

Rural Municipality of Willowdale No. 153
Consolidated Financial Statements
December 31, 2020

Rural Municipality of Willowdale No. 153

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For the year ended December 31, 2020

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Management's Responsibility

To the Ratepayers of Rural Municipality of Willowdale No. 153:

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


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

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

May 14, 2021


Reeve


Administrator

To the Reeve and Councillors of the Rural Municipality of Willowdale No.153:

Opinion

We have audited the consolidated financial statements of Rural Municipality of Willowdale (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, change in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

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

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated 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 consolidated 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 Consolidated Financial Statements

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

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

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

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated 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 consolidated 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 consolidated 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 consolidated 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 consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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.

Moosomin, Saskatchewan

May 14, 2021

MNP LLP

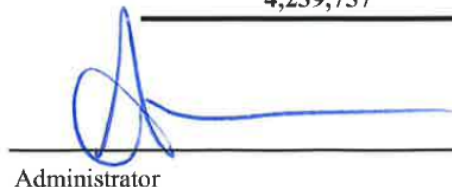
Chartered Professional Accountants

Rural Municipality of Willowdale No. 153
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
ASSETS		
Financial assets		
Cash and temporary investments (Note 2)	1,849,725	1,515,343
Taxes receivable - municipal (Note 3)	42,468	36,498
Other accounts receivable (Note 4)	75,786	20,760
Land for resale (Note 5)	-	-
Long-term investments (Note 6)	97,013	86,269
Other	-	-
Total financial assets	2,064,992	1,658,870
LIABILITIES		
Bank indebtedness	-	-
Accounts payable	22,488	8,905
Accrued liabilities payable	-	-
Deposits	-	-
Deferred revenue	-	-
Accrued landfill costs	-	-
Other liabilities	-	-
Long-term debt (Note 7)	-	-
Lease obligations	-	-
Total liabilities	22,488	8,905
NET FINANCIAL ASSETS	2,042,504	1,649,965
Non-financial assets		
Tangible capital assets (Schedule 6, 7)	2,150,574	2,227,044
Prepayments and deferred charges	351	351
Inventories	46,328	92,325
Other	-	-
Total non-financial assets	2,197,253	2,319,720
Accumulated surplus (Schedule 8)	4,239,757	3,969,685


 Reeve


 Administrator

Rural Municipality of Willowdale No. 153
Consolidated Statement of Operations
For the year ended December 31, 2020

Statement 2

	2020 Budget	2020	2019
Revenues			
Taxes and other unconditional revenue (Schedule 1)	1,454,210	1,468,419	1,273,173
Fees and charges (Schedule 4, 5)	15,800	35,595	62,106
Conditional grants (Schedule 4, 5)	4,110	3,736	3,812
Tangible capital asset sales - gain (loss) (Schedule 4, 5)	-	700	-
Land sales - gain (Schedule 4, 5)	-	-	-
Investment income and commissions (Schedule 4, 5)	24,650	30,441	24,557
Other revenues (Schedule 4, 5)	1,960	2,897	4,634
Total revenues	1,500,730	1,541,788	1,368,282
Expenses			
General government services (Schedule 3)	225,730	173,802	197,574
Protective services (Schedule 3)	51,900	51,790	74,950
Transportation services (Schedule 3)	1,096,010	1,137,580	737,684
Environmental and public health services (Schedule 3)	14,220	16,828	13,405
Planning and development services (Schedule 3)	210	207	4,407
Recreation and cultural services (Schedule 3)	9,370	9,526	4,175
Utility services (Schedule 3)	-	-	-
Total expenses	1,397,440	1,389,733	1,032,195
Surplus of revenues over expenses before other capital contributions	103,290	152,055	336,087
Provincial/Federal capital grants and contributions (Schedule 4, 5)	68,300	118,017	85,306
Surplus of revenues over expenses	171,590	270,072	421,393
Accumulated surplus , beginning of year	3,969,685	3,969,685	3,548,292
Accumulated surplus, end of year	4,141,275	4,239,757	3,969,685

Rural Municipality of Willowdale No. 153
Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus	171,590	270,072	421,393
(Acquisition) of tangible capital assets	-	(46,109)	(242,318)
Amortization of tangible capital assets	148,530	122,579	136,246
Proceeds on disposal of tangible capital assets	-	700	-
(Gain) on disposal of tangible capital assets	-	(700)	-
Surplus (deficit) of capital expenses over expenditures	148,530	76,470	(106,072)
(Acquisition) of supplies inventories	(84,500)	(31,890)	(12,298)
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	84,500	77,887	99,247
Use of prepaid expense	-	-	-
Surplus of other non-financial expenses over expenditures	-	45,997	86,949
Increase in net financial assets	320,120	392,539	402,270
Net financial assets - beginning of year	1,649,965	1,649,965	1,247,695
Net financial assets - end of year	1,970,085	2,042,504	1,649,965

Rural Municipality of Willowdale No. 153
Consolidated Statement of Cash Flow
For the year ended December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus	270,072	421,393
Amortization	122,579	136,246
(Gain) on disposal of tangible capital assets	(700)	-
	391,951	557,639
Change in assets/liabilities		
Taxes receivable - municipal	(5,970)	13,305
Other receivables	(55,026)	(3,650)
Land for resale	-	-
Other financial assets	-	-
Accounts and accrued liabilities payable	13,583	(15,652)
Deposits	-	-
Deferred revenue	-	-
Other liabilities	-	-
Inventories	45,997	86,949
Prepayments and deferred charges	-	-
Other	-	-
Net cash from (used for) operations	390,535	638,591
Capital:		
Acquisition of capital assets	(46,109)	(242,318)
Proceeds from the disposal of capital assets	700	-
Other capital	-	-
Net cash from (used for) capital	(45,409)	(242,318)
Investing:		
Long-term investments	(10,744)	91,474
Other investments	-	-
Net cash from (used for) investing	(10,744)	91,474
Financing:		
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Net cash from (used for) financing	-	-
Increase in cash resources	334,382	487,747
Cash and investments - beginning of year	1,515,343	1,027,596
Cash and investments - end of year	1,849,725	1,515,343

The accompanying notes are an integral part of these financial statements

Rural Municipality of Willowdale No. 153
Notes to the Consolidated Financial Statements
For the year ended December 31, 2020

1. Significant accounting policies

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

- a) **Basis of accounting:** The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting entity:** The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

Entity

Southeast Municipal Healthcare Corporation - 2.08% (2019 - 2.08%)

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.
- d) **Government transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.Unearned government transfer amounts received will be recorded as deferred revenue.
Earned government transfer amounts not received will be recorded as an amount receivable.
- e) **Deferred revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net financial assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described in Schedule 8.

Rural Municipality of Willowdale No. 153
Notes to the Consolidated Financial Statements
For the year ended December 31, 2020

1. Significant accounting policies - continued

- j) **Revenue recognition:** Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred.
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.
Investment income is recognized as revenue when earned.
Fees and charges income is recognized as revenue when received.
- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Rural Municipalities - Self insurance fund 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 Years
Buildings	40 Years
Vehicles and equipment	
Vehicles	10 Years
Machinery and equipment	5 to 20 Years
Infrastructure Assets	
Infrastructure assets	
Water and sewer	25 to 40 Years
Road network assets	40 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 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.

1. Significant accounting policies - continued

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

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

- n) **Landfill liability:** The municipality does not maintain a waste disposal site.
- o) **Employee benefit plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Measurement uncertainty:** The preparation of consolidated 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 expenses during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

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

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

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

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

Planning and Development: Provides for neighborhood development and sustainability.

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

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

1. Significant accounting policies - continued

- r) **Budget information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on May 20, 2020.
- s) **Future Accounting Standards:**
Effective On or After April 1, 2022:
PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. This standard 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. It is 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. This standard 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. This standard removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. It is effective in the period PS 3450, PS 2601 and PS 1201 are adopted.
- PS 3450 Financial Instruments**, is 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 arising from financial instruments and clarification is given for the de-recognition of financial liabilities.
- PS 3280 Asset Retirement Obligations**, is 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 On or After April 1, 2023:**
PS 3400 Revenue, is 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.

Rural Municipality of Willowdale No. 153
Notes to the Consolidated Financial Statements
For the year ended December 31, 2020

2. Cash and temporary investments

	2020	2019
Cash	1,295,845	1,163,869
Temporary investments	553,880	351,474
Total cash and temporary investments	1,849,725	1,515,343

As at December 31, 2020 the municipality had a line of credit available to a maximum of \$150,000 (2019 - \$150,000), bearing interest at 3.45% (2019 - 4.95%), nil (2019 - nil) of which was drawn.

Cash and temporary investments include balances with banks, term deposits, marketable securities and short-term investments with maturities of one year or less. Temporary investments include term investments earning interest at 0.30% - 0.90% (2019 - 1.45%), maturing June 2020 to December 2020 (2019 - June 2020).

3. Taxes receivable - municipal

	2020	2019
Municipal - Current	34,950	33,661
- Arrears	10,290	17,374
	45,240	51,035
- Less allowance for uncollectibles	(2,772)	(14,537)
Total municipal taxes receivable	42,468	36,498
School - Current	8,336	10,190
- Arrears	3,020	5,571
Total school taxes receivable	11,356	15,761
Other	2,062	-
Total taxes and grants in lieu receivable	55,886	52,259
Deduct taxes receivable to be collected on behalf of other organizations	(13,418)	(15,761)
Total taxes receivable - municipal	42,468	36,498

4. Other accounts receivable

	2020	2019
Federal government	26,259	19,816
Provincial government	-	-
Local government	-	-
Utility	-	-
Trade	49,524	944
Other	3	-
Total other accounts receivable	75,786	20,760
Less allowance for uncollectibles	-	-
Net other accounts receivable	75,786	20,760

Rural Municipality of Willowdale No. 153
Notes to the Consolidated Financial Statements
For the year ended December 31, 2020

5. Land for resale

	2020	2019
Tax title property	943	943
Allowance for market value adjustment	(943)	(943)
Net tax title property	-	-
Other land	-	-
Allowance for market value adjustment	-	-
Net other land	-	-
Total land for resale	-	-

6. Long-term investments

	2020	2019
Sask Association of Rural Municipalities - Self Insurance Fund	67,013	56,269
Borderland Co-operative Association Ltd. equity	10,000	10,000
Conexus Credit Union - Term investments	20,000	20,000
Total long-term investments	97,013	86,269

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

Conexus Credit Union term investments earn interest at 1.90% (2019 - 1.90%), maturing June 2022 (2019 - June 2022).

7. Long-term debt

The debt limit of the municipality is \$918,622 (2019 - \$855,800). 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).

8. Contingent liabilities

The Municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance Plan for its proportionate share of claims and future claims in excess of the Plan's reserve fund.

9. 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 \$23,554 (2019 - \$24,849). 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.

10. Significant events

During the year, there was a global outbreak of COVID-19 (coronavirus), which has had a significant impact on economic conditions through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders. At this time, it is unknown the extent of the impact the COVID-19 outbreak may have on the Municipality as this will depend on future developments that are highly uncertain and that cannot be predicted with confidence. These uncertainties arise from the inability to predict the ultimate geographic spread of the disease, and the duration of the outbreak, including the duration and number of business closures or disruptions that are currently, or may be put, in place by Canada and other countries to fight the virus, along with the future cash flows of ratepayers and customers.

Rural Municipality of Willowdale No. 153
Consolidated 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	748,460	748,465	691,719
Abatements and adjustments	1,000	-	-
Discount on current year taxes	(25,890)	(28,682)	(25,892)
Net municipal taxes	723,570	719,783	665,827
Potash tax share	252,610	252,605	164,837
Trailer license fees	-	-	-
Penalties on tax arrears	3,210	3,644	3,206
Special tax levy	-	-	-
Other	-	-	-
Total taxes	979,390	976,032	833,870
UNCONDITIONAL GRANTS			
Equalization (revenue sharing)	322,800	322,125	285,408
Organized hamlet	-	-	-
Other (safe restart)	-	17,837	-
Total unconditional grants	322,800	339,962	285,408
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. electrical	-	-	-
SaskEnergy gas	-	-	-
Transgas	-	-	-
SPMC - municipal share	-	-	-
SaskTel	4,600	4,601	4,280
Other (SERM Fish & Wildlife)	2,980	2,979	2,766
Local/other			
Housing authority	-	-	-
C.P.R. mainline	119,440	119,438	110,906
Treaty land entitlement	25,000	25,407	35,943
Other (Town of Whitewood)	-	-	-
Other government transfers			
S.P.C. surcharge	-	-	-
SaskEnergy surcharge	-	-	-
Other	-	-	-
Total grants in lieu of taxes	152,020	152,425	153,895
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,454,210	1,468,419	1,273,173

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2 - 1

GENERAL GOVERNMENT SERVICES

Operating

	2020 Budget	2020	2019
Other segmented revenue			
Fees and charges			
- Custom work	-	-	-
- Sales of supplies	1,040	886	609
- Other (rentals, general office service)	50	-	-
Total fees and charges	1,090	886	609
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	24,650	30,441	24,557
- Other (SARM disability, hail commissions)	1,960	1,442	3,125
Total other segmented revenue	27,700	32,769	28,291
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	27,700	32,769	28,291

Capital

Conditional grants			
- Gas tax	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total general government services	27,700	32,769	28,291

PROTECTIVE SERVICES

Operating

Other segmented revenue			
Fees and charges			
- Fire fees	10,000	15,613	57,849
- Other (insurance claims)	-	-	-
Total fees and charges	10,000	15,613	57,849
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	10,000	15,613	57,849
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	10,000	15,613	57,849

Capital

Conditional grants			
- Gas tax	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total protective services	10,000	15,613	57,849

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2 - 2

TRANSPORTATION SERVICES

	2020 Budget	2020	2019
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	1,050	13,101	278
- Sales of supplies	100	812	-
- Road maintenance and restoration agreements	1,180	-	1,177
- Other (TransGas mitigation)	380	408	375
Total fees and charges	2,710	14,321	1,830
- Tangible capital asset sales - gain (loss)	-	700	-
- Other (specify)	-	-	-
Total other segmented revenue	2,710	15,021	1,830
Conditional grants			
-Highway connector	-	-	-
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	2,710	15,021	1,830
Capital			
Conditional grants			
- Gas tax	20,000	26,462	37,006
- ICIP	-	42,975	-
- RIRG heavy haul, CTP, bridge and large culvert	48,300	48,580	48,300
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	68,300	118,017	85,306
Total transportation services	71,010	133,038	87,136

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2020 Budget	2020	2019
Operating			
Other segmented revenue			
Fees and charges			
- Sale of supplies (pest control)	2,000	4,126	1,818
- Waste and disposal fees	-	-	-
- Other (pound fees)	-	649	-
Total fees and charges	2,000	4,775	1,818
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Southeast Municipal Healthcare Corp)	-	1,455	1,509
Total other segmented revenue	2,000	6,230	3,327
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (beaver and rat control)	4,110	3,736	3,812
Total conditional grants	4,110	3,736	3,812
Total operating	6,110	9,966	7,139
Capital			
Conditional grants			
- Gas tax	-	-	-
- ICIP	-	-	-
- Transit for disabled	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total environmental and public health services	6,110	9,966	7,139

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2 - 3

PLANNING AND DEVELOPMENT SERVICES

Operating

	2020 Budget	2020	2019
Other segmented revenue			
Fees and charges			
- Maintenance and development charges	-	-	-
- Other (specify)	-	-	-
Total fees and charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	-	-
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-

Total operating

	-	-	-
--	---	---	---

Capital

Conditional grants			
- Gas tax	-	-	-
- ICIP			
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-

Total capital

	-	-	-
--	---	---	---

Total planning and development services

RECREATION AND CULTURAL SERVICES

Operating

	2020 Budget	2020	2019
Other segmented revenue			
Fees and charges	-	-	-
- Other (specify)	-	-	-
Total fees and charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total Other segmented revenue	-	-	-
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-

Total operating

	-	-	-
--	---	---	---

Capital

Conditional grants			
- Gas tax	-	-	-
- ICIP			
- Local government	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-

Total capital

	-	-	-
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Total recreation and cultural services

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2020

Schedule 2 - 4

UTILITY SERVICES	2020 Budget	2020	2019
Operating			
Other segmented revenue			
Fees and charges			
- Water	-	-	-
- Sewer	-	-	-
- Other (specify)	-	-	-
Total fees and charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	-	-
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	-	-	-
Capital			
Conditional grants			
- Gas tax	-	-	-
- ICIP			
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund (CWWF)			
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total utility services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	114,820	191,386	180,415
SUMMARY	2020 Budget	2020	2019
Total other segmented revenue	42,410	69,633	91,297
Total conditional grants	4,110	3,736	3,812
Total capital grants and contributions	68,300	118,017	85,306
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	114,820	191,386	180,415

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2020

Schedule 3 - 1

GENERAL GOVERNMENT SERVICES	2020 Budget	2020	2019
Council remuneration and travel	40,000	32,814	37,234
Wages and benefits	82,670	86,436	74,034
Professional/contractual services	61,270	52,156	64,552
Utilities	6,900	6,299	6,324
Maintenance, materials and supplies	28,700	7,081	5,713
Grants and contributions - operating	3,760	350	8,000
- capital	-	-	-
Amortization	930	402	402
Interest	-	-	-
Allowance (recovery) for uncollectibles	-	(11,766)	-
Other (public functions/scholarship)	1,500	30	1,315
Total government services	225,730	173,802	197,574

PROTECTIVE SERVICES	2020 Budget	2020	2019
Police protection			
Wages and benefits	-	-	-
Professional/contractual services	14,200	14,401	13,901
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	200	200	200
- capital	-	-	-
Other (specify)	-	-	-
Fire protections			
Wages and benefits	-	-	-
Professional/contractual services	35,000	33,689	57,849
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	2,500	3,500	3,000
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (specify)	-	-	-
Total protective services	51,900	51,790	74,950

TRANSPORTATION SERVICES	2020 Budget	2020	2019
Wages and benefits	320,560	310,152	281,213
Professional/contractual services	227,140	359,142	47,201
Utilities	9,000	10,322	7,972
Maintenance, materials, and supplies	277,210	218,738	166,887
Gravel and culverts	84,500	77,887	99,247
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	147,600	121,654	135,164
Interest	-	-	-
Other (clay, tree damage)	30,000	39,685	-
Total transportation services	1,096,010	1,137,580	737,684

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2020

Schedule 3 - 2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2020 Budget	2020	2019
Wages and benefits	-	-	-
Professional/contractual services	8,000	7,864	6,895
Utilities	1,220	1,881	1,156
Maintenance, materials and supplies	5,000	5,629	3,868
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public health	-	-	-
Amortization	-	523	680
Interest	-	-	-
Other (SMHC)	-	931	806
Total environmental and public health services	14,220	16,828	13,405

PLANNING AND DEVELOPMENT SERVICES

	2020 Budget	2020	2019
Wages and benefits	-	-	-
Professional/contractual services	210	207	207
Grants and contributions - operating	-	-	4,200
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (specify)	-	-	-
Total planning and development services	210	207	4,407

RECREATION AND CULTURAL SERVICES

	2020 Budget	2020	2019
Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	8,920	8,774	3,808
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (local library)	450	752	367
Total recreation and cultural services	9,370	9,526	4,175

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2020

Schedule 3 - 3

UTILITY SERVICES	2020 Budget	2020	2019
Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Total utility services	-	-	-
TOTAL EXPENSES BY FUNCTION	1,397,440	1,389,733	1,032,195

Rural Municipality of Willowdale No. 153
Consolidated 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	886	15,613	14,321	4,775	-	-	-	35,595
Tangible capital asset sales - gain	-	-	700	-	-	-	-	700
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	30,441	-	-	-	-	-	-	30,441
Other revenues	1,442	-	-	1,455	-	-	-	2,897
Grants - conditional	-	-	-	3,736	-	-	-	3,736
- capital	-	-	118,017	-	-	-	-	118,017
Total revenues	32,769	15,613	133,038	9,966	-	-	-	191,386
Expenses (Schedule 3)								
Wages and benefits	119,250	-	310,152	-	-	-	-	429,402
Professional/contractual services	52,156	48,090	359,142	7,864	207	-	-	467,459
Utilities	6,299	-	10,322	1,881	-	-	-	18,502
Maintenance materials and supplies	7,081	-	296,625	5,629	-	-	-	309,335
Grants and contributions	350	3,700	-	-	-	8,774	-	12,824
Amortization	402	-	121,654	523	-	-	-	122,579
Interest	-	-	-	-	-	-	-	-
Allowance (recovery) for uncollectibles	(11,766)	-	-	-	-	-	-	(11,766)
Other	30	-	39,685	931	-	752	-	41,398
Total expenses	173,802	51,790	1,137,580	16,828	207	9,526	-	1,389,733
Deficit by function	(141,033)	(36,177)	(1,004,542)	(6,862)	(207)	(9,526)	-	(1,198,347)
Taxation and other unconditional revenue (Schedule 1)								<u>1,468,419</u>
Net surplus								<u>270,072</u>

Rural Municipality of Willowdale No. 153
Schedule of Prior Year 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	609	57,849	1,830	1,818	-	-	-	62,106
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	24,557	-	-	-	-	-	-	24,557
Other revenues	3,125	-	-	1,509	-	-	-	4,634
Grants - conditional	-	-	-	3,812	-	-	-	3,812
- capital	-	-	85,306	-	-	-	-	85,306
Total revenues	28,291	57,849	87,136	7,139	-	-	-	180,415
Expenses (Schedule 3)								
Wages and benefits	111,268	-	281,213	-	-	-	-	392,481
Professional/contractual services	64,552	71,750	47,201	6,895	207	-	-	190,605
Utilities	6,324	-	7,972	1,156	-	-	-	15,452
Maintenance materials and supplies	5,713	-	266,134	3,868	-	-	-	275,715
Grants and contributions	8,000	3,200	-	-	4,200	3,808	-	19,208
Amortization	402	-	135,164	680	-	-	-	136,246
Interest	-	-	-	-	-	-	-	-
Allowance for uncollectibles	-	-	-	-	-	-	-	-
Other	1,315	-	-	806	-	367	-	2,488
Total expenses	197,574	74,950	737,684	13,405	4,407	4,175	-	1,032,195
Deficit by function	(169,283)	(17,101)	(650,548)	(6,266)	(4,407)	(4,175)	-	(851,780)
Taxation and other unconditional revenue (Schedule 1)								1,273,173
Net surplus								421,393

Rural Municipality of Willowdale No. 153
Consolidated 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	
	Land	Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Asset cost	Land	Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Construction	Total	
Opening asset costs	3,788	16,097	456,758	278,420	1,650,401	2,791,685	-	5,197,149	
Additions during the year	-	-	-	-	46,109	-	-	46,109	
Disposals and write-downs during the year	-	-	-	-	(1,500)	-	-	(1,500)	
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	
Closing asset costs	3,788	16,097	456,758	278,420	1,695,010	2,791,685	-	5,241,758	
Accumulated amortization cost									
Opening accumulated amortization costs	-	11,666	155,446	88,720	463,467	2,250,806	-	2,970,105	
Add: amortization taken	-	402	10,837	10,330	50,617	50,393	-	122,579	
Less: accumulated amortization on disposals	-	-	-	-	(1,500)	-	-	(1,500)	
Closing accumulated amortization costs	-	12,068	166,283	99,050	512,584	2,301,199	-	3,091,184	
Net book value	3,788	4,029	290,475	179,370	1,182,426	490,486	-	2,150,574	
1. Total contributed/donated assets received in 2020:	\$	-							
2. List of assets recognized at nominal value in 2020 are:									
- Infrastructure assets	\$	-							
- Vehicles	\$	-							
- Machinery and equipment	\$	-							
3. Amount of interest capitalized in 2020	\$	-							

Rural Municipality of Willowdale No. 153
Consolidated 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
Asset cost								Total
Opening asset costs	49,396	-	5,124,840	22,913	-	-	-	5,197,149
Additions during the year	-	-	46,109	-	-	-	-	46,109
Disposals and write-downs during the year	-	-	(1,500)	-	-	-	-	(1,500)
Closing asset costs	49,396	-	5,169,449	22,913	-	-	-	5,241,758
Accumulated amortization cost								
Opening accumulated amortization costs	35,365	-	2,933,328	1,412	-	-	-	2,970,105
Add: amortization taken	402	-	121,654	523	-	-	-	122,579
Less: accumulated amortization on disposals	-	-	(1,500)	-	-	-	-	(1,500)
Closing accumulated amortization costs	35,767	-	3,053,482	1,935	-	-	-	3,091,184
Net book value	13,629	-	2,115,967	20,978	-	-	-	2,150,574

Rural Municipality of Willowdale No. 153
Consolidated Schedule of Accumulated Surplus
For the year ended December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	1,241,875	146,541	1,388,416
APPROPRIATED RESERVES			
Future expenditures	321,000	200,000	521,000
Public reserve	-	-	-
Capital trust	112,500	-	112,500
Hamlet of percival	12,145	-	12,145
Southeast Municipal Healthcare Corporation	25,121	1	25,122
Other (road building)	30,000	-	30,000
Total appropriated	500,766	200,001	700,767
ORGANIZED HAMLETS			
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
Hamlet of (Name)	-	-	-
Total hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	2,227,044	(76,470)	2,150,574
Less: related debt		-	-
Net investment in tangible capital assets	2,227,044	(76,470)	2,150,574
Other	-	-	-
Total accumulated surplus	3,969,685	270,072	4,239,757

Rural Municipality of Willowdale No. 153
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	57,456,605	7,742,415	-	-	14,719,000	-	79,918,020
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	57,456,605	7,742,415	-	-	14,719,000	-	79,918,020
Mill Rate Factor(s)	1.0	1.5	-	-	2.5	-	
Total Base/Minimum Tax (generated for each property class)	3,850	9,650	-	-	150	-	13,650
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	404,716	86,024	-	-	257,725	-	748,465

MILL RATES:

Average Municipal*

Average School*

Potash Mill Rate

Uniform Municipal Mill Rate

MILLS

9.3654
2.5904
0.0000
7.0000

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

Rural Municipality of Willowdale No. 153
Schedule of Council Remuneration
For the year ended December 31, 2020

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Kenneth Aldous	6,193	1,015	7,208
Les Beulter	585	25	610
Lane Chesney	1,440	473	1,913
Eva Davis	4,139	541	4,680
Elizabeth Domoslai	3,790	361	4,151
Denis Firkola	4,838	730	5,568
Richard Shellenberg	4,031	389	4,420
Larry Sippola	3,825	648	4,473
Allan Stratton	3,193	315	3,508
Total	32,034	4,497	36,531