
NORTHERN VILLAGE OF CUMBERLAND HOUSE

Consolidated Financial Statements

Year Ended December 31, 2020

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Index to Consolidated Financial Statements
Year Ended December 31, 2020

	Page
MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING	1
INDEPENDENT AUDITOR'S REPORT	2 - 3
CONSOLIDATED FINANCIAL STATEMENTS	
Consolidated Statement of Financial Position	4
Consolidated Statement of Operations	5
Consolidated Statement of Change in Net Financial Assets	6
Consolidated Statement of Cash Flow	7
Notes to Consolidated Financial Statements	8 - 17
Consolidated Schedule of Taxes and Other Unconditional Revenue (<i>Schedule 1</i>)	18
Consolidated Schedule of Operating and Capital Revenue by Function (<i>Schedule 2</i>)	19 - 21
Consolidated Schedule of Expenses by Function (<i>Schedule 3</i>)	22 - 23
Consolidated Schedule of Segment Disclosure by Function (<i>Schedule 4</i>)	24
Consolidated Schedule of Segment Disclosure by Function - Prior Year (<i>Schedule 5</i>)	25
Consolidated Schedule of Tangible Capital Assets by Object (<i>Schedule 6</i>)	26
Consolidated Schedule of Tangible Capital Assets by Function (<i>Schedule 7</i>)	27
Consolidated Schedule of Accumulated Surplus (<i>Schedule 8</i>)	28
Consolidated Schedule of Mill Rates and Assessments (<i>Schedule 9</i>)	29
Consolidated Schedule of Council Remuneration (<i>Schedule 10</i>)	30

MANAGEMENT'S RESPONSIBILITY FOR FINANCIAL REPORTING

The accompanying consolidated financial statements of Northern Village of Cumberland House are the responsibility of management and have been approved by the Northern Village's Council.

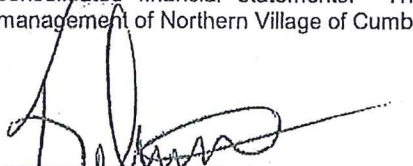
The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards prescribed for governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Professional Accountants and as such include amounts that are the best estimates and judgments of management.

Management is responsible for the integrity and objectivity of these statements and for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced.

The Northern Village's Council is responsible for ensuring that management fulfills its responsibility for financial reporting and internal control and is ultimately responsible for reviewing and approving the consolidated financial statements.

The Northern Village's Council meets periodically with management, as well as the external auditors, to discuss internal controls over the financial reporting process, auditing matters and financial reporting issues, to satisfy themselves that each party is properly discharging their responsibilities, and to review the consolidated financial statements and external auditor's report.

The external auditors, NeuPath Group Chartered Professional Accountants, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the consolidated financial statements. The external auditors have full and free access to financial management of Northern Village of Cumberland House and meet when required.


Kelvin McKay, Mayor

Cumberland House, SK
June 28, 2022

INDEPENDENT AUDITOR'S REPORT

To the Members of Northern Village of Cumberland House

Opinion

We have audited the consolidated financial statements of Northern Village of Cumberland House (the Organization), which comprise the consolidated statement of financial position as at December 31, 2020, and the consolidated statements of operations, changes in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Organization as at December 31, 2020, and the consolidated results of its operations and consolidated cash flow for the year then ended in accordance with Canadian public sector accounting standards (PSAS).

Basis for Opinion

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

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

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

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

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

(continues)

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

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

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

Nipawin, Saskatchewan
June 29, 2022


Chartered Professional Accountants

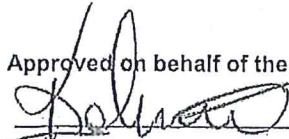
NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Statement of Financial Position
December 31, 2020

	2020	2019
Financial Assets		
Cash and temporary investments (Note 2)	\$ 375,818	\$ 46,412
Taxes receivable - municipal (Note 3)	5,000	5,000
Other accounts receivable (Note 4)	95,630	125,655
Land for resale (Note 5)	234,530	231,030
Long term investments (Note 6)	2,500	2,500
	<u>713,478</u>	<u>410,597</u>
Liabilities		
Accounts payable and accrued liabilities	135,304	135,430
Deferred revenue (Note 7)	131,528	-
Long term debt (Note 8)	268,242	204,299
Obligations under capital lease (Note 9)	8,730	-
	<u>543,804</u>	<u>339,729</u>
Net Financial Assets	<u>169,674</u>	<u>70,868</u>
Non-Financial Assets		
Tangible capital assets (Schedules 6 & 7)	5,425,523	5,050,864
Accumulated Surplus (Schedule 8)	<u>\$ 5,595,197</u>	<u>\$ 5,121,732</u>

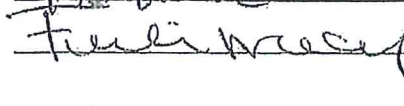
CONTINGENT LIABILITY (Note 14)

COMMITMENT (Note 10)

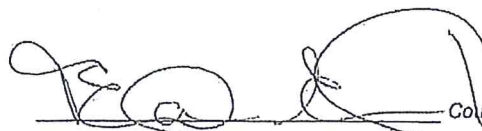
Approved on behalf of the Northern Village



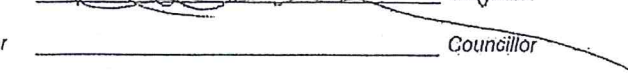
Mayor



Councillor



Councillor



Councillor

See notes to financial statements

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Consolidated Statement of Operations

Year Ended December 31, 2020

	Budget 2020	2020	2019
Revenue			
Taxes & other unconditional revenue <i>(Schedule 1)</i>	\$ 999,605	\$ 1,333,808	\$ 1,184,663
Fees and charges <i>(Schedules 4 & 5)</i>	356,970	413,158	507,634
Conditional grants <i>(Schedules 4 & 5)</i>	41,600	434,445	33,495
Tangible capital asset sales - gain <i>(Schedules 4 & 5)</i>	-	20,000	-
Land Sales - gain (loss) <i>(Schedules 4 & 5)</i>	4,000	-	15,000
Investment income and commissions <i>(Schedules 4 & 5)</i>	35,861	1,292	1,081
Other revenue <i>(Schedules 4 & 5)</i>	43,000	54,804	17,128
	1,481,036	2,257,507	1,759,001
Expenses <i>(Schedule 3)</i>			
General government services	473,926	669,290	659,043
Protective services	209,000	159,571	154,753
Transportation services	145,357	242,318	312,807
Environmental and public health services	42,000	74,006	58,425
Planning and development services	57,502	127,781	194,373
Recreation and cultural services	150,933	213,252	220,661
Utility services	255,530	297,824	308,835
	1,334,248	1,784,042	1,908,897
Surplus (Deficit) of Revenues over Expenses	146,788	473,465	(149,896)
Accumulated Surplus, Beginning of Year	5,121,732	5,121,732	5,271,628
Accumulated Surplus, End of Year	\$ 5,268,520	\$ 5,595,197	\$ 5,121,732

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Statement of Changes in Net Financial Assets
Year Ended December 31, 2020

	Budget 2020	2020	2019
Annual surplus (deficit)	\$ 146,788	\$ 473,465	\$ (149,896)
Acquisition of tangible capital assets	-	(594,581)	(91,709)
Amortization of tangible capital assets	-	219,922	257,379
Proceeds on disposal of tangible capital assets	-	20,000	-
Loss (gain) on disposal of assets	-	(20,000)	-
Surplus (Deficit) from tangible capital asset transactions	-	(374,659)	165,670
Change in net financial assets	146,788	98,806	15,774
Net Financial Assets (Debt), Beginning of Year	70,868	70,868	55,094
Net financial Assets, End of Year	\$ 217,656	\$ 169,674	\$ 70,868

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Consolidated Statement of Cash Flow

Year Ended December 31, 2020

	2020	2019
OPERATING		
Annual surplus (deficit)	\$ 473,465	\$ (149,896)
Items not affecting cash:		
Amortization	219,922	257,379
Loss on disposal of tangible capital assets	(20,000)	-
	673,387	107,483
Change in assets/liabilities:		
Taxes receivable - municipal	-	5,000
Other accounts receivable	30,025	(92,799)
Land for resale	(3,500)	(1,140)
Accounts payable and accrued liabilities	(125)	(11,015)
Deferred revenue	131,528	-
	157,928	(99,954)
Cash flow from (used for) operations	831,315	7,529
CAPITAL		
Acquisition of tangible capital assets	(594,581)	(91,709)
Proceeds on disposal of tangible capital assets	20,000	-
Cash flow used by capital	(574,581)	(91,709)
INVESTING		
Proceeds from long term financing	135,413	-
Proceeds from obligations under capital lease	11,906	-
Repayment of long term debt	(71,470)	-
Repayment of obligations under capital lease	(3,177)	-
Cash flow from (used for) investing	72,672	-
INCREASE (DECREASE) IN CASH RESOURCES	329,406	(84,180)
Cash and temporary investments - beginning of year	46,412	130,592
CASH AND TEMPORARY INVESTMENTS - END OF YEAR	\$ 375,818	\$ 46,412

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the municipality are prepared by management in accordance with 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 revenue 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.

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.

Principles of Consolidation

All controlled entities are fully consolidated on a line by line basis except for commercial enterprises which meet the definition of a government business enterprise, which are included in the Consolidated Financial Statements on a modified equity basis. Interorganizational balances and transactions are eliminated upon consolidation.

Under the modified equity method of accounting, only the Village's investment in the government business enterprise and the enterprise's net income and other change in equity are recorded. No adjustments are made for accounting policies of the enterprise that are different from those of the Village. There are no organizations accounted for on a modified equity basis in these financial statements.

The Village has consolidated the assets, liabilities, revenue and expenses of the following entity:

Entity	Ownership %	Year end
NVCH Economic Development Corporation	100.00	December 31, 2020

Collections of funds for other authorities

Collection of funds by the municipality for the school board are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.

(continues)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Revenue recognition

Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred.

Property tax levies are recognized as revenue in the year in which they are levied.

Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:

- (i) the transfer is authorized;
- (ii) eligibility criteria have been met by the recipient; and
- (iii) a reasonable estimate of the amount can be made.

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

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

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.

Local improvement charges

Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.

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.

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.

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)

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Cash and cash equivalents

Cash consists of cash on hand and balances with banks. Temporary investments consists of term deposits and guaranteed income certificates and are recorded at cost which approximates their fair value due to their short-term maturity (one year or less). Cash and cash equivalents are held for the purpose of meeting short-term operating cash commitments rather than for investing purposes.

Investments

Short term investments, which consist of term deposits with original maturities at date of purchase beyond three months and less than twelve months, are carried at amortized cost.

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 tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. 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 beginning the year after acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land improvements	5 to 20 years
Buildings	10 to 50 years
Vehicles	5 to 10 years
Machinery and equipment	5 to 10 years
Infrastructure Assets	
Water and Sewer	15 to 50 years
Roads	20 years

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.

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.

Capitalization of interest

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

(continues)

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

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.

Inventory

Inventories of land held for future development and resale are valued at the lower of cost or net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or service. Revenue from land sales is recognized when the title is transferred to the buyer.

Employee benefit plan

Contributions to the Village's defined pension benefit plans are expensed when contributions are made. Under the defined benefit plan, the Village's obligations are limited to their contributions.

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:
 - is directly responsible; or
 - 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.

No liability for contaminated sites has been recorded in these financial statements.

(continues)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (*continued*)

Use of estimates

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and the disclosure of contingent assets and liabilities at the date of the financial statements and reported amounts of revenues and expenses 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 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.

No estimate has been made for environmental liabilities that may be accrued relating to the closure and post-closure care requirements of the landfill.

Basis of segmentation/Segment report

The Municipality has adopted 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: The general government segment provides for the administration of the municipality.

Protective Services: Protective services is comprised of expenses for police and fire protection.

Transportation services: The transportation services segment is 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: The planning and development segment provides for neighbourhood development and sustainability.

Recreation and Culture: The recreation and culture segment provides for community services through the provision of recreation and leisure services.

Utility Services: The utility services segment provides for delivery of water, collecting and treating of wastewater and providing collection and disposal of solid waste.

Future accounting pronouncements

A number of new standards and amendments to standards which may impact the Village are not yet effective for the year ended December 31, 2019, and have not been applied in preparing these consolidated financial statements.

(*continues*)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

Portfolio Investments (PS 3041)

This standard, which is effective for fiscal years beginning on after April 1, 2022, has removed the distinction between temporary and portfolio investments. This section was amended to conform to Financial Instruments (PS 3450), and will include pooled investments in its scope. Upon adoption of PS 3450 and PS 3041, Temporary Investments (PS 3030) will no longer apply.

Financial Instruments (PS 3450)

This standard, which is effective for fiscal years beginning on or after April 1, 2022, establishes recognition, measurement, and disclosure requirements for derivative and non-derivative financial statements. The standard requires fair value measurement of derivatives and equity instruments that are quoted in an active market; all other financial instruments can be measure at cost/amortized cost or fair value a the election of the Village. Unrealized gains and losses are presented in a new statement of remeasurement gains and losses. There is a requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the d-recognition of financial liabilities.

Financial Statement Presentation (PS 1201)

This standard, which is effective for fiscal years beginning on or after April 1, 2022, was amended to conform to Financial Instruments (PS 3450), and requires a new statement of re-measurement gains and losses separate from the statement of operations. Included in this new statement are the unrealized gains and losses arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the Village's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships.

Foreign Currency Translation (PS 2601)

This standard, which is effective for fiscal years beginning on or after April 1, 2022, requires exchange rates to be adjusted to the rate in effect at the financial statement date for monetary assets and liabilities denominated in foreign currency and non-monetary items included in the fair value category. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses. Gains and losses on long-term monetary assets and liabilities are amortized over the remaining term of the item.

Asset Retirement Obligations (PS 3280)

This standard, which is effective for fiscal years beginning on or after April 1, 2022, replaces PS 3270 with revised guidance on accounting for, and presentation and disclosure of, solid waste landfill closure and post-closure liability.

Revenue (PS 3400)

This standard, which is effective for fiscal years beginning on or after April 1, 2023, establishes guidance on how to account for and report on revenue. Specifically, it addresses revenue arising from exchange transactions and unilateral transactions.

Public Private Partnerships (PS 3160)

This standard, which is effective for fiscal years beginning on or after April 1, 2023, establishes how to account for public partner partnership arrangements involving infrastructure assets.

(continues)

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES *(continued)*

The Village plans to adopt these new and amended standards on the effective date and is currently assessing the impact the above standards will have on its consolidated financial statements.

2. CASH AND TEMPORARY INVESTMENTS

	2020	2019
Cash	\$ 374,567	\$ 45,180
Temporary investments	1,251	1,232
	<u>\$ 375,818</u>	<u>\$ 46,412</u>

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

3. TAXES AND GRANTS IN LIEU RECEIVABLE

	2020	2019
<u>Municipal</u>		
Municipal - current and arrears	\$ 1,940,447	\$ 1,720,199
Allowance for uncollectibles	(1,935,447)	(1,715,199)
Total municipal taxes receivable	<u>5,000</u>	<u>5,000</u>
<u>School</u>		
Public School Taxes Receivable	<u>1,294,650</u>	<u>1,169,586</u>
Taxes receivable to be collected on behalf of other organizations	(1,294,650)	(1,169,586)
Total taxes receivable - municipal	<u>\$ 5,000</u>	<u>\$ 5,000</u>

4. OTHER ACCOUNTS RECEIVABLE

	2020	2019
Employees	\$ 9,253	\$ 9,878
Federal government	17,409	14,682
Land sales	15,174	20,444
Northern Municipal Services grant	47,186	-
Other	25,710	103,923
Utility	109,904	115,976
Total other accounts receivable	<u>224,636</u>	<u>264,903</u>
Allowance for uncollectibles	(129,006)	(139,248)
Net Other Accounts Receivable	<u>\$ 95,630</u>	<u>\$ 125,655</u>

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

5. LAND FOR RESALE

	2020	2019
Land	\$ 234,530	\$ 231,030
Allowance for market value adjustment	-	-
Total Land for Resale	\$ 234,530	\$ 231,030

6. LONG-TERM INVESTMENTS

	2020	2019
Nipawin Biomass Ethanol shares	\$ 2,500	\$ 2,500

7. DEFERRED REVENUE

	Balance, beginning of year	Funding Received	Funding Recognized	Balance, end of year
Municipal Economic Enhancement Program (MEEP) - grader	\$ -	\$ 96,126	\$ -	\$ 96,126
Municipal Economic Enhancement Program (MEEP) - culverts	-	17,563	-	17,563
United Way - pandemic relief	-	45,000	(27,161)	17,839
	\$ -	\$ 158,689	\$ (27,161)	\$ 131,528

8. LONG TERM DEBT

	2020	2019
Northern Municipal Administrative Support Program loan bearing interest at 0% per annum, repayable in annual payments of \$62,861. The loan matures on January 2, 2022.	\$ 132,877	\$ 204,299
CNHI Capital loan bearing interest at 4.5% per annum, repayable in monthly blended payments of \$2,685. The loan matures on June 8, 2025 and is secured by a 2015 CASE CX160B excavator which has a carrying value of \$157,491.	135,364	-
	268,241	204,299
Amounts payable within one year	(89,536)	(62,861)
	\$ 178,705	\$ 141,438

Principal repayment terms are approximately:

(continues)

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

8. LONG TERM DEBT *(continued)*

2021	\$ 89,536
2022	90,760
2023	36,335
2024	30,514
2025	21,097
	<u>\$ 268,242</u>

9. OBLIGATIONS UNDER CAPITAL LEASE

	2020	2019
John Deere Financial Inc. lease bearing interest at 3.9% per annum, repayable in monthly blended payments of \$1,619. The lease matures on June 6, 2021 and is secured by a 2013 John Deere 333D tractor with a Davco mulcher which has a carrying value of \$50,037.	\$ 8,730	\$ -
Amounts payable within one year	<u>(8,730)</u>	-
	<u>\$ -</u>	<u>\$ -</u>

Future minimum capital lease payments are approximately:

Total minimum payments	\$ 8,824
Less interest amount at 3.9%	<u>(94)</u>
	<u>\$ 8,730</u>

10. COMMITMENT

In 2020, the Village entered into an agreement with Sask Water for sewage pump station upgrades. The estimated cost of the project is \$3,450,000. The Village's share of the project is estimated to amount to \$287,500 (8.33%). The remainder of the project cost is anticipated to be funded through the Provincial-Territorial Infrastructure Component (PTIC) of the New Building Canada Fund. The project commenced in October 2020 and is anticipated to end on October 2024. The Village's actual contribution to the project will be based on the final total project costs. To December 31, 2020, costs incurred have amounted to \$376,587, with the Village's share amounting to \$31,382.

11. PENSION PLAN

The Northern Village of Cumberland House 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's pension expense in 2020 was \$19,941 (2019 - \$19,904). The benefits accrued to the Municipality employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

V. Chagov X
Village

NORTHERN VILLAGE OF CUMBERLAND HOUSE

Notes to Consolidated Financial Statements

Year Ended December 31, 2020

12. LANDFILL CLOSURE AND POST CLOSURE LIABILITY

The Village and its partners operate a waste disposal utility that is responsible for landfill operations and future site restoration costs. Future site restoration costs are recognized based on assumptions, that are based on engineering studies and estimates of costs of future removal and site restoration. The Village has not undertaken engineering studies to determine capacity or future closure and post closure liability costs. Accordingly, as these costs are not readily determinable, the Village has not provided for future landfill closure and post closure liabilities in these financial statements.

13. DEBT LIMIT

The debt limit of the Village is approximately \$355,000 (2019 - \$358,000). The debt limit for the municipality is the total of the municipality's own source revenues for the preceding year (the Municipalities Act section 161).

14. CONTINGENT LIABILITY

Effective January 3, 2018, the ^{village}municipality was unable to obtain insurance coverage for its arena facility. The facility had previously been insured for \$1,530,000. The facility and its contents have an original cost of \$1,255,438 and a net book value of \$45,547. Should a significant loss event occur, the loss would be borne by the ^{village}municipality.

15. BUDGET FIGURES

The budget was approved by Council on May 29, 2020. The budget figures are presented for information purposes and have not been audited.

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Taxes and Other Unconditional Revenue (Schedule 1)
Year Ended December 31, 2020

	Budget 2020	2020	2019
Taxes			
General municipal levy	\$ 96,500	\$ 155,358	\$ 155,687
Abatements and Adjustments	-	(1,435)	(23,300)
Discount on current year taxes	-	(3,926)	(3,892)
Net municipal taxes	96,500	149,997	128,495
Penalty on tax arrears	-	172,065	154,395
Total Taxes	96,500	322,062	282,890
Unconditional Grants			
Provincial revenue sharing	884,000	945,455	880,540
Other Provincial (Safe Restart)	-	47,186	-
Other	-	-	1,118
	884,000	992,641	881,658
Grants in Lieu of Taxes			
Federal	16,524	16,524	16,524
Provincial			
Other	2,581	2,581	3,591
	19,105	19,105	20,115
Total Taxes & Other Unconditional Revenue	\$ 999,605	\$ 1,333,808	\$ 1,184,663

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Operating and Capital Revenue by Function (Schedule 2)
Year Ended December 31, 2020

	Budget 2020	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Rentals	\$ 90,300	\$ 83,947	\$ 98,852
Other	-	280	330
Total Fees and Charges	90,300	84,227	99,182
Land Sales - gain (loss)	4,000	-	15,000
Investment income and commissions	35,861	1,292	1,081
Other	43,000	54,804	17,128
Total Other Segmented Revenue	173,161	140,323	132,391
Conditional Grants			
Cameco, United Way, NNSS - covid relief	-	63,752	-
Total Conditional Grants	-	63,752	-
TOTAL GENERAL GOVERNMENT SERVICES	\$ 173,161	\$ 204,075	\$ 132,391
PROTECTIVE SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Custom Work	\$ 140,000	\$ 113,075	\$ 117,959
Total Fees and Charges	140,000	113,075	117,959
Total Other Segmented Revenue	140,000	113,075	117,959
TOTAL PROTECTIVE SERVICES	\$ 140,000	\$ 113,075	\$ 117,959
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Custom work	\$ 5,750	\$ 7,060	\$ 5,100
Sales of supplies	1,500	83	2,549
Total Fees and Charges	7,250	7,143	7,649
Tangible capital asset sales - gain (loss)	-	20,000	-
Total Other Segmented Revenue	7,250	27,143	7,649
Capital			
Conditional Grants			
Total Conditional Grants	-	-	-
TOTAL TRANSPORTATION SERVICES	\$ 7,250	\$ 27,143	\$ 7,649

(continues)

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Operating and Capital Revenue by Function (continued)
(Schedule 2)
Year Ended December 31, 2020

	Budget 2020	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Landfill fees	\$ 36,000	\$ 36,000	\$ 36,000
Total Fees and Charges	36,000	36,000	36,000
Total Other Segmented Revenue	36,000	36,000	36,000
TOTAL ENVIRONMENTAL AND PUBLIC HEALTH SERVICES	\$ 36,000	\$ 36,000	\$ 36,000
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Custom work	\$ 3,000	\$ 70,765	\$ 140,993
Market garden sales	-	75	3,712
Other	-	-	2,654
Total Fees and Charges	3,000	70,840	147,359
Total Other Segmented Revenue	3,000	70,840	147,359
Conditional Grants			
Non-government wage subsidies	25,100	23,450	29,432
United Way and NNSS covid relief grants	16,500	-	-
Total Conditional Grants	41,600	23,450	29,432
TOTAL PLANNING AND DEVELOPMENT SERVICES	\$ 44,600	\$ 94,290	\$ 176,791
RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Other	\$ -	\$ 9,833	\$ 8,925
Total Fees and Charges	-	9,833	8,925
Total Other Segmented Revenue	-	9,833	8,925
Conditional Grants			
Conditional - local - Gabriel Dumont Institute	-	6,102	-
Total Conditional Grants	-	6,102	-
TOTAL RECREATION AND CULTURAL SERVICES	\$ -	\$ 15,935	\$ 8,925

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Operating and Capital Revenue by Function (continued)
(Schedule 2)
Year Ended December 31, 2020

	Budget 2020	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
Water - Water Sales	\$ 40,420	\$ 45,932	\$ 45,265
Sewer - Charges	40,000	45,933	45,295
Other	-	175	-
Total Fees and Charges	80,420	92,040	90,560
Total Other Segmented Revenue	80,420	92,040	90,560
Capital			
Conditional Grants			
Northern Municipal Services	-	341,141	4,063
Total Conditional Grants	-	341,141	4,063
TOTAL UTILITY SERVICES	80,420	433,181	94,623
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 481,431	\$ 923,699	\$ 574,338
SUMMARY			
Total Other Segmented Revenue	\$ 439,831	\$ 489,254	\$ 540,843
Total Conditional Grants	41,600	93,304	29,432
Total Capital Grants and Contributions	-	341,141	4,063
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 481,431	\$ 923,699	\$ 574,338

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Expenses by Function (Schedule 3)
Year Ended December 31, 2020

	Budget 2020	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration	28,000	15,000	18,173
Wages and benefits	217,571	195,254	220,312
Professional/contractual services	148,355	63,266	99,512
Utilities	32,700	34,068	41,542
Maintenance, materials and supplies	27,300	107,543	39,345
Grants and contributions	20,000	27,173	51,599
Amortization	-	8,981	9,438
Interest	-	1,197	3,346
Allowance for uncollectible	-	216,078	174,030
Other	-	730	1,746
Total Government Services	473,926	669,290	659,043
PROTECTIVE SERVICES - FIRE			
Wages and benefits	164,400	123,623	125,330
Professional/contractual services	11,600	12,196	2,688
Utilities	8,000	13,633	8,986
Maintenance, materials and supplies	25,000	6,858	14,488
Amortization	-	3,261	3,261
Total Protective Services	209,000	159,571	154,753
TRANSPORTATION SERVICES			
Wages and benefits	50,505	51,171	104,731
Professional/contractual services	3,600	34,231	20,507
Utilities	24,252	25,778	24,914
Maintenance, materials and supplies	67,000	66,269	69,173
Amortization	-	62,678	93,482
Interest	-	2,191	-
Total Transportation Services	145,357	242,318	312,807
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	3,753	722
Professional/Contractual services	42,000	68,257	44,116
Maintenance, materials and supplies	-	652	6,004
Amortization	-	1,344	7,583
Total Environmental and Public Health Services	42,000	74,006	58,425

(continues)

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Expenses by Function (continued) (Schedule 3)
Year Ended December 31, 2020

	Budget 2020	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	33,502	63,487	61,532
Professional/contractual services	5,000	33,637	78,042
Utilities	5,000	11,275	13,903
Maintenance, materials and supplies	14,000	12,788	34,863
Amortization	-	6,343	6,033
Other	-	251	-
Total Planning and Development Services	57,502	127,781	194,373
RECREATION AND CULTURAL SERVICES			
Wages and benefits	59,487	84,881	101,395
Professional/contractual services	28,510	10,922	32,646
Utilities	42,436	37,108	36,404
Maintenance, materials and supplies	9,500	6,904	10,331
Grants and contributions	11,000	33,595	-
Amortization	-	39,842	39,885
Total Recreation and Cultural Services	150,933	213,252	220,661
UTILITY SERVICES			
Wages and benefits	125,430	93,519	83,514
Professional/contractual services	33,300	36,942	45,888
Utilities	34,800	32,155	29,755
Maintenance, materials and supplies	62,000	45,177	40,036
Amortization	-	97,473	97,697
Allowance for uncollectibles	-	(7,442)	11,945
Total Utility Services	255,530	297,824	308,835
TOTAL EXPENSES BY FUNCTION	\$ 1,334,248	\$ 1,784,042	\$ 1,908,897

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Segment Disclosure by Function (Schedule 4)
Year Ended December 31, 2020

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and charges	\$ 84,227	\$ 113,075	\$ 7,143	\$ 36,000	\$ 70,840	\$ 9,833	\$ 92,040	\$ 413,158
Tangible capital asset sales - gain	-	-	20,000	-	-	-	-	20,000
Land sales - gain (loss)	-	-	-	-	-	-	-	-
Investment income and commissions	1,292	-	-	-	-	-	-	1,292
Other revenues	54,804	-	-	-	-	-	-	54,804
Grants - conditional	63,752	-	-	-	23,450	6,102	-	93,304
Grants - capital	-	-	-	-	-	-	341,141	341,141
Total revenues	204,075	113,075	27,143	36,000	94,290	15,935	433,181	923,699
Expenses (Schedule 3)								
Wages and benefits	210,254	123,623	51,171	3,753	63,487	84,881	93,519	630,688
Professional/contractual services	63,266	12,196	34,231	68,257	33,637	10,922	36,942	259,451
Utilities	34,068	13,633	25,778	-	11,275	37,108	32,155	154,017
Maintenance, materials, and supplies	107,543	6,858	66,269	652	12,788	6,904	45,177	246,191
Grants and contributions	27,173	-	-	-	-	33,595	-	60,768
Amortization	8,981	3,261	62,678	1,344	6,343	39,842	97,473	219,922
Interest	1,197	-	2,191	-	-	-	-	3,388
Allowance for uncollectibles	216,078	-	-	-	-	-	(7,442)	208,636
Other	730	-	-	-	251	-	-	981
Total Expenses	669,290	159,571	242,318	74,006	127,781	213,252	297,824	1,784,042
Surplus (deficit) by function	\$ (465,215)	\$ (46,496)	\$ (215,175)	\$ (38,006)	\$ (33,491)	\$ (197,317)	\$ 135,357	(860,343)
Taxation and other unconditional revenue (Schedule 1)								1,333,808
Net surplus (deficit)								\$ 473,465

See notes to the financial statements

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Segment Disclosure by Function (Schedule 5)
Year Ended December 31, 2019

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and charges	\$ 99,182	\$ 117,959	\$ 7,649	\$ 36,000	\$ 147,359	\$ 8,925	\$ 90,560	\$ 507,634
Tangible capital asset sales - loss	-	-	-	-	-	-	-	-
Land sales - gain (loss)	15,000	-	-	-	-	-	-	15,000
Investment income and commissions	1,081	-	-	-	-	-	-	1,081
Other revenues	17,128	-	-	-	-	-	-	17,128
Grants - conditional	-	-	-	-	29,432	-	4,063	33,495
Grants - capital	-	-	-	-	-	-	-	-
Total revenues	132,391	117,959	7,649	36,000	176,791	8,925	94,623	574,338
Expenses (Schedule 3)								
Wages and benefits	240,035	125,330	104,731	722	61,532	101,395	83,514	717,259
Professional/contractual services	97,962	2,688	20,507	44,116	78,042	32,646	45,888	321,849
Utilities	41,542	8,986	24,914	-	13,903	36,404	29,755	155,504
Maintenance, materials, and supplies	39,345	14,488	69,173	6,004	34,863	10,331	40,036	214,240
Grants and contributions	51,599	-	-	-	-	-	-	51,599
Amortization	9,438	3,261	93,482	7,583	6,033	39,885	97,697	257,379
Interest	3,346	-	-	-	-	-	-	3,346
Allowance for uncollectibles	174,030	-	-	-	-	-	11,945	185,975
Other	1,746	-	-	-	-	-	-	1,746
Total Expenses	659,043	154,753	312,807	58,425	194,373	220,661	308,835	1,908,897
Surplus (deficit) by function	\$ (526,652)	\$ (36,794)	\$ (305,158)	\$ (22,425)	\$ (17,582)	\$ (211,736)	\$ (214,212)	(1,334,559)
Taxation and other unconditional revenue (Schedule 1)								1,184,663
Net surplus (deficit)								\$ (149,896)

See notes to the financial statements

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Tangible Capital Assets by Object (Schedule 6)
Year Ended December 31, 2020

	2020						2019		
	General Assets					Infrastructure Assets	General/Infrastructure	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets	Assets Under Construction		
Asset cost									
Opening asset costs	\$ 1,464,793	\$ 78,255	\$ 3,640,891	\$ 52,305	\$ 2,023,827	\$ 9,329,534	\$ 4,433	\$ 16,594,038	\$ 16,502,329
Additions during the year	-	-	-	-	222,427	-	372,154	594,581	91,709
Disposals and write-downs during the year	-	-	-	-	(142,128)	-	-	(142,128)	-
Transfer (from) assets under construction	-	-	-	-	-	-	-	-	-
Closing asset costs	1,464,793	78,255	3,640,891	52,305	2,104,126	9,329,534	376,587	17,046,491	16,594,038
Accumulated amortization cost									
Opening accumulated amortization costs	-	78,254	3,022,729	15,140	1,433,723	6,993,328	-	11,543,174	11,285,795
Add: Amortization taken	-	-	62,532	4,206	40,104	113,080	-	219,922	257,379
Less: Accumulated amortization on disposals	-	-	-	-	(142,128)	-	-	(142,128)	-
Closing accumulated amortization costs	-	78,254	3,085,261	19,346	1,331,699	7,106,408	-	11,620,968	11,543,174
Net book value	\$ 1,464,793	\$ 1	\$ 555,630	\$ 32,959	\$ 772,427	\$ 2,223,126	\$ 376,587	\$ 5,425,523	\$ 5,050,864

See notes to financial statements

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Tangible Capital Assets by Function (Schedule 7)
Year Ended December 31, 2020

	2020							2019	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset cost									
Opening asset costs	\$ 1,992,537	\$ 272,304	\$ 6,581,683	\$ 278,289	\$ 115,116	\$ 1,962,301	\$ 5,391,808	\$ 16,594,038	\$ 16,502,329
Additions during the year	-	-	218,172	-	-	4,255	-	222,427	87,276
Disposals and write-downs during the year	-	-	(142,128)	-	-	-	-	(142,128)	-
Construction in progress	-	-	-	-	-	-	372,154	372,154	4,433
Closing asset costs	1,992,537	272,304	6,657,727	278,289	115,116	1,966,556	5,763,962	17,046,491	16,594,038
Accumulated amortization cost									
Opening accumulated amortization costs	477,669	232,697	6,156,349	258,455	21,369	1,686,128	2,710,507	11,543,174	11,285,795
Add: Amortization taken	8,981	3,261	62,678	1,344	6,343	39,842	97,473	219,922	257,379
Less: Accumulated amortization on disposals	-	-	(142,128)	-	-	-	-	(142,128)	-
Closing accumulated amortization costs	486,650	235,958	6,076,899	259,799	27,712	1,725,970	2,807,980	11,620,968	11,543,174
Net book value	\$ 1,505,887	\$ 36,346	\$ 580,828	\$ 18,490	\$ 87,404	\$ 240,586	\$ 2,955,982	\$ 5,425,523	\$ 5,050,864

See notes to financial statements

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Consolidated Schedule of Accumulated Surplus (Schedule 8)
Year Ended December 31, 2020

	2019	Changes	2020
Unappropriated Surplus	\$ 57,668	\$ 93,506	\$ 151,174
Appropriated Surplus			
Scholarship Fund Reserve	13,200	5,300	18,500
Net Investment in Tangible Capital Assets			
Tangible capital assets (Schedule 6)	5,050,864	374,659	5,425,523
TOTAL ACCUMULATED SURPLUS	\$ 5,121,732	\$ 473,465	\$ 5,595,197

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Schedule of Mill Rates and Assessments (Schedule 9)
Year Ended December 31, 2020

	Property Class						Total
	Agriculture	Residential	Residential Multi Unit	Non Arable	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	-	8,937,920	251,920	-	581,100		9,770,940
Regional Park Assessment							
Total Assessment	-	8,937,920	251,920	-	581,100		9,770,940
Mill Rate Factor(s)	-	15.90	15.90	-	15.90		
Total Base/Minimum Tax (generated for each property class)	\$ -	\$ -	\$ -	\$ -	\$ -		\$ -
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ -	\$ 142,113	\$ 4,006	\$ -	\$ 9,239		\$ 155,358

Mill Rates	Mills
Average Municipal*	15.90
Average School*	4.25
Potash Mill Rate	0.00
Uniform Municipal Mill Rate	15.90

*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).

NORTHERN VILLAGE OF CUMBERLAND HOUSE
Schedule of Council Remuneration (Schedule 10)
Year Ended December 31, 2020

Name	Position	Remuneration	Reimbursed Costs	Total
Kelvin McKay	Mayor	1,800	2,144	3,944
Alan Bishoff	Deputy Mayor	-	568	568
Elaine Crate	Councillor	5,800	3,430	9,230
Veronica Favel	Councillor	5,400	1,741	7,141
Ferlin McKay	Councillor	6,800	2,342	9,142
		\$ 19,800	\$ 10,225	\$ 30,025