

RURAL MUNICIPALITY OF BLUCHER NO. 343
Consolidated Financial Statements
Year Ended December 31, 2016

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Management's Responsibility

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and 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 administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Cogent Chartered Professional Accountants LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the 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.



R. Doran Scott, Administrator



Mr Daniel Greschuk, Reeve

Bradwell, SK
June 14, 2017

INDEPENDENT AUDITOR'S REPORT

To the Council of the Rural Municipality of Blucher No. 343

We have audited the accompanying consolidated financial statements of the Rural Municipality of Blucher No. 343, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

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

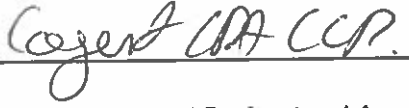
Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Blucher No. 343 as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards

Other Matter

The financial statements of the prior period were audited by another Chartered Professional Accountant. That accountant issued an unqualified opinion. The Auditor's Report was dated April 13, 2016.

Rosthern, SK
June 14, 2017



Chartered Professional Accountants

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Statement of Financial Position

December 31, 2016

	2016	2015
FINANCIAL ASSETS		
CURRENT		
Cash and Temporary Investments (Note 2)	\$ 3,279,032	\$ 2,965,886
Taxes Receivable - Municipal (Note 3)	218,460	174,231
Other Accounts Receivable (Note 4)	293,460	343,929
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	74,926	75,092
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	3,865,878	3,559,138
LIABILITIES		
Bank indebtedness (Note 8)	-	-
Accounts Payable	31,327	60,236
Accrued Liabilities Payable	-	-
Deposits	6,291	1,553
Deferred Revenue (Note 9)	30,109	16,932
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	945,083	868,083
Long-Term Debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
Total Liabilities	1,012,810	946,804
NET FINANCIAL ASSETS	2,853,068	2,612,334
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	6,964,523	6,810,412
Prepayments and Deferred Charges	7,549	7,435
Stock and Supplies	457,831	395,065
Other (Note 14)	-	-
Total Non-Financial Assets	7,429,903	7,212,912
ACCUMULATED SURPLUS (Schedule 8)	\$ 10,282,971	\$ 9,825,246

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Statement of Operations

Year Ended December 31, 2016

Statement 2

	Budget	2016	2015
REVENUES			
Schedule of Taxes and Other Unconditional Revenue (Schedule 1)	\$ 2,617,040	\$ 2,695,792	\$ 2,540,194
Fees and Charges (Schedule 4, 5)	623,140	963,499	939,592
Conditional Grants (Schedule 4, 5)	26,134	38,051	6,434
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	10,000	(43,483)	-
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	30,726	68,212	40,873
Other Revenues (Schedule 4, 5)	-	250	57,245
Total Revenues	3,307,040	3,722,321	3,584,338
EXPENSES			
General Government Services (Schedule 3)	627,756	581,082	548,272
Protective Services (Schedule 3)	211,654	206,990	239,928
Transportation Services (Schedule 3)	2,294,316	2,115,569	1,895,016
Environmental and Public Health Services (Schedule 3)	141,124	158,245	131,269
Planning and Development Services (Schedule 3)	116,500	66,905	112,025
Recreation and Cultural Services (Schedule 3)	10,000	15,074	16,709
Utility Services (Schedule 3)	195,441	229,914	214,995
Total Expenses	3,596,791	3,373,779	3,158,214
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(289,751)	348,542	426,124
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	101,501	109,183	104,029
Surplus (Deficit) of Revenues over Expenses	(188,250)	457,725	530,153
Accumulated surplus - beginning of year	9,825,246	9,825,246	9,295,093
Accumulated surplus - end of year	\$ 9,636,996	\$ 10,282,971	\$ 9,825,246

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2016

Statement 3

	Budget 2016	2016	2015
Surplus (Deficit)	\$ (188,250)	\$ 457,725	\$ 530,153
(Acquisition) of tangible capital assets	-	(794,750)	(171,985)
Amortization of tangible capital assets	-	466,916	521,367
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	173,723	-
Surplus (Deficit) of capital expenses over expenditures	-	(154,111)	349,382
	(188,250)	303,614	879,535
(Acquisition) of supplies inventories	-	(457,831)	(395,065)
(Acquisition) of prepaid expense	-	(7,549)	(7,456)
Consumption of supplies inventory	-	395,065	285,100
Use of prepaid expense	-	7,435	8,748
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(62,880)	(108,673)
Increase/Decrease in Net Financial Assets	(188,250)	240,734	770,862
Net Financial Assets (Debt) - Beginning of Year	2,612,334	2,612,334	1,841,472
Net Financial Assets (Debt) - End of Year	\$ 2,424,084	\$ 2,853,068	\$ 2,612,334

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See notes to consolidated financial statements
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Statement of Cash Flows

Year Ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 457,725	\$ 530,153
Amortization	466,916	521,367
Loss (gain) on disposal of tangible capital assets	173,723	-
	<u>1,098,364</u>	<u>1,051,520</u>
Change in assets/liabilities		
Other Receivables	(44,229)	(107,353)
Land for Resale	50,469	(135,410)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	-	-
Deposits	(28,909)	37,733
Deferred Revenue	4,738	1,553
Accrued Landfill Costs	13,177	1,112
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	77,000	186,411
Prepayments and Deferred Charges	(62,766)	(109,965)
Other	(114)	1,292
	<u>9,366</u>	<u>(124,627)</u>
Cash provided by operating transactions	<u>1,107,730</u>	<u>926,893</u>
Capital:		
Acquisition of capital assets	(794,750)	(171,985)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	<u>(794,750)</u>	<u>(171,985)</u>
Investing:		
Long-term investments	166	2,058
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>(794,584)</u>	<u>(169,927)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	<u>-</u>	<u>-</u>
Change in Cash and Temporary Investments during the year	<u>313,146</u>	<u>756,966</u>
Cash and Temporary Investments - beginning of year	<u>2,965,886</u>	<u>2,208,920</u>
Cash and Temporary Investments - end of year (Note 2)	<u>\$ 3,279,032</u>	<u>\$ 2,965,886</u>

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See notes to consolidated financial statements
CHARTERED PROFESSIONAL ACCOUNTANTS LLP

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

(a) Reporting Entity:

The 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. Entities included in these financial statements are as follows:

Entity : N/A

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 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 occurred, as long as:

- 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 but not earned will be recorded as deferred revenue.

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

(d) Deferred Revenue - Fees and Charges:

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

(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.

(continues)

1. Significant accounting policies (continued)

(i) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.

(j) Investments:

Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

(k) Inventories:

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

(l) Tangible Capital Assets:

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

	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	5 to 20 years
Buildings	10 to 50 years
<i>Vehicles and Equipment</i>	
Motor vehicles	5 to 10 years
Equipment	5 to 10 years
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 years
Water and Sewer	30 to 75 years
Road Network Assets	30 to 75 years

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

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

Capitalization of Interest: The municipality capitalizes interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the 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 municipality maintains a transfer station.

(continues)

1. Significant accounting policies (*continued*)

(n) **Trust Funds:**

Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 18.

(o) **Employee benefit plans:**

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

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

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

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

(q) **Measurement Uncertainty:**

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

RURAL MUNICIPALITY OF BLUCHER NO. 343

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

2. Cash and Temporary Investments

	2016	2015
Cash	\$ 3,279,032	\$ 2,965,886
Temporary Investments	-	-
Restricted Cash	-	-
Total Cash and Temporary Investments	\$ 3,279,032	\$ 2,965,886

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

	2016	2015
Municipal		
- current	\$ 112,058	\$ 219,346
- arrears	151,517	-
	<u>263,575</u>	<u>219,346</u>
Less - allowance for uncollectibles	(45,114)	(45,114)
Total municipal taxes receivable	<u>218,461</u>	<u>174,232</u>
School		
- current	-	-
- arrears	183,757	139,425
Total school taxes receivable	<u>183,757</u>	<u>139,425</u>
Other	5,390	3,174
Total taxes and grants in lieu receivable	<u>5,390</u>	<u>3,174</u>
Deduct taxes receivable to be collected on behalf of other organizations	(189,147)	(142,600)
Total Taxes Receivable - Municipal	<u>\$ 218,461</u>	<u>\$ 174,231</u>

4. Other Accounts Receivable

	2016	2015
Federal Government	\$ 96,165	\$ 30,321
Provincial Government	-	-
Local Government	62	62
Utility	15,577	-
Trade	(206)	-
Other	181,863	313,546
Total Other Accounts Receivable	<u>293,461</u>	<u>343,929</u>
Less: allowance for uncollectibles	-	-
Net Other Accounts Receivable	<u>\$ 293,461</u>	<u>\$ 343,929</u>

5. Land for Resale

	2016	2015
Tax Title Property	\$ -	\$ -
Allowance for market value adjustment	-	-
Net Tax Title Property	<u>-</u>	<u>-</u>
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	<u>-</u>	<u>-</u>
Total Land for Resale	<u>\$ -</u>	<u>\$ -</u>

RURAL MUNICIPALITY OF BLUCHER NO. 343

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

6. Long-Term Investment

	<u>2016</u>	<u>2015</u>
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	\$ 74,905	\$ 75,071

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

7. Debt Charges Recoverable

	<u>2016</u>	<u>2015</u>
Current debt charges recoverable	\$ -	\$ -
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	\$ -	\$ -

8. Bank Indebtedness

The municipality has no bank indebtedness.

9. Deferred Revenue

	<u>2016</u>	<u>2015</u>
Prepaid Taxes	\$ 576	\$ 576
Prepaid vehicle	14,400	-
Prepaid water tokens	13,457	13,214
Prepaid Taxes	3,967	3,572
Overpaid Taxes	(2,291)	(430)
Total Deferred Revenue	\$ 30,109	\$ 16,932

10. Accrued Landfill Costs

	<u>2016</u>	<u>2015</u>
Environmental Liabilities	\$ -	\$ -

As the municipality only maintains a transfer station, it has no accrued landfill costs.

11. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$3,229,170. 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 municipality has no long-term debt.

13. Lease Obligations

The municipality has no lease obligations.

14. Other Non-financial Assets

<u>2016</u>	<u>2015</u>
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15. Contingent Liabilities

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

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality pension expense in 2016 was \$121,924. The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

17. Comparative Figures

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

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2016

Schedule 1

	Budget 2016	2016	2015
TAXES			
General municipal tax levy	\$ 1,519,401	\$ 1,561,496	\$ 1,490,427
Abatements and adjustments	(2,500)	(995)	(1,766)
Discount on current year taxes	(21,500)	(21,958)	(21,096)
Net Municipal Taxes	1,495,401	1,538,543	1,467,565
Potash tax share	780,017	780,052	723,894
Trailer license fees	35,000	31,239	34,057
Penalties on tax arrears	12,000	15,794	12,611
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	2,322,418	2,365,628	2,238,127
UNCONDITIONAL GRANTS			
Revenue Sharing	290,000	325,493	297,445
Organized Hamlet	-	-	-
Other	-	-	-
Total Unconditional Grants	290,000	325,493	297,445
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	2,000	2,000
Central Services	-	-	-
SaskTel	4,622	2,533	2,622
Other	-	138	-
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	4,622	4,671	4,622
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 2,617,040	\$ 2,695,792	\$ 2,540,194

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See notes to consolidated financial statements

 CHARTERED PROFESSIONAL
 ACCOUNTANTS LLP

RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	\$ -	\$ -	\$ -
- Custom work	13,250	13,172	13,355
- Sales of supplies	29,620	29,978	29,312
- Other - Permits and licenses	15,650	41,039	55,529
Total Fees and Charges	58,520	84,189	98,196
- Tangible capital asset sales - gain (loss)	-	10,200	-
- Land sales - gain (loss)	-	-	-
- Investment income and commissions	30,726	68,212	40,873
- Other	-	250	57,245
Total Other Segmented Revenue	89,246	162,851	196,314
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	89,246	162,851	196,314
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total General Government Services	89,246	162,851	196,314
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	2,500	3,037	2,575
- Other	-	-	-
Total Fees and Charges	2,500	3,037	2,575
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	2,500	3,037	2,575
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	2,500	3,037	2,575
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 2,500	\$ 3,037	\$ 2,575

RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2016

Schedule 2 - 2

	Budget 2016	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	25,000	22,590	34,654
- Sales of supplies	225,000	506,392	554,990
- Road Maintenance and Restoration			
Agreements	65,300	173,537	93,026
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	315,300	702,519	682,670
- Tangible capital asset sales - gain (loss)	10,000	(53,683)	-
- Other	-	-	-
Total Other Segmented Revenue	325,300	648,836	682,670
Conditional Grants			
- MREP (CTP)	19,700	21,670	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	19,700	21,670	-
Total Operating	345,000	670,506	682,670
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Transportation Services	345,000	670,506	682,670
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Waste and Disposal Fees	500	486	566
- Other - Pest control	320	521	460
Total Fees and Charges	820	1,007	1,026
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	820	1,007	1,026
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other - Grants	6,434	16,381	6,434
Total Conditional Grants	6,434	16,381	6,434
Total Operating	7,254	17,388	7,460
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 7,254	\$ 17,388	\$ 7,460

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RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 3

	Budget 2016	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	101,501	109,183	104,029
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	101,501	109,183	104,029
Total Planning and Development Services	101,501	109,183	104,029
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	5,000	-	1,045
- Other	-	-	-
Total Fees and Charges	5,000	-	1,045
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	5,000	-	1,045
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	5,000	-	1,045
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 5,000	\$ -	\$ 1,045

RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 4

	Budget 2016	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Water	241,000	172,747	154,080
- Sewer	-	-	-
- Other	-	-	-
Total Fees and Charges	241,000	172,747	154,080
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	241,000	172,747	154,080
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	241,000	172,747	154,080
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- New Building Canada Fund (SCFF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Utility Services	241,000	172,747	154,080
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 791,501	\$ 1,135,712	\$ 1,148,173

SUMMARY

Total Other Segmented Revenue	\$ 663,866	\$ 988,478	\$ 1,037,710
Total Conditional Grants	26,134	38,051	6,434
Total Capital Grants and Contributions	101,501	109,183	104,029
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 791,501	\$ 1,135,712	\$ 1,148,173

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 121,625	\$ 124,142	\$ 112,517
Wages and benefits	282,000	276,132	260,474
Professional/Contractual services	112,580	89,199	94,371
Utilities	14,447	20,470	20,705
Maintenance, materials and supplies	46,300	27,816	33,800
Grants and contributions - operating	25,000	30,361	8,000
- capital	-	-	-
Amortization	4,804	4,804	4,804
Interest	2,000	1,578	1,910
Allowance For Uncollectibles	-	-	-
Other - Memberships	19,000	6,580	11,691
Total General Government Services	627,756	581,082	548,272
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	65,500	61,433	59,245
Professional/Contractual Services	55,000	51,292	50,384
Utilities	1,000	579	691
Maintenance, Materials and Supplies	450	250	205
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-
Fire Protection			
Wages and benefits	-	-	-
Professional/Contractual Services	58,000	55,362	87,783
Utilities	-	-	-
Maintenance, Materials and Supplies	2,000	2,234	4,916
Grants and Contributions - operating	-	10,574	7,000
- capital	-	-	-
Amortization	29,704	25,266	29,704
Interest	-	-	-
Other	-	-	-
Total Protective Services	211,654	206,990	239,928
TRANSPORTATION SERVICES			
Wages and Benefits	826,500	765,988	682,636
Professional/Contractual Services	82,000	83,145	85,338
Utilities	27,863	24,783	25,172
Maintenance, Materials and Supplies	562,000	500,515	447,424
Gravel	300,000	240,198	103,493
Grants and Contributions - operating	-	70,000	70,000
- capital	-	-	-
Amortization	480,953	430,940	480,953
Interest	-	-	-
Other	15,000	-	-
Total Transportation Services	\$ 2,294,316	\$ 2,115,569	\$ 1,895,016

RURAL MUNICIPALITY OF BLUCHER NO. 343

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 2

	Budget 2016	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	132,100	153,850	124,622
Utilities	1,250	1,035	1,007
Maintenance, Materials and Supplies	7,500	2,205	4,485
Grants and contributions - operating	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
- capital	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
Amortization	274	274	274
Interest	-	-	-
Other	-	881	881
Total Environmental and Public Health Services	141,124	158,245	131,269
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	112,000	65,745	107,795
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	4,500	1,160	4,230
Total Planning and Development Services	116,500	66,905	112,025
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	10,000	15,074	14,709
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions - operating	-	-	2,000
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Recreation and Cultural Services	\$ 10,000	\$ 15,074	\$ 16,709

RURAL MUNICIPALITY OF BLUCHER NO. 343

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	Budget 2016	2016	2015
UTILITY SERVICES			
Wages and Benefits	\$ -	\$ -	\$ 5,285
Professional/Contractual Services	-	14,840	14,660
Utilities	171,000	198,728	183,220
Maintenance, Materials and Supplies	15,800	10,714	6,198
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	8,641	5,632	5,632
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	195,441	229,914	214,995
TOTAL EXPENSES BY FUNCTION	\$ 3,596,791	\$ 3,373,779	\$ 3,158,214

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2016

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	\$ 84,189	\$ 3,037	\$ 702,519	\$ 1,007	\$ -	\$ -	\$ 172,747	\$ 963,499
Tangible Capital Asset Sales - Gain (Loss)	10,200	-	(53,683)	-	-	-	-	(43,483)
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	68,212	-	-	-	-	-	-	68,212
Other Revenues	250	-	-	-	-	-	-	250
Grants - Conditional	-	-	21,670	16,381	-	-	-	38,051
- Capital	-	-	-	-	109,183	-	-	109,183
Total Revenues	162,851	3,037	670,506	17,388	109,183	-	172,747	1,135,712
Expenses (Schedule 3)								
Wages and Benefits	400,274	61,433	765,988	-	-	-	-	1,227,695
Professional/Contractual Services	89,199	106,654	83,145	153,850	65,745	15,074	14,840	528,507
Utilities	20,470	579	24,783	1,035	-	-	198,728	245,595
Maintenance Material and Supplies	27,816	2,484	740,713	2,205	-	-	10,714	783,932
Grants and Contributions	30,361	10,574	70,000	-	-	-	-	110,935
Amortization	4,804	25,266	430,940	274	-	-	5,632	466,916
Interest	1,578	-	-	-	-	-	-	1,578
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	6,580	-	-	881	1,160	-	-	8,621
Total expenses	581,082	206,990	2,115,569	158,245	66,905	15,074	229,914	3,373,779
Surplus (Deficit) by Function	(418,231)	(203,953)	(1,445,063)	(140,857)	42,278	(15,074)	(57,167)	(2,238,067)
Taxes and other unconditional revenue (Schedule 1)								2,695,792
Net Surplus (Deficit)								\$ 457,725

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 98,196	\$ 2,575	\$ 682,670	\$ 1,026	\$ -	\$ 1,045	\$ 154,080	\$ 939,592
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	40,873	-	-	-	-	-	-	40,873
Other Revenues	57,245	-	-	-	-	-	-	57,245
Grants - Conditional	-	-	-	6,434	-	-	-	6,434
- Capital	-	-	-	-	104,029	-	-	104,029
Total Revenues	196,314	2,575	682,670	7,460	104,029	1,045	154,080	1,148,173
Expenses (Schedule 3)								
Wages and Benefits	372,991	59,245	682,636	-	-	-	5,285	1,120,157
Professional/ Contractual Services	94,371	138,167	85,338	124,622	107,795	14,709	14,660	579,662
Utilities	20,705	691	25,172	1,007	-	-	183,220	230,795
Maintenance Material and Supplies	33,800	5,121	550,917	4,485	-	-	6,198	600,521
Grants and Contributions	8,000	7,000	70,000	-	-	2,000	-	87,000
Amortization	4,804	29,704	480,953	274	-	-	5,632	521,367
Interest	1,910	-	-	-	-	-	-	1,910
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	11,691	-	-	881	4,230	-	-	16,802
Total expenses	548,272	239,928	1,895,016	131,269	112,025	16,709	214,995	3,158,214
Surplus (Deficit) by Function	(351,958)	(237,353)	(1,212,346)	(123,809)	(7,996)	(15,664)	(60,915)	(2,010,041)
Taxes and other unconditional revenue (Schedule 1)								2,540,194
Net Surplus (Deficit)								\$ 530,153

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Schedule of Tangible Capital Assets by Object

As at December 31, 2016

Schedule 6

	2016 General Assets	2016 General Assets Land Improvements	2016 General Assets Buildings	2016 General Assets Vehicles	2016 General Assets Machinery & Equipment	2016 Infrastructure Assets Linear assets	2016 General/ Infrastructure Assets Under Construction	2016 Total	2015 Total
Asset cost									
Opening Asset costs	\$ 101,718	\$ 368,736	\$ 1,114,197	\$ 227,625	\$ 4,002,022	\$ 5,767,482	\$ 136,759	\$ 11,718,539	\$ 11,546,554
Additions during the year	39,281	-	-	-	439,092	308,026	8,351	794,750	171,985
Disposals and write-downs during the year	-	-	-	-	(312,376)	-	-	(312,376)	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	140,999	368,736	1,114,197	227,625	4,128,738	6,075,508	145,110	12,200,913	11,718,539
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	-	202,812	111,061	1,519,132	3,075,122	-	4,908,127	4,386,760
Add: Amortization taken	-	-	22,446	9,114	308,600	126,756	-	466,916	521,367
Less: Accumulated amortization on disposals	-	-	-	-	(138,653)	-	-	(138,653)	-
Closing Accumulated Amortization Costs	-	-	225,258	120,175	1,689,079	3,201,878	-	5,236,390	4,908,127
Net Book Value	\$ 140,999	\$ 368,736	\$ 888,939	\$ 107,450	\$ 2,439,659	\$ 2,873,630	\$ 145,110	\$ 6,964,523	\$ 6,810,412

1. Total contributed donated assets received in 2016: \$ -
2. List of assets recognized at nominal value in 2016 are:
 - a) Infrastructure Assets \$ -
 - b) Vehicles \$ -
 - c) Machinery and Equipment \$ -
3. Amount of interest capitalized in 2016: \$ -

See notes to consolidated financial statements

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Schedule of Tangible Capital Assets by Function

As at December 31, 2016

Schedule 7

	2016	2016	2016	2016	2016	2016	2016	2016	2016	2015
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total	Total
Asset cost										
Opening Asset costs	\$ 176,426	\$ 272,062	\$ 10,992,134	\$ 16,224	\$ -	\$ -	\$ 261,693	\$ 11,718,539	\$ 11,718,539	\$ 11,546,554
Additions during the year	-	85,065	709,685	-	-	-	-	794,750	794,750	171,985
Disposals and write-downs during the year	-	-	(312,376)	-	-	-	-	(312,376)	(312,376)	-
Closing Asset Costs	176,426	357,127	11,389,443	16,224	-	-	261,693	12,200,913	12,200,913	11,718,539
Accumulated Amortization Cost										
Opening Accumulated Amortization Costs	89,123	130,673	4,585,197	3,309	-	-	99,825	4,908,127	4,908,127	4,386,760
Add: Amortization taken	4,804	25,266	430,940	274	-	-	5,632	466,916	466,916	521,367
Less: Accumulated amortization on disposals	-	-	(138,653)	-	-	-	-	(138,653)	(138,653)	-
Closing Accumulated Amortization Costs	93,927	155,939	4,877,484	3,583	-	-	105,457	5,236,390	5,236,390	4,908,127
Net Book Value	\$ 82,499	\$ 201,188	\$ 6,511,959	\$ 12,641	\$ -	\$ -	\$ 156,236	\$ 6,964,523	\$ 6,964,523	\$ 6,810,412

RURAL MUNICIPALITY OF BLUCHER NO. 343

Consolidated Schedule of Accumulated Surplus

As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ 672,559	\$ 299,414	\$ 971,973
APPROPRIATED RESERVES			
Machinery and Equipment	508,112	-	508,112
Public Reserve	166,453	4,200	170,653
Capital Trust	205,000	-	205,000
Utility	-	-	-
Other	1,413,345	-	1,413,345
Total Appropriated	2,292,910	4,200	2,297,110
ORGANIZED HAMLETS			
Organized Hamlet of Elstow	49,365	-	49,365
Total Organized Hamlets	49,365	-	49,365
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	6,810,412	154,111	6,964,523
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	6,810,412	154,111	6,964,523
Total Accumulated Surplus	\$ 9,825,246	\$ 457,725	\$ 10,282,971

RURAL MUNICIPALITY OF BLUCHER NO. 343
Schedule of Mill Rates and Assessments
As at December 31, 2016

Schedule 9

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable Assessment	\$ 49,232,460	\$ 138,770,870	\$ -	\$ -	\$ 91,217,610	\$ 246,979,900	\$ 526,200,840
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	49,232,460	138,770,870	-	-	91,217,610	246,979,900	526,200,840
Mill Rate Factor(s)	0.6670	0.3330	-	-	1.0000	-	-
Total Base/Minimum Tax (generated for each property class)	-	-	-	-	-	-	-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 292,708	\$ 446,319	\$ -	\$ -	\$ 822,469	\$ -	\$ 1,561,496

MILL RATES:

Average Municipal *	2.9675
Average School	1.6052
Potash Mill Rate	9.5874
Uniform Municipal Mill Rate	8.9100

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

RURAL MUNICIPALITY OF BLUCHER NO. 343

Schedule of Council Remuneration

As at December 31, 2016

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Mayor/Reeve	Dan Greschuk	\$ 15,050	\$ 23,791	\$ 38,841
Councillor/Alderman	Nicole Decorby	7,000	3,521	10,521
Councillor/Alderman	Quintin Senger	13,825	2,034	15,859
Councillor/Alderman	Terry Fonstad	4,550	14,600	19,150
Councillor/Alderman	Dale Chysyk	6,475	3,943	10,418
Councillor/Alderman	Blair Cummins	7,000	3,138	10,138
Councillor/Alderman	Francis Boehm	11,550	7,665	19,215
		-	-	-
		-	-	-
Total		\$ 65,450	\$ 58,692	\$ 124,142