

Rural Municipality of Langenburg No. 181

Financial Statements

December 31, 2021

Rural Municipality of Langenburg No. 181

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For the year ended December 31, 2021

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Management's Responsibility

To the Ratepayers of Rural Municipality of Langenburg No. 181:

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 is required.

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

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

MNP LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the 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.

April 19, 2022


Reeve
Administrator

To the Reeve and Council of Rural Municipality of Langenburg No. 181:

Opinion

We have audited the financial statements of Rural Municipality of Langenburg No. 181 (the "Municipality"), which comprise the statement of financial position as at December 31, 2021, and the statements of operations including supporting schedules, change in net financial assets, and cash flow for the year ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2021, and the results of its operations and its 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 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 opinion.

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

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

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

Moosomin, Saskatchewan

April 19, 2022

MNP LLP

Chartered Professional Accountants

Rural Municipality of Langenburg No. 181**Statement of Financial Position**

As at December 31, 2021

Statement 1

	2021	2020
ASSETS		
Financial assets		
Cash and temporary investments (Note 2)	4,431,857	4,142,012
Taxes receivable - municipal (Note 3)	26,979	24,122
Other accounts receivable (Note 4)	90,774	33,449
Land for resale (Note 5)	-	-
Long-term investments (Note 6)	128,828	119,761
Other	-	-
Total financial assets	4,678,438	4,319,344
LIABILITIES		
Bank indebtedness	-	-
Accounts payable	80,710	81,939
Deposits	-	-
Deferred revenue (Note 7)	1,336	61,251
Accrued landfill costs	-	-
Other liabilities	-	-
Long-term debt (Note 8)	-	-
Lease obligations	-	-
Total liabilities	82,046	143,190
NET FINANCIAL ASSETS	4,596,392	4,176,154
Non-financial assets		
Tangible capital assets (Schedule 6, 7)	5,349,940	5,231,163
Prepayments and deferred charges	54,892	97,164
Inventories	317,085	507,009
Other	-	-
Total non-financial assets	5,721,917	5,835,336
Accumulated surplus (Schedule 8)	10,318,309	10,011,490

Contingent liabilities (Note 9)

Commitments (Note 11)



Reeve

Administrator

Rural Municipality of Langenburg No. 181

Statement of Operations

For the year ended December 31, 2021

Statement 2

	2021 Budget	2021	2020
Revenues			
Taxes and other unconditional revenue (Schedule 1)	2,518,986	2,521,362	2,382,263
Fees and charges (Schedule 4, 5)	35,045	39,699	50,067
Conditional grants (Schedule 4, 5)	5,200	4,601	7,328
Tangible capital asset sales - gain (Schedule 4, 5)	-	42	13,728
Land sales - gain (Schedule 4, 5)	-	-	-
Investment income and commissions (Schedule 4, 5)	35,800	47,111	50,584
Other revenues (Schedule 4, 5)	-	-	-
Total revenues	2,595,031	2,612,815	2,503,970
Expenses			
General government services (Schedule 3)	447,525	402,163	396,505
Protective services (Schedule 3)	85,000	59,881	71,553
Transportation services (Schedule 3)	1,704,470	1,826,587	1,474,547
Environmental and public health services (Schedule 3)	91,000	85,478	79,629
Planning and development services (Schedule 3)	-	-	-
Recreation and cultural services (Schedule 3)	17,700	17,633	17,683
Utility services (Schedule 3)	41,285	42,124	28,327
Total expenses	2,386,980	2,433,866	2,068,244
Surplus of revenues over expenses before other capital contributions	208,051	178,949	435,726
Provincial/Federal capital grants and contributions (Schedule 4, 5)	40,000	127,870	69,352
Surplus of revenues over expenses	248,051	306,819	505,078
Accumulated surplus, beginning of year	10,011,490	10,011,490	9,506,412
Accumulated surplus, end of year	10,259,541	10,318,309	10,011,490

Rural Municipality of Langenburg No. 181
Statement of Change in Net Financial Assets
For the year ended December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus	248,051	306,819	505,078
(Acquisition) of tangible capital assets	-	(568,732)	(96,970)
Amortization of tangible capital assets	318,785	275,266	305,197
Proceeds on disposal of tangible capital assets	-	174,731	255,000
(Gain) on the disposal of tangible capital assets	-	(42)	(13,728)
Surplus (deficit) of capital expenses over expenditures	318,785	(118,777)	449,499
(Acquisition) of supplies inventories	(300,000)	(265,413)	(383,918)
(Acquisition) of prepaid expense	-	(54,892)	(97,164)
Consumption of supplies inventory	300,000	455,337	276,706
Use of prepaid expense	-	97,164	50,983
Surplus (deficit) of other non-financial expenditures over expenses	-	232,196	(153,393)
Increase in net financial assets	566,836	420,238	801,184
Net financial assets - beginning of year	4,176,154	4,176,154	3,374,970
Net financial assets - end of year	4,742,990	4,596,392	4,176,154

Rural Municipality of Langenburg No. 181
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	306,819	505,078
Amortization	275,266	305,197
(Gain) on disposal of tangible capital assets	(42)	(13,728)
	<u>582,043</u>	<u>796,547</u>
Change in assets/liabilities		
Taxes receivable - Municipal	(2,857)	25,292
Other receivables	(57,325)	(5,908)
Land for resale	-	-
Other financial assets	-	-
Accounts and accrued liabilities payable	(1,229)	38,846
Deposits	-	-
Deferred revenue	(59,915)	60,284
Other liabilities	-	-
Inventories	189,924	(107,212)
Prepayments and deferred charges	42,272	(46,181)
Other	-	-
Net cash from operations	<u>692,913</u>	<u>761,668</u>
Capital:		
Acquisition of capital assets	(568,732)	(96,970)
Proceeds from the disposal of capital assets	174,731	255,000
Other capital	-	-
Net cash from (used for) capital	<u>(394,001)</u>	<u>158,030</u>
Investing:		
Long-term investments	(9,067)	(6,875)
Other investments	-	-
Net cash (used for) investing	<u>(9,067)</u>	<u>(6,875)</u>
Financing:		
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Net cash from (used for) financing	<u>-</u>	<u>-</u>
Increase in cash resources	<u>289,845</u>	<u>912,823</u>
Cash and investments - beginning of year	<u>4,142,012</u>	<u>3,229,189</u>
Cash and investments - end of year	<u>4,431,857</u>	<u>4,142,012</u>

The accompanying notes are an integral part of these financial statements

Rural Municipality of Langenburg No. 181
Notes to the Financial Statements
For the year ended December 31, 2021

1. Significant accounting policies

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

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

Rural Municipality of Langenburg No. 181
Notes to the Financial Statements
For the year ended December 31, 2021

1. Significant accounting policies - continued

- j) **Revenue recognition:** Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred.
Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
Water and sewer utility consumers are billed on a cyclical basis and may include estimates.
Investment income is recognized as revenue when earned.
Fees and charges income is recognized as revenue when received.
- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan 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 deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General assets	
Land	Indefinite
Land improvements	10 to 25 Years
Buildings	50 Years
Vehicles and equipment	
Vehicles	10 Years
Machinery and equipment	5 to 15 Years
Infrastructure assets	
Infrastructure 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.

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

1. Significant accounting policies - continued

m) **Tangible capital assets - continued**

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 is recorded as a tangible capital asset. 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 June 10, 2021.

Rural Municipality of Langenburg No. 181
Notes to the 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	4,431,857	4,142,012
Temporary investments	-	-
Total cash and temporary investments	4,431,857	4,142,012

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 Langenburg No. 181
Notes to the Financial Statements
For the year ended December 31, 2021

3. Taxes receivable - Municipal

	2021	2020
Municipal - Current	26,723	21,512
- Arrears	14,093	10,730
	40,816	32,242
- Less allowance for uncollectibles	(13,837)	(8,120)
Total municipal taxes receivable	26,979	24,122
School - Current	7,896	5,937
- Arrears	2,233	1,488
Total school taxes receivable	10,129	7,425
Other	1,971	4,708
Total taxes and grants in lieu receivable	39,079	36,255
Deduct taxes receivable to be collected on behalf of other organizations	(12,100)	(12,133)
Total taxes receivable - municipal	26,979	24,122

4. Other accounts receivable

	2021	2020
Federal government	37,097	24,817
Provincial government	-	-
Local government	-	-
Utility	-	-
Trade	6,554	8,632
Other - Note receivable Carlton Trail Regional Park	47,123	-
Total other accounts receivable	90,774	33,449
Less allowance for uncollectible	-	-
Net other accounts receivable	90,774	33,449

Note receivable - Carlton Trail Regional Park is repayable in monthly instalments of \$1,000 including interest at 1.00%, due September 2026, unsecured.

5. Land for resale

	2021	2020
Tax title property	61,036	61,036
Allowance for market value adjustment	(61,036)	(61,036)
Net tax title property	-	-
Other land	-	-
Allowance for market value adjustment	-	-
Net other land	-	-
Total land for resale	-	-

Rural Municipality of Langenburg No. 181
Notes to the Financial Statements
For the year ended December 31, 2021

6. Long-term investments

	2021	2020
Saskatchewan Association of Rural Municipalities - Self Insurance Fund	128,828	119,761

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

7. Deferred revenue

	2020	2019
Prepaid taxes	1,336	1,251
MEEP grant	-	60,000
Total deferred revenue	1,336	61,251

8. Long-term debt

The debt limit of the municipality is \$2,179,821 (2020 - \$2,157,067). 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)).

9. 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.

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 \$37,527 (2020 - \$31,693). 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. Commitment

Beginning in 2013, the Rural Municipality of Langenburg has committed support towards St. Anthony's Hospital in the amount of \$84,000 annually for four years with the last payment being made upon commencement of construction. Unfunded portion at year-end is \$84,000 (2020 - \$84,000).

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 Langenburg No. 181
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)	1,204,986	1,205,032	1,108,827
Abatements and adjustments	(2,000)	-	-
Discount on current year taxes	(45,000)	(53,192)	(48,738)
Net municipal taxes	1,157,986	1,151,840	1,060,089
Potash tax share	1,110,000	1,119,488	1,020,380
Trailer license fees	-	-	-
Penalties on tax arrears	800	1,291	2,964
Special tax levy	-	-	-
Other	-	-	-
Total taxes	2,268,786	2,272,619	2,083,433
UNCONDITIONAL GRANTS			
Equalization (revenue sharing)	245,000	244,017	260,085
Organized hamlet	-	-	-
Other (safe restart)	-	-	33,227
Total unconditional grants	245,000	244,017	293,312
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. electrical	-	-	-
SaskEnergy gas	-	-	-
Transgas	2,100	2,174	2,174
Central services	-	-	-
Sasktel	3,100	2,552	3,344
Other	-	-	-
Local/other			
Housing authority	-	-	-
C.P.R. mainline	-	-	-
Treaty land entitlement	-	-	-
Other	-	-	-
Other government transfers			
S.P.C. surcharge	-	-	-
SaskEnergy surcharge	-	-	-
Other	-	-	-
Total grants in lieu of taxes	5,200	4,726	5,518
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,518,986	2,521,362	2,382,263

Rural Municipality of Langenburg No. 181
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	945	467	1,384
- Sales of supplies	-	466	330
- Other (rent/donations)	3,250	3,251	4,950
Total fees and charges	4,195	4,184	6,664
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	35,800	47,111	50,584
- Other (specify)	-	-	-
Total other segmented revenue	39,995	51,295	57,248
Conditional grants			
- Student employment	-	-	-
- MEEP	-	-	-
- Other (Sask. Ag)	-	-	3,600
Total conditional grants	-	-	3,600
Total operating	39,995	51,295	60,848
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total general government services	39,995	51,295	60,848
PROTECTIVE SERVICES	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges	-	-	-
- Other (fire fees)	2,500	4,265	1,554
Total fees and charges	2,500	4,265	1,554
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	2,500	4,265	1,554
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	2,500	4,265	1,554
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total protective services	2,500	4,265	1,554

Rural Municipality of Langenburg No. 181
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2021

Schedule 2 - 2

	2021 Budget	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	600	868	1,298
- Sales of supplies	18,000	20,629	31,118
- Road maintenance and restoration agreements	250	-	-
- Other (specify)	-	-	-
Total fees and charges	18,850	21,497	32,416
- Tangible capital asset sales - gain	-	42	13,728
- Other (specify)	-	-	-
Total other segmented revenue	18,850	21,539	46,144
Conditional grants			
- RIRG (CTP)	-	-	-
- Student employment	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	18,850	21,539	46,144
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	67,870	49,295
- ICIP	-	-	-
- RIRG (CTP, bridge and large culvert, road const.)	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	40,000	60,000	20,057
- Other (specify)	-	-	-
Total capital	40,000	127,870	69,352
Total transportation services	58,850	149,409	115,496
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Waste and disposal fees	-	-	-
- Other (pest control)	100	495	105
Total fees and charges	100	495	105
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	100	495	105
Conditional grants			
- Student employment	-	-	-
- TAPD	-	-	-
- Local government	1,500	555	-
- MEEP	-	-	-
- Other (rat control)	3,700	4,046	3,728
Total conditional grants	5,200	4,601	3,728
Total operating	5,300	5,096	3,833
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total environmental and public health services	5,300	5,096	3,833

Rural Municipality of Langenburg No. 181
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	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	-	-	-
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
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	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	-	-	-
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Local government	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total recreation and cultural services	-	-	-

Rural Municipality of Langenburg No. 181
Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2021

Schedule 2 - 4

UTILITY SERVICES	2021 Budget	2021	2020
Operating			
Other segmented revenue			
Fees and charges			
- Water	100	-	-
- Sewer	-	-	-
- Other (Marchwell)	9,300	9,258	9,328
Total fees and charges	9,400	9,258	9,328
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	9,400	9,258	9,328
Conditional grants			
- Student employment	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	9,400	9,258	9,328
Capital			
Conditional grants			
- Canada Community Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- New Building Canada fund (SCF, NRP)	-	-	-
- Clean water and wastewater fund (CWWF)	-	-	-
- Provincial disaster assistance	-	-	-
- MEEP	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total utility services	9,400	9,258	9,328
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	116,045	219,323	191,059
SUMMARY	2021 Budget	2021	2020
Total other segmented revenue	70,845	86,852	114,379
Total conditional grants	5,200	4,601	7,328
Total capital grants and contributions	40,000	127,870	69,352
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	116,045	219,323	191,059

Rural Municipality of Langenburg No. 181

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	87,000	55,368	52,403
Wages and benefits	151,100	145,007	132,665
Professional/contractual services	65,800	63,531	61,930
Utilities	9,000	7,706	7,937
Maintenance, materials and supplies	26,000	25,404	56,127
Grants and contributions - operating	15,000	6,000	14,728
- capital	90,000	90,000	69,000
Amortization	-	-	-
Interest	225	290	202
Allowance for uncollectibles	-	5,718	-
Other (meals, election)	3,400	3,139	1,513
Total government services	447,525	402,163	396,505

PROTECTIVE SERVICES

	2021 Budget	2021	2020
Police protection			
Wages and benefits	-	-	-
Professional/contractual services	29,000	27,548	26,828
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (specify)	-	-	-
Fire protections			
Wages and benefits	-	-	-
Professional/contractual services	40,000	30,418	28,741
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	16,000	1,915	15,984
Interest	-	-	-
Other	-	-	-
Total protective services	85,000	59,881	71,553

TRANSPORTATION SERVICES

	2021 Budget	2021	2020
Wages and benefits	412,500	399,663	323,174
Professional/contractual services	347,000	368,678	350,507
Utilities	6,970	5,754	6,671
Maintenance, materials, and supplies	336,000	326,589	231,061
Gravel	300,000	455,337	276,706
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	300,000	270,566	286,428
Interest	-	-	-
Other (right of way/crop damage)	2,000	-	-
Total transportation services	1,704,470	1,826,587	1,474,547

Rural Municipality of Langenburg No. 181

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	86,000	81,434	75,789
Utilities	2,000	1,557	1,716
Maintenance, materials and supplies	3,000	2,487	2,124
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (specify)	-	-	-
Total environmental and public health services	91,000	85,478	79,629

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	7,550	7,492	7,542
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	10,150	10,141	10,141
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Total recreation and cultural services	17,700	17,633	17,683

Rural Municipality of Langenburg No. 181**Schedule of Expenses by Function****For the year ended December 31, 2021**

Schedule 3 - 3

UTILITY SERVICES

	2021 Budget	2021	2020
Wages and benefits	20,000	17,314	17,730
Professional/contractual services	300	-	-
Utilities	3,200	3,071	3,196
Maintenance, materials and supplies	15,000	18,954	4,616
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	2,785	2,785	2,785
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Total utility services	41,285	42,124	28,327

TOTAL EXPENSES BY FUNCTION

2,386,980	2,433,866	2,068,244
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Rural Municipality of Langenburg No. 181
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	4,184	4,265	21,497	495	-	-	9,258	39,699
Tangible capital asset sales - gain (loss)	-	-	42	-	-	-	-	42
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	47,111	-	-	-	-	-	-	47,111
Other revenues	-	-	-	-	-	-	-	-
Grants - conditional	-	-	-	4,601	-	-	-	4,601
- capital	-	-	127,870	-	-	-	-	127,870
Total revenues	51,295	4,265	149,409	5,096	-	-	9,258	219,323
Expenses (Schedule 3)								
Wages and benefits	200,375	-	399,663	-	-	-	17,314	617,352
Professional/contractual services	63,531	57,966	368,678	81,434	-	7,492	-	579,101
Utilities	7,706	-	5,754	1,557	-	-	3,071	18,088
Maintenance materials and supplies	25,404	-	781,926	2,487	-	-	18,954	828,771
Grants and contributions	96,000	-	-	-	-	10,141	-	106,141
Amortization	-	1,915	270,566	-	-	-	2,785	275,266
Interest	290	-	-	-	-	-	-	290
Allowance for uncollectibles	5,718	-	-	-	-	-	-	5,718
Other	3,139	-	-	-	-	-	-	3,139
Total expenses	402,163	59,881	1,826,587	85,478	-	17,633	42,124	2,433,866
Deficit by function	(350,868)	(55,616)	(1,677,178)	(80,382)	-	(17,633)	(32,866)	(2,214,543)
Taxation and other unconditional revenue (Schedule 1)								2,521,362
Net surplus								306,819

Rural Municipality of Langenburg No. 181
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	6,664	1,554	32,416	105	-	-	9,328	50,067
Tangible capital asset sales - gain	-	-	13,728	-	-	-	-	13,728
Land sales - gain	-	-	-	-	-	-	-	-
Investment income and commissions	50,584	-	-	-	-	-	-	50,584
Other revenues	-	-	-	-	-	-	-	-
Grants - conditional	3,600	-	-	3,728	-	-	-	7,328
- capital	-	-	69,352	-	-	-	-	69,352
Total revenues	60,848	1,554	115,496	3,833	-	-	9,328	191,059
Expenses (Schedule 3)								
Wages and benefits	185,068	-	323,174	-	-	-	17,730	525,972
Professional/contractual services	61,930	55,569	350,507	75,789	-	7,542	-	551,337
Utilities	7,937	-	6,671	1,716	-	-	3,196	19,520
Maintenance materials and supplies	56,127	-	507,767	2,124	-	-	4,616	570,634
Grants and contributions	83,728	-	-	-	-	10,141	-	93,869
Amortization	-	15,984	286,428	-	-	-	2,785	305,197
Interest	202	-	-	-	-	-	-	202
Allowance for uncollectibles	-	-	-	-	-	-	-	-
Other	1,513	-	-	-	-	-	-	1,513
Total expenses	396,505	71,553	1,474,547	79,629	-	17,683	28,327	2,068,244
Deficit by function	(335,657)	(69,999)	(1,359,051)	(75,796)	-	(17,683)	(18,999)	(1,877,185)
Taxation and other unconditional revenue (Schedule 1)								2,382,263
Net surplus								505,078

Rural Municipality of Langenburg No. 181
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	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Asset cost									
Opening asset costs	171,132	-	401,681	-	2,266,930	6,065,234	-	8,904,977	9,210,127
Additions during the year	-	-	-	-	568,732	-	-	568,732	96,970
Disposals and write-downs during the year	-	-	-	-	(337,200)	-	-	(337,200)	(402,120)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing asset costs	171,132	-	401,681	-	2,498,462	6,065,234	-	9,136,509	8,904,977
Accumulated amortization cost									
Opening accumulated amortization costs	-	-	90,735	-	1,058,897	2,524,182	-	3,673,814	3,529,465
Add: amortization taken	-	-	8,034	-	128,863	138,369	-	275,266	305,197
Less: accumulated amortization on disposals	-	-	-	-	(162,511)	-	-	(162,511)	(160,848)
Closing accumulated amortization costs	-	-	98,769	-	1,025,249	2,662,551	-	3,786,569	3,673,814
Net book value	171,132	-	302,912	-	1,473,213	3,402,683	-	5,349,940	5,231,163
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 Langenburg No. 181
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	7,787	239,753	8,494,770	31,445	-	-	131,222	8,904,977
Additions during the year	-	47,910	520,822	-	-	-	-	568,732
Disposals and write-downs during the year	-	-	(337,200)	-	-	-	-	(337,200)
Closing asset costs	7,787	287,663	8,678,392	31,445	-	-	131,222	9,136,509
Accumulated amortization cost								
Opening accumulated amortization costs	5,076	228,263	3,405,865	-	-	-	34,610	3,673,814
Add: amortization taken	-	1,915	270,566	-	-	-	2,785	275,266
Less: accumulated amortization on disposals	-	-	(162,511)	-	-	-	-	(162,511)
Closing accumulated amortization costs	5,076	230,178	3,513,920	-	-	-	37,395	3,786,569
Net book value	2,711	57,485	5,164,472	31,445	-	-	93,827	5,349,940

Rural Municipality of Langenburg No. 181
Schedule of Accumulated Surplus
For the year ended December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	2,064,982	(31,958)	2,033,024
APPROPRIATED RESERVES			
Equipment	470,000	100,000	570,000
General	580,000	-	580,000
Mine closure	765,000	100,000	865,000
Road infrastructure fund	790,459	-	790,459
Fire protection fund	100,000	20,000	120,000
Municipal fund	2,954	-	2,954
Total appropriated	2,708,413	220,000	2,928,413
ORGANIZED HAMLETS			
Marchwell	6,932	-	6,932
Total hamlets	6,932	-	6,932
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	5,231,163	118,777	5,349,940
Less: related debt	-	-	-
Net investment in tangible capital assets	5,231,163	118,777	5,349,940
Other	-	-	-
Total accumulated surplus	10,011,490	306,819	10,318,309

Rural Municipality of Langenburg No. 181
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	127,080,575	13,632,425	-	-	10,282,489	97,971,335	248,966,824
Regional park assessment	-	-	-	-	-	-	-
Total assessment	127,080,575	13,632,425	-	-	10,282,489	97,971,335	248,966,824
Mill rate factor(s)	0.84	1.33	-	-	2.50	-	-
Total base/minimum tax (generated for each property class)	-	350	-	-	-	-	350
Total municipal tax levy (include base and/or minimum tax and special levies)	853,983	145,399	-	-	205,650	-	1,205,032

MILL RATES:

Average municipal*

Average school*

Potash mill rate

Uniform municipal mill rate

MILLS

7.98
5.07
11.43
8.00

* 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 Langenburg No. 181
Schedule of Council Remuneration
For the year ended December 31, 2021

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Dale Fraser	2,300	-	2,300
Terry Hildebrandt	10,100	-	10,100
Trevor Kirk	6,638	-	6,638
Tim Mitschke	300	-	300
Randy Kaeding	6,875	-	6,875
Ray Lundgron	9,750	-	9,750
Jim Weinheimer	6,175	-	6,175
Randy Yeske	4,288	-	4,288
Total	46,426	-	46,426