

Annual Financial Statements

And Supporting Schedules

For The

Village of Neilburg

As at December 31, 2020

Management's Responsibility

To the Ratepayers of the Village of Neilburg:

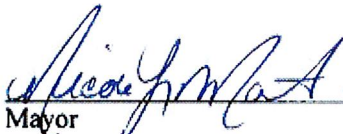
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.


In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and 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 the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

HRO Chartered Professional Accountants an association of chartered professional accountants, is appointed by Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

April 12, 2021.
Date


Mayor


Administrator



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INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Neilburg

Opinion

We have audited the financial statements of Village of Neilburg (the Municipality), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2020, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Municipality in accordance with 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 the financial statements in accordance with PSAS, 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 either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

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

(continues)

LORALIE A. RAICHE, CPA, CA, CFP*

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CPA

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PROFESSIONAL
ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

HRO

North Battleford, Saskatchewan
April 12, 2021

Chartered Professional Accountants

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

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 1,640,340	\$ 1,041,900
Taxes Receivable - Municipal (Note 3)	88,298	61,897
Other Accounts Receivable (Note 4)	52,314	483,196
Land for Resale (Note 5)	214,619	214,619
Long-term Investments (Note 6)	5,272	4,411
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	2,000,843	1,806,023

LIABILITIES

Bank Indebtedness (Note 7)		
Accounts Payable	91,757	79,286
Accrued Liabilities Payable	1,055	2,110
Deposits	1,990	1,383
Deferred Revenue (Note 8)	3,746	2,144
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-term Debt (Note 9)	183,486	297,400
Lease Obligations		
Total Liabilities	282,034	382,323

NET FINANCIAL ASSETS (DEBT)	1,718,809	1,423,700
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NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	6,688,183	6,651,618
Prepayments and Deferred Charges	1,015	1,045
Stock and Supplies		
Other		
Total Non-Financial Assets	6,689,198	6,652,663

Accumulated Surplus (Schedule 8)	\$ 8,408,007	\$ 8,076,363
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Village of Neilburg
Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 523,210	\$ 550,170	\$ 524,390
Fees and Charges (Schedule 4, 5)	345,579	364,730	364,175
Conditional Grants (Schedule 4, 5)	1,500		
Tangible Capital Asset Sales - Gain (loss) (Schedule 4, 5)			(6,183)
Land Sales - Gain (loss) (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	5,000	17,029	19,520
Restructurings (Schedule 4, 5)			
Other Revenues (Schedule 4, 5)	45,000	45,037	1,667
Total Revenues	920,289	976,966	903,569

Expenses			
General Government Services (Schedule 3)	148,705	156,720	176,828
Protective Services (Schedule 3)	64,440	54,540	64,482
Transportation Services (Schedule 3)	126,167	102,668	104,150
Environmental and Public Health Services (Schedule 3)	42,353	40,530	40,379
Planning and Development Services (Schedule 3)	54,552	38,348	27,465
Recreation and Cultural Services (Schedule 3)	74,316	85,985	83,450
Utility Services (Schedule 3)	310,687	254,545	304,589
Restructurings (Schedule 3)			
Total Expenses	821,220	733,336	801,343

Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	99,069	243,630	102,226
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	26,700	88,014	53,696
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Surplus of Revenues over Expenses	\$ 125,769	331,644	155,922
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Accumulated Surplus, Beginning of Year		8,076,363	7,920,441
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Accumulated Surplus, End of Year	\$ 8,408,007	\$ 8,076,363	
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Village of Neilburg
Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus	\$ 125,769	\$ 331,644	\$ 155,922
(Acquisition) of tangible capital assets	(184,000)	(257,357)	(105,461)
Amortization of tangible capital assets	229,901	220,792	229,901
Proceeds on disposal of tangible capital assets			
Loss (gain) on the disposal of tangible capital assets			6,183
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital revenue over expenditures	45,901	(36,565)	130,623
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense			
Consumption of supplies inventories			
Use of prepaid expense		30	2,850
Surplus (Deficit) of expenses of other non-financial over expenditures		30	2,850
Increase (Decrease) in Net Financial Assets	\$ 171,670	295,109	289,395
Net Financial Assets - Beginning of Year		1,423,700	1,134,305
Net Financial Assets (Debt) - End of Year		\$ 1,718,809	\$ 1,423,700

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

Village of Neilburg
Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus	\$ 331,644	\$ 155,922
Amortization	220,792	229,901
Loss (gain) on disposal of tangible capital assets		6,183
	552,436	392,006
Change in assets/liabilities		
Taxes Receivable - Municipal	(26,401)	7,235
Other Receivables	430,882	10,289
Land for Resale		(4,607)
Other Financial Assets		
Accounts and Accrued Liabilities Payable	11,416	47,543
Deposits	607	(400)
Deferred Revenue	1,602	528
Accrued Landfill costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies for Use		
Prepayments and Deferred Charges	30	2,850
Other (Specify)		
Cash provided by (applied to) operating transactions	970,572	455,444
Capital:		
Acquisition of Tangible Capital Assets	(257,357)	(105,461)
Proceeds From the Disposal of Tangible Capital Assets		
Other Capital		
Cash provided by (applied to) capital transactions	(257,357)	(105,461)
Investing:		
Long-term Investments	(861)	(120)
Other Investments		
Cash provided by (applied to) investing transactions	(861)	(120)
Financing:		
Debt Charges Recovered		
Long-term Debt Issued		
Long-term Debt Repaid	(113,914)	(113,914)
Other Financing		
Cash provided by (applied to) financing transactions	(113,914)	(113,914)
Change in Cash and Temporary Investments during the year	598,440	235,949
Cash and Temporary Investments - Beginning of Year	1,041,900	805,951
Cash and Temporary Investments - End of Year	\$ 1,640,340	\$ 1,041,900

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

1. Significant Accounting Policies

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

- a) **Basis of Accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting Entity:** The financial statements consolidates 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:

Entity
Village of Neilburg

- c) **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.
- 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 estimate of the amount 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.

1. Significant Accounting Policies - continued

- 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 Co-operative Equities are accounted for on the equity basis.
- 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. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	40 Yrs
Vehicles and Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 Yrs
Infrastructure Assets	
Water and Sewer	40 to 75 Yrs
Road Network Assets	15 to 75 Yrs

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

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

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

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

1. Significant Accounting Policies - continued

- 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) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
 - a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.
- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Taxes receivable and accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality. The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets.

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

- r) **Basis of Segmentation/Segment Report:** The municipality has adopted the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: 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 neighborhood development and sustainability.

Recreation and Cultural: Provides for community services through the provision of recreation and leisure services.

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

- s) **Land Sales:** Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured.
- t) **Land for Resale:** Land for resale is recorded at the lower of cost to prepare the land for sale and the market value of the land. Costs to prepare the land for sale include leveling, grading and utility service connections. The land is considered available for sale when all the land preparation is completed.
- u) **Tax Title Property:** Property acquired through the tax enforcement process and temporarily held is recorded at the lesser of the carrying amount (cost equal to the outstanding taxes including any applicable penalties up to the date of acquisition plus any costs necessary to maintain after acquisition) and the net recoverable amount. Impairment losses are not reversed in subsequent years, if net recoverable value subsequently increases.

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

1. Significant Accounting Policies - continued

- v) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on *June 8, 2020*.

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

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

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

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

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

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

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

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

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

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

	2020	2019
2. Cash and Temporary Investments		
Cash	\$ 1,640,340	\$ 1,041,900
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	\$ 1,640,340	\$ 1,041,900

Cash and temporary investments include balances with banks, Credit Unions, 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.

The municipality has set aside funds (restricted cash) to finance future expenditures based upon appropriated reserves (Schedule 8) determined by council; these funds are internally restricted. The appropriated reserves are underfunded by \$25,481 and \$24,612 as of December 31, 2020 and 2019, respectively. However, there are sufficient funds in the general accounts to fund their reserves.

3. Taxes Receivable - Municipal

Municipal - Current	\$ 46,187	\$ 30,351
- Arrears	49,667	39,134
	95,854	69,485
- Less Allowance for Uncollectibles	(7,588)	(7,588)
Total Municipal Taxes Receivable	88,266	61,897

School - Current	12,760	8,388
- Arrears	6,252	4,042
Total School Taxes Receivable	19,012	12,430

Other		
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Total Taxes and Grants in Lieu Receivable	107,278	74,327
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(18,980)	(12,430)

Total Taxes Receivable - Municipal	\$ 88,298	\$ 61,897
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4. Other Accounts Receivable

Federal government	\$ 16,811	\$ 11,304
Provincial government		
Local government		
Utility	28,919	33,583
Trade	4,205	539,324
Other (Accrued interest)	2,379	4,985
Total Other Accounts Receivable	52,314	589,196

Less Allowance for Uncollectibles		(106,000)
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Net Other Accounts Receivable	\$ 52,314	\$ 483,196
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5. Land for Resale

Tax Title Property	\$ 17,156	\$ 17,156
Allowance for Market Value Adjustment		
Net Tax Title Property	17,156	17,156

Other Land	197,463	197,463
Allowance for Market Value Adjustment		
Net Other Land	197,463	197,463

Total Land for Resale	\$ 214,619	\$ 214,619
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Village of Neilburg

Notes to the Financial Statements

As at December 31, 2020

6. Long-term Investments

	2020	2019
Lloydminster Co-operative - equity	\$ 3,752	\$ 1,468
Synergy Credit Union - equity	1,520	2,943
Total Long-term Investments	\$ 5,272	\$ 4,411

7. Credit Facility Agreement

The municipality has a credit facility agreement with its financial institution that covers its long-term debt facilities referred to in Note 9.

8. Deferred Revenue

Prepaid utilities	\$ 3,139	\$ 2,144
Prepaid rent	607	
Total Deferred Revenue	\$ 3,746	\$ 2,144

9. Long-term Debt

a) The debt limit of the municipality is \$786,915. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) Debenture debt is repayable to individuals and bears interest at a rate of 5%. The debt matures in 2021. The amount of debenture debt to be repaid from future utility revenue is \$100,000.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2020				\$ 100,000
2021	\$ 100,000	\$ 5,000	\$ 105,000	100,000
Balance	100,000	5,000	105,000	200,000

c) The Rural Municipality of Hillsdale No. 440 office renovation and addition loan is secured by the building. Annual payments are \$13,914 and the loan does not bear interest. The debt matures in 2026.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2020				13,914
2021	13,914		13,914	13,914
2022	13,914		13,914	13,914
2023	13,914		13,914	13,914
2024	13,914		13,914	13,914
Thereafter	27,830		27,830	27,830
Balance	83,486		83,486	97,400

Total Long-term Debt	\$ 183,486	\$ 5,000	\$ 188,486	\$ 297,400
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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 \$8,744 (2019 - \$9,009). 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.

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

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 498,000	\$ 498,891	\$ 499,624
Abatements and adjustments	(81,835)	(82,121)	(81,389)
Discount on current year taxes	(20,000)	(17,241)	(15,015)
Net Municipal Taxes	396,165	399,529	403,220
Potash tax share			
Trailer license fees			
Penalties on tax arrears	6,000	6,866	8,077
Special tax levy			
Other (Specify)			
Total Taxes	402,165	406,395	411,297

UNCONDITIONAL GRANTS

Revenue Sharing	87,829	110,438	79,356
Organized Hamlet			
Total Unconditional Grants	87,829	110,438	79,356

GRANTS IN LIEU OF TAXES

Federal		1,651	1,651	1,651
Provincial				
S.P.C. Electrical				
SaskEnergy Gas				
TransGas				
Central Services				
SaskTel		7,565	7,565	7,565
Other (Specify)				
Local/Other				
Housing Authority				
C.P.R. Mainline				
Treaty Land Entitlement				
Other (Specify)				
Other Government Transfers				
S.P.C. Surcharge		24,000	24,121	24,521
SaskEnergy Surcharge				
Other (Specify)				
Total Grants in Lieu of Taxes	33,216	33,337	33,737	

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 523,210	\$ 550,170	\$ 524,390
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Village of Neilburg
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	\$ 200	\$ 703	\$ 621
- Sales of supplies			
- Other (Rent, permits & licenses)	1,300	1,272	3,953
Total Fees and Charges	1,500	1,975	4,574
- Tangible capital asset sales - gain (loss)			(881)
- Land sales - gain			
- Investment income and commissions	5,000	17,029	19,520
- Other (Miscellaneous)			1,667
Total Other Segmented Revenue	6,500	19,004	24,880
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	6,500	19,004	24,880
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total General Government Services	6,500	19,004	24,880

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Custom work)	300		
Total Fees and Charges	300		
- Tangible capital asset sales - gain (loss)			(1)
- Other (Specify)			
Total Other Segmented Revenue	300		(1)
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating	300		(1)
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Protective Services	300		(1)

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

Schedule 2 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- RIRG (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax	26,700	33,541	53,696
- ICIP			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)			
- Provincial Disaster Assistance			
- Other (MEEP)		54,473	
Total Capital	26,700	88,014	53,696
Restructuring Revenue (Specify, if any)			
Total Transportation Services	26,700	88,014	53,696

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	6,300	6,361	5,368
- Other (Cemetery)	500	910	790
Total Fees and Charges	6,800	7,271	6,158
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	6,800	7,271	6,158
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (MMRP)	1,500		
Total Conditional Grants	1,500		
Total Operating	8,300	7,271	6,158
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	8,300	7,271	6,158

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

Schedule 2 - 3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges			
- Other (Rent)	38,979	38,979	38,979
Total Fees and Charges	38,979	38,979	38,979
- Tangible capital asset sales - gain (loss)			
- Other (West 40 Rural Development)			
Total Other Segmented Revenue	38,979	38,979	38,979
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	38,979	38,979	38,979
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Planning and Development Services	38,979	38,979	38,979

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Donations)		8,801	8,130
Total Fees and Charges		8,801	8,130
- Tangible capital asset sales - gain (loss)			(5,301)
- Other (Village green payout, contributed assets)			
Total Other Segmented Revenue		8,801	2,829
Conditional Grants			
- Student Employment			
- Local government			
- Other (Saskatchewan Liquor and Gaming)			
Total Conditional Grants			
Total Operating		8,801	2,829
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Recreation and Cultural Services		8,801	2,829

Village of Neilburg
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	125,000	133,821	132,464
- Sewer	44,000	43,971	43,982
- Other (Infrastructure fees)	129,000	129,912	129,888
Total Fees and Charges	298,000	307,704	306,334
- Tangible capital asset sales - gain (loss)			
- Other (Recovery of utilities written off)	45,000	45,037	
Total Other Segmented Revenue	343,000	352,741	306,334
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	343,000	352,741	306,334
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (<i>Specify, if any</i>)			
Total Utility Services	343,000	352,741	306,334
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 423,779	\$ 514,810	\$ 432,875

SUMMARY

Total Other Segmented Revenue	\$ 395,579	\$ 426,796	\$ 379,179
Total Conditional Grants	1,500		
Total Capital Grants and Contributions	26,700	88,014	53,696
Restructuring Revenue			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 423,779	\$ 514,810	\$ 432,875

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 10,000	\$ 12,184	\$ 11,401
Wages and benefits	80,644	91,388	95,808
Professional/Contractual services	37,772	34,340	45,512
Utilities	3,710	3,961	3,689
Maintenance, materials and supplies	13,100	11,061	16,939
Grants and contributions - operating - capital			
Amortization	3,479	3,786	3,479
Interest			
Allowance for uncollectibles			
Other (Appeal fees, miscellaneous)			
General Government Services	148,705	156,720	176,828
Restructuring (Specify, if any)			
Total General Government Services	148,705	156,720	176,828

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	17,620	18,254	17,620
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating - capital			
Other (Specify)			

Fire protections

Wages and benefits			
Professional/Contractual services	22,397	21,733	21,326
Utilities		780	1,113
Maintenance, material and supplies			
Grants and contributions - operating - capital			
Amortization	24,423	13,773	24,423
Interest			
Other (Specify)			

Protective Services	64,440	54,540	64,482
Restructuring (Specify, if any)			
Total Protective Services	64,440	54,540	64,482

TRANSPORTATION SERVICES

Wages and benefits	23,600	8,756	9,970
Professional/Contractual Services	53,310	43,517	44,558
Utilities	8,500	12,062	8,452
Maintenance, materials and supplies	4,350	3,990	6,438
Gravel	2,500	2,752	825
Grants and contributions - operating - capital			
Amortization	33,907	31,591	33,907
Interest			
Other (Specify)			

Transportation Services	126,167	102,668	104,150
Restructuring (Specify, if any)			
Total Transportation Services	126,167	102,668	104,150

Village of Neilburg

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	37,960	33,948	35,586
Utilities	900	819	1,023
Maintenance, materials and supplies	400	2,670	677
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization	3,093	3,093	3,093
Interest			
Other (Specify)			
Environmental and Public Health Services	42,353	40,530	40,379
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	42,353	40,530	40,379

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			54
Professional/Contractual Services	24,631	21,349	10,673
Grants and contributions - operating			
- capital			
Amortization	9,414	9,414	9,414
Interest			
Other (Utilities, maintenance, and supplies)	20,507	7,585	7,324
Planning and Development Services	54,552	38,348	27,465
Restructuring (Specify, if any)			
Total Planning and Development Services	54,552	38,348	27,465

RECREATION AND CULTURAL SERVICES

Wages and benefits			81
Professional/Contractual services	17,681	13,625	18,541
Utilities	14,870	13,477	13,426
Maintenance, materials and supplies	100	520	1,752
Grants and contributions - operating	7,000	23,701	14,985
- capital			
Amortization	34,665	34,662	34,665
Interest			
Allowance for uncollectibles			
Other (Specify)			
Recreation and Cultural Services	74,316	85,985	83,450
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	74,316	85,985	83,450

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	55,000	46,302	48,242
Professional/Contractual services	93,322	42,901	92,868
Utilities	21,800	19,585	21,187
Maintenance, materials and supplies	10,700	12,339	7,427
Grants and contributions - operating - capital			
Amortization	120,920	124,473	120,920
Interest	8,945	8,945	13,945
Allowance for uncollectibles			
Other (Utility reimbursements)			
Utility Services	310,687	254,545	304,589
Restructuring (<i>Specify, if any</i>)			
Total Utility Services	310,687	254,545	304,589
TOTAL EXPENSES BY FUNCTION	\$ 821,220	\$ 733,336	\$ 801,343

Village of Neilburg
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 Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 1,975	\$	\$	\$ 7,271	\$ 38,979	\$ 8,801	\$ 307,704	\$ 364,730
Tangible Capital Asset Sales - Gain (loss)								
Land Sales - Gain								
Investment Income and Commissions	17,029							17,029
Other Revenues							45,037	45,037
Grants - Conditional								
- Capital			88,014					88,014
Restructurings								
Total Revenues	19,004		88,014	7,271	38,979	8,801	352,741	514,810
Expenses (Schedule 3)								
Wages & Benefits	103,572		8,756				46,302	158,630
Professional/ Contractual Services	34,340	39,987	43,517	33,948	21,349	13,625	42,901	229,667
Utilities	3,961	780	12,062	819		13,477	19,585	50,684
Maintenance, Materials and Supplies	11,061		6,742	2,670		520	12,339	33,332
Grants and Contributions						23,701		23,701
Amortization	3,786	13,773	31,591	3,093	9,414	34,662	124,473	220,792
Interest							8,945	8,945
Allowance for Uncollectibles								
Other					7,585			7,585
Restructurings								
Total Expenses	156,720	54,540	102,668	40,530	38,348	85,985	254,545	733,336
Surplus (Deficit) by Function	\$ (137,716)	\$ (54,540)	\$ (14,654)	\$ (33,259)	\$ 631	\$ (77,184)	\$ 98,196	(218,526)

Taxation and Other Unconditional Revenue (Schedule 1) 550,170

Net Surplus \$ 331,644

Village of Neilburg
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 Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 4,574	\$	\$	\$ 6,158	\$ 38,979	\$ 8,130	\$ 306,334	\$ 364,175
Tangible Capital Asset Sales - Gain (loss)	(881)	(1)				(5,301)		(6,183)
Land Sales - Gain								
Investment Income and Commissions	19,520							19,520
Other Revenues	1,667							1,667
Grants - Conditional								
- Capital			53,696					53,696
Restructurings								
Total Revenues	24,880	(1)	53,696	6,158	38,979	2,829	306,334	432,875
Expenses (Schedule 3)								
Wages & Benefits	107,209		9,970		54	81	48,242	165,556
Professional/ Contractual Services	45,512	38,946	44,558	35,586	10,673	18,541	92,868	286,684
Utilities	3,689	1,113	8,452	1,023		13,426	21,187	48,890
Maintenance, Materials and Supplies	16,939		7,263	677		1,752	7,427	34,058
Grants and Contributions						14,985		14,985
Amortization	3,479	24,423	33,907	3,093	9,414	34,665	120,920	229,901
Interest							13,945	13,945
Allowance for Uncollectibles								
Other					7,324			7,324
Restructurings								
Total Expenses	176,828	64,482	104,150	40,379	27,465	83,450	304,589	801,343
Surplus (Deficit) by Function	\$ (151,948)	\$ (64,483)	\$ (50,454)	\$ (34,221)	\$ 11,514	\$ (80,621)	\$ 1,745	(368,468)

Taxation and Other Unconditional Revenue (Schedule 1)

524,390

Net Surplus

\$ 155,922

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

Schedule 6

		2020						2019		
Assets		General Assets					Infrastructure Assets			
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	General/ Infrastructure Assets Under Construction	Total	Total
	Asset Cost									
	Opening Asset costs	\$ 414,124	\$ 199,020	\$ 2,168,701		\$ 457,654	\$ 7,765,818	\$ 26,000	\$ 11,031,317	\$ 10,956,835
	Additions during the year						257,357		257,357	105,461
	Disposals and write-downs during the year									(30,979)
Transfers (from) assets under construction										
Transfer of Capital Assets related to restructuring										
Closing Asset Costs		414,124	199,020	2,168,701		457,654	8,023,175	26,000	11,288,674	11,031,317
Amortization										
	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		112,703	1,177,422		225,998	2,863,576		4,379,699	4,174,594
	Add: Amortization taken		9,454	43,583		27,106	140,649		220,792	229,901
	Less: Accumulated amortization on disposals									(24,796)
	Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		122,157	1,221,005		253,104	3,004,225		4,600,491	4,379,699	
Net Book Value		\$ 414,124	\$ 76,863	\$ 947,696		\$ 204,550	\$ 5,018,950	\$ 26,000	\$ 6,688,183	\$ 6,651,618

1. Total contributed/donated assets received in 2020: \$ -

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

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

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

Schedule 7

		2020						2019		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Cultural	Water & Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset costs	\$ 145,321	\$ 389,675	\$ 1,978,450	\$ 144,492	\$ 435,348	\$ 1,472,463	\$ 6,465,568	\$ 11,031,317	\$ 10,956,835
	Additions during the year			257,357					257,357	105,461
	Disposals and write-downs during the year									(30,979)
	Transfer of Capital Assets related to restructuring									
	Closing Asset Costs	145,321	389,675	2,235,807	144,492	435,348	1,472,463	6,465,568	11,288,674	11,031,317
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	8,824	241,224	1,321,527	92,798	207,104	756,173	1,752,049	4,379,699	4,174,594
	Add: Amortization taken	3,786	13,773	31,591	3,093	9,414	34,662	124,473	220,792	229,901
	Less: Accumulated amortization on disposals									(24,796)
	Transfer of Capital Assets related to restructuring									
	Closing Accumulated Amortization Costs	12,610	254,997	1,353,118	95,891	216,518	790,835	1,876,522	4,600,491	4,379,699
Net Book Value		\$ 132,711	\$ 134,678	\$ 882,689	\$ 48,601	\$ 218,830	\$ 681,628	\$ 4,589,046	\$ 6,688,183	\$ 6,651,618

Village of Neilburg
Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 1,697,533	\$ 180,296	\$ 1,877,829
APPROPRIATED RESERVES			
Machinery and Equipment			
Public Reserve	8,009		8,009
Capital Trust			
Utility			
Other (Cemetery/Village Green)	16,603	869	17,472
Total Appropriated	24,612	869	25,481
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	6,651,618	36,565	6,688,183
Less: Related debt	(297,400)	113,914	(183,486)
Net Investment in Tangible Capital Assets	6,354,218	150,479	6,504,697
Total Accumulated Surplus	\$ 8,076,363	\$ 331,644	\$ 8,408,007

Village of Neilburg
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	\$ 94,380	\$ 21,485,520			\$ 6,895,200		\$ 28,475,100
Regional Park Assessment							
Total Assessment							28,475,100
Mill Rate Factor(s)	5.0000	1.0000			6.0000		
Total Base/Minimum Tax (generated for each property class)		186,160			110,080		296,240
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 1,510	\$ 254,913			\$ 242,468		\$ 498,891

MILL RATES:	MILLS
Average Municipal*	17.5203
Average School*	\$ 4.6317
Potash Mill Rate	
Uniform Municipal Mill Rate	3.2000

* **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 Neilburg
Schedule of Council Remuneration
As at December 31, 2020
(Unaudited)

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Wiens, Brent	\$ 1,020		\$ 1,020
Alderman	Ducherer, Ernie	2,190	\$ 85	2,275
Alderman	Lamb, Jim	835		835
Alderman	Martin, Nicole	2,005		2,005
Alderman	Urlacher, Darwin	1,680	260	1,940
Total		\$ 7,730	\$ 345	\$ 8,075