

Village of Hazenmore

Consolidated Financial Statements & Notes

December 31, 2020

de Jong & Associates

Chartered Professional Accountants, Prof. Corp

Village of Hazenmore

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For the year ended December 31, 2020

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de Jong & Associates

Chartered Professional Accountants, Prof. Corp.

Independent Auditors Report

To the Council of the Village of Hazenmore

Opinion

We have audited the financial statements of the Village of Hazenmore, which comprise of the Statement of Financial Position at December 31, 2020, and the Statements of Operations, Change in Net Financial Assets and Cash Flow for the year then ended, and the 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 Village of Hazenmore 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 Opinion

We conducted our audit in accordance with Canadian generally accept auditing standards. Our responsibilities under those standards are further described 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 financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with those standards. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

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

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

The Council is responsible for overseeing the municipality's financial reporting system.

Auditors Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about the financial statements 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 aggregate, they could be reasonably expected to influence the economic decisions of users taken, based on these financial statements.

Independent Auditors Report

Auditors Responsibilities for the Audit of the Financial Statements – continued from prior page

As per of our audit, in accordance with Canadian generally accepted auditing standards, we exercised professional judgement and maintained professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatements of the financial statements, due to fraud or error, design and perform audit procedures in response 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 from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.
- Obtain an understanding of internal controls relevant to the audit in order to design audit procedures that are appropriate in the circumstances but are not for expressing an opinion on the effectiveness of the municipality's internal controls.
- Evaluate the appropriateness of the municipality's policies used and the reasonableness of accounting estimates and relayed disclosures by management.
- Evaluate the overall presentation, structure and content of the financial statements, including disclosures, and whether the financial statements represent the underlying transactions, and events in the manner that achieves fair presentation.

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

We also provide these charged with governance with a statement that we have complied with the relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may be reasonably be thought to bear on our independence, and where applicable, related safeguards.

The engagement partner on the audit, resulting in the independent auditor's report, is Chris J. de Jong, CPA, CGA.


Chris J. de Jong
Chartered Professional accountants, Prof. Corp.

June 29, 2021
Report date

Swift Current, SK

Management's Responsibility

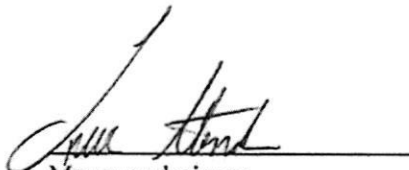
To the Ratepayers of the Village of Hazenmore

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated 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.

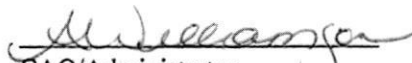
In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and 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 consolidated 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.

de Jong & Associates, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the consolidated 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 or designee



CAO/Administrator

Municipality of Hazenmore
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	95,378	55,090
Taxes Receivable - Municipal (Note 3)	2,370	4,449
Other Accounts Receivable (Note 4)	2,545	4,976
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	2,467	2,383
Debt Charges Recoverable (Note 7)	-	-
Other (Specify)	-	-
Total Financial Assets	102,760	66,898
LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	33	-
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 12)	-	10,311
Lease Obligations (Note 13)	-	-
Total Liabilities	33	10,311
NET FINANCIAL ASSETS (DEBT)	102,727	56,587
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	83,635	89,292
Prepayments and Deferred Charges	7,062	5,454
Stock and Supplies	-	-
Other (Note 14)	-	-
Total Non-Financial Assets	90,697	94,746
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	193,424	151,333

Municipality of Hazenmore
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	67,820	71,297	66,324
Fees and Charges (Schedule 4, 5)	17,560	17,244	18,117
Conditional Grants (Schedule 4, 5)	-	-	-
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	900	-
Investment Income and Commissions (Schedule 4, 5)	550	310	906
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	200	100	200
Total Revenues	86,130	89,851	85,547
EXPENSES			
General Government Services (Schedule 3)	39,850	30,729	37,255
Protective Services (Schedule 3)	4,030	4,562	4,329
Transportation Services (Schedule 3)	4,220	12,149	16,310
Environmental and Public Health Services (Schedule 3)	14,250	12,701	15,647
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	1,080	1,363	1,080
Utility Services (Schedule 3)	2,890	2,512	2,983
Restructurings (Schedule 3)	-	-	-
Total Expenses	66,320	64,016	77,604
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	19,810	25,835	7,943
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	6,810	16,256	6,810
Surplus (Deficit) of Revenues over Expenses	26,620	42,091	14,753
Accumulated Surplus (Deficit), Beginning of Year	151,333	151,333	136,580
Accumulated Surplus (Deficit), End of Year	177,953	193,424	151,333

Municipality of Hazenmore
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	26,620	42,091	14,753
(Acquisition) of tangible capital assets	-	(2,250)	-
Amortization of tangible capital assets	-	7,907	13,048
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Transfer of Assets/Liabilities in Restructuring Transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	-	5,657	13,048
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(1,608)	(304)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(1,608)	(304)
Increase/Decrease in Net Financial Assets	26,620	46,140	27,497
Net Financial Assets (Debt) - Beginning of Year	56,587	56,587	29,090
Net Financial Assets (Debt) - End of Year	83,207	102,727	56,587

Municipality of Hazenmore
Consolidated Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	42,091	14,753
Amortization	7,907	13,048
Loss (gain) on disposal of tangible capital assets	-	-
	<u>49,998</u>	<u>27,801</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	2,079	(383)
Other Receivables	2,431	392
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	33	(19)
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	(1,608)	(304)
Other (Specify)	-	-
Cash provided by operating transactions	52,933	27,487
Capital:		
Acquisition of capital assets	(2,250)	-
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	(2,250)	-
Investing:		
Long-term investments	(84)	(627)
Other investments	-	-
Cash provided by (applied to) investing transactions	(84)	(627)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(10,311)	(9,946)
Other financing	-	-
Cash provided by (applied to) financing transactions	(10,311)	(9,946)
Change in Cash and Temporary Investments during the year	40,288	16,914
Cash and Temporary Investments - Beginning of Year	55,090	38,176
Cash and Temporary Investments - End of Year	95,378	55,090

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies

The consolidated 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 consolidated 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.

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

a)

Collection of funds for other authorities: Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.

b)

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:

c)

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

Municipality of Hazenmore
Notes to the Consolidated 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	15 Yrs
Buildings	40 Yrs
Office Information & Technology	5 - 10 Yrs
Vehicles	10 Yrs
Machinery and Equipment	10 to 15 Yrs
Infrastructure Assets	
Infrastructure Assets	15 - 60 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 consolidated 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 assets. 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 consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.
- o) **Employee Benefit Plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - the municipality:
 - is directly responsible; or
 - accepts responsibility;
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

Municipality of Hazenmore
Notes to the Consolidated 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 *April 9, 2020*.

New Accounting Standards:

- t) **Effective January 1, 2019,** the municipality adopted the following standard to comply with Public Sector Accounting Standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgement to comply with the disclosure requirements of each standard.

PS 3430 Restructuring Transactions provides guidance on how to account for and report restructuring transactions by transferors and recipients of assets and/or liabilities. The new standard has been adopted on a prospective basis.

Future Accounting Standards:

Effective 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. 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.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. 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.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. 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 On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

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

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

2. Cash and Temporary Investments

	2020	2019
Cash	86,118	45,958
Temporary Investments	9,260	9,132
Restricted Cash	-	-
Total Cash and Temporary Investments	95,378	55,090

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

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	-	7,459
- Arrears	2,370	9,086
- Less Allowance for Uncollectible	-	(12,096)
Total municipal taxes receivable	2,370	4,449
School - Current	-	1,450
- Arrears	600	587
Total school taxes receivable	2,330	2,330
Other	-	-
Total taxes and grants in lieu receivable	4,700	6,779
Deduct taxes receivable to be collected on behalf of other organizations	(2,330)	(2,330)
Total Taxes Receivable - Municipal	2,370	4,449

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

4. Other Accounts Receivable

	2020	2019
Federal Government <i>GST</i>	645	593
Provincial Government	-	-
Local Government	-	-
Utility	1,558	4,204
Trade	-	-
Other School overpayments	342	179
Total Other Accounts Receivable	2,545	4,976
Less: Allowance for Uncollectible	-	-
Net Other Accounts Receivable	2,545	4,976

5. Land for Resale

	2020	2019
Tax Title Property	22,881	22,881
Allowance for market value adjustment	(22,881)	(22,881)
Net Tax Title Property	-	-
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	-	-

6. Long-Term Investments

	2020	2019
Co-operative equities and shares	2,467	2,383
Total Long-Term Investments	2,467	2,383

7. Debt Charges Recoverable

The municipality had not undertaken any projects or assumed any long term financing.

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

8. Bank Indebtedness

The municipality had no outstanding bank indebtedness.

Credit Arrangements

At December 31, 2020, the municipality had no lines of credit.

9. Deferred Revenue

The municipality had no deferred revenue .

10. Accrued Landfill Costs

The municipality does not maintain a waste disposal site.

11. Liability for Contaminated Sites

The municipality had no contaminated sites.

12. Long-Term Debt

a) The debt limit of the municipality is **\$59,924** (2019 - \$50,870) . 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)).

b) The municipality had no debenture debt.

c) The municipality had no loans outstanding.

13. Lease Obligations

The municipality had not entered into any capital leases.

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

14. Other Non-financial Assets

The municipality had no Other non-financial assets.

15. Contingent Liabilities

The municipality had no contingent liabilities.

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in **2020 was \$1,392 (2019 - \$1,078)**. The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of the plans funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees which would affect future contribution rates and/or benefits. Contributions to the MEPP are not segregated into separate accounts or restricted to provide benefits to the employees of a specific employer. As a result, the individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements.

Rather, the plan is accounted for as a contribution plan and thereby the contributions are expensed in the period they occur. *Financial information extracted from the MEPP 2020 Annual Report.*

	(in thousands)	
	2020	2019
Details of MEPP		
Member contribution rate (percentage of salary or wage)	9.00%	9.00%
Employer contribution rate (percentage of salary or wage)	9.00%	9.00%
Member contributions for the year	\$ 57,325	\$ 56,766
Employer contributions for the year	57,321	56,686
Plan Assets	\$ 3,221,426	\$ 2,819,222
Plan Liabilities	23,371	16,185
Pension obligations	2,359,155	2,144,569
Plan Surplus	<u>\$ 838,900</u>	<u>\$ 658,468</u>

17. Comparative Figures

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

18. Trusts Administered by the Municipality

The municipality did not administer any trusts.

Municipality of Hazenmore
Notes to the Consolidated Financial Statements
As at December 31, 2020

19. Related Parties

The municipality had no related party transactions.

20. Contingent Assets

The municipality had no contingent assets.

21. Contractual Rights

The municipality had no significant contractual rights

22. Contractual Obligations and Commitments

The municipality had no significant contractual obligations or commitments.

23. Restructuring Transactions

The municipality had no restructuring transactions.

Municipality of Hazenmore
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

Schedule I

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	43,590	43,678	43,589
Abatements and adjustments	-	-	-
Discount on current year taxes	(1,620)	(1,861)	(1,615)
Net Municipal Taxes	41,970	41,817	41,974
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	2,280	1,883	2,276
Special tax levy	-	-	-
Other (Specify)	-	-	-
Total Taxes	44,250	43,700	44,250
UNCONDITIONAL GRANTS			
Revenue Sharing	17,800	17,873	16,308
Safe Restart program	-	4,176	-
Total Unconditional Grants	17,800	22,049	16,308
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	-	-
Other (Specify)	-	-	-
Local/Other	-	-	-
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers	-	-	-
S.P.C. Surcharge	3,800	3,962	3,797
Sask Energy Surcharge	1,970	1,586	1,969
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	5,770	5,548	5,766
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	67,820	71,297	66,324

Municipality of Hazenmore
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	540	500	1,064
- Sales of supplies	50	100	50
- Other <i>Rentals & tax certificates</i>	2,930	2,970	2,960
Total Fees and Charges	3,520	3,570	4,074
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	900	-
- Investment income and commissions	550	310	906
- Other <i>(Specify)</i>	-	-	-
Total Other Segmented Revenue	4,070	4,780	4,980
Conditional Grants			
- Student Employment	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Conditional Grants	-	-	-
Total Operating	4,070	4,780	4,980
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total General Government Services	4,070	4,780	4,980

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other <i>(Specify)</i>	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Protective Services	-	-	-

Municipality of Hazenmore
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	-	-	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	-	-	-

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	7,920	7,693	7,921
- Other Cemetery fees	100	-	100
Total Fees and Charges	8,020	7,693	8,021
- Tangible capital asset sales - gain (loss)	-	-	-
- Other Cemetery donations	200	100	200
Total Other Segmented Revenue	8,220	7,793	8,221
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	8,220	7,793	8,221
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Environmental and Public Health Services	8,220	7,793	8,221

Municipality of Hazenmore
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 (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

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

Municipality of Hazenmore
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 4

	2019 Budget	2019	2018
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	-	-	-
- Sewer	6,020	5,981	6,022
- Other (Specify)	-	-	-
Total Fees and Charges	6,020	5,981	6,022
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	6,020	5,981	6,022
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	6,020	5,981	6,022
Capital			
Conditional Grants			
- Federal Gas Tax	6,810	6,195	6,810
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other MEEP	-	10,061	-
Total Capital	6,810	16,256	6,810
Restructuring Revenue (Specify, if any)	-	-	-
Total Utility Services	12,830	22,237	12,832
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	25,120	34,810	26,033

SUMMARY

Total Other Segmented Revenue	18,310	18,554	19,223
Total Conditional Grants	-	-	-
Total Capital Grants and Contributions	6,810	16,256	6,810
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	25,120	34,810	26,033

Municipality of Hazenmore
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	4,540	3,326	4,538
Wages and benefits	9,490	16,178	9,489
Professional/Contractual services	12,200	13,370	11,887
Utilities	6,920	6,986	6,921
Maintenance, materials and supplies	6,670	2,349	3,779
Grants and contributions - operating	30	-	25
- capital	-	-	-
Amortization	-	616	616
Interest	-	-	-
Allowance for uncollectible	-	(12,096)	-
Other (Specify)	-	-	-
General Government Services	39,850	30,729	37,255
Restructuring (Specify, if any)	-	-	-
Total General Government Services	39,850	30,729	37,255

PROTECTIVE SERVICES

Police protection			
Wages and benefits	-	-	-
Professional/Contractual services	3,250	3,371	3,254
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-
Fire protection			
Wages and benefits	-	-	-
Professional/Contractual services	60	179	63
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	720	715	715
- capital	-	-	-
Amortization	-	297	297
Interest	-	-	-
Other (Specify)	-	-	-
Protective Services	4,030	4,562	4,329
Restructuring (Specify, if any)	-	-	-
Total Protective Services	4,030	4,562	4,329

TRANSPORTATION SERVICES

Wages and benefits	710	647	715
Professional/Contractual Services	1,000	1,439	900
Utilities	-	-	-
Maintenance, materials, and supplies	1,460	2,629	1,501
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	6,994	12,135
Interest	1,050	440	1,059
Other (Specify)	-	-	-
Transportation Services	4,220	12,149	16,310
Restructuring (Specify, if any)	-	-	-
Total Transportation Services	4,220	12,149	16,310

Municipality of Hazenmore
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	8,690	5,954	8,686
Professional/Contractual services	5,560	5,328	6,961
Utilities	-	-	-
Maintenance, materials and supplies	-	919	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	500	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	14,250	12,701	15,647
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	14,250	12,701	15,647

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Planning and Development Services	-	-	-
Restructuring (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	1,080	1,363	1,080
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	1,080	1,363	1,080
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	1,080	1,363	1,080

Schedule 3 - 3

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Municipality of Hazenmore
Consolidated 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	3,570	-	-	7,693	-	-	5,981	17,244
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	900	-	-	-	-	-	-	900
Investment Income and Commissions	310	-	-	-	-	-	-	310
Other Revenues	-	-	-	100	-	-	-	100
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	16,256	16,256
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	4,780	-	-	7,793	-	-	22,237	34,810
Expenses (Schedule 3)								
Wages & Benefits	19,504	-	647	5,954	-	-	-	26,105
Professional/ Contractual Services	13,370	3,550	1,439	5,328	-	1,363	1,500	26,550
Utilities	6,986	-	-	-	-	-	-	6,986
Maintenance Materials and Supplies	2,349	-	2,629	919	-	-	1,012	6,909
Grants and Contributions	-	715	-	500	-	-	-	1,215
Amortization	616	297	6,994	-	-	-	-	7,907
Interest	-	-	440	-	-	-	-	440
Allowance for Uncollectible	(12,096)	-	-	-	-	-	-	(12,096)
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	30,729	4,562	12,149	12,701	-	1,363	2,512	64,016
Surplus (Deficit) by Function	(25,949)	(4,562)	(12,149)	(4,908)	-	(1,363)	19,725	(29,206)

Taxes and other unconditional revenue (Schedule 1)

71,297

Net Surplus (Deficit)

42,091

Municipality of Hazenmore
Consolidated 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	4,074	-	-	8,021	-	-	6,022	18,117
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	906	-	-	-	-	-	-	906
Other Revenues	-	-	-	200	-	-	-	200
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	6,810	6,810
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	4,980	-	-	8,221	-	-	12,832	26,033
Expenses (Schedule 3)								
Wages & Benefits	14,027	-	715	8,686	-	-	-	23,428
Professional/ Contractual Services	11,887	3,317	900	6,961	-	1,080	886	25,031
Utilities	6,921	-	-	-	-	-	-	6,921
Maintenance Materials and Supplies	3,779	-	1,501	-	-	-	2,097	7,377
Grants and Contributions	25	715	-	-	-	-	-	740
Amortization	616	297	12,135	-	-	-	-	13,048
Interest	-	-	1,059	-	-	-	-	1,059
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	37,255	4,329	16,310	15,647	-	1,080	2,983	77,604
Surplus (Deficit) by Function	(32,275)	(4,329)	(16,310)	(7,426)	-	(1,080)	9,849	(51,571)

Taxes and other unconditional revenue (Schedule 1)

66,324

Net Surplus (Deficit)

14,753

Municipality of Hazenmore
Consolidated 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	Total	
Assets	Asset cost									
	Opening Asset costs	-	-	84,668	-	58,559	112,992	-	256,219	256,219
	Additions during the year	-	-	-	-	2,250	-	-	2,250	-
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	-	-	84,668	-	60,809	112,992	-	258,469	256,219
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	38,260	-	34,422	94,245	-	166,927	153,879
	Add: Amortization taken	-	-	2,385	-	4,828	694	-	7,907	13,048
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
		Closing Accumulated Amortization Costs	-	-	40,645	-	39,250	94,939	-	174,834
	Net Book Value	-	-	44,023	-	21,559	18,053	-	83,635	89,292

1. Total contributed/donated assets received in 2020

2. List of assets recognized at nominal value in 2020 are:

- Infrastructure Assets
- Vehicles
- Machinery and Equipment

3. Amount of interest capitalized in Schedule 6

\$

Municipality of Hazenmore
Consolidated 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
<i>Assets</i>	Asset cost								
	Opening Asset costs	30,802	14,832	152,094	-	-	9,597	48,894	256,219
	Additions during the year	-	-	2,250	-	-	-	-	2,250
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
Closing Asset Costs		30,802	14,832	154,344	-	-	9,597	48,894	258,469
<i>Amortization</i>	Accumulated Amortization Cost								
	Opening Accumulated Amortization Costs	21,561	4,157	82,718	-	-	9,597	48,894	166,927
	Add: Amortization taken	616	297	6,994	-	-	-	-	7,907
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs		22,177	4,454	89,712	-	-	9,597	48,894	174,834
Net Book Value		8,625	10,378	64,632	-	-	-	-	83,635
									89,292

Municipality of Hazenmore
Consolidated Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	54,350	37,439	91,789
APPROPRIATED RESERVES			
Machinery and Equipment	18,000	-	18,000
Public Reserve	-	-	-
Capital Trust	-	-	-
Utility	-	-	-
Other (Specify)	-	-	-
Total Appropriated	18,000	-	18,000
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	89,292	(5,657)	83,635
Less: Related debt	(10,309)	10,309	-
Net Investment in Tangible Capital Assets	78,983	4,652	83,635
Total Accumulated Surplus	151,333	42,091	193,424

Municipality of Hazenmore
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	39,655	1,715,600	-	-	745,600	-	2,500,855
Regional Park Assessment							-
Total Assessment							2,500,855
Mill Rate Factor(s)	0.2300	0.3300	-	-	0.6500		
Total Base/Minimum Tax (generated for each property class)	120	16,140	-	-	1,980		18,240
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	339	29,728	-	-	13,611		43,678

MILL RATES:

MILLS

Average Municipal*	17.4652
Average School*	4.7183
Potash Mill Rate	-
Uniform Municipal Mill Rate	24.0000

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

Municipality of Hazenmore
Schedule of Council Remuneration
As at December 31, 2020

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Gary Loverin	935	-	935
Councillor	Trevor Stender	1,390	-	1,390
Councillor	Con Wilson	1,425	-	1,425
				-
Total		3,750	-	3,750

Municipality of Hazenmore
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)	-