

Resort Village of Kivimaa-Moonlight Bay
Schedule of Operating and Capital Revenue by Function
As at December 31, 2019

Schedule 2 - 1

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ 100	\$ 260	\$ 110
- Sales of supplies		27	2
- Other (Miscellaneous)	15	398	71
Total Fees and Charges	115	685	183
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	1,400	2,120	2,264
- Other (Specify)			
Total Other Segmented Revenue	1,515	2,805	2,447
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	1,515	2,805	2,447
Capital			
Conditional Grants			
- Federal Gas Tax			
- SaskEnergy Surcharge		4,201	688
- Other (Specify)			
Total Capital		4,201	688
Restructuring Revenue (Specify, if any)			
Total General Government Services	1,515	7,006	3,135

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Fundraiser donations)		1,000	
Total Fees and Charges		1,000	
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		1,000	
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating		1,000	

Capital

Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Protective Services		1,000	

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 2

	2019 Budget	2019	2018
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	100	240	90
- Sales of supplies	1,400	55	1,674
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	1,500	295	1,764
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,500	295	1,764
Conditional Grants			
- MREP (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating Capital	1,500	295	1,764
Conditional Grants			
- Federal Gas Tax	5,258	10,450	5,132
- MREP (Heavy Haul, CTP, Municipal Bridges)			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	5,258	10,450	5,132
Restructuring Revenue (Specify, if any)			
Total Transportation Services	6,758	10,745	6,896

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	2,800	2,191	2,664
- Other (Specify)			
Total Fees and Charges	2,800	2,191	2,664
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	2,800	2,191	2,664
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating Capital	2,800	2,191	2,664
Conditional Grants			
- Federal Gas Tax			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	2,800	2,191	2,664

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2019

Schedule 2 - 3

	2019 Budget	2019	2018
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	800	1,200	800
- Other (Specify)			
Total Fees and Charges	800	1,200	800
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	800	1,200	800
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	800	1,200	800
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Planning and Development Services	800	1,200	800

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Storage compound fees, swimming lessons)	10,800	10,725	10,420
Total Fees and Charges	10,800	10,725	10,420
- Tangible capital asset sales - gain (loss)			
- Other (Sale of supplies)		176	15
Total Other Segmented Revenue	10,800	10,901	10,435
Conditional Grants			
- Student Employment			
- Local government			
- Donations (Fundraisers)	20,000	32,328	25,902
- Other (Sask lotteries)	789	789	789
Total Conditional Grants	20,789	33,117	26,691
Total Operating	31,589	44,018	37,126

Capital

Conditional Grants			
- Federal Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			

Total Recreation and Cultural Services	31,589	44,018	37,126
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Resort Village of Kivimaa-Moonlight Bay
Schedule of Operating and Capital Revenue by Function
As at December 31, 2019

Schedule 2 - 4

	2019 Budget	2019	2018
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Utility Services			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 43,462	\$ 66,160	\$ 50,621

SUMMARY

Total Other Segmented Revenue	\$ 17,415	\$ 18,392	\$ 18,110
Total Conditional Grants	20,789	33,117	26,691
Total Capital Grants and Contributions	5,258	14,651	5,820
Restructuring Revenue			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 43,462	\$ 66,160	\$ 50,621

Resort Village of Kivimaa-Moonlight Bay
 Total Expenses by Function
 As at December 31, 2019

Schedule 3 - 1

	2019 Budget	2019	2018
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 4,130	\$ 4,355	\$ 3,627
Wages and benefits	42,085	40,970	40,030
Professional/Contractual services	23,741	25,101	24,346
Utilities	3,550	3,249	3,168
Maintenance, materials and supplies	6,224	6,713	8,971
Grants and contributions - operating		250	200
- capital			
Amortization		887	887
Interest	20	375	65
Allowance for uncollectibles			
Other (Workshops, office)	1,300		1,164
General Government Services	81,050	81,900	82,458
Restructuring (Specify, if any)			
Total General Government Services	81,050	81,900	82,458

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	3,900	3,905	3,834
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Other (Specify)			

Fire protections

Wages and benefits	1,911	2,401	2,300
Professional/Contractual services	6,729	7,443	6,385
Utilities	3,500		
Maintenance, material and supplies	4,300	2,888	4,756
Grants and contributions - operating	1,000		
- capital			
Amortization		8,407	8,234
Interest			
Other (Specify)			

Protective Services	21,340	25,044	25,509
Restructuring (Specify, if any)			
Total Protective Services	21,340	25,044	25,509

TRANSPORTATION SERVICES

Wages and benefits	27,258	16,236	25,497
Professional/Contractual Services	4,835	7,374	6,113
Utilities	4,550	5,089	4,685
Maintenance, materials and supplies	15,571	6,702	8,774
Gravel	11,083	11,826	11,110
Grants and contributions - operating			
- capital	10,500		
Amortization		5,917	5,917
Interest	375		
Other (Specify)			

Transportation Services	74,172	53,144	62,096
Restructuring (Specify, if any)			
Total Transportation Services	74,172	53,144	62,096

Resort Village of Kivimaa-Moonlight Bay

Total Expenses by Function

As at December 31, 2019

Schedule 3 - 2

	2019 Budget	2019	2018
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	1,379	144	1,410
Professional/Contractual services	16,073	15,778	14,563
Utilities	800	777	712
Maintenance, materials and supplies	2,250	2,252	1,116
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization		233	233
Interest			
Other (Specify)			
Environmental and Public Health Services	20,502	19,184	18,034
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	20,502	19,184	18,034

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	7,500	7,965	7,332
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
Planning and Development Services	7,500	7,965	7,332
Restructuring (Specify, if any)			
Total Planning and Development Services	7,500	7,965	7,332

RECREATION AND CULTURAL SERVICES

Wages and benefits	32,204	34,150	31,570
Professional/Contractual services	1,271	1,946	5,166
Utilities			
Maintenance, materials and supplies	14,475	10,876	12,723
Grants and contributions - operating			
- capital	26,000		
Amortization		12,667	10,528
Interest			
Allowance for uncollectibles			
Other (Specify)			
Recreation and Cultural Services	73,950	59,639	59,987
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	73,950	59,639	59,987

Resort Village of Kivimaa-Moonlight Bay

Total Expenses by Function

As at December 31, 2019

Schedule 3 - 3

	2019 Budget	2019	2018
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
Utility Services			
Restructuring (<i>Specify, if any</i>)			
Total Utility Services			
TOTAL EXPENSES BY FUNCTION	\$ 278,514	\$ 246,876	\$ 255,416

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Segment Disclosure by Function
 As at December 31, 2019

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 685	\$ 1,000	\$ 295	\$ 2,191	\$ 1,200	\$ 10,725		\$ 16,096
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								
Investment Income and Commissions	2,120							2,120
Other Revenues						176		176
Grants - Conditional						33,117		33,117
- Capital	4,201		10,450					14,651
Restructurings								
Total Revenues	7,006	1,000	10,745	2,191	1,200	44,018		66,160
Expenses (Schedule 3)								
Wages & Benefits	45,325	2,401	16,236	144		34,150		98,256
Professional/ Contractual Services	25,101	11,348	7,374	15,778	7,965	1,946		69,512
Utilities	3,249		5,089	777				9,115
Maintenance, Materials and Supplies	6,713	2,888	18,528	2,252		10,876		41,257
Grants and Contributions	250							250
Amortization	887	8,407	5,917	233		12,667		28,111
Interest	375							375
Allowance for Uncollectibles								
Other								
Restructurings								
Total Expenses	81,900	25,044	53,144	19,184	7,965	59,639		246,876
Surplus (Deficit) by Function	\$ (74,894)	\$ (24,044)	\$ (42,399)	\$ (16,993)	\$ (6,765)	\$ (15,621)		(180,716)

Taxation and Other Unconditional Revenue (Schedule 1)

236,553

Net Surplus (Deficit)

\$ 55,837

Resort Village of Kivimaa-Moonlight Bay
Schedule of Segment Disclosure by Function
For the year ended December 31, 2018

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 183	\$	\$ 1,764	\$ 2,664	\$ 800	\$ 10,420		\$ 15,831
Tangible Capital Asset Sales - Gain								
Land Sales - Gain								
Investment Income and Commissions	2,264							2,264
Other Revenues						15		15
Grants - Conditional						26,691		26,691
- Capital	688		5,132					5,820
Restructurings								
Total Revenues	3,135		6,896	2,664	800	37,126		50,621
Expenses (Schedule 3)								
Wages & Benefits	43,657	2,300	25,497	1,410		31,570		104,434
Professional/ Contractual Services	24,346	10,219	6,113	14,563	7,332	5,166		67,739
Utilities	3,168		4,685	712				8,565
Maintenance, Materials and Supplies	8,971	4,756	19,884	1,116		12,723		47,450
Grants and Contributions	200							200
Amortization	887	8,234	5,917	233		10,528		25,799
Interest	65							65
Allowance for Uncollectibles								
Other	1,164							1,164
Restructurings								
Total Expenses	82,458	25,509	62,096	18,034	7,332	59,987		255,416
Surplus (Deficit) by Function	\$ (79,323)	\$ (25,509)	\$ (55,200)	\$ (15,370)	\$ (6,532)	\$ (22,861)		(204,795)

Taxation and Other Unconditional Revenue (Schedule 1)

227,926

Net Surplus (Deficit)

\$ 23,131

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2019

Schedule 6

		2019						2018		
		General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset Cost									
	Opening Asset costs	\$ 170,780	\$ 105,470	\$ 170,903	\$ 13,500	\$ 192,477	\$ 25,105	\$ 35,393	\$ 713,628	\$ 649,758
	Additions during the year		33,031	2,170		817	8,833		44,851	63,870
	Disposals and write-downs during the year									
	Transfers (from) assets under construction		35,393					(35,393)		
	Transfer of Capital Assets related to restructuring									
	Closing Asset Costs	170,780	173,894	173,073	13,500	193,294	33,938		758,479	713,628
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		43,428	26,383	11,000	83,212	5,838		169,861	144,062
	Add: Amortization taken		7,031	4,273	11,601	4,578	628		28,111	25,799
	Less: Accumulated amortization on disposals									
	Transfer of Capital Assets related to restructuring									
	Closing Accumulated Amortization Costs		50,459	30,656	22,601	87,790	6,466		197,972	169,861
	Net Book Value	\$ 170,780	\$ 123,435	\$ 142,417	\$ (9,101)	\$ 105,504	\$ 27,472	\$	\$ 560,507	\$ 543,767

1. Total contributed/donated assets received in 2019: \$ -

2. List of assets recognized at nominal value in 2019 are:

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

Resort Village of Kivimaa-Moonlight Bay
Schedule of Tangible Capital Assets by Function
As at December 31, 2019

Schedule 7

		2019							2018	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Cultural	Water & Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset costs	\$ 72,700	\$ 128,238	\$ 149,444	\$ 9,323		\$ 353,923		\$ 713,628	\$ 649,758
	Additions during the year			9,934			34,917		44,851	63,870
	Disposals and write-downs during the year									
	Transfer of Capital Assets related to restructuring									
Closing Asset Costs		72,700	128,238	159,378	9,323		388,840		758,479	713,628
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	9,251	52,664	46,427	699		60,820		169,861	144,062
	Add: Amortization taken	887	8,407	5,917	233		12,667		28,111	25,799
	Less: Accumulated amortization on disposals									
	Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		10,138	61,071	52,344	932		73,487		197,972	169,861
Net Book Value		\$ 62,562	\$ 67,167	\$ 107,034	\$ 8,391		\$ 315,353		\$ 560,507	\$ 543,767

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Accumulated Surplus
 As at December 31, 2019

Schedule 8

	2018	Changes	2019
UNAPPROPRIATED SURPLUS	\$ 182,495	\$ 35,882	\$ 218,377
APPROPRIATED RESERVES			
Machinery and Equipment			
Public Reserve			
Capital Trust			
Utility	20,399		20,399
Other (Capital)	37,900		37,900
Total Appropriated	58,299		58,299
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	543,767	16,740	560,507
Less: Related debt	(10,000)	3,215	(6,785)
Net Investment in Tangible Capital Assets	533,767	19,955	553,722
Total Accumulated Surplus	\$ 774,561	\$ 55,837	\$ 830,398

Resort Village of Kivimaa-Moonlight Bay
 Schedule of Mill Rates and Assessments
 As at December 31, 2019

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment		\$ 12,275,200		\$ 53,229,680	\$ 713,400		\$ 66,218,280
Regional Park Assessment							
Total Assessment							66,218,280
Mill Rate Factor(s)		1		1	1		
Total Base/Minimum Tax (generated for each property class)		47,880		64,800	1,080		113,760
Total Municipal Tax Levy (include base and/or minimum tax and special levies)		\$ 112,564		\$ 131,126	\$ 2,507		\$ 246,197

MILL RATES:	MILLS
Average Municipal*	3.7180
Average School*	4.8367
Potash Mill Rate	
Uniform Municipal Mill Rate	2.000

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

Resort Village of Kivimaa-Moonlight Bay
Schedule of Council Remuneration
As at December 31, 2019
(Unaudited)

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Steven Nasby	\$ 960	\$ 209	\$ 1,169
Councillor	Terry Anderson	860		860
Councillor	Archie Macleod	720	39	759
Councillor	James Vollman	600		600
Total		\$ 3,140	\$ 248	\$ 3,388