

# **Village of Pilger**

## **Consolidated Financial Statements**

For the year ended December 31, 2021

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## Management's Responsibility

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To the Ratepayers of the Village of Pilger (the "Village"):

The Village'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 Village. 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 Village's external auditors.

HSA Chartered Professional Accountants LLP, 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.

April 27, 2022

  
Mayor

  
Administrator

## **Independent Auditor's Report**

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To the Mayor and Councillors of the Village of Pilger (the "Village"):

### ***Qualified Opinion***

We have audited the consolidated financial statements of Village of Pilger, which comprise the consolidated statement of financial position as at December 31, 2021, the consolidated statements of operations, changes in net financial assets, and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion section of the report, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Village of Pilger as at December 31, 2021, and the results of consolidated operations, changes in net financial assets, and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

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

In common with many municipalities, the Village of Pilger controls an entity that derives receipts from the general public from the sale of goods, donations and admissions to events, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the entity and we were not able to determine whether any adjustments might be necessary with respect to:

- revenues, surplus, change in consolidated net financial assets, and cash flows from operations for the year ended December 31, 2021 and 2020;
- assets as at December 31, 2021 and 2020;
- net financial assets and accumulated surplus as at January 1 and December 31 for 2021 and 2020.

Our audit opinion on the consolidated financial statements for the year ended December 31, 2021 was modified accordingly because of the possible effects of this limitation in scope.

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

### ***Other Matter***

The consolidated financial statements for the year ended December 31, 2021 were audited by another auditor who expressed a qualified opinion on those consolidated financial statements on September 29, 2021, because the completeness of revenues was not susceptible to satisfactory audit verification, as described in the *Basis for Qualified Opinion* section.

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

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

In preparing the consolidated financial statements, management is responsible for assessing the Village'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 Village or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Village's financial reporting process.

#### ***Auditor's Responsibilities for the Audit of the Consolidated Financial Statements***

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

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

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



Chartered Professional Accountants  
Humboldt, Saskatchewan


April 29, 2022

Village of Pilger  
Consolidated Statement of Financial Position  
As at December 31, 2021

Statement 1

	2021	2020 (restated - note 10)
<b>FINANCIAL ASSETS</b>		
Cash and Temporary Investments (note 2)	89,023	57,558
Taxes Receivable - Municipal (note 3)	62,231	41,783
Other Accounts Receivable (note 4)	11,848	13,544
Land for Resale (note 5)	-	-
Long-Term Investments (note 6)	5,570	5,526
<b>Total Financial Assets</b>	<b>168,672</b>	<b>118,411</b>
<b>LIABILITIES</b>		
Accounts Payable	4,762	3,213
Long-Term Debt (note 7)	-	-
<b>Total Liabilities</b>	<b>4,762</b>	<b>3,213</b>
<b>NET FINANCIAL ASSETS</b>	<b>163,910</b>	<b>115,198</b>
<b>NON-FINANCIAL ASSETS</b>		
Tangible Capital Assets (Schedule 6, 7)	144,695	122,967
Prepayments and Deferred Charges	61	24,426
Stock and Supplies	1,450	1,450
<b>Total Non-Financial Assets</b>	<b>146,206</b>	<b>148,843</b>
<b>ACCUMULATED SURPLUS (Schedule 8)</b>	<b>310,116</b>	<b>264,041</b>

Approved on behalf of Council:

  
Mayor

  
Councillor

**Village of Pilger**  
**Consolidated Statement of Operations**  
**For the year ended December 31, 2021**

Statement 2

	2021 Budget	2021	2020
REVENUES	(unaudited)		
Taxes and Other Unconditional Revenue (Schedule 1)	71,900	87,359	77,471
Fees and Charges (Schedule 4, 5)	32,100	28,948	37,205
Conditional Grants (Schedule 4, 5)	-	-	-
Tangible Capital Asset Sales - (Loss) (Schedule 4, 5)	-	-	-
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	75	52	88
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	104,075	116,359	114,764
EXPENSES			
General Government Services (Schedule 3)	35,000	32,215	24,999
Protective Services (Schedule 3)	5,300	4,661	4,577
Transportation Services (Schedule 3)	21,500	10,496	12,447
Environmental and Public Health Services (Schedule 3)	4,500	3,965	3,965
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	14,100	5,944	12,866
Utility Services (Schedule 3)	23,500	20,923	19,382
Total Expenses	103,900	78,204	78,236
Surplus of Revenues over Expenses before Other Capital Contributions	175	38,155	36,528
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	8,000	7,920	15,095
Surplus of Revenues over Expenses	8,175	46,075	51,623
Accumulated Surplus, Beginning of Year	264,041	264,041	212,418
Accumulated Surplus, End of Year	272,216	310,116	264,041

Village of Pilger

Consolidated Statement of Changes in Net Financial Assets

For the year ended December 31, 2021

Statement 3

	2021 Budget (unaudited)	2021	2020
<b>Annual Surplus</b>	<b>8,175</b>	<b>46,075</b>	<b>51,623</b>
Acquisition of tangible capital assets	-	(24,220)	(43,592)
Amortization of tangible capital assets	3,100	2,492	3,073
Proceeds on disposal of tangible capital assets	-	-	-
Gain on the disposal of tangible capital assets	-	-	-
<b>Deficit of capital expenses over expenditures</b>	<b>3,100</b>	<b>(21,728)</b>	<b>(40,519)</b>
Consumption (acquisition) of supplies inventories	-	-	-
Consumption (acquisition) of prepaid expense	-	24,365	(24,219)
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>24,365</b>	<b>(24,219)</b>
<b>Increase (Decrease) in Net Financial Assets</b>	<b>11,275</b>	<b>48,712</b>	<b>(13,115)</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>115,198</b>	<b>115,198</b>	<b>128,313</b>
<b>Net Financial Assets - End of Year</b>	<b>126,473</b>	<b>163,910</b>	<b>115,198</b>



**Village of Pilger**  
**Consolidated Statement of Cash Flows**  
**For the year ended December 31, 2021**

Statement 4

	2021	2020
	<i>(restated - note 10)</i>	
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus	46,075	51,623
Amortization	2,492	3,073
	48,567	54,696
Change in assets/liabilities		
Taxes Receivable - Municipal	(20,448)	(13,370)
Other Accounts Receivable	1,696	(5,917)
Land for Resale	-	7,672
Accounts and Accrued Liabilities Payable	1,549	(271)
Prepayments and Deferred Charges	24,365	(24,219)
<b>Cash provided by operating transactions</b>	<b>55,729</b>	<b>18,591</b>
<b>Capital:</b>		
Acquisition of tangible capital assets	(24,220)	(43,592)
<b>Cash applied to capital transactions</b>	<b>(24,220)</b>	<b>(43,592)</b>
<b>Investing:</b>		
Long-term investments	(44)	(66)
Other investments	-	-
<b>Cash provided by (applied to) investing transactions</b>	<b>(44)</b>	<b>(66)</b>
<b>Change in Cash and Temporary Investments during the year</b>	<b>31,465</b>	<b>(25,067)</b>
<b>Cash and Temporary Investments - Beginning of Year</b>	<b>57,558</b>	<b>82,625</b>
<b>Cash and Temporary Investments - End of Year</b>	<b>89,023</b>	<b>57,558</b>

## Village of Pilger

### Notes to the Consolidated Financial Statements

For the year ended December 31, 2021

#### 1. Significant accounting policies

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

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

Entity

Pilger Recreation Board

100%

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the Village for the school boards are collected and remitted in accordance with relevant legislation.
- d) **Government transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occurred, as long as:
  - a) the transfers are authorized;
  - b) any eligibility criteria have been met; and
  - c) reasonable estimates of the amounts can be made.

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

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

- e) **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 Village because they can be used to provide Village services in future periods. These assets do not normally provide resources to discharge the liabilities of the Village 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.

**1. Significant accounting policies - continued**

- j) **Investments:** Portfolio investments are valued at cost, less any provisions for other than temporary impairment.
- k) **Inventories:** Inventories of materials and supplies expected to be used by the Village 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.
- 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 inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The Village's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
<b>Infrastructure Assets</b>	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	30 to 75 Yrs
Road Network Assets	30 to 75 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.

- m) **Employee benefit plans:** Contributions to the Village's defined benefit plan are expenses when contributions are made. Under the defined benefit plan, the Village's obligations are limited to their contributions.
- n) **Measurement uncertainty:** The preparation of consolidated 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 consolidated 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.

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

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

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

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.

**Village of Pilger**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2021**

**1. Significant accounting policies - continued**

- o) **Basis of segmentation/Segment report:** The Village 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 Village.

**Protective Services:** Comprises expenses for police and fire protection.

**Transportation Services:** Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

**Environmental and Public Health:** The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the Village.

**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.

**2. Cash and Temporary Investments**

	2021	2020
	<i>(restated - note 10)</i>	
Cash	89,023	57,558
Temporary Investments	-	-
<b>Total Cash and Temporary Investments</b>	<b>89,023</b>	<b>57,558</b>

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	19,536	14,189
- Arrears	63,695	43,212
	83,231	57,401
- Less Allowance for Uncollectibles	(21,000)	(15,618)
<b>Total Municipal Taxes Receivable</b>	<b>62,231</b>	<b>41,783</b>
School - Current	3,137	1,751
- Arrears	9,165	6,760
<b>Total School Taxes Receivable</b>	<b>12,302</b>	<b>8,511</b>
<b>Total Taxes and Grants In Lieu Receivable</b>	<b>74,533</b>	<b>50,294</b>
<b>Deduct Taxes Receivable to be Collected on Behalf of Other Organizations</b>	<b>(12,302)</b>	<b>(8,511)</b>
<b>Total Taxes Receivable - Municipal</b>	<b>62,231</b>	<b>41,783</b>

**Village of Pilger****Notes to the Consolidated Financial Statements****For the year ended December 31, 2021****4. Other Accounts Receivable**

	2021	2020
Federal Government	1,541	2,177
Provincial Government	548	591
Utility	9,759	11,296
Trade	-	-
Total Other Accounts Receivable	11,848	14,064
Less: Allowance for Uncollectibles	-	(520)
<b>Net Other Accounts Receivable</b>	<b>11,848</b>	<b>13,544</b>

**5. Land for Resale**

	2021	2020
Tax Title Property	23,925	23,925
Allowance for Market Value Adjustment	(23,925)	(23,925)
Net Tax Title Property	-	-
Other Land	-	-
Allowance for Market Value Adjustment	-	-
Net Other Land	-	-
<b>Total Land for Resale</b>	<b>-</b>	<b>-</b>

**6. Long-Term Investments**

Term deposit	5,570	5,526
<b>Total Long-Term Investments</b>	<b>5,570</b>	<b>5,526</b>

Long-term investments include a Conexus Credit Union term deposit bearing interest at 0.30% and is maturing in June 2022.

**7. Long-Term Debt**

The debt limit of the Village is \$83,631. The debt limit for a municipality is the total amount of the Village's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

**8. Budget**

On October 27, 2021, Council approved its operating budget on planned expenses relating to the current year funding and other current year sources of revenue for the Village only. Budget information is not available for the Pilger Recreation Board and has not been included in the budgeted figures presented. The budget amounts have not been audited.

**Village of Pilger**

**Notes to the Consolidated Financial Statements**

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

**9. Pension Plan**

The Village 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 Village pension expense in 2021 was \$790 (2020 - \$709). The benefits accrued to the Village's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

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

**10. Comparative Figures**

Gas Tax has been adjusted to Transportation Services - Capital - Conditional Grants. This amount was previously reported under Transportation Services - Operating - Conditional Grants.

Temporary investments has been adjusted to long-term investments. This amount was previously reported under Temporary Investments.

Pilger Recreation Board cash has been included in Cash. This amount was previously reported as restricted cash. The Pilger Recreation Board cash is not subjected to any restrictions.

Village of Pilger

Schedule of Taxes and Other Unconditional Revenue

For the year ended December 31, 2021

Schedule 1

	2021 Budget	2021	2020
<b>TAXES</b>	<i>(unaudited)</i>		
General municipal tax levy	45,000	50,129	46,338
Abatements and adjustments	-	-	-
Discount on current year taxes	-	-	-
<b>Net Municipal Taxes</b>	<b>45,000</b>	<b>50,129</b>	<b>46,338</b>
Penalties on tax arrears	4,500	14,633	4,290
<b>Total Taxes</b>	<b>49,500</b>	<b>64,762</b>	<b>50,628</b>
<b>UNCONDITIONAL GRANTS</b>			
Revenue Sharing	16,000	16,608	16,741
Other (Safe Restart Program)	-	-	3,878
<b>Total Unconditional Grants</b>	<b>16,000</b>	<b>16,608</b>	<b>20,619</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Other Government Transfers			
S.P.C. Surcharge	4,500	4,236	4,307
Sask Energy Surcharge	1,900	1,753	1,917
<b>Total Grants in Lieu of Taxes</b>	<b>6,400</b>	<b>5,989</b>	<b>6,224</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>71,900</b>	<b>87,359</b>	<b>77,471</b>

**Village of Pilger**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 1

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
	<i>(unaudited)</i>		<i>(restated - note 10)</i>
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other (Fees, permits, licenses, tax certificates)	<b>600</b>	<b>25</b>	650
Total Fees and Charges	<b>600</b>	<b>25</b>	650
- Investment income and commissions	<b>75</b>	<b>52</b>	88
Total Other Segmented Revenue	<b>675</b>	<b>77</b>	738
<b>Total Operating</b>	<b>675</b>	<b>77</b>	738
<b>Total General Government Services</b>	<b>675</b>	<b>77</b>	738



Village of Pilger  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2021

Schedule 2 - 2

	2021 Budget	2021	2020
TRANSPORTATION SERVICES	(unaudited)		
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	1,000	800	800
Total Fees and Charges	1,000	800	800
Total Other Segmented Revenue	1,000	800	800
Total Operating	1,000	800	800
Total Transportation Services	1,000	800	800

Village of Pilger  
Schedule of Operating and Capital Revenue by Function  
For the year ended December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
<b>RECREATION AND CULTURAL SERVICES</b>			
<i>(unaudited)</i>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Pilger Recreation Board	9,500	2,395	12,079
Total Fees and Charges	9,500	2,395	12,079
Total Other Segmented Revenue	9,500	2,395	12,079
<b>Total Recreation and Cultural Services</b>	<b>9,500</b>	<b>2,395</b>	<b>12,079</b>

**Village of Pilger**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2021**

Schedule 2 - 4

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
	<i>(unaudited)</i>		<i>(restated - note 10)</i>
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water & Sewer	<b>21,000</b>	<b>25,728</b>	23,676
Total Fees and Charges	<b>21,000</b>	<b>25,728</b>	23,676
Total Other Segmented Revenue	<b>21,000</b>	<b>25,728</b>	23,676
<b>Total Operating</b>	<b>21,000</b>	<b>25,728</b>	23,676
<b>Capital</b>			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	<b>8,000</b>	<b>7,920</b>	5,753
- Municipal Economic Enhancement Program	-	-	9,342
<b>Total Capital</b>	<b>8,000</b>	<b>7,920</b>	15,095
<b>Total Utility Services</b>	<b>29,000</b>	<b>33,648</b>	38,771
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>40,175</b>	<b>36,920</b>	52,388

**SUMMARY**

Total Other Segmented Revenue	<b>32,175</b>	<b>29,000</b>	37,293
Total Conditional Grants	-	-	-
Total Capital Grants and Contributions	<b>8,000</b>	<b>7,920</b>	15,095
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>40,175</b>	<b>36,920</b>	52,388

Village of Pilger

Total Expenses by Function

For the year ended December 31, 2021

Schedule 3 - 1

	2021 Budget	2021	2020
<b>GENERAL GOVERNMENT SERVICES</b>	<i>(unaudited)</i>		
Council remuneration and travel	6,000	4,085	3,575
Wages and benefits	12,500	11,100	10,637
Professional/Contractual services	12,500	14,744	9,130
Utilities	2,000	897	891
Maintenance, materials and supplies	2,000	1,389	766
<b>Total Government Services</b>	<b>35,000</b>	<b>32,215</b>	<b>24,999</b>
<b>PROTECTIVE SERVICES</b>			
<b>Police protection</b>			
Professional/Contractual services	3,500	3,215	3,131
<b>Fire protection</b>			
Professional/Contractual services	1,800	1,446	1,446
<b>Total Protective Services</b>	<b>5,300</b>	<b>4,661</b>	<b>4,577</b>
<b>TRANSPORTATION SERVICES</b>			
Professional/Contractual Services	7,000	3,651	5,015
Utilities	6,000	3,853	4,215
Maintenance, materials, and supplies	5,000	2,644	2,792
Gravel	3,000	-	-
Amortization	500	348	425
<b>Total Transportation Services</b>	<b>21,500</b>	<b>10,496</b>	<b>12,447</b>

**Village of Pilger****Total Expenses by Function****For the year ended December 31, 2021**

Schedule 3 - 2

	<b>2021 Budget</b>	<b>2021</b>	<b>2020</b>
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>	<i>(unaudited)</i>		
Professional/Contractual services	<b>4,500</b>	<b>3,965</b>	3,965
<b>Total Environmental and Public Health Services</b>	<b>4,500</b>	<b>3,965</b>	3,965

**RECREATION AND CULTURAL SERVICES**

Utilities	<b>2,500</b>	<b>1,591</b>	1,811
Maintenance, materials and supplies	<b>500</b>	-	415
Grants and contributions - operating	<b>1,500</b>	<b>1,139</b>	1,106
Amortization	<b>100</b>	<b>196</b>	120
Other (Pilger Recreation Board)	<b>9,500</b>	<b>3,018</b>	9,414
<b>Total Recreation and Cultural Services</b>	<b>14,100</b>	<b>5,944</b>	12,866

**Village of Pilger****Total Expenses by Function****For the year ended December 31, 2021**

Schedule 3 - 3

		2021 Budget	2021	2020
<b>UTILITY SERVICES</b>		<i>(unaudited)</i>		
	Wages and benefits	7,000	7,784	5,400
	Professional/Contractual services	8,000	5,472	5,596
	Utilities	6,000	5,719	5,858
	Amortization	2,500	1,948	2,528
<b>Total Utility Services</b>		<b>23,500</b>	<b>20,923</b>	19,382
<b>TOTAL EXPENSES BY FUNCTION</b>		<b>103,900</b>	<b>78,204</b>	78,236

**Village of Pilger**  
**Consolidated Schedule of Segment Disclosure by Function**  
**For the year ended December 31, 2021**

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	25	-	800	-	-	2,395	25,728	28,948
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	52	-	-	-	-	-	-	52
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	7,920	7,920
<b>Total Revenues</b>	<b>77</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>2,395</b>	<b>33,648</b>	<b>36,920</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	15,185	-	-	-	-	-	7,784	22,969
Professional/ Contractual Services	14,744	4,661	3,651	3,965	-	-	5,472	32,493
Utilities	897	-	3,853	-	-	1,591	5,719	12,060
Maintenance Materials and Supplies	1,389	-	2,644	-	-	-	-	4,033
Grants and Contributions	-	-	-	-	-	1,139	-	1,139
Amortization	-	-	348	-	-	196	1,948	2,492
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other (Pilger Recreation Board)	-	-	-	-	-	3,018	-	3,018
<b>Total Expenses</b>	<b>32,215</b>	<b>4,661</b>	<b>10,496</b>	<b>3,965</b>	<b>-</b>	<b>5,944</b>	<b>20,923</b>	<b>78,204</b>
<b>Surplus (Deficit) by Function</b>	<b>(32,138)</b>	<b>(4,661)</b>	<b>(9,696)</b>	<b>(3,965)</b>	<b>-</b>	<b>(3,549)</b>	<b>12,725</b>	<b>(41,284)</b>

Taxes and Other Unconditional Revenue (Schedule 1)

87,359

**Net Surplus**

**46,075**

Village of Pilger  
Consolidated Schedule of Segment Disclosure by Function  
For the year ended December 31, 2020

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>	<i>(restated - note 10)</i>						<i>(restated - note 10)</i>	
Fees and Charges	650	-	800	-	-	12,079	23,676	37,205
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	88	-	-	-	-	-	-	88
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	15,095	15,095
<b>Total Revenues</b>	<b>738</b>	<b>-</b>	<b>800</b>	<b>-</b>	<b>-</b>	<b>12,079</b>	<b>38,771</b>	<b>52,388</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	14,212	-	-	-	-	-	5,400	19,612
Professional/ Contractual Services	9,130	4,577	5,015	3,965	-	-	5,596	28,283
Utilities	891	-	4,215	-	-	1,811	5,858	12,775
Maintenance Materials and Supplies	766	-	2,792	-	-	415	-	3,973
Grants and Contributions	-	-	-	-	-	1,106	-	1,106
Amortization	-	-	425	-	-	120	2,528	3,073
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other (Pilger Recreation Board)	-	-	-	-	-	9,414	-	9,414
<b>Total Expenses</b>	<b>24,999</b>	<b>4,577</b>	<b>12,447</b>	<b>3,965</b>	<b>-</b>	<b>12,866</b>	<b>19,382</b>	<b>78,236</b>
<b>Surplus (Deficit) by Function</b>	<b>(24,261)</b>	<b>(4,577)</b>	<b>(11,647)</b>	<b>(3,965)</b>	<b>-</b>	<b>(787)</b>	<b>19,389</b>	<b>(25,848)</b>

Taxes and Other Unconditional Revenue (Schedule 1) 77,471

**Net Surplus** **51,623**



Village of Pilger  
Consolidated Schedule of Tangible Capital Assets by Object  
For the year ended December 31, 2021

Schedule 6

		2021							2020	
		General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset cost									
	Opening Asset costs	7,674	-	43,535	-	25,910	55,114	26,344	158,577	114,985
	Additions during the year	-	-	-	-	-	-	24,220	24,220	43,592
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs		7,674	-	43,535	-	25,910	55,114	50,564	182,797	158,577
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	18,349	-	14,442	2,819	-	35,610	32,537
	Add: Amortization taken	-	-	545	-	1,103	844	-	2,492	3,073
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Cost	-	-	18,894	-	15,545	3,663	-	38,102	35,610
Net Book Value		7,674	-	24,641	-	10,365	51,451	50,564	144,695	122,967

1. Total contributed/donated assets received in 2021: \$ -

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

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

3. Amount of interest capitalized in 2021 \$ -

Village of Pilger  
Consolidated Schedule of Tangible Capital Assets by Function  
For the year ended December 31, 2021

Schedule 7

	2021							2020
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	
<b>Assets</b>								
<b>Asset cost</b>								
Opening Asset costs	2	-	17,041	-	7,672	26,531	107,331	158,577
Additions during the year	-	-	-	-	-	-	24,220	24,220
Disposals and write-downs during the year	-	-	-	-	-	-	-	-
<b>Closing Asset Costs</b>	<b>2</b>	<b>-</b>	<b>17,041</b>	<b>-</b>	<b>7,672</b>	<b>26,531</b>	<b>131,551</b>	<b>182,797</b>
<b>Amortization</b>								
<b>Accumulated Amortization Cost</b>								
Opening Accumulated Amortization Costs	-	-	1,312	-	-	17,075	17,223	35,610
Add: Amortization taken	-	-	348	-	-	196	1,948	2,492
Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-
<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>-</b>	<b>1,660</b>	<b>-</b>	<b>-</b>	<b>17,271</b>	<b>19,171</b>	<b>38,102</b>
<b>Net Book Value</b>	<b>2</b>	<b>-</b>	<b>15,381</b>	<b>-</b>	<b>7,672</b>	<b>9,260</b>	<b>112,380</b>	<b>144,695</b>
								<b>122,967</b>

Village of Pilger

Consolidated Schedule of Accumulated Surplus

For the year ended December 31, 2021

Schedule 8

	2020	Changes	2021
<b>UNAPPROPRIATED SURPLUS</b>	123,481	25,095	148,576
<b>APPROPRIATED RESERVES</b>			
Pilger Recreation Board	17,593	(748)	16,845
<b>Total Appropriated</b>	17,593	(748)	16,845
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	122,967	21,728	144,695
Less: Related debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	122,967	21,728	144,695
<b>Total Accumulated Surplus</b>	264,041	46,075	310,116

**Village of Pilger**  
**Schedule of Mill Rates and Assessments**  
**For the year ended December 31, 2021**

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
<b>Taxable Assessment</b>	36,080	2,016,800	-	-	81,430	-	2,134,310
<b>Regional Park Assessment</b>							-
<b>Total Assessment</b>							2,134,310
<b>Mill Rate Factor(s)</b>	1.0000	1.0000	-	-	2.0000		
<b>Total Base/Minimum Tax</b> (generated for each property class)	-	24,800	-	-	3,200		28,000
<b>Total Municipal Tax Levy</b> (include base and/or minimum tax and special levies)	541	46,038	-	-	3,550		50,129

<b>MILL RATES:</b>	<b>MILLS</b>
<b>Average Municipal*</b>	23.4871
<b>Average School*</b>	4.4950
<b>Potash Mill Rate</b>	-
<b>Uniform Municipal Mill Rate</b>	15.0000

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

Village of Pilger  
Schedule of Council Remuneration  
For the year ended December 31, 2021

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Ardean Bregenser	1,670		1,670
Councillor	Ileen Urlin	1,215		1,215
Councillor	Bernard Dobmeier	1,200		1,200
				-
				-
				-
				-
Total		4,085	-	4,085