

**VILLAGE OF ENDEAVOUR
FINANCIAL STATEMENTS
FOR THE YEAR ENDED
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 principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the financial statements.

The Council is composed of elected officials who are not employees of the 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.

Miller Moar Grodecki Kreklewich & Chorney, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and management to discuss their audit findings.



Mayor



Administrator

INDEPENDENT AUDITORS' REPORT

To: The Mayor and Council
Village of Endeavour

Opinion

We have audited the financial statements of Village of Endeavour (the Municipality) 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, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2020, and the results of its operations, changes in net financial assets and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the 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 audit 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 the 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 either intends to liquidate 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.

Auditor's Responsibilities for the Audit of the Financial Statements

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

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- 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 auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the 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.



MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
April 16, 2021

Village of Endeavour
Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	137,498	120,724
Taxes Receivable - Municipal (Note 3)	16,012	18,461
Other Accounts Receivable (Note 4)	19,378	3,856
Land for Resale (Note 5)	-	1,366
Long-Term Investments (Note 6)	15,861	15,666
Debt Charges Recoverable	-	-
Other	-	-
Total Financial Assets	188,749	160,073
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	9,568	24,337
Accrued Liabilities Payable	-	-
Deposits	-	3,000
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt (Note 7)	-	-
Lease Obligations	-	-
Total Liabilities	9,568	27,337
NET FINANCIAL ASSETS (DEBT)	179,181	132,736
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	288,760	293,428
Prepayments and Deferred Charges	6,141	431
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	294,901	293,859
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	474,082	426,595

See Accompanying Notes

**Village of Endeavour
Statement of Operations
As at December 31, 2020**

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	114,829	117,561	114,112
Fees and Charges (Schedule 4, 5)	19,210	22,721	25,912
Conditional Grants (Schedule 4, 5)	-	12,000	4,195
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	450	-
Land Sales - Gain (Schedule 4, 5)	20,000	20,457	-
Investment Income and Commissions (Schedule 4, 5)	400	727	551
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	1,500	4,208	2,000
Total Revenues	155,939	178,124	146,770
EXPENSES			
General Government Services (Schedule 3)	38,220	41,363	42,152
Protective Services (Schedule 3)	5,000	4,931	4,822
Transportation Services (Schedule 3)	67,475	58,307	50,241
Environmental and Public Health Services (Schedule 3)	8,865	9,171	9,761
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	900	9,456	8,690
Utility Services (Schedule 3)	32,200	28,804	29,189
Restructurings (Schedule 3)	-	-	-
Total Expenses	152,660	152,032	144,855
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	3,279	26,092	1,915
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	3,835	21,395	75,838
Surplus (Deficit) of Revenues over Expenses	7,114	47,487	77,753
Accumulated Surplus (Deficit), Beginning of Year	426,595	426,595	348,842
Accumulated Surplus (Deficit), End of Year	433,709	474,082	426,595

See Accompanying Notes

Village of Endeavour
Statement of Change in Net Financial Assets
As at December 31, 2020

	Statement 3		
	2020 Budget	2020	2019
Surplus (Deficit) of Revenues over Expenses	7,114	47,487	77,753
(Acquisition) of tangible capital assets	(5,000)	(11,727)	(5,682)
Amortization of tangible capital assets	-	16,395	16,328
Proceeds on disposal of tangible capital assets	-	450	-
Loss (gain) on the disposal of tangible capital assets	-	(450)	-
Transfer of assets/liabilities in restructuring transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(5,000)	4,668	10,646
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(6,141)	(431)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	431	5,433
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(5,710)	5,002
Increase/Decrease in Net Financial Assets	2,114	46,445	93,401
Net Financial Assets (Debt) - Beginning of Year	132,736	132,736	39,335
Net Financial Assets (Debt) - End of Year	134,850	179,181	132,736

See Accompanying Notes

**Village of Endeavour
Statement of Cash Flow
As at December 31, 2020**

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit) of Revenues over Expenses	47,487	77,753
Amortization	16,395	16,328
Loss (gain) on disposal of tangible capital assets	(450)	-
	63,432	94,081
Change in assets/liabilities		
Taxes Receivable - Municipal	2,449	2,947
Other Receivables	(15,522)	(439)
Land for Resale	1,366	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(14,769)	(20,814)
Deposits	(3,000)	3,000
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	(5,710)	5,002
Other	-	-
Cash provided by operating transactions	28,246	83,777
Capital:		
Acquisition of capital assets	(11,727)	(5,682)
Proceeds from the disposal of capital assets	450	-
Other capital	-	-
Cash applied to capital transactions	(11,277)	(5,682)
Investing:		
Long-term investments	(195)	(152)
Other investments	-	-
Cash provided by (applied to) investing transactions	(195)	(152)
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	16,774	77,943
Cash and Temporary Investments - Beginning of Year	120,724	42,781
Cash and Temporary Investments - End of Year	137,498	120,724

Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020

1. 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 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 financial affairs and resources. There are no entities included in these financial statements.
- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for school boards 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 occur, providing:
 - a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.

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

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

- 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.

Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020

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 deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The 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	30 to 75 Yrs
Road Network Assets	30 to 75 Yrs

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

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

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

Leases: All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital asset. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

- m) **Landfill Liability:** The municipality does not maintain a waste disposal site.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality.
- o) **Employee Benefit Plans:** The municipality has no employees enrolled in an employee benefit plan.
- 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.

Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The 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.

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on June 27, 2020.

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

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

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

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

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

**Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020**

t) New Standards and Amendments to Standards (Continued)

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

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

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

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

2. Cash and Temporary Investments

	2020	2019
Cash	137,498	120,724
Temporary Investments	-	-
Total Cash and Temporary Investments	137,498	120,724

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 Receivable - Municipal

	2020	2019
Municipal - Current	13,174	18,520
- Arrears	2,838	4,703
	16,012	23,223
- Less Allowance for Uncollectible	-	(4,762)
Total municipal taxes receivable	16,012	18,461
School - Current	2,543	2,349
- Arrears	419	774
Total school taxes receivable	2,962	3,123
Other	-	-
Total taxes and grants in lieu receivable	18,974	21,584
Deduct taxes receivable to be collected on behalf of other organizations	(2,962)	(3,123)
Total Taxes Receivable - Municipal	16,012	18,461

Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020

4. Other Accounts Receivable

	2020	2019
Federal Government	-	-
Provincial Government	908	911
Local Government	-	-
Utility	2,811	(693)
Trade	11,300	-
Goods and Service Tax	4,359	3,638
Total Other Accounts Receivable	19,378	3,856
Less: Allowance for Uncollectible	-	-
Net Other Accounts Receivable	19,378	3,856

5. Land for Resale

	2020	2019
Tax Title Property	-	1,366
Allowance for market value adjustment	-	-
Net Tax Title Property	-	1,366
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	-	1,366

6. Long-Term Investments

	2020	2019
Term Deposits	15,861	15,666
Total Long-Term Investments	15,861	15,666

7. Long-Term Debt

The debt limit of the municipality is \$115,841. 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)).

Village of Endeavour
Notes to the Financial Statements
As at December 31, 2020

8. Risk Management

The municipality is exposed to financial risks from its financial assets and liabilities. These risks include credit risk, liquidity risk and market risk.

a) Credit Risk

Credit risk is the risk to the municipality from potential non-payment of accounts receivable. The credit risk related to the municipality's receivables from the provincial government, federal government and their agencies are considered to be minimal. Management reviews accounts receivable on a case by case basis to determine if a valuation allowance is necessary to reflect any impairment in collectability.

b) Liquidity Risk

Liquidity risk is the risk that the municipality will not be able to meet its financial obligations as they come due. The municipality manages liquidity risk by monitoring budgets and maintaining adequate cash balances.

c) Market Risk

The municipality is exposed to market risks with respect to interest rates as follows:

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The municipality's interest rate exposure relates to cash and cash equivalents.:

- holding cash in an account at a Canadian bank, denominated in Canadian currency

9. Budget Figures

The budget was approved by Council on June 27, 2020. The budget figures, which have not been audited, presented in these financial statements have been adjusted to conform to Public Sector Accounting Standards, as follows:

	2020
Budgeted surplus approved by council	2,114
Add: Capital expenditures	5,000
Budgeted surplus per Statement of Operations	7,114

10. Related Parties

The financial statements include transactions with related parties. The municipality is related to Pioneer Hotel and Endeavour Store under the common control of a Councilor.

Transactions of \$1,027 with these related parties are in the normal course of operations and are settled on normal trade terms.

Village of Endeavour
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

	2020 Budget	2020	Schedule 1 2019
TAXES			
General municipal tax levy	87,863	86,887	87,860
Abatements and adjustments	-	-	-
Discount on current year taxes	(3,300)	(3,772)	(3,235)
Net Municipal Taxes	84,563	83,115	84,625
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	2,000	2,848	2,753
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	86,563	85,963	87,378
UNCONDITIONAL GRANTS			
Revenue Sharing	16,741	16,741	15,288
Safe Restart Program	-	3,878	-
Total Unconditional Grants	16,741	20,619	15,288
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,525	1,350	1,528
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	7,000	6,750	6,882
Sask Energy Surcharge	3,000	2,879	3,036
Other	-	-	-
Total Grants in Lieu of Taxes	11,525	10,979	11,446
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	114,829	117,561	114,112

See Accompanying Notes

Village of Endeavour
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	50	115	135
- Rental	-	307	-
Total Fees and Charges	50	422	135
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	20,000	20,457	-
- Investment income and commissions	400	727	551
- Other	1,500	4,208	2,000
Total Other Segmented Revenue	21,950	25,814	2,686
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	21,950	25,814	2,686
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total General Government Services	21,950	25,814	2,686

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Protective Services	-	-	-

See Accompanying Notes

Village of Endeavour
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	2,000	270	3,083
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	2,000	270	3,083
- Tangible capital asset sales - gain (loss)	-	450	-
- Other	-	-	-
Total Other Segmented Revenue	2,000	720	3,083
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	1,327
- Other	-	-	-
Total Conditional Grants	-	-	1,327
Total Operating	2,000	720	4,410
Capital			
Conditional Grants			
- Federal Gas Tax	3,835	5,753	10,838
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Canadian National Railway	-	-	65,000
- SGI	-	6,300	-
Total Capital	3,835	12,053	75,838
Restructuring Revenue	-	-	-
Total Transportation Services	5,835	12,773	80,248

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Cemetery fees and donations	-	285	1,210
Total Fees and Charges	-	285	1,210
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	285	1,210
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	285	1,210
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Environmental and Public Health Services	-	285	1,210

See Accompanying Notes

Village of Endeavour
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Recreation fees	-	35	2,400
Total Fees and Charges	-	35	2,400
- Tangible capital asset sales - gain (loss)	-	-	-
- Playground donation	-	7,000	-
Total Other Segmented Revenue	-	7,035	2,400
Conditional Grants			
- CRAG	-	5,000	-
- RM of Preeceville	-	-	1,000
- Saskatchewan Lotteries	-	-	1,868
Total Conditional Grants	-	5,000	2,868
Total Operating	-	12,035	5,268
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Municipal Economic Enhancement Program	-	9,342	-
Total Capital	-	9,342	-
Restructuring Revenue	-	-	-
Total Recreation and Cultural Services	-	21,377	5,268

See Accompanying Notes

Village of Endeavour
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	17,100	20,164	18,234
- Sewer	-	-	-
- Other	60	1,545	850
Total Fees and Charges	17,160	21,709	19,084
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	17,160	21,709	19,084
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	17,160	21,709	19,084
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Restructuring Revenue	-	-	-
Total Utility Services	17,160	21,709	19,084
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	44,945	81,958	108,496

SUMMARY

Total Other Segmented Revenue	41,110	48,563	28,463
Total Conditional Grants	-	12,000	4,195
Total Capital Grants and Contributions	3,835	21,395	75,838
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	44,945	81,958	108,496

See Accompanying Notes

**Village of Endeavour
Total Expenses by Function
As at December 31, 2020**

Schedule 3 - I

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	3,900	3,600	3,060
Wages and benefits	15,500	17,941	15,125
Professional/Contractual services	14,070	19,319	16,224
Utilities	1,400	1,300	1,401
Maintenance, materials and supplies	3,050	3,765	2,555
Grants and contributions - operating	300	200	25
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	(4,762)	3,762
Other	-	-	-
General Government Services	38,220	41,363	42,152
Restructuring	-	-	-
Total General Government Services	38,220	41,363	42,152

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	3,200	3,131	3,022
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-

Fire protection

Wages and benefits	-	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	1,800	1,800	1,800
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-

Protective Services	5,000	4,931	4,822
Restructuring	-	-	-
Total Protective Services	5,000	4,931	4,822

TRANSPORTATION SERVICES

Wages and benefits	15,000	17,386	10,306
Professional/Contractual Services	27,475	8,808	7,446
Utilities	10,000	8,964	9,283
Maintenance, materials, and supplies	15,000	15,429	15,553
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	7,720	7,653
Interest	-	-	-
Other	-	-	-

Transportation Services	67,475	58,307	50,241
Restructuring	-	-	-
Total Transportation Services	67,475	58,307	50,241

See Accompanying Notes

**Village of Endeavour
Total Expenses by Function
As at December 31, 2020**

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	3,000	2,742	2,936
Professional/Contractual services	5,180	5,322	4,693
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating			
o Waste disposal	-	-	-
o Public Health	685	769	1,794
- capital			
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	338	338
Interest	-	-	-
Other	-	-	-
Environmental and Public Health Services	8,865	9,171	9,761
Restructuring	-	-	-
Total Environmental and Public Health Services	8,865	9,171	9,761

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Planning and Development Services	-	-	-
Restructuring	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	900	6,909	6,144
- capital	-	-	-
Amortization	-	2,547	2,546
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other	-	-	-
Recreation and Cultural Services	900	9,456	8,690
Restructuring	-	-	-
Total Recreation and Cultural Services	900	9,456	8,690

See Accompanying Notes

Village of Endeavour
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	7,000	7,642	6,651
Professional/Contractual services	19,500	7,755	11,704
Utilities	4,500	3,837	3,911
Maintenance, materials and supplies	1,200	3,780	1,132
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	5,790	5,791
Interest	-	-	-
Allowance for Uncollectible	-	-	-
Other	-	-	-
Utility Services	32,200	28,804	29,189
Restructuring	-	-	-
Total Utility Services	32,200	28,804	29,189
 TOTAL EXPENSES BY FUNCTION			
	152,660	152,032	144,855

See Accompanying Notes

Village of Endeavour
Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	422	-	270	285	-	35	21,709	22,721
Tangible Capital Asset Sales - Gain	-	-	450	-	-	-	-	450
Land Sales - Gain	20,457	-	-	-	-	-	-	20,457
Investment Income and Commissions	727	-	-	-	-	-	-	727
Other Revenues	4,208	-	-	-	-	-	-	4,208
Grants - Conditional	-	-	-	-	-	12,000	-	12,000
- Capital	-	-	12,053	-	-	9,342	-	21,395
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	25,814	-	12,773	285	-	21,377	21,709	81,958
Expenses (Schedule 3)								
Wages & Benefits	21,541	-	17,386	2,742	-	-	7,642	49,311
Professional/ Contractual Services	19,319	3,131	8,808	5,322	-	-	7,755	44,335
Utilities	1,300	-	8,964	-	-	-	3,837	14,101
Maintenance Materials and Supplies	3,765	-	15,429	-	-	-	3,780	22,974
Grants and Contributions	200	1,800	-	769	-	6,909	-	9,678
Amortization	-	-	7,720	338	-	2,547	5,790	16,395
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	(4,762)	-	-	-	-	-	-	(4,762)
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	41,363	4,931	58,307	9,171	-	9,456	28,804	152,032
Surplus (Deficit) by Function	(15,549)	(4,931)	(45,534)	(8,886)	-	11,921	(7,095)	(70,074)

Taxes and other unconditional revenue (Schedule 1) 117,561

Net Surplus (Deficit) of Revenues over Expenses **47,487**

See Accompanying Notes

Village of Endeavour
Schedule of Segment Disclosure by Function
As at December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	135	-	3,083	1,210	-	2,400	19,084	25,912
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	551	-	-	-	-	-	-	551
Other Revenues	2,000	-	-	-	-	-	-	2,000
Grants - Conditional	-	-	1,327	-	-	2,868	-	4,195
- Capital	-	-	75,838	-	-	-	-	75,838
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	2,686	-	80,248	1,210	-	5,268	19,084	108,496
Expenses (Schedule 3)								
Wages & Benefits	18,185	-	10,306	2,936	-	-	6,651	38,078
Professional/ Contractual Services	16,224	3,022	7,446	4,693	-	-	11,704	43,089
Utilities	1,401	-	9,283	-	-	-	3,911	14,595
Maintenance Materials and Supplies	2,555	-	15,553	-	-	-	1,132	19,240
Grants and Contributions	25	1,800	-	1,794	-	6,144	-	9,763
Amortization	-	-	7,653	338	-	2,546	5,791	16,328
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	3,762	-	-	-	-	-	-	3,762
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	42,152	4,822	50,241	9,761	-	8,690	29,189	144,855
Surplus (Deficit) by Function	(39,466)	(4,822)	30,007	(8,551)	-	(3,422)	(10,105)	(36,359)

Taxes and other unconditional revenue (Schedule 1)

114,112

Net Surplus (Deficit) of Revenues over Expenses

77,753

See Accompanying Notes

**Village of Endeavour
Schedule of Tangible Capital Assets by Object
As at December 31, 2020**

Schedule 6

		2020						2019	
		General Assets					Infrastructure Assets	General/Infrastructure	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction	Total
Assets	Asset cost								
	Opening Asset costs	3,600	91,713	133,327	5,000	94,765	297,498	-	625,903
	Additions during the year	-	-	-	-	11,727	-	-	11,727
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
	Closing Asset Costs	3,600	91,713	133,327	5,000	106,492	297,498	-	637,630
Amortization	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	-	37,045	108,527	5,000	76,939	104,964	-	332,475
	Add: Amortization taken	-	2,280	2,882	-	3,837	7,396	-	16,395
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	-	39,325	111,409	5,000	80,776	112,360	-	348,870
	Net Book Value	3,600	52,388	21,918	-	25,716	185,138	-	288,760
									293,428

See Accompanying Notes

Village of Endeavour
Schedule of Tangible Capital Assets by Function
As at December 31, 2020

Schedule 7

		2020						2019	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets	Asset cost								
	Opening Asset costs	3,773	-	216,394	3,380	-	104,554	297,802	625,903
	Additions during the year	2,332	-	9,395	-	-	-	-	11,727
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
	Closing Asset Costs	6,105	-	225,789	3,380	-	104,554	297,802	637,630
Amortization	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	3,473	-	33,986	2,366	-	89,122	203,528	332,475
	Add: Amortization taken	-	-	7,720	338	-	2,547	5,790	16,395
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	3,473	-	41,706	2,704	-	91,669	209,318	348,870
Net Book Value		2,632	-	184,083	676	-	12,885	88,484	288,760
									293,428

See Accompanying Notes

**Village of Endeavour
Schedule of Accumulated Surplus
As at December 31, 2020**

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	133,167	52,155	185,322
APPROPRIATED RESERVES			
General Government	-	-	-
Protective Services	-	-	-
Transportation Services	-	-	-
Environmental Health	-	-	-
Planning and Development	-	-	-
Recreation and Culture	-	-	-
Total Appropriated	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	293,428	(4,668)	288,760
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	293,428	(4,668)	288,760
Total Accumulated Surplus	426,595	47,487	474,082

See Accompanying Notes

Village of Endeavour
Schedule of Mill Rates and Assessments
As at December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	3,720	3,636,160	-	-	299,100	-	3,938,980
Regional Park Assessment							-
Total Assessment							3,938,980
Mill Rate Factor(s)	3.00	3.00	-	-	7.00		
Total Base/Minimum Tax (generated for each property class)	1,300	67,205	-	-	5,550		74,055
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,311	77,932	-	-	7,644		86,887

MILL RATES:	MILLS
Average Municipal*	22.06
Average School*	4.28
Potash Mill Rate	-
Uniform Municipal Mill Rate	1.00

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

See Accompanying Notes

Schedule 10

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**Village of Endeavour
Schedule of Restructuring
As at December 31, 2020**

Schedule 11
2020

Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date:	
Cash and Temporary Investments	-
Taxes Receivable - Municipal	-
Other Accounts Receivable	-
Land for Resale	-
Long-Term Investments	-
Debt Charges Recoverable	-
Bank Indebtedness	-
Accounts Payable	-
Accrued Liabilities Payable	-
Deposits	-
Deferred Revenue	-
Accrued Landfill Costs	-
Liability for Contaminated Sites	-
Other Liabilities	-
Long-Term Debt	-
Lease Obligations	-
Tangible Capital Assets	-
Prepayments and Deferred Charges	-
Stock and Supplies	-
Other	-
Total Net Carrying Amount Received (Transferred)	-

Please Submit to the Ministry of Government Relations

137498	117561	47487	47487	0	0	0	0	0	0	0
16012	22721	0	16395	0	0	0	0	0	0	0
19378	12000	-11727	-450	3773	0	216394	3380	0	104554	297802
0	450	16395	63432	0	0	0	0	0	0	0
15861	20457	450	0	2332	0	9395	0	0	0	0
0	727	-450	2449	0	0	0	0	0	0	0
0	0	0	-15522	0	0	0	0	0	0	0
188749	4208	4668	1366	0	0	0	0	0	0	0
0	178124	0	0	0	0	0	0	0	0	0
0	0	0	-14769	6105	0	225789	3380	0	104554	297802
0	0	-6141	-3000	0	0	0	0	0	0	0
9568	41363	0	0	0	0	0	0	0	0	0
0	4931	431	0	0	0	0	0	0	0	0
0	58307	-5710	0	3473	0	33986	2366	0	89122	203528
0	9171	0	0	0	0	0	0	0	0	0
0	0	46445	0	0	0	7720	338	0	2547	5790
0	9456	0	-5710	0	0	0	0	0	0	0
0	28804	132736	0	0	0	0	0	0	0	0
0	0	0	28246	0	0	0	0	0	0	0
0	152032	179181	0	0	0	0	0	0	0	0
9568	0	0	0	3473	0	41706	2704	0	91669	209318
0	26092	0	-11727	0	0	0	0	0	0	0
179181	0	0	450	0	0	0	0	0	0	0
0	0	0	0	2632	0	184083	676	0	12885	88484
0	0	0	-11277	0	0	0	0	0	0	0
288760	21395	0	0	0	0	0	0	0	0	0
6141	0	0	0	0	0	0	0	0	0	0
0	47487	0	-195	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
294901	0	0	-195	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
474082	426595	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	474082	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	16774	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	120724	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0
0	0	0	137498	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0

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Village of Endeavor