

RM of Arlington No. 79

Consolidated Financial Statements & Notes

December 31, 2021

de Jong & Associates

Chartered Professional Accountants, Prof. Corp

RM of Arlington No. 79

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For the year ended December 31, 2021

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de Jong & Associates

Chartered Professional Accountants, Prof. Corp.

INDEPENDENT AUDITOR'S REPORT

To the Members of Council of the RM of Arlington No. 79

Qualified Opinion

We have audited the accompanying financial statements of the RM of Arlington No. 79, which comprise the Statement of Financial Position as at December 31, 2021, and the Statements of Operations, Changes in Net Financial Assets and Cash Flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

In our opinion, except for the effects of the matters described in the Basis for a Qualified opinion section of our report, the accompanying financial statements, present fairly, in all material aspects, the financial position of the RM of Arlington No. 79 as at December 31, 2021, and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Due to issues of timing, distance, identification, and measurement we did not find it feasible to make a physical count of the various inventory items. The quantities of gravel on hand were determined from "book records" of quantity movements with prices based on original costs while other items were determined by your administration by actual count.

The municipality does not maintain a waste disposal site but is a member of the Southwest Waste Management Authority which provides waste disposal services to the ratepayers of the municipality. The municipality is contingently liable for the landfill closure and post closure care requirements under *The Environmental Act*. These costs include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management and on-going environmental monitoring site inspections and maintenance. The municipality is unable to determine a reasonable estimate of liability at this time and as such none has been recorded. We were unable to determine the effect on the financial statements.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditors Responsibilities for the Audit of the Financial Statement section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our ethical responsibilities in accordance with those requirements. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

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

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

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

INDEPENDENT AUDITOR'S REPORT

Auditors Responsibilities for the Audit of the Financial Statements

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

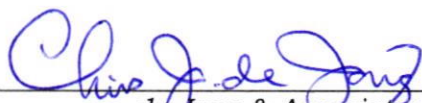
As part of our audit, in accordance with Canadian generally accepted auditing standards, we exercised professional judgment and maintained professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, due to fraud or error, design and perform audit procedures in response to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement from fraud is higher than one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or override of internal controls.
- Obtaining an understanding of the internal controls relevant to the audit to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the municipality's internal control.
- Evaluate the appropriateness of the municipality's accounting policies used and the reasonableness of the accounting estimates and the related disclosures by management.
- Evaluate the overall presentation, structure, and content of the financial statements, including disclosures, whether the financial statements represent the underlying transactions, and events in a manner that achieve fair presentation.

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

We also provided, those charged with governance, a statement that we complied with the relevant ethical requirement regarding independence, and to communicate with them all relationships and other matters that might reasonably be thought to bear on our independence.

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



de Jong & Associates
Chartered Professional Accountants, Prof. Corp.

June 8, 2022
Report date

Swift Current, SK.

Management's Responsibility

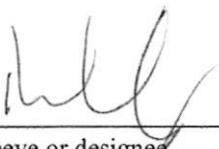
To the Ratepayers of the RM of Arlington No. 79


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

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

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

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



Reeve or designee

CAO/Administrator

JUNE 8, 2022
Date

Municipality of Arlington No. 79
Consolidated Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	3,599,899	6,452,907
Taxes Receivable - Municipal (Note 3)	9,040	13,004
Other Accounts Receivable (Note 4)	93,308	68,562
Land for Resale (Note 5)	3	3
Long-Term Investments (Note 6)	4,370,589	185,713
Debt Charges Recoverable (Note 7)	-	-
Other (Specify)	-	-
Total Financial Assets	8,072,839	6,720,189

LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	46,796	43,732
Accrued Liabilities Payable	21,831	38,912
Deposits	-	-
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	60,000	52,500
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	628	866
Long-Term Debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
Total Liabilities	129,255	136,010

NET FINANCIAL ASSETS (DEBT)	7,943,584	6,584,179
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NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	7,415,577	7,586,887
Prepayments and Deferred Charges	-	-
Stock and Supplies	548,810	444,221
Other (Note 14)	-	-
Total Non-Financial Assets	7,964,387	8,031,108

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	15,907,971	14,615,287
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Unrecognized Assets (Note 11)	-	-
Contingent Assets (Note 20)	-	-
Contractual Rights (Note 21)	-	-
Contingent Liabilities (Note 15)	-	-
Contractual Obligations and Commitments (Note 22)	-	-

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

Municipality of Arlington No. 79
Consolidated Statement of Operations
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	3,006,560	3,003,356	3,043,516
Fees and Charges (Schedule 4, 5)	71,815	96,348	149,212
Conditional Grants (Schedule 4, 5)	80,278	96,488	45,776
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	16,250	(15,015)
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	68,280	76,668	92,925
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	20,840	38,886	36,858
Total Revenues	3,247,773	3,327,996	3,353,272
EXPENSES			
General Government Services (Schedule 3)	392,490	349,025	314,225
Protective Services (Schedule 3)	72,900	50,984	60,546
Transportation Services (Schedule 3)	1,642,690	1,548,502	1,782,008
Environmental and Public Health Services (Schedule 3)	59,520	78,670	69,911
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	49,610	49,472	79,108
Utility Services (Schedule 3)	4,440	3,256	3,677
Restructurings (Schedule 3)	-	-	-
Total Expenses	2,221,650	2,079,909	2,309,475
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	1,026,123	1,248,087	1,043,797
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	36,212	44,597	84,996
Surplus (Deficit) of Revenues over Expenses	1,062,335	1,292,684	1,128,793
Accumulated Surplus (Deficit), Beginning of Year	14,615,287	14,615,287	13,486,494
Accumulated Surplus (Deficit), End of Year	15,677,622	15,907,971	14,615,287

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

Municipality of Arlington No. 79
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus (Deficit)	1,062,335	1,292,684	1,128,793
(Acquisition) of tangible capital assets	-	(126,831)	(246,160)
Amortization of tangible capital assets		298,140	240,308
Proceeds on disposal of tangible capital assets	-	16,250	
Loss (gain) on the disposal of tangible capital assets	-	(16,250)	15,015
Transfer of Assets/Liabilities in Restructuring Transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	-	171,309	9,163
(Acquisition) of supplies inventories	-	(104,589)	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	310,281
Use of prepaid expense	-	-	3,536
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(104,589)	313,817
Increase/Decrease in Net Financial Assets	1,062,335	1,359,404	1,451,773
Net Financial Assets (Debt) - Beginning of Year	6,584,180	6,584,180	5,132,407
Net Financial Assets (Debt) - End of Year	7,646,515	7,943,584	6,584,180

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

Municipality of Arlington No. 79
Consolidated Statement of Cash Flow
As at December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	1,292,684	1,128,793
Amortization	298,140	240,307
Loss (gain) on disposal of tangible capital assets	(16,250)	15,015
	<u>1,574,574</u>	<u>1,384,115</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	3,964	(8,836)
Other Receivables	(24,746)	65,881
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(14,017)	(487,367)
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	7,500	7,500
Liability for Contaminated Sites	-	-
Other Liabilities	(237)	238
Stock and Supplies	(104,589)	310,281
Prepayments and Deferred Charges	-	3,536
Other (Specify)	-	-
Cash provided by operating transactions	1,442,449	1,275,348
Capital:		
Acquisition of capital assets	(126,831)	(246,160)
Proceeds from the disposal of capital assets	16,250	-
Other capital	-	-
Cash applied to capital transactions	(110,581)	(246,160)
Investing:		
Long-term investments	(4,184,876)	(53,092)
Other investments	-	-
Cash provided by (applied to) investing transactions	(4,184,876)	(53,092)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	(2,853,008)	976,096
Cash and Temporary Investments - Beginning of Year	6,452,907	5,476,811
Cash and Temporary Investments - End of Year	3,599,899	6,452,907

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

1. Significant Accounting Policies

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

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

Reporting Entity: The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these consolidated financial statements are as follows:

a)

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

b)

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

c)

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

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

d)

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

e)

Local Improvement Charges: Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

f)

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

g)

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

h)

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

i)

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

j)

Investments: Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

1. Significant Accounting Policies - continued

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

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 to 20 Yrs
Infrastructure Assets	
Infrastructure Assets	15 to 60 Yrs

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

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

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

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

- m) **Landfill liability:** The municipality does not maintain a waste disposal site but is a member of the South West Waste Management Authority which provides waste disposal services to the ratepayers of the municipality.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.
- o) **Employee Benefit Plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - the municipality:
 - is directly responsible; or
 - accepts responsibility;
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

1. Significant Accounting Policies - continued

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

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

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

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

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on *May 12, 2021*.

New Accounting Standards:

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

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

Future Accounting Standards:

Effective On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Effective On or After April 1, 2023:

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

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

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

2. Cash and Temporary Investments

	2021	2020
Cash	1,487,693	2,167,696
Temporary Investments	2,112,206	4,285,211
Restricted Cash	-	-
Total Cash and Temporary Investments	3,599,899	6,452,907

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

3. Taxes Receivable - Municipal

	2021	2020
Municipal - Current	9,040	12,882
- Arrears	-	122
	9,040	13,004
- Less Allowance for Uncollectible	-	-
Total municipal taxes receivable	9,040	13,004
School - Current	4,446	4,294
- Arrears	-	34
Total school taxes receivable	4,446	4,328
Other	-	1,652
Total taxes and grants in lieu receivable	13,486	18,984
Deduct taxes receivable to be collected on behalf of other organizations	(4,446)	(5,980)
Total Taxes Receivable - Municipal	9,040	13,004

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

4. Other Accounts Receivable

		2021	2020
Federal Government	<i>GST</i>	4,708	6,925
Provincial Government	<i>Beaver & PREP grants</i>	40,478	8,372
Local Government		-	-
Utility		-	-
Trade		6,076	9,409
Other	<i>Sierra Colony gravel</i>	24,937	24,937
Other	<i>Accrued interest</i>	17,109	18,919
Total Other Accounts Receivable		93,308	68,562
Less: Allowance for Uncollectible		-	-
Net Other Accounts Receivable		93,308	68,562

5. Land for Resale

	2021	2020
Tax Title Property	3	3
Allowance for market value adjustment	-	-
Net Tax Title Property	3	3
Other Land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	3	3

6. Long-Term Investments

	2021	2020
Credit Union GIC's	4,224,412	-
Shaunavon District Fire Funds	69,359	113,157
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	46,718	42,456
101052644 Saskatchewan Ltd. (Railway shares)	30,000	30,000
Co-Operative equity	100	100
Total Long-Term Investments	4,370,589	185,713

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

The railway shares are recorded at cost.

7. Debt Charges Recoverable

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

Municipality of Arlington No. 79

Notes to the Consolidated Financial Statements

As at December 31, 2021

8. Bank Indebtedness

The municipality had no outstanding bank indebtedness.

Credit Arrangements

At December 31, 2021, the municipality had lines of credit totaling \$500,000 none of which were drawn. The following has been collateralized in connection with this line of credit:

- General security agreement; and
- Hypothecation of property taxes receivable.

9. Deferred Revenue

The municipality had no deferred revenue .

10. Accrued Landfill Costs

In 2021, the municipality has accrued an overall liability for environmental matters in the amount of **\$60,000** (2020 - \$52,500).

The municipality does not maintain a waste disposal site but is a member of the South West Waste Management Authority which provides waste disposal services to the ratepayers of the municipality. The municipality is contingently liable for the landfill closure and post closure care requirements under *The Environmental Act* . These costs include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management and on going environmental monitoring site inspections and maintenance.

The authority has not determined the amounts applicable to the closure of the regional land fill or post closing monitoring costs.

11. Liability for Contaminated Sites

The municipality had no contaminated sites.

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

12. Long-Term Debt

a) The debt limit of the municipality is **\$2,954,864** (2020 - \$3,072,153). The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) The municipality had no debenture debt.

c) The municipality had no loans outstanding.

The municipality, being part of the Southwest Waste Management Authority, has approved a loan guarantee for \$87,064 plus applicable interest, its proportionate share of their involvement in the Authority. The total amount of the loan by Southwest Waste Management was \$798,800, payable over ten years, for the creation of a regional landfill in the area of the Town of Shaunavon, SK.

The municipality, being part of the Southwest Waste Management Authority, has approved a loan guarantee for \$101,108 plus applicable interest, its proportionate share of their involvement in the Authority. The total amount of the loan by Southwest Waste Management was \$1,055,000, payable over ten years, for the creation of a new cell at the regional landfill in the area of the Town of Shaunavon, SK.

13. Lease Obligations

The municipality had not entered into any capital leases.

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

14. Other Non-financial Assets

The municipality had no Other non-financial assets.

15. 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.

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in **2021 was \$38,636 (2020 - \$39,125)**. The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

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

Rather, the plan is accounted for as a contribution plan and thereby the contributions are expensed in the period they occur. Financial information was extracted from the 2021 MEPP Annual Report.

	(\$,000)	
Details of MEPP	2021	2020
Member contribution rate (percentage of salary or wage)	9.00%	9.00%
Employer contribution rate (percentage of salary or wage)	9.00%	9.00%
Member contributions for the year	\$ 59,390	\$ 57,325
Employer contributions for the year	\$ 59,396	\$ 57,231
Plan Assets	\$ 3,568,400	3,221,426
Plan Liabilities	24,510	23,371
Pension Obligations	2,399,504	2,359,155
Plan Surplus	<u>\$ 1,144,386</u>	<u>\$ 838,900</u>

17. Comparative Figures

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

18. Trusts Administered by the Municipality

The municipality did not administer any trusts.

Municipality of Arlington No. 79
Notes to the Consolidated Financial Statements
As at December 31, 2021

19. Related Parties

The municipality had no related party transactions.

20. Contingent Assets

The municipality had no contingent assets.

21. Contractual Rights

The municipality had no significant contractual rights

22. Contractual Obligations and Commitments

The municipality had no significant contractual obligations or commitments.

23. Restructuring Transactions

The municipality had no restructuring transactions.

Municipality of Arlington No. 79
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy	2,949,900	2,949,909	2,950,912
Abatements and adjustments	-	-	-
Discount on current year taxes	(141,600)	(144,712)	(143,523)
Net Municipal Taxes	2,808,300	2,805,197	2,807,389
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	360	286	325
Special tax levy	-	-	-
Other (Specify)	-	-	-
Total Taxes	2,808,660	2,805,483	2,807,714
UNCONDITIONAL GRANTS			
Revenue Sharing	195,330	195,331	211,410
(Organized Hamlet)	-	-	-
Safe Restart	-	-	21,833
Other (Specify)	-	-	-
Total Unconditional Grants	195,330	195,331	233,243
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	2,450	2,445	2,445
Central Services	-	-	-
SaskTel	120	97	114
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	2,570	2,542	2,559
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	3,006,560	3,003,356	3,043,516

Municipality of Arlington No. 79
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	3,210	10,933	2,478
- <i>Licenses, permits & tax certificates</i>	10,075	3,085	12,545
Total Fees and Charges	13,285	14,018	15,023
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	68,280	76,668	92,925
- <i>Other (Specify)</i>	-	-	900
Total Other Segmented Revenue	81,565	90,686	108,848
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- <i>Other</i> Asset Management grant	35,338	35,338	980
Total Conditional Grants	35,338	35,338	980
Total Operating	116,903	126,024	109,828
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	36,212	44,597	32,391
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- <i>Other (Specify)</i>	-	-	-
Total Capital	36,212	44,597	32,391
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total General Government Services	153,115	170,621	142,219

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- <i>Other (Specify)</i>	1,000	-	-
Total Fees and Charges	1,000	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- <i>Donation from Rescue Funds</i>	-	8,747	2,021
Total Other Segmented Revenue	1,000	8,747	2,021
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- <i>Other (Specify)</i>	-	-	-
Total Conditional Grants	-	-	-
Total Operating	1,000	8,747	2,021
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- <i>Other (Specify)</i>	-	-	-
Total Capital	-	-	-
Restructuring Revenue (<i>Specify, if any</i>)	-	-	-
Total Protective Services	1,000	8,747	2,021

Municipality of Arlington No. 79
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 2

	2021 Budget	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	15,000	17,700	13,257
- Sales of supplies	2,250	1,133	640
- Road Maintenance and Restoration Agreements	34,200	52,918	41,202
- <i>PSIP payout for mower & side arm & pay loader</i>	-	-	73,130
Total Fees and Charges	51,450	71,751	128,229
- Tangible capital asset sales - gain (loss)	-	16,250	(15,015)
- <i>SGI rebate and misc recoveries.</i>	340	998	-
Total Other Segmented Revenue	51,790	88,999	113,214
Conditional Grants			
- RIRG (CTP)	38,500	38,350	38,350
- Student Employment	-	-	-
- MEEP	-	-	-
- <i>SGI Highway Traffic sign grant</i>	-	17,646	-
Total Conditional Grants	38,500	55,996	38,350
Total Operating	90,290	144,995	151,564
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- RIRG (Heavy Haul, CTP, Bridges and Large Culvert)	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	52,605
- <i>Other (Specify)</i>	-	-	-
Total Capital	-	-	52,605
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	90,290	144,995	204,169

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- <i>Weed control fees</i>	6,080	10,579	5,960
Total Fees and Charges	6,080	10,579	5,960
- Tangible capital asset sales - gain (loss)	-	-	-
- <i>Sale of pest & weed control products</i>	20,500	29,141	33,937
Total Other Segmented Revenue	26,580	39,720	39,897
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- <i>Pest, invasive plant and beaver control</i>	6,440	5,154	6,446
Total Conditional Grants	6,440	5,154	6,446
Total Operating	33,020	44,874	46,343
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- <i>Other (Specify)</i>	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Environmental and Public Health Services	33,020	44,874	46,343

Municipality of Arlington No. 79
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

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

Municipality of Arlington No. 79
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 4

	2021 Budget	2021	2020
UTILITY SERVICES			
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	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Utility Services	-	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	277,425	369,237	394,752

SUMMARY			
Total Other Segmented Revenue	160,935	228,152	263,980
Total Conditional Grants	80,278	96,488	45,776
Total Capital Grants and Contributions	36,212	44,597	84,996
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	277,425	369,237	394,752

Municipality of Arlington No. 79
Total Expenses by Function
As at December 31, 2021

Schedule 3 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	44,310	31,676	40,178
Wages and benefits	209,740	209,685	208,659
Professional/Contractual services	108,890	86,600	47,747
Utilities	9,420	9,259	7,322
Maintenance, materials and supplies	13,970	9,185	9,834
Grants and contributions - operating	260	155	255
- capital	-	-	-
Amortization	1,300	1,299	1,299
Interest	-	2	-
Allowance for uncollectible	-	-	(1,995)
<i>Ratepayer dinner & Christmas party</i>	4,600	1,164	926
General Government Services	392,490	349,025	314,225
Restructuring (Specify, if any)	-	-	-
Total General Government Services	392,490	349,025	314,225

PROTECTIVE SERVICES

Police protection			
Wages and benefits	-	-	-
Professional/Contractual services	17,790	18,101	17,628
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-
Fire protection			
Wages and benefits	-	-	-
Professional/Contractual services	45,220	23,598	33,414
Utilities	-	-	-
Maintenance, material and supplies	600	-	219
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	9,290	9,285	9,285
Interest	-	-	-
Other (Specify)	-	-	-
Protective Services	72,900	50,984	60,546
Restructuring (Specify, if any)	-	-	-
Total Protective Services	72,900	50,984	60,546

TRANSPORTATION SERVICES

Wages and benefits	331,560	327,352	327,700
Professional/Contractual Services	381,100	483,161	572,001
Utilities	16,300	14,769	15,446
Maintenance, materials, and supplies	265,570	206,073	201,530
Gravel	363,780	232,778	438,487
Grants and contributions - operating	-	-	308
- capital	-	-	-
Amortization	284,380	284,369	226,536
Interest	-	-	-
Other (Specify)	-	-	-
Transportation Services	1,642,690	1,548,502	1,782,008
Restructuring (Specify, if any)	-	-	-
Total Transportation Services	1,642,690	1,548,502	1,782,008

Municipality of Arlington No. 79
Total Expenses by Function
As at December 31, 2021

Schedule 3 - 2

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	32,230	38,469	32,198
Utilities	-	-	-
Maintenance, materials and supplies	22,000	34,909	32,421
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health - STARS	3,000	3,000	3,000
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	2,290	2,292	2,292
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	59,520	78,670	69,911
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	59,520	78,670	69,911

PLANNING AND DEVELOPMENT SERVICES

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

RECREATION AND CULTURAL SERVICES

Wages and benefits	520	445	256
Professional/Contractual services	6,090	6,090	5,852
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	43,000	42,937	73,000
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	49,610	49,472	79,108
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	49,610	49,472	79,108

Municipality of Arlington No. 79

Total Expenses by Function

As at December 31, 2021

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES			
Wages and benefits	-	-	-
Professional/Contractual services	640	119	97
Utilities	2,800	2,217	2,675
Maintenance, materials and supplies	100	25	10
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	900	895	895
Interest	-	-	-
Allowance for Uncollectible	-	-	-
Other (Specify)	-	-	-
Utility Services	4,440	3,256	3,677
Restructuring (Specify, if any)	-	-	-
Total Utility Services	4,440	3,256	3,677
 TOTAL EXPENSES BY FUNCTION	 2,221,650	 2,079,909	 2,309,475

Municipality of Arlington No. 79
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2021

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	14,018	-	71,751	10,579	-	-	-	96,348
Tangible Capital Asset Sales - Gain	-	-	16,250	-	-	-	-	16,250
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	76,668	-	-	-	-	-	-	76,668
Other Revenues	-	8,747	998	29,141	-	-	-	38,886
Grants - Conditional	35,338	-	55,996	5,154	-	-	-	96,488
- Capital	44,597	-	-	-	-	-	-	44,597
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	170,621	8,747	144,995	44,874	-	-	-	369,237
Expenses (Schedule 3)								
Wages & Benefits	241,361	-	327,352	-	-	445	-	569,158
Professional/ Contractual Services	86,600	41,699	483,161	38,469	-	6,090	119	656,138
Utilities	9,259	-	14,769	-	-	-	2,217	26,245
Maintenance Materials and Supplies	9,185	-	438,851	34,909	-	-	25	482,970
Grants and Contributions	155	-	-	3,000	-	42,937	-	46,092
Amortization	1,299	9,285	284,369	2,292	-	-	895	298,140
Interest	2	-	-	-	-	-	-	2
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	1,164	-	-	-	-	-	-	1,164
Total Expenses	349,025	50,984	1,548,502	78,670	-	49,472	3,256	2,079,909
Surplus (Deficit) by Function	(178,404)	(42,237)	(1,403,507)	(33,796)	-	(49,472)	(3,256)	(1,710,672)

Taxes and other unconditional revenue (Schedule 1)

3,003,356

Net Surplus (Deficit)

1,292,684

Municipality of Arlington No. 79

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2020

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	15,023	-	128,229	5,960	-	-	-	149,212
Tangible Capital Asset Sales - Gain	-	-	(15,015)	-	-	-	-	(15,015)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	92,925	-	-	-	-	-	-	92,925
Other Revenues	900	2,021	-	33,937	-	-	-	36,858
Grants - Conditional	980	-	38,350	6,446	-	-	-	45,776
- Capital	32,391	-	52,605	-	-	-	-	84,996
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	142,219	2,021	204,169	46,343	-	-	-	394,752
Expenses (Schedule 3)								
Wages & Benefits	248,837	-	327,700	-	-	256	-	576,793
Professional/ Contractual Services	47,747	51,042	572,001	32,198	-	5,852	97	708,937
Utilities	7,322	-	15,446	-	-	-	2,675	25,443
Maintenance Materials and Supplies	9,834	219	640,017	32,421	-	-	10	682,501
Grants and Contributions	255	-	308	3,000	-	73,000	-	76,563
Amortization	1,299	9,285	226,536	2,292	-	-	895	240,307
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	(1,995)	-	-	-	-	-	-	(1,995)
Restructurings	-	-	-	-	-	-	-	-
Other	926	-	-	-	-	-	-	926
Total Expenses	314,225	60,546	1,782,008	69,911	-	79,108	3,677	2,309,475
Surplus (Deficit) by Function	(172,006)	(58,525)	(1,577,839)	(23,568)	-	(79,108)	(3,677)	(1,914,723)

Taxes and other unconditional revenue (Schedule 1)

3,043,516

Net Surplus (Deficit)

1,128,793

Municipality of Arlington No. 79
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2021

Schedule 6

		2021						2020		
	General Assets					Infrastructure Assets	General/ Infrastructure	Total	Total	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction			
Assets	Asset cost									
	Opening Asset costs	17,584	-	3,262,226	295,071	2,061,041	6,466,179	-	12,102,101	11,893,478
	Additions during the year	-	-	-	87,472	39,355	4	-	126,831	246,160
	Disposals and write-downs during the year	-	-	-	(26,228)	-	(2,875)	-	(29,103)	(37,537)
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	17,584	-	3,262,226	356,315	2,100,396	6,463,308	-	12,199,829	12,102,101
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	140,727	206,521	472,171	3,695,795	-	4,515,214	4,297,429
	Add: Amortization taken	-	-	55,219	13,377	111,445	118,099	-	298,140	240,308
	Less: Accumulated amortization on disposals	-	-	-	(26,228)	-	(2,874)	-	(29,102)	(22,523)
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	-	-	195,946	193,670	583,616	3,811,020	-	4,784,252	4,515,214
	Net Book Value	17,584	-	3,066,280	162,645	1,516,780	2,652,288	-	7,415,577	7,586,887

1. Total contributed/donated assets received in 2021

\$ -

2. List of assets recognized at nominal value in 2021 are:

- Infrastructure Assets

\$ -

- Vehicles

\$ -

- Machinery and Equipment

\$ -

3. Amount of interest capitalized in Schedule 6

\$ -

Municipality of Arlington No. 79
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2021

Schedule 7

	2021							2020	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset cost									
Opening Asset costs	33,673	438,050	11,523,509	23,017	3,000	44,971	35,881	12,102,101	11,893,478
Additions during the year	-	87,472	39,359	-	-	-	-	126,831	246,160
Disposals and write-downs during the year	-	(26,228)	(2,875)	-	-	-	-	(29,103)	(37,537)
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
Closing Asset Costs	33,673	499,294	11,559,993	23,017	3,000	44,971	35,881	12,199,829	12,102,101
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	22,992	185,235	4,274,252	20,628	-	-	12,107	4,515,214	4,297,429
Add: Amortization taken	1,299	9,285	284,369	2,292	-	-	895	298,140	240,308
Less: Accumulated amortization on disposals	-	(26,228)	(2,874)	-	-	-	-	(29,102)	(22,523)
Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs	24,291	168,292	4,555,747	22,920	-	-	13,002	4,784,252	4,515,214
Net Book Value	9,382	331,002	7,004,246	97	3,000	44,971	22,879	7,415,577	7,586,887

Municipality of Arlington No. 79
Consolidated Schedule of Accumulated Surplus
As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	3,752,747	722,402	4,475,149
APPROPRIATED RESERVES			
Machinery and Equipment	593,349	198,000	791,349
Maintenance shop & office	670,000	120,000	790,000
Fire equipment	225,000	30,000	255,000
Roads	1,745,092	400,000	2,145,092
Nursing home & airport	19,073	-	19,073
Total Appropriated	3,252,514	748,000	4,000,514
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of Dollard	23,139	(6,408)	16,731
Total Organized Hamlets	23,139	(6,408)	16,731
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	7,586,887	(171,310)	7,415,577
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	7,586,887	(171,310)	7,415,577
Total Accumulated Surplus	14,615,287	1,292,684	15,907,971

Municipality of Arlington No. 79
Schedule of Mill Rates and Assessments
As at December 31, 2021

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	103,534,630	5,301,617	-	-	139,672,850	-	248,509,097
Regional Park Assessment							-
Total Assessment							248,509,097
Mill Rate Factor(s)	0.2350	0.2000	-	-	1.5943		
Total Base/Minimum Tax (generated for each property class)	-	6,070	-	-	-		6,070
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	288,912	16,801	-	-	2,644,196		2,949,909

MILL RATES:	MILLS
Average Municipal*	11.8704
Average School*	6.1048
Potash Mill Rate	-
Uniform Municipal Mill Rate	11.8744

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

Municipality of Arlington No. 79
Schedule of Council Remuneration
As at December 31, 2021

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Don Lundberg	11,375	1,338	12,713
Councillor	Raymond Desautels	5,550	413	5,963
Councillor	Jordan Poisson	5,125	504	5,629
Councillor	Kevin Gilbert	4,000	504	4,504
Councillor	Brian Stevenson	3,000	120	3,120
Councillor	Grant Wills	3,375	389	3,764
Councillor	Raymond Pare	5,250	1,022	6,272
				-
Total		37,675	4,290	41,965

Municipality of Arlington No. 79
Schedule of Restructuring
As at December 31, 2021

Schedule 11

	2021
Carrying Amount of Assets and Liabilities Transferred/Received at Restructuring Date:	
Cash and Temporary Investments	-
Taxes Receivable - Municipal	-
Other Accounts Receivable	-
Land for Resale	-
Long-Term Investments	-
Debt Charges Recoverable	-
Bank Indebtedness	-
Accounts Payable	-
Accrued Liabilities Payable	-
Deposits	-
Deferred Revenue	-
Accrued Landfill Costs	-
Liability for Contaminated Sites	-
Other Liabilities	-
Long-Term Debt	-
Lease Obligations	-
Tangible Capital Assets	-
Prepayments and Deferred Charges	-
Stock and Supplies	-
Other	-
Total Net Carrying Amount Received (Transferred)	-