

Annual Financial Statements

And Supporting Schedules

For The

Village of Neilburg

As at December 31, 2021

Management's Responsibility for Financial Reporting

The financial statements of Village of Neilburg have been prepared in accordance with Canadian public sector accounting standards (PSAS). When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances. These statements include certain amounts based on management's estimates and judgments. Management has determined such amounts based on a reasonable basis in order to ensure that the financial statements are presented fairly in all material respects.

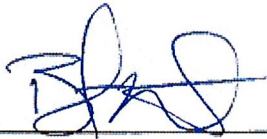
The integrity and reliability of Village of Neilburg's reporting systems are achieved through the use of formal policies and procedures, the careful selection of employees and an appropriate division of responsibilities. These systems are designed to provide reasonable assurance that the financial information is reliable and accurate.

The Council is responsible for ensuring that management fulfills its responsibility for financial reporting and is ultimately responsible for reviewing and approving the financial statements. The Council is composed of elected officials, who are not employees of the municipality, and meets periodically with management to review significant accounting, reporting and internal control matters. The Council is also responsible for the approval of the engagement or re-appointment of the external auditors.

The financial statements have been audited on behalf of the members by HRO Chartered Professional Accountants, in accordance with Canadian public sector accounting standards.

May 9, 2022

Date



Mayor

Janet Hollinghead-Ledie
Administrator



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INDEPENDENT AUDITOR'S REPORT

To the Members of Village of Neilburg

Opinion

We have audited the financial statements of Village of Neilburg (the municipality), which comprise the statement of financial position as at December 31, 2021, and the statements of operations, changes in accumulated surplus, 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 municipality as at December 31, 2021, and the results of its operations and cash flows for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

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 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 PSAS, 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.

(continues)

LORALIE A. RAICHE, CPA, CA, CFP*

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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.

HRO

North Battleford, Saskatchewan
May 9, 2022

Chartered Professional Accountants

Village of Neilburg
Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 1,561,694	\$ 1,640,340
Taxes Receivable - Municipal (Note 3)	98,711	88,298
Other Accounts Receivable (Note 4)	36,772	52,314
Land for Resale (Note 5)	214,619	214,619
Long-term Investments (Note 6)	6,252	5,272
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	1,918,048	2,000,843

LIABILITIES

Bank Indebtedness (Note 7)		
Accounts Payable	74,885	91,757
Accrued Liabilities Payable		1,055
Deposits	1,990	1,990
Deferred Revenue (Note 8)	4,077	3,746
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-term Debt (Note 9)	69,570	183,486
Lease Obligations		
Total Liabilities	150,522	282,034

NET FINANCIAL ASSETS (DEBT)	1,767,526	1,718,809
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NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	6,546,257	6,688,183
Prepayments and Deferred Charges	332,975	1,015
Stock and Supplies		
Other		
Total Non-Financial Assets	6,879,232	6,689,198

Accumulated Surplus (Schedule 8)	\$ 8,646,758	\$ 8,408,007
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The accompanying notes and schedules are an integral part of these statements.

Village of Neilburg
Statement of Operations
As at December 31, 2021

Statement 2

	2021 Budget	2021	2020
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 536,461	\$ 540,999	\$ 550,170
Fees and Charges (Schedule 4, 5)	348,979	374,771	364,730
Conditional Grants (Schedule 4, 5)		10,000	
Tangible Capital Asset Sales - Gain (loss) (Schedule 4, 5)		(10,007)	
Land Sales - Gain (loss) (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	7,000	10,970	17,029
Restructurings (Schedule 4, 5)			
Other Revenues (Schedule 4, 5)	150	1,797	45,037
Total Revenues	892,590	928,530	976,966

Expenses			
General Government Services (Schedule 3)	195,159	188,018	156,720
Protective Services (Schedule 3)	54,089	55,201	54,540
Transportation Services (Schedule 3)	131,085	137,272	102,668
Environmental and Public Health Services (Schedule 3)	41,353	42,420	40,530
Planning and Development Services (Schedule 3)	31,280	28,277	38,348
Recreation and Cultural Services (Schedule 3)	67,981	93,200	85,985
Utility Services (Schedule 3)	272,661	245,102	254,545
Restructurings (Schedule 3)			
Total Expenses	793,608	789,490	733,336

Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	98,982	139,040	243,630
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	23,422	99,711	88,014
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Surplus of Revenues over Expenses	\$ 122,404	238,751	331,644
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Accumulated Surplus, Beginning of Year		8,408,007	8,076,363
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Accumulated Surplus, End of Year	\$ 8,646,758	\$ 8,408,007	
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The accompanying notes and schedules are an integral part of these statements.

Village of Neilburg
Statement of Change in Net Financial Assets
As at December 31, 2021

Statement 3

	2021 Budget	2021	2020
Surplus	\$ 122,404	\$ 238,751	\$ 331,644
(Acquisition) of tangible capital assets	(184,000)	(103,530)	(257,357)
Amortization of tangible capital assets	233,531	235,449	220,792
Proceeds on disposal of tangible capital assets			
Loss (gain) on the disposal of tangible capital assets		10,007	
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital revenue over expenditures	49,531	141,926	(36,565)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		(331,960)	
Consumption of supplies inventories			
Use of prepaid expense			30
Surplus (Deficit) of expenses of other non-financial over expenditures		(331,960)	30
Increase (Decrease) in Net Financial Assets	\$ 171,935	48,717	295,109
Net Financial Assets - Beginning of Year		1,718,809	1,423,700
Net Financial Assets (Debt) - End of Year		\$ 1,767,526	\$ 1,718,809

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

Village of Neilburg
Statement of Cash Flow
As at December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus	\$ 238,751	\$ 331,644
Amortization	235,449	220,792
Loss (gain) on disposal of tangible capital assets	10,007	
	484,207	552,436
Change in assets/liabilities		
Taxes Receivable - Municipal	(10,413)	(26,401)
Other Receivables	15,542	430,882
Land for Resale		
Other Financial Assets		
Accounts and Accrued Liabilities Payable	(17,927)	11,416
Deposits		607
Deferred Revenue	331	1,602
Accrued Landfill costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies for Use		
Prepayments and Deferred Charges	(331,960)	30
Other (Specify)		
Cash provided by (applied to) operating transactions	139,780	970,572
Capital:		
Acquisition of Tangible Capital Assets	(103,530)	(257,357)
Proceeds From the Disposal of Tangible Capital Assets		
Other Capital		
Cash provided by (applied to) capital transactions	(103,530)	(257,357)
Investing:		
Long-term Investments	(980)	(861)
Other Investments		
Cash provided by (applied to) investing transactions	(980)	(861)
Financing:		
Debt Charges Recovered		
Long-term Debt Issued		
Long-term Debt Repaid	(113,916)	(113,914)
Other Financing		
Cash provided by (applied to) financing transactions	(113,916)	(113,914)
Change in Cash and Temporary Investments during the year	(78,646)	598,440
Cash and Temporary Investments - Beginning of Year	1,640,340	1,041,900
Cash and Temporary Investments - End of Year	\$ 1,561,694	\$ 1,640,340

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

Village of Neilburg
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:

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

Entity
Village of Neilburg

- c) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation.
- d) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized;
 - b) any eligibility criteria have been met; and
 - c) reasonable estimate of the amount 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.

Village of Neilburg
Notes to the Financial Statements
As at December 31, 2021

1. Significant Accounting Policies - continued

- i) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long-term investments in Co-operative Equities 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	15 Yrs
Buildings	40 Yrs
Vehicles and Equipment	
Vehicles	10 Yrs
Machinery and Equipment	10 Yrs
Infrastructure Assets	
Water and Sewer	40 to 75 Yrs
Road Network Assets	15 to 75 Yrs

Government Contributions: Government contributions for the acquisition of tangible 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. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

1. Significant Accounting Policies - continued

- 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) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
 - a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.
- 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. Taxes receivable and 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 has adopted 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 neighborhood development and sustainability.

Recreation and Cultural: 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) **Land Sales:** Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured.
- t) **Land for Resale:** Land for resale is recorded at the lower of cost to prepare the land for sale and the market value of the land. Costs to prepare the land for sale include leveling, grading and utility service connections. The land is considered available for sale when all the land preparation is completed.
- u) **Tax Title Property:** Property acquired through the tax enforcement process and temporarily held is recorded at the lesser of the carrying amount (cost equal to the outstanding taxes including any applicable penalties up to the date of acquisition plus any costs necessary to maintain after acquisition) and the net recoverable amount. Impairment losses are not reversed in subsequent years, if net recoverable value subsequently increases.

Village of Neilburg
Notes to the Financial Statements
As at December 31, 2021

1. Significant Accounting Policies - continued

- v) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on *May 10, 2021*.

- w) **New Standards and Amendments to Standards:
Effective for Fiscal Years Beginning 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. 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. 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. 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. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

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

Village of Neilburg
Notes to the Financial Statements
As at December 31, 2021

	2021	2020
2. Cash and Temporary Investments		
Cash	\$ 1,561,694	\$ 1,640,340
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	\$ 1,561,694	\$ 1,640,340

Cash and temporary investments include balances with banks, Credit Unions, term deposits, marketable securities and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

The municipality has set aside funds (restricted cash) to finance future expenditures based upon appropriated reserves (Schedule 8) determined by council; these funds are internally restricted. The appropriated reserves are underfunded by \$26,516 and \$25,481 as of December 31, 2021 and 2020, respectively. However, there are sufficient funds in the general accounts to fund their reserves.

3. Taxes Receivable - Municipal

Municipal - Current	\$ 41,278	\$ 46,187
- Arrears	64,725	49,667
	106,003	95,854
- Less Allowance for Uncollectibles	(7,588)	(7,588)
Total Municipal Taxes Receivable	98,415	88,266

School - Current	11,044	12,760
- Arrears	6,986	6,252
Total School Taxes Receivable	18,030	19,012

Other		
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Total Taxes and Grants in Lieu Receivable	116,445	107,278
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(17,734)	(18,980)

Total Taxes Receivable - Municipal	\$ 98,711	\$ 88,298
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4. Other Accounts Receivable

Federal government	\$ 8,711	\$ 16,811
Provincial government		
Local government		
Utility	25,421	28,919
Trade	2,640	4,205
Other (Accrued interest)		2,379
Total Other Accounts Receivable	36,772	52,314

Less Allowance for Uncollectibles

Net Other Accounts Receivable	\$ 36,772	\$ 52,314
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5. Land for Resale

Tax Title Property	\$ 17,156	\$ 17,156
Allowance for Market Value Adjustment		
Net Tax Title Property	17,156	17,156

Other Land	197,463	197,463
Allowance for Market Value Adjustment		
Net Other Land	197,463	197,463

Total Land for Resale	\$ 214,619	\$ 214,619
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Village of Neilburg

Notes to the Financial Statements

As at December 31, 2021

	2021	2020
6. Long-term Investments		
Lloydminster Co-operative - equity	\$ 4,719	\$ 3,752
Synergy Credit Union - equity	1,533	1,520
Total Long-term Investments	\$ 6,252	\$ 5,272

7. Credit Facility Agreement

The municipality has a credit facility agreement with its financial institution that covers its long-term debt facilities referred to in Note 9.

8. Deferred Revenue

Prepaid utilities	\$ 1,649	\$ 3,139
Prepaid rent	2,428	607
Total Deferred Revenue	\$ 4,077	\$ 3,746

9. Long-term Debt

a) The debt limit of the municipality is \$826,325. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) Debenture debt is repayable to individuals and bears interest at a rate of 5%. The debt matured in 2021.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2021				\$ 100,000
Balance				100,000

c) The Rural Municipality of Hillsdale No. 440 office renovation and addition loan is secured by the building. Annual payments are \$13,914 and the loan does not bear interest. The debt matures in 2026.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2021				\$ 13,914
2022	\$ 13,914		\$ 13,914	13,914
2023	13,914		13,914	13,914
2024	13,914		13,914	13,914
2025	13,914		13,914	13,914
Thereafter	13,914		13,914	13,916
Balance	69,570		69,570	83,486

Total Long-term Debt	\$ 69,570	\$ 69,570	\$ 183,486
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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 \$8,706 (2020 - \$8,744). 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.

Village of Neilburg
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES			
General municipal tax levy	\$ 480,408	\$ 480,408	\$ 498,891
Abatements and adjustments	(49,000)	(49,400)	(82,121)
Discount on current year taxes	(20,000)	(17,418)	(17,241)
Net Municipal Taxes	411,408	413,590	399,529
Potash tax share			
Trailer license fees			
Penalties on tax arrears	6,000	9,301	6,866
Special tax levy			
Other (Specify)			
Total Taxes	417,408	422,891	406,395

UNCONDITIONAL GRANTS

Revenue Sharing	87,054	87,054	110,438
Organized Hamlet			
Safe Restart			
Other (Specify)			
Total Unconditional Grants	87,054	87,054	110,438

GRANTS IN LIEU OF TAXES

Federal		1,717	1,651	1,651
Provincial				
S.P.C. Electrical				
SaskEnergy Gas				
TransGas				
Central Services				
SaskTel	6,282	4,695		7,565
Other (Specify)				
Local/Other				
Housing Authority				
C.P.R. Mainline				
Treaty Land Entitlement				
Other (Specify)				
Other Government Transfers				
S.P.C. Surcharge	24,000	24,708		24,121
SaskEnergy Surcharge				
Other (Specify)				
Total Grants in Lieu of Taxes	31,999	31,054		33,337

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 536,461	\$ 540,999	\$ 550,170
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Village of Neilburg
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	\$ 500	\$ 3,374	\$ 703
- Sales of supplies			
- Other (Rent, permits & licenses)	1,000	1,090	1,272
Total Fees and Charges	1,500	4,464	1,975
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	7,000	10,970	17,029
- Other (Miscellaneous)	150	1,797	
Total Other Segmented Revenue	8,650	17,231	19,004
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants			
Total Operating	8,650	17,231	19,004
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total General Government Services	8,650	17,231	19,004

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Custom work)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- MEEP			
- Other (Contributed assets)		53,530	
Total Capital		53,530	
Restructuring Revenue (Specify, if any)			
Total Protective Services		53,530	

Village of Neilburg
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			
- Sales of supplies			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- RIRG (CTP)			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax	23,422	46,181	33,541
- Canada Community-Building Fund (CCBF)			
- ICIP			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)			
- Provincial Disaster Assistance			
- MEEP			
- Other (MEEP)			54,473
Total Capital	23,422	46,181	88,014
Restructuring Revenue (Specify, if any)			
Total Transportation Services	23,422	46,181	88,014

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	6,000	7,050	6,361
- Other (Cemetery)	500	1,260	910
Total Fees and Charges	6,500	8,310	7,271
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	6,500	8,310	7,271
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (MMRP)			
Total Conditional Grants			
Total Operating	6,500	8,310	7,271
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	6,500	8,310	7,271

Village of Neilburg
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		4,950	
- Other (Rent)	38,979	40,800	38,979
Total Fees and Charges	38,979	45,750	38,979
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	38,979	45,750	38,979
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants			
Total Operating	38,979	45,750	38,979
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Planning and Development Services	38,979	45,750	38,979

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Donations)		5,815	8,801
Total Fees and Charges		5,815	8,801
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		5,815	8,801
Conditional Grants			
- Student Employment			
- Local government			
- MEEP			
- Other (Community Recreation Affordability)		10,000	
Total Conditional Grants		10,000	
Total Operating		15,815	8,801
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- Local government			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Recreation and Cultural Services		15,815	8,801

Village of Neilburg
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	130,000	135,823	133,821
- Sewer	43,000	44,801	43,971
- Other (Infrastructure fees)	129,000	129,808	129,912
Total Fees and Charges	302,000	310,432	307,704
- Tangible capital asset sales - gain (loss)		(10,007)	
- Other (Recovery of utilities written off)			45,037
Total Other Segmented Revenue	302,000	300,425	352,741
Conditional Grants			
- Student Employment			
- MEEP			
- Other (Specify)			
Total Conditional Grants			
Total Operating	302,000	300,425	352,741
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- MEEP			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Utility Services	302,000	300,425	352,741
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 379,551	\$ 487,242	\$ 514,810

SUMMARY

Total Other Segmented Revenue	\$ 356,129	\$ 377,531	\$ 426,796
Total Conditional Grants		10,000	
Total Capital Grants and Contributions	23,422	99,711	88,014
Restructuring Revenue			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 379,551	\$ 487,242	\$ 514,810

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 10,000	\$ 4,990	\$ 12,184
Wages and benefits	123,700	114,934	91,388
Professional/Contractual services	39,053	42,879	34,340
Utilities	4,020	3,815	3,961
Maintenance, materials and supplies	14,600	17,588	11,061
Grants and contributions - operating - capital			
Amortization	3,786	3,786	3,786
Interest		26	
Allowance for uncollectibles			
Other (Specify)			
General Government Services	195,159	188,018	156,720
Restructuring (Specify, if any)			
Total General Government Services	195,159	188,018	156,720

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	18,254	18,744	18,254
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating - capital			
Other (Specify)			

Fire protections

Wages and benefits			
Professional/Contractual services	22,062	21,901	21,733
Utilities		783	780
Maintenance, material and supplies			
Grants and contributions - operating - capital			
Amortization	13,773	13,773	13,773
Interest			
Other (Specify)			

Protective Services	54,089	55,201	54,540
Restructuring (Specify, if any)			
Total Protective Services	54,089	55,201	54,540

TRANSPORTATION SERVICES

Wages and benefits	11,000	8,472	8,756
Professional/Contractual Services	53,467	56,209	43,517
Utilities	8,500	7,842	12,062
Maintenance, materials and supplies	7,300	11,980	3,990
Gravel	2,500	4,021	2,752
Grants and contributions - operating - capital			
Amortization	48,318	48,748	31,591
Interest			
Other (Specify)			

Transportation Services	131,085	137,272	102,668
Restructuring (Specify, if any)			
Total Transportation Services	131,085	137,272	102,668

Village of Neilburg

Total Expenses by Function

As at December 31, 2021

Schedule 3 - 2

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	34,510	35,804	33,948
Utilities	850	743	819
Maintenance, materials and supplies	400	280	2,670
Grants and contributions - operating			
o Waste disposal			
o Public Health	2,500	2,500	
- capital			
o Waste disposal			
o Public Health			
Amortization	3,093	3,093	3,093
Interest			
Other (Specify)			
Environmental and Public Health Services	41,353	42,420	40,530
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	41,353	42,420	40,530

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	14,207	10,774	21,349
Grants and contributions - operating			
- capital			
Amortization	9,414	9,414	9,414
Interest			
Other (Utilities, maintenance, and supplies)	7,659	8,089	7,585
Planning and Development Services	31,280	28,277	38,348
Restructuring (Specify, if any)			
Total Planning and Development Services	31,280	28,277	38,348

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	13,789	19,610	13,625
Utilities	13,980	13,883	13,477
Maintenance, materials and supplies	350	2,258	520
Grants and contributions - operating	7,000	22,615	23,701
- capital			
Amortization	32,862	34,663	34,662
Interest			
Allowance for uncollectibles			
Other (Fire extinguishers)		171	
Recreation and Cultural Services	67,981	93,200	85,985
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	67,981	93,200	85,985

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES			
Wages and benefits	50,000	45,733	46,302
Professional/Contractual services	56,571	35,417	42,901
Utilities	22,150	21,293	19,585
Maintenance, materials and supplies	15,600	16,742	12,339
Grants and contributions - operating			
- capital			
Amortization	122,285	121,972	124,473
Interest	6,055	3,945	8,945
Allowance for uncollectibles			
Other (Specify)			
Utility Services	272,661	245,102	254,545
Restructuring (<i>Specify, if any</i>)			
Total Utility Services	272,661	245,102	254,545
TOTAL EXPENSES BY FUNCTION	\$ 793,608	\$ 789,490	\$ 733,336

Village of Neilburg
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 Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 4,464	\$	\$	\$ 8,310	\$ 45,750	\$ 5,815	\$ 310,432	\$ 374,771
Tangible Capital Asset Sales - Gain (loss)							(10,007)	(10,007)
Land Sales - Gain								
Investment Income and Commissions	10,970							10,970
Other Revenues	1,797							1,797
Grants - Conditional						10,000		10,000
- Capital		53,530	46,181					99,711
Restructurings								
Total Revenues	17,231	53,530	46,181	8,310	45,750	15,815	300,425	487,242
Expenses (Schedule 3)								
Wages & Benefits	119,924		8,472				45,733	174,129
Professional/ Contractual Services	42,879	40,645	56,209	35,804	10,774	19,610	35,417	241,338
Utilities	3,815	783	7,842	743		13,883	21,293	48,359
Maintenance, Materials and Supplies	17,588		16,001	280		2,258	16,742	52,869
Grants and Contributions				2,500		22,615		25,115
Amortization	3,786	13,773	48,748	3,093	9,414	34,663	121,972	235,449
Interest	26						3,945	3,971
Allowance for Uncollectibles								
Other					8,089	171		8,260
Restructurings								
Total Expenses	188,018	55,201	137,272	42,420	28,277	93,200	245,102	789,490
Surplus (Deficit) by Function	\$ (170,787)	\$ (1,671)	\$ (91,091)	\$ (34,110)	\$ 17,473	\$ (77,385)	\$ 55,323	(302,248)

Taxation and Other Unconditional Revenue (Schedule 1) 540,999

Net Surplus \$ 238,751

Village of Neilburg
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 Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 1,975	\$	\$	\$ 7,271	\$ 38,979	\$ 8,801	\$ 307,704	\$ 364,730
Tangible Capital Asset Sales - Gain (loss)								
Land Sales - Gain								
Investment Income and Commissions	17,029							17,029
Other Revenues							45,037	45,037
Grants - Conditional								
- Capital			88,014					88,014
Restructurings								
Total Revenues	19,004		88,014	7,271	38,979	8,801	352,741	514,810
Expenses (Schedule 3)								
Wages & Benefits	103,572		8,756				46,302	158,630
Professional/ Contractual Services	34,340	39,987	43,517	33,948	21,349	13,625	42,901	229,667
Utilities	3,961	780	12,062	819		13,477	19,585	50,684
Maintenance, Materials and Supplies	11,061		6,742	2,670		520	12,339	33,332
Grants and Contributions						23,701		23,701
Amortization	3,786	13,773	31,591	3,093	9,414	34,662	124,473	220,792
Interest							8,945	8,945
Allowance for Uncollectibles								
Other					7,585			7,585
Restructurings								
Total Expenses	156,720	54,540	102,668	40,530	38,348	85,985	254,545	733,336
Surplus (Deficit) by Function	\$ (137,716)	\$ (54,540)	\$ (14,654)	\$ (33,259)	\$ 631	\$ (77,184)	\$ 98,196	(218,526)

Taxation and Other Unconditional Revenue (Schedule 1)

550,170

Net Surplus **\$ 331,644**

Village of Neilburg
Schedule of Tangible Capital Assets by Object
As at December 31, 2021

Schedule 6

		2021						2020		
Assets		General Assets					Infrastructure Assets			
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	General/ Infrastructure Assets Under Construction	Total	Total
	Asset Cost									
	Opening Asset costs	\$ 414,124	\$ 199,020	\$ 2,168,701		\$ 457,654	\$ 8,023,175	\$ 26,000	\$ 11,288,674	\$ 11,031,317
	Additions during the year					53,530		50,000	103,530	257,357
	Disposals and write-downs during the year					(12,508)			(12,508)	
Transfers (from) assets under construction										
Transfer of Capital Assets related to restructuring										
Closing Asset Costs		414,124	199,020	2,168,701		498,676	8,023,175	76,000	11,379,696	11,288,674
Amortization										
	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		122,157	1,221,005		253,104	3,004,225		4,600,491	4,379,699
	Add: Amortization taken		9,454	43,584		24,605	157,806		235,449	220,792
	Less: Accumulated amortization on disposals					(2,501)			(2,501)	
	Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		131,611	1,264,589		275,208	3,162,031		4,833,439	4,600,491	
Net Book Value		\$ 414,124	\$ 67,409	\$ 904,112		\$ 223,468	\$ 4,861,144	\$ 76,000	\$ 6,546,257	\$ 6,688,183

1. Total contributed/donated assets received in 2021: \$ 53,530

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

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

Village of Neilburg
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 & Cultural	Water & Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset costs	\$ 145,321	\$ 389,675	\$ 2,235,807	\$ 144,492	\$ 435,348	\$ 1,472,463	\$ 6,465,568	\$ 11,288,674	\$ 11,031,317
	Additions during the year		53,530					50,000	103,530	257,357
	Disposals and write-downs during the year							(12,508)	(12,508)	
	Transfer of Capital Assets related to restructuring									
Closing Asset Costs		145,321	443,205	2,235,807	144,492	435,348	1,472,463	6,503,060	11,379,696	11,288,674
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	12,610	254,997	1,353,118	95,891	216,518	790,835	1,876,522	4,600,491	4,379,699
	Add: Amortization taken	3,786	13,773	48,748	3,093	9,414	34,663	121,972	235,449	220,792
	Less: Accumulated amortization on disposals							(2,501)	(2,501)	
	Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		16,396	268,770	1,401,866	98,984	225,932	825,498	1,995,993	4,833,439	4,600,491
Net Book Value		\$ 128,925	\$ 174,435	\$ 833,941	\$ 45,508	\$ 209,416	\$ 646,965	\$ 4,507,067	\$ 6,546,257	\$ 6,688,183

Village of Neilburg
Schedule of Accumulated Surplus
As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	\$ 1,877,829	\$ 265,892	\$ 2,143,721

APPROPRIATED RESERVES

Machinery and Equipment			
Public Reserve	8,009		8,009
Capital Trust			
Utility			
Other (Cemetery/Village Green)	17,472	869	18,341
Total Appropriated	25,481	869	26,350

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6, 7)	6,688,183	(141,926)	6,546,257
Less: Related debt	(183,486)	113,916	(69,570)
Net Investment in Tangible Capital Assets	6,504,697	(28,010)	6,476,687

Total Accumulated Surplus	\$ 8,408,007	\$ 238,751	\$ 8,646,758
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Village of Neilburg
Schedule of Mill Rates and Assessments
As at December 31, 2021

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 54,835	\$ 22,449,520			\$ 5,530,610		\$ 28,034,965
Regional Park Assessment							
Total Assessment							28,034,965
Mill Rate Factor(s)	6.0000	1.0000			4.0000		
Total Base/Minimum Tax (generated for each property class)		210,325			126,400		336,725
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 1,053	\$ 282,163			\$ 197,192		\$ 480,408

MILL RATES:	MILLS
Average Municipal*	17.1360
Average School*	4.9057
Potash Mill Rate	
Uniform Municipal Mill Rate	3.2000

* **Average Mill Rates** (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

Village of Neilburg
Schedule of Council Remuneration
As at December 31, 2021
(Unaudited)

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Wiens, Brent	\$ 935		\$ 935
Alderman	Ducherer, Ernie	1,105	\$ 45	1,150
Alderman	Lamb, Jim	850		850
Alderman	Martin, Nicole	1,020		1,020
Alderman	Urlacher, Darwin	850		850
Total		\$ 4,760	\$ 45	\$ 4,805