
Annual Financial Statement
And Supporting Schedules

For The

R.M. OF ANTELOPE PARK NO. 322

For the Year Ended December 31, 2017



R.D. Hauta, B.Comm., CPA, CA.*
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Associate:
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INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of the RM of Antelope Park No. 322

We have audited the accompanying consolidated financial statements of the RM of Antelope Park No. 322, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, change in net financial assets (debt) 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 judgement, 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 RM of Antelope Park No. 322 as at December 31, 2017, the results of its operations, change in its net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Close Hauta Bertoia Blanchette

KINDERSLEY, Saskatchewan

Chartered Professional Accountants

June 19, 2018

Management's Responsibility

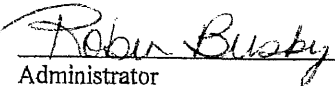
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is 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.

Close Hauta Bertoia Blanchette, 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.


Reeve


Administrator

Rural Municipality of Antelope Park No. 322
 Consolidated Statement of Financial Position
 As at December 31, 2017

Statement 1

	2017	2016
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	2,735,807	2,428,716
Taxes Receivable - Municipal (Note 3)	14,029	11,841
Other Accounts Receivable (Note 4)	43,024	48,378
Land for Resale (Note 5)	19,088	19,088
Long-Term Investments (Note 6)	27,243	26,837
Debt Charges Recoverable (Note 7)	-	-
Other (Specify)		
Total Financial Assets	2,839,191	2,534,860
LIABILITIES		
Bank Indebtedness (Note 8)		
Accounts Payable	18,017	33,675
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 9)	781	380
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)		
Other Liabilities		
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
Total Liabilities	18,798	34,055
NET FINANCIAL ASSETS (DEBT)	2,820,393	2,500,804
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	5,859,657	5,543,552
Prepayments and Deferred Charges	1,834	-
Stock and Supplies	786,715	903,543
Other (Note 14)	-	-
Total Non-Financial Assets	6,648,206	6,447,095
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	9,468,599	8,947,899

Rural Municipality of Antelope Park No. 322

Consolidated Statement of Operations

As at December 31, 2017

Statement 2

	2017 Budget	2017	2016
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	1,503,368	1,501,586	1,341,808
Fees and Charges (Schedule 4, 5)	34,850	36,891	18,774
Conditional Grants (Schedule 4, 5)	6,049	6,049	4,968
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	(56,490)	(22,468)
Land Sales - Gain (Schedule 4, 5)	200	-	200
Investment Income and Commissions (Schedule 4, 5)	20,575	28,286	22,753
Other Revenues (Schedule 4, 5)	86,900	147,008	78,481
Total Revenues	1,651,942	1,663,329	1,444,517
EXPENSES			
General Government Services (Schedule 3)	176,960	176,242	160,040
Protective Services (Schedule 3)	21,088	21,324	19,029
Transportation Services (Schedule 3)	905,350	749,665	836,813
Environmental and Public Health Services (Schedule 3)	165,363	169,325	120,318
Planning and Development Services (Schedule 3)	19,221	19,218	19,033
Recreation and Cultural Services (Schedule 3)	9,785	9,785	5,059
Utility Services (Schedule 3)	6,359	6,191	5,204
Total Expenses	1,304,124	1,151,749	1,165,495
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	347,818	511,580	279,021
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	8,940	9,120	8,730
Surplus (Deficit) of Revenues over Expenses	356,758	520,700	287,751
Accumulated Surplus (Deficit), Beginning of Year	8,947,899	8,947,899	8,660,148
Accumulated Surplus (Deficit), End of Year	9,304,657	9,468,599	8,947,899

Rural Municipality of Antelope Park No. 322
 Consolidated Statement of Change in Net Financial Assets
 As at December 31, 2017

Statement 3

	2017 Budget	2017	2016
Surplus (Deficit)	356,758	520,700	287,751
(Acquisition) of tangible capital assets		(755,371)	(422,419)
Amortization of tangible capital assets		251,525	268,828
Proceeds on disposal of tangible capital assets		131,250	18,975
Loss (gain) on the disposal of tangible capital assets		56,490	22,468
Surplus (Deficit) of capital expenses over expenditures	-	(316,106)	(112,148)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		(1,834)	-
Consumption of supplies inventory		116,828	73,886
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures	-	114,995	73,886
Increase/Decrease in Net Financial Assets	356,758	319,589	249,489
Net Financial Assets (Debt) - Beginning of Year	2,500,804	2,500,804	2,251,315
Net Financial Assets (Debt) - End of Year	2,857,562	2,820,393	2,500,804

Rural Municipality of Antelope Park No. 322
 Consolidated Statement of Cash Flow
 As at December 31, 2017

Statement 4

	2017	2016
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	520,700	287,751
Amortization	251,525	268,827
Loss (gain) on disposal of tangible capital assets	56,490	22,468
	<u>828,715</u>	<u>579,046</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(2,188)	(9,463)
Other Receivables	5,354	(2,391)
Land for Resale	0	2,230
Other Financial Assets	-	
Accounts and Accrued Liabilities Payable	(15,658)	23,658
Deposits	-	
Deferred Revenue	401	257
Accrued Landfill Costs	-	
Liability for Contaminated Sites	-	
Other Liabilities	-	
Stock and Supplies	116,829	73,886
Prepayments and Deferred Charges	(1,834)	
Other (Specify)	-	
Cash provided by operating transactions	931,619	667,224
Capital:		
Acquisition of capital assets	(755,371)	(422,419)
Proceeds from the disposal of capital assets	131,250	18,975
Other capital		
Cash applied to capital transactions	(624,121)	(403,444)
Investing:		
Long-term investments	(407)	(997)
Other investments		
Cash provided by (applied to) investing transactions	(407)	(997)
Financing:		
Debt charges recovered		
Long-term debt issued		
Long-term debt repaid		
Other financing		
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	307,091	262,783
Cash and Temporary Investments - Beginning of Year	<u>2,428,716</u>	<u>2,165,933</u>
Cash and Temporary Investments - End of Year	2,735,807	2,428,716

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
[Local arena board]
[Local swimming pool]

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.
- 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.

1. Significant accounting policies - continued

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	(Insert)
Road Network Assets	(Insert)

[If method other than straight line used the method must be separately disclosed]

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

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

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

Leases: All leases are recorded on the 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 *[amortization method]* 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 does not maintain a waste disposal site. [Any municipality that has recorded a landfill liability in past or has incurred a liability during the year should disclose in accordance with PS 3270.21 of the Public Sector Accounting Board's handbook] See recommended disclosure in Note 10.
- 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.

Rural Municipality of Antelope Park No. 322
Notes to the Consolidated Financial Statements
As at December 31, 2017

- 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.

2. Cash and Temporary Investments

	2017	2016
Cash	2,153,560	2,428,716
Temporary Investments		
Restricted Cash	582,247	
Total Cash and Temporary Investments	2,735,807	2,428,716

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

	2017	2016
Municipal - Current	13,232	11,984
- Arrears	1,748	7
	14,981	11,991
- Less Allowance for Uncollectibles	(951)	(150)
Total municipal taxes receivable	14,029	11,841
School - Current	9,495	8,801
- Arrears	0	2
Total school taxes receivable	9,495	8,803
Other	1,404	5900
Total taxes and grants in lieu receivable	24,928	26,544
Deduct taxes receivable to be collected on behalf of other organizations	(10,899)	(14,703)
Total Taxes Receivable - Municipal	14,029	11,841

Rural Municipality of Antelope Park No. 322
Notes to the Consolidated Financial Statements
As at December 31, 2017

4. Other Accounts Receivable

	2017	2016
Federal Government	20,213	22,179
Provincial Government		2,750
Local Government	7,577	14,117
Utility		
Trade	15,234	9,331
Other (Specify)		
Total Other Accounts Receivable	43,024	48,378
Less: Allowance for Uncollectibles		
Net Other Accounts Receivable	43,024	48,378

5. Land for Resale

	2017	2016
Tax Title Property	20,636	20,636
Allowance for market value adjustment	(1,548)	(1,548)
Net Tax Title Property	19,088	19,088
Other Land		
Allowance for market value adjustment		
Net Other Land	-	-
Total Land for Resale	19,088	19,088

6. Long-Term Investments

	2017	2016
Sask Assoc. of Rural Municipalities - Self Insurance Fund	27,243	26,837
Other (Specify)		
Total Long-Term Investments	27,243	26,837

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

Marketable securities are valued at the lower of cost and market value. Market value at [date] was [\$] ([Prior Year] - [\$]).

[Marketable securities/Portfolio investments] represent investments in common shares [of public companies] and are stated at the lower of cost or market value. At year-end, cost was substantially the same as the quoted market value.

7. Debt Charges Recoverable

	2017	2016
Current debt charges recoverable		
Non-current debt charges recoverable		
Total Debt Charges Recoverable	-	-

The municipality has undertaken a project with [describe nature of project and identify partners]. The municipality assumed the long-term financing of [\$ - amount]; however [\$ - amount] plus interest at [#]% is recoverable from [name of municipality] with respect to this financing. Amounts are recoverable in annual principal instalments of [\$] plus interest, and mature [date].

Future debt charges recoverable are as follows:

Year	Principal	Interest	Total
2018			-
2019			-
2020			-
2021			-
2022			-
Thereafter			-
Balance	-	-	-

Rural Municipality of Antelope Park No. 322
Notes to the Consolidated Financial Statements
As at December 31, 2017

8. Bank Indebtedness

Bank indebtedness includes an operating loan amounting to [\$] ([prior year] - [\$]) and bearing interest at prime plus [#]%. Assets pledged as collateral are [describe assets].

Credit Arrangements

{Disclosure appropriate where lines of credit have been authorized, but nil amount is drawn at statement date}
 At [date], the Municipality had lines of credit totaling [\$], none of which were drawn. The following has been collateralized in connection with this line of credit:

- General security agreement; and
- Hypothecation of certain preferred shares (market value at [date] of [\$]).

9. Deferred Revenue

	2017	2016
Prepaid Taxes	681	380
SARM Vision	100	
Total Deferred Revenue	781	380

10. Accrued Landfill Costs

	2017	2016
Environmental Liabilities		-

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

[Included in environmental liabilities is [\$] (prior year - \$) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate of [%] (prior year - %).]

[Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 100-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.]

11. Liability for Contaminated Sites

The municipality recognizes and estimates a liability of [\$] ([prior year] - [\$]) for remediation of [name of the contaminated sites] using [name of the valuation method]. The nature of the liability is [description of the nature of the liability including the event of transaction creating the liability]. The assumptions used in estimating the liability include [descriptions of assumptions and measurement basis used]. The amount of estimated recoveries is [\$] ([prior year] - [\$]).

[Note: additional disclosure is required of the estimated total undiscounted expenditures and discount rate (when a net present value technique is used), as well as the reason for not recognizing a liability, if appropriate.]

Rural Municipality of Antelope Park No. 322
Notes to the Consolidated Financial Statements
As at December 31, 2017

12. Long-Term Debt

a) The debt limit of the municipality is \$1,262,950. 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)).

or

b) The debt limit of the municipality is \$_____. The debt limit for the municipality has been established by the Saskatchewan Municipal Board (the *Municipalities Act* section 161(2)).

Debenture debt is repayable at [*describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand*].

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2018			-	
2019			-	
2020			-	
2021			-	
2022			-	
Thereafter			-	
Balance	-	-	-	-

Bank loans are repayable [*describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand*].

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2018			-	
2019			-	
2020			-	
2021			-	
2022			-	
Thereafter			-	
Balance	-	-	-	-

13. Lease Obligations

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

Year	Payment Amount
2018	-
2019	-
2020	-
2021	-
2022	-
Thereafter	-
Total future minimum lease payments	
Amounts representing interest at a weighted average rate of _____ %	
Capital Lease Liability	

Rural Municipality of Antelope Park No. 322
Notes to the Consolidated Financial Statements
As at December 31, 2017

14. Other Non-financial Assets

2017

2016

(List if any)

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.

The municipality is also contingently liable for the following:

(List if any)

16. Pension Plan

The municipality 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 municipality pension expense in 2017 was \$30,190.58. 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

Prior year comparative figures have been restated to conform to the current year's presentation.

18. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:

[Description of Trust i.e. Cemetery]

	Current Year Total	Prior Year Total
Balance - Beginning of Year		
Revenue (<i>Specify</i>)		
Interest revenue		
Expenditure (<i>Specify</i>)		
Balance - End of Year	-	-

Rural Municipality of Antelope Park No. 322
 Schedule of Taxes and Other Unconditional Revenue
 As at December 31, 2017

Schedule 1

	2017 Budget	2017	2016
TAXES			
General municipal tax levy	1,462,760	1,460,677	1,302,127
Abatements and adjustments	(3,000)	(2,651)	(2,492)
Discount on current year taxes	(70,000)	(70,512)	(63,407)
Net Municipal Taxes	1,389,760	1,387,514	1,236,228
Potash tax share			
Trailer license fees			
Penalties on tax arrears	200	634	69
Special tax levy			
Other (Specify)			
Total Taxes	1,389,960	1,388,149	1,236,297
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	43,457	43,457	48,788
Total Unconditional Grants	43,457	43,457	48,788
GRANTS IN LIEU OF TAXES			
Federal	545	574	339
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	1,780	1,780	2,026
Other (Specify) Many Islands, Prov. Pasture	67,626	67,626	54,358
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			
Total Grants in Lieu of Taxes	69,951	69,980	56,723
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,503,368	1,501,586	1,341,808

Rural Municipality of Antelope Park No. 322
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2017

Schedule 2 - 1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	800	4,596	322
- Sales of supplies	50	54	50
- Other (Specify)			
Total Fees and Charges	850	4,650	372
- Tangible capital asset sales - gain (loss)			
- Land sales - gain	200		200
- Investment income and commissions	20,575	28,286	22,753
- Other (Specify)	86,900	147,008	78,481
Total Other Segmented Revenue	108,525	179,943	101,806
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	108,525	179,943	101,806
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total General Government Services	108,525	179,943	101,806

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			(2,083)
- Other (Specify)			
Total Other Segmented Revenue	-	-	(2,083)
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	(2,083)

Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital	-	-	-
Total Protective Services	-	-	(2,083)

Rural Municipality of Antelope Park No. 322
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2017

Schedule 2 - 2

	2017 Budget	2017	2016
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work		-	125
- Sales of supplies			
- Road Maintenance and Restoration Agreements	200	12	-
- Frontage			
- Other (Specify)	6,800	9,529	7,277
Total Fees and Charges	7,000	9,541	7,402
- Tangible capital asset sales - gain (loss)	-	(56,490)	(20,385)
- Other (Specify)			
Total Other Segmented Revenue	7,000	(46,949)	(12,983)
Conditional Grants			
- MREP (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	7,000	(46,949)	(12,983)
Capital			
Conditional Grants			
- Federal Gas Tax	8,940	9,120	8,730
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	8,940	9,120	8,730
Total Transportation Services	15,940	(37,829)	(4,253)

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- TAPD			
- Local government	6,049	6,049	4,968
- Other (Specify)			
Total Conditional Grants	6,049	6,049	4,968
Total Operating	6,049	6,049	4,968
Capital			
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Environmental and Public Health Services	6,049	6,049	4,968

Rural Municipality of Antelope Park No. 322
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2017

Schedule 2 - 3

	2017 Budget	2017	2016
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	25,000	20,700	9,000
- Other (Specify)			
Total Fees and Charges	25,000	20,700	9,000
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	25,000	20,700	9,000
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	25,000	20,700	9,000
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Planning and Development Services	25,000	20,700	9,000

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital			
Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Recreation and Cultural Services	-	-	-

Rural Municipality of Antelope Park No. 322
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2017

Schedule 2 - 4

	2017 Budget	2017	2016
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	2,000	2,000	2,000
- Sewer			
- Other (Specify)			
Total Fees and Charges	2,000	2,000	2,000
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	2,000	2,000	2,000
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	2,000	2,000	2,000
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Total Utility Services	2,000	2,000	2,000
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	157,514	170,863	111,438

SUMMARY

Total Other Segmented Revenue	142,525	155,694	97,740
Total Conditional Grants	6,049	6,049	4,968
Total Capital Grants and Contributions	8,940	9,120	8,730
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	157,514	170,863	111,438

Rural Municipality of Antelope Park No. 322

Total Expenses by Function

As at December 31, 2017

Schedule 3 - 1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	35,350	33,492	28,970
Wages and benefits	85,032	87,149	76,732
Professional/Contractual services	29,031	26,299	24,748
Utilities	2,857	3,066	2,386
Maintenance, materials and supplies	20,090	18,217	23,910
Grants and contributions - operating	1,500	1,245	1,286
- capital			
Amortization	1,700	2,026	1,504
Interest	400	89	100
Allowance for uncollectibles			
Other (Specify)	1,000	4,660	403
Total Government Services	176,960	176,242	160,040

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	5,700	5,937	6,476
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (Specify)			

Fire protection

Wages and benefits			
Professional/Contractual services	188	188	188
Utilities			1,165
Maintenance, material and supplies			
Grants and contributions - operating	15,200	15,200	11,200
- capital			
Amortization			
Interest			
Other (Specify)			
Total Protective Services	21,088	21,324	19,029

TRANSPORTATION SERVICES

Wages and benefits	277,700	210,918	201,526
Professional/Contractual Services	35,100	33,565	112,679
Utilities	8,250	7,235	7,184
Maintenance, materials, and supplies	128,100	98,385	108,165
Gravel	175,000	137,490	140,065
Grants and contributions - operating			
- capital			
Amortization	275,000	249,371	267,195
Interest			
Other (Specify)	6,200	12,701	
Total Transportation Services	905,350	749,665	836,813

	2017 Budget	2017	2016
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	62,750	53,276	61,639
Utilities			
Maintenance, materials and supplies	4,800	7,150	6,747
Grants and contributions - operating			
o Vet Board	813	813	813
o Public Health		53,011	51,120
- capital			
o Waste disposal	97,000	55,075	
o Public Health			
Amortization			
Interest			
Other (Specify)			
Total Environmental and Public Health Services	165,363	169,325	120,318

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	4,221	4,218	4,033
Grants and contributions - operating	12,000	12,000	12,000
- capital	3,000	3,000	3,000
Amortization			
Interest			
Other (Specify)			
Total Planning and Development Services	19,221	19,218	19,033

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	1,035	1,035	1,109
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	8,750	8,750	3,950
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
Total Recreation and Cultural Services	9,785	9,785	5,059

Rural Municipality of Antelope Park No. 322

Total Expenses by Function

As at December 31, 2017

Schedule 3 - 3

	2017 Budget	2017	2016
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services	960	960	960
Utilities	3,200	3,424	2,847
Maintenance, materials and supplies	1,721	1,329	918
Grants and contributions - operating	350	350	350
- capital			
Amortization	128	128	128
Interest			
Allowance for uncollectibles			
Other (Specify)			
Total Utility Services	6,359	6,191	5,204
TOTAL EXPENSES BY FUNCTION	1,304,124	1,151,749	1,165,495

Rural Municipality of Antelope Park No. 322
 Consolidated Schedule of Segment Disclosure by Function
 As at December 31, 2017

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	4,650	-	9,541	-	20,700	-	2,000	36,891
Tangible Capital Asset Sales - Gain	-	-	(56,490)	-	-	-	-	(56,490)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	28,286	-	-	-	-	-	-	28,286
Other Revenues	147,008	-	-	6,049	-	-	-	147,008
Grants - Conditional	-	-	-	-	-	-	-	6,049
- Capital	-	-	9,120	-	-	-	-	9,120
Total Revenues	179,943	-	(37,829)	6,049	20,700	-	2,000	170,863
Expenses (Schedule 3)								
Wages & Benefits	120,641	-	210,918	-	-	-	-	331,559
Professional/ Contractual Services	26,299	6,124	33,565	53,276	4,218	1,035	960	125,476
Utilities	3,066	-	7,235	-	-	-	3,424	13,724
Maintenance Materials and Supplies	18,217	-	235,875	7,150	-	-	1,329	262,571
Grants and Contributions	1,245	15,200	-	108,899	15,000	8,750	350	149,444
Amortization	2,026	-	249,371	-	-	-	128	251,525
Interest	89	-	-	-	-	-	-	89
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	4,660	-	12,701	-	-	-	-	17,361
Total Expenses	176,242	21,324	749,665	169,325	19,218	9,785	6,191	1,151,749
Surplus (Deficit) by Function								
	3,701	(21,324)	(787,494)	(163,276)	1,482	(9,785)	(4,191)	(980,886)
Taxes and other unconditional revenue (Schedule 1)								1,501,586
Net Surplus (Deficit)								520,700

Rural Municipality of Antelope Park No. 322
 Consolidated Schedule of Segment Disclosure by Function
 As at December 31, 2016

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	372	-	7,402	-	9,000	-	2,000	18,774
Tangible Capital Asset Sales - Gain	-	(2,083)	(20,385)	-	-	-	-	(22,468)
Land Sales - Gain	200	-	-	-	-	-	-	200
Investment Income and Commissions	22,753	-	-	-	-	-	-	22,753
Other Revenues	78,481	-	-	4,968	-	-	-	78,481
Grants - Conditional	-	-	-	-	-	-	-	4,968
- Capital	-	-	8,730	-	-	-	-	8,730
Total Revenues	101,806	(2,083)	(4,253)	4,968	9,000	-	2,000	111,438
Expenses (Schedule 3)								
Wages & Benefits	105,702	-	201,526	-	-	-	-	307,228
Professional/ Contractual Services	24,748	6,664	112,679	61,639	4,033	1,109	960	211,832
Utilities	2,386	1,165	7,184	-	-	-	2,847	13,582
Maintenance Materials and Supplies	23,910	-	248,229	6,747	-	-	918	279,804
Grants and Contributions	1,286	11,200	-	51,933	15,000	3,950	350	83,719
Amortization	1,504	-	267,195	-	-	-	128	268,827
Interest	100	-	-	-	-	-	-	100
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	403	-	-	-	-	-	-	403
Total Expenses	160,040	19,029	836,813	120,318	19,033	5,059	5,204	1,165,495
Surplus (Deficit) by Function	(58,234)	(21,112)	(841,066)	(115,350)	(10,033)	(5,059)	(3,204)	(1,054,057)
Taxes and other unconditional revenue (Schedule 1)								1,341,808
Net Surplus (Deficit)								287,751

Rural Municipality of Antelope Park No. 322
 Consolidated Schedule of Tangible Capital Assets by Object
 As at December 31, 2017

2017

2016

Assets	General Assets							Infrastructure Assets	General/Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Infrastructure Assets				
						Linear assets				
Asset cost										
Opening Asset costs	7,379		160,024	47,950	1,452,207	6,155,472			7,823,032	7,472,120
Additions during the year					357,369	398,002			755,371	422,419
Disposals and write-downs during the year				(10,000)	(312,900)				(322,900)	(71,506)
Transfers (from) assets under construction									-	
Closing Asset Costs	7,379	-	160,024	37,950	1,496,676	6,553,474			8,255,503	7,823,033
Amortization										
Accumulated Amortization Cost										
Opening Accumulated Amortization Costs			57,388	41,195	539,795	1,641,103			2,279,481	2,040,716
Add: Amortization taken			3,201	3,379	97,711	147,235			251,525	268,828
Less: Accumulated amortization on disposals				(10,000)	(125,160)				(135,160)	(30,063)
Closing Accumulated Amortization Costs	-	-	60,590	34,574	512,346	1,788,338			2,395,846	2,279,481
Net Book Value	7,379	-	99,434	3,376	984,330	4,765,136			5,859,657	5,543,552

1. Total contributed/donated assets received in 2017: \$ -

2. List of assets recognized at nominal value in 2017 are:

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

3. Amount of interest capitalized in 2016 \$ -

Rural Municipality of Antelope Park No. 322
 Consolidated Schedule of Tangible Capital Assets by Function
 As at December 31, 2017

Schedule 7

2017

Assets	2017							2016	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset cost									
Opening Asset costs	42,842	10,000	7,763,957	2			6,231	7,823,032	7,472,120
Additions during the year		(10,000)	755,371					755,371	422,419
Disposals and write-downs during the year			(312,900)					(322,900)	(71,507)
Closing Asset Costs	42,842	-	8,206,428	2	-	-	6,231	8,255,503	7,823,032

2017

Amortization	2017							2016	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	32,765	10,000	2,231,124				5,591	2,279,481	2,040,716
Add: Amortization taken	2,026	(10,000)	249,371				128	251,525	268,828
Less: Accumulated amortization on disposals			(125,160)					(135,160)	(30,064)
Closing Accumulated Amortization Costs	34,791	-	2,355,335	-	-	-	5,719	2,395,846	2,279,480
Net Book Value	8,051	-	5,851,093	2	-	-	512	5,859,657	5,543,552

Rural Municipality of Antelope Park No. 322
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2017

Schedule 8

	2016	Changes	2017
UNAPPROPRIATED SURPLUS	2,826,276	204,595	3,030,871

APPROPRIATED RESERVES

Machinery and Equipment	453,075		453,075
Public Reserve			-
Capital Trust			-
Utility			-
Other (Specify)	124,996		124,996
Total Appropriated	578,071	-	578,071

ORGANIZED HAMLETS (add lines if required)

Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Total Organized Hamlets	-	-	-

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6)	5,543,552	316,105	5,859,657
Less: Related debt			-
Net Investment in Tangible Capital Assets	5,543,552	316,105	5,859,657

Total Accumulated Surplus	8,947,899	520,700	9,468,599
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Rural Municipality of Antelope Park No. 322
 Schedule of Mill Rates and Assessments
 As at December 31, 2017

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	43,148,905	2,000,600			100,334,500		145,484,005
Regional Park Assessment							
Total Assessment							145,484,005
Mill Rate Factor(s)	1.0000	1.0000			6.1500		
Total Base/Minimum Tax (generated for each property class)		4,560					4,560
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	94,928	8,224			1,357,525		1,460,677

MILL RATES: MILLS

Average Municipal*	10.04
Average School*	7.14
Potash Mill Rate	
Uniform Municipal Mill Rate	2.20

* 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 Antelope Park No. 322
Schedule of Council Remuneration
As at December 31, 2017

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve/Mayor	Gordon Dommett	5,846	2,053	7,899
Councillor/Alderman	Clinton Barr	3,100	458	3,558
Councillor/Alderman	William Warrington	6,078	3,064	9,142
Councillor/Alderman	Brantford Whittleton	2,700	778	3,478
Councillor/Alderman	Barry Noble	3,000	579	3,579
Councillor/Alderman	Raymond McKeary	2,600	622	3,222
Councillor/Alderman	Eldon Roesler	2,200	763	2,963
Councillor/Alderman				-
Councillor/Alderman				-
Councillor/Alderman				-
Councillor/Alderman				-
Councillor/Alderman				-
Councillor/Alderman				-
Total		25,524	8,316	33,840



Saskatchewan Municipal Hail Insurance Association
 MUNICIPAL HAIL BUILDING, 2100 CORNWALL STREET
 REGINA, SK S4P 2K7

AUDITOR'S STATEMENT, 2017

As Provided by the Municipal Hail Insurance Act
 Rural Municipality of ANTELOPE PARK No. 322

Please Show Items
 in Dollars and Cents

	TOTAL LIABILITY TO ASSOCIATION		CASH		TAXES (HAIL ONLY)		LIABILITY ACQUIRED		(DESCRIBE)	
	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
Balance Due Jan. 1/2009		5,900 00			5,900 00					
Penalties collected during year		572 00	572 00							
Penalties added to roll Dec. 31		84 00			84 00					
Current Levy		38,679 30			38,679 30					
Discount (current levy)	1,040 42					1,040 42				
Cancellations/Adjustments (explanation required)										
Cash Collections			42,218 88							
Transfer (give particulars)										
Cheques to Association	42,790 88			42,790 88						
TOTALS	43,831 30	45,235 30	42,790 88	42,790 88	44,663 30	43,259 30				
Balance Dec. 31/2009	1,404 00					1,404 00				
GRAND TOTALS	45,235 30	45,235 30	42,790 88	42,790 88	44,663 30	44,663 30				

I have examined the Hail Insurance Accounts of the above mentioned Municipality for the year ended December 31, 2017, and in our opinion the above presents fairly the said accounts as at that date, and cash balance \$42,790.88 shown above has now been remitted to the Association.

Signature: *Claire Haida Barbara Blanchetto* Address: BOX 1507 KINDERSLEY SK S0L 1S0

Date: *June 19, 2018*