

Annual Financial Statements
And Supporting Schedules
For The
Town of Maidstone
For the year ended December 31, 2020

Town of Maidstone
Consolidated Financial Statements
For the year ended December 31, 2020

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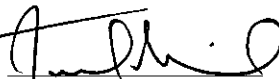
Management's Responsibility

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

WLS LLP, 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.


Councillor/Reeve/Mayor
CFO/Administrator

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Councillors of the Town of Maidstone

Opinion

We have audited the consolidated financial statements of the Town of Maidstone, which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statement of operations, changes in net financial assets (debt) and cash flows for the year then ended, and a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Town of Maidstone as at December 31, 2020, and the consolidated results of its operations and 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 Financial Statements* section of our report. We are independent of the Town of Maidstone 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 opinion.

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

Management is responsible for the preparation and fair presentation of these consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of 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 Town of Maidstone'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 Town of Maidstone or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Town of Maidstone's financial reporting process.

Auditor's Responsibility for the Audit of 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 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 judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Town of Maidstone'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 Town of Maidstone'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 Town of Maidstone to cease to continue as a going concern.
- 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 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.

August 24, 2021
Lloydminster, Alberta

WLS LLP

Chartered Professional Accountants

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

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	353,786	100,990
Taxes Receivable - Municipal (Note 3)	74,401	76,742
Other Accounts Receivable (Note 4)	181,582	191,752
Long-Term Investments (Note 5)	38,367	38,186
Total Financial Assets	648,136	407,670
LIABILITIES		
Bank Indebtedness (Note 6)	-	-
Accounts Payable	59,110	98,937
Accrued Liabilities Payable	25,028	28,657
Deposits	62,107	62,289
Deferred Revenue (Note 7)	100	3,094
Long-Term Debt (Note 8)	1,991,314	2,280,243
Lease Obligations (Note 9)	8,134	33,324
Total Liabilities	2,145,793	2,506,544
NET FINANCIAL ASSETS (DEBT)	(1,497,658)	(2,098,874)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	6,330,360	6,466,089
Prepayments and Deferred Charges	4,090	2,216
Stock and Supplies	27,751	22,805
Total Non-Financial Assets	6,362,201	6,491,110
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	4,864,544	4,392,236

The accompanying notes and schedules are an integral part of these statements.

Municipality of Town of Maidstone
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	1,328,210	1,439,591	1,339,080
Fees and Charges (Schedule 4, 5)	755,980	727,410	770,303
Conditional Grants (Schedule 4, 5)	102,270	247,018	46,522
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	25,017
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	1,550	4,939	4,168
Other Revenues (Schedule 4, 5)	18,500	11,516	102,855
Total Revenues	2,206,510	2,430,474	2,287,945
EXPENSES			
General Government Services (Schedule 3)	401,540	411,225	421,811
Protective Services (Schedule 3)	127,600	137,821	125,139
Transportation Services (Schedule 3)	516,050	469,191	437,942
Environmental and Public Health Services (Schedule 3)	283,240	272,268	265,917
Planning and Development Services (Schedule 3)	4,000	8,577	4,003
Recreation and Cultural Services (Schedule 3)	142,150	137,187	145,268
Utility Services (Schedule 3)	784,660	666,946	666,630
Total Expenses	2,259,240	2,103,215	2,066,710
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(52,730)	327,259	221,235
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	144,660	145,049	144,662
Surplus (Deficit) of Revenues over Expenses	91,930	472,308	365,897
Accumulated Surplus (Deficit), Beginning of Year	4,392,236	4,392,236	4,026,339
Accumulated Surplus (Deficit), End of Year	4,484,166	4,864,544	4,392,236

The accompanying notes and schedules are an integral part of these statements.

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

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	91,930	472,308	365,897
(Acquisition) of tangible capital assets	(29,210)	(167,957)	(108,952)
Amortization of tangible capital assets	293,470	303,686	301,278
Proceeds on disposal of tangible capital assets		-	57,472
Loss (gain) on the disposal of tangible capital assets		-	(25,017)
Surplus (Deficit) of capital expenses over expenditures	264,260	135,729	224,781
(Acquisition) of supplies inventories	-	(4,946)	(521)
(Acquisition) of prepaid expense	-	(1,874)	(841)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(6,820)	(1,362)
Increase/Decrease in Net Financial Assets	356,190	601,216	589,316
Net Financial Assets (Debt) - Beginning of Year	(2,098,874)	(2,098,874)	(2,688,190)
Net Financial Assets (Debt) - End of Year	(1,742,684)	(1,497,658)	(2,098,874)

The accompanying notes and schedules are an integral part of these statements.

Municipality of Town of Maidstone
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)	472,308	365,897
Amortization	303,686	301,278
Donated capital assets	-	(52,100)
Loss (gain) on disposal of tangible capital assets	-	(25,017)
	775,994	590,058
Change in assets/liabilities		
Taxes Receivable - Municipal	2,341	(14,784)
Other Receivables	10,170	21,623
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(43,456)	(263,656)
Deposits	(182)	(425)
Deferred Revenue	(2,994)	2,994
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	(4,946)	(521)
Prepayments and Deferred Charges	(1,874)	(841)
Other (Specify)	-	-
Cash provided by operating transactions	735,053	334,448
Capital:		
Acquisition of capital assets	(167,957)	(56,852)
Proceeds from the disposal of capital assets	-	57,472
Other capital	-	-
Cash applied to capital transactions	(167,957)	620
Investing:		
Long-term investments	(181)	(109)
Other investments	-	-
Cash provided by (applied to) investing transactions	(181)	(109)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(288,929)	(287,802)
Other financing	(25,190)	(24,160)
Cash provided by (applied to) financing transactions	(314,119)	(311,962)
Change in Cash and Temporary Investments during the year	252,796	22,997
Cash and Temporary Investments - Beginning of Year	100,990	77,993
Cash and Temporary Investments - End of Year	353,786	100,990

The accompanying notes and schedules are an integral part of these statements.

Municipality of Town of Maidstone
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:

- a) **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.
- b) **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:

Entity

Maidstone - Eldon Recreation Board

Delfrari Victoria Park & Campground Board

All inter-organizational transactions and balances have been eliminated.

- c) **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.
- d) **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.

- e) **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.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **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.
- h) **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.
- i) **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.
- j) **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.
- k) **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 Town of Maidstone
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- l) **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.
- m) **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 20 Yrs
Infrastructure Assets	
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.

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 the lease term. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

- n) **Landfill Liability:**
The municipality does not maintain a waste disposal site.
- 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) **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.

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

1. Significant Accounting Policies - continued

- q) **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.

- r) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 28, 2020.

2. Cash and Temporary Investments

	2020	2019
Cash	322,074	62,385
Temporary Investments	-	-
Restricted Cash	31,712	38,605
Total Cash and Temporary Investments	353,786	100,990

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of three months or less. [Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.]

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	46,984	62,142
- Arrears	26,159	14,600
	73,143	76,742
- Less Allowance for Uncollectible	-	-
Total municipal taxes receivable	73,143	76,742
School - Current	22,076	24,514
- Arrears	9,008	4,941
Total school taxes receivable	31,084	29,455
Other	-	-
Total taxes and grants in lieu receivable	104,227	106,197
Deduct taxes receivable to be collected on behalf of other organizations	(29,826)	(29,455)
Total Taxes Receivable - Municipal	74,401	76,742

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

4. Other Accounts Receivable

	2020	2019
Federal Government	28,229	12,830
Provincial Government	10,093	9,838
Local Government	-	-
Utility	123,339	117,978
Trade	19,296	41,298
Other (Employee remittance overpayments)	625	9,808
Total Other Accounts Receivable	181,582	191,752
Less: Allowance for Uncollectible	-	-
Net Other Accounts Receivable	181,582	191,752

5. Long-Term Investments

	2020	2019
Sask Assoc. of Rural Municipalities - Self Insurance Fund	-	-
Other (Co-op equity, Synergy Credit Union equity, term deposit)	38,367	38,186
Total Long-Term Investments	38,367	38,186

6. Bank Indebtedness

Bank indebtedness includes an operating loan amounting to \$400,000 (2019 - \$400,000) and bearing interest at prime plus 3%. Security for the line of credit is the assignment of the Town's municipal taxes and grants receivable. The balance owing at year end under this line of credit was \$nil (2019 - \$nil)

7. Deferred Revenue

	2020	2019
Business License	100	200
Utilities	-	1,431
Contract work	-	1,325
Property taxes	-	138
Total Deferred Revenue	100	3,094

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

8. Long-Term Debt

The debt limit of the municipality is \$1,663,221. 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)).

The Municipality has exceeded its debt limit by \$328,092 as at December 31, 2020 (2019 - \$531,672). The Municipality has been authorized to exceed its debt limit as all long-term has been approved by the Saskatchewan Municipal Board.

a) Debenture debt for the Lagoon project is repayable to Saskatchewan Municipal Board and bears interest at a rate of 4.65% per annum and matures in 2026. Annual payments are \$130,575.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2021	105,304	25,271	130,575	130,575
2022	109,147	21,428	130,575	130,575
2023	113,131	17,444	130,575	130,575
2024	117,261	13,314	130,575	130,575
2025	121,541	9,034	130,575	130,575
Thereafter	125,977	4,598	130,575	261,150
Balance	692,361	91,089	783,450	914,025

b) The Synergy Credit Union loan for Equipment Upgrades bears interest at a rate of 4.00% per annum and matures in 2026. Annual payments are \$73,975.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2021	60,802	13,173	73,975	73,975
2022	63,234	10,741	73,975	73,975
2023	65,763	8,212	73,975	73,975
2024	68,394	5,581	73,975	73,975
2025	71,155	2,820	73,975	73,975
Thereafter	-	-	-	73,975
Balance	329,348	40,527	369,875	443,850

c) The Synergy Credit Union loan for Reverse Osmosis Systems bears interest at a rate of 3.75% per annum and matures in 2028. Annual payments are \$163,404.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2021	126,581	36,823	163,404	163,404
2022	131,964	31,440	163,404	163,404
2023	137,347	26,057	163,404	163,404
2024	142,730	20,674	163,404	163,404
2025	148,113	15,291	163,404	163,404
Thereafter	282,870	16,644	299,514	464,135
Balance	969,605	146,929	1,116,534	1,281,155

9. Lease Obligations

The Sales Agreement (Lease to Own) for a 2012 CAT IT14G is repayable to Caterpillar Financial, bears interest at 4.45% per annum and matures in 2021.

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

Year	Payment Amount
2021	8,709
Thereafter	-
Total future minimum lease payments	8,709
Amounts representing interest at a weighted average rate of 4.45%	(575)
Capital Lease Liability	8,134

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

10. 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 \$37,368 (2019 - \$32,369). 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.

11. Comparative Figures

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

12. COVID-19

In March 2020, the World Health Organization declared a global pandemic due to the novel coronavirus (COVID-19). The situation is constantly evolving, and the measures put in place are having multiple impacts on local, provincial, national and global economies.

Management is uncertain of the effects of these changes on its financial statements and believes that any disturbance may be temporary; however, there is uncertainty about the length and potential impact of the disturbance.

As a result, we are unable to estimate the potential impact on the municipality's operations as at the date of these financial statements.

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

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	957,910	957,551	961,013
Abatements and adjustments	(1,500)	(3,142)	(4,147)
Discount on current year taxes	(14,000)	(13,353)	(13,855)
Net Municipal Taxes	942,410	941,056	943,011
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	11,200	11,213	9,294
Special tax levy	-	-	-
Other (Tax Enforcement Fees)	1,500	349	1,594
Total Taxes	955,110	952,618	953,899
UNCONDITIONAL GRANTS			
Revenue Sharing	243,810	270,303	243,811
Other Uncond. Grants (Recycle, WSA, Safe Restart)	14,600	85,263	14,573
Total Unconditional Grants	258,410	355,566	258,384
GRANTS IN LIEU OF TAXES			
Federal	22,230	23,607	22,236
Provincial			
S.P.C. Electrical	1,160	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	4,300	6,206	4,314
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	63,000	73,408	71,661
Sask Energy Surcharge	24,000	28,186	28,586
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	114,690	131,407	126,797
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,328,210	1,439,591	1,339,080

Municipality of Town of Maidstone
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	350	611	272
- Sales of supplies	-	-	-
- Other (Licenses, Permits, Donations, Penalties)	3,200	3,710	4,476
Total Fees and Charges	3,550	4,321	4,748
- Tangible capital asset sales - gain (loss)	-	-	45,000
- Land sales - gain	-	-	-
- Investment income and commissions	1,250	4,693	4,168
- Other (Husky, Rental, GST Rebate)	12,400	9,691	95,561
Total Other Segmented Revenue	17,200	18,705	149,477
Conditional Grants			
- Student Employment	20,000	9,056	2,091
- Other (MEEP)	40,100	170,318	-
Total Conditional Grants	60,100	179,374	2,091
Total Operating	77,300	198,079	151,568
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total General Government Services	77,300	198,079	151,568

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Fines)	12,500	13,056	12,957
Total Fees and Charges	12,500	13,056	12,957
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	12,500	13,056	12,957
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	12,500	13,056	12,957
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Protective Services	12,500	13,056	12,957

Municipality of Town of Maidstone
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	5,000	-	20,035
- Sales of supplies	500	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Local Improvement)	970	969	-
Total Fees and Charges	6,470	969	20,035
- Tangible capital asset sales - gain (loss)	-	-	(19,983)
- Other (recovery)	-	500	-
Total Other Segmented Revenue	6,470	1,469	52
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- Other (Transit Assistance)	12,300	14,059	12,305
Total Conditional Grants	12,300	14,059	12,305
Total Operating	18,770	15,528	12,357
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Transportation Services	18,770	15,528	12,357

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	55,500	51,525	53,464
- Other (Cemetery Fees & Donations)	5,300	12,110	5,910
Total Fees and Charges	60,800	63,635	59,374
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	60,800	63,635	59,374
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government - Transfer site & Cemetery	12,500	12,500	12,500
- Other (Specify)	-	-	-
Total Conditional Grants	12,500	12,500	12,500
Total Operating	73,300	76,135	71,874
Capital			
Conditional Grants			
- Federal Gas Tax	144,660	104,873	144,662
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	144,660	104,873	144,662
Total Environmental and Public Health Services	217,960	181,008	216,536

Municipality of Town of Maidstone
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	500	1,225	500
- Other (Inspection fees, Permits)	3,300	9,027	3,703
Total Fees and Charges	3,800	10,252	4,203
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	3,800	10,252	4,203
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	3,800	10,252	4,203
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	3,800	10,252	4,203

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- User fees	62,000	27,778	61,468
- Other (Specify)	-	-	-
Total Fees and Charges	62,000	27,778	61,468
- Tangible capital asset sales - gain (loss)	-	-	-
- Investment income and commissions	300	246	-
- Other (Canada Day, Museum, Donations)	6,100	-	7,294
Total Other Segmented Revenue	68,400	28,024	68,762
Conditional Grants			
- Student Employment	-	-	1,006
- Local government	2,750	26,465	2,750
- Other (Prov. Sask. Lotteries)	14,620	14,620	15,870
Total Conditional Grants	17,370	41,085	19,626
Total Operating	85,770	69,109	88,388
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	85,770	69,109	88,388

Municipality of Town of Maidstone
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	501,100	505,945	502,267
- Sewer	14,460	9,905	13,960
- Other (Infrastructure fees)	91,300	91,549	91,291
Total Fees and Charges	606,860	607,399	607,518
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Local Improvement)	-	1,325	-
Total Other Segmented Revenue	606,860	608,724	607,518
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	606,860	608,724	607,518
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Water Security Agency)	-	40,176	-
Total Capital	-	40,176	-
Total Utility Services	606,860	648,900	607,518
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,022,960	1,135,931	1,093,527

SUMMARY

Total Other Segmented Revenue	776,030	743,865	902,343
Total Conditional Grants	102,270	247,018	46,522
Total Capital Grants and Contributions	144,660	145,049	144,662
TOTAL REVENUE BY FUNCTION	1,022,960	1,135,931	1,093,527

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

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	30,900	28,937	28,733
Wages and benefits	207,940	226,202	214,733
Professional/Contractual services	122,540	120,308	132,921
Utilities	8,500	8,339	8,627
Maintenance, materials and supplies	17,000	16,272	19,801
Grants and contributions - operating		1,245	25
- capital	-	-	-
Amortization	9,560	7,779	8,443
Interest	5,100	2,143	7,949
Allowance for uncollectible	-	-	579
Other (Specify)	-	-	-
General Government Services	401,540	411,225	421,811
Total General Government Services	401,540	411,225	421,811

PROTECTIVE SERVICES

Police protection

Police protection			
Wages and benefits	-	-	-
Professional/Contractual services	89,060	92,263	89,056
Utilities	-	-	-
Maintenance, material and supplies	500	500	500
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-

Fire protection

The protection			
Wages and benefits	-	-	-
Professional/Contractual services	1,490	1,481	1,481
Utilities	-	-	-
Maintenance, material and supplies	5,000	8,194	2,559
Grants and contributions - operating	31,550	35,383	31,543
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-

Protective Services	127,600	137,821	125,139
Total Protective Services	127,600	137,821	125,139

TRANSPORTATION SERVICES

TRANSPORTATION SERVICES			
Wages and benefits	134,560	147,496	103,865
Professional/Contractual Services	16,500	21,222	22,302
Utilities	45,840	50,279	49,362
Maintenance, materials, and supplies	142,000	111,385	110,583
Gravel	30,000	12,808	26,649
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	129,390	111,640	108,548
Interest	17,760	14,361	16,633
Other (Specify)	-	-	-
Transportation Services	516,050	469,191	437,942
Total Transportation Services	516,050	469,191	437,942

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

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	109,760	108,537	90,996
Professional/Contractual services	155,130	146,436	157,511
Utilities	2,150	1,545	2,267
Maintenance, materials and supplies	500	312	1,458
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	14,310	14,059	12,305
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	1,390	1,379	1,380
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	283,240	272,268	265,917
Total Environmental and Public Health Services	283,240	272,268	265,917

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	4,000	8,577	4,003
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Planning and Development Services	4,000	8,577	4,003
Total Planning and Development Services	4,000	8,577	4,003

RECREATION AND CULTURAL SERVICES

Wages and benefits	29,150	13,227	28,998
Professional/Contractual services	8,000	8,658	10,733
Utilities	7,150	4,639	8,650
Maintenance, materials and supplies	23,900	4,072	19,473
Grants and contributions - operating	55,870	84,778	56,343
- capital	-	-	-
Amortization	18,080	21,813	21,071
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	142,150	137,187	145,268
Total Recreation and Cultural Services	142,150	137,187	145,268

Schedule 3 - 3

TOTAL EXPENSES BY FUNCTION	2,259,240	2,103,215	2,066,710
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Municipality of Town of Maidstone
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	4,321	13,056	969	63,635	10,252	27,778	607,399	727,410
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	4,693	-	-	-	-	246	-	4,939
Other Revenues	9,691	-	500	-	-	-	1,325	11,516
Grants - Conditional	179,374	-	14,059	12,500	-	41,085	-	247,018
- Capital	-	-	-	104,873	-	-	40,176	145,049
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	198,079	13,056	15,528	181,008	10,252	69,109	648,900	1,135,931
Expenses (Schedule 3)								
Wages & Benefits	255,139	-	147,496	108,537	-	13,227	89,713	614,112
Professional/ Contractual Services	120,308	93,744	21,222	146,436	8,577	8,658	235,498	634,443
Utilities	8,339	-	50,279	1,545	-	4,639	73,408	138,210
Maintenance Materials and Supplies	16,272	8,694	124,193	312	-	4,072	39,741	193,284
Grants and Contributions	1,245	35,383	-	14,059	-	84,778	-	135,465
Amortization	7,779	-	111,640	1,379	-	21,813	161,075	303,686
Interest	2,143	-	14,361	-	-	-	67,511	84,015
Total Expenses	411,224	137,821	469,191	272,268	8,577	137,187	666,946	2,103,215
Surplus (Deficit) by Function	(213,145)	(124,765)	(453,663)	(91,260)	1,675	(68,078)	(18,046)	(967,284)

Taxes and other unconditional revenue (Schedule 1)

1,439,591

Net Surplus (Deficit)

472,308

Municipality of Town of Maidstone
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	4,748	12,957	20,035	59,374	4,203	61,468	607,518	770,303
Tangible Capital Asset Sales - Gain	45,000	-	(19,983)	-	-	-	-	25,017
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	4,168	-	-	-	-	-	-	4,168
Other Revenues	95,561	-	-	-	-	7,294	-	102,855
Grants - Conditional	2,091	-	12,305	12,500	-	19,626	-	46,522
- Capital	-	-	-	144,662	-	-	-	144,662
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	151,568	12,957	12,357	216,536	4,203	88,388	607,518	1,093,527
Expenses (Schedule 3)								
Wages & Benefits	243,466	-	103,865	90,996	-	28,998	68,075	535,400
Professional/ Contractual Services	132,921	90,537	22,302	157,511	4,003	10,733	251,338	669,345
Utilities	8,627	-	49,362	2,267	-	8,650	75,150	144,056
Maintenance Materials and Supplies	19,801	3,059	137,232	1,458	-	19,473	34,599	215,622
Grants and Contributions	25	31,543	-	12,305	-	56,343	-	100,216
Amortization	8,443	-	108,548	1,380	-	21,071	161,836	301,278
Interest	7,949	-	16,633	-	-	-	75,632	100,214
Allowance for Uncollectible	579	-	-	-	-	-	-	579
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	421,811	125,139	437,942	265,917	4,003	145,268	666,630	2,066,710
Surplus (Deficit) by Function	(270,243)	(112,182)	(425,585)	(49,381)	200	(56,880)	(59,112)	(973,183)

Taxes and other unconditional revenue (Schedule 1)

1,339,080

Net Surplus (Deficit)

365,897

Municipality of
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Town of Maidstone

Schedule 6

		2020						2019		
	General Assets					Infrastructure Assets		General/ Infrastructure Assets Under Construction	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets				
Assets	Asset cost									
	Opening Asset costs	690,110	310,466	1,818,952	79,578	859,649	7,540,528	140,301	11,439,584	11,367,526
	Additions during the year	-	-	-	27,025	65,619	10,575	64,738	167,957	108,952
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-	(36,894)
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	690,110	310,466	1,818,952	106,603	925,268	7,551,103	205,039	11,607,541	11,439,584
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	117,938	1,147,480	38,290	399,939	3,269,848	-	4,973,495	4,676,656
	Add: Amortization taken	-	19,438	28,807	10,661	69,769	175,011	-	303,686	301,278
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	(4,439)
	Closing Accumulated Amortization	-	137,376	1,176,287	48,951	469,708	3,444,859	-	5,277,181	4,973,495
	Net Book Value	690,110	173,090	642,665	57,652	455,560	4,106,244	205,039	6,330,360	6,466,089

Schedule 7

2020								2019	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets									
Asset cost									
Opening Asset costs	544,223	-	3,007,420	28,856	-	1,046,606	6,812,479	11,439,584	11,367,526
Additions during the year	5,199	-	80,025	-	-	7,420	75,313	167,957	108,952
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	(36,894)
Closing Asset Costs	549,422	-	3,087,445	28,856	-	1,054,026	6,887,792	11,607,541	11,439,584
Amortization									
Accumulated									
Opening Accumulated Amortization Costs	100,152	-	2,253,687	6,855	-	655,989	1,956,812	4,973,495	4,676,656
Add: Amortization taken	7,779	-	111,640	1,379	-	21,814	161,074	303,686	301,278
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	(4,439)
Closing Accumulated Amortization Costs	107,931	-	2,365,327	8,234	-	677,803	2,117,886	5,277,181	4,973,495
Net Book Value	441,491	-	722,118	20,622	-	376,223	4,769,906	6,330,360	6,466,089

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

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	(46,570)	301,544	254,974
APPROPRIATED RESERVES			
Land for Resale	252,010	-	252,010
Recreation Reserve	3,083	(3,083)	-
Delfrari Park Reserve	31,191	(6,109)	25,082
Cemetery	-	1,566	1,566
Utility	-	-	-
Other (Specify)	-	-	-
Total Appropriated	286,284	(7,626)	278,658
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	6,466,089	(135,729)	6,330,360
Less: Related debt	(2,313,567)	314,119	(1,999,448)
Net Investment in Tangible Capital Assets	4,152,522	178,390	4,330,912
Total Accumulated Surplus	4,392,236	472,308	4,864,544

Municipality of
Town of Maidstone
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	290,730	81,775,920	3,951,120	-	15,038,200		101,055,970
Regional Park Assessment							
Total Assessment							101,055,970
Mill Rate Factor(s)	1.2500	1.3000	1.3000	-	2.0500		
Total Base/Minimum Tax (generated for each property class)	-	197,600		-	72,800		270,400
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,752	710,008	24,758	-	221,392		957,910

MILL RATES:	MILLS
Average Municipal*	9.48
Average School*	4.43
Potash Mill Rate	
Uniform Municipal Mill Rate	4.82

* 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 **Town of Maidstone**
Schedule of Council Remuneration
As at December 31, 2020

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Brennan Becotte	5,233	-	5,233
Councillor	Ray Bodnarek	2,795	-	2,795
Councillor	Dale Delschneider	1,754	-	1,754
Councillor	Eleanor Pegg	2,843	-	2,843
Councillor	Blair Ryan	506	-	506
Councillor	Marc Telenga	2,868	-	2,868
Councillor	Chris Zerr	3,684	-	3,684
Councillor	Aaron Bailey	300	-	300
Councillor	George Bray	446	-	446
Total		20,429	-	20,429