

# **Rural Municipality of Invergordon No. 430**

## **Financial Statements**

For the year ended December 31, 2021

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## Management's Responsibility

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To the Ratepayers of the Rural Municipality of Invergordon No.430 (the "Municipality"):

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

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

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

HSA Chartered Professional Accountants LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report 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.

June 16, 2022



Reeve



Administrator

## **Independent Auditor's Report**

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To the Reeve and Councillors of the Rural Municipality of Invergordon No. 430 (the "Municipality"):

### ***Qualified Opinion***

We have audited the financial statements of the Rural Municipality of Invergordon No. 430, which comprise the statement of financial position as at December 31, 2021, the statements of operations, changes in net financial assets, and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of the report, the accompanying financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Invergordon No. 430 as at December 31, 2021, and the results of operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### ***Basis for Qualified Opinion***

As outlined in Note 8 to the financial statements, the Municipality maintains a solid waste landfill site for which it has recorded an estimate of its closure and post-closure liabilities, but in a manner that is not consistent with Canadian public sector accounting standards. This constitutes a departure from Canadian public sector accounting standards, which require the closure and post-closure liabilities to be recognized on a volumetric basis as the landfill site capacity is used, beginning when the site first accepts waste. This is the result of a cost-benefit decision taken by management not to engage a third party to determine the liability until the site is closed. The impact of this departure from Canadian public sector accounting standards has not been determined and therefore, we were not able to determine whether any adjustments might be necessary to the surplus of revenues over expenses and cash flows for the year ended December 31, 2021, landfill closure and post-closure liabilities as at December 31, 2021 and net financial assets as at January 1 and December 31, 2021. Our opinion on the financial statements for the year ended December 31, 2021 was modified because of the effects of this departure from Canadian public sector accounting standards.

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

### ***Other Matter***

The financial statements for the year ended December 31, 2020 were audited by another Chartered Professional Accountant who expressed a qualified opinion on those financial statements on July 27, 2021, because the completeness of revenues was not susceptible to satisfactory audit verification, as described in the *Basis for Qualified Opinion* section.

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

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

In preparing the financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management 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 Financial Statements***

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

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

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



Chartered Professional Accountants  
Humboldt, Saskatchewan

June 20, 2022



Rural Municipality of Invergordon No. 430  
Statement of Financial Position  
As at December 31, 2021

Statement I

	2021	2020
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (note 2)	1,237,898	1,309,298
Taxes Receivable - Municipal (note 3)	100,282	138,374
Other Accounts Receivable (note 4)	59,741	95,630
Land for Resale (note 5)	6,499	Stateme
Long-Term Investments (note 6)	102,704	94,814
<b>Total Financial Assets</b>	<b>1,507,124</b>	<b>1,638,116</b>
<b>LIABILITIES</b>		
Accounts Payable	24,368	418,665
Deferred Revenue (note 7)	-	106,154
Accrued Landfill Costs (note 8)	225,000	225,000
Long-Term Debt (note 9)	259,555	184,814
<b>Total Liabilities</b>	<b>508,923</b>	<b>934,633</b>
<b>NET FINANCIAL ASSETS</b>	<b>998,201</b>	<b>703,483</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	13,390,227	13,643,891
Prepayments and Deferred Charges	51,326	2,326
Stock and Supplies	58,508	48,059
<b>Total Non-Financial Assets</b>	<b>13,500,061</b>	<b>13,694,276</b>
<b>ACCUMULATED SURPLUS (Schedule 8)</b>	<b>14,498,262</b>	<b>14,397,759</b>

Contingent Liabilities (note 10)  
Contingent Assets (note 13)

Approved on behalf of Council:

  
Reeve

  
Councillor

**Rural Municipality of Invergordon No. 430**

**Statement of Operations**

**For the year ended December 31, 2021**

Statement 2

	2021 Budget	2021	2020
REVENUES	(unaudited)		
Taxes and Other Unconditional Revenue (Schedule 1)	1,729,584	1,669,117	1,528,352
Fees and Charges (Schedule 4, 5)	323,204	383,172	503,421
Conditional Grants (Schedule 4, 5)	28,297	23,158	21,865
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	4,000	141,001	(243,057)
Land Sales - Gain (Schedule 4, 5)	4,000	1,707	686
Investment Income and Commissions (Schedule 4, 5)	15,000	18,229	69,726
Other Revenues (Schedule 4, 5)	-	3,362	4,219
Total Revenues	2,104,085	2,239,746	1,885,212
EXPENSES			
General Government Services (Schedule 3)	589,550	482,581	336,956
Protective Services (Schedule 3)	71,245	74,754	69,907
Transportation Services (Schedule 3)	1,051,105	1,600,364	1,561,220
Environmental and Public Health Services (Schedule 3)	66,250	77,610	93,683
Planning and Development Services (Schedule 3)	7,550	13,689	-
Recreation and Cultural Services (Schedule 3)	35,053	31,594	14,770
Utility Services (Schedule 3)	61,200	102,090	72,890
Total Expenses	1,881,953	2,382,682	2,149,426
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	222,132	(142,936)	(264,214)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	215,207	243,439	93,495
Surplus (Deficiency) of Revenues over Expenses	437,339	100,503	(170,719)
Accumulated Surplus, Beginning of Year	14,397,759	14,397,759	14,568,478
Accumulated Surplus, End of Year	14,835,098	14,498,262	14,397,759

**Rural Municipality of Invergordon No. 430**  
**Statement of Changes in Net Financial Assets**  
**For the year ended December 31, 2021**

Statement 3

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
	<i>(unaudited)</i>		
<b>Annual Surplus (Deficit)</b>	<b>437,339</b>	<b>100,503</b>	<b>(170,719)</b>
Acquisition of tangible capital assets	<b>(415,446)</b>	<b>(233,076)</b>	(1,136,990)
Amortization of tangible capital assets	-	<b>627,239</b>	609,785
Proceeds on disposal of tangible capital assets	-	<b>500</b>	146,383
Loss (gain) on the disposal of tangible capital assets	-	<b>(500)</b>	
Revaluation of tangible capital assets	-	<b>(140,501)</b>	243,057
<b>Surplus (deficit) of capital expenses over expenditures</b>	<b>(415,446)</b>	<b>253,662</b>	<b>(137,765)</b>
Acquisition of supplies inventories	-	<b>(58,508)</b>	(48,059)
Acquisition of prepaid expense	-	<b>(51,324)</b>	(2,326)
Consumption of supplies inventory	-	<b>48,059</b>	84,895
Use of prepaid expense	-	<b>2,326</b>	3,390
<b>Surplus (deficit) of expenses of other non-financial over expenditures</b>	-	<b>(59,447)</b>	<b>37,900</b>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>21,893</b>	<b>294,718</b>	<b>(270,584)</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>703,483</b>	<b>703,483</b>	<b>974,067</b>
<b>Net Financial Assets - End of Year</b>	<b>725,376</b>	<b>998,201</b>	<b>703,483</b>



**Rural Municipality of Invergordon No. 430**  
**Statement of Cash Flows**  
**For the year ended December 31, 2021**

Statement 4

	2021	2020
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	100,503	(170,719)
Amortization	627,239	609,785
Loss (gain) on disposal of tangible capital assets	(141,001)	243,057
	<b>586,741</b>	<b>682,123</b>
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	38,092	28,573
Other Accounts Receivable	35,889	93,512
Land for Resale	(6,499)	-
Accounts and Accrued Liabilities Payable	(394,297)	95,282
Deferred Revenue	(106,154)	106,154
Stock and Supplies	(10,449)	36,836
Prepayments and Deferred Charges	(49,000)	1,064
<b>Cash provided by operating transactions</b>	<b>94,323</b>	<b>1,043,544</b>
<b>Capital:</b>		
Acquisition of tangible capital assets	(233,076)	(1,136,990)
Proceeds from the disposal of tangible capital assets	500	146,383
<b>Cash applied to capital transactions</b>	<b>(232,576)</b>	<b>(990,607)</b>
<b>Investing:</b>		
Long-Term Investments	(7,890)	(6,413)
Other	-	-
<b>Cash applied to investing transactions</b>	<b>(7,890)</b>	<b>(6,413)</b>
<b>Financing:</b>		
Long-term debt issued	175,000	261,263
Long-term debt repaid	(100,257)	(76,449)
<b>Cash provided by financing transactions</b>	<b>74,743</b>	<b>184,814</b>
<b>Change in Cash and Temporary Investments during the year</b>	<b>(71,400)</b>	<b>231,338</b>
<b>Cash and Temporary Investments - Beginning of Year</b>	<b>1,309,298</b>	<b>1,077,960</b>
<b>Cash and Temporary Investments - End of Year</b>	<b>1,237,898</b>	<b>1,309,298</b>

## 1. Significant accounting policies

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

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting 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 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. There are no external entities consolidated into this Municipality.
- c) **Collection of funds for other authorities:** Collection of funds by the Municipality for the school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- d) **Government transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:
  - a) the transfers are authorized;
  - b) any eligibility criteria have been met; and
  - c) reasonable estimates of the amounts can be made.

Government transfer amounts received but not earned are recorded as deferred revenue.

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

- e) **Deferred revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net financial assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the Municipality because they can be used to provide Municipality services in future periods. These assets do not normally provide resources to discharge the liabilities of the Municipality 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.

1. Significant accounting policies - continued

- k) **Investments:** Portfolio investments are valued at 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.
- 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>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	40 Yrs
Vehicles & Equipment	
Vehicles	10 Yrs
Machinery and Equipment	5 to 20 Yrs
<b>Infrastructure Assets</b>	
Water & Sewer	40 Yrs
Road Network Assets	15 to 40 Yrs

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

- n) **Landfill liability:** The Municipality maintains a waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the Statement of Financial Position. Recommended disclosure is provided in Note 8.
- o) **Employee benefit plans:** Contributions to the Municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the Municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
  - b) contamination exceeds the environmental standard;
  - c) the municipality:
    - i. is directly responsible; or
    - ii. accepts responsibility;
  - d) it is expected that future economic benefits will be given up; and
  - e) a reasonable estimate of the amount can be made.

## 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.

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

Land for resale is based on the estimated fair market value.

Accrued landfill costs are based on estimated closure costs.

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:** Comprises 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 July 12, 2021.

## 2. Cash and Temporary Investments

	2021	2020
Cash	1,237,898	1,309,298
<b>Total Cash and Temporary Investments</b>	<b>1,237,898</b>	<b>1,309,298</b>

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 Invergordon No. 430**

**Notes to the Financial Statements**

**For the year ended December 31, 2021**

**3. Taxes Receivable - Municipal**

	2021	2020
Municipal - Current	79,781	94,414
- Arrears	20,501	56,228
	100,282	150,642
- Less Allowance for Uncollectibles	-	(12,455)
Total Municipal Taxes Receivable	100,282	138,187

School - Current	26,964	24,885
- Arrears	2,078	5,989
Total School Taxes Receivable	29,042	30,874

Other (SMHI and C&D)	2,870	6,046
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Total Taxes and Grants In Lieu Receivable	132,194	175,107
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Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(31,912)	(36,733)
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<b>Total Taxes Receivable - Municipal</b>	<b>100,282</b>	<b>138,374</b>
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**4. Other Accounts Receivable**

	2021	2020
Federal Government	3,302	49,345
Provincial Government	-	-
Local Government	-	16,826
Utility	(532)	508
Trade	56,971	28,951
Total Other Accounts Receivable	59,741	95,630

Less: Allowance for Uncollectibles	-	-
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<b>Net Other Accounts Receivable</b>	<b>59,741</b>	<b>95,630</b>
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**5. Land for Resale**

	2021	2020
Tax Title Property	6,499	234
Allowance for Market Value Adjustment	-	(234)
Net Tax Title Property	6,499	-
<b>Total Land for Resale</b>	<b>6,499</b>	<b>-</b>

**Rural Municipality of Invergordon No. 430****Notes to the Financial Statements****For the year ended December 31, 2021****6. Long-Term Investments**

	2021	2020
Sask Assoc. of Rural Municipalities - Self Insurance Fund	102,331	94,441
Equity in Co-operatives	373	373
<b>Total Long-Term Investments</b>	<b>102,704</b>	<b>94,814</b>

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

**7. Deferred Revenue**

	2021	2020
Canada Community Building Fund (CCBF)	-	50,003
Municipal Economic Enhancement Program (MEEP)	-	56,151
<b>Total Deferred Revenue</b>	<b>-</b>	<b>106,154</b>

**8. Accrued Landfill Costs**

	2021	2020
Environmental Liabilities	225,000	225,000
<b>Total Environmental Liabilities</b>	<b>225,000</b>	<b>225,000</b>

In 2021 the Municipality has accrued an overall liability for environmental matters in the amount of \$225,000 (2020 - \$225,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the financial statements of changes in such estimates in future periods could be significant.

Included in environmental liabilities is \$225,000 (2020 - \$225,000) of the estimated total landfill closure and post-closure care expenses.

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 2 year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

## Rural Municipality of Invergordon No. 430

### Notes to the Financial Statements

For the year ended December 31, 2021

#### 9. Long-Term Debt

The debt limit of the Municipality is \$1,752,956. 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)). During the year, the Municipality received an additional \$175,000 advance (2020 - \$nil) on the existing loan.

Affinity Credit Union demand term loan, repayable in monthly installments of \$9,020, including interest at 3.16%, secured by land and building, due December 2024. Amount due on demand is \$259,555.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2022	101,619	6,621	108,240	103,898
2023	104,856	3,384	108,240	80,916
2024	53,080	-	53,080	-
Balance	259,555	10,005	269,560	184,814

#### 10. 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.

#### 11. 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 \$53,690 (2020 - \$43,281). 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.

The most recent valuation for the Municipal Pension Plan as of December 31, 2018, indicated a \$494.3 million funding surplus for basic pension benefits on a going concern basis. The next valuation will be as at December 31, 2021, with results available 2022.

#### 12. Related Parties

The financial statements include transactions with related parties. The Municipality purchased a vehicle from a relative of a Councillor during the fiscal year.

Transactions with these related parties are in the normal course of operations and are settled on normal trade terms.

#### 13. Contingent Assets

The Municipality has the following contingent asset for which the probability of obtaining funding for the closure and post-closure care of its landfill occurring is likely, resulting in a future economic benefit for the Municipality. The future receipt of these assets is dependent on funding from the provincial and federal government. At this time, the estimable amount of funding is \$225,000.

Contingent assets are not recorded in the financial statements.

**Rural Municipality of Invergordon No. 430**

**Schedule of Taxes and Other Unconditional Revenue**

**For the year ended December 31, 2021**

Schedule 1

	2021 Budget	2021	2020
	<i>(unaudited)</i>		
<b>TAXES</b>			
General municipal tax levy	1,446,125	1,427,276	1,226,476
Abatements and adjustments	(5,000)	(11,009)	(2,421)
Discount on current year taxes	(55,000)	(64,229)	(48,465)
<b>Net Municipal Taxes</b>	<b>1,386,125</b>	<b>1,352,038</b>	<b>1,175,590</b>
Penalties on tax arrears	10,000	7,583	8,191
<b>Total Taxes</b>	<b>1,396,125</b>	<b>1,359,621</b>	<b>1,183,781</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	289,875	289,875	293,101
Other - Safe Restart Program	25,819	-	33,705
<b>Total Unconditional Grants</b>	<b>315,694</b>	<b>289,875</b>	<b>326,806</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	583	639	583
Provincial			
Sasktel	871	550	1,106
Other	16,311	18,432	16,076
<b>Total Grants in Lieu of Taxes</b>	<b>17,765</b>	<b>19,621</b>	<b>17,765</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>1,729,584</b>	<b>1,669,117</b>	<b>1,528,352</b>



**Rural Municipality of Invergordon No. 430**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 1

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>GENERAL GOVERNMENT SERVICES</b>	<i>(unaudited)</i>		
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Sales of supplies	<b>5,300</b>	<b>7,820</b>	2,227
- Other (Rental, fees, permits, licenses, tax certificates)	<b>20,000</b>	<b>25,531</b>	7,974
Total Fees and Charges	<b>25,300</b>	<b>33,351</b>	10,201
- Tangible capital asset sales - gain	-	-	13,900
- Land sales - gain	<b>4,000</b>	<b>1,707</b>	686
- Investment income and commissions	<b>15,000</b>	<b>18,229</b>	69,726
- Other (Expense recoveries)	-	<b>3,362</b>	4,219
Total Other Segmented Revenue	<b>44,300</b>	<b>56,649</b>	98,732
<b>Total Operating</b>	<b>44,300</b>	<b>56,649</b>	98,732
<b>Total General Government Services</b>	<b>44,300</b>	<b>56,649</b>	98,732

**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges	<b>48,000</b>	<b>49,827</b>	48,677
Total Fees and Charges	<b>48,000</b>	<b>49,827</b>	48,677
Total Other Segmented Revenue	<b>48,000</b>	<b>49,827</b>	48,677
<b>Total Operating</b>	<b>48,000</b>	<b>49,827</b>	48,677
<b>Total Protective Services</b>	<b>48,000</b>	<b>49,827</b>	48,677

**Rural Municipality of Invergordon No. 430**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 2

	2021 Budget	2021	2020
(unaudited)			
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	102,860	162,175	297,874
- Sales of supplies	88,000	77,395	81,216
- Road Maintenance and Restoration Agreements	25,544	25,573	33,633
Total Fees and Charges	216,404	265,143	412,723
- Tangible capital asset sales - gain (loss)	4,000	141,001	(256,957)
Total Other Segmented Revenue	220,404	406,144	155,766
Conditional Grants			
- Student Employment	2,706	2,706	3,487
- SGI Safety Grant	6,813	7,570	-
Total Conditional Grants	9,519	10,276	3,487
Total Operating	229,923	416,420	159,253
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	68,000	118,848	(1)
- MREP (Heavy Haul, CTP, Municipal Bridges)	66,000	68,440	68,440
- Other (MEEP)	81,207	56,151	25,056
Total Capital	215,207	243,439	93,495
Total Transportation Services	445,130	659,859	252,748

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	1,000	3,524	1,301
Total Fees and Charges	1,000	3,524	1,301
Total Other Segmented Revenue	1,000	3,524	1,301
Conditional Grants			
- Other (Pest control)	15,000	9,104	14,600
Total Conditional Grants	15,000	9,104	14,600
<b>Total Operating</b>	<b>16,000</b>	<b>12,628</b>	<b>15,901</b>
<b>Total Environmental and Public Health Services</b>	<b>16,000</b>	<b>12,628</b>	<b>15,901</b>

**Rural Municipality of Invergordon No. 430**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 3

	2021 Budget	2021	2020
<b>RECREATION AND CULTURAL SERVICES</b>	<i>(unaudited)</i>		
<b>Operating</b>			
Conditional Grants			
- Other (Sask Lotto)	3,778	3,778	3,778
Total Conditional Grants	3,778	3,778	3,778
<b>Total Operating</b>	3,778	3,778	3,778
<b>Total Recreation and Cultural Services</b>	3,778	3,778	3,778

**Rural Municipality of Invergordon No. 430**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 4

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>UTILITY SERVICES</b>	<i>(unaudited)</i>		
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water & Sewer	<b>32,500</b>	<b>31,327</b>	30,519
Total Fees and Charges	<b>32,500</b>	<b>31,327</b>	30,519
Total Other Segmented Revenue	<b>32,500</b>	<b>31,327</b>	30,519
<b>Total Operating</b>	<b>32,500</b>	<b>31,327</b>	30,519
<b>Total Utility Services</b>	<b>32,500</b>	<b>31,327</b>	30,519
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>589,708</b>	<b>814,068</b>	450,355

**SUMMARY**

Total Other Segmented Revenue	<b>346,204</b>	<b>547,471</b>	334,995
Total Conditional Grants	<b>28,297</b>	<b>23,158</b>	21,865
Total Capital Grants and Contributions	<b>215,207</b>	<b>243,439</b>	93,495
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>589,708</b>	<b>814,068</b>	450,355

Rural Municipality of Invergordon No. 430

Total Expenses by Function

For the year ended December 31, 2021

Schedule 3 - 1

	2021 Budget	2021	2020
<b>GENERAL GOVERNMENT SERVICES</b>	<i>(unaudited)</i>		
Council remuneration and travel	30,000	30,334	28,797
Wages and benefits	257,315	206,904	146,248
Professional/Contractual services	131,737	135,556	111,836
Utilities	32,314	17,828	14,730
Maintenance, materials and supplies	19,155	19,324	18,308
Grants and contributions - operating	31,009	30,994	7,925
- capital	88,020	23,331	-
Amortization	-	10,330	4,381
Interest	-	7,980	4,731
<b>Total Government Services</b>	<b>589,550</b>	<b>482,581</b>	<b>336,956</b>

**PROTECTIVE SERVICES**

**Police protection**

Wages and benefits	-	2,375	-
Professional/Contractual services	30,000	28,957	27,818

**Fire protection**

Wages and benefits	15,000	14,105	7,770
Professional/Contractual services	1,445	1,526	245
Utilities	7,300	7,196	6,696
Maintenance, material and supplies	7,500	11,487	267
Grants and contributions - operating	10,000	8,121	27,111
Amortization	-	987	-

<b>Total Protective Services</b>	<b>71,245</b>	<b>74,754</b>	<b>69,907</b>
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**TRANSPORTATION SERVICES**

Wages and benefits	511,815	517,544	514,315
Professional/Contractual Services	106,542	102,250	44,667
Utilities	-	9,737	11,964
Maintenance, materials, and supplies	419,748	368,937	359,245
Gravel	13,000	(8,741)	33,954
Amortization	-	605,883	589,656
Interest	-	4,754	7,419

<b>Total Transportation Services</b>	<b>1,051,105</b>	<b>1,600,364</b>	<b>1,561,220</b>
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**Rural Municipality of Invergordon No. 430**

**Total Expenses by Function**

**For the year ended December 31, 2021**

Schedule 3 - 2

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>	<i>(unaudited)</i>		
Wages and benefits	<b>8,000</b>	<b>7,274</b>	-
Professional/Contractual services	<b>57,000</b>	<b>66,703</b>	88,902
Maintenance, materials and supplies	<b>1,250</b>	<b>3,633</b>	4,781
<b>Total Environmental and Public Health Services</b>	<b>66,250</b>	<b>77,610</b>	93,683
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Professional/Contractual Services	<b>7,550</b>	<b>13,689</b>	-
<b>Total Planning and Development Services</b>	<b>7,550</b>	<b>13,689</b>	-
<b>RECREATION AND CULTURAL SERVICES</b>			
Professional/Contractual services	<b>9,775</b>	<b>9,775</b>	9,492
Grants and contributions - operating	<b>25,278</b>	<b>17,107</b>	5,278
Amortization	-	<b>4,712</b>	-
<b>Total Recreation and Cultural Services</b>	<b>35,053</b>	<b>31,594</b>	14,770

**Rural Municipality of Invergordon No. 430**

**Total Expenses by Function**

**For the year ended December 31, 2021**

Schedule 3 - 3

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>UTILITY SERVICES</b>	<i>(unaudited)</i>		
Wages and benefits	-	27,691	20,509
Professional/Contractual services	25,000	30,395	14,424
Utilities	8,600	7,663	8,463
Maintenance, materials and supplies	27,600	31,014	13,746
Amortization	-	5,327	15,748
<b>Total Utility Services</b>	<b>61,200</b>	<b>102,090</b>	<b>72,890</b>
<b>TOTAL EXPENSES BY FUNCTION</b>	<b>1,881,953</b>	<b>2,382,682</b>	<b>2,149,426</b>

**Rural Municipality of Invergordon No. 430**  
**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
<b>Revenues (Schedule 2)</b>								
Fees and Charges	33,351	49,827	265,143	3,524	-	-	31,327	383,172
Tangible Capital Asset Sales - Gain	-	-	141,001	-	-	-	-	141,001
Land Sales - Gain	1,707	-	-	-	-	-	-	1,707
Investment Income and Commissions	18,229	-	-	-	-	-	-	18,229
Other Revenues	3,362	-	-	-	-	-	-	3,362
Grants - Conditional	-	-	10,276	9,104	-	3,778	-	23,158
- Capital	-	-	243,439	-	-	-	-	243,439
<b>Total Revenues</b>	<b>56,649</b>	<b>49,827</b>	<b>659,859</b>	<b>12,628</b>	<b>-</b>	<b>3,778</b>	<b>31,327</b>	<b>814,068</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	237,238	16,480	517,544	7,274	-	-	27,691	806,227
Professional/ Contractual Services	135,556	30,483	102,250	66,703	13,689	9,775	30,395	388,851
Utilities	17,828	7,196	9,737	-	-	-	7,663	42,424
Maintenance Materials and Supplies	19,324	11,487	360,196	3,633	-	-	31,014	425,654
Grants and Contributions	54,325	8,121	-	-	-	17,107	-	79,553
Amortization	10,330	987	605,883	-	-	4,712	5,327	627,239
Interest	7,980	-	4,754	-	-	-	-	12,734
<b>Total Expenses</b>	<b>482,581</b>	<b>74,754</b>	<b>1,600,364</b>	<b>77,610</b>	<b>13,689</b>	<b>31,594</b>	<b>102,090</b>	<b>2,382,682</b>
<b>Deficit by Function</b>	<b>(425,932)</b>	<b>(24,927)</b>	<b>(940,505)</b>	<b>(64,982)</b>	<b>(13,689)</b>	<b>(27,816)</b>	<b>(70,763)</b>	<b>(1,568,614)</b>
Taxes and Other Unconditional Revenue (Schedule 1)								1,669,117
<b>Net Surplus</b>								<b>100,503</b>



**Rural Municipality of Invergordon No. 430**  
**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
<b>Revenues (Schedule 2)</b>								
Fees and Charges	10,201	48,677	412,723	1,301	-	-	30,519	503,421
Tangible Capital Asset Sales - Gain (Loss)	13,900	-	(256,957)	-	-	-	-	(243,057)
Land Sales - Gain	686	-	-	-	-	-	-	686
Investment Income and Commissions	69,726	-	-	-	-	-	-	69,726
Other Revenues	4,219	-	-	-	-	-	-	4,219
Grants - Conditional	-	-	3,487	14,600	-	3,778	-	21,865
- Capital	-	-	93,495	-	-	-	-	93,495
<b>Total Revenues</b>	<b>98,732</b>	<b>48,677</b>	<b>252,748</b>	<b>15,901</b>	<b>-</b>	<b>3,778</b>	<b>30,519</b>	<b>450,355</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	175,045	7,770	514,315	-	-	-	20,509	717,639
Professional/ Contractual Services	111,836	28,063	44,667	88,902	-	9,492	14,424	297,384
Utilities	14,730	6,696	11,964	-	-	-	8,463	41,853
Maintenance Materials and Supplies	18,308	267	393,199	4,781	-	-	13,746	430,301
Grants and Contributions	7,925	27,111	-	-	-	5,278	-	40,314
Amortization	4,381	-	589,656	-	-	-	15,748	609,785
Interest	4,731	-	7,419	-	-	-	-	12,150
<b>Total Expenses</b>	<b>336,956</b>	<b>69,907</b>	<b>1,561,220</b>	<b>93,683</b>	<b>-</b>	<b>14,770</b>	<b>72,890</b>	<b>2,149,426</b>
<b>Deficit by Function</b>	<b>(238,224)</b>	<b>(21,230)</b>	<b>(1,308,472)</b>	<b>(77,782)</b>	<b>-</b>	<b>(10,992)</b>	<b>(42,371)</b>	<b>(1,699,071)</b>
Taxes and Other Unconditional Revenue (Schedule 1)								1,528,352
<b>Net Deficit</b>								<b>(170,719)</b>

Rural Municipality of Invergordon No. 430  
Schedule of Tangible Capital Assets by Object  
For the year ended December 31, 2021

Schedule 6

		2021							2020	
	General Assets					Infrastructure Assets		General/ Infrastructure Assets Under Construction		
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			Total	Total
Assets	Asset cost									
	Opening Asset costs	190,622	-	1,484,783	-	2,660,716	18,579,153	-	22,915,274	22,167,724
	Transfers	-	-	(5,968)		(141,121)	147,904		815	-
	Additions during the year	-	-	-	-	127,052	106,024	-	233,076	1,136,990
	Disposals and write-downs during the year	-	-	-	-	(32,987)	-	-	(32,987)	(389,440)
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs		190,622	-	1,478,815	-	2,613,660	18,833,081	-	23,116,178	22,915,274
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	293,403	-	1,007,827	7,970,153	-	9,271,383	8,661,598
	Transfers	-	-	(5,968)	-	(111,483)	(22,233)	-	(139,684)	-
	Add: Amortization taken	-	-	19,150	-	160,387	447,702	-	627,239	609,785
	Less: Accumulated amortization on disposals	-	-	-	-	(32,987)	-	-	(32,987)	-
	Closing Accumulated Amortization Cost	-	-	306,585	-	1,023,744	8,395,622	-	9,725,951	9,271,383
Net Book Value		190,622	-	1,172,230	-	1,589,916	10,437,459	-	13,390,227	13,643,891

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 Invergordon No. 430  
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	Total
Assets	Asset cost									
	Opening Asset costs	424,802	14,805	21,963,851	2,779	-	-	509,037	22,915,274	22,167,724
	Transfers	842,109	60,000	(952,680)	(2,779)		269,476	(215,311)	815	-
	Additions during the year	-	17,065	207,246	-	-	8,765	-	233,076	1,136,990
	Disposals and write-downs during the year	-	-	(32,987)	-	-	-	-	(32,987)	(389,440)
Closing Asset Costs		1,266,911	91,870	21,185,430	-	-	278,241	293,726	23,116,178	22,915,274
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	53,020	-	9,034,559	-	-	-	183,804	9,271,383	8,661,598
	Transfers	(48,528)	68,883	(164,036)	-	-	58,751	(54,754)	(139,684)	-
	Add: Amortization taken	10,330	987	605,883	-	-	4,712	5,327	627,239	609,785
	Less: Accumulated amortization on disposals	-	-	(32,987)	-	-	-	-	(32,987)	-
Closing Accumulated Amortization Costs		14,822	69,870	9,443,419	-	-	63,463	134,377	9,725,951	9,271,383
Net Book Value		1,252,089	22,000	11,742,011	-	-	214,778	159,349	13,390,227	13,643,891

Rural Municipality of Invergordon No. 430

Schedule of Accumulated Surplus

For the year ended December 31, 2021

Schedule 8

	2020	Changes	2021
<b>UNAPPROPRIATED SURPLUS</b>	633,403	487,375	<b>1,120,778</b>
<b>APPROPRIATED RESERVES</b>			
Capital Trust	33,000	-	<b>33,000</b>
<b>Total Appropriated</b>	33,000	-	<b>33,000</b>
<b>ORGANIZED HAMLETS</b>			
Organized Hamlet of Crystal Springs	62,184	(29,602)	<b>32,582</b>
Organized Hamlet of Meskanaw	15,166	135	<b>15,301</b>
Organized Hamlet of Tway	29,031	(5,674)	<b>23,357</b>
Organized Hamlet of Yellow Creek	165,898	(23,326)	<b>142,572</b>
<b>Total Organized Hamlets</b>	272,279	(58,467)	<b>213,812</b>
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	13,643,891	(253,664)	<b>13,390,227</b>
Less: Related debt	(184,814)	(74,741)	<b>(259,555)</b>
<b>Net Investment in Tangible Capital Assets</b>	13,459,077	(328,405)	<b>13,130,672</b>
<b>Total Accumulated Surplus</b>	14,397,759	100,503	<b>14,498,262</b>

**For the year ended December 31, 2021**

Schedule 9

	PROPERTY CLASS						
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
<b>Taxable Assessment</b>	138,671,500	13,458,235	-	16,600,355	1,387,455	-	170,117,545
<b>Regional Park Assessment</b>	-	110,960	-	2,617,280	-	-	2,728,240
<b>Total Assessment</b>	138,671,500	13,569,195	-	19,217,635	1,387,455	-	172,845,785
<b>Mill Rate Factor(s)</b>	0.8000	1.0000	-	1.0000	1.0000		
<b>Total Base/Minimum Tax</b> (generated for each property class)	1,670	82,275	-	-	3,500		87,445
<b>Total Municipal Tax Levy</b> (include base and/or minimum tax and special levies)	1,055,242	192,762	-	163,331	15,941		1,427,276

MILL RATES:	MILLS
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<b>Average Municipal*</b>	8.2575
<b>Average School*</b>	1.9913
<b>Potash Mill Rate</b>	-
<b>Uniform Municipal Mill Rate</b>	9.5000

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

**Rural Municipality of Invergordon No. 430**  
**Schedule of Council Remuneration**  
**For the year ended December 31, 2021**

Schedule 10

<b>Position</b>	<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Reeve	Bruce Hunter	5,102	-	5,102
Councillor	Kelvin Dutka	7,478	-	7,478
Councillor	Kevin Hawreschuk	5,010	-	5,010
Councillor	Keith Thibault	4,643	-	4,643
Councillor	Edwin Rundbraaten	4,108	-	4,108
Councillor	Wayne Bacon	3,993	-	3,993
Councillor	Calvin Parsons	-	-	-
<b>Total</b>		<b>30,334</b>	<b>-</b>	<b>30,334</b>