

Click on the "Print Instructions" button for a list of instructions on completing the Annual Financial Statement

Complete the following Green Section

Municipality Name	Rural Municipality of Blucher No. 343
For Year Ending	December 31, 2004
Current Year	2004
Previous Year	2003
Auditor's Name	Glen Graham Dean
Auditor's Town	Saskatoon, Sask.
Date of Audit	February 18, 2005
School Division Name	Saskatoon East School Division #41
Administrator Name	Robert Thurmeier
Municipality Phone #	257-3344
Municipality Fax #	257-3303
Date of School Statement	January 10, 2005

To Complete the Annual Financial Statement Spreadsheet:

- 1 Complete information (in Green) on the "Start Up Page".
- 2 Move to "Cover Page" and Print.
- 3 Move to "Index" page and Print.
- 4 Move to "Audit Report" page and Print.

Note: When completing the following pages there are several comments:

- a) Each column will total automatically;
 - b) The "Totals" will automatically be forwarded to the appropriate schedule;
 - c) All pages are to be printed on 8 1/2 X 14" Paper
- 5 Move to "Notes 5" page; Complete (if applicable) & print.
 - 6 Move to "Notes 6" page; Complete all the necessary information & print.
 - 7 Move to "Notes 7" page; Complete (if applicable) & print.
 - 8 Move to "Notes 8" page; Complete (if applicable) & print.
 - 9 Move to "Revenue" page; Complete & print.
 - 10 Move to "Grants" page; Complete & print.
 - 11 Move to "Expenses Pg 1" page; Complete & print.
 - 12 Move to "Expenses Pg 2" page; Complete & print.
 - 13 Move to "Expenditures By Type" page. Everything should be complete on this page, with the exception of the breakdown between Sewer & Water in the "Utilities" Section
 - 14 Move to "Capital Assets" page; Complete & print
 - 15 Move to "Schedule of Reserves" page; Complete & print
 - 16 Move to "Mill Rates" page; Complete & print
 - 17 Move back to the "State Of Fin Activity" page. Most of the Statement will be complete. Complete the remainder of the report and then print
 - 18 Move to "Financial Position" page. Most of the Statement will be complete. Complete the remainder of the report and then print
 - 19 Move to "Changes in Cash Resources" page. SOME of the Statement will be complete. Complete the statement and then print.
 - 20 Compile all the various pages in the proper Page order.
 - 21 Complete the School Liability Statement (Very Last page). If you have more than one School Division you will have to complete the first one, Move back to the "Start-Up Page", change the name of the School Division, and then complete the second Liability Statement, etc.

{SelectBlock Expenditures by type:A4..M49}
{Print.Block "Expenditures by type:A4..M49"}
{Print.Orientation Landscape}
{Print.DoPrint}
{SelectBlock Expenditures by type:A1..A1}
{Print.Orientation Portrait}

{SelectBlock Capital assets:A4..K34}
{Print.Block "Capital assets:A4..K34"}
{Print.Orientation Landscape}
{Print.DoPrint}
{SelectBlock Capital assets:A1..A1}
{Print.Orientation Portrait}

{SelectBlock Mill Rates:A5..I42}
{Print.Block "Mill Rates:A5..I42"}
{Print.Orientation Landscape}
{Print.DoPrint}
{SelectBlock Mill Rates:A1..A1}
{Print.Orientation Portrait}

Annual Financial Statements

And Supporting Schedules

For The

Rural Municipality of Blucher No. 343

For The Year Ended December 31, 2004

**Rural Municipality of Blucher No. 343
Financial Statements
For The Year Ended December 31, 2004**

INDEX

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Schedules (MFIR)**

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AUDITORS' REPORT

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

We have audited the statement of financial position of the Rural Municipality of Blucher No. 343 as at December 31, 2004 and the statements of financial activities, changes in surplus and changes in financial position for the year then ended. These financial statements are the responsibility of the municipality's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2004, and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Glen Graham Dean

Saskatoon, Sask.
February 18, 2005

RURAL MUNICIPALITY OF BLUCHER NO. 343
Statement of Financial Position (Balance Sheet)
For December 31, 2004

Statement 1

	Note	2004	2003
ASSETS			
Financial Assets			
Cash and Temporary Investments	2	2,138,071	1,974,001
Taxes receivable - Municipal	3	89,466	141,549
Other accounts receivable	4	124,596	70,604
Land for resale	5	207	207
Long-term investments	6	51,118	44,932
Other	7		
Total Financial Assets		2,403,458	2,231,293

LIABILITIES			
Bank indebtedness			
Accounts payable		81,064	44,240
Accrued liabilities payable			
Utility deposits			
Deferred revenue			
Accrued landfill costs	1 (j)		
Other Liabilities		21,421	19,173
Long-term debt	8		
Retirement benefits			
Pension Liability			
Lease Obligations			
Total Liabilities		102,485	63,413

NET FINANCIAL ASSETS		2,300,973	2,167,880
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Non-Financial Assets			
Prepayments/deferred charges/ISC Account		110,512	1,898
Stock and supplies		72,577	155,129
Other	7	21	21
Total Non-Financial Assets		183,110	157,048

NET ASSETS		2,484,083	2,324,928
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MUNICIPAL POSITION (From Statement 3)

Unappropriated net assets		248,348	245,892
Appropriated net assets		2,235,735	2,079,035
Total Unappropriated and Appropriated Net Assets		2,484,083	2,324,927

Amounts to be Recovered from Future Revenues	1 (l)		
		2,484,083	2,324,927

1. Significant accounting policies

The 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 Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies are:

a) Reporting Entity:

The financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their resources. Entities included in these financial statements are as follows:

<u>Entity</u>	<u>Basis of Recording</u>
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All inter-organizational balances have been eliminated.

b) Revenue Recognition:

Revenues are accounted for in the period in which the transactions or events occurred that give rise to the revenues.

Government transfers are recognized as revenues in the period that the event giving rise to the transfer occurred, providing the transfers are authorized, any eligibility criteria have been met by the municipality and reasonable estimates for the amounts can be made. Revenue received in advance of the related expenditures is deferred to the period when the expenditures are incurred.

c) Expenditure Recognition:

Expenditures are recognized in the period the goods and services are acquired and a liability is incurred. They also include grants and contributions made where no direct goods or services were acquired. Expenditures include amounts for interest on debt outstanding but do not include any amounts for principal repayment. Changes related to non-financial assets are recorded as an adjustment to the Change in Net-Financial Assets to arrive at Change in Net Assets.

d) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize the prepayment charge as revenue in the period in which the related expenditures occurred. A long term receivable is recorded for the principal portion of unpaid frontages which are to be financed through frontage levies.

e) 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.

f) Appropriated Net Assets

Reserves are established at the discretion of Council to set aside funds for future operating and capital expenditures. Transfer to and/or from reserves are reflected on the statement of net assets.

g) Investments :

Portfolio investments are valued at the lower of cost and net realizable value. Market value approximates cost.

h) Inventories:

Inventories of materials and supplies are valued at the lower of cost or replacement cost.

RURAL MUNICIPALITY OF BLUCHER NO. 343
Notes To The Financial Statements
For The Year End December 31, 2004

Notes

1. Significant accounting policies - continued

- i) **Capital assets:**
Capital assets are reported as expenditures in the period they are acquired. They are not recorded as assets in the financial statements but are included in the notes to the financial statements at their historical cost. Contributions for the acquisition of capital assets are reported as revenue, rather than reducing the capital expenditure.
- j) **Landfill closure and post closure liability**
(See section 3270.21 PSAB)
- k) **Trust Funds:**
Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 11.
- l) **Amounts to be recovered from future revenues:**
This represents the amount of long term liabilities that will be funded from future revenues.
- m) **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 expenditure during the period. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

2. Cash and Temporary Investments

	2004	2003
Cash	213	200
Temporary Investments	2,137,858	1,973,801
	2,138,071	1,974,001

3. Taxes receivable

Municipal - Current	123,319	
- Arrears	11,313	186,962
Subtotal	134,632	186,962
- Less allowance for uncollectibles	-45,166	-45,413
Total Municipal Taxes Receivable	89,466	141,549

School - Current	89,760	
- Arrears	21,312	111,436
Total School Taxes Receivable	111,072	111,436

Other	15,824	13,097
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Total taxes receivable	216,362	266,082
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Deduct taxes receivable on behalf of others	-126,896	-124,533
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Municipal Taxes Receivable	89,466	141,549
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RURAL MUNICIPALITY OF BLUCHER NO. 343
Notes To The Financial Statements
For The Year Ende December 31, 2004

Notes

	2004	2003
4. Other Accounts Receivable		
Federal government		
Provincial government		41
Local government		
Utility	146	6,677
Trade	2,902	3,801
Other	121,548	60,085
Total Other Accounts Receivable	124,596	70,604
Less allowance for uncollectibles		
	<u>124,596</u>	<u>70,604</u>

5. Land For Resale

Tax title property	207	207
Allowance for market value adjustment		
Net tax title property	<u>207</u>	<u>207</u>
Other land		
Allowance for market value adjustment		
Net other land	<u>0</u>	<u>0</u>
Total Land for Resale	<u>207</u>	<u>207</u>

6. Long Term Investments

Sask Assoc of Rural Municipalities - Self Insurance Fund	51,118	44,932
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7. Other Non-Financial Assets

Co-op shares	<u>21</u>	<u>21</u>
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8. Long Term Debt

Government activities

Debenture debt is repayable at \$ _____ annually to the Municipal Finance Corporation and bears interest at a rate of ____%. It matures in _____. The amount of debenture debt to be repaid from future frontage taxes is \$ _____

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2004				
2005				
2006				
2007				
2008				
2009				
		<u>0</u>	<u>0</u>	<u>0</u>

RURAL MUNICIPALITY OF BLUCHER NO. 343

**Notes To The Financial Statements
For The Year Ende December 31, 2004**

Notes

8. Long Term Debt - Continued

Utilities

Bank loans are repayable in monthly installments of \$ _____ including principal and interest at _____ %, due _____. The bank loans are secured by a general assignment of property taxes receivable.

Future Principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2004				
2005				
2006				
2007				
2008				
2009				
	0		0	0

9. 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:

10. Change in Accounting Policies

Commencing 2003 the municipality has adopted the local government accounting standard issued by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. The comparative figures included in this financial statement have been restated to conform with the accounting standards adopted for the current year. The adoption of these changes has resulted in the following changes to the amounts previously reported.

- a) Capital assets and investment in capital assets have been removed from the accounts.
- b) Expenditures related to acquiring non-financial assets in the period are included in expenditures with an offsetting adjustment to the Change in Net-Financial Assets on the Statement of Financial Activities.
- c) Expenditures do not include principal payments on long term debt used to acquire capital assets.
- d) Accrued liabilities such as accrued interest on long term debt are now being recorded.
- e) Transactions to and from the Capital Trust Fund are now recorded as transfers to/from restricted funds.
- f) All organizations owned or controlled by the municipality are included in these financial statements.

11. Comparative Figures

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

12. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:
(Description of Trust)

	Current Total	Prior Year Total
Balance- beginning of year		
Interest		
Other		
Balance - End of year	0	0

RURAL MUNICIPALITY OF BLUCHER NO. 343
Schedules of Revenues
For The Year Ende December 31, 2004

Schedule 1

REVENUES

TAXES:

	2004 Budget	2004 Actual	2003 Actual
General municipal tax levy	705,000	705,064	699,435
Abatements and adjustments	-45,000	-43,909	-43,909
Discount on current year taxes	-20,000	-20,254	-19,833
Net municipal taxes	640,000	640,901	635,693
Potash tax share	360,000	364,629	352,331
Trailer license fees	30,000	34,883	20,939
Penalties on tax arrears	9,000	5,083	8,052
Special tax levy	56,600	56,580	56,580
Other			
	1,095,600	1,102,076	1,073,595

FEES AND CHARGES

Custom work	16,300	17,423	17,065
Sales of supplies and gravel	52,000	58,687	131,813
Rentals	2,800	2,820	2,585
Policing and fire fees			
Recreation fees		10	
Cemetery fees			
Licenses and permits	26,800	33,250	27,016
Other		454	
TE	1,000	630	1,022
Public Reserve		114	1,613
Donation, refunds, etc.	2,500	2,500	6,869
	101,400	115,888	187,983

MAINTENANCE AND DEVELOPMENT CHARGES

Road maintenance and restoration agreements	67,000	88,427	83,061
Development charges	1,000	2,300	10,645
	68,000	90,727	93,706

UTILITIES

Water	122,500	100,441	122,843
Sewer			
Other utilities			
	122,500	100,441	122,843

INVESTMENT INCOME

	45,100	49,718	59,777
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CAPITAL ASSET PROCEEDS

	72,250	75,123	100,498
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TOTAL

	1,504,850	1,533,973	1,638,402
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RURAL MUNICIPALITY OF BLUCHER NO. 343
Schedule of Grants
For The Year Ended December 31, 2004

Schedule 2

GRANTS FROM OTHER GOVERNMENTS:
UNCONDITIONAL

	2004 Budget	2004 Actual	2003 Actual
Equalization (Revenue Sharing)			
Organized Hamlet			
Road preservation and construction	70,000	74,740	69,126
	70,000	74,740	69,126

CONDITIONAL

Federal

CAIP			
PFRA			
Student Employment			
	0	0	0

Provincial

Canada/Saskatchewan Infrastructure Program			
Centenary Fund			
Sask Water Corporation			
Provincial Student Employment			
Heavy Haul			
Traffic Counts			
Designated/Municipal Road-Bridges		250	
Transit for Disabled - Operating			
Emergency Services Telecommunications			
Orphan Fuel Storage			
Provincial Disaster Assistance Program			
CARDS			
	0	250	0

Local

REDA/REACT			
Pest Control(A.D.D)	1,300	1,304	1,304
Weed Control (ADD)			
	1,300	1,304	1,304

GRANTS IN LIEU OF TAXES

Federal

	100	122	122
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Provincial

S.P.C. Electrical			
Sask. Energy Gas			
Transgas	1,600	1,600	1,600
SPMC - Municipal Share	100	120	120
Other - Sask. Tel.	1,000	1,076	1,076

Local/Other

Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			

Other Government Transfers

S.P.C. Surcharge			
	2,800	2,918	2,918

TOTAL

	74,100	79,212	73,348
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RURAL MUNICIPALITY OF BLUCHER NO. 343
 Schedule of Expenditures
 For The Year Ended December 31, 2004

Schedule 3

GENERAL GOVERNMENT SERVICES:	2004 Budget	2004 Actual	2003 Actual
Council remuneration and travel	36,500	35,048	36,427
Wages and benefits	103,900	103,742	100,752
Contractual services - assessment	15,500	15,172	14,659
- other	23,800	19,756	24,248
Utilities	7,000	8,098	10,451
Insurance	5,000	3,964	2,916
Maintenance, materials and supplies	24,000	24,782	16,958
Grants and contributions			
Capital expenditures	1,000	1,320	2,141
Interest	1,000	939	918
Allowance for uncollectibles			
Other (specify) Elections, Convention & Misc.	11,000	6,314	12,051
	228,700	219,135	221,521

PROTECTIVE SERVICES:

Police protection:

Contractual services	40,000	38,450	34,022
Wages and benefits	34,300	32,271	27,617
Utilities	1,000	740	732
Maintenance, materials and supplies	3,300	4,420	4,512
Grants and contributions	300	300	300

Fire protection:

Contractual services	29,900	20,486	2,557
Wages and benefits			
Utilities	3,600	1,907	1,616
Maintenance, materials and supplies	4,500	4,866	2,087
Grants and contributions	2,500		16,192
Capital expenditures			23,374
Interest			
Other (specify)		191	
	119,400	103,631	113,009

TRANSPORTATION SERVICES:

Council remuneration	32,500	30,141	28,793
Wages and benefits	320,200	298,573	274,798
Contractual services - maintenance	46,100	53,057	79,203
- construction	66,000	59,978	3,392
Utilities	8,700	7,885	7,887
Maintenance buildings	2,000	1,199	1,291
Machinery costs/fuel/blades	140,000	151,998	128,287
Gravel	138,600	104,657	29,304
Culverts/drainage	4,000	5,398	4,855
Other materials and supplies	8,000	3,953	8,112
Professional services	11,000	8,727	10,314
Grants and contributions			
Capital expenditures	360,250	251,113	273,025
Interest			
Other (Memberships/R.ofW/Crop Damage)	2,500	1,369	3,777
	1,139,850	978,048	853,038

RURAL MUNICIPALITY OF BLUCHER NO. 343
Schedule of Expenditures
For The Year Ended December 31, 2004

Schedule 3 - continued

ENVIRONMENTAL HEALTH SERVICES:	2004 Budget	2004 Actual	2003 Actual
Wages and benefits			
Contractual Services - Waste	29,000	30,891	28,143
- Pest and weed			32
Utilities	800	692	792
Maintenance, materials and supplies	3,500	1,324	8,275
Capital expenditures			
Grants and contributions			
Interest			
Other (Membership, Nuisance property)	1,000		1,146
	34,300	32,907	38,388

PUBLIC HEALTH AND WELFARE SERVICES:			
Wages and benefits			
Contractual services	1,500		935
Grants and contributions			841
Capital expenditures			
Interest			
Other (Rural Health & Safety Network)	1,000	1,000	
	2,500	1,000	1,776

PLANNING AND DEVELOPMENT SERVICES:			
Wages and benefits			
Contractual services	1,000	1,754	3,851
Grants and contributions			
Capital expenditures			
Interest			
Other (ADD & SREDA)	7,000	7,266	6,935
	8,000	9,020	10,786

RECREATION AND CULTURAL SERVICES:			
Wages and benefits			
Contractual services			
Insurance			
Utilities			
Maintenance, materials and supplies			
Capital expenditures			
Grants and contributions			1,000
Libraries	8,500	8,546	7,615
Interest			
Allowance for uncollectibles			
Other (Specify)	200	97	197
	8,700	8,643	8,812

UTILITIES			
Wages and benefits			
Contractual services			
Utilities	111,750	99,256	109,377
Maintenance, materials and supplies	1,750	2,269	747
Capital expenditures			
Grants and contributions			
Interest			
Allowance for uncollectibles			
Other (Specify)		120	77
	113,500	101,645	110,201

TOTAL EXPENDITURES	1,654,950	1,454,029	1,357,531
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Everything should be complete, with the exception of the breakdown between Water & Sewer in the "Utilities" Section.

RURAL MUNICIPALITY OF BLUCHER NO. 343
 Schedule of Expenditures by Type
 For The Year Ended December 31, 2004

Schedule 4

	Wages & Benefits	Professional Contract Services	Utilities	Maintenance Materials Supplies	Grants Contributions	Capital Expenditures	Interest	Allowance for Uncollectibles	Other	Total
GENERAL GOVERNMENT	138,790	38,892	8,098	24,782	0	1,320	939	0	6,314	219,135
Protective Services										
Policing	32,271	38,450	740	4,420	300					76,181
Fire	0	20,486	1,907	4,866	0					27,259
TOTAL PROTECTIVE SERVICES	32,271	58,936	2,647	9,286	300	0	0		191	103,631
Transportation Services										
Maintenance	328,714	61,784	7,885	267,205	0	251,113	0		1,369	918,070
Construction		59,978								59,978
Snow removal										0
TOTAL TRANSPORTATION SERVICES	328,714	121,762	7,885	267,205	0	251,113	0	0	1,369	978,048
TOTAL ENVIRONMENTAL HEALTH	0	30,891	692	1,324	0	0	0		0	32,907
TOTAL PUBLIC HEALTH & WELFARE	0	0			0	0	0		1,000	1,000
TOTAL PLANNING & DEVELOPMENT	0	1,754			0	0	0		7,266	9,020
TOTAL RECREATION AND CULTURE	0	0	0	0	8,546	0	0	0	97	8,643
Utilities										
Water			99,256	2,269					120	101,645
Sewer										0
Other										0
TOTAL UTILITIES	0	0	99,256	2,269	0	0	0	0	120	101,645
TOTAL CURRENT YEAR	499,775	252,235	118,578	304,866	8,846	252,433	939	0	16,357	1,454,029
Current Budget	527,400	268,800	132,850	329,650	11,300	361,250	1,000	0	22,700	1,654,950
Total Prior Year	468,387	204,272	130,855	204,428	25,948	298,540	918	0	24,183	1,357,531

RURAL MUNICIPALITY OF BLUCHER NO. 343
 Schedule of Changes in Capital Property
 For The Year Ended December 31, 2004

Schedule 5

	General Government	Protective Services	Transportation	Environmental Health	Public Health & Welfare	Planning & Development	Recreation & Culture	Utilities	Total
Capital Property at Cost									
Land and Buildings									
Balance January 1st	143,878		375,253	16,877		639,717		27,423	1,203,148
Additions									0
Reductions									0
Balance December 31	143,878	0	375,253	16,877	0	639,717	0	27,423	1,203,148
Machinery and Equipment									
Balance January 1st	68,078	61,861	1,742,926					83,914	1,956,779
Additions			181,430						181,430
Reductions	-14,741								-14,741
Balance December 31	53,337	61,861	1,924,356	0	0	0	0	83,914	2,123,468
Total Capital Property	197,215	61,861	2,299,609	16,877	0	639,717	0	111,337	3,326,616

RURAL MUNICIPALITY OF BLUCHER NO. 343
Schedule of Appropriated Net Assets
For The Year Ended December 31, 2004

Schedule 6

Specific Reserves	Beginning Balance	Changes	Ending Balance
Municipal			
Machinery and Equipment	356,912	-4,847	352,065
Public Reserve	14,077	114	14,191
Capital Trust	205,000		205,000
Economic Development	120,000	0	120,000
Other - General reserve	1,383,047	161,432	1,544,479
Total Municipal	2,079,036	156,699	2,235,735
Organized Hamlets			
Hamlet of (Name)	0	0	0
Hamlet of (Name)			
Hamlet of (Name)			
Hamlet of (Name)	0	0	0
Total Hamlets	0	0	0
Total Reserves	2,079,036	156,699	2,235,735

RURAL MUNICIPALITY OF BLUCHER NO. 343
MILL RATES AND ASSESSMENTS
For The Year Ended December 31, 2004

Schedule 7

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mines(s)	
Taxable Assessment	35,336,705	18,922,280			36,294,300	64,884,000	155,437,285
Reginal Park Assessment							
Total Assessment							155,437,285
Mill Rate Factor(s)	0.7810	0.6360			1.1500		
Total Base/Minimum Tax (generated for each property class)							0
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	239,131	104,277			361,655		705,063

MILL RATES:	MILLS
Average Municipal*	7.7862
Average School*	19.8801
Potash Mill Rate	10.2075
Uniform Municipal Mill Rate	8.6648

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

