

Management's Responsibility

To the Ratepayers of the Village of Mankota

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

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

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

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

Mayor or designee

CAO/Administrator

Date

Municipality of the Village of Mankota
Consolidated Statement of Financial Position
As at December 31, 2022

Statement 1

	2022	2021
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	8,781	6,852
Taxes Receivable - Municipal (Note 3)	47,655	46,626
Other Accounts Receivable (Note 4)	46,528	56,037
Land for Resale (Note 5)	2,973	2,973
Long-Term Investments (Note 6)	2,768	2,245
Debt Charges Recoverable (Note 7)	-	-
Other (Specify)	-	-
Total Financial Assets	108,705	114,733

LIABILITIES		
Bank Indebtedness (Note 8)	183,690	207,099
Accounts Payable	5,163	10,075
Accrued Liabilities Payable	1,853	1,019
Deposits	1,000	2,450
Deferred Revenue (Note 9)	4,517	5,735
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-Term Debt (Note 12)	306,620	359,492
Lease Obligations (Note 13)	-	-
Total Liabilities	502,843	585,870

NET FINANCIAL ASSETS (DEBT)	(394,138)	(471,137)
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NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	1,896,901	1,910,191
Prepayments and Deferred Charges	51	51
Stock and Supplies	-	-
Other (Note 14)	-	-
Total Non-Financial Assets	1,896,952	1,910,242

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	1,502,814	1,439,105
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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.

Municipality of the Village of Mankota
Consolidated Statement of Operations
As at December 21, 2022

Statement 2

	2022 Budget	2022	2021
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	328,000	326,415	322,161
Fees and Charges (Schedule 4, 5)	173,130	196,149	171,337
Conditional Grants (Schedule 4, 5)	-	-	-
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	2,500	-	13,543
Investment Income and Commissions (Schedule 4, 5)	450	563	446
Restructurings (Schedule 4,5)	-	-	-
Other Revenues (Schedule 4, 5)	-	3,000	37,483
Total Revenues	504,080	526,127	544,970
EXPENSES			
General Government Services (Schedule 3)	121,320	166,813	138,968
Protective Services (Schedule 3)	13,450	11,040	13,410
Transportation Services (Schedule 3)	104,800	93,981	92,157
Environmental and Public Health Services (Schedule 3)	52,100	52,580	53,070
Planning and Development Services (Schedule 3)	-	-	-
Recreation and Cultural Services (Schedule 3)	7,000	7,437	5,778
Utility Services (Schedule 3)	224,650	136,902	183,980
Restructurings (Schedule 3)	-	-	-
Total Expenses	523,320	468,753	487,363
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(19,240)	57,374	57,607
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	20,000	6,335	24,979
Surplus (Deficit) of Revenues over Expenses	760	63,709	82,586
Accumulated Surplus (Deficit), Beginning of Year	1,439,105	1,439,105	1,356,519
Accumulated Surplus (Deficit), End of Year	1,439,865	1,502,814	1,439,105

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

Municipality of the Village of Mankota
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2022

Statement 3

	2022 Budget	2022	2021
Surplus (Deficit)	760	63,709	82,586
(Acquisition) of tangible capital assets	-	-	(75,307)
Amortization of tangible capital assets	-	13,290	10,523
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Transfer of Assets/Liabilities in Restructuring Transactions	-	-	-
Surplus (Deficit) of capital expenses over expenditures	-	13,290	(64,784)
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	-	-
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	-	-
Surplus (Deficit) of expenses of other non-financial over expenditures	-	-	-
Increase/Decrease in Net Financial Assets	760	76,999	17,802
Net Financial Assets (Debt) - Beginning of Year	(471,137)	(471,137)	(488,939)
Net Financial Assets (Debt) - End of Year	(470,377)	(394,138)	(471,137)

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

Municipality of the Village of Mankota
Consolidated Statement of Cash Flow
As at December 31, 2022

Statement 4

	2022	2021
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	63,709	82,586
Amortization	13,290	10,523
Loss (gain) on disposal of tangible capital assets	-	-
	<u>76,999</u>	<u>93,109</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(1,029)	(636)
Other Receivables	9,509	(5,999)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(4,078)	(2,857)
Deposits	(1,450)	-
Deferred Revenue	(1,218)	602
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	-	-
Other (Specify)	-	-
Cash provided by operating transactions	78,733	84,219
Capital:		
Acquisition of capital assets	-	(75,307)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	-	(75,307)
Investing:		
Long-term investments	(523)	(404)
Other investments	-	-
Cash provided by (applied to) investing transactions	(523)	(404)
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	(52,872)	(55,825)
Other financing	-	-
Cash provided by (applied to) financing transactions	(52,872)	(55,825)
Change in Cash and Temporary Investments during the year	25,338	(47,317)
Cash and Temporary Investments - Beginning of Year	(200,247)	(152,930)
Cash and Temporary Investments - End of Year	(174,909)	(200,247)

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

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

1. Significant Accounting Policies

The consolidated 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 consolidated 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 consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these consolidated financial statements are as follows:
- 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. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

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.

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.

- l) Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

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

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

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

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

Leases: All leases are recorded on the consolidated 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 over the useful lives of the asset. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

- m) **Landfill Liability:**
The municipality maintains a waste disposal site. The annual provision is reported as an expense and the accumulated provision is reported on the Consolidated Statement of Financial Position. Recommended disclosure is provided in Note 10.
- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated 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:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - the municipality:
 - is directly responsible; or
 - accepts responsibility;
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

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 *May 18, 2022*.

New Accounting Standards:

- t) **Effective January 1, 2019,** the municipality adopted the following standard to comply with Public Sector Accounting Standards (PSAS). This standard applies to all public sector entities for years beginning on or after April 1, 2018. Adoption of this standard requires all public sector entities to assess information using definitions, criteria and exceptions provided in the standards and apply professional judgement to comply with the disclosure requirements of each standard.

PS 3430 Restructuring Transactions provides guidance on how to account for and report restructuring transactions by transferors and recipients of assets and/or liabilities. The new standard has been adopted on a prospective basis.

For more information refer to Note 23.

Future Accounting Standards:

Effective On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. 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.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of, portfolio investments. 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.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of a liability for retirement of a tangible capital asset. As this standard includes solid waste landfill sites active and post-closing obligations upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Effective On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of revenue.

The extent of the impact on adoption of these future standards is not known at this time.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

2. Cash and Temporary Investments

	2022	2021
Cash	2,770	872
Temporary Investments	6,011	5,980
Restricted Cash	-	-
Total Cash and Temporary Investments	8,781	6,852

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

3. Taxes Receivable - Municipal

	2022	2021
Municipal - Current	42,111	38,792
- Arrears	20,991	23,281
	63,102	62,073
- Less Allowance for Uncollectible	(15,447)	(15,447)
Total municipal taxes receivable	47,655	46,626
School - Current	1,106	1,181
- Arrears	864	953
Total school taxes receivable	1,970	2,134
Other	-	-
Total taxes and grants in lieu receivable	49,625	48,760
Deduct taxes receivable to be collected on behalf of other organizations	(1,970)	(2,134)
Total Taxes Receivable - Municipal	47,655	46,626

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

4. Other Accounts Receivable	2022	2021
Federal Government <i>GST</i>	6,060	10,853
Provincial Government	-	-
Local Government	7,577	21,776
Utility	32,891	22,758
Trade	-	650
Other	-	-
Total Other Accounts Receivable	46,528	56,037
Less: Allowance for Uncollectible	-	-
Net Other Accounts Receivable	46,528	56,037

5. Land for Resale	2022	2021
Tax Title Property	339,114	309,274
Allowance for market value adjustment	(339,114)	(309,274)
Net Tax Title Property	-	-
Other Land	2,973	2,973
Allowance for market value adjustment	-	-
Net Other Land	2,973	2,973
Total Land for Resale	2,973	2,973

6. Long-Term Investments	2022	2021
Credit Union equity	2,768	2,245
Public housing shares	32,871	32,871
Allowance for market value adjustment - Public housing shares	(32,871)	(32,871)
Total Long-Term Investments	2,768	2,245

The long term investments are accounted for using the equity method.

7. Debt Charges Recoverable

The municipality had not undertaken any project or assumed any long term financing.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

8. Bank Indebtedness

The municipality had bank indebtedness totalling \$183,690.

Credit Arrangements

At December 31, 2022, the Municipality had lines of credit totaling \$200,000, of which \$183,690 were drawn. The following has been collateralized in connection with this line of credit:

- General security agreement; and
- Hypothecation of municipality accounts receivable.

9. Deferred Revenue

	2022	2021
Prepaid property taxes	4,517	5,735
Total Deferred Revenue	4,517	5,735

10. Accrued Landfill Costs

In 2022 the municipality has accrued an overall liability for environmental matters in the amount of **\$nil** (2021 - \$nil) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

Landfill closure and post-closure care requirements have been defined in accordance with The Environmental Management and Protection Act and include final covering and landscaping of the landfill, pumping of ground water, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 5 year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Any unfunded liabilities for the landfill will be paid for by future surplus.

11. Liability for Contaminated Sites

The municipality had no contaminated sites.

12. Long-Term Debt

a) The debt limit of the municipality is **\$452,680** (2021 - \$415,209) The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) The municipality had no debenture debt.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

12. Long-Term Debt - *continued*

c) Bank loan is repayable on demand at 3.45% with annual payments, including interest, of \$44,250 until December 1, 2027.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
			-	182,089
2023	30,684	13,566	44,250	151,405
2024	32,970	11,280	44,250	118,435
2025	35,427	8,823	44,250	83,008
Thereafter	83,008	9,532	92,540	-
Balance	182,089	43,201	225,290	

d) Bank loan is repayable on demand at 3.45% with annual payments, including interest, of \$25,900 until December 1, 2028.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
			-	124,531
2023	16,622	9,278	25,900	107,909
2024	17,861	8,039	25,900	90,048
2025	19,191	6,709	25,900	70,857
Thereafter	70,857	11,114	81,971	
Balance	124,531	35,140	159,671	

13. Lease Obligations

The municipality had no capital leases.

14. Other Non-financial Assets

The municipality had no Other non-financial assets.

15. Contingent Liabilities

The municipality made no provision for contingent liabilities.

Municipality of the Village of Mankota
Notes to the Consolidated Financial Statements
As at December 31, 2022

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 **2022 was \$8,272**. 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.

Total current service contributions by the municipality to the MEPP in 2022 were \$8,272 (2021 - \$9,698). Total current service contributions by the employees of the municipality to the MEPP in 2022 were \$8,272 (2021 - \$9,698).

At December 31, 2022, the MEPP disclosed an actuarial deficiency/surplus of \$ 312,928,000.

For further information of the amount of MEPP deficiency/surplus information see: <https://mepp.peba.ca/fund-information/plan-reporting>

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 did not administer any trusts.

19. Related Parties

The municipality had no related party

20. Contingent Assets

The municipality had no contingent assets.

21. Contractual Rights

The municipality had no significant contractual rights.

22. Contractual Obligations and Commitments

The municipality had no significant contractual obligations or commitments.

23. Restructuring Transactions

The municipality had no restructuring transactions.

24. Correction of Prior Period Error

The municipality had no prior period corrections or adjustments

25. Subsequent Events

The municipality had no subsequent events that impacted the current years financial statement

26. Loan Guarantees

The municipality had not provided any loan guarantees.

Municipality of the Village of Mankota
 Schedule of Taxes and Other Unconditional Revenue
 As at December 31, 2022

Schedule 1

	2022 Budget	2022	2021
TAXES			
General municipal tax levy	215,000	213,381	211,770
Abatements and adjustments	-	(1,924)	(2,909)
Discount on current year taxes	(7,500)	(7,265)	(7,507)
Net Municipal Taxes	207,500	204,192	201,354
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	8,000	9,037	8,547
Special tax levy <i>Infrastructure levy</i>	42,000	40,912	42,064
Other (Specify)	-	-	-
Total Taxes	257,500	254,141	251,965
UNCONDITIONAL GRANTS			
Revenue Sharing	48,000	44,139	48,017
(Organized Hamlet)	-	-	-
Safe Restart	-	-	-
Other (Specify)	-	-	-
Total Unconditional Grants	48,000	44,139	48,017
GRANTS IN LIEU OF TAXES			
Federal	-	2,943	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	1,157	-
Other (Specify)	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other (Specify)	-	-	-
Other Government Transfers			
S.P.C. Surcharge	17,000	17,746	16,692
Sask Energy Surcharge	5,500	6,289	5,487
Other (Specify)	-	-	-
Total Grants in Lieu of Taxes	22,500	28,135	22,179
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	328,000	326,415	322,161

Municipality of the Village of Mankota
Schedule of Operating and Capital Revenue by Function
As at December 31, 2022

Schedule 2 - 1

	2022 Budget	2022	2021
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	500	-	-
- Sales of hay & pasture rent	2,500	2,420	2,420
- Housing rentals	75,000	80,896	73,364
- <i>Tax certificates, office service, permits</i>	880	1,696	1,339
Total Fees and Charges	78,880	85,012	77,123
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	2,500	-	13,543
- Investment income and commissions	450	563	446
- Other (Specify)	-	-	-
Total Other Segmented Revenue	81,830	85,575	91,112
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	81,830	85,575	91,112
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total General Government Services	81,830	85,575	91,112

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges	-	-	-
- Other (Fire Fees)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Donations)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital

Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Protective Services	-	-	-

Municipality of the Village of Mankota
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2022

Schedule 2 - 2

	2022 Budget	2022	2021
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- RIRG (CTP)	-	-	-
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- RIRG (Heavy Haul, CTP, Bridge and large culverts, Road Const.)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Transportation Services	-	-	-

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	11,250	10,688	11,110
- Other (Specify)	-	-	-
Total Fees and Charges	11,250	10,688	11,110
- Tangible capital asset sales - gain (loss)	-	-	-
- Landfill supervisor recoveries	-	3,000	-
Total Other Segmented Revenue	11,250	13,688	11,110
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	11,250	13,688	11,110
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Environmental and Public Health Services	11,250	13,688	11,110

Municipality of the Village of Mankota
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2022

Schedule 2 - 3

	2022 Budget	2022	2021
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	-	-	-
- ICIP	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)	-	-	-
Total Planning and Development Services	-	-	-

RECREATION AND CULTURAL SERVICES

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

Municipality of the Village of Mankota
Schedule of Operating and Capital Revenue by Function
As at December 21, 2022

Schedule 2 - 4

	2022 Budget	2022	2021
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water & water dock sales	56,600	73,690	55,827
- Sewer	26,400	26,759	23,450
- Other (Specify)	-	-	3,827
Total Fees and Charges	83,000	100,449	83,104
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	37,483
Total Other Segmented Revenue	83,000	100,449	120,587
Conditional Grants			
- Student Employment	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	83,000	100,449	120,587
Capital			
Conditional Grants			
- Canada Community-Building Fund (CCBF)	20,000	6,335	24,979
- ICIP	-	-	-
- New Building Canada Fund (SCF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- MEEP	-	-	-
- Other (Specify)	-	-	-
Total Capital	20,000	6,335	24,979
Restructuring Revenue (Specify, if any)	-	-	-
Total Utility Services	103,000	106,784	145,566
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	196,080	206,047	247,788

SUMMARY

Total Other Segmented Revenue	176,080	199,712	222,809
Total Conditional Grants	-	-	-
Total Capital Grants and Contributions	20,000	6,335	24,979
Restructuring Revenue	-	-	-
TOTAL REVENUE BY FUNCTION	196,080	206,047	247,788

Municipality of the Village of Mankota

Total Expenses by Function

As at December 31, 2022

Schedule 3 - 1

	2022 Budget	2022	2021
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	7,000	4,410	6,150
Wages and benefits	58,700	58,692	60,206
Professional/Contractual services	37,270	43,029	36,612
Utilities	7,500	8,565	6,715
Maintenance, materials and supplies	2,250	5,716	2,199
Grants and contributions - operating	100	100	100
- capital	-	-	-
Amortization	-	5,665	149
Interest	8,500	10,796	8,469
Allowance for uncollectible	-	29,840	18,045
Other (Gift Cards/Carbon Tax)	-	-	323
General Government Services	121,320	166,813	138,968
Restructuring (Specify, if any)	-	-	-
Total General Government Services	121,320	166,813	138,968

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	-
Professional/Contractual services	10,150	10,732	10,139
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Specify)	-	-	-

Fire protection

Wages and benefits	-	-	-
Professional/Contractual services	300	308	269
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	3,000	-	3,002
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (CPR/First Aid)	-	-	-

Protective Services	13,450	11,040	13,410
Restructuring (Specify, if any)	-	-	-
Total Protective Services	13,450	11,040	13,410

TRANSPORTATION SERVICES

Wages and benefits	57,750	48,432	55,794
Professional/Contractual Services	6,700	6,292	3,555
Utilities	18,500	20,151	16,817
Maintenance, materials, and supplies	21,850	17,896	12,073
Gravel	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	1,210	3,918
Interest	-	-	-
Other (Specify)	-	-	-
Transportation Services	104,800	93,981	92,157
Restructuring (Specify, if any)	-	-	-
Total Transportation Services	104,800	93,981	92,157

Municipality of the Village of Mankota

Total Expenses by Function

As at December 31, 2022

Schedule 3 - 2

	2022 Budget	2022	2021
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	20,000	16,179	16,533
Professional/Contractual services	7,100	4,676	16,549
Utilities	15,000	17,622	14,465
Maintenance, materials and supplies	10,000	13,334	5,523
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	769	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Environmental and Public Health Services	52,100	52,580	53,070
Restructuring (Specify, if any)	-	-	-
Total Environmental and Public Health Services	52,100	52,580	53,070
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	-	-	-
Professional/Contractual Services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
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	-	-	-
Utilities	7,000	7,437	5,778
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectible	-	-	-
Other (Specify)	-	-	-
Recreation and Cultural Services	7,000	7,437	5,778
Restructuring (Specify, if any)	-	-	-
Total Recreation and Cultural Services	7,000	7,437	5,778

Municipality of the Village of Mankota

Total Expenses by Function

As at December 21, 2022

Schedule 3 - 3

	2022 Budget	2022	2021
UTILITY SERVICES			
Wages and benefits	30,000	16,501	24,799
Professional/Contractual services	48,150	47,134	81,917
Utilities	28,000	30,596	25,709
Maintenance, materials and supplies	48,500	18,144	30,936
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	55,000	6,415	6,456
Interest	15,000	18,112	14,163
Allowance for Uncollectible	-	-	-
Other (Specify)	-	-	-
Utility Services	224,650	136,902	183,980
Restructuring (Specify, if any)	-	-	-
Total Utility Services	224,650	136,902	183,980
TOTAL EXPENSES BY FUNCTION	523,320	468,753	487,363

Municipality of the Village of Mankota
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2022

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	85,012	-	-	10,688	-	-	100,449	196,149
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	563	-	-	-	-	-	-	563
Other Revenues	-	-	-	3,000	-	-	-	3,000
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	6,335	6,335
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	85,575	-	-	13,688	-	-	106,784	206,047
Expenses (Schedule 3)								
Wages & Benefits	63,102	-	48,432	16,179	-	-	16,501	144,214
Professional/ Contractual Services	43,029	11,040	6,292	4,676	-	-	47,134	112,171
Utilities	8,565	-	20,151	17,622	-	7,437	30,596	84,371
Maintenance Materials and Supplies	5,716	-	17,896	13,334	-	-	18,144	55,090
Grants and Contributions	100	-	-	769	-	-	-	869
Amortization	5,665	-	1,210	-	-	-	6,415	13,290
Interest	10,796	-	-	-	-	-	18,112	28,908
Allowance for Uncollectible	29,840	-	-	-	-	-	-	29,840
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	166,813	11,040	93,981	52,580	-	7,437	136,902	468,753
Surplus (Deficit) by Function	(81,238)	(11,040)	(93,981)	(38,892)	-	(7,437)	(30,118)	(262,706)

Taxes and other unconditional revenue (Schedule 1)

326,415

Net Surplus (Deficit)

63,709

Municipality of the Village of Mankota
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2021

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	77,123	-	-	11,110	-	-	83,104	171,337
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	13,543	-	-	-	-	-	-	13,543
Investment Income and Commissions	446	-	-	-	-	-	-	446
Other Revenues	-	-	-	-	-	-	37,483	37,483
Grants - Conditional	-	-	-	-	-	-	-	-
- Capital	-	-	-	-	-	-	24,979	24,979
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	91,112	-	-	11,110	-	-	145,566	247,788
Expenses (Schedule 3)								
Wages & Benefits	66,356	-	55,794	16,533	-	-	24,799	163,482
Professional/ Contractual Services	36,612	10,408	3,555	16,549	-	-	81,917	149,041
Utilities	6,715	-	16,817	14,465	-	5,778	25,709	69,484
Maintenance Materials and Supplies	2,199	-	12,073	5,523	-	-	30,936	50,731
Grants and Contributions	100	3,002	-	-	-	-	-	3,102
Amortization	149	-	3,918	-	-	-	6,456	10,523
Interest	8,469	-	-	-	-	-	14,163	22,632
Allowance for Uncollectible	18,045	-	-	-	-	-	-	18,045
Restructurings	-	-	-	-	-	-	-	-
Other	323	-	-	-	-	-	-	323
Total Expenses	138,968	13,410	92,157	53,070	-	5,778	183,980	487,363
Surplus (Deficit) by Function	(47,856)	(13,410)	(92,157)	(41,960)	-	(5,778)	(38,414)	(239,575)

Taxes and other unconditional revenue (Schedule 1)

322,161

Net Surplus (Deficit)

82,586

Municipality of the Village of Mankota
 Consolidated Schedule of Tangible Capital Assets by Object
 As at December 31, 2022

Schedule 6

		2022						2021		
		General Assets				Infrastructure Assets	General/Infrastructure	Total	Total	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction	Total	
Assets	Asset cost									
	Opening Asset costs	25,000	-	1,824,648	23,856	89,867	616,417	-	2,579,788	2,504,481
	Additions during the year	-	-	-	-	-	-	-	-	75,307
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
	Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	25,000	-	1,824,648	23,856	89,867	616,417	-	2,579,788	2,579,788
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	-	5,540	8,859	89,867	565,331	-	669,597	659,074
	Add: Amortization taken	-	-	5,815	-	-	7,475	-	13,290	10,523
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
		Closing Accumulated Amortization Costs	-	-	11,355	8,859	89,867	572,806	-	682,887
	Net Book Value	25,000	-	1,813,293	14,997	-	43,611	-	1,896,901	1,910,191

1. Total contributed/donated assets received in 2022 \$ -
2. List of assets recognized at nominal value in 2022 are:
 - Infrastructure Assets \$ -
 - Vehicles \$ -
 - Machinery and Equipment \$ -
3. Amount of interest capitalized in Schedule 6 \$ -

Municipality of the Village of Mankota
 Consolidated Schedule of Tangible Capital Assets by Function
 As at December 31, 2022

Schedule 7

		2022							2021	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	139,735	-	305,602	296,858	-	-	1,837,593	2,579,788	2,504,481
	Additions during the year	-	-	-	-	-	-	-	-	75,307
	Disposals and write-downs during the year	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Asset Costs	139,735	-	305,602	296,858	-	-	1,837,593	2,579,788	2,579,788
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	8,860	-	268,535	-	-	-	392,202	669,597	659,074
	Add: Amortization taken	5,665	-	1,210	-	-	-	6,415	13,290	10,523
	Less: Accumulated amortization on disposals	-	-	-	-	-	-	-	-	-
	Transfer of Capital Assets related to restructuring (Schedule 11)	-	-	-	-	-	-	-	-	-
	Closing Accumulated Amortization Costs	14,525	-	269,745	-	-	-	398,617	682,887	669,597
	Net Book Value	125,210	-	35,857	296,858	-	-	1,438,976	1,896,901	1,910,191

Municipality of the Village of Mankota
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2022

Schedule 8

	2021	Changes	2022
UNAPPROPRIATED SURPLUS	(362,949)	24,127	(338,822)
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	215,000	-	215,000
Capital Trust	-	-	-
Landfill closure costs	31,402	-	31,402
Other (Specify)	4,953	-	4,953
Total Appropriated	251,355	-	251,355
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	1,910,191	(13,290)	1,896,901
Less: Related debt	(359,492)	52,872	(306,620)
Net Investment in Tangible Capital Assets	1,550,699	39,582	1,590,281
Total Accumulated Surplus	1,439,105	63,709	1,502,814

Municipality of the Village of Mankota
 Schedule of Mill Rates and Assessments
 As at December 31, 2022

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	96,365	4,215,920	-	-	757,520	-	5,069,805
Regional Park Assessment							-
Total Assessment							5,069,805
Mill Rate Factor(s)	1.0000	1.0000	-	-	-		
Total Base/Minimum Tax (generated for each property class)	2,550	121,750	-	-	18,250		142,550
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	3,803	176,556	-	-	33,022		213,381

MILL RATES:	MILLS
Average Municipal*	42.0886
Average School*	4.8273
Potash Mill Rate	-
Uniform Municipal Mill Rate	13.0000

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

Municipality of the Village of Mankota
Schedule of Council Remuneration
As at December 31, 2022

Position	Name	Remuneration	Reimbursed Costs
Mayor	Donette Calvin	1,000	-
Councilor	Stan Scribner	675	-
Councilor	Mel Szigety	975	-
Councilor	Les Emms	675	-
Councilor	Gath Klein	525	-
Total		3,850	-

Schedule 10

Total
1,000
675
975
675
525
3,850

Municipality of the Village of Mankota
Schedule of Restructuring
As at December 31, 2022

Schedule 11

	2022
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)	-