

VILLAGE OF ALIDA
Financial Statements
December 31, 2020

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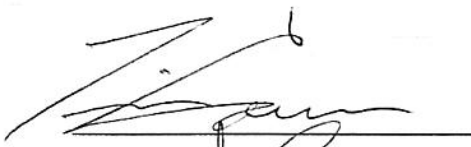
Management's Responsibility

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



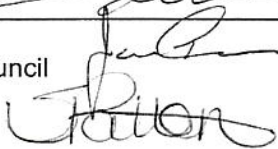
In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of 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 management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Dudley & Company 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 is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.



Council



Administration

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors
Village of Alida

Qualified Opinion

We have audited the financial statements of the **VILLAGE OF ALIDA**, which comprise the statement of financial position as at December 31, 2020 and the statements of operations, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of our report, the financial statements present fairly, in all material respects, the financial position of the **VILLAGE OF ALIDA** as at December 31, 2020 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Municipalities are required by Section 3270 of the CPA Canada Public Sector Accounting Handbook to account for and report a liability for closure and post-closure care of any solid waste landfill sites. No such liability has been estimated and accounted for in the financial statements, and the unrecorded liability may be material in amount.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

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

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

Those charged with governance are responsible for overseeing the municipality's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

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

Independent Auditors' Report (continued)

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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



Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
February 9, 2021

VILLAGE OF ALIDA
Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
ASSETS		
Financial Assets		
Cash & Temporary Investments (Note 2)	\$ 187,581	\$ 169,969
Taxes Receivable - Municipal (Note 3)	41,961	35,622
Other Accounts Receivable (Note 4)	31,586	37,653
Land for Resale (Note 5)	17,354	17,354
Long-Term Receivable	-	-
Other	-	-
Total Financial Assets	278,482	260,598
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 6)	4,360	7,800
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 7)	100	100
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 8)	-	-
Lease Obligations	-	-
Total Liabilities	4,460	7,900
NET FINANCIAL ASSETS	274,022	252,698
Tangible Capital Assets (Schedules 6, 7)	1,962,278	2,011,953
Prepayment and Deferred Charges	3,562	3,539
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	1,965,840	2,015,492
Accumulated Surplus (Deficit) (Schedule 8)	\$ 2,239,862	\$ 2,268,190

The accompanying notes form an integral part of these financial statements.

VILLAGE OF ALIDA
Statement of Operations
For the year ended December 31, 2020

Statement 2

		2020 Budget	2020	2019
Revenues				
Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 197,847	\$ 203,248	\$ 195,320
Fees and Charges	(Schedule 4, 5)	76,665	76,454	77,035
Conditional Grants	(Schedule 4, 5)	4,241	4,696	4,241
Tangible Capital Assets Sales - Gain	(Schedule 4, 5)	-	(6,001)	-
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	375	338	372
Other Revenues	(Schedule 4, 5)	-	200	-
Total Revenues		279,128	278,935	276,968

Expenses

General Government Services	(Schedule 3)	83,868	80,115	76,874
Protective Services	(Schedule 3)	34,325	30,533	32,723
Transportation Services	(Schedule 3)	59,205	60,243	66,563
Environmental and Public Health Services	(Schedule 3)	19,500	18,461	18,374
Planning and Development Services	(Schedule 3)	-	-	-
Recreation and Cultural Services	(Schedule 3)	57,461	61,676	120,956
Utility Services	(Schedule 3)	86,343	89,202	93,847
Total Expenses		340,702	340,230	409,337

Surplus (Deficit) before Other Capital Contributions	(61,574)	(61,295)	(132,369)
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	7,080	32,967	101,206
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Surplus (Deficit) of Revenues over Expenses	(54,494)	(28,328)	(31,163)
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Accumulated Surplus (Deficit), Beginning of Year	2,268,190	2,268,190	2,299,353
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Accumulated Surplus (Deficit), End of Year	\$ 2,213,696	\$ 2,239,862	\$ 2,268,190
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The accompanying notes form an integral part of these financial statements.

VILLAGE OF ALIDA
Statement of Changes in Net Financial Assets
For the year ended December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	\$ (54,494)	\$ (28,328)	\$ (31,163)
(Acquisition) of tangible capital assets	(74,000)	(70,081)	(37,471)
Amortization of tangible capital assets	115,988	113,755	113,739
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on disposal of tangible capital assets	-	6,001	-
Surplus (Deficit) of capital expenses over expenditures	41,988	49,675	76,268
(Acquisition) of supplies inventory	-	-	-
(Acquisition) of prepaid expense	-	(23)	(118)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(23)	(118)
Increase/Decrease in Net Financial Assets	(12,506)	21,324	44,987
Net Financial Assets - Beginning of Year	252,698	252,698	207,711
Net Financial Assets - End of Year	\$ 240,192	\$ 274,022	\$ 252,698

The accompanying notes form an integral part of these financial statements.

VILLAGE OF ALIDA
Statement of Cash Flows
For the year ended December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ (28,328)	\$ (31,163)
Amortization	113,755	113,739
Loss (gain) on disposal of tangible capital assets	6,001	-
	91,428	82,576
Changes in assets / liabilities		
Taxes Receivable - Municipal	(6,339)	442
Other Receivables	6,067	241
Land for Resale	-	(2,473)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(3,440)	26
Deposits	-	-
Deferred Revenues	-	-
Other Liabilities	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	(23)	(118)
Other	-	-
Net cash from (used for) operations	87,693	80,694
Capital:		
Acquisition of Capital Assets	(70,081)	(37,471)
Proceeds from the Disposal of Capital Assets	-	-
Other Capital	-	-
Net cash from (used for) capital	(70,081)	(37,471)
Investing:		
Long-Term Investments	-	-
Other Investments	-	-
Net cash from (used for) investing	-	-
Financing:		
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	-	(8,370)
Other Financing	-	-
Net cash from (used for) financing	-	(8,370)
Increase (Decrease) in cash resources	17,612	34,853
Cash and Investments - Beginning of Year	169,969	135,116
Cash and Investments - End of Year	\$ 187,581	\$ 169,969

The accompanying notes form an integral part of these financial statements.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the municipality have been prepared by management in accordance with Canadian public sector accounting standards (PSAS) as recommended by the Chartered Professional Accountants of Canada (CPA Canada).

Significant aspects of the accounting policies adopted by the municipality are as follows:

Basis of Accounting:

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

(a) Reporting Entity:

The financial statement reports 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.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board 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 either expenses or revenues in the period that the events giving rise to the transfer occurred, as long as:

- a) the transfer is authorized;
- b) eligibility criteria have been met by the recipient; and
- c) a reasonable estimate of the amount can be made.

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

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

(d) Deferred Revenue:

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be 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 the taxes as revenue in the period the project is undertaken and the prepayments are accepted. Any frontage taxes not prepaid are reported as a long-term asset to be reduced by the principle portion of each annual frontage tax levy.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

(f) Net-Financial Assets:

Net-Financial Assets at the end of an accounting period are the net amounts 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. Requisition from other taxing authorities as a flow through and are excluded from municipal revenue.

(j) Investments:

Portfolio investments are valued at cost, less any provision 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.

(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 and 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.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

(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 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 values at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 to 25 years
Buildings	40 years
Vehicles and Equipment	
Vehicles	10 years
Machinery and Equipment	3 to 20 years
Infrastructure Assets	
Infrastructure Assets	15 to 75 years
Water and Sewer	15 to 75 years
Road Network Assets	15 to 40 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 lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(m) Landfill Liability:

The municipality of **VILLAGE OF ALIDA** maintains a waste disposal site that is an operating landfill. The municipality is unable to estimate closure and post closure costs. No amount has been recorded as an asset or liability.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

(n) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses 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 Assets 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.

(o) Basis of Segmentation / Segment Report:

The municipality has adopted 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: The General Government segment provides for the administration of the municipality.

Protective Services: The Protective Services segment is comprised of expenses for police and fire protection.

Transportation Services: The Transportation Services segment is 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 items relating to public health services in the municipality.

Planning and Development: The Planning and Development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The Recreation and Culture segment provides for community services through the provision of recreation and leisure services.

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

(p) Budget Information:

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 14, 2020.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

(q) New Accounting Standards:
Effective for Fiscal Years Beginning On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS3450, PS 2601, and PS 1201 are adopted.

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites' active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Effective for Fiscal Years Beginning On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring, and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

The full extent of the impact on adoption of these future standards is not known at this time.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

2. Cash and Temporary Investments	2020	2019
Cash	\$ 187,581	\$ 169,969
Total Cash and Temporary Investments	\$ 187,581	\$ 169,969

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less.

3. Taxes and Grants in Lieu Receivable	2020	2019
Municipal - Current	\$ 27,121	\$ 18,813
- Arrears	23,340	24,309
	50,461	43,122
- Less Allowance for Uncollectables	(8,500)	(7,500)
Total Municipal Taxes Receivable	41,961	35,622

School - Current	6,777	3,497
- Arrears	3,637	3,246
Total School Taxes Receivable	10,414	6,743

Other	-	-
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Total Taxes and Grants in Lieu Receivable	52,375	42,365
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Deduct taxes to be collected on behalf of other organizations	(10,414)	(6,743)
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Total Taxes and Grants in Lieu Receivable	\$ 41,961	\$ 35,622
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4. Other Accounts Receivable	2020	2019
Trade receivables	\$ 275	\$ 356
Provincial government	1,744	1,768
GST receivable	5,348	4,233
Local government	7,184	14,768
Utility accounts receivable	17,035	16,528
Total Other Accounts Receivable	31,586	37,653

Less allowance for uncollectables	-	-
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Net Other Accounts Receivable	\$ 31,586	\$ 37,653
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VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

5. Land for Resale	2020	2019
Tax title property	\$ 16,634	\$ 16,634
Allowance for market value adjustment	(7,280)	(7,280)
Net Tax Title Property	9,354	9,354
Other land	9,921	9,921
Allowance for market value adjustment	(1,921)	(1,921)
Net Other Land	8,000	8,000
Total Land for Resale	\$ 17,354	\$ 17,354

6. Accounts Payable	2020	2019
Trade payables	\$ 4,085	\$ 6,877
Provincial government	275	923
Total Accounts Payable	\$ 4,360	\$ 7,800

7. Deferred Revenue	2020	2019
Cash-in-lieu of municipal reserve	100	100
Total Deferred Revenue	\$ 100	\$ 100

8. Long-Term Debt

a) The debt limit of the municipality is \$220,181. 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)).

9. Related Parties

The financial statements include transactions with related parties. The municipality is related to key management personnel (council and senior management) and their close family members. Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

10. Fair Value

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature.

11. Interest Rate Risk

The village is not exposed to significant interest rate risk of its monetary current assets and current liabilities due to their short term maturity.

12. Credit Risk

The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

VILLAGE OF ALIDA
Notes to the Financial Statements
For the year ended December 31, 2020

13. Gas Tax: Municipal Annual Expenditure Report

In accordance with the terms of the Saskatchewan Municipal Funding Agreement - Transfer of Federal Gas Tax Revenues under the New Deal for Cities and Communities, municipalities are required to submit an annual report to the Province. This report is referred to as a Municipal Annual Expenditure Report (MAER) and is as follows:

	2020	2019
Gas Tax Funds held by Municipality, Beginning of Period	\$ 15,972	\$ -
Plus: Gas Tax Funds received	10,620	15,972
Plus: WTP Upgrade expenditures rejected	-	-
Less: Administrative costs incurred by municipality	-	-
Less: Gas Tax Funds expended on eligible costs:		
- Backup generator	(26,592)	-
Gas Tax Funds held by Municipality, End of Period	\$ -	\$ 15,972

14. COVID-19 Pandemic

The COVID-19 pandemic is complex and continues to evolve. It has caused material disruption to businesses and has resulted in an economic slowdown. The municipality continues to assess and monitor the impact of COVID-19 on its financial condition. The magnitude and duration of COVID-19 is uncertain and, accordingly, it is difficult to reliably measure the potential future impact on the municipality's financial position and operations.

VILLAGE OF ALIDA
Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 147,487	\$ 146,968	\$ 147,131
Abatements and adjustments	(375)	(849)	(374)
Discount on current year taxes	(4,500)	(5,245)	(3,983)
Net Municipal Taxes	142,612	140,874	142,774
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	5,175	5,175	5,228
Special tax levy	-	-	-
Other - Local Improvement tax charges	-	-	-
Total Taxes	147,787	146,049	148,002
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	29,192	29,192	26,510
Organized Hamlet	-	-	-
Other - Safe Restart	-	7,158	-
Total Unconditional Grants	29,192	36,350	26,510
GRANTS IN LIEU OF TAXES			
Federal - Canada Post	827	1,017	827
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,541	1,674	1,541
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers			
S.P.C. Surcharges	13,500	13,583	13,498
SaskEnergy Surcharge	5,000	4,575	4,942
Other -	-	-	-
Total Grants in Lieu of Taxes	20,868	20,849	20,808
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 197,847	\$ 203,248	\$ 195,320

VILLAGE OF ALIDA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Land survey fees	\$ -	\$ -	\$ -
- Sales of supplies	40	60	-
- Other - Licences, permits, and rentals	25	307	20
Total Fees and Charges	65	367	20
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	375	338	372
- Other - WCB surplus	-	-	-
Total Other Segmented Revenue	440	705	392
Conditional Grants			
- Student Employment	-	-	-
- Other - Donations	-	-	-
Total Conditional Grants	-	-	-
Total Operating	440	705	392
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 440	\$ 705	\$ 392

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other - Fire fees and cost sharing	\$ 13,000	\$ 13,955	\$ 12,857
Total Fees and Charges	13,000	13,955	12,857
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	13,000	13,955	12,857
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Donations	-	60	-
Total Conditional Grants	-	60	-
Total Operating	13,000	14,015	12,857

Capital

Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Donations	-	-	400
Total Capital	-	-	400
Total Protective Services	\$ 13,000	\$ 14,015	\$ 13,257

VILLAGE OF ALIDA

Schedule of Operating and Capital Revenue by Function For the year ended December 31, 2020

Schedule 2-2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ -
- Sales of supplies	-	-	-
- Road maintenance agreements	-	-	-
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	17,247	-
- Municipal Economic Enhancement Program	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	17,247	-
Total Transportation Services	\$ -	\$ 17,247	\$ -

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Recycling Funding	930	1,240	930
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	930	1,240	930
Total Operating	930	1,240	930
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 930	\$ 1,240	\$ 930

VILLAGE OF ALIDA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2-3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other - Housing Authority	-	85	-
Total Conditional Grants	-	85	-
Total Operating	-	85	-
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Donations	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	\$ -	\$ 85	\$ -

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees	\$ -	\$ -	\$ -
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Insurance proceeds	-	200	-
Total Other Segmented Revenue	-	200	-
Conditional Grants			
- Prairie Pride Community Program	-	-	-
- Sask Lotteries	3,311	3,311	3,311
- Donations	-	-	-
- Other - Alida Recreation Board	-	-	-
Total Conditional Grants	3,311	3,311	3,311
Total Operating	3,311	3,511	3,311

Capital

Conditional Grants			
- Gas Tax	-	-	-
- SGI Insurance - rink flooding	-	-	-
- Other - Donations	-	-	270
- Other - Contributed TCA	-	-	19,564
- Other - Alida Recreation Board	-	5,100	65,000
Total Capital	-	5,100	84,834
Total Recreation and Cultural Services	\$ 3,311	\$ 8,611	\$ 88,145

VILLAGE OF ALIDA
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2-4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 32,000	\$ 30,990	\$ 32,317
- Sewer	20,600	20,356	20,838
- Other - Infrastructure	11,000	10,786	11,003
Total Fees and Charges	63,600	62,132	64,158
- Tangible capital asset sales - gain (loss)	-	(6,001)	-
- Other -	-	-	-
Total Other Segmented Revenue	63,600	56,131	64,158
Conditional Grants			
- Municipal Economic Enhancement Program	-	-	-
- Other - Flood Fundraiser	-	-	-
Total Conditional Grants	-	-	-
Total Operating	63,600	56,131	64,158
Capital			
Conditional Grants			
- Gas Tax	7,080	10,620	15,972
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Water Treatment Plant	-	-	-
Total Capital	7,080	10,620	15,972
Total Utility Services	\$ 70,680	\$ 66,751	\$ 80,130

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 88,361	\$ 108,654	\$ 182,854
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SUMMARY

Total Other Segmented Revenue	\$ 77,040	\$ 70,991	\$ 77,407
Total Conditional Grants	4,241	4,696	4,241
Total Capital Grants and Contributions	7,080	32,967	101,206

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 88,361	\$ 108,654	\$ 182,854
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VILLAGE OF ALIDA
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 3,940	\$ 3,087	\$ 3,271
Wages and benefits	44,060	43,326	41,143
Professional/Contractual services	25,531	23,563	23,305
Utilities	4,500	4,414	4,322
Maintenance, materials, and supplies	4,900	4,695	4,533
Grants and contributions - operating	30	30	300
- capital	-	-	-
Amortization	907	-	-
Interest	-	-	-
Allowance for uncollectible	-	1,000	-
Other - Office rent	-	-	-
Total General Government Services	\$ 83,868	\$ 80,115	\$ 76,874

PROTECTIVE SERVICES

Police Protection

Wages and benefits	\$ -	\$ -	\$ -
Professional / Contractual services	5,800	5,780	5,579
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other -	-	-	-

Fire Protection

Wages and benefits	4,000	4,647	3,811
Professional/Contractual services	5,700	9,506	7,645
Utilities	3,100	3,009	3,012
Maintenance, materials, and supplies	9,500	2,116	6,455
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	6,225	5,475	6,221
Interest	-	-	-
Other -	-	-	-

Total Protective Services	\$ 34,325	\$ 30,533	\$ 32,723
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TRANSPORTATION SERVICES

Wages and benefits	\$ -	\$ -	\$ -
Council remuneration and travel	3,000	2,950	2,660
Professional / Contractual services	15,995	17,577	24,311
Utilities	5,500	5,015	4,997
Maintenance, materials, and supplies	200	191	84
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	34,510	34,510	34,511
Interest	-	-	-
Other - Allowance for doubtful	-	-	-

Total Transportation Services	\$ 59,205	\$ 60,243	\$ 66,563
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VILLAGE OF ALIDA
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional / Contractual services	16,000	14,963	14,965
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Recycling	3,500	3,498	3,409
Total Environmental and Public Health Services	\$ 19,500	\$ 18,461	\$ 18,374

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Housing deficit	-	-	-
Total Planning and Development Services	\$ -	\$ -	\$ -

RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional / Contractual services	1,872	1,872	1,840
Utilities	1,100	866	966
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	3,311	8,611	3,311
- capital	-	-	65,000
Amortization	51,178	50,327	49,839
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other - Homecoming expenses	-	-	-
Total Recreation and Cultural Services	\$ 57,461	\$ 61,676	\$ 120,956

VILLAGE OF ALIDA
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional / Contractual services	17,200	14,435	15,851
Utilities	14,625	14,403	14,234
Maintenance, materials, and supplies	29,500	34,921	38,744
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	23,168	23,443	23,168
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other - Well lease and lagoon compensation	1,850	2,000	1,850
Total Utility Services	\$ 86,343	\$ 89,202	\$ 93,847
 TOTAL EXPENSES BY FUNCTION	 \$ 340,702	 \$ 340,230	 \$ 409,337

VILLAGE OF ALIDA
Schedule of Segment Disclosure by Function
For the year ended December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 367	\$ 13,955	\$ -	\$ -	\$ -	\$ -	\$ 62,132	\$ 76,454
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	(6,001)	(6,001)
Investment Income and Commissions	338	-	-	-	-	-	-	338
Other Revenues	-	-	-	-	-	200	-	200
Grants - Conditional	-	60	-	1,240	85	3,311	-	4,696
- Capital	-	-	17,247	-	-	5,100	10,620	32,967
Total Revenues	705	14,015	17,247	1,240	85	8,611	66,751	108,654
Expenses (Schedule 3)								
Wages and Benefits	46,413	4,647	2,950	-	-	-	-	54,010
Professional / Contractual Services	23,563	15,286	17,577	14,963	-	1,872	14,435	87,696
Utilities	4,414	3,009	5,015	-	-	866	14,403	27,707
Maintenance, Materials, and Supplies	4,695	2,116	191	-	-	-	34,921	41,923
Grants and Contributions	30	-	-	-	-	8,611	-	8,641
Amortization	-	5,475	34,510	-	-	50,327	23,443	113,755
Allowance for Uncollectibles	1,000	-	-	-	-	-	-	1,000
Other	-	-	-	3,498	-	-	2,000	5,498
Total Expenses	80,115	30,533	60,243	18,461	-	61,676	89,202	340,230
Surplus (Deficit) by Function	\$ (79,410)	\$ (16,518)	\$ (42,996)	\$ (17,221)	\$ 85	\$ (53,065)	\$ (22,451)	\$ (231,576)

Taxation and Other Unconditional Revenue (Schedule 1) \$ 203,248

Net Surplus (Deficit) **\$ (28,328)**

VILLAGE OF ALIDA
Schedule of Segment Disclosure by Function
For the year ended December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 20	\$ 12,857	\$ -	\$ -	\$ -	\$ -	\$ 64,158	\$ 77,035
Investment Income and Commissions	372	-	-	-	-	-	-	372
Grants - Conditional	-	-	-	930	-	3,311	-	4,241
- Capital	-	400	-	-	-	84,834	15,972	101,206
Total Revenues	392	13,257	-	930	-	88,145	80,130	182,854
Expenses (Schedule 3)								
Wages and Benefits	44,414	3,811	2,660	-	-	-	-	50,885
Professional / Contractual Services	23,305	13,224	24,311	14,965	-	1,840	15,851	93,496
Utilities	4,322	3,012	4,997	-	-	966	14,234	27,531
Maintenance, Materials, and Supplies	4,533	6,455	84	-	-	-	38,744	49,816
Grants and Contributions	300	-	-	-	-	68,311	-	68,611
Amortization	-	6,221	34,511	-	-	49,839	23,168	113,739
Other	-	-	-	3,409	-	-	1,850	5,259
Total Expenses	76,874	32,723	66,563	18,374	-	120,956	93,847	409,337
Surplus (Deficit) by Function	\$ (76,482)	\$ (19,466)	\$ (66,563)	\$ (17,444)	\$ -	\$ (32,811)	\$ (13,717)	\$ (226,483)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 195,320

Net Surplus (Deficit)

\$ (31,163)

VILLAGE OF ALIDA
Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2020

Schedule 6

2020							2019		
	General Assets					Infrastructure Assets	General / Infrastructure Assets Under Construction	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets			
Asset Cost									
Opening Asset Costs	\$ 2,503	\$ 275,705	\$ 1,510,844	\$ 85,297	\$ 84,502	\$ 1,394,309	\$ -	\$ 3,353,160	\$ 3,315,689
Additions during the year	-	-	-	-	70,081	-	-	70,081	37,471
Disposals and write downs during the year	-	-	-	-	(11,366)	-	-	(11,366)	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	\$ 2,503	\$ 275,705	\$ 1,510,844	\$ 85,297	\$ 143,217	\$ 1,394,309	\$ -	\$ 3,411,875	\$ 3,353,160
Accumulated Amortization									
Opening Accum. Amort. Cost	\$ -	\$ 187,235	\$ 370,033	\$ 57,920	\$ 66,363	\$ 659,656	\$ -	\$ 1,341,207	\$ 1,227,468
Add: Amortization taken	-	18,000	35,362	5,475	1,627	53,291	-	113,755	113,739
Less: Accum. Amort. on Disposals	-	-	-	-	(5,365)	-	-	(5,365)	-
Closing Accumulated Amort.	\$ -	\$ 205,235	\$ 405,395	\$ 63,395	\$ 62,625	\$ 712,947	\$ -	\$ 1,449,597	\$ 1,341,207
Net Book Value	\$ 2,503	\$ 70,470	\$ 1,105,449	\$ 21,902	\$ 80,592	\$ 681,362	\$ -	\$ 1,962,278	\$ 2,011,953

1. Total contributed/donated assets received in 2020:

2. List of assets recognized at nominal value are:

- Infrastructure assets

- Vehicles

- Machinery and Equipment

3. Amount of interest capitalized in 2020:

VILLAGE OF ALIDA
Schedule of Tangible Capital Assets by Function
For the year ended December 31, 2020

Schedule 7

	2020								2019
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Cost									
Opening Asset Costs	\$ 2,724	\$ 115,130	\$ 758,533	\$ 2	\$ 2,438	\$ 1,620,285	\$ 854,048	\$ 3,353,160	\$ 3,315,689
Additions during the year	-	-	-	-	-	-	70,081	70,081	37,471
Disposals and write-downs during the year	-	-	-	-	-	-	(11,366)	(11,366)	-
Closing Asset Costs	\$ 2,724	\$ 115,130	\$ 758,533	\$ 2	\$ 2,438	\$ 1,620,285	\$ 912,763	\$ 3,411,875	\$ 3,353,160
Accumulated Amortization									
Opening Accum. Amort. Costs	\$ 2,721	\$ 88,499	\$ 587,324	\$ -	\$ -	\$ 500,688	\$ 161,975	\$ 1,341,207	\$ 1,227,468
Add: Amortization taken	-	5,475	34,510	-	-	50,327	23,443	113,755	113,739
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	(5,365)	(5,365)	-
Closing Accumulated Amortization	\$ 2,721	\$ 93,974	\$ 621,834	\$ -	\$ -	\$ 551,015	\$ 180,053	\$ 1,449,597	\$ 1,341,207
Net Book Value	\$ 3	\$ 21,156	\$ 136,699	\$ 2	\$ 2,438	\$ 1,069,270	\$ 732,710	\$ 1,962,278	\$ 2,011,953

VILLAGE OF ALIDA
Schedule of Accumulated Surplus
For the year ended December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 243,162	\$ (3,080)	\$ 240,082
APPROPRIATED RESERVES			
Reserve for future expenditure	5,121	24,419	29,540
Reserve for water and sewer infrastructure	7,954	8	7,962
Other	-	-	-
Total Appropriated	13,075	24,427	37,502
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	2,011,953	(49,675)	1,962,278
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	2,011,953	(49,675)	1,962,278
OTHER	-	-	-
Total Accumulated Surplus	\$ 2,268,190	\$ (28,328)	\$ 2,239,862

VILLAGE OF ALIDA
Schedule of Mill Rates and Assessments
For the year ended December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ -	\$ 6,030,960	\$ 98,400	\$ -	\$ 4,689,300	\$ -	\$ 10,818,660
Regional Park Assessment							-
Total Assessment							10,818,660
Mill Rate Factor(s)	-	1.000	1.000	-	0.800		
Total Base Tax	-	41,850	450	-	10,800		53,100
Total Municipal Tax Levy	\$ -	\$ 99,144	\$ 1,385	\$ -	\$ 46,439		\$ 146,968

MILL RATES:	MILLS
Average Municipal*	13.585
Average School*	5.052
Potash Mill Rate	-
Uniform Municipal Mill Rate	9.500

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

VILLAGE OF ALIDA
Schedule of Council Remuneration
For the year ended December 31, 2020

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Boettcher, James	\$ 1,100	\$ -	\$ 1,100
Cowan, Tim	1,310	-	1,310
Ferriss, Marvin	950	-	950
Ramsey, Dean	1,000	-	1,000
McNish, Justin	650	-	650
Purves, Jason	200	-	200
Patton, Sheri-Lee	200	-	200
Debuc, Darryl	200	-	200
Total	\$ 5,610	\$ -	\$ 5,610