

Rural Municipality of Coalfields No. 4

Consolidated Financial Statements

December 31, 2021

Rural Municipality of Coalfields No. 4

Consolidated Contents

For the year ended December 31, 2021

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Management's Responsibility

To the Ratepayers of the Rural Municipal of Coalfields No. 4:

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.

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

May 19, 2022


Reeve


Administrator

To the Councillors of Rural Municipality of Coalfields No. 4:

Opinion

We have audited the consolidated financial statements of Rural Municipality of Coalfields No. 4 (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2021, 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, 2021, 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 19, 2022

MNP LLP

Chartered Professional Accountants

Rural Municipality of Coalfields No. 4
Consolidated Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
ASSETS		
Financial Assets		
Cash and temporary investments (Note 2)	9,399,004	9,171,244
Taxes receivable - Municipal (Note 3)	43,767	87,652
Other accounts receivable (Note 4)	181,968	79,603
Land for resale (Note 5)	-	-
Long-term investments (Note 6)	67,815	67,789
Other	-	-
Total financial assets	9,692,554	9,406,288
LIABILITIES		
Bank indebtedness	-	-
Accounts payable	1,558,565	1,427,055
Deposits	-	-
Deferred revenue	-	-
Accrued landfill costs	-	-
Other liabilities	-	-
Long-term debt (Note 7)	-	-
Lease obligations	-	-
Total liabilities	1,558,565	1,427,055
NET FINANCIAL ASSETS	8,133,989	7,979,233
Non-financial assets		
Tangible capital assets (Schedule 6, 7)	7,207,442	5,829,810
Prepayments and deferred charges	1,385	2,088
Inventories	195,484	202,728
Other	-	-
Total non-financial assets	7,404,311	6,034,626
Accumulated surplus (Schedule 8)	15,538,300	14,013,859


 Reeve


 Administrator

Rural Municipality of Coalfields No. 4
Consolidated Statement of Operations
For the year ended December 31, 2021

Statement 2

	2021 Budget	2021	2020
Revenues			
Taxes and other unconditional revenue (Schedule 1)	3,307,141	3,279,083	3,229,833
Fees and charges (Schedule 4, 5)	184,260	223,476	212,981
Conditional grants (Schedule 4, 5)	8,300	11,243	8,129
Tangible capital asset sales - gain (loss) (Schedule 4, 5)	-	-	-
Land sales - gain (Schedule 4, 5)	-	38,974	-
Investment income and commissions (Schedule 4, 5)	62,745	50,136	95,858
Other revenues (Schedule 4, 5)	185,000	179,664	182,154
Total revenues	3,747,446	3,782,576	3,728,955
Expenses			
General government services (Schedule 3)	458,915	411,026	456,661
Protective services (Schedule 3)	63,700	75,457	40,382
Transportation services (Schedule 3)	1,609,322	1,498,245	1,694,327
Environmental and public health services (Schedule 3)	357,090	364,473	326,861
Planning and development services (Schedule 3)	-	-	-
Recreation and cultural services (Schedule 3)	12,575	7,417	11,609
Utility services (Schedule 3)	-	-	-
Total expenses	2,501,602	2,356,618	2,529,840
Surplus of revenues over expenses before other capital contributions	1,245,844	1,425,958	1,199,115
Provincial/Federal capital grants and contributions (Schedule 4, 5)	98,482	98,483	139,102
Surplus of revenues over expenses	1,344,326	1,524,441	1,338,217
Accumulated surplus, beginning of year	14,013,859	14,013,859	12,675,642
Accumulated surplus, end of year	15,358,185	15,538,300	14,013,859

Rural Municipality of Coalfields No. 4
Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus	1,344,326	1,524,441	1,338,217
(Acquisition) of tangible capital assets	(1,451,925)	(1,676,386)	(992,173)
Amortization of tangible capital assets	257,420	298,754	256,995
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Deficit of capital expenses over expenditures	(1,194,505)	(1,377,632)	(735,178)
(Acquisition) of supplies inventory	(370,500)	(259,994)	(357,764)
(Acquisition) of prepaid expense	-	(1,385)	(2,088)
Consumption of supplies inventory	370,500	267,238	289,669
Use of prepaid expense	-	2,088	1,385
Surplus (deficit) of other non-financial expenses over expenditures	-	7,947	(68,798)
Increase in net financial assets	149,821	154,756	534,241
Net financial assets - beginning of year	7,979,233	7,979,233	7,444,992
Net financial assets - end of year	8,129,054	8,133,989	7,979,233

Rural Municipality of Coalfields No. 4
Consolidated Statement of Cash Flow
For the year ended December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus	1,524,441	1,338,217
Amortization	298,754	256,995
Gain (loss) on disposal of tangible capital assets	-	-
	1,823,195	1,595,212
Change in assets/liabilities		
Taxes receivable - Municipal	43,885	1,982
Other receivables	(102,365)	142,758
Land for resale	-	-
Other financial assets	-	-
Accounts and accrued liabilities payable	131,510	195,774
Deposits	-	-
Deferred revenue	-	-
Other liabilities	-	-
Stock and supplies for use	7,244	(68,095)
Prepayments and deferred charges	703	(703)
Other	-	-
Net cash from operations	1,904,172	1,866,928
Capital:		
Acquisition of capital assets	(1,676,386)	(992,173)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Net cash used for capital	(1,676,386)	(992,173)
Investing:		
Long-term investments	(26)	(13,663)
Other investments	-	-
Net cash used for investing	(26)	(13,663)
Financing:		
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing repaid (lease obligations)	-	-
Net cash (used for) financing	-	-
Increase in cash resources	227,760	861,092
Cash and temporary investments - beginning of year	9,171,244	8,310,152
Cash and temporary investments - end of year	9,399,004	9,171,244

The accompanying notes are an integral part of these financial statements

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

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

<u>Entity</u>		
Creighton Lodge	20%	(2020 - 20%)

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) **Revenue recognition:** Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred. Property tax levies are recognized as revenue in the year in which they are levied.
Water and sewer utility consumers are billed on a cyclical basis and may include estimates. No accrual is made for revenues not billed at the year-end.
Investment income is recognized as revenue when earned.
Fees and charges income are recognized as revenue when received.

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.

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

1. Significant accounting policies - continued

- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- i) **Appropriated reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Property tax revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan 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 inflation 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	10 to 20 Years
Infrastructure assets	
Infrastructure assets	
Road network assets	15 to 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.

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

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 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 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 neighbourhood development and sustainability.

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

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

- r) **Budget information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on September 1, 2021.

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

1. Significant accounting policies - continued

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 instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, 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.

2. Cash and temporary investments

	2021	2020
Cash	9,399,004	9,171,244
Temporary investments	-	-
Total cash and temporary investments	9,399,004	9,171,244

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

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

3. Taxes receivable - municipal

	2021	2020
Municipal - Current	42,112	74,850
- Arrears	12,155	73,802
	54,267	148,652
- Less allowance for uncollectibles	(10,500)	(61,000)
Total municipal taxes receivable	43,767	87,652
School - Current	14,096	20,193
- Arrears	3,733	23,063
Total school taxes receivable	17,829	43,256
Other	5,160	7,807
Total taxes and grants in lieu receivable	66,756	138,715
Deduct taxes receivable to be collected on behalf of other organizations	(22,989)	(51,063)
Total taxes receivable - municipal	43,767	87,652

4. Other accounts receivable

	2021	2020
Federal government	116,294	69,266
Provincial government	53,642	-
Local government	-	-
Utility	-	-
Trade	11,222	9,119
Other (Creighton Lodge)	810	1,218
Total other accounts receivable	181,968	79,603
Less allowance for uncollectibles	-	-
Net other accounts receivable	181,968	79,603

5. Land for resale

	2021	2020
Tax title property	-	-
Allowance for market value adjustment	-	-
Net tax title property	-	-
Other land	-	-
Allowance for market value adjustment	-	-
Net other land	-	-
Total land for resale	-	-

6. Long-term investments

	2021	2020
Southern Plains Co-operative Ltd. equity	36,765	36,739
Saskatchewan Association of Rural Municipalities - Self Insurance Fund	31,050	31,050
Total long-term investments	67,815	67,789

The long term investments in the Saskatchewan Association of Rural Municipalities - Self Insurance Fund and Southern Plains Co-operative Ltd. are accounted for on the equity basis.

Rural Municipality of Coalfields No. 4
Notes to the Consolidated Financial Statements
For the year ended December 31, 2021

7. Long-term debt

The debt limit of the municipality is \$3,131,705 (2020 - \$2,930,473). 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

- a) 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.
- b) The Municipality is involved in litigation regarding the wrongful dismissal of an employee. In the normal conduct of operations, there are pending claims by and against the Municipality. Litigation is subject to many uncertainties, and the outcome of individual matters is not predictable with assurance. In the opinion of management, based on the advice and information provided by its legal counsel, final determination of these litigations will not materially affect the Municipality's financial position or results of operations.

10. Pension plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2021 was \$52,232 (2020 - \$57,780). The benefits accrued to the municipality's employees from MEPP are calculated using the following: pensionable years of service, highest average salary, and the plan accrual rate.

11. Commitments

- a) Beginning in 2012, the Rural Municipality of Coalfields committed support towards the Estevan Health Committee of 0.50 mills (2020 - 0.85 mills). This commitment is financed annually through a mill rate increase. An accrual of \$1,547,168 (2020 - \$1,396,117) is included in accounts payable and is to be paid when deemed by council to any health-related project or initiative beneficial to ratepayers.
- b) Beginning in 2014, the Municipality committed to a ten year sponsorship for the naming rights to the Foundation clinic, and 40 long-term care rooms at St. Joseph's Hospital in Estevan for an annual donation of \$50,000. As at December 31, 2021 a cumulative amount of \$400,000 (2020 - \$350,000) has been paid. The unfunded portion at year-end is \$100,000 (2020 - \$150,000).

12. Impact on operations of COVID-19 (coronavirus)

In early March 2020 the global outbreak of COVID-19 (coronavirus) began to have a significant impact on businesses through the restrictions put in place by the Canadian, provincial and municipal governments regarding travel, business operations and isolation/quarantine orders.

The Municipality's operations were not significantly impacted by COVID-19.

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 of travel restrictions, business closures or disruptions, and quarantine/isolation measures that are currently, or may be put, in place by Canada and other countries to fight the virus. While the extent of the impact is unknown, we anticipate this outbreak will not cause a significant negative impact to the Municipality's business and financial condition.

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy (Schedule 9)	3,199,797	3,198,504	3,130,091
Abatements and adjustments	(1,500)	(6,445)	(1,758)
Discount on current year taxes	(160,000)	(158,001)	(159,003)
Net municipal taxes	3,038,297	3,034,058	2,969,330
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	11,000	9,325	11,806
Special tax levy	-	-	-
Other	-	-	-
Total taxes	3,049,297	3,043,383	2,981,136
UNCONDITIONAL GRANTS			
Equalization (revenue sharing)	167,744	167,744	169,911
Organized hamlet	-	-	-
Other (safe restart)	-	-	21,953
Total unconditional grants	167,744	167,744	191,864
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. electrical	-	-	-
SaskEnergy gas	-	-	-
Transgas	3,670	3,668	3,668
SPMC - municipal share	-	-	-
Sasktel	1,430	4,014	447
Other	85,000	60,274	52,718
Local/other			
Housing authority	-	-	-
C.P.R. mainline	-	-	-
Treaty land entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. surcharge	-	-	-
Sask energy surcharge	-	-	-
Other	-	-	-
Total grants in lieu of taxes	90,100	67,956	56,833
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	3,307,141	3,279,083	3,229,833

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2021

Schedule 2 - 1

GENERAL GOVERNMENT SERVICES

	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	56,500	60,010	57,423
- Sales of supplies	1,660	548	1,257
- Other (permits, refunds, rentals)	9,000	4,449	6,968
Total fees and charges	67,160	65,007	65,648
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	38,974	-
- Investment income and commissions	62,745	50,136	95,858
- Other (specify)	-	-	-
Total other segmented revenue	129,905	154,117	161,506
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total Operating	129,905	154,117	161,506
Capital			
Conditional grants			
- Gas Tax	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- Other (small business job credit)	-	-	-
Total Capital	-	-	-
Total General Government Services	129,905	154,117	161,506

PROTECTIVE SERVICES

	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Other (fire fees)	25,000	38,280	-
Total fees and charges	25,000	38,280	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	25,000	38,280	-
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total Operating	25,000	38,280	-
Capital			
Conditional grants			
- Gas Tax	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total Capital	-	-	-
Total Protective Services	25,000	38,280	-

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2021

Schedule 2 - 2

TRANSPORTATION SERVICES

	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	1,500	2,697	(31,086)
- Sales of supplies	600	631	869
- Road maintenance and restoration agreements	90,000	116,850	177,550
- Other (specify)	-	-	-
Total fees and charges	92,100	120,178	147,333
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (road damage remittances)	-	-	-
Total other segmented revenue	92,100	120,178	147,333
Conditional grants			
- Highway connector	-	-	-
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total Operating	92,100	120,178	147,333
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	44,840	44,841	32,568
- ICIP	-	-	52,892
- RIRC (heavy haul, CTP, bridge and large culvert)	53,642	53,642	53,642
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total Capital	98,482	98,483	139,102
Total Transportation Services	190,582	218,661	286,435

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Waste and disposal fees	-	-	-
- Other (specify)	-	-	-
- Other (pest control products)	-	11	-
Total fees and charges	-	11	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Creighton Lodge)	185,000	179,664	182,154
Total other segmented revenue	185,000	179,675	182,154
Conditional grants			
- Student employment	-	-	-
- Other (weed and pest control)	8,300	11,243	8,129
Total conditional grants	8,300	11,243	8,129
Total Operating	193,300	190,918	190,283
Capital			
Conditional grants			
- Gas Tax	-	-	-
- ICIP	-	-	-
- Transit for disabled	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	193,300	190,918	190,283

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2021

Schedule 2 - 3

PLANNING AND DEVELOPMENT SERVICES

	2021 Budget	2021	2020
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	-	-	-
- 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

	2021 Budget	2021	2020
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	-	-	-
- Donations	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional grants			
- Gas Tax	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	-	-	-

Schedule 2 - 4

SUMMARY	2021 Budget	2021	2020
Total other segmented revenue	432,005	492,250	490,993
Total conditional grants	8,300	11,243	8,129
Total capital grants and contributions	98,482	98,483	139,102
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	538,787	601,976	638,224

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2021

Schedule 3 - 1

GENERAL GOVERNMENT SERVICES	2021 Budget	2021	2020
Council remuneration and travel	63,900	58,215	46,890
Wages and benefits	229,300	221,532	233,417
Professional/contractual services	76,650	69,619	78,586
Utilities	9,145	9,021	8,936
Maintenance, materials and supplies	38,770	35,260	47,287
Grants and contributions - operating	6,000	6,000	6,000
- capital	-	-	-
Amortization	7,150	7,135	7,135
Interest	7,500	9,505	8,480
Allowance for uncollectibles	17,000	(8,171)	16,612
Other (elections, other)	3,500	2,910	3,318
Total Government Services	458,915	411,026	456,661
PROTECTIVE SERVICES	2021 Budget	2021	2020
Police protection			
Wages and benefits	-	-	-
Professional/contractual services	18,200	18,200	17,725
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (specify)	-	-	-
Fire protections			
Wages and benefits	-	-	-
Professional/contractual services	40,000	51,757	17,157
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	5,500	5,500	5,500
Interest	-	-	-
Other (specify)	-	-	-
Total Protective Services	63,700	75,457	40,382
TRANSPORTATION SERVICES	2021 Budget	2021	2020
Wages and benefits	507,950	493,022	549,188
Professional/contractual services	210,100	148,169	296,735
Utilities	10,840	10,822	11,335
Maintenance, materials, and supplies	236,400	220,999	188,404
Gravel	405,532	341,429	362,340
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	238,000	277,921	237,589
Interest	-	-	-
Other (lease, fence, grass seed, right of way)	500	5,883	48,736
Total Transportation Services	1,609,322	1,498,245	1,694,327

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2021

Schedule 3 - 2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2021 Budget	2021	2020
Wages and benefits	-	-	-
Professional/contractual services	118,500	123,472	95,873
Utilities	-	-	-
Maintenance, materials and supplies	5,000	1,284	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public health	8,060	6,860	6,860
- capital	-	-	-
o Waste disposal	-	-	-
o Public health	51,000	50,000	50,000
Amortization	6,770	8,198	6,771
Interest	-	-	-
Other (Creighton Lodge)	165,560	172,459	165,557
Other (cemetery)	2,200	2,200	1,800
Total Environmental and Public Health Services	357,090	364,473	326,861

PLANNING AND DEVELOPMENT SERVICES

	2021 Budget	2021	2020
Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (specify)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

	2021 Budget	2021	2020
Wages and benefits	-	-	-
Professional/contractual services	7,875	4,214	7,871
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	4,700	3,203	3,738
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Parks)	-	-	-
Total Recreation and Cultural Services	12,575	7,417	11,609

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2021

Schedule 3 - 3

UTILITY SERVICES	2021 Budget	2021	2020
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	2,501,602	2,356,618	2,529,840

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Segment Disclosure by Function
For the year ended 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	65,007	38,280	120,178	11	-	-	-	223,476
Tangible capital asset sales - gain (loss)	-	-	-	-	-	-	-	-
Land sales - gain	38,974	-	-	-	-	-	-	38,974
Investment income and commissions	50,136	-	-	-	-	-	-	50,136
Other revenues	-	-	-	179,664	-	-	-	179,664
Grants - conditional	-	-	-	11,243	-	-	-	11,243
- capital	-	-	98,483	-	-	-	-	98,483
Total revenues	154,117	38,280	218,661	190,918	-	-	-	601,976
Expenses (Schedule 3)								
Wages and benefits	279,747	-	493,022	-	-	-	-	772,769
Professional/ contractual services	69,619	69,957	148,169	123,472	-	4,214	-	415,431
Utilities	9,021	-	10,822	-	-	-	-	19,843
Maintenance materials and supplies	35,260	-	562,428	1,284	-	-	-	598,972
Grants and contributions	6,000	-	-	56,860	-	3,203	-	66,063
Amortization	7,135	5,500	277,921	8,198	-	-	-	298,754
Interest	9,505	-	-	-	-	-	-	9,505
Allowance for uncollectibles	(8,171)	-	-	-	-	-	-	(8,171)
Other	2,910	-	5,883	174,659	-	-	-	183,452
Total expenses	411,026	75,457	1,498,245	364,473	-	7,417	-	2,356,618
Deficit by function	(256,909)	(37,177)	(1,279,584)	(173,555)	-	(7,417)	-	(1,754,642)
Taxation and other unconditional revenue (Schedule 1)								<u>3,279,083</u>
Net surplus								<u>1,524,441</u>

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Segment Disclosure by Function
For The Year Ended 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	65,648	-	147,333	-	-	-	-	212,981
Tangible capital asset sales - gain	-	-	-	-	-	-	-	-
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	95,858	-	-	-	-	-	-	95,858
Other revenues	-	-	-	182,154	-	-	-	182,154
Grants - conditional	-	-	-	8,129	-	-	-	8,129
- capital	-	-	139,102	-	-	-	-	139,102
Total revenues	161,506	-	286,435	190,283	-	-	-	638,224
Expenses (Schedule 3)								
Wages and benefits	280,307	-	549,188	-	-	-	-	829,495
Professional/ contractual services	78,586	34,882	296,735	95,873	-	7,871	-	513,947
Utilities	8,936	-	11,335	-	-	-	-	20,271
Maintenance materials and supplies	47,287	-	550,744	-	-	-	-	598,031
Grants and contributions	6,000	-	-	56,860	-	3,738	-	66,598
Amortization	7,135	5,500	237,589	6,771	-	-	-	256,995
Interest	8,480	-	-	-	-	-	-	8,480
Allowance for uncollectibles	16,612	-	-	-	-	-	-	16,612
Other	3,318	-	48,736	167,357	-	-	-	219,411
Total expenses	456,661	40,382	1,694,327	326,861	-	11,609	-	2,529,840
Deficit by function	(295,155)	(40,382)	(1,407,892)	(136,578)	-	(11,609)	-	(1,891,616)
Taxation and other unconditional revenue (Schedule 1)								3,229,833
Net surplus								1,338,217

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Tangible Capital Assets by Object
For the year ended December 31, 2021

Schedule 6

	2021								2020
	<div> <div>General Assets</div> <div>Infrastructure Assets</div> <div>General/Infrastructure Assets Under Construction</div> </div>							Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Asset cost									
Opening asset costs	102,412	-	871,151	257,216	2,013,087	6,014,746	43,990	9,302,602	8,310,429
Additions during the year	-	-	14,076	-	316,470	1,345,840	-	1,676,386	992,173
Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing asset costs	102,412	-	885,227	257,216	2,329,557	7,360,586	43,990	10,978,988	9,302,602
Accumulated amortization cost									
Opening accumulated amortization costs	-	-	222,346	148,366	871,798	2,230,282	-	3,472,792	3,215,797
Add: amortization taken	-	-	21,523	13,268	126,173	137,790	-	298,754	256,995
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
Closing accumulated amortization costs	-	-	243,869	161,634	997,971	2,368,072	-	3,771,546	3,472,792
Net book value	102,412	-	641,358	95,582	1,331,586	4,992,514	43,990	7,207,442	5,829,810
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 2021	\$	-							

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Tangible Capital Assets by Function
For the year ended December 31, 2021

Schedule 7

	2021							2020
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Asset cost								Total
Opening asset costs	231,034	55,000	8,745,947	270,621	-	-	-	9,302,602
Additions during the year	-	44,045	1,618,274	14,067	-	-	-	1,676,386
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
Closing asset costs	231,034	99,045	10,364,221	284,688	-	-	-	10,978,988
Accumulated amortization cost								
Opening accumulated amortization costs	134,040	16,500	3,296,898	25,354	-	-	-	3,472,792
Add: amortization taken	7,135	5,500	277,921	8,198	-	-	-	298,754
Less: accumulated amortization on disposals	-	-	-	-	-	-	-	-
Closing accumulated amortization costs	141,175	22,000	3,574,819	33,552	-	-	-	3,771,546
Net book value	89,859	77,045	6,789,402	251,136	-	-	-	7,207,442

Rural Municipality of Coalfields No. 4
Consolidated Schedule of Accumulated Surplus
For the year ended December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	3,874,332	123,490	3,997,822
APPROPRIATED RESERVES			
Future capital expenditure	3,606,298	274,238	3,880,536
Municipal reserve	10,894	74	10,968
Creighton Lodge	442,525	(993)	441,532
Machinery and equipment	250,000	(250,000)	-
Other	-	-	-
Total appropriated	4,309,717	23,319	4,333,036
ORGANIZED HAMLETS			
Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
Total hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets	5,829,810	1,377,632	7,207,442
Less: Related debt	-	-	-
Net investment in tangible capital assets	5,829,810	1,377,632	7,207,442
Other	-	-	-
Total accumulated surplus	14,013,859	1,524,441	15,538,300

Rural Municipality of Coalfields No. 4
Schedule of Mill Rates and Assessments
For the year ended December 31, 2021

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	93,124,430	19,105,310	-	-	163,331,580	-	275,561,320
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	93,124,430	19,105,310	-	-	163,331,580	-	275,561,320
Mill Rate Factor(s)	0.65	0.90	-	-	1.70	-	-
Total Base/Minimum Tax (generated for each property class)	-	-	-	-	-	-	-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	544,778	154,753	-	-	2,498,973		3,198,504

MILL RATES:

Average Municipal*

Average School*

Potash Mill Rate

Uniform Municipal Mill Rate

MILLS

11.61
6.44
-
9.00

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

Rural Municipality of Coalfields No. 4
Schedule of Council Remuneration
For the year ended December 31, 2021

Schedule 10

Name	Remuneration	Reimbursed	Total
		Costs	
Richard Tessier	19,700	1,038	20,738
Heather Brokenshire	7,400	651	8,051
Brett Mckenzie	7,300	60	7,360
Dylan Tokarchuk	2,800	210	3,010
Jody Dukart	1,300	96	1,396
Brian Hall	4,300	749	5,049
Leonard Johnson	5,400	432	5,832
Terry Sernick	6,700	216	6,916
Arnie Jahn	2,000	360	2,360
Total	56,900	3,812	60,712