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June 8, 2022

R. M. of Enterprise No. 142
Box 150
RICHMOUND, SK S0N 2E0

ATTENTION: The Reeve and Councillors

Dear Sir(s)/Madam(s):

Enclosed please find one copy of your December 31, 2021 financial statements. A copy of the statements has been forwarded to the Municipal Infrastructure and Finance, Ministry of Government Relations.

Further to our previous correspondence, we noted the following for your consideration:

1. Also enclosed please find your "Synopsis of the Annual Audited Financial Statements". We have attached our synopsis audit report to your copy of the annual synopsis. Please ensure that it is included with the synopsis in any communications (ie. if the synopsis is mailed to the ratepayers or published, etc.).
2. In accordance with the provisions of Section 191 of the Municipalities Act, we report that we have mailed verification notices to every person who appears by the tax roll to be indebted to the Municipality as of December 31, 2021. Also, we have communicated as such to Municipal Infrastructure and Finance.
3. We have also provided you with a copy of the Auditor's Certificate for the Saskatchewan Municipal Hail Insurance Association, along with our audit report. Copies of these documents have been forwarded to the Association on your behalf.

Please contact Hezekiah Alimi, CPA, CGA, ACCA or me should you have any questions regarding the foregoing or other matters.

Yours truly,

A handwritten signature in black ink that reads 'B. Tuntland'.

Brian Tuntland, CPA, CA

BRT/sri
Enc.

**REPORT OF THE INDEPENDENT AUDITOR
ON THE SUMMARY FINANCIAL STATEMENTS**

To Council of R. M. of Enterprise No. 142:

Opinion

The summary financial statements, which comprise the summary statement of financial position as at December 31, 2021, the summary statements of operations and net financial assets and changes in cash flow for the year then ended, and related notes, are derived from the audited financial statements of R. M. of Enterprise No. 142 for the year ended December 31, 2021. We expressed a qualified audit opinion on those financial statements in our report dated May 26, 2022.

In our opinion, the accompanying summary financial statements are a fair summary of the audited financial statements, in accordance with the criteria recommended by Municipal Relations of Saskatchewan. However, the summary financial statements are misstated to the equivalent extent as the audited financial statements of R. M. of Enterprise No. 142 for the year ended December 31, 2021.

Summary Financial Statements

The summary financial statements do not contain all the disclosures required by Canadian public sector accounting standards. Reading the summary financial statements and the auditor's report thereon, is not a substitute for reading the organization's audited financial statements and the auditor's report thereon.

The Audited Financial Statements and Our Report Thereon

We expressed a qualified audit opinion on the audited financial statements in our report dated May 26, 2022 because;

The quantities of gravel inventory on hand were determined from accounting records of quantity movements, while other items were determined by your administration by actual count. Due to problems of timing, distance, identification and measurement, we did not find it feasible to make a physical count of the various inventory items. We agreed the amounts of inventory to the accounting records prepared by management, but as we did not attend the count, we did not do further procedures over quantity or value. Therefore, we were unable to obtain sufficient appropriate audit evidence over the R. M's inventory and related expenses as at December 31, 2021 and December 31, 2020.

Public Sector Accounting Standards require that the municipality accrue a liability for the estimated closure and post-closure care costs for its landfill. Due to problems associated with estimations and environmental requirements, we were unable to obtain sufficient and appropriate audit evidence over the extent of landfill closure adjustments required to the municipality's financial statements as at December 31, 2021 and December 31, 2020.

Our report also includes the following commentary:

- We included an Other Matter paragraph referring to the supplementary information listed in Schedule 10, which has been taken from the accounting records of the organization but has not been audited by us other than in the course of our examination of the aforementioned financial statements to the extent necessary to allow us to render an opinion thereon.
- The financial statements are to comprise all organizations that are owned, controlled, or jointly controlled by the municipality. Management asserts that there are no organizations that would meet this criteria, and our audit did not indicate otherwise. Therefore, as of the date of the audit report, there are no known adjustments required to the Village's financial statements for controlled organizations.

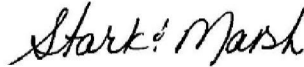
**REPORT OF THE INDEPENDENT AUDITOR
ON THE SUMMARY FINANCIAL STATEMENTS (continued)**

Management's Responsibility for the Summary Financial Statements

Management is responsible for the preparation of the summary of the audited financial statements in accordance with the criteria recommended by Municipal Relations of Saskatchewan.

Auditor's Responsibility

Our responsibility is to express an opinion on whether the summary financial statements are a fair summary of the audited financial statements based upon our procedures, which were conducted in accordance with Canadian Auditing Standard (CAS) 810, *Engagements to Report on Summary Financial Statements*.



____ CPA LLP _____
Chartered Professional Accountants

Swift Current, Saskatchewan
May 26, 2022

R. M. of Enterprise No. 142
Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments	4,703,534	4,171,419
Taxes Receivable - Municipal	12,485	4,411
Other Accounts Receivable	44,885	71,182
Land for Resale	-	-
Long-Term Investments	-	300,000
Debt Charges Recoverable	-	-
Other (Tractor Held For Sale)	117,772	-
Total Financial Assets	4,878,676	4,547,012
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable	78,608	181,195
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Long-Term Debt	-	-
Lease Obligations	-	-
Total Liabilities	78,608	181,195
NET FINANCIAL ASSETS (DEBT)	4,800,068	4,365,817
NON-FINANCIAL ASSETS		
Tangible Capital Assets	5,998,471	5,934,839
Prepayments and Deferred Charges	279	279
Stock and Supplies	124,586	236,505
Other	-	-
Total Non-Financial Assets	6,123,336	6,171,623
ACCUMULATED SURPLUS (DEFICIT)	10,923,404	10,537,440

R. M. of Enterprise No. 142
Statement of Operations
For the fiscal year ended December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES	(unaudited)		
Taxes and Other Unconditional Revenue	1,749,200	1,774,368	1,827,801
Fees and Charges	86,790	111,030	80,615
Conditional Grants	69,780	70,474	87,687
Tangible Capital Asset Sales - Gain	-	(1,500)	1,844
Land Sales - Gain	-	-	-
Investment Income and Commissions	41,900	45,179	66,743
Restructurings	-	-	-
Other Revenues	50,000	45,135	35,605
Total Revenues	1,997,670	2,044,686	2,100,295
EXPENSES			
General Government Services	322,790	287,338	415,422
Protective Services	46,780	33,696	25,626
Transportation Services	1,320,990	1,203,114	1,169,358
Environmental and Public Health Services	146,650	138,696	65,205
Planning and Development Services	-	-	-
Recreation and Cultural Services	1,750	1,802	1,749
Utility Services	131,610	7,480	13,249
Restructurings	-	-	-
Total Expenses	1,970,570	1,672,126	1,690,609
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	27,100	372,560	409,686
Provincial/Federal Capital Grants and Contributions	9,740	13,404	25,545
Surplus (Deficit) of Revenues over Expenses	36,840	385,964	435,231
Accumulated Surplus (Deficit), Beginning of Year	10,537,440	10,537,440	10,102,209
Accumulated Surplus (Deficit), End of Year	10,574,280	10,923,404	10,537,440

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

R. M. of Enterprise No. 142
Statement of Change in Net Financial Assets
For the fiscal year ended December 31, 2021

Statement 3

	2021 Budget	2021	2020
	(unaudited)		
Surplus (Deficit)	36,840	385,964	435,231
(Acquisition) of tangible capital assets	(187,000)	(503,601)	(218,367)
Amortization of tangible capital assets	403,730	320,197	290,463
Proceeds on disposal of tangible capital assets	-	500	3,000
Loss (gain) on the disposal of tangible capital assets	-	1,500	(1,844)
Transfer of assets/liabilities in restructuring transactions	-	117,772	-
Surplus (Deficit) of capital expenses over expenditures	216,730	(63,632)	73,252
(Acquisition) of supplies inventories, net	-	-	(212,458)
(Acquisition) of prepaid expense, net	-	-	-
Consumption of supplies inventory, net	-	111,919	-
Use of prepaid expense, net	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	111,919	(212,458)
Increase/Decrease in Net Financial Assets	253,570	434,251	296,025
Net Financial Assets (Debt) - Beginning of Year	4,365,817	4,365,817	4,069,790
Net Financial Assets (Debt) - End of Year	4,619,387	4,800,068	4,365,817

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

R. M. of Enterprise No. 142
Statement of Cash Flow
For the fiscal year ended December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	385,964	435,231
Amortization	320,197	290,463
Loss (gain) on disposal of tangible capital assets	1,500	(1,844)
	<u>707,661</u>	<u>723,850</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(8,074)	7,324
Other Receivables	26,297	(225)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(102,587)	96,567
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	111,919	(212,458)
Prepayments and Deferred Charges	-	-
Other (Specify)	-	-
Cash provided by operating transactions	735,216	615,058
Capital:		
Acquisition of capital assets	(503,601)	(218,367)
Proceeds from the disposal of capital assets	500	3,000
Other capital	-	-
Cash applied to capital transactions	(503,101)	(215,367)
Investing:		
Long-term investments	300,000	-
Other investments	-	-
Cash provided by (applied to) investing transactions	300,000	-
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	532,115	399,691
Cash and Temporary Investments - Beginning of Year	<u>4,171,419</u>	<u>3,771,728</u>
Cash and Temporary Investments - End of Year	4,703,534	4,171,419

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

R. M. of Enterprise No. 142
Schedule of Council Remuneration (unaudited)
As at December 31, 2021

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Mario Koch	5,175	95	5,270
Councillor	Kelly Herter	3,575	860	4,435
Councillor	Milton Klaudt	4,193	584	4,777
Councillor	Tom Tuchscherer	4,249	200	4,449
Councillor	Jordon Schell	4,018	322	4,340
Councillor	Darrell Ben Koch	4,148	180	4,327
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
Total		25,356	2,241	27,597

INDEPENDENT AUDITOR'S REPORT

To the Council of the R. M. of Enterprise No. 142

Opinion

We have audited the auditor's statement of the R. M. of Enterprise No. 142 as at December 31, 2021 ("the financial statements").

In our opinion, the accompanying financial statement presents fairly, in all material respects, the hail insurance accounts of the municipality as at December 31, 2021 in accordance with those requirements of Section 30 of The Municipal Hail Insurance Act relevant to preparing such financial statements.

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 Statement section of our report. We are independent of the municipality in accordance with the ethical requirements that are relevant to our audit of the financial statement 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.

Emphasis of Matter - Restriction on Use

The financial statement is prepared to provide information to the Saskatchewan Municipal Hail Insurance Association. As a result, the statement may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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

Management is responsible for the preparation and fair presentation of these financial statements in accordance with those requirements of Section 30 of The Municipal Hail Insurance Act relevant to preparing such financial statements, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

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

Auditor's Responsibility 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.

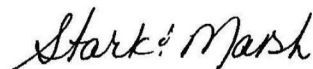
INDEPENDENT AUDITOR'S REPORT (continued)

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.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.



————— CPA LLP —————
Chartered Professional Accountants

Swift Current, Saskatchewan
May 26, 2022



Saskatchewan Municipal Hail Insurance Association
 2100 CORNWALL STREET
 REGINA, SK S4P 2K7

AUDITOR'S STATEMENT, 2021

As Provided by The Municipal Hail Insurance Act
Rural Municipality of Enterprise No. 142

Please Show Items
in Dollars and Cents

	TOTAL LIABILITY TO ASSOCIATION		CASH		TAXES (HAIL ONLY)		LIABILITY A/C PROPERTY ACQUIRED		(DESCRIBE)	
	DR	CR	DR	CR	DR	CR	DR	CR	DR	CR
Balance Due Jan. 1/2021		27,786.33	27,786.33							
Penalties collected during year										
Penalties added to roll Dec. 31										
Current Levy		331,936.99			331,936.99					
Discount (current levy)	16,497.05					16,497.05				
Cancellations/Adjustments (explanation required)		0.00								
Cash Collections			263,769.33			263,769.33				
Transfer (give particulars)										
Cheques to Association	328,421.27			328,421.27						
TOTALS	344,918.32	359,723.32	291,555.66	328,421.27	331,936.99	280,266.38				
Balance Dec. 31/21	14,805.00		36,865.61			51,670.61				
GRAND TOTALS	359,723.32	359,723.32	328,421.27	328,421.27	331,936.99	331,936.99				

I have examined the Hail Insurance Accounts of the above mentioned Municipality for the year ended December 31, 2021 and in our opinion the above presents fairly the said accounts as at that date, and cash balance of \$36,865.61 shown above has now been remitted to the Association.

Signature See attached Address Date

AUDITOR

R. M. OF ENTERPRISE NO. 142

FINANCIAL STATEMENTS

DECEMBER 31, 2021

INDEPENDENT AUDITOR'S REPORT

To Council of R. M. of Enterprise No. 142:

Qualified Opinion

We have audited the financial statements of R. M. of Enterprise No. 142, which comprise the statement of financial position as at December 31, 2021, and the statements of operations and net financial assets and changes in cash flow for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the effects of the matter described in the Basis for Qualified Opinion paragraph, the accompanying financial statements present fairly, in all material respects, the financial position of the organization as at December 31, 2021, and its results of operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

The quantities of gravel inventory on hand were determined from accounting records of quantity movements, while other items were determined by your administration by actual count. Due to problems of timing, distance, identification and measurement, we did not find it feasible to make a physical count of the various inventory items. We agreed the amounts of inventory to the accounting records prepared by management, but as we did not attend the count, we did not do further procedures over quantity or value. Therefore, we were unable to obtain sufficient appropriate audit evidence over the R. M's inventory and related expenses as at December 31, 2021 and December 31, 2020.

Public Sector Accounting Standards require that the municipality accrue a liability for the estimated closure and post-closure care costs for its landfill. Due to problems associated with estimations and environmental requirements, we were unable to obtain sufficient and appropriate audit evidence over the extent of landfill closure adjustments required to the municipality's financial statements as at December 31, 2021 and December 31, 2020.

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 organization in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified opinion.

Other Matter

The additional information listed in Schedules 1 to 11 has been taken from the accounting records of the organization but has not been audited by us other than in the course of our examination of the aforementioned financial statements to the extent necessary to allow us to render an opinion thereon.

As noted in Note 1 (a), the financial statements are to comprise all organizations that are owned, controlled, or jointly controlled by the municipality. Management asserts that there are no organizations that would meet this criteria, and our audit did not indicate otherwise. Therefore, as of the date of the audit report, there are no known adjustments required to the Village's financial statements for controlled organizations.

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

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

INDEPENDENT AUDITOR'S REPORT (continued)

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

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

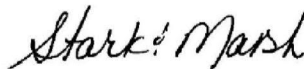
Auditor's Responsibility for the Audit of the Financial Statements

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 organization'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 organization'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 organization 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.



____ CPA LLP _____
Chartered Professional Accountants

Swift Current, Saskatchewan
May 26, 2022

Management's Responsibility

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

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

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

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


Reeve - R. M. of Enterprise No. 142


Administrator

26 May 22
Date

R. M. of Enterprise No. 142
Statement of Financial Position
As at December 31, 2021

Statement 1

	2021	2020
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	4,703,534	4,171,419
Taxes Receivable - Municipal (Note 3)	12,485	4,411
Other Accounts Receivable (Note 4)	44,885	71,182
Land for Resale (Note 5)	-	-
Long-Term Investments (Note 6)	-	300,000
Debt Charges Recoverable (Note 7)	-	-
Other (Tractor Held For Sale)	117,772	-
Total Financial Assets	4,878,676	4,547,012
LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	78,608	181,195
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
Total Liabilities	78,608	181,195
NET FINANCIAL ASSETS (DEBT)	4,800,068	4,365,817
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	5,998,471	5,934,839
Prepayments and Deferred Charges	279	279
Stock and Supplies	124,586	236,505
Other (Note 14)	-	-
Total Non-Financial Assets	6,123,336	6,171,623
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	10,923,404	10,537,440
Unrecognized Assets (Note 1 I)		
Contingent Assets (Note 20)		
Contractual Rights (Note 21)		
Contingent Liabilities (Note 15)		
Contractual Obligations and Commitments (Note 22)		

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

R. M. of Enterprise No. 142
Statement of Operations
For the fiscal year ended December 31, 2021

Statement 2

	2021 Budget	2021	2020
REVENUES	(unaudited)		
Taxes and Other Unconditional Revenue (Schedule 1)	1,749,200	1,774,368	1,827,801
Fees and Charges (Schedule 4, 5)	86,790	111,030	80,615
Conditional Grants (Schedule 4, 5)	69,780	70,474	87,687
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	(1,500)	1,844
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	41,900	45,179	66,743
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	50,000	45,135	35,605
Total Revenues	1,997,670	2,044,686	2,100,295
EXPENSES			
General Government Services (Schedule 3)	322,790	287,338	415,422
Protective Services (Schedule 3)	46,780	33,696	25,626
Transportation Services (Schedule 3)	1,320,990	1,203,114	1,169,358
Environmental and Public Health Services (Schedule 3)	146,650	138,696	65,205
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	1,750	1,802	1,749
Utility Services (Schedule 3)	131,610	7,480	13,249
Restructurings (Schedule 3)	-	-	-
Total Expenses	1,970,570	1,672,126	1,690,609
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	27,100	372,560	409,686
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	9,740	13,404	25,545
Surplus (Deficit) of Revenues over Expenses	36,840	385,964	435,231
Accumulated Surplus (Deficit), Beginning of Year	10,537,440	10,537,440	10,102,209
Accumulated Surplus (Deficit), End of Year	10,574,280	10,923,404	10,537,440

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

R. M. of Enterprise No. 142
Statement of Change in Net Financial Assets
For the fiscal year ended December 31, 2021

Statement 3

	2021 Budget	2021	2020
	(unaudited)		
Surplus (Deficit)	36,840	385,964	435,231
(Acquisition) of tangible capital assets	(187,000)	(503,601)	(218,367)
Amortization of tangible capital assets	403,730	320,197	290,463
Proceeds on disposal of tangible capital assets	-	500	3,000
Loss (gain) on the disposal of tangible capital assets	-	1,500	(1,844)
Asset Held for Sale	-	117,772	-
Surplus (Deficit) of capital expenses over expenditures	216,730	(63,632)	73,252
(Acquisition) of supplies inventories, net	-		(212,458)
(Acquisition) of prepaid expense, net	-	-	-
Consumption of supplies inventory, net	-	111,919	-
Use of prepaid expense, net	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	111,919	(212,458)
Increase/Decrease in Net Financial Assets	253,570	434,251	296,025
Net Financial Assets (Debt) - Beginning of Year	4,365,817	4,365,817	4,069,790
Net Financial Assets (Debt) - End of Year	4,619,387	4,800,068	4,365,817

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

R. M. of Enterprise No. 142
Statement of Cash Flow
For the fiscal year ended December 31, 2021

Statement 4

	2021	2020
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	385,964	435,231
Amortization	320,197	290,463
Loss (gain) on disposal of tangible capital assets	1,500	(1,844)
	<u>707,661</u>	<u>723,850</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(8,074)	7,324
Other Receivables	26,297	(225)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(102,587)	96,567
Deposits	-	-
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	111,919	(212,458)
Prepayments and Deferred Charges	-	-
Other (Specify)	-	-
Cash provided by operating transactions	735,216	615,058
Capital:		
Acquisition of capital assets	(503,601)	(218,367)
Proceeds from the disposal of capital assets	500	3,000
Other capital	-	-
Cash applied to capital transactions	(503,101)	(215,367)
Investing:		
Long-term investments	300,000	-
Other investments	-	-
Cash provided by (applied to) investing transactions	300,000	-
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	532,115	399,691
Cash and Temporary Investments - Beginning of Year	4,171,419	3,771,728
Cash and Temporary Investments - End of Year	4,703,534	4,171,419

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

R. M. of Enterprise No. 142

Notes to the Financial Statements

For the fiscal year ended December 31, 2021

1. Significant Accounting Policies

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

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

- a) **Reporting Entity:** The financial statements represent the assets, liabilities and flow of resources of the municipality.
- b) **Collection of funds for other authorities:** Collection of funds by the municipality for school boards, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation.
- c) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized
 - b) any eligibility criteria have been met; and
 - c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received will be recorded as deferred revenue.

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

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

R. M. of Enterprise No. 142
Notes to the Financial Statements
For the fiscal year ended December 31, 2021

1. Significant Accounting Policies - continued

- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
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
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	
Road Network Assets	

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

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

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

Leases: All leases are recorded on the financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital leases 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.

- m) **Landfill Liability:** The municipality maintains a waste disposal site, however it has not yet estimated future closure and post-closure care costs for the site. Accordingly, no amount is shown as an asset or a liability in these financial statements.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality are disclosed in Note 18.
- 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.

R. M. of Enterprise No. 142

Notes to the Financial Statements

For the fiscal year ended December 31, 2021

1. Significant Accounting Policies - continued

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

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

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

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

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

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

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

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

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

Planning and Development: Provides for neighbourhood development and sustainability.

Recreation and Culture: Provides for community services through the provision of recreation and leisure services.

Utility Services: Provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

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

New Standards and Amendments to Standards:

- t) **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.

- u) **Revenue recognition:** Revenue is recognized in the period it is earned.

R. M. of Enterprise No. 142

Notes to the Financial Statements

For the fiscal year ended December 31, 2021

2. Cash and Temporary Investments

	2021	2020
Cash	4,703,534	4,171,419
Temporary Investments		
Restricted Cash		
Total Cash and Temporary Investments	4,703,534	4,171,419

Cash and temporary investments include balances with banks, 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.

3. Taxes Receivable - Municipal

	2021	2020
Municipal - Current	12,485	4,396
- Arrears	-	15
- Less Allowance for Uncollectible	12,485	4,411
Total municipal taxes receivable	12,485	4,411
School - Current	4,009	2,346
- Arrears		
Total school taxes receivable	4,009	2,346
Other	14,805	-
Total taxes and grants in lieu receivable	31,299	6,757
Deduct taxes receivable to be collected on behalf of other organizations	(18,814)	(2,346)
Total Taxes Receivable - Municipal	12,485	4,411

R. M. of Enterprise No. 142
Notes to the Financial Statements
For the fiscal year ended December 31, 2021

4. Other Accounts Receivable	2021	2020
Federal Government	32,009	33,561
Provincial Government		256
Local Government		8,772
Utility		
Trade	12,876	28,593
Other (Specify)		
Total Other Accounts Receivable	44,885	71,182
Less: Allowance for Uncollectible		
Net Other Accounts Receivable	44,885	71,182

5. Land for Resale	2021	2020
Tax Title Property		
Allowance for market value adjustment		
Net Tax Title Property	-	-
Other Land		
Allowance for market value adjustment		
Net Other Land	-	-
Total Land for Resale	-	-

6. Long-Term Investments	2021	2020
Sask Assoc. of Rural Municipalities - Self Insurance Fund		
Guaranteed investment certificates - at cost		300,000
Other (Specify)		
Total Long-Term Investments	-	300,000

7. Debt Charges Recoverable

The municipality has no significant debt charges recoverable.

R. M. of Enterprise No. 142

Notes to the Financial Statements

For the fiscal year ended December 31, 2021

8. Bank Indebtedness

The municipality has no bank indebtedness and it does not have access to an arranged line of credit.

9. Deferred Revenue

The municipality has no significant deferred revenue.

10. Accrued Landfill Costs

The municipality operates a landfill (waste disposal) site, however it has not yet estimated future closure and post-closure care costs for the site and accordingly there is no accrued liability for this purpose in the financial statements.

11. Liability for Contaminated Sites

The municipality has no known contaminated sites and accordingly there is no accrued liability for estimated future clean up costs for such a site.

R. M. of Enterprise No. 142

Notes to the Financial Statements

For the fiscal year ended December 31, 2021

12. Long-Term Debt

The municipality has no long-term debt. The debt limit of the municipality in 2019 was \$1,872,193. 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)).

13. Lease Obligations

The municipality has no significant lease obligations.

R. M. of Enterprise No. 142
Notes to the Financial Statements
For the fiscal year ended December 31, 2021

14. Other Non-financial Assets

The municipality has no "other" non-financial assets.

15. Contingent Liabilities

The municipality has no significant contingent liabilities.

16. 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 \$32,884. 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.

Every three years, an actuarial valuation is performed to assess the financial position of the plan and the adequacy of plan funding. Any actuarially determined deficiency is the responsibility of the participating employers and employees, which could affect future contribution rates and/or benefits. Contributions to MEPP are not segregated in separate accounts or restricted to provide benefits to the employees of a particular employer. As a result, individual employers are not able to identify their share of the underlying assets and liabilities, and the net pension assets or liabilities for this plan are not recognized in these financial statements. Rather, the plan is accounted for as a defined contribution plan whereby the contributions are expensed when made.

Details of MEPP

	2021	2020
Number of active members	6	6
Member contribution rate (percentage of salary)	9.00%	9.00%
Employer contribution rate (percentage of salary)	9.00%	9.00%
Member contributions for the year	32,884	30,304
Employer contributions for the year	32,884	30,304
Plan Assets	**	3,221,426,000
Plan Liabilities	**	2,382,526,000
Plan Surplus	**	838,900,000

** 2021 MEPP financial information is not yet available.

17. Comparative Figures

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

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

R. M. of Enterprise No. 142
Notes to the Financial Statements
For the fiscal year ended December 31, 2021

19. Related Parties

The municipality has no significant related parties requiring disclosure.

20. Contingent Assets

The municipality has no significant contingent assets.

21. Contractual Rights

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

22. Contractual Obligations and Commitments

The municipality has no significant contractual obligations and commitments.

R. M. of Enterprise No. 142
Notes to the Financial Statements
For the fiscal year ended December 31, 2021

23. Restructuring Transactions

The municipality has not undertaken any restructuring transactions.

R. M. of Enterprise No. 142
 Schedule of Taxes and Other Unconditional Revenue
 For the fiscal year ended December 31, 2021

Schedule 1

	2021 Budget	2021	2020
TAXES	(unaudited)		
General municipal tax levy	1,723,870	1,723,870	1,773,202
Abatements and adjustments	-	-	-
Discount on current year taxes	(125,000)	(99,218)	(100,141)
Net Municipal Taxes	1,598,870	1,624,652	1,673,061
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	-	62	480
Special tax levy	-	-	-
Other (Specify)	-	-	-
Total Taxes	1,598,870	1,624,714	1,673,541
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	137,360	137,323	137,364
Safe Restart	-	-	6,562
Other (Specify)	-	-	-
Total Unconditional Grants	137,360	137,323	143,926
GRANTS IN LIEU OF TAXES			
Federal	11,930	11,355	9,336
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	1,040	976	998
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	-	-	-
Sask Energy Surcharge	-	-	-
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	12,970	12,331	10,334
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,749,200	1,774,368	1,827,801

R. M. of Enterprise No. 142
 Schedule of Operating and Capital Revenue by Function
 For the fiscal year ended December 31, 2021

Schedule 2 - 1

	2021 Budget (unaudited)	2021	2020
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	5,100	6,900	8,383
- Sales of supplies	1,500	655	854
- Other (Facility rental)	4,000	3,870	7,875
Total Fees and Charges	10,600	11,425	17,112
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	41,900	45,179	66,743
- Other (Bylaw and policing)	50,000	45,135	35,605
Total Other Segmented Revenue	102,500	101,739	119,460
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (SARM Rat Control)	-	453	18,382
Total Conditional Grants	-	453	18,382
Total Operating	102,500	102,192	137,842
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Donated fire assets)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total General Government Services	102,500	102,192	137,842

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
- Other (Fire fees)	3,000	1,800	2,838
Total Fees and Charges	3,000	1,800	2,838
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	3,000	1,800	2,838
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	3,000	1,800	2,838
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Protective Services	3,000	1,800	2,838

R. M. of Enterprise No. 142
Schedule of Operating and Capital Revenue by Function
For the fiscal year ended December 31, 2021

Schedule 2 - 2

	2021 Budget (unaudited)	2021	2020
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	2,818
- Sales of supplies	200	508	3,575
- Road Maintenance and Restoration Agreements	41,990	41,987	41,987
- Frontage	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	42,190	42,495	48,380
- Tangible capital asset sales - gain (loss)	-	(1,500)	1,844
- Other (Specify)	-	-	-
Total Other Segmented Revenue	42,190	40,995	50,224
Conditional Grants			
- RIRG (CTP)	68,280	68,280	68,280
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	68,280	68,280	68,280
Total Operating	110,470	109,275	118,504
Capital			
Conditional Grants			
- Federal Gas Tax	9,740	13,404	9,735
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- RIRG (CTP, Bridge and Large Culvert, Road Const.)	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	15,810
- Other (Specify)	-	-	-
Total Capital	9,740	13,404	25,545
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	120,210	122,679	144,049

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	10,000	4,227	4,429
- Other (Sale of pest control products)	20,000	51,083	7,856
Total Fees and Charges	30,000	55,310	12,285
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	30,000	55,310	12,285
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Misc. federal grants)	1,500	1,741	1,025
Total Conditional Grants	1,500	1,741	1,025
Total Operating	31,500	57,051	13,310
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- 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	31,500	57,051	13,310

R. M. of Enterprise No. 142
Schedule of Operating and Capital Revenue by Function
For the fiscal year ended December 31, 2021

Schedule 2 - 3

	2021 Budget	2021	2020
PLANNING AND DEVELOPMENT SERVICES			
(unaudited)			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
- Other (Specify)	-	-	-
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			
- Federal Gas Tax	-	-	-
- 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	-	-	-

R. M. of Enterprise No. 142
Schedule of Operating and Capital Revenue by Function
For the fiscal year ended December 31, 2021

Schedule 2 - 4

	2021 Budget	2021	2020
	(unaudited)		
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	1,000	-	-
- Sewer	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	1,000	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	1,000	-	-
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	1,000	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- 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	1,000	-	-
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	258,210	283,722	298,039

SUMMARY

Total Other Segmented Revenue	178,690	199,844	184,807
Total Conditional Grants	69,780	70,474	87,687
Total Capital Grants and Contributions	9,740	13,404	25,545
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	258,210	283,722	298,039

R. M. of Enterprise No. 142

Total Expenses by Function

For the fiscal year ended December 31, 2021

Schedule 3 - 1

	2021 Budget	2021	2020
GENERAL GOVERNMENT SERVICES			
	(unaudited)		
Council remuneration and travel	33,700	24,509	29,354
Wages and benefits	145,530	137,446	199,126
Professional/Contractual services	62,760	63,326	63,229
Utilities	14,400	13,257	13,820
Maintenance, materials and supplies	13,000	17,172	8,510
Grants and contributions - operating	30,000	14,122	88,557
- capital	-	-	-
Amortization	17,900	13,416	10,843
Interest	-	-	-
Allowance for uncollectible	500	-	256
Other (Misc.)	5,000	4,090	1,727
General Government Services	322,790	287,338	415,422
Restructuring (Specify, if any)	-	-	-
Total General Government Services	322,790	287,338	415,422

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	5,300	5,440	5,298
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	300	300	200
- capital	-	-	-
Other (Specify)	-	-	-

Fire protection

Wages and benefits	-	-	-
Professional/Contractual services	26,070	9,246	13,822
Utilities	4,410	7,934	5,119
Maintenance, material and supplies	700	100	587
Grants and contributions - operating	10,000	600	600
- capital	-	-	-
Amortization	-	10,076	-
Interest	-	-	-
Other (Specify)	-	-	-

Protective Services

Restructuring (Specify, if any)

Protective Services	46,780	33,696	25,626
Restructuring (Specify, if any)	-	-	-
Total Protective Services	46,780	33,696	25,626

TRANSPORTATION SERVICES

Wages and benefits	318,800	297,948	291,493
Professional/Contractual Services	56,000	28,090	63,594
Utilities	11,780	9,300	11,627
Maintenance, materials, and supplies	152,500	171,161	124,645
Gravel	522,540	404,385	408,455
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	259,370	292,230	269,544
Interest	-	-	-
Other (Specify)	-	-	-

Transportation Services

Restructuring (Specify, if any)

Transportation Services	1,320,990	1,203,114	1,169,358
Restructuring (Specify, if any)	-	-	-
Total Transportation Services	1,320,990	1,203,114	1,169,358

R. M. of Enterprise No. 142
Total Expenses by Function
For the fiscal year ended December 31, 2021

Schedule 3 - 2

	2021 Budget	2021	2020
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
	(unaudited)		
Wages and benefits	10,000	9,387	9,597
Professional/Contractual services	73,500	49,510	19,369
Utilities	-	-	-
Maintenance, materials and supplies	62,750	79,051	35,846
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	375	393
- capital	-	-	-
o Waste disposal	400	373	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	146,650	138,696	65,205
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	146,650	138,696	65,205

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Planning and Development Services	-	-	-
Restructuring (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	1,750	1,802	1,749
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	1,750	1,802	1,749
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	1,750	1,802	1,749

R. M. of Enterprise No. 142

Total Expenses by Function

For the fiscal year ended December 31, 2021

Schedule 3 - 3

	2021 Budget	2021	2020
UTILITY SERVICES	(unaudited)		
Wages and benefits	-	-	-
Professional/Contractual services	150	-	-
Utilities	3,700	2,754	3,173
Maintenance, materials and supplies	1,300	251	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	126,460	4,475	10,076
Interest	-	-	-
Allowance for Uncollectible	-	-	-
Other (Specify)	-	-	-
Utility Services	131,610	7,480	13,249
Restructuring (Specify, if any)	-	-	-
Total Utility Services	131,610	7,480	13,249
TOTAL EXPENSES BY FUNCTION	1,970,570	1,672,126	1,690,609

R. M. of Enterprise No. 142
Schedule of Segment Disclosure by Function
For the fiscal year ended December 31, 2021

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	11,425	1,800	42,495	55,310	-	-	-	111,030
Tangible Capital Asset Sales - Gain	-	-	(1,500)	-	-	-	-	(1,500)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	45,179	-	-	-	-	-	-	45,179
Other Revenues	45,135	-	-	-	-	-	-	45,135
Grants - Conditional	453	-	68,280	1,741	-	-	-	70,474
- Capital	-	-	13,404	-	-	-	-	13,404
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	102,192	1,800	122,679	57,051	-	-	-	283,722
Expenses (Schedule 3)								
Wages & Benefits	161,955	-	297,948	9,387	-	-	-	469,290
Professional/ Contractual Services	63,326	14,686	28,090	49,510	-	1,802	-	157,414
Utilities	13,257	7,934	9,300	-	-	-	2,754	33,245
Maintenance Materials and Supplies	17,172	100	575,546	79,051	-	-	251	672,120
Grants and Contributions	14,122	900	-	748	-	-	-	15,770
Amortization	13,416	10,076	292,230	-	-	-	4,475	320,197
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	4,090	-	-	-	-	-	-	4,090
Total Expenses	287,338	33,696	1,203,114	138,696	-	1,802	7,480	1,672,126
Surplus (Deficit) by Function	(185,146)	(31,896)	(1,080,435)	(81,645)	-	(1,802)	(7,480)	(1,388,404)

Taxes and other unconditional revenue (Schedule 1)

1,774,368

Net Surplus (Deficit)

385,964

R. M. of Enterprise No. 142
Schedule of Segment Disclosure by Function
For the fiscal year ended December 31, 2020

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	17,112	2,838	48,380	12,285	-	-	-	80,615
Tangible Capital Asset Sales - Gain	-	-	1,844	-	-	-	-	1,844
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	66,743	-	-	-	-	-	-	66,743
Other Revenues	35,605	-	-	-	-	-	-	35,605
Grants - Conditional	18,382	-	68,280	1,025	-	-	-	87,687
- Capital	-	-	25,545	-	-	-	-	25,545
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	137,842	2,838	144,049	13,310	-	-	-	298,039
Expenses (Schedule 3)								
Wages & Benefits	228,480	-	291,493	9,597	-	-	-	529,570
Professional/ Contractual Services	63,229	19,120	63,594	19,369	-	1,749	-	167,061
Utilities	13,820	5,119	11,627	-	-	-	3,173	33,739
Maintenance Materials and Supplies	8,510	587	533,100	35,846	-	-	-	578,043
Grants and Contributions	88,557	800	-	393	-	-	-	89,750
Amortization	10,843	-	269,544	-	-	-	10,076	290,463
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	256	-	-	-	-	-	-	256
Restructurings	-	-	-	-	-	-	-	-
Other	1,727	-	-	-	-	-	-	1,727
Total Expenses	415,422	25,626	1,169,358	65,205	-	1,749	13,249	1,690,609
Surplus (Deficit) by Function	(277,580)	(22,788)	(1,025,309)	(51,895)	-	(1,749)	(13,249)	(1,392,570)

Taxes and other unconditional revenue (Schedule 1)

1,827,801

Net Surplus (Deficit)

435,231

R. M. of Enterprise No. 142
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2021

Schedule 6

		2021						2020		
		General Assets				Infrastructure Assets	General/Infrastructure	Total		
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction		
Assets	Asset cost									
	Opening Asset costs	-	35,320	1,230,425	660,515	1,859,060	6,039,013	-	9,824,333	9,653,573
	Additions during the year	-	-	15,000		203,815	272,240	12,546	503,601	218,367
	Disposals and write-downs during the year	-	-		(17,044)		-	-	(17,044)	(47,607)
	Assets Held for Sale	-	-	-	-	(149,620)	-	-	(149,620)	-
	Transfer of Capital Assets related to restructuring	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	-	35,320	1,245,425	643,471	1,913,255	6,311,253	12,546	10,161,270	9,824,333
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	22,320	245,072	235,768	532,413	2,853,921	-	3,889,494	3,645,482
	Add: Amortization taken	-	300	31,153	24,059	134,164	130,521	-	320,197	290,463
	Less: Accumulated amortization on disposals	-	-	-	(15,044)			-	(15,044)	(46,451)
	Assets Held for sale	-	-	-	-	(31,848)	-	-	(31,848)	-
		Closing Accumulated Amortization Costs	-	22,620	276,225	244,783	634,729	2,984,442	-	4,162,799
	Net Book Value	-	12,700	969,200	398,688	1,278,526	3,326,811	12,546	5,998,471	5,934,839

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 Schedule 6 \$ -

R. M. of Enterprise No. 142
 Schedule of Tangible Capital Assets by Function
 As at December 31, 2021

(144,104.25)

Schedule 7

		2021							2020	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	425,205	414,825	8,717,017	-	-	-	267,286	9,824,333	9,671,573
	Additions during the year		10,000	493,601	-	-	-	-	503,601	218,367
	Disposals and write-downs during the year			(17,044)	-	-	-	-	(17,044)	(47,607)
	Assets Held for Sale			(149,620)	-	-	-	-	(149,620)	-
	Closing Asset Costs	425,205	424,825	9,043,954	-	-	-	267,286	10,161,270	9,842,333
Amortization	Amortization Cost									
	Opening Accumulated Amortization Costs	154,999	145,450	3,535,752	-	-	-	53,293	3,889,494	3,645,482
	Add: Amortization taken	13,416	10,076	292,230	-	-	-	4,475	320,197	290,463
	Less: Accumulated amortization on disposals	-	-	(15,044)	-	-	-	-	(15,044)	(46,451)
	Assets Held for Sale	-	-	(31,848)	-	-	-	-	(31,848)	-
	Closing Accumulated Amortization Costs	168,415	155,526	3,781,090	-	-	-	57,768	4,162,799	3,889,494
	Net Book Value	256,790	269,299	5,262,864	-	-	-	209,518	5,998,471	5,952,839

R. M. of Enterprise No. 142
 Schedule of Accumulated Surplus
 As at December 31, 2021

Schedule 8

	2020	Changes	2021
UNAPPROPRIATED SURPLUS	3,939,601	196,228	4,135,829
APPROPRIATED RESERVES			
Machinery and Equipment	300,000	-	300,000
Public Reserve	-	-	-
Capital Trust	-	-	-
Utility	20,000	-	20,000
Other (Specify)	343,000	-	343,000
Total Appropriated	663,000	-	663,000
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Organized Hamlet of (Name)	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	5,934,839	189,736	6,124,575
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	5,934,839	189,736	6,124,575
Total Accumulated Surplus	10,537,440	385,964	10,923,404

R. M. of Enterprise No. 142
 Schedule of Mill Rates and Assessments
 For the fiscal year ended December 31, 2021

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	123,637,750	525,450			139,333,530		263,496,730
Regional Park Assessment							
Total Assessment							263,496,730
Mill Rate Factor(s)	0.5000	0.5000			1.0100		
Total Base/Minimum Tax (generated for each property class)							-
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	525,460	2,233			1,196,177		1,723,870

MILL RATES:	MILLS
Average Municipal*	6.94
Average School*	5.59
Potash Mill Rate	
Uniform Municipal Mill Rate	8.50

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

R. M. of Enterprise No. 142
Schedule of Council Remuneration (unaudited)
As at December 31, 2021

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Mario Koch	5,175	95	5,270
Councillor	Kelly Herter	3,575	860	4,435
Councillor	Milton Klaudt	4,193	584	4,777
Councillor	Tom Tuchscherer	4,249	200	4,449
Councillor	Jordon Schell	4,018	322	4,340
Councillor	Darrell Ben Koch	4,148	180	4,327
				-
				-
				-
				-
				-
				-
				-
				-
				-
Total		25,356	2,241	27,597

R. M. of Enterprise No. 142
Schedule of Restructuring
For the fiscal year ended December 31, 2021

Schedule 11

2021

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