

VILLAGE OF MANOR
Financial Statements
December 31, 2020

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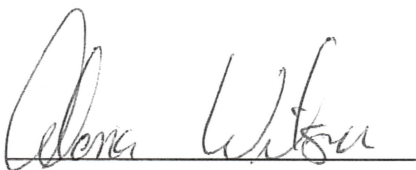
Management's Responsibility

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

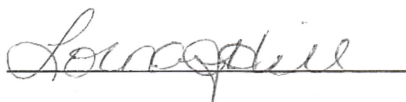
In discharging its responsibilities for the integrity and fair presentation of the financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately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

The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and management to communicate their audit findings.

A handwritten signature in dark ink, appearing to read 'C. Wong', is written over a horizontal line.

Council

A handwritten signature in dark ink, appearing to read 'L. Macdonald', is written over a horizontal line.

Administration

INDEPENDENT AUDITORS' REPORT

To the Mayor and Councillors
VILLAGE OF MANOR

Opinion

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

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the municipality as at December 31, 2020, and 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 accepted auditing standards. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements.

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

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

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

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

Auditors' Responsibilities for the Audit of the Financial Statements

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

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

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

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


Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
June 9, 2021

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

Statement 1

	2020	2019
ASSETS		
Financial Assets		
Cash & Temporary Investments (Note 2)	\$ 356,593	\$ 93,207
Taxes Receivable - Municipal (Note 3)	81,615	117,173
Other Accounts Receivable (Note 4)	27,485	55,169
Land for Resale (Note 5)	43	40
Long-Term Receivables	-	-
Other	-	-
Total Financial Assets	465,736	265,589
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 6)	96,977	141,832
Accrued Liabilities Payable	-	-
Deposits	6,119	5,670
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Other Liabilities	-	-
Long-Term Debt (Note 7)	-	-
Lease Obligations	-	-
Total Liabilities	103,096	147,502
NET FINANCIAL ASSETS	362,640	118,087
Tangible Capital Assets (Schedules 6, 7)	1,562,277	1,624,552
Prepayment and Deferred Charges	2,015	18,497
Stock and Supplies	-	-
Other	-	-
Total Non-Financial Assets	1,564,292	1,643,049
Accumulated Surplus (Deficit) (Schedule 8)	\$ 1,926,932	\$ 1,761,136

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

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

Statement 2

		2020 Budget	2020	2019
Revenues				
Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 429,520	\$ 442,499	\$ 362,569
Fees and Charges	(Schedule 4, 5)	151,740	208,766	170,312
Conditional Grants	(Schedule 4, 5)	14,290	54,816	43,004
Tangible Capital Assets Sales - Gain (loss)	(Schedule 4, 5)	-	-	-
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	240	174	325
Other Revenues	(Schedule 4, 5)	11,480	429	11,809
Total Revenues		607,270	706,684	588,019

Expenses				
General Government Services	(Schedule 3)	181,160	149,423	174,749
Protective Services	(Schedule 3)	35,840	82,220	41,227
Transportation Services	(Schedule 3)	109,010	142,296	130,623
Environmental and Public Health Services	(Schedule 3)	34,340	43,791	35,436
Planning and Development Services	(Schedule 3)	-	-	-
Recreation and Cultural Services	(Schedule 3)	32,270	40,185	36,181
Utility Services	(Schedule 3)	99,220	125,373	109,865
Total Expenses		491,840	583,288	528,081

Surplus (Deficit) before Other Capital Contributions	115,430	123,396	59,938
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Capital Grants and Contributions (Schedule 4, 5)	-	42,400	-
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Surplus (Deficit) of Revenues over Expenses	115,430	165,796	59,938
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Accumulated Surplus (Deficit), Beginning of Year	1,761,136	1,761,136	1,701,198
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Accumulated Surplus (Deficit), End of Year	\$ 1,876,566	\$ 1,926,932	\$ 1,761,136
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The accompanying notes form an integral part of these financial statements.

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

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	\$ 115,430	\$ 165,796	\$ 59,938
(Acquisition) of tangible capital assets	-	(21,200)	(14,567)
Amortization of tangible capital assets	-	83,475	91,737
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on disposal of tangible capital assets	-	-	-
Surplus (Deficit) of capital expenses over expenditures	-	62,275	77,170
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	(16,511)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	16,482	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	16,482	(16,511)
Increase/Decrease in Net Financial Assets	115,430	244,553	120,597
Net Financial Assets - Beginning of Year	118,087	118,087	(2,510)
Net Financial Assets - End of Year	\$ 233,517	\$ 362,640	\$ 118,087

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

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

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 165,796	\$ 59,938
Amortization	83,475	91,737
Loss (gain) on disposal of tangible capital assets	-	-
	249,271	151,675
Changes in assets / liabilities		
Taxes Receivable - Municipal	35,558	25,738
Other Receivables	27,684	57,482
Land for Resale	(3)	(4)
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(44,855)	(182,110)
Deposits	449	(5,797)
Deferred Revenues	-	-
Other Liabilities	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	16,482	(16,511)
Other	-	-
Net cash from (used for) operations	284,586	30,473
Capital:		
Acquisition of Capital Assets	(21,200)	(14,567)
Proceeds from the Disposal of Capital Assets	-	-
Other Capital	-	-
Net cash from (used for) capital	(21,200)	(14,567)
Investing:		
Long-Term Investments and Receivables	-	-
Other Investments	-	-
Net cash from (used for) investing	-	-
Financing:		
Long-Term Debt Issued	-	-
Long-Term Debt Repaid	-	-
Other Financing	-	-
Net cash from (used for) financing	-	-
Increase (Decrease) in cash resources	263,386	15,906
Cash and Investments - Beginning of Year	93,207	77,301
Cash and Investments - End of Year	\$ 356,593	\$ 93,207

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

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

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council.

Significant aspects of the accounting policies are as follows:

Basis of Accounting:

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

(a) Reporting Entity:

The financial statements report 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 financial statements are as follows:

<u>Entity</u>	<u>Basis of recording</u>
Manor and R.M. #63 Fire Department	Included in trial balance

All inter-organizational transactions and balances have been eliminated.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation. The amounts uncollected are disclosed in Note 3.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses or revenues in the period that the events giving rise to the transfer occurred, as long as:

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

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

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

(d) Deferred Revenue:

Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.

(e) Local Improvement Charges:

Local improvement projects financed by frontage taxes recognize the taxes as revenue in the period the project is undertaken and the prepayments are accepted. Any frontage taxes not prepaid are reported as a long-term asset to be reduced by the principal portion of each annual frontage tax levy.

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

(f) Net Financial Assets:

Net Financial Assets at the end of an accounting period are the net amounts of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.

(g) Non-Financial Assets:

Tangible capital and other Non-Financial Assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

(h) Appropriated Reserves:

Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.

(i) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

(j) Inventories:

Inventories of materials and supplies expected to be used by the municipality, if any, are valued at the lower of cost or replacement cost. Inventories of land and materials and supplies held for resale, if any, are valued at the lower of cost and net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

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

(k) Tangible Capital Assets:

All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market values at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	25 years
Buildings	45 to 50 years
Vehicles and Equipment	
Vehicles	10 to 25 years
Machinery and Equipment	5 to 40 years
Infrastructure Assets	
Infrastructure Assets	15 to 75 years
Water and Sewer	40 to 75 years
Road Network Assets	15 to 20 years

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

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

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

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

(l) Landfill Liability:

The municipality of **VILLAGE OF MANOR** has a decommissioned waste disposal site.

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

(m) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

(n) Measurement Uncertainty:

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

Amortization is based on the estimated useful lives of tangible capital assets.

The "Opening Assets Costs" of tangible capital assets have been estimated where actual costs were not available.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

(o) Basis of Segmentation / Segment Report:

Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

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

Protective Services: The Protective Services segment is comprised of expenses for Police and Fire protection.

Transportation Services: The Transportation Services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The Environmental segment provides waste disposal and other environmental services. The Public Health segment provides for items relating to public health services in the municipality.

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

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

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

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

(p) Budget Information:

Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on May 13, 2020.

(q) New Accounting Standards:

Effective for Fiscal Years Beginning On or After April 1, 2022:

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

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

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

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

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

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

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

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

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

2. Cash and Temporary Investments	2020	2019
Cash on hand, on deposit	\$ 187,628	\$ 88,246
Savings	168,965	4,961
Total Cash and Temporary Investments	\$ 356,593	\$ 93,207

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

3. Taxes and Grants in Lieu Receivable	2020	2019
Municipal - Current	\$ 46,280	\$ 62,286
- Arrears	57,272	112,240
	103,552	174,526
- Less Allowance for Uncollectables	(22,500)	(58,000)
Total Municipal Taxes Receivable	81,052	116,526

School - Current	11,441	13,144
- Arrears	9,373	16,555
Total School Taxes Receivable	20,814	29,699

Other - tax enforcement costs	563	647
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Total Taxes and Grants in Lieu Receivable	102,429	146,872
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Deduct taxes to be collected on behalf of other organizations	(20,814)	(29,699)
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Total Taxes and Grants in Lieu Receivable	\$ 81,615	\$ 117,173
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4. Other Accounts Receivable	2020	2019
Provincial government and agencies	\$ 1,900	\$ 2,234
GST receivable	6,427	22,532
Local government	-	5,337
Other accounts receivable	739	-
Utility accounts receivable	15,916	22,874
Waste collection	4,088	5,893
Total Other Accounts Receivable	29,070	58,870
Less Allowance for Uncollectables	1,585	3,701
Net Other Accounts Receivable	\$ 27,485	\$ 55,169

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

5. Land for Resale	2020	2019
Tax title property (municipal share)	\$ 75,494	\$ 30,086
Allowance for market value adjustment	(75,460)	(30,055)
Net Tax Title Property	34	31
Other land	470	470
Allowance for market value adjustment	(461)	(461)
Net Other Land	9	9
Total Land for Resale	\$ 43	\$ 40

6. Accounts Payable	2020	2019
Trade payables	\$ 71,282	\$ 47,976
School tax collections	24,907	76,537
Payroll liabilities payable	765	17,296
Prepaid taxes	23	23
Total Accounts Payable	\$ 96,977	\$ 141,832

7. Long-Term Debt

The debt limit of the municipality is \$438,636. 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)).

8. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer 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 \$8,900 (2019 - \$5,685). 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.

9. Fair Value

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

10. Related Parties

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

11. Interest Rate Risk

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

12. Credit Risk

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

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

13. COVID-19 Pandemic

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

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

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 262,880	\$ 262,890	\$ 273,751
Abatements and adjustments	(9,840)	(8,132)	(7,800)
Discount on current year taxes	(7,420)	(8,517)	(8,223)
Net Municipal Taxes	245,620	246,241	257,728
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	34,000	25,305	19,887
Special tax levy	-	-	-
Other - Local levy	-	-	-
Total Taxes	279,620	271,546	277,615
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	125,000	131,028	60,511
Organized hamlet	-	-	-
Other - Safe restart program grant	-	17,598	-
Total Unconditional Grants	125,000	148,626	60,511
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	800	800	710
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other - Library	-	-	-
Other Government Transfers			
S.P.C. surcharges	16,000	14,090	15,642
SaskEnergy surcharge	8,100	7,437	8,091
Other -	-	-	-
Total Grants in Lieu of Taxes	24,900	22,327	24,443
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 429,520	\$ 442,499	\$ 362,569

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

Schedule 2-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ -
- Rentals	2,000	7,850	1,400
- Other - Licences and permits	190	415	180
Total Fees and Charges	2,190	8,265	1,580
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	240	174	325
- Other - WCB rebate, Insurance payout and other	11,480	229	1,360
- Other - Prior year revenue adjustments recorded in the current year	-	-	10,449
- Other - Unverified revenue	-	-	-
Total Other Segmented Revenue	13,910	8,668	13,714
Conditional Grants			
- Student employment	-	-	-
- Other - Donations	-	1,084	-
Total Conditional Grants	-	1,084	-
Total Operating	13,910	9,752	13,714
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - RM of Moose Mountain	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 13,910	\$ 9,752	\$ 13,714

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Fire services	\$ 3,000	\$ 47,117	\$ 16,628
Total Fees and Charges	3,000	47,117	16,628
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Policing fines	-	200	-
Total Other Segmented Revenue	3,000	47,317	16,628
Conditional Grants			
- Student Employment	-	-	-
- Other - RM of Moose Mountain	5,340	-	5,337
- Other - Donations	6,000	14,040	7,951
- Other - "Chase-the-Ace" fundraising revenue	-	20,553	25,037
Total Conditional Grants	11,340	34,593	38,325
Total Operating	14,340	81,910	54,953
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 14,340	\$ 81,910	\$ 54,953

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

Schedule 2-2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 500	\$ 6,699	\$ 1,538
- Sales of supplies	-	-	-
- Road maintenance agreements	-	-	-
- Frontage - interest portion of levy	-	-	-
- Other -	-	-	-
Total Fees and Charges	500	6,699	1,538
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	500	6,699	1,538
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other - Provincial Disaster Assistance	-	-	-
Total Conditional Grants	-	-	-
Total Operating	500	6,699	1,538
Capital			
Conditional Grants			
- Community Development Corp - streets/sidewalks	-	-	-
- Community Development Corp - signage	-	-	-
- MEEP	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Bear Claw Casino	-	-	-
Total Capital	-	-	-
Total Transportation Services	\$ 500	\$ 6,699	\$ 1,538

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ 31,000	\$ 34,686	\$ 30,747
- Other - Cemetery fees	-	-	-
Total Fees and Charges	31,000	34,686	30,747
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Housing surplus	-	-	-
Total Other Segmented Revenue	31,000	34,686	30,747
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	31,000	34,686	30,747
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Transit for disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 31,000	\$ 34,686	\$ 30,747

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

Schedule 2-3

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

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Camping fees	\$ -	\$ -	\$ -
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Federal Government - Canada Day	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other - RM of Moose Mountain	-	3,100	2,500
- Other - Bear Claw Casino Development Corp	2,950	12,240	450
- Other - RBC Service Grant	-	-	-
- Other - Sask Lotteries Community Grant	-	3,799	1,729
Total Conditional Grants	2,950	19,139	4,679
Total Operating	2,950	19,139	4,679
Capital			
Conditional Grants			
- Community Development Corp	-	-	-
- Donations	-	-	-
- Federal - RinC Grant	-	-	-
- Provincial - RinC Grant	-	-	-
- Other - MRIF	-	-	-
Total Capital	-	-	-

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

Schedule 2-4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	\$ 81,000	\$ 78,825	\$ 80,837
- Sewer	33,000	31,086	32,198
- Other - Coin water and connection fees	1,050	2,088	6,784
Total Fees and Charges	115,050	111,999	119,819
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	115,050	111,999	119,819
Conditional Grants			
- Student Employment	-	-	-
- Other - MEEP	-	-	-
Total Conditional Grants	-	-	-
Total Operating	115,050	111,999	119,819
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Community Development Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - MEEP	-	42,400	-
Total Capital	-	42,400	-
Total Utility Services	\$ 115,050	\$ 154,399	\$ 119,819

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 177,750	\$ 306,585	\$ 225,450
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SUMMARY

Total Other Segmented Revenue	\$ 163,460	\$ 209,369	\$ 182,446
Total Conditional Grants	14,290	54,816	43,004
Total Capital Grants and Contributions	-	42,400	-

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 177,750	\$ 306,585	\$ 225,450
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VILLAGE OF MANOR
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 15,500	\$ 11,730	\$ 7,800
Wages and benefits	99,260	62,458	64,772
Professional/Contractual services	53,320	44,858	45,279
Utilities	6,900	5,476	7,283
Maintenance, materials, and supplies	5,150	11,318	9,285
Grants and contributions - operating	500	543	380
- capital	-	-	-
Amortization	-	2,124	2,125
Prior year payroll deductions assessed by CRA	-	-	-
Allowance for uncollectibles	-	10,394	37,303
Other - RM land taxes	530	522	522
Total General Government Services	\$ 181,160	\$ 149,423	\$ 174,749

PROTECTIVE SERVICES

Police Protection

Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	14,000	14,209	17,451
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	200	200
- capital	-	-	-
Other -	-	-	-

Fire Protection

Wages and benefits	1,700	1,892	1,507
Professional/Contractual services	6,210	42,477	6,733
Utilities	2,930	3,359	2,289
Maintenance, materials, and supplies	11,000	14,731	8,917
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	5,352	4,130
Interest	-	-	-
Other -	-	-	-

Total Protective Services	\$ 35,840	\$ 82,220	\$ 41,227
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TRANSPORTATION SERVICES

Wages and benefits	\$ 77,070	\$ 57,764	\$ 45,276
Council remuneration and travel	-	-	-
Professional/Contractual services	2,990	17,973	2,898
Utilities	12,920	9,893	11,199
Maintenance, materials, and supplies	13,030	7,041	15,962
Gravel	3,000	3,740	320
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	45,885	54,968
Interest	-	-	-
Other - Snow removal	-	-	-
Other - Gas tax grant repayment	-	-	-

Total Transportation Services	\$ 109,010	\$ 142,296	\$ 130,623
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VILLAGE OF MANOR
Schedule of Total Expenses by Function
For the year ended December 31, 2020

Schedule 3-2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	33,600	43,065	35,036
Utilities	740	-	-
Maintenance, materials, and supplies	-	726	-
Grants and contributions - operating	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	400
Interest	-	-	-
Other - Housing Authority deficit	-	-	-
Total Environmental and Public Health Services	\$ 34,340	\$ 43,791	\$ 35,436

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

RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ 600	\$ 420	\$ 645
Professional/Contractual services	8,530	16,438	8,808
Utilities	8,690	4,727	9,565
Maintenance, materials, and supplies	150	1,174	120
Grants and contributions - operating	14,300	7,829	7,446
- capital	-	-	-
Amortization	-	9,597	9,597
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other -	-	-	-
Total Recreation and Cultural Services	\$ 32,270	\$ 40,185	\$ 36,181

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

Schedule 3-3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	\$ 33,700	\$ 34,959	\$ 35,296
Professional/Contractual services	35,950	39,117	24,597
Utilities	22,420	15,174	18,259
Maintenance, materials, and supplies	7,150	15,191	6,180
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	20,517	20,517
Interest	-	-	-
Allowance for uncollectibles	-	415	5,016
Other -	-	-	-
Total Utility Services	\$ 99,220	\$ 125,373	\$ 109,865
TOTAL EXPENSES BY FUNCTION	\$ 491,840	\$ 583,288	\$ 528,081

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

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 8,265	\$ 47,117	\$ 6,699	\$ 34,686	\$ -	\$ -	\$ 111,999	\$ 208,766
Investment Income and Commissions	174	-	-	-	-	-	-	174
Other Revenues	229	200	-	-	-	-	-	429
Grants - Conditional	1,084	34,593	-	-	-	19,139	-	54,816
Capital Grants and Contributions	-	-	-	-	-	-	42,400	42,400
Total Revenues	9,752	81,910	6,699	34,686	-	19,139	154,399	306,585
Expenses (Schedule 3)								
Wages and Benefits	74,188	1,892	57,764	-	-	420	34,959	169,223
Professional/Contractual Services	44,858	56,686	17,973	43,065	-	16,438	39,117	218,137
Utilities	5,476	3,359	9,893	-	-	4,727	15,174	38,629
Maintenance, Materials, and Supplies	11,318	14,731	10,781	726	-	1,174	15,191	53,921
Grants and Contributions	543	200	-	-	-	7,829	-	8,572
Amortization	2,124	5,352	45,885	-	-	9,597	20,517	83,475
Allowance for Uncollectibles	10,394	-	-	-	-	-	415	10,809
Other - RM land taxes	522	-	-	-	-	-	-	522
Total Expenses	149,423	82,220	142,296	43,791	-	40,185	125,373	583,288
Surplus (Deficit) by Function	\$ (139,671)	\$ (310)	\$ (135,597)	\$ (9,105)	\$ -	\$ (21,046)	\$ 29,026	\$ (276,703)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 442,499

Net Surplus (Deficit)

\$ 165,796

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

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 1,580	\$ 16,628	\$ 1,538	\$ 30,747	\$ -	\$ -	\$ 119,819	\$ 170,312
Investment Income and Commissions	325	-	-	-	-	-	-	325
Other Revenues	11,809	-	-	-	-	-	-	11,809
Grants - Conditional	-	38,325	-	-	-	4,679	-	43,004
Total Revenues	13,714	54,953	1,538	30,747	-	4,679	119,819	225,450
Expenses (Schedule 3)								
Wages and Benefits	72,572	1,507	45,276	-	-	645	35,296	155,296
Professional/Contractual Services	45,279	24,184	2,898	35,036	-	8,808	24,597	140,802
Utilities	7,283	2,289	11,199	-	-	9,565	18,259	48,595
Maintenance, Materials, and Supplies	9,285	8,917	16,282	-	-	120	6,180	40,784
Grants and Contributions	380	200	-	-	-	7,446	-	8,026
Amortization	2,125	4,130	54,968	400	-	9,597	20,517	91,737
Allowance for Uncollectibles	37,303	-	-	-	-	-	5,016	42,319
Other - Gas tax grant repayment	522	-	-	-	-	-	-	522
Total Expenses	174,749	41,227	130,623	35,436	-	36,181	109,865	528,081
Surplus (Deficit) by Function	\$ (161,035)	\$ 13,726	\$ (129,085)	\$ (4,689)	\$ -	\$ (31,502)	\$ 9,954	\$ (302,631)

Taxation and Other Unconditional Revenue (Schedule 1)

\$ 362,569

Net Surplus (Deficit)

\$ 59,938

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

Schedule 6

2020							2019		
General Assets					Infrastructure Assets	General / Infrastructure Assets Under Construction	Total	Total	
Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets				
\$ 16,901	\$ 10,500	\$ 1,209,731	\$ 104,315	\$ 562,407	\$ 1,109,467	\$ -	\$ 3,013,321	\$ 2,998,754	
-	-	-	-	-	-	21,200	21,200	14,567	
-	-	-	-	-	-	-	-	-	
-	-	-	-	-	-	-	-	-	
\$ 16,901	\$ 10,500	\$ 1,209,731	\$ 104,315	\$ 562,407	\$ 1,109,467	\$ 21,200	\$ 3,034,521	\$ 3,013,321	
\$ -	\$ 10,500	\$ 359,899	\$ 99,921	\$ 263,461	\$ 654,988	\$ -	\$ 1,388,769	\$ 1,297,032	
-	-	21,061	3,251	16,587	42,576	-	83,475	91,737	
-	-	-	-	-	-	-	-	-	
\$ -	\$ 10,500	\$ 380,960	\$ 103,172	\$ 280,048	\$ 697,564	\$ -	\$ 1,472,244	\$ 1,388,769	
\$ 16,901	\$ -	\$ 828,771	\$ 1,143	\$ 282,359	\$ 411,903	\$ 21,200	\$ 1,562,277	\$ 1,624,552	

1. Total contributed/donated assets received in 2020:
2. List of assets recognized at nominal value are:
 - Infrastructure assets
 - Vehicles
 - Machinery and Equipment
3. Amount of interest capitalized in 2020:

\$ -
\$ -
\$ -
\$ -
\$ -
\$ -

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

Schedule 7

	2020								2019
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Cost									
Opening Asset Costs	\$ 97,067	\$ 256,676	\$ 1,017,856	\$ 21,954	\$ -	\$ 492,158	\$ 1,127,610	\$ 3,013,321	\$ 2,998,754
Additions during the year	-	-	-	-	-	-	21,200	21,200	14,567
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
Closing Asset Costs	\$ 97,067	\$ 256,676	\$ 1,017,856	\$ 21,954	\$ -	\$ 492,158	\$ 1,148,810	\$ 3,034,521	\$ 3,013,321
Accumulated Amortization									
Opening Accum. Amort. Costs	\$ 61,215	\$ 92,079	\$ 638,563	\$ 19,553	\$ -	\$ 121,493	\$ 455,866	\$ 1,388,769	\$ 1,297,032
Add: Amortization taken	2,124	5,352	45,885	-	-	9,597	20,517	83,475	91,737
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization	\$ 63,339	\$ 97,431	\$ 684,448	\$ 19,553	\$ -	\$ 131,090	\$ 476,383	\$ 1,472,244	\$ 1,388,769
Net Book Value	\$ 33,728	\$ 159,245	\$ 333,408	\$ 2,401	\$ -	\$ 361,068	\$ 672,427	\$ 1,562,277	\$ 1,624,552

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

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 28,584	\$ 228,071	\$ 256,655
APPROPRIATED RESERVES			
Fire reserve	13,000	-	13,000
Other reserves	95,000	-	95,000
Total Appropriated	108,000	-	108,000
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	1,624,552	(62,275)	1,562,277
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	1,624,552	(62,275)	1,562,277
OTHER	-	-	-
Total Accumulated Surplus	\$ 1,761,136	\$ 165,796	\$ 1,926,932

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

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 243,320	\$ 15,202,800	\$ 756,240	\$ -	\$ 849,100	\$ -	\$ 17,051,460
Regional Park Assessment							-
Total Assessment							17,051,460
Mill Rate Factor(s)	0.300	1.000	1.000	-	1.000		
Total Base Tax	2,200	109,000	-	-	8,200		119,400
Total Municipal Tax Levy	\$ 2,820	\$ 238,224	\$ 6,428	\$ -	\$ 15,418		\$ 262,890

MILL RATES:	MILLS
Average Municipal*	15.417
Average School*	4.189
Potash Mill Rate	-
Uniform Municipal Mill Rate	8.500

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

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

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Lucille Dunn	\$ 2,950	\$ 40	\$ 2,990
Paul Corkish	1,500	-	1,500
Darcy McCrimmon	250	-	250
Craig Savill	2,330	-	2,330
Alana Wilson	2,455	-	2,455
Gerald King	2,205	-	2,205
Total	\$ 11,690	\$ 40	\$ 11,730