses for the projects were incurred. The impact of the period adjustment resulted in restatements to the comparative figures for deferred revenue and accumulated surplus as noted below:

	December 31, 2019 As previously stated	Adjustment	December 31, 2019 Restated
Statement of Financial Position			
Deferred revenue	52,512	206,965	259,477
Accumulated surplus	17,563,097	(206,965)	17,356,132

Town of Fort Qu'Appelle
 Schedule of Taxes and Other Unconditional Revenue
 As at December 31, 2020

Schedule I

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	2,090,000	2,047,961	2,093,778
Abatements and adjustments	(9,000)	(1,903)	(7,242)
Discount on current year taxes	(85,000)	(90,739)	(84,610)
Net Municipal Taxes	1,996,000	1,955,319	2,001,926
Potash tax share	-	-	-
Trailer license fees	6,100	6,960	6,821
Penalties on tax arrears	20,000	18,857	18,079
Special tax levy	1,027	-	1,254
Other	-	-	-
Total Taxes	2,023,127	1,981,136	2,028,080
UNCONDITIONAL GRANTS			
Revenue Sharing	415,612	460,928	415,612
Total Unconditional Grants	415,612	460,928	415,612
GRANTS IN LIEU OF TAXES			
Federal	5,000	13,607	16,678
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other	25,000	29,847	29,981
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	35,400	38,073	87,676
Other Government Transfers			
S.P.C. Surcharge	135,000	127,137	136,961
Sask Energy Surcharge	40,000	45,999	55,663
Total Grants in Lieu of Taxes	240,400	254,663	326,959
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,679,139	2,696,727	2,770,651

Town of Fort Qu'Appelle
 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	5,400	2,016	4,224
- Sales of supplies	-	-	-
- Other (cemetery certificates, licenses and miscellaneous)	28,000	22,715	22,736
Total Fees and Charges	33,400	24,731	26,960
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	5,000	-	-
- Investment income and commissions	25,000	57,246	64,270
- Other	-	32,930	16,605
Total Other Segmented Revenue	63,400	114,907	107,835
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	63,400	114,907	107,835
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue			
Total General Government Services	63,400	114,907	107,835

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Police, fire and pound fees)	72,000	102,829	94,128
Total Fees and Charges	72,000	102,829	94,128
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	72,000	102,829	94,128
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	72,000	102,829	94,128
Capital			
Conditional Grants			
Total Capital	-	-	-
Restructuring Revenue			
Total Protective Services	72,000	102,829	94,128

Town of Fort Qu'Appelle
 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			
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- Other (Ministry of Highway)	10,271	10,271	10,271
Total Conditional Grants	10,271	10,271	10,271
Total Operating	10,271	10,271	10,271
Capital			
Conditional Grants			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue			
Total Transportation Services	10,271	10,271	10,271

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Other (transit van)	7,500	1,816	7,950
Total Fees and Charges	7,500	1,816	7,950
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	7,500	1,816	7,950
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (transit van, recycling)	24,200	26,191	43,888
Total Conditional Grants	24,200	26,191	43,888
Total Operating	31,700	28,007	51,838
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
Total Capital	-	-	-
Restructuring Revenue			
Total Environmental and Public Health Services	31,700	28,007	51,838

Town of Fort Qu'Appelle
 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	16,000	15,902	22,406
- Other	-	-	-
Total Fees and Charges	16,000	15,902	22,406
- Tangible capital asset sales - gain (loss)	-	16,710	-
- Other	-	-	-
Total Other Segmented Revenue	16,000	32,612	22,406
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	16,000	32,612	22,406
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue			
Total Planning and Development Services	16,000	32,612	22,406

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (advertising, campground and rentals)	328,200	247,665	257,868
Total Fees and Charges	328,200	247,665	257,868
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	328,200	247,665	257,868
Conditional Grants			
- Student Employment	7,000	6,339	10,839
- Local government	8,000	8,000	8,000
- Other (Sask lotteries, donations, etc.)	28,339	259,671	37,043
Total Conditional Grants	43,339	274,010	55,882
Total Operating	371,539	521,675	313,750

Capital

Conditional Grants			
- Federal Gas Tax	-	-	-
- Other (Living Sky Community Development, and donations)	40,830	76,669	37,187
Total Capital	40,830	76,669	37,187
Restructuring Revenue			
Total Recreation and Cultural Services	412,369	598,344	350,937

Town of Fort Qu'Appelle
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	228,500	222,893	233,269
- Sewer	762,700	763,619	772,094
- Other	42,400	41,878	42,024
Total Fees and Charges	1,033,600	1,028,390	1,047,387
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	1,033,600	1,028,390	1,047,387
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	1,033,600	1,028,390	1,047,387
Capital			
Conditional Grants			
- Federal Gas Tax	119,593	134,734	252,823
- ICIP		-	-
- New Building Canada Fund (SCF, NRP)		-	-
- Clean Water and Wastewater Fund		-	21,069
- Provincial Disaster Assistance		-	-
- Other		120,919	-
Total Capital	119,593	255,653	273,892
Restructuring Revenue			
Total Utility Services	1,153,193	1,284,043	1,321,279
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,758,933	2,171,013	1,958,694

SUMMARY

Total Other Segmented Revenue	1,520,700	1,528,219	1,537,574
Total Conditional Grants	77,810	310,472	110,041
Total Capital Grants and Contributions	160,423	332,322	311,079
TOTAL REVENUE BY FUNCTION	1,758,933	2,171,013	1,958,694

Town of Fort Qu'Appelle
 Total Expenses by Function
 As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	83,200	78,384	79,000
Wages and benefits	386,366	405,588	395,905
Professional/Contractual services	217,700	229,708	509,302
Utilities	35,300	36,583	31,791
Maintenance, materials and supplies	46,500	113,400	37,315
Grants and contributions - operating	3,200	3,166	2,600
- capital	-	-	-
Amortization	44,500	25,714	20,819
Interest	124,401	32,181	35,851
Allowance for uncollectible	2,000	-	-
Other (Sask Housing Corp Share)	-	-	3,594
General Government Services	943,167	924,724	1,116,177
Restructuring	-	-	-
Total General Government Services	943,167	924,724	1,116,177

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	158,000	163,229	157,961
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-

Fire protection

Wages and benefits	58,500	62,531	60,038
Professional/Contractual services	4,000	6,845	5,544
Utilities	6,800	8,121	7,887
Maintenance, material and supplies	69,000	26,356	40,642
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	45,410	45,463
Interest	-	-	-
Other (Insurance, membership, and travel)	4,245	1,340	1,407
Protective Services	300,545	313,832	318,942
Restructuring	-	-	-
Total Protective Services	300,545	313,832	318,942

Town of Fort Qu'Appelle
 Total Expenses by Function
 As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Wages and benefits	293,740	313,666	274,293
Professional/Contractual Services	97,000	52,983	36,667
Utilities	52,550	53,351	52,744
Maintenance, materials, and supplies	436,378	152,050	135,464
Gravel	30,000	22,343	26,396
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	329,995	336,512
Interest	-	-	-
Other	-	-	-
Transportation Services	909,668	924,388	862,076
Restructuring			
Total Transportation Services	909,668	924,388	862,076

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Wages and benefits	90,724	93,745	101,259
Professional/Contractual services	271,155	237,918	244,346
Utilities	2,300	1,984	2,276
Maintenance, materials and supplies	37,550	14,916	17,070
Grants and contributions - operating			
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital			
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Cemetery)	25,500	1,089	15,219
Environmental and Public Health Services	427,229	349,652	380,170
Restructuring	-	-	-
Total Environmental and Public Health Services	427,229	349,652	380,170

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	7,000	-	-
Interest	-	-	-
Other	-	-	-
Planning and Development Services	7,000	-	-
Restructuring	-	-	-
Total Planning and Development Services	7,000	-	-

Town of Fort Qu'Appelle
 Total Expenses by Function
 As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
RECREATION AND CULTURAL SERVICES			
Wages and benefits	293,806	272,785	285,776
Professional/Contractual services	44,150	44,260	43,234
Utilities	124,388	119,051	121,268
Maintenance, materials and supplies	184,550	132,963	132,035
Grants and contributions - operating	177,169	66,553	62,623
- capital	-	-	-
Amortization	-	119,604	118,536
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other	-	-	-
Recreation and Cultural Services	824,063	755,216	763,472
Restructuring	-	-	-
Total Recreation and Cultural Services	824,063	755,216	763,472
UTILITY SERVICES			
Wages and benefits	138,412	119,568	142,155
Professional/Contractual services	-	-	-
Utilities	476,275	471,938	462,689
Maintenance, materials and supplies	145,700	110,151	78,397
Grants and contributions - operating	5,000	4,011	3,695
- capital	-	-	-
Amortization	-	181,032	181,243
Interest	-	-	-
Allowance for Uncollectible	-	-	-
Other (Travel, Training and Membership)	2,950	1,520	2,225
Utility Services	768,337	888,220	870,404
Restructuring	-	-	-
Total Utility Services	768,337	888,220	870,404
TOTAL EXPENSES BY FUNCTION	4,180,009	4,156,032	4,311,241

Town of Fort Qu'Appelle
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	24,731	102,829	-	1,816	15,902	247,665	1,028,390	1,421,333
Tangible Capital Asset Sales - Gain	-	-	-	-	16,710	-	-	16,710
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	57,246	-	-	-	-	-	-	57,246
Other Revenues	32,930	-	-	-	-	-	-	32,930
Grants - Conditional	-	-	10,271	26,191	-	274,010	-	310,472
- Capital	-	-	-	-	-	76,669	255,653	332,322
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	114,907	102,829	10,271	28,007	32,612	598,344	1,284,043	2,171,013
Expenses (Schedule 3)								
Wages & Benefits	483,972	62,531	313,666	93,745	-	272,785	119,568	1,346,267
Professional/ Contractual Services	229,708	170,074	52,983	237,918	-	44,260	-	734,943
Utilities	36,583	8,121	53,351	1,984	-	119,051	471,938	691,028
Maintenance Materials and Supplies	113,400	26,356	174,393	14,916	-	132,963	110,151	572,179
Grants and Contributions	3,166	-	-	-	-	66,553	4,011	73,730
Amortization	25,714	45,410	329,995	-	-	119,604	181,032	701,755
Interest	32,181	-	-	-	-	-	-	32,181
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	1,340	-	1,089	-	-	1,520	3,949
Total Expenses	924,724	313,832	924,388	349,652	-	755,216	888,220	4,156,032
Surplus (Deficit) by Function	(809,817)	(211,003)	(914,117)	(321,645)	32,612	(156,872)	395,823	(1,985,019)

Taxes and other unconditional revenue (Schedule 1)
Surplus of Revenues over Expenses

2,696,727
711,708

Town of Fort Qu'Appelle
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	26,960	94,128	-	7,950	22,406	257,868	1,047,387	1,456,699
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	64,270	-	-	-	-	-	-	64,270
Other Revenues	16,605	-	-	-	-	-	-	16,605
Grants - Conditional	-	-	10,271	43,888	-	55,882	-	110,041
- Capital	-	-	-	-	-	37,187	273,892	311,079
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	107,835	94,128	10,271	51,838	22,406	350,937	1,321,279	1,958,694
Expenses (Schedule 3)								
Wages & Benefits	474,905	60,038	274,293	101,259	-	285,776	142,155	1,338,426
Professional/ Contractual Services	509,302	163,505	36,667	244,346	-	43,234	-	997,054
Utilities	31,791	7,887	52,744	2,276	-	121,268	462,689	678,655
Maintenance Materials and Supplies	37,315	40,642	161,860	17,070	-	132,035	78,397	467,319
Grants and Contributions	2,600	-	-	-	-	62,623	3,695	68,918
Amortization	20,819	45,463	336,512	-	-	118,536	181,243	702,573
Interest	35,851	-	-	-	-	-	-	35,851
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	3,594	1,407	-	15,219	-	-	2,225	22,445
Total Expenses	1,116,177	318,942	862,076	380,170	-	763,472	870,404	4,311,241
Surplus (Deficit) by Function	(1,008,342)	(224,814)	(851,805)	(328,332)	22,406	(412,535)	450,875	(2,352,547)

Taxes and other unconditional revenue (Schedule 1)
Surplus of Revenues over Expenses

2,770,651
418,104

Town of Fort Qu'Appelle
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2020

Schedule 6

		2020						2019		
		General Assets				Infrastructure Assets	General/Infrastructure	Total	Total	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction	Total	
Assets	Asset cost									
	Opening Asset costs	1,124,360	729,212	7,446,308	1,942,107	1,259,511	19,172,639	196,754	31,870,891	31,422,846
	Additions during the year	259,600	-	-	-	41,800	20,534	110,115	432,049	458,845
	Disposals and write-downs during the year	-	-	-	-	(41,774)	-	-	(41,774)	(10,800)
	Transfers (from) assets under construction	-	-	196,754	-	-	-	(196,754)	-	-
	Closing Asset Costs	1,383,960	729,212	7,643,062	1,942,107	1,259,537	19,193,173	110,115	32,261,166	31,870,891
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	345,632	4,115,456	1,006,037	698,335	10,602,005	-	16,767,465	16,075,692
	Add: Amortization taken	-	32,717	148,379	107,868	51,955	360,836	-	701,755	702,573
	Less: Accumulated amortization on disposals	-	-	-	-	(25,064)	-	-	(25,064)	(10,800)
		Closing Accumulated Amortization Costs	-	378,349	4,263,835	1,113,905	725,226	10,962,841	-	17,444,156
	Net Book Value	1,383,960	350,863	3,379,227	828,202	534,311	8,230,332	110,115	14,817,010	15,103,426

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 \$ -

Town of Fort Qu'Appelle
 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	1,362,615	1,189,894	15,438,014	23	-	5,026,807	8,853,538	31,870,891	31,422,846
	Additions during the year	-	-	122,565	-	-	42,057	267,427	432,049	458,845
	Disposals and write-downs during the year	-	-	(41,774)	-	-	-	-	(41,774)	(10,800)
	Closing Asset Costs	1,362,615	1,189,894	15,518,805	23	-	5,068,864	9,120,965	32,261,166	31,870,891
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	149,720	672,989	9,241,166	-	-	2,963,382	3,740,208	16,767,465	16,075,692
	Add: Amortization taken	25,714	45,410	329,995	-	-	119,604	181,032	701,755	702,573
	Less: Accumulated amortization on disposals	-	-	(25,064)	-	-	-	-	(25,064)	(10,800)
	Closing Accumulated Amortization Costs	175,434	718,399	9,546,097	-	-	3,082,986	3,921,240	17,444,156	16,767,465
Net Book Value	1,187,181	471,495	5,972,708	23	-	1,985,878	5,199,725	14,817,010	15,103,426	

Town of Fort Qu'Appelle
 Schedule of Accumulated Surplus
 As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	2,391,206	(800,431)	1,590,774
APPROPRIATED RESERVES			
Public Reserve	417,228	727,918	1,145,146
Utility	22,500	497,228	519,728
Other	356,783	543,419	900,202
Total Appropriated	796,511	1,768,565	2,565,076
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	15,103,426	(286,416)	14,817,010
Less: Related debt	(935,010)	29,990	(905,020)
Net Investment in Tangible Capital Assets	14,168,416	(256,426)	13,911,990
Total Accumulated Surplus, as restated	17,356,132	711,708	18,067,840

Town of Fort Qu'Appelle
 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	56,870	116,351,440	12,602,640	391,440	33,339,700	236,000	162,978,090
Regional Park Assessment							
Total Assessment							162,978,090
Mill Rate Factor(s)	6.1000	6.1000	6.1000	6.1000	6.1000		
Total Base/Minimum Tax (generated for each property class)	1,540	840,020	55,290	1,940	128,820		1,027,610
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,887	1,549,764	132,166	4,328	417,608	2,044	2,107,797

MILL RATES:	MILLS
Average Municipal*	12.93
Average School*	4.56
Potash Mill Rate	-
Uniform Municipal Mill Rate	6.10

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

Town of Fort Qu'Appelle
 Schedule of Council Remuneration
 As at December 31, 2020

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve/Mayor	Jerry Whiting	14,600	684	15,284
Councillor	Deanna Bender	1,400	-	1,400
Councillor	Douglas Blatter	7,600	639	8,239
Councillor	Darren Carroll	1,400	-	1,400
Councillor	Brian Casper	7,750	265	8,015
Councillor	Lee Finishen	7,000	150	7,150
Councillor	Rebecca Hill	7,525	300	7,825
Councillor	Gus Lagace	2,800	-	2,800
Councillor	Phillip Parfitt	7,000	-	7,000
Councillor	Sandra Schlamps	1,400	-	1,400
Councillor	Larry Schultz	7,750	673	8,423
Councillor	Ronald Shordee	1,400	-	1,400
Councillor	Brian Strong	1,400	-	1,400
Councillor	Constance Wowchuk	1,400	-	1,400
Total		70,425	2,712	73,137