

Annual Financial Statements
and Supporting Schedules

City of Melville
For the year-ended December 31, 2021

Management's Responsibility

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

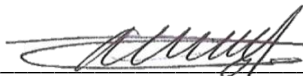
In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and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

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

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



Mayor
Walter Streelasky



City Manager
Ron McCullough

April 18, 2022

Miller Moar Grodecki Krekewich & Chorney

Chartered Professional Accountants

INDEPENDENT AUDITOR'S REPORT

To: The Mayor and Council of the
City of Melville

Opinion

We have audited the financial statements of the City of Melville (the City) which comprise the statement of financial position as at December 31, 2021, and the statements of operations, remeasurement of gains and losses, 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, the accompanying financial statements present fairly, in all material respects, the financial position of the City of Melville as at December 31, 2021, and the results of its operations, remeasurement gains and losses, changes in net financial assets and its cash flows 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 City 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 audit 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 the 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 City'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 City or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the City'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:

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- 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 City'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 City'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 City 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.

Miller Moar Grodecki Krekiewicz & Chorney

MILLER MOAR GRODECKI KREKLEWICH & CHORNEY
Chartered Professional Accountants

Melville, Saskatchewan
April 18, 2022

City of Melville
Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	8,777,060	8,106,449
Taxes Receivable - Municipal (Note 3)	640,596	529,993
Other Accounts Receivable (Note 4)	1,709,249	843,965
Land for Resale (Note 5)	1,169,145	228,529
Long-Term Investments (Note 6)	8,002,104	8,006,120
Total Financial Assets	20,298,154	17,715,056

LIABILITIES

Bank Indebtedness (Note 7)	-	-
Accounts Payable	1,256,308	1,089,481
Accrued Liabilities Payable	159,504	149,873
Deposits	291,371	273,553
Deferred Revenue (Note 8)	2,014,041	2,491,785
Accrued Landfill Costs (Note 9)	1,395,223	1,337,366
Long-Term Debt (Note 10)	5,125,849	725,330
Total Liabilities	10,242,296	6,067,388

NET FINANCIAL ASSETS	10,055,858	11,647,668
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NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	41,354,437	38,627,601
Prepayments and Deferred Charges	70,004	247,820
Stock and Supplies	257,269	159,609
Other (Note 11)	1,638,750	1,697,277
Total Non-Financial Assets	43,320,460	40,732,307

ACCUMULATED SURPLUS	53,376,318	52,379,975
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Accumulated Surplus is Comprised of:

Accumulated operating surplus (Schedule 8)	53,376,291	52,379,947
Accumulated Remeasurement gains (Statement 3)	27	28
	53,376,318	52,379,975

Unrecognized Assets (Note 1 I))
Contractual Rights (Note 16)
Contingent Liabilities (Note 12)
Contractual Obligations and Commitments (Note 17)

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

City of Melville
Statement of Operations
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	6,693,295	6,666,121	6,887,650
Fees and Charges (Schedule 4, 5)	5,730,001	5,852,278	5,672,156
Conditional Grants (Schedule 4, 5)	144,861	178,826	91,322
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	5,060	29,314	14,225
Land Sales - Gain (Schedule 4, 5)	30,000	(3,880)	5,504
Investment Income and Commissions (Schedule 4, 5)	139,745	93,176	123,776
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	-	12
Total Revenues	12,742,962	12,815,835	12,794,645
EXPENSES			
General Government Services (Schedule 3)	1,989,456	2,069,238	2,115,999
Protective Services (Schedule 3)	838,296	803,506	742,444
Transportation Services (Schedule 3)	1,902,655	1,896,785	1,730,249
Environmental and Public Health Services (Schedule 3)	184,865	522,547	82,419
Planning and Development Services (Schedule 3)	336,025	482,875	457,564
Recreation and Cultural Services (Schedule 3)	3,122,169	2,743,869	2,695,660
Utility Services (Schedule 3)	4,749,538	4,354,582	3,844,222
Restructurings (Schedule 3)	-	-	-
Total Expenses	13,123,004	12,873,402	11,668,557
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(380,042)	(57,567)	1,126,088
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	1,403,589	1,053,911	390,322
Surplus of Revenues over Expenses	1,023,547	996,344	1,516,410
Accumulated Surplus, Beginning of Year	52,379,947	52,379,947	50,863,537
Accumulated Surplus, End of Year	53,403,494	53,376,291	52,379,947

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

City of Melville
Statement of Remeasurement Gains and Losses
As at December 31, 2021

Statement 3

	2021	2020
Accumulated remeasurement gains at beginning of year	28	6
Unrealized gains attributable to:		
Foreign exchange	(1)	22
Amounts reclassified to the statement of operations	-	-
Net remeasurement gains for the year	(1)	22
Accumulated remeasurement gains at end of year	27	28

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

City of Melville
Statement of Change in Net Financial Assets
As at December 31, 2021

Statement 4

	2021 Budget	2021	2020
Surplus (Deficit)	1,023,547	996,344	1,516,410
(Acquisition) of tangible capital assets	(11,972,389)	(4,489,664)	(4,043,680)
Amortization of tangible capital assets	1,959,150	1,735,372	1,644,778
Proceeds on disposal of tangible capital assets	-	56,770	109,800
Loss (gain) on the disposal of tangible capital assets	(5,060)	(29,314)	(14,225)
Transfer of assets/liabilities in restructuring transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(10,018,299)	(2,726,836)	(2,303,327)
(Acquisition) of supplies inventories	-	(97,660)	-
(Acquisition) of prepaid expense	-	(70,004)	(247,820)
Consumption of supplies inventory	-	-	6,996
Use of prepaid expense	-	306,347	92,587
Surplus (Deficit) of expenses of other non-financial over expenditures	-	138,683	(148,237)
Net Remeasurement Gains and (Losses)	-	(1)	22
Increase/Decrease in Net Financial Assets	(8,994,752)	(1,591,810)	(935,132)
Net Financial Assets - Beginning of Year	11,647,668	11,647,668	12,582,800
Net Financial Assets - End of Year	2,652,916	10,055,858	11,647,668

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

City of Melville
Statement of Cash Flow
As at December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	996,344	1,516,410
Amortization	1,735,372	1,644,777
Loss (gain) on disposal of tangible capital assets	(29,314)	(14,225)
Other	(1)	22
	2,702,401	3,146,984
Change in assets/liabilities		
Taxes Receivable - Municipal	(110,603)	29,032
Other Receivables	(865,284)	62,504
Land for Resale	(940,616)	(81,756)
Accounts and Accrued Liabilities Payable	176,458	535,714
Deposits	17,818	(6,309)
Deferred Revenue	(477,744)	785,472
Accrued Landfill Costs	57,857	52,565
Stock and Supplies	(97,660)	6,996
Prepayments and Deferred Charges	236,344	(155,233)
Cash provided by operating transactions	698,971	4,375,969
Capital:		
Acquisition of capital assets	(4,489,664)	(4,043,680)
Proceeds from the disposal of capital assets	56,770	109,800
Cash applied to capital transactions	(4,432,894)	(3,933,880)
Investing:		
Long-term investments	4,016	(8,006,120)
Cash provided by (applied to) investing transactions	4,016	(8,006,120)
Financing:		
Long-term debt issued	4,775,000	-
Long-term debt repaid	(374,481)	(637,018)
Other financing	-	(55,820)
Cash provided by (applied to) financing transactions	4,400,519	(692,838)
Change in Cash and Temporary Investments during the year	670,612	(8,256,869)
Cash and Temporary Investments - Beginning of Year	8,106,448	16,363,317
Cash and Temporary Investments - End of Year	8,777,060	8,106,448

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

City of Melville
Notes to the Financial Statements
As at 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:

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

- a) **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. There are no entities included in these financial statements.
- b) **Collection of funds for other authorities:** Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **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.

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment.
- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

City of Melville
Notes to the Financial Statements
As at December 31, 2021

1. Significant Accounting Policies - continued

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 to 20 Yrs
Buildings	25 to 50 Yrs
Vehicles & Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 to 20 Yrs
Infrastructure Assets	
Infrastructure Assets	
Water & Sewer	15 to 75 Yrs
Road Network Assets	15 to 40 Yrs

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

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

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

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

- m) **Landfill Liability:**
The municipality 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 9.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 15.
- o) **Employee Benefit Plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - the municipality:
 - is directly responsible; or
 - accepts responsibility;
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

At this time the above criteria has not been met for the recognition of a liability for remediation; therefore, no liability has been recorded as of December 31, 2021.

City of Melville
Notes to the Financial Statements
As at December 31, 2021

1. Significant Accounting Policies - continued

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

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

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

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

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police, Bylaw Enforcement, 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 December 21, 2020.

- t) **New Standards and Amendments to Standards:
Effective for Fiscal Years Beginning On or After April 1, 2022:**

PS 3280 Asset Retirement Obligations, 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 for Fiscal Years Beginning On or After April 1, 2023:

PS 3400, Revenue, 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.

City of Melville
Notes to the Financial Statements
As at December 31, 2021

2. Cash and Temporary Investments

	2021	2020
Cash	8,777,060	8,106,449
Total Cash and Temporary Investments	8,777,060	8,106,449

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

3. Taxes Receivable - Municipal

	2021	2020
Municipal - Current	339,080	366,515
- Arrears	635,516	448,478
	974,596	814,993
- Less Allowance for Uncollectible	(334,000)	(285,000)
Total municipal taxes receivable	640,596	529,993
School - Current	77,239	89,315
- Arrears	162,834	114,277
Total school taxes receivable	240,073	203,592
Total taxes and grants in lieu receivable	880,669	733,585
Deduct taxes receivable to be collected on behalf of other organizations	(240,073)	(203,592)
Total Taxes Receivable - Municipal	640,596	529,993

4. Other Accounts Receivable

	2021	2020
Federal Government	111,855	74,655
Provincial Government	70,016	58,934
Utility	422,649	459,762
Trade	283,089	174,765
Regional Park	835,731	-
Other	37,909	112,349
Total Other Accounts Receivable	1,761,249	880,465
Less: Allowance for Uncollectible	(52,000)	(36,500)
Net Other Accounts Receivable	1,709,249	843,965

5. Land for Resale

	2021	2020
Tax Title Property	90,063	90,026
Allowance for market value adjustment	(63,000)	(63,000)
Net Tax Title Property	27,063	27,026
Other Land and Property for Resale	1,142,082	201,503
Net Other Land	1,142,082	201,503
Total Land for Resale	1,169,145	228,529

City of Melville
Notes to the Financial Statements
As at December 31, 2021

6. Long-Term Investments

	2021	2020
Term Deposit	8,002,104	8,006,120
Total Long-Term Investments	8,002,104	8,006,120

7. Bank Indebtedness

Credit Arrangements

At December 31, 2021, the Municipality had lines of credit totaling \$1,000,000, none of which were drawn. The following has been collateralized in connection with this line of credit:

- General security agreement

8. Deferred Revenue

	2021	2020
Canada Community Building Fund (CCBF)	1,966,213	1,756,202
Municipal Economic Enhancement Program (MEEP)	-	655,689
Property Taxes	35,207	65,394
HCUC Sponsorship	5,000	14,000
Community Foundations	7,121	-
Other	500	500
Total Deferred Revenue	2,014,041	2,491,785

9. Accrued Landfill Costs

	2021	2020
Environmental Liabilities	1,395,223	1,337,366

In 2021 the municipality has accrued an overall liability for environmental matters in the amount of \$1,395,223 (2020 - \$1,337,366) 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 \$3,196,567 (2020 - \$3,199,551) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used and the reported liability represents the portion of the estimated total expenses recognized as at December 31, 2021 based on the cumulative capacity used at that date, compared to the total estimated landfill capacity. Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the municipality's average long-term borrowing rate of 2.61% (2020 - 2.63%).

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 17-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.

The estimated remaining capacity of the landfill is 32% (2020 - 33%) or 155,611 cubic metres (2020 - 160,000 cubic meters) of its total estimated capacity of 480,000 cubic metres and its estimated remaining life is 17 years (2020 - 18 years).

The unfunded liability for the landfill will be paid for by a combination of reserves and debt financing.

City of Melville
Notes to the Financial Statements
As at December 31, 2021

9. Accrued Landfill Costs - Continued

	2021
Estimated closure and post-closure costs	3,196,567
Discount rate	2.61%
Discounted cost	2,064,519
Expected year capacity will be reached	2038
Capacity (m3):	
Used to date	324,389
Remaining	155,611
Total	480,000
Percent utilized	68%
Liability based on percentage used	1,395,223

10. Long-Term Debt

The debt limit of the municipality is \$10,000,000. The debt limit for the municipality has been established by the Saskatchewan Municipal Board (the *Municipalities Act* section 161(2)).

Bank loans are repayable as follows:

	2021	2020
Sewer Utility - Lift Station #1	3,178,778	-
Bank loan payable to Cornerstone Credit Union at \$13,519.88 per month, including interest at 1.99% per annum. The outstanding principal and interest balance shall be paid on the 1st day of October, 2046.		
Economic Development - Land Assembly	806,420	-
Bank loan payable to TD Bank at \$7,653.44 per month, including interest at 2.17% per annum. The outstanding principal and interest balance shall be paid on the 22nd day of September, 2031.		
Recreation - Pool	733,109	-
Bank loan payable to TD Bank at \$6,957.68 per month, including interest at 2.17% per annum. The outstanding principal and interest balance shall be paid on the 22nd day of September, 2031.		
Planning & Development - Hospitality Corridor	241,053	317,187
Bank loan payable to Bank of Montreal at \$7,052.30 per month, including interest at 3.01% per annum. The outstanding principal and interest balance shall be paid on the 31st day of December, 2024.		
Recreation - Horizon Credit Union Centre	166,489	273,067
Bank loan payable to Bank of Montreal at \$9,488.52 per month, including interest at 3.25% per annum. The outstanding principal and interest balance shall be paid on the 31st day of June, 2023.		
Recreation - Horizon Credit Union Centre	-	76,461
Bank loan payable to Bank of Montreal at \$9,636.32 per month, including interest at 2.07% per annum. The outstanding principal and interest balance shall be paid on the 31st day of August, 2021.		
Recreation - Horizon Credit Union Centre	-	58,615
Bank loan payable to Bank of Montreal at \$29,378.95 per month, including interest at 2.18% per annum. The outstanding principal and interest balance shall be paid on the 28th day of February, 2021.		
	5,125,849	725,330

City of Melville
Notes to the Financial Statements
As at December 31, 2021

10. Long-Term Debt - Continued

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2022	431,787	104,275	536,062	198,489
2023	385,639	93,490	479,129	141,576
2024	335,326	85,309	420,635	83,071
2025	259,016	78,556	337,572	-
2026	264,498	73,074	337,572	-
Thereafter	3,449,583	603,866	4,053,449	-
Balance	5,125,849	1,038,570	6,164,419	423,136

11. Other Non-financial Assets

	2021	2020
Prepaid contribution	1,638,750	1,697,277

As of July 1, 2016 the City of Melville signed an Asset Purchase Agreement and Potable Water Supply Agreement with SaskWater Corporation in order to collaborate on the construction of a new Water Treatment Plant. In this agreement the City of Melville was obligated to put forward 20% of the total cost of construction. Phase 2 of the agreement started in April of 2020, and is in force for thirty years.

12. Contingent Liabilities

In the ordinary course of business, loss claims and lawsuits are brought against the City. Where the resulting loss of claims and lawsuits brought against the City cannot be reasonably estimated, amounts have not been recorded. As at December 31, 2021, the City has made an estimated accrual for a claim against the City based on management's best estimate of the expected resolution. No disclosure on the extent of the accrual has been made in order to mitigate against any adverse effect on the outcome. It is management's belief that there will be no material adverse effect on the financial position of the City.

13. 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 \$228,426 (2020 - \$212,956). 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 contributions to the MEPP by the participating employers are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. The Municipality's contributions are expensed when due.

Every three years an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any determined deficiency is the responsibility of the participating employers and employees.

Details of the MEPP are as follows:

	2021	2020
Member contribution rate (percentage of salary)	9.00%	9.00%
Municipal contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	228,426	212,956
Municipal contributions for the year	228,426	212,956
Actuarial extrapolation date	Dec-31-2020	Dec-31-2019
Plan Assets (in thousands)	3,221,426	2,819,222
Plan Liabilities (in thousands)	2,382,526	2,160,754
Plan Surplus (in thousands)	838,900	658,468

City of Melville
Notes to the Financial Statements
As at December 31, 2021

14. Comparative Figures

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

15. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:

	Current Year Total	Prior Year Total
Balance - Beginning of Year	-	2,425
Revenue	3,460	35,453
Expenditure	-	(37,878)
Balance - End of Year	3,460	-

16. Contractual Rights

Contractual rights are rights to economic resources arising from contracts or agreements that will result in an asset and revenue in the future.

Significant contractual rights of the municipality are as follows:

Contractual Rights Type	2022	2023	2024	2025	Thereafter	Current Year Total	Prior Year Total
Future Lease and Rental Revenue	15,839	13,714	11,429	-	-	40,982	103,076
Future Advertising and Sponsorship Revenue	41,500	11,500	8,000	-	-	61,000	127,500
Total	57,339	25,214	19,429	-	-	101,982	230,576

17. Contractual Obligations and Commitments

The municipality has entered into multiple-year contracts for the delivery of services and the construction of tangible capital assets as detailed below.

These contractual obligations will become liabilities in the future when the terms of the contracts are met. Significant contractual obligations and commitments of the municipality include:

Contractual Obligations and Commitments Type	2022	2023	2024	2025	Thereafter	Current Year Total	Prior Year Total
Pool Replacement	339,133	-	-	-	-	339,133	1,769,402
Lift Station #1 Replacement	3,783,666	-	-	-	-	3,783,666	-
Total	4,122,799	-	-	-	-	4,122,799	1,769,402

18. Significant Events

In 2020, there was a global pandemic outbreak of COVID-19, which caused significant economic impacts to the municipality, as well as, to individuals and businesses throughout the municipality. The outbreak is still continuing; although, restrictions in the province have been removed. The extent of the impact of COVID-19 on the City will be dependent on future developments and/or resurgences. These uncertainties provide for an inability to predict the extent, if any, the pandemic will have on the City in the future.

City of Melville
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy	4,495,795	4,478,777	4,392,545
Abatements and adjustments	(20,000)	(64,856)	(30,395)
Net Municipal Taxes	4,475,795	4,413,921	4,362,150
Trailer license fees	11,300	13,337	11,135
Penalties on tax arrears	102,000	134,912	127,733
Special tax levy	473,000	471,050	473,250
Library levy	16,500	16,474	16,495
Total Taxes	5,078,595	5,049,694	4,990,763
UNCONDITIONAL GRANTS			
Revenue Sharing	905,000	911,890	919,995
Safe Restart	-	-	272,142
Total Unconditional Grants	905,000	911,890	1,192,137
GRANTS IN LIEU OF TAXES			
Federal	10,700	10,633	10,476
Provincial			
S.P.C. Electrical	3,000	2,846	2,399
Central Services	19,000	19,057	18,451
SaskTel	2,000	2,784	3,006
Other Government Transfers			
S.P.C. Surcharge	555,000	556,440	553,523
Sask Energy Surcharge	120,000	112,777	116,895
Total Grants in Lieu of Taxes	709,700	704,537	704,750
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	6,693,295	6,666,121	6,887,650

City of Melville
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	91,300	88,303	92,579
- Rental Income and Other	49,080	47,463	54,554
Total Fees and Charges	140,380	135,766	147,133
- Tangible capital asset sales - gain (loss)	-	-	188
- Land sales - gain (loss)	30,000	(3,880)	5,504
- Investment income and commissions	43,840	25,691	30,218
- Other	-	-	12
Total Other Segmented Revenue	214,220	157,577	183,055
Conditional Grants			
- Operating Donations	-	-	1,765
Total Conditional Grants	-	-	1,765
Total Operating	214,220	157,577	184,820
Restructuring Revenue	-	-	-
Total General Government Services	214,220	157,577	184,820

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Fire Charges	101,500	143,770	137,653
Total Fees and Charges	101,500	143,770	137,653
- Tangible capital asset sales - gain (loss)	1,860	15,003	513
- Investment income and commissions	1,750	1,575	1,710
Total Other Segmented Revenue	105,110	160,348	139,876
Conditional Grants			
- Local government	33,048	30,075	33,048
Total Conditional Grants	33,048	30,075	33,048
Total Operating	138,158	190,423	172,924

Capital

Conditional Grants			
- Fire Association	53,900	39,305	-
Total Capital	53,900	39,305	-
Restructuring Revenue	-	-	-
Total Protective Services	192,058	229,728	172,924

City of Melville
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 2

	2021 Budget	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	35,000	128,385	51,969
- Sales of supplies	-	150	-
- Transit and Taxi	26,000	28,371	18,467
- Other	150	358	-
Total Fees and Charges	61,150	157,264	70,436
- Tangible capital asset sales - gain (loss)	2,700	10,931	33,327
- Investment income and commissions	9,100	4,271	8,914
Total Other Segmented Revenue	72,950	172,466	112,677
Conditional Grants			
- Urban Highway Connector Program	3,934	3,934	3,934
- Transit Assistance	800	8,281	1,400
Total Conditional Grants	4,734	12,215	5,334
Total Operating	77,684	184,681	118,011
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	160,000	160,000	174,662
- Transit Assistance for People with Disabilities	-	-	55,000
- Trans Canada Trail Partnership	-	-	10,000
- Other	350,000	-	-
Total Capital	510,000	160,000	239,662
Restructuring Revenue	-	-	-
Total Transportation Services	587,684	344,681	357,673
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Cemetery Fees	30,950	43,448	28,118
Total Fees and Charges	30,950	43,448	28,118
- Other	240	216	234
Total Other Segmented Revenue	31,190	43,664	28,352
Total Operating	31,190	43,664	28,352
Capital			
Conditional Grants			
- Provincial Disaster Assistance	-	3,852	-
Total Capital	-	3,852	-
Restructuring Revenue	-	-	-
Total Environmental and Public Health Services	31,190	47,516	28,352

City of Melville
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	12,300	26,358	64,671
- Tourism Revenue	18,214	19,566	18,417
- Zoning Fee Revenue	1,000	500	660
- Other	-	-	598
Total Fees and Charges	31,514	46,424	84,346
- Investment income and commissions	5,100	3,406	4,967
Total Other Segmented Revenue	36,614	49,830	89,313
Conditional Grants			
- Student Employment	2,717	2,320	2,717
- Other	1,500	10,975	1,500
Total Conditional Grants	4,217	13,295	4,217
Total Operating	40,831	63,125	93,530
Restructuring Revenue	-	-	-
Total Planning and Development Services	40,831	63,125	93,530

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- HCUC, Sportsplex and Pool User Fees	492,251	417,258	379,299
- Insurance Proceeds	-	-	7,729
- Sponsorship	41,500	29,000	4,000
- Other	5,000	10,000	10,000
Total Fees and Charges	538,751	456,258	401,028
- Tangible capital asset sales - gain (loss)	500	3,380	(19,803)
- Investment income and commissions	10,515	6,378	10,270
Total Other Segmented Revenue	549,766	466,016	391,495
Conditional Grants			
- Saskatchewan Lotteries	44,647	44,647	44,647
- Donations	1,500	1,119	665
- Other	6,685	17,000	1,646
Total Conditional Grants	52,832	62,766	46,958
Total Operating	602,598	528,782	438,453
Capital			
Conditional Grants			
- MEEP	655,689	655,689	-
- Enabling Accessibility Fund	-	-	85,660
Total Capital	655,689	655,689	85,660
Restructuring Revenue	-	-	-
Total Recreation and Cultural Services	1,258,287	1,184,471	524,113

City of Melville
Schedule of Operating and Capital Revenue by Function
As at December 31, 2021

Schedule 2 - 4

	2021 Budget	2021	2020
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	3,139,756	3,163,612	3,123,100
- Sewer	843,000	850,072	793,324
- Refuse	843,000	855,664	887,018
Total Fees and Charges	4,825,756	4,869,348	4,803,442
- Investment income and commissions	69,200	51,639	67,463
Total Other Segmented Revenue	4,894,956	4,920,987	4,870,905
Conditional Grants			
- MMSW	50,030	60,475	-
Total Conditional Grants	50,030	60,475	-
Total Operating	4,944,986	4,981,462	4,870,905
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	184,000	195,065	65,000
Total Capital	184,000	195,065	65,000
Restructuring Revenue	-	-	-
Total Utility Services	5,128,986	5,176,527	4,935,905
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	7,453,256	7,203,625	6,297,317

SUMMARY

Total Other Segmented Revenue	5,904,806	5,970,888	5,815,673
Total Conditional Grants	144,861	178,826	91,322
Total Capital Grants and Contributions	1,403,589	1,053,911	390,322
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	7,453,256	7,203,625	6,297,317

City of Melville
Total Expenses by Function
As at December 31, 2021

Schedule 3 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	109,000	116,147	77,644
Wages and benefits	1,015,500	1,003,923	947,824
Professional/Contractual services	556,131	562,609	635,035
Utilities	50,300	42,458	49,589
Maintenance, materials and supplies	34,000	30,449	49,174
Grants and contributions - operating	123,825	122,290	133,828
Amortization	85,000	83,546	84,268
Interest	12,000	10,977	12,451
Allowance for uncollectible	-	94,547	124,554
Other	3,700	2,292	1,632
General Government Services	1,989,456	2,069,238	2,115,999
Restructuring	-	-	-
Total General Government Services	1,989,456	2,069,238	2,115,999

PROTECTIVE SERVICES

Police protection

Wages and benefits	3,600	392	856
Professional/Contractual services	455,700	441,226	428,170
Maintenance, material and supplies	1,000	628	876

Fire protection

Wages and benefits	163,900	173,974	131,021
Professional/Contractual services	52,396	46,815	39,444
Utilities	6,700	6,033	5,767
Maintenance, material and supplies	73,500	57,941	66,420
Amortization	81,500	76,497	69,890

Protective Services	838,296	803,506	742,444
Restructuring	-	-	-
Total Protective Services	838,296	803,506	742,444

TRANSPORTATION SERVICES

Wages and benefits	674,200	687,136	665,128
Professional/Contractual Services	224,445	208,587	198,645
Utilities	217,725	199,524	208,626
Maintenance, materials, and supplies	326,285	370,324	279,947
Amortization	455,000	431,214	374,069
Interest	-	-	3,834
Other	5,000	-	-

Transportation Services	1,902,655	1,896,785	1,730,249
Restructuring	-	-	-
Total Transportation Services	1,902,655	1,896,785	1,730,249

City of Melville
Total Expenses by Function
As at December 31, 2021

Schedule 3 - 2

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	35,800	33,168	23,306
Professional/Contractual services	112,715	473,454	30,943
Utilities	-	-	829
Maintenance, materials and supplies	33,950	13,564	24,980
Amortization	2,400	2,361	2,361
Environmental and Public Health Services	184,865	522,547	82,419
Restructuring	-	-	-
Total Environmental and Public Health Services	184,865	522,547	82,419
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	193,300	210,209	176,636
Professional/Contractual Services	90,130	191,483	239,398
Utilities	1,975	1,899	2,163
Maintenance, materials and supplies	42,070	65,977	28,617
Interest	8,550	13,307	10,750
Planning and Development Services	336,025	482,875	457,564
Restructuring	-	-	-
Total Planning and Development Services	336,025	482,875	457,564
RECREATION AND CULTURAL SERVICES			
Wages and benefits	1,015,310	830,540	834,982
Professional/Contractual services	362,405	400,983	297,914
Utilities	436,304	317,132	373,987
Maintenance, materials and supplies	180,550	142,140	135,892
Grants and contributions - operating	156,600	156,297	150,255
Amortization	945,000	882,647	881,983
Interest	26,000	14,130	20,647
Recreation and Cultural Services	3,122,169	2,743,869	2,695,660
Restructuring	-	-	-
Total Recreation and Cultural Services	3,122,169	2,743,869	2,695,660

City of Melville
Total Expenses by Function
As at December 31, 2021

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES			
Wages and benefits	430,900	419,672	428,480
Professional/Contractual services	3,597,920	3,538,401	2,818,318
Utilities	33,250	37,751	34,234
Maintenance, materials and supplies	129,075	276	173,208
Grants and contributions - operating	-	-	105,211
Amortization	390,250	259,107	232,206
Interest	113,143	24,709	-
Allowance for Uncollectible	-	16,000	-
Other	55,000	58,666	52,565
Utility Services	4,749,538	4,354,582	3,844,222
Restructuring	-	-	-
Total Utility Services	4,749,538	4,354,582	3,844,222
TOTAL EXPENSES BY FUNCTION	13,123,004	12,873,402	11,668,557

City of Melville
Schedule of Segment Disclosure by Function
As at December 31, 2021

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	135,766	143,770	157,264	43,448	46,424	456,258	4,869,348	5,852,278
Tangible Capital Asset Sales - Gain	-	15,003	10,931	-	-	3,380	-	29,314
Land Sales - Gain	(3,880)	-	-	-	-	-	-	(3,880)
Investment Income and Commissions	25,691	1,575	4,271	216	3,406	6,378	51,639	93,176
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	30,075	12,215	-	13,295	62,766	60,475	178,826
- Capital	-	39,305	160,000	3,852	-	655,689	195,065	1,053,911
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	157,577	229,728	344,681	47,516	63,125	1,184,471	5,176,527	7,203,625
Expenses (Schedule 3)								
Wages & Benefits	1,120,070	174,366	687,136	33,168	210,209	830,540	419,672	3,475,161
Professional/ Contractual Services	562,609	488,041	208,587	473,454	191,483	400,983	3,538,401	5,863,558
Utilities	42,458	6,033	199,524	-	1,899	317,132	37,751	604,797
Maintenance Materials and Supplies	30,449	58,569	370,324	13,564	65,977	142,140	276	681,299
Grants and Contributions	122,290	-	-	-	-	156,297	-	278,587
Amortization	83,546	76,497	431,214	2,361	-	882,647	259,107	1,735,372
Interest	10,977	-	-	-	13,307	14,130	24,709	63,123
Allowance for Uncollectible	94,547	-	-	-	-	-	16,000	110,547
Restructurings	-	-	-	-	-	-	-	-
Other	2,292	-	-	-	-	-	58,666	60,958
Total Expenses	2,069,238	803,506	1,896,785	522,547	482,875	2,743,869	4,354,582	12,873,402
Surplus (Deficit) by Function	(1,911,661)	(573,778)	(1,552,104)	(475,031)	(419,750)	(1,559,398)	821,945	(5,669,777)
Taxes and other unconditional revenue (Schedule 1)								6,666,121
Net Surplus (Deficit)								996,344

City of Melville
Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	147,133	137,653	70,436	28,118	84,346	401,028	4,803,442	5,672,156
Tangible Capital Asset Sales - Gain	188	513	33,327	-	-	(19,803)	-	14,225
Land Sales - Gain	5,504	-	-	-	-	-	-	5,504
Investment Income and Commissions	30,218	1,710	8,914	234	4,967	10,270	67,463	123,776
Other Revenues	12	-	-	-	-	-	-	12
Grants - Conditional	1,765	33,048	5,334	-	4,217	46,958	-	91,322
- Capital	-	-	239,662	-	-	85,660	65,000	390,322
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	184,820	172,924	357,673	28,352	93,530	524,113	4,935,905	6,297,317
Expenses (Schedule 3)								
Wages & Benefits	1,025,468	131,877	665,128	23,306	176,636	834,982	428,480	3,285,877
Professional/ Contractual Services	635,035	467,614	198,645	30,943	239,398	297,914	2,818,318	4,687,867
Utilities	49,589	5,767	208,626	829	2,163	373,987	34,234	675,195
Maintenance Materials and Supplies	49,174	67,296	279,947	24,980	28,617	135,892	173,208	759,114
Grants and Contributions	133,828	-	-	-	-	150,255	105,211	389,294
Amortization	84,268	69,890	374,069	2,361	-	881,983	232,206	1,644,777
Interest	12,451	-	3,834	-	10,750	20,647	-	47,682
Allowance for Uncollectible	124,554	-	-	-	-	-	-	124,554
Restructurings	-	-	-	-	-	-	-	-
Other	1,632	-	-	-	-	-	52,565	54,197
Total Expenses	2,115,999	742,444	1,730,249	82,419	457,564	2,695,660	3,844,222	11,668,557
Surplus (Deficit) by Function	(1,931,179)	(569,520)	(1,372,576)	(54,067)	(364,034)	(2,171,547)	1,091,683	(5,371,240)
Taxes and other unconditional revenue (Schedule 1)								6,887,650
Net Surplus (Deficit)								1,516,410

City of Melville
Schedule of Tangible Capital Assets by Object
As at December 31, 2021

Schedule 6

		2021							2020	
	General Assets						Infrastructure Assets		General/ Infrastructure	
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets		Assets Under Construction	Total	Total
Assets	Asset cost									
	Opening Asset costs	1,058,664	2,859,551	31,689,802	3,102,215	7,333,516	23,156,720	897,874	70,098,342	66,832,303
	Additions during the year	-	-	-	184,744	452,749	495,549	3,356,622	4,489,664	4,043,680
	Disposals and write-downs during the year	-	-	-	(66,429)	(245,641)	(108,500)	-	(420,570)	(777,641)
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	1,058,664	2,859,551	31,689,802	3,220,530	7,540,624	23,543,769	4,254,496	74,167,436	70,098,342
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	1,424,656	10,133,139	1,193,900	5,433,172	13,285,874	-	31,470,741	30,508,029
	Add: Amortization taken	-	136,553	785,980	177,660	250,991	384,188	-	1,735,372	1,644,778
	Less: Accumulated amortization on disposals	-	-	-	(58,292)	(230,391)	(104,431)	-	(393,114)	(682,066)
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-	-
	Closing Accumulated	-	1,561,209	10,919,119	1,313,268	5,453,772	13,565,631	-	32,812,999	31,470,741
	Net Book Value	1,058,664	1,298,342	20,770,683	1,907,262	2,086,852	9,978,138	4,254,496	41,354,437	38,627,601

City of Melville
Schedule of Tangible Capital Assets by Function
As at December 31, 2021

Schedule 7

		2021							2020	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture		Water & Sewer	Total
Assets	Asset cost									
	Opening Asset costs	2,757,667	1,946,498	15,926,102	44,301	39,978	35,667,274	13,716,522	70,098,342	66,832,303
	Additions during the year	-	101,193	671,947	-	-	2,023,833	1,692,691	4,489,664	4,043,680
	Disposals and write-downs during the year	(8,146)	(66,429)	(244,329)	-	-	(101,666)	-	(420,570)	(777,641)
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-	-
Closing Asset Costs		2,749,521	1,981,262	16,353,720	44,301	39,978	37,589,441	15,409,213	74,167,436	70,098,342
Amortization	Accumulated									
	Opening Accumulated Amortization Costs	1,717,669	1,166,274	11,927,401	5,182	-	10,948,200	5,706,015	31,470,741	30,508,029
	Add: Amortization taken	83,546	76,497	424,638	2,361	-	882,647	265,683	1,735,372	1,644,778
	Less: Accumulated amortization on disposals	(8,145)	(58,292)	(240,261)	-	-	(86,416)	-	(393,114)	(682,066)
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-	-
Closing Accumulated Amortization Costs		1,793,070	1,184,479	12,111,778	7,543	-	11,744,431	5,971,698	32,812,999	31,470,741
Net Book Value		956,451	796,783	4,241,942	36,758	39,978	25,845,010	9,437,515	41,354,437	38,627,601

City of Melville
Schedule of Accumulated Surplus
As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	1,482,779	(459,311)	1,023,468
APPROPRIATED RESERVES			
Machinery and Equipment	1,111,031	(232,835)	878,196
Capital Trust	786,859	50,580	837,439
Utility	9,532,748	2,516,621	12,049,369
Other	1,564,259	(252,502)	1,311,757
Total Appropriated	12,994,897	2,081,864	15,076,761
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	38,627,601	2,726,836	41,354,437
Less: Related debt	(725,330)	(3,353,045)	(4,078,375)
Net Investment in Tangible Capital Assets	37,902,271	(626,209)	37,276,062
Total Accumulated Surplus	52,379,947	996,344	53,376,291

City of Melville
Schedule of Mill Rates and Assessments
As at December 31, 2021

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Multi- Unit Residential	Residential Condominium	Commercial & Industrial	Railway & Elevator	Hotels	
Taxable Assessment	201,362	205,691,680	14,100,800	15,981,200	31,029,162	2,311,575	10,359,460	279,675,239
Total Assessment								279,675,239
Mill Rate Factor(s)	1.8337	0.8666	0.7045	0.7045	1.8578	2.7823	1.4301	
Total Base/Minimum Tax (generated for each property class)	1,820	1,414,080	58,000	94,720	186,575	3,220	5,500	1,763,915
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	5,428	3,526,820	203,439	230,923	781,479	66,800	151,412	4,966,301

MILL RATES: MILLS

Average Municipal*	17.76
Average School*	4.82
Uniform Municipal Mill Rate	9.74

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

City of Melville
Schedule of Council Remuneration
As at December 31, 2021

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Travel Expenses	Total
Mayor	Walter Streelasky	32,519	185	343	33,047
Councillor	Lori Kraft	14,503	185	-	14,688
Councillor	Vince Thiessen	13,813	185	-	13,998
Councillor	Todd Brooks	13,688	185	-	13,873
Councillor	Johan Van Zyl	13,485	185	-	13,670
Councillor	Andrew Rondeau	13,288	185	-	13,473
Councillor	Joe Kirwan	13,213	185	-	13,398
Total		114,509	1,295	343	116,147

City of Melville
Schedule of Restructuring
As at December 31, 2021

Schedule 11

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