

TOWN OF SPIRITWOOD
Consolidated Financial Statements
Year Ended December 31, 2016

TOWN OF SPIRITWOOD
Index to Consolidated Financial Statements
Year Ended December 31, 2016

	Page
Management's Responsibility	1
INDEPENDENT AUDITOR'S REPORT	2
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations	4
Consolidated Statement of Change in Net Financial Assets	5
Consolidated Statement of Cash Flows	6
Notes to Consolidated Financial Statements	7 - 12
Taxes and Other Unconditional Revenue (<i>Schedule 1</i>)	13
Schedule of Operating and Capital Revenue by Function (Schedule 2 - 1)	14
Schedule of Operating and Capital Revenue by Function (Schedule 2 - 2)	15
Schedule of Operating and Capital Revenue by Function (Schedule 2 - 3)	16
Schedule of Operating and Capital Revenue by Function (Schedule 2 - 4)	17
Total Expenses by Function (Schedule 3 - 1)	18
Total Expenses by Function (Schedule 3 - 2)	19
Total Expenses by Function (Schedule 3 - 3)	20
Consolidated Schedule of Segment Disclosure by Function (Schedule 4)	21
Consolidated Schedule of Segment Disclosure by Function (Schedule 5)	22
Consolidated Schedule of Tangible Capital Assets by Object (Schedule 6)	23
Consolidated Schedule of Tangible Capital Assets by Function (Schedule 7)	24
Consolidated Schedule of Accumulated Surplus (Schedule 8)	25
Schedule of Mill Rates and Assessments (Schedule 9)	26
Schedule of Council Remuneration (Schedule 10)	27

Management's Responsibility

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian public sector accounting standards and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of 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 the administration and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the Municipality's external auditors.

Cogent Chartered Professional Accountants 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 administration to discuss their audit findings.

Mr Gary Von Holwede, Mayor

Rhonda Saam, Chief Administrative Officer

Spiritwood, SK
May 09, 2017

INDEPENDENT AUDITOR'S REPORT

To the Council of the Town of Spiritwood

We have audited the accompanying consolidated financial statements of the Town of Spiritwood, which comprise the consolidated statement of financial position as at December 31, 2016 and the consolidated statements of operations and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the consolidated financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Town of Spiritwood as at December 31, 2016 and the results of its operations and its cash flows for the year then ended in accordance with Canadian public sector accounting standards

Other Matter

The financial statements of the prior period were audited by another Chartered Professional Accountant. That accountant issued a unqualified opinion. The Auditor's Report was dated April 26, 2016.

Rosthern, SK
June 23, 2017

Chartered Professional Accountants

TOWN OF SPIRITWOOD

Consolidated Statement of Financial Position

December 31, 2016

	2016	2015
FINANCIAL ASSETS		
CURRENT		
Cash and Temporary Investments <i>(Note 2)</i>	\$ 590,898	\$ 380,549
Taxes Receivable - Municipal	43,982	74,312
Other Accounts Receivable <i>(Note 4)</i>	167,225	158,572
Land for Resale <i>(Note 5)</i>	466,054	188,697
Long-Term Investments <i>(Note 6)</i>	14,710	14,187
Debt Charges Recoverable <i>(Note 7)</i>	-	-
Other	-	-
Total Financial Assets	1,282,869	816,317
LIABILITIES		
Bank indebtedness <i>(Note 8)</i>	-	-
Accounts Payable	4,655	16,737
Accrued Liabilities Payable	-	-
Deposits	35,974	34,312
Deferred Revenue <i>(Note 9)</i>	-	-
Accrued Landfill Costs <i>(Note 10)</i>	-	-
Liability for Contaminated Sites <i>(Note 11)</i>	-	-
Other Liabilities	2,313,849	2,313,849
Long-Term Debt <i>(Note 12)</i>	-	-
Lease Obligations <i>(Note 13)</i>	-	-
Total Liabilities	2,354,478	2,364,898
NET FINANCIAL ASSETS	(1,071,609)	(1,548,581)
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	6,803,433	7,323,158
Prepayments and Deferred Charges	-	4,720
Stock and Supplies	1,641	2,725
Other <i>(Note 14)</i>	-	-
Total Non-Financial Assets	6,805,074	7,330,603
ACCUMULATED SURPLUS (Schedule 8)	\$ 5,733,465	\$ 5,782,022

TOWN OF SPIRITWOOD

Consolidated Statement of Operations

Year Ended December 31, 2016

Statement 2

	2016	2016	2015
REVENUES			
Schedule of Taxes and Other Unconditional Revenue (Schedule 1)	\$ 1,170,672	\$ 1,161,735	\$ 1,126,592
Fees and Charges (Schedule 4, 5)	626,438	643,998	626,974
Conditional Grants (Schedule 4, 5)	2,681	4,695	5,442
Tangible Capital Asset Sales - Gain (Loss) (Schedule 4, 5)	14,000	7,774	-
Land Sales - Gain (Loss) (Schedule 4, 5)	-	-	8,200
Investment Income and Commissions (Schedule 4, 5)	4,810	5,055	4,812
Other Revenues (Schedule 4, 5)	99,000	114,567	113,731
Total Revenues	1,917,601	1,937,824	1,885,751
EXPENSES			
General Government Services (Schedule 3)	389,960	383,546	363,111
Protective Services (Schedule 3)	95,737	97,821	96,553
Transportation Services (Schedule 3)	418,000	449,316	621,489
Environmental and Public Health Services (Schedule 3)	280,659	255,674	242,949
Planning and Development Services (Schedule 3)	122,300	123,384	103,307
Recreation and Cultural Services (Schedule 3)	293,595	414,568	436,004
Utility Services (Schedule 3)	325,283	335,383	337,819
Total Expenses	1,925,534	2,059,692	2,201,232
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(7,933)	(121,868)	(315,481)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	77,094	73,311	52,029
Surplus (Deficit) of Revenues over Expenses	69,161	(48,557)	(263,452)
Accumulated surplus - beginning of year	5,782,022	5,782,022	6,045,475
Accumulated surplus - end of year	\$ 5,851,183	\$ 5,733,465	\$ 5,782,023

TOWN OF SPIRITWOOD

Consolidated Statement of Change in Net Financial Assets

As at December 31, 2016

Statement 3

	Budget 2016	2016	2015
Surplus (Deficit)	\$ 69,161	\$ (48,557)	\$ (263,453)
(Acquisition) of tangible capital assets	(60,600)	(102,789)	-
Amortization of tangible capital assets	-	285,308	316,598
Proceeds on disposal of tangible capital assets	-	344,980	-
Loss (gain) on the disposal of tangible capital assets	-	(7,774)	-
Surplus (Deficit) of capital expenses over expenditures	(60,600)	519,725	316,598
	<u>8,561</u>	<u>471,168</u>	<u>53,145</u>
(Acquisition) of supplies inventories	-	(1,641)	(2,725)
(Acquisition) of prepaid expense	-	-	(4,720)
Consumption of supplies inventory	-	2,725	1,619
Use of prepaid expense	-	4,720	8,494
Surplus (Deficit) of expenses of other non-financial over expenditures	-	5,804	2,668
Increase/Decrease in Net Financial Assets	8,561	476,972	55,813
Net Financial Assets (Debt) - Beginning of Year	<u>(1,548,581)</u>	<u>(1,548,581)</u>	<u>(1,604,394)</u>
Net Financial Assets (Debt) - End of Year	\$ (1,540,020)	\$ (1,071,609)	\$ (1,548,581)

TOWN OF SPIRITWOOD

Consolidated Statement of Cash Flows

Year Ended December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ (48,557)	\$ (263,452)
Amortization	285,308	316,598
Loss (gain) on disposal of tangible capital assets	(7,774)	-
	<u>228,977</u>	<u>53,146</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	30,330	(39,134)
Other Receivables	(8,653)	59,608
Land for Resale	(277,357)	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(12,081)	(25,597)
Deposits	1,662	1,148
Deferred Revenue	-	-
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	1,084	(1,106)
Prepayments and Deferred Charges	4,720	3,774
Other	-	-
	<u>(260,295)</u>	<u>(1,307)</u>
Cash provided by operating transactions	<u>(31,318)</u>	<u>51,839</u>
Capital:		
Acquisition of capital assets	(102,789)	-
Proceeds from the disposal of capital assets	344,980	-
Other capital	-	-
Cash applied to capital transactions	<u>242,191</u>	<u>-</u>
Investing:		
Long-term investments	(524)	(1,145)
Other investments	-	-
Cash provided by (applied to) investing transactions	<u>241,667</u>	<u>(1,145)</u>
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	(6,332)
Other financing	-	-
Cash provided by (applied to) financing transactions	<u>-</u>	<u>(6,332)</u>
Change in Cash and Temporary Investments during the year	<u>210,349</u>	<u>44,362</u>
Cash and Temporary Investments - beginning of year	<u>380,549</u>	<u>336,188</u>
Cash and Temporary Investments - end of year (Note 2)	<u>\$ 590,898</u>	<u>\$ 380,550</u>

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. Significant accounting policies

The consolidated financial statements of the municipality are prepared by management in accordance with the local government accounting standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council. Significant aspects of the accounting policies are as follows:

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

(a) Reporting Entity:

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

Entity
N/A

All inter-organizational transactions and balances have been eliminated.

(b) Collection of funds for other authorities:

Collection of funds by the municipality for the school board, 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 occurred, as long as:

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned 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.

(continues)

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. Significant accounting policies (continued)

(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.

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

	<u>Useful Life</u>
<i>General Assets</i>	
Land	Indefinite
Land Improvements	5 to 20 years
Buildings	10 to 50 years
Vehicles and Equipment	
Motor vehicles	5 to 10 years
Equipment	5 to 10 years
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 years
Water and Sewer	30 to 75 years
Road Network Assets	30 to 75 years

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: 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 capitalizes interest incurred while a tangible capital asset is under construction.

Leases: All leases are recorded on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. 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 (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

(m) Landfill liability:

The municipality maintains only a waste transfer station, therefore no closure costs have been recorded as a liability.

(continues)

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

1. Significant accounting policies *(continued)*

(n) **Trust Funds:**

Funds held in trust for others are neither included in the municipality's assets or equity. They 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.

(q) **Measurement Uncertainty:**

The preparation of financial statements in conformity with generally accepted accounting principles 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.

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

2. Cash and Temporary Investments

	<u>2016</u>	<u>2015</u>
Cash	\$ 590,898	\$ 380,549
Temporary Investments	-	-
Restricted Cash	-	-
	<u>\$ 590,898</u>	<u>\$ 380,549</u>

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

	<u>2016</u>	<u>2015</u>
Municipal		
- current	\$ 37,879	\$ 49,420
- arrears	6,103	24,891
	<u>43,982</u>	<u>74,310</u>
Less - allowance for uncollectibles	-	-
Total municipal taxes receivable	<u>43,982</u>	<u>74,311</u>
School		
- current	5,829	22,484
- arrears	1,133	1,303
Total school taxes receivable	<u>6,962</u>	<u>23,787</u>
Other	-	-
Total taxes and grants in lieu receivable	<u>-</u>	<u>-</u>
Deduct taxes receivable to be collected on behalf of other organizations	<u>(6,962)</u>	<u>(23,786)</u>
Total Taxes Receivable - Municipal	\$ 43,982	\$ 74,312

4. Other Accounts Receivable

	<u>2016</u>	<u>2015</u>
Federal Government	\$ 38,927	\$ 40,631
Provincial Government	-	-
Local Government	-	-
Utility	83,625	86,556
Trade	44,673	31,385
Other	-	-
Total Other Accounts Receivable	<u>167,225</u>	<u>158,572</u>
Less: allowance for uncollectibles	-	-
Net Other Accounts Receivable	\$ 167,225	\$ 158,572

5. Land for Resale

	<u>2016</u>	<u>2015</u>
Tax Title Property	\$ 9,553	\$ -
Allowance for market value adjustment	-	-
Net Tax Title Property	<u>9,553</u>	<u>-</u>
Other Land	456,501	188,697
Allowance for market value adjustment	-	-
Net Other Land	<u>456,501</u>	<u>188,697</u>
Total Land for Resale	\$ 466,054	\$ 188,697

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

6. Long-Term Investment

	<u>2016</u>	<u>2015</u>
Spiritwood Co-op equity	\$ 14,710	\$ 14,187

7. Debt Charges Recoverable

	<u>2016</u>	<u>2015</u>
Current debt charges recoverable	\$ -	\$ -
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	\$ -	\$ -

8. Bank Indebtedness

Credit Arrangements

At December 31, 2016, the Municipality had lines of credit totaling \$225,000, none of which were drawn. The following has been collateralized in connection with this line of credit:
-- General security agreement

9. Deferred Revenue

	<u>2016</u>	<u>2015</u>
Total Deferred Revenue	\$ -	\$ -

10. Accrued Landfill Costs

	<u>2016</u>	<u>2015</u>
Environmental Liabilities	\$ -	\$ -

The municipality operates a waste transfer station and does not own a landfill, it has no accrued landfill costs.

11. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$1,460,029. 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)).

The municipality has no long-term debt.

13. Lease Obligations

The municipality has no lease obligations.

14. Other Non-financial Assets

<u>2016</u>	<u>2015</u>
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15. Contingent Liabilities

The municipality is currently in the mediation phases of a ongoing dispute with a ratepayer. At this point in time there is no reason to believe that the municipality will be held liable for any damages.

TOWN OF SPIRITWOOD

Notes to Consolidated Financial Statements

Year Ended December 31, 2016

16. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multi-employer 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 pension expense in 2016 was \$26,909. 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.

17. Comparative Figures

Certain of the prior year comparative figures may have been restated to conform to the current year's presentation.

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

TOWN OF SPIRITWOOD

Schedule of Taxes and Other Unconditional Revenue

As at December 31, 2016

Schedule 1

	Budget 2016	2016	2015
TAXES			
General municipal tax levy	\$ 995,422	\$ 995,422	\$ 974,795
Abatements and adjustments	-	(1,109)	(2,514)
Discount on current year taxes	(120,000)	(132,674)	(129,131)
Net Municipal Taxes	875,422	861,639	843,150
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	13,403	13,403	6,521
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	888,825	875,042	849,671
UNCONDITIONAL GRANTS			
Revenue Sharing	212,202	212,202	207,303
Organized Hamlet	-	-	-
Total Unconditional Grants	212,202	212,202	207,303
GRANTS IN LIEU OF TAXES			
Federal	4,450	1,956	4,455
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
Central Services	-	-	-
SaskTel	7,060	7,448	7,064
Other (Pelican Lake)	3,735	3,787	3,737
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	54,400	61,300	54,362
Sask Energy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	69,645	74,491	69,618
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 1,170,672	\$ 1,161,735	\$ 1,126,592

TOWN OF SPIRITWOOD

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	\$ -	\$ -	\$ -
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Other (Licenses and permits)	12,390	13,631	17,776
Total Fees and Charges	12,390	13,631	17,776
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain (loss)	-	-	8,200
- Investment income and commissions	4,810	5,055	4,812
- Other	-	-	12,000
Total Other Segmented Revenue	17,200	18,686	42,788
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	17,200	18,686	42,788
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Sask Culture Inc.	20,000	20,000	-
Total Capital	20,000	20,000	-
Total General Government Services	37,200	38,686	42,788
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and charges	19,300	22,577	26,051
- Other	-	-	-
Total Fees and Charges	19,300	22,577	26,051
- Tangible capital asset sales - gain (loss)	-	1,500	-
- Other	-	-	-
Total Other Segmented Revenue	19,300	24,077	26,051
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	19,300	24,077	26,051
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 19,300	\$ 24,077	\$ 26,051

TOWN OF SPIRITWOOD

Schedule of Operating and Capital Revenue by Function

Year Ended December 31, 2016

Schedule 2 - 2

	Budget 2016	2016	2015
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration	-	-	-
Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	4,000	(7,226)	-
- Other	-	-	-
Total Other Segmented Revenue	4,000	(7,226)	-
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	4,000	(7,226)	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Transportation Services	4,000	(7,226)	-
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	-	-	4,000
- Waste and Disposal Fees	178,920	187,161	163,537
- Other (Cemetery plots)	2,000	500	2,350
Total Fees and Charges	180,920	187,661	169,887
- Tangible capital asset sales - gain (loss)	10,000	13,500	-
- Other	-	-	-
Total Other Segmented Revenue	190,920	201,161	169,887
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (Recycling)	825	3,298	620
Total Conditional Grants	825	3,298	620
Total Operating	191,745	204,459	170,507
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 191,745	\$ 204,459	\$ 170,507

TOWN OF SPIRITWOOD

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 3

	Budget 2016	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Maintenance and Development Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	-	-	-
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenues			
Fees and Charges	-	-	-
- Other	50,108	52,966	49,538
Total Fees and Charges	50,108	52,966	49,538
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Memberships and recovery)	99,000	114,567	101,731
Total Other Segmented Revenue	149,108	167,533	151,269
Conditional Grants			
- Student Employment	1,856	1,297	2,392
- Local Government	-	-	-
- Other (Donations)	-	100	2,430
Total Conditional Grants	1,856	1,397	4,822
Total Operating	150,964	168,930	156,091
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 150,964	\$ 168,930	\$ 156,091

TOWN OF SPIRITWOOD

Schedule of Operating and Capital Revenue by Function

As at December 31, 2016

Schedule 2 - 4

	Budget 2016	2016	2015
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges	\$ -	\$ -	\$ -
- Water	265,075	268,626	265,078
- Sewer	43,675	43,597	43,678
- Other (Infrastructure fees)	54,970	54,940	54,966
Total Fees and Charges	363,720	367,163	363,722
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	363,720	367,163	363,722
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	363,720	367,163	363,722
Capital			
Conditional Grants			
- Federal Gas Tax	54,594	53,311	52,029
- New Building Canada Fund (SCFF, NRP)	-	-	-
- Clean Water and Wastewater Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	2,500	-	-
Total Capital	57,094	53,311	52,029
Total Utility Services	420,814	420,474	415,751
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 824,023	\$ 849,400	\$ 811,188

SUMMARY

Total Other Segmented Revenue	\$ 744,248	\$ 771,394	\$ 753,717
Total Conditional Grants	2,681	4,695	5,442
Total Capital Grants and Contributions	77,094	73,311	52,029
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 824,023	\$ 849,400	\$ 811,188

TOWN OF SPIRITWOOD

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 1

	Budget 2016	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 18,800	\$ 16,772	\$ 20,829
Wages and benefits	153,813	161,766	145,087
Professional/Contractual services	122,538	109,107	122,349
Utilities	15,900	16,073	15,593
Maintenance, materials and supplies	77,600	76,331	56,126
Grants and contributions - operating	1,059	1,059	1,023
- capital	-	-	-
Amortization	-	2,119	1,875
Interest	250	319	229
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total General Government Services	389,960	383,546	363,111
PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	66,900	67,986	66,664
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, Materials and Supplies	-	-	-
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-
Fire Protection			
Wages and benefits	6,350	7,071	6,357
Professional/Contractual Services	10,116	4,067	2,638
Utilities	4,220	3,630	4,143
Maintenance, Materials and Supplies	8,151	15,067	16,751
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Protective Services	95,737	97,821	96,553
TRANSPORTATION SERVICES			
Wages and Benefits	188,000	184,373	228,065
Professional/Contractual Services	48,450	19,839	40,964
Utilities	10,850	8,244	10,645
Maintenance, Materials and Supplies	144,700	123,805	208,171
Gravel	26,000	31,463	21,006
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	81,592	112,638
Interest	-	-	-
Other	-	-	-
Total Transportation Services	\$ 418,000	\$ 449,316	\$ 621,489

TOWN OF SPIRITWOOD

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 2

	Budget 2016	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and Benefits	\$ 11,500	\$ 10,594	\$ 12,688
Professional/Contractual Services	254,579	220,459	195,266
Utilities	-	-	-
Maintenance, Materials and Supplies	14,580	9,932	20,306
Grants and contributions - operating	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
- capital	-	-	-
□ Waste disposal	-	-	-
□ Public Health	-	-	-
Amortization	-	14,689	14,689
Interest	-	-	-
Other	-	-	-
Total Environmental and Public Health Services	280,659	255,674	242,949
PLANNING AND DEVELOPMENT SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	2,300	3,384	5,807
Grants and Contributions - operating	120,000	120,000	97,500
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	122,300	123,384	103,307
RECREATION AND CULTURAL SERVICES			
Wages and Benefits	147,500	173,498	171,601
Professional/Contractual Services	18,160	20,625	18,180
Utilities	11,470	9,063	11,247
Maintenance, Materials, and Supplies	35,500	25,800	10,944
Grants and Contributions - operating	80,965	59,074	97,524
- capital	-	-	-
Amortization	-	126,508	126,508
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Recreation and Cultural Services	\$ 293,595	\$ 414,568	\$ 436,004

TOWN OF SPIRITWOOD

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	Budget 2016	2016	2015
UTILITY SERVICES			
Wages and Benefits	\$ -	\$ -	\$ -
Professional/Contractual Services	171,900	116,831	158,337
Utilities	61,250	63,572	60,044
Maintenance, Materials and Supplies	92,133	94,580	58,550
Grants and Contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	60,400	60,888
Interest	-	-	-
Allowance For Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	325,283	335,383	337,819
TOTAL EXPENSES BY FUNCTION	\$ 1,925,534	\$ 2,059,692	\$ 2,201,232

TOWN OF SPIRITWOOD

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2016

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	\$ 13,631	\$ 22,577	\$ -	\$ 187,661	\$ -	\$ 52,966	\$ 367,163	\$ 643,998
Tangible Capital Asset Sales - Gain (Loss)	-	1,500	(7,226)	13,500	-	-	-	7,774
Land Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	5,055	-	-	-	-	-	-	5,055
Other Revenues	-	-	-	-	-	114,567	-	114,567
Grants - Conditional	-	-	-	3,298	-	1,397	-	4,695
- Capital	20,000	-	-	-	-	-	53,311	73,311
Total Revenues	38,686	24,077	(7,226)	204,459	-	168,930	420,474	849,400
Expenses (Schedule 3)								
Wages and Benefits	178,538	75,057	184,373	10,594	-	173,498	-	622,060
Professional/Contractual Services	109,107	4,067	19,839	220,459	3,384	20,625	116,831	494,312
Utilities	16,073	3,630	8,244	-	-	9,063	63,572	100,582
Maintenance Material and Supplies	76,331	15,067	155,268	9,932	-	25,800	94,580	376,978
Grants and Contributions	1,059	-	-	-	120,000	59,074	-	180,133
Amortization	2,119	-	81,592	14,689	-	126,508	60,400	285,308
Interest	319	-	-	-	-	-	-	319
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenses	383,546	97,821	449,316	255,674	123,384	414,568	335,383	2,059,692
Surplus (Deficit) by Function	(344,860)	(73,744)	(456,542)	(51,215)	(123,384)	(245,638)	85,091	(1,210,292)
Taxes and other unconditional revenue (Schedule 1)								1,161,735
Net Surplus (Deficit)								\$ (48,557)

See notes to consolidated financial statements

TOWN OF SPIRITWOOD

Consolidated Schedule of Segment Disclosure by Function

As at December 31, 2015

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 17,776	\$ 26,051	\$ -	\$ 169,887	\$ -	\$ 49,538	\$ 363,722	\$ 626,974
Tangible Capital Asset Sales - Gain (Loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (Loss)	8,200	-	-	-	-	-	-	8,200
Investment Income and Commissions	4,812	-	-	-	-	-	-	4,812
Other Revenues	12,000	-	-	-	-	101,731	-	113,731
Grants - Conditional	-	-	-	620	-	4,822	-	5,442
- Capital	-	-	-	-	-	-	52,029	52,029
Total Revenues	42,788	26,051	-	170,507	-	156,091	415,751	811,188
Expenses (Schedule 3)								
Wages and Benefits	165,916	73,021	228,065	12,688	-	171,601	-	651,291
Professional/ Contractual Services	122,349	2,638	40,964	195,266	5,807	18,180	158,337	543,541
Utilities	15,593	4,143	10,645	-	-	11,247	60,044	101,672
Maintenance Material and Supplies	56,126	16,751	229,177	20,306	-	10,944	58,550	391,854
Grants and Contributions	1,023	-	-	-	97,500	97,524	-	196,047
Amortization	1,875	-	112,638	14,689	-	126,508	60,888	316,598
Interest	229	-	-	-	-	-	-	229
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total expenses	363,111	96,553	621,489	242,949	103,307	436,004	337,819	2,201,232
Surplus (Deficit) by Function	(320,323)	(70,502)	(621,489)	(72,442)	(103,307)	(279,913)	77,932	(1,390,044)
Taxes and other unconditional revenue (Schedule 1)								1,126,592
Net Surplus (Deficit)								\$ (263,452)

See notes to consolidated financial statements

TOWN OF SPIRITWOOD

Consolidated Schedule of Tangible Capital Assets by Object

As at December 31, 2016

Schedule 6

	2016 General Assets	2016 General Assets Land Improvements	2016 General Assets Buildings	2016 General Assets Vehicles	2016 General Assets Machinery & Equipment	2016 Infrastructure Assets Linear assets	2016 General/ Infrastructure Assets Under Construction	2016 Total	2015 Total
Asset cost									
Opening Asset costs	\$ 151,456	\$ -	\$ 6,398,411	\$ 249,821	\$ 525,735	\$ 3,531,021	\$ 123,525	\$ 10,979,969	\$ 10,979,969
Additions during the year	53,700	-	-	-	49,089	-	-	102,789	-
Disposals and write-downs during the year	-	-	-	-	(33,810)	(315,229)	-	(349,039)	-
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	205,156	-	6,398,411	249,821	541,014	3,215,792	123,525	10,733,719	10,979,969
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	-	-	1,254,957	157,289	167,016	2,077,550	-	3,656,812	3,340,214
Add: Amortization taken	-	-	153,360	12,765	25,026	94,157	-	285,308	316,598
Less: Accumulated amortization on disposals	-	-	-	-	(11,834)	-	-	(11,834)	-
Closing Accumulated Amortization Costs	-	-	1,408,317	170,054	180,208	2,171,707	-	3,930,286	3,656,812
Net Book Value	\$ 205,156	\$ -	\$ 4,990,094	\$ 79,767	\$ 360,806	\$ 1,044,085	\$ 123,525	\$ 6,803,433	\$ 7,323,157

1. Total contributed donated assets received in 2016: \$ -
2. List of assets recognized at nominal value in 2016 are:
 - a) Infrastructure Assets \$ -
 - b) Vehicles \$ -
 - c) Machinery and Equipment \$ -
3. Amount of interest capitalized in 2016: \$ -

See notes to consolidated financial statements

TOWN OF SPIRITWOOD

Consolidated Schedule of Tangible Capital Assets by Function

As at December 31, 2016

Schedule 7

	2016	2016	2016	2016	2016	2016	2016	2016	2015
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset cost									
Opening Asset costs	\$ 150,025	\$ 94,200	\$ 2,499,480	\$ 330,435	\$ 3,012	\$ 5,106,235	\$ 2,796,582	\$ 10,979,969	\$ 10,979,969
Additions during the year	-	-	102,789	-	-	-	-	102,789	-
Disposals and write-downs during the year	-	-	(349,039)	-	-	-	-	(349,039)	-
Closing Asset Costs	150,025	94,200	2,253,230	330,435	3,012	5,106,235	2,796,582	10,733,719	10,979,969
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs	101,625	67,000	1,162,747	109,515	-	771,033	1,444,892	3,656,812	3,340,214
Add: Amortization taken	2,119	-	81,592	14,689	-	126,508	60,400	285,308	316,598
Less: Accumulated amortization on disposals	-	-	(11,834)	-	-	-	-	(11,834)	-
Closing Accumulated Amortization Costs	103,744	67,000	1,232,505	124,204	-	897,541	1,505,292	3,930,286	3,656,812
Net Book Value	\$ 46,281	\$ 27,200	\$ 1,020,725	\$ 206,231	\$ 3,012	\$ 4,208,694	\$ 1,291,290	\$ 6,803,433	\$ 7,323,157

See notes to consolidated financial statements

TOWN OF SPIRITWOOD

Consolidated Schedule of Accumulated Surplus

As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	\$ (2,106,630)	\$ 422,124	\$ (1,684,506)
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	-	-	-
Capital Trust	177,852	-	177,852
Utility	-	54,940	54,940
Other (General, Health and Cemetery reserves)	387,643	(5,897)	381,746
Total Appropriated	565,495	49,043	614,538
ORGANIZED HAMLETS			
Organized Hamlet of	-	-	-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6)	7,323,157	(519,724)	6,803,433
Less: Related debt	-	-	-
Net Investment in Tangible Capital Assets	7,323,157	(519,724)	6,803,433
Total Accumulated Surplus	\$ 5,782,022	\$ (48,557)	\$ 5,733,465

TOWN OF SPIRITWOOD

Schedule of Mill Rates and Assessments

As at December 31, 2016

Schedule 9

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable Assessment	\$ 419,155	\$ 38,268,160	\$ -	\$ -	\$ 9,305,200	\$ -	\$ 47,992,515
Regional Park Assessment	-	-	-	-	-	-	-
Total Assessment	419,155	38,268,160	-	-	9,305,200	-	47,992,515
Mill Rate Factor(s)	1.0000	1.0500	-	-	1.2000	-	-
Total Base/Minimum Tax (generated for each property class)	2,850	501,419	-	-	102,900	-	607,169
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 5,994	\$ 802,781	\$ -	\$ -	\$ 186,647	\$ -	\$ 995,422

MILL RATES:

Average Municipal *

Average School

Potash Mill Rate

Uniform Municipal Mill Rate

MILLS
20.7412
5.6395
-
7.5000

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

TOWN OF SPIRITWOOD

Schedule of Council Remuneration

As at December 31, 2016

Schedule 10

	Name	Remuneration	Reimbursed Costs	Total
Position				
Mayor	Gary von Holwede	\$ 5,520	\$ 164	\$ 5,684
Councillor	James Bedi	1,770	33	1,803
Councillor	Bryan Wingerter	1,485	-	1,485
Councillor	Bruce Rogers	1,845	-	1,845
Councillor	George Pretli	1,770	-	1,770
Councillor	Leanne Sawatsky Laura-lee Higgins	1,695	-	1,695
Councillor	Cross	1,710	-	1,710
Councillor	Shannon Beaulac	270	-	270
Councillor	Debbie Allan	270	-	270
Councillor	Bradley Nemish	240	-	240
Total		\$ 16,575	\$ 197	\$ 16,772