

Annual Financial Statements

And Supporting Schedules

For The

Rural Municipality of Mayfield No. 406

As at December 31, 2020

Management's Responsibility

To the Ratepayers of the Rural Municipality of Mayfield No. 406:

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.

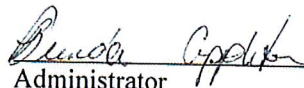
The Council is composed of elected officials who are not employees of the municipality. The Council is responsible for overseeing management in the performance of its financial reporting responsibilities. The Council fulfils these responsibilities by reviewing the financial information prepared by the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

HRO Chartered Professional Accountants P.C. Ltd., an independent firm of chartered professional accountants, is appointed by 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.


Reeve

June 8, 2021

Date


Administrator



ADDRESS:
1321 101ST STREET
NORTH BATTLEFORD, SK S9A 0Z9

PHONE: 306-445-6291
FAX: 306-445-3882
EMAIL: info@hrocpa.ca

INDEPENDENT AUDITOR'S REPORT

To the Reeve and Council of Rural Municipality of Mayfield No. 406

Opinion

We have audited the financial statements of Rural Municipality of Mayfield No. 406 (the municipality), which comprise the statement of financial position as at December 31, 2020, and the consolidated statements of operations and accumulated surplus, changes in net financial assets and cash flows 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 municipality as at December 31, 2020, and the consolidated results of its operations and consolidated cash flows 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 municipality 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 municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the municipality or to cease operations, or has no realistic alternative but to do so.

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

(continues)

LORALIE A. RAICHE, CPA, CA, CFP*

DALLAN D. OBERG, CPA, CA*

*DENOTES A PROFESSIONAL CORPORATION

www.hrocpa.ca



CPA
CHARTERED
PROFESSIONAL
ACCOUNTANTS

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 municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the 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 municipality 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.

HRO

North Battleford, Saskatchewan
June 8, 2021

Chartered Professional Accountants

Rural Municipality of Mayfield No. 406
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 1,272,250	\$ 1,077,718
Taxes Receivable - Municipal (Note 3)	19,923	41,040
Other Accounts Receivable (Note 4)	36,320	28,059
Land for Resale (Note 5)	5,637	5,637
Long-term Investments (Note 6)	180,587	179,331
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	1,514,717	1,331,785

LIABILITIES

Bank Indebtedness		
Accounts Payable	118,306	16,768
Accrued Liabilities Payable		
Deposits		
Deferred Revenue (Note 7)	8,612	17,761
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-term Debt (Note 8)	325,000	
Lease Obligations		
Total Liabilities	451,918	34,529

NET FINANCIAL ASSETS	1,062,799	1,297,256
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NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	1,614,195	1,144,605
Prepayments and Deferred Charges	11,620	2,115
Stock and Supplies	87,498	135,158
Other		
Total Non-Financial Assets	1,713,313	1,281,878

Accumulated Surplus (Deficit) (Schedule 8)	\$ 2,776,112	\$ 2,579,134
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Rural Municipality of Mayfield No. 406
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 918,100	\$ 1,016,416	\$ 1,000,055
Fees and Charges (Schedule 4, 5)	40,950	73,200	39,975
Conditional Grants (Schedule 4, 5)	3,470	4,243	932
Tangible Capital Asset Sales - Gain (loss) (Schedule 4, 5)		(53,422)	(2,873)
Land Sales - Gain (loss) (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	15,470	13,324	15,416
Restructurings (Schedule 4, 5)			
Other Revenues (Schedule 4, 5)			
Total Revenues	977,990	1,053,761	1,053,505

Expenses			
General Government Services (Schedule 3)	197,010	180,729	225,258
Protective Services (Schedule 3)	35,210	47,325	112,565
Transportation Services (Schedule 3)	732,740	708,917	761,194
Environmental and Public Health Services (Schedule 3)	33,550	42,698	24,909
Planning and Development Services (Schedule 3)			
Recreation and Cultural Services (Schedule 3)	6,450	6,404	6,654
Utility Services (Schedule 3)			
Restructurings (Schedule 3)			
Total Expenses	1,004,960	986,073	1,130,580

Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(26,970)	67,688	(77,075)
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	87,530	129,290	128,337
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Surplus (Deficit) of Revenues over Expenses	\$ 60,560	196,978	51,262
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Accumulated Surplus (Deficit), Beginning of Year		2,579,134	2,527,872
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Accumulated Surplus (Deficit), End of Year	\$ 2,776,112	\$ 2,579,134	
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Rural Municipality of Mayfield No. 406
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	\$ 60,560	\$ 196,978	\$ 51,262
(Acquisition) of tangible capital assets	(50,000)	(724,236)	(13,768)
Amortization of tangible capital assets		111,151	125,767
Proceeds on disposal of tangible capital assets		90,073	3,127
Loss (gain) on the disposal of tangible capital assets		53,422	2,873
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital revenue over expenditures	(50,000)	(469,590)	117,999
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		(9,505)	(2,115)
Consumption of supplies inventories		47,660	95,857
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures		38,155	93,742
Increase (Decrease) in Net Financial Assets	\$ 10,560	(234,457)	263,003
Net Financial Assets - Beginning of Year		1,297,256	1,034,253
Net Financial Assets - End of Year		\$ 1,062,799	\$ 1,297,256

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

Rural Municipality of Mayfield No. 406
Consolidated Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 196,978	\$ 51,262
Amortization	111,151	125,767
Loss (gain) on disposal of tangible capital assets	53,422	2,873
	361,551	179,902
Change in assets/liabilities		
Taxes Receivable - Municipal	21,117	(18,670)
Other Receivables	(8,261)	649
Land for Resale		
Other Financial Assets		
Accounts and Accrued Liabilities Payable	101,538	(1,838)
Deposits		
Deferred Revenue	(9,149)	(30,739)
Accrued Landfill costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies for Use	47,660	95,857
Prepayments and Deferred Charges	(9,505)	(2,115)
Other (Specify)		
Cash provided by (applied to) operating transactions	504,951	223,046
Capital:		
Acquisition of Tangible Capital Assets	(724,236)	(13,768)
Proceeds From the Disposal of Tangible Capital Assets	90,073	3,127
Other Capital		
Cash provided by (applied to) capital transactions	(634,163)	(10,641)
Investing:		
Long-term Investments	(1,256)	(2,466)
Other Investments		
Cash provided by (applied to) investing transactions	(1,256)	(2,466)
Financing:		
Debt Charges Recovered		
Long-term Debt Issued	325,000	
Long-term Debt Repaid		
Other Financing		
Cash provided by (applied to) financing transactions	325,000	
Change in Cash and Temporary Investments during the year	194,532	209,939
Cash and Temporary Investments - Beginning of Year	1,077,718	867,779
Cash and Temporary Investments - End of Year	\$ 1,272,250	\$ 1,077,718

Rural Municipality of Mayfield No. 406
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies

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

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

Entity

R. M. of Mayfield No. 406

Maymont Fire Department

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for the school board and municipal hail are collected and remitted in accordance with relevant legislation.
- d) **Government Transfers:** Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:
 - a) the transfers are authorized;
 - b) any eligibility criteria have been met; and
 - c) reasonable estimate of the amount can be made.

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

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

- e) **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.
- f) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **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.
- h) **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.

1. Significant Accounting Policies - continued

- i) **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.
- j) **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.
- k) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long-term investments in the Discovery Co-operative, Saskatchewan Association of Rural Municipalities - Self Insurance Fund and Tax loss Compensation trust fund are accounted for on the equity basis.
- l) **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.
- m) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant deflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 Yrs
Buildings	40 Yrs
Vehicles and Equipment	
Vehicles	10 Yrs
Machinery and Equipment	5 to 20 Yrs
Infrastructure Assets	
Road Network Assets	15 to 40 Yrs

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

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

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

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight-line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

1. Significant Accounting Policies - continued

- n) **Landfill Liability:** The municipality does not maintain a waste disposal site.
- 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 Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Taxes receivable and 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 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: 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 neighborhood development and sustainability.

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

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

- s) **Land Sales:** Land sales are recognized in the financial statements as revenues in the period in which the contract is signed and the ability to collect is reasonably assured.
- t) **Land for Resale:** Land for resale is recorded at the lower of cost to prepare the land for sale and the market value of the land. Costs to prepare the land for sale include leveling, grading and utility service connections. The land is considered available for sale when all the land preparation is completed.
- u) **Tax Title Property:** Property acquired through the tax enforcement process and temporarily held is recorded at the lesser of the carrying amount (cost equal to the outstanding taxes including any applicable penalties up to the date of acquisition plus any costs necessary to maintain after acquisition) and the net recoverable amount. Impairment losses are not reversed in subsequent years, if net recoverable value subsequently increases.

Rural Municipality of Mayfield No. 406
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies - continued

- v) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on *May 6, 2020*.

- w) **New Standards and Amendments to Standards:**
Effective for Fiscal Years Beginning On or After April 1, 2022:

PS 1201 Financial Statement Presentation, replaces PS 1200 with revised general reporting principles and standards of presentation and disclosure in government financial statements. Requires a new statement of re-measurement gains and losses separate from the statement of operations arising from the re-measurement of financial instruments and items denominated in foreign currencies, as well as the government's proportionate share of other comprehensive income that arises when a government includes the results of government business enterprises and partnerships. Effective in the period PS 3450 and PS 2601 are adopted.

PS 2601 Foreign Currency Translation, replaces PS 2600 with revised guidance on the recognition, presentation and disclosure of transactions that are denominated in a foreign currency. Requires that monetary assets and liabilities denominated in a foreign currency and non-monetary items included in the fair value category, denominated in a foreign currency, be adjusted to reflect the exchange rates in effect at the financial statement date. Unrealized gains and losses are to be presented in the statement of re-measurement gains and losses.

PS 3041 Portfolio Investments, replaces PS 3040 with revised guidance on accounting for, and presentation and disclosure of portfolio investments. Removes the distinction between temporary and portfolio investments. Upon adoption of PS 3450 and PS 3041, PS 3030, Temporary Investments, will no longer apply. Effective in the period PS 3450, PS 2601 and PS 1201 are adopted.

PS 3450 Financial Instruments, a new standard establishing guidance on the recognition, measurement, presentation and disclosure of financial instruments, including derivatives. The standard requires fair value measurement of derivatives and equity instrument that are quoted in an active market; all other financial instruments can be measured at cost/amortized cost or fair value at the election of the government. Unrealized gains and losses are presented in a new statement of re-measurement gains and losses. There is the requirement to disclose the nature and extent of risks arising from financial instruments and clarification is given for the de-recognition of financial liabilities.

PS 3280 Asset Retirement Obligations, a new standard establishing guidance on the accounting and reporting of legal obligations associated with the retirement of tangible capital assets controlled by a government or government organization. A liability for a retirement obligation can apply to tangible capital assets either in productive use or no longer in productive use. As this standard includes solid waste landfill sites active and post-closing obligations, upon adoption of this new standard, existing Solid Waste Landfill Closure and Post-Closure Liability section PS 3270 will be withdrawn.

Effective for Fiscal Years Beginning On or After April 1, 2023:

PS 3400, Revenue, a new standard establishing guidance on how to account for and report on revenue. The standard provides a framework for recognizing, measuring and reporting revenues that arise from transactions that include performance obligations and transactions that do not have performance obligations. Performance obligations are enforceable promises to provide specific goods or services to a specific payer.

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

Rural Municipality of Mayfield No. 406
Notes to the Consolidated Financial Statements
As at December 31, 2020

	2020	2019
2. Cash and Temporary Investments		
Cash	\$ 1,115,861	\$ 666,769
Temporary Investments		
Restricted Cash	156,389	410,949
Total Cash and Temporary Investments	\$ 1,272,250	\$ 1,077,718

Cash and temporary investments include balances with banks, Credit Unions, 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.

The municipality has set aside funds (restricted cash) to finance future expenditures based upon appropriated reserves (Schedule 8) determined by council; these funds are internally restricted. The appropriated reserves are overfunded by \$45,759 and \$300,319 as of December 31, 2020 and 2019, respectively.

3. Taxes Receivable - Municipal

Municipal - Current	\$ 14,847	\$ 39,643
- Arrears	11,678	7,999
	26,525	47,642
- Less Allowance for Uncollectibles	(6,602)	(6,602)
Total Municipal Taxes Receivable	19,923	41,040
School - Current	4,340	8,650
- Arrears	4,798	4,933
Total School Taxes Receivable	9,138	13,583
Other	(638)	1,032
Total Taxes and Grants in Lieu Receivable	28,423	55,655
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(8,500)	(14,615)
Total Taxes Receivable - Municipal	\$ 19,923	\$ 41,040

4. Other Accounts Receivable

Federal government	\$ 31,928	\$ 23,021
Provincial government	647	
Local government		
Utility		
Trade	3,745	
Other (Interest)		5,038
Total Other Accounts Receivable	36,320	28,059
Less Allowance for Uncollectibles		
Net Other Accounts Receivable	\$ 36,320	\$ 28,059

5. Land for Resale

Tax Title Property	\$ 10,135	\$ 10,135
Allowance for Market Value Adjustment	(4,498)	(4,498)
Net Tax Title Property	5,637	5,637
Other Land		
Allowance for Market Value Adjustment		
Net Other Land		
Total Land for Resale	\$ 5,637	\$ 5,637

Rural Municipality of Mayfield No. 406

Notes to the Consolidated Financial Statements

As at December 31, 2020

6. Long-term Investments

	2020	2019
Discovery Co-operative Ltd. - Equity	\$ 19,478	\$ 17,250
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	51,162	48,872
Sask. Assoc. of Rural Municipalities - Tax Loss Compensation Trust Fund	109,947	113,209
Total Long-term Investments	\$ 180,587	\$ 179,331

7. Deferred Revenue

Rural Crime Initiative	\$ 8,612	\$ 17,761
Total Deferred Revenue	\$ 8,612	\$ 17,761

8. Long-term Debt

a) The debt limit of the municipality is \$920,343. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

b) Debenture debt is secured by land. Debt is repayable annually at \$20,456 including interest at 2.3%, due October, 2040.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2021	\$ 12,981	\$ 7,475	\$ 20,456	
2022	13,279	7,177	20,456	
2023	13,585	6,871	20,456	
2024	13,897	6,559	20,456	
2025	14,217	6,239	20,456	
2026	14,544	5,912	20,456	
Thereafter	242,497	43,887	286,384	
Balance	\$ 325,000	\$ 84,120	\$ 409,120	

9. Contingent Liabilities

The municipality is contingently liable under terms of the Saskatchewan Association of Rural Municipalities Self-Insurance and Property Insurance Plans for its proportionate share of claims and future claims in excess of the Plans' reserve fund.

10. Pension Plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2020 was \$22,335 (2019 - \$19,810 amount). 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.

Rural Municipality of Mayfield No. 406
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 786,010	\$ 871,535	\$ 866,468
Abatements and adjustments		(33)	
Discount on current year taxes	(36,690)	(42,963)	(39,602)
Net Municipal Taxes	749,320	828,539	826,866
Potash tax share			
Trailer license fees			
Penalties on tax arrears	2,430	2,304	3,365
Special tax levy			
Other (Specify)			
Total Taxes	751,750	830,843	830,231

UNCONDITIONAL GRANTS

Revenue Sharing	158,230	180,801	161,704
Organized Hamlet			
Total Unconditional Grants	158,230	180,801	161,704

GRANTS IN LIEU OF TAXES

Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel			
Other (TIP)	250	191	250
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement	7,870	4,581	7,870
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
SaskEnergy Surcharge			
Other (Specify)			
Total Grants in Lieu of Taxes	8,120	4,772	8,120

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 918,100	\$ 1,016,416	\$ 1,000,055
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Rural Municipality of Mayfield No. 406
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work			
- Sales of supplies	\$ 11,870	\$ 20,039	\$ 8,119
- Other (Rental & Sundry)	4,380	4,825	5,200
Total Fees and Charges	16,250	24,864	13,319
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	15,470	13,324	15,416
- Other (Specify)			
Total Other Segmented Revenue	31,720	38,188	28,735
Conditional Grants			
- Student Employment			
- Other (Sask Lotteries)		250	
Total Conditional Grants		250	
Total Operating	31,720	38,438	28,735
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total General Government Services	31,720	38,438	28,735

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Fire calls)	11,200	27,340	12,303
Total Fees and Charges	11,200	27,340	12,303
- Tangible capital asset sales - gain (loss)			(3,153)
- Other (Specify)			
Total Other Segmented Revenue	11,200	27,340	9,150
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating	11,200	27,340	9,150
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Rural Crime Initiative)		9,150	80,299
Total Capital		9,150	80,299
Restructuring Revenue (Specify, if any)			
Total Protective Services	11,200	36,490	89,449

Rural Municipality of Mayfield No. 406
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 2

	2020 Budget	2020	2019
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	13,500	20,501	14,353
- Sales of supplies			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Specify)			
Total Fees and Charges	13,500	20,501	14,353
- Tangible capital asset sales - gain (loss)		(53,422)	280
- Other (Specify)			
Total Other Segmented Revenue	13,500	(32,921)	14,633
Conditional Grants			
- RIRG (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	13,500	(32,921)	14,633
Capital			
Conditional Grants			
- Federal Gas Tax	48,040	33,365	48,038
- ICIP			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	39,490	31,270	
- Provincial Disaster Assistance			
- Other (MEEP)		54,185	
Total Capital	87,530	118,820	48,038
Restructuring Revenue (Specify, if any)			
Total Transportation Services	101,030	85,899	62,671

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees		495	
- Other (Specify)			
Total Fees and Charges		495	
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		495	
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (PREP Grant)	3,470	3,993	932
Total Conditional Grants	3,470	3,993	932
Total Operating	3,470	4,488	932
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP		1,320	
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital		1,320	
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	3,470	5,808	932

Rural Municipality of Mayfield No. 406
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 3

	2020 Budget	2020	2019
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Planning and Development Services			

RECREATION AND CULTURAL SERVICES

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

Rural Municipality of Mayfield No. 406
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 4

	2020 Budget	2020	2019
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating			
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Utility Services			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 147,420	\$ 166,635	\$ 181,787

SUMMARY

Total Other Segmented Revenue	\$ 56,420	\$ 33,102	\$ 52,518
Total Conditional Grants	3,470	4,243	932
Total Capital Grants and Contributions	87,530	129,290	128,337
Restructuring Revenue			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 147,420	\$ 166,635	\$ 181,787

Rural Municipality of Mayfield No. 406
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 44,780	\$ 35,998	\$ 43,252
Wages and benefits	74,460	77,296	75,413
Professional/Contractual services	46,560	42,716	36,460
Utilities	6,200	4,718	6,817
Maintenance, materials and supplies	19,430	17,331	62,147
Grants and contributions - operating	4,480	700	59
- capital			
Amortization		1,824	884
Interest	1,100	146	226
Allowance for uncollectibles			
Other (Specify)			
General Government Services	197,010	180,729	225,258
Restructuring (Specify, if any)			
Total General Government Services	197,010	180,729	225,258

PROTECTIVE SERVICES
Police protection

Wages and benefits			
Professional/Contractual services	17,380	28,739	97,732
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Other (Specify)			

Fire protections

Wages and benefits		4,325	1,837
Professional/Contractual services	17,830	6,296	1,700
Utilities		3,211	2,844
Maintenance, material and supplies		3,517	6,452
Grants and contributions - operating		1,000	500
- capital			
Amortization			1,500
Interest		237	
Other (Specify)			

Protective Services	35,210	47,325	112,565
Restructuring (Specify, if any)			
Total Protective Services	35,210	47,325	112,565

TRANSPORTATION SERVICES

Wages and benefits	205,660	221,875	205,247
Professional/Contractual Services	10,880	8,213	7,177
Utilities	6,340	7,139	6,999
Maintenance, materials and supplies	192,350	168,567	148,618
Gravel	184,130	193,713	269,770
Grants and contributions - operating			
- capital			
Amortization	133,380	109,327	123,383
Interest		83	
Other (Specify)			

Transportation Services	732,740	708,917	761,194
Restructuring (Specify, if any)			
Total Transportation Services	732,740	708,917	761,194

Rural Municipality of Mayfield No. 406

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies	21,900	30,898	13,747
Grants and contributions - operating			
o Waste disposal	11,650	11,800	11,162
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization			
Interest			
Other (Specify)			
Environmental and Public Health Services	33,550	42,698	24,909
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	33,550	42,698	24,909

PLANNING AND DEVELOPMENT SERVICES

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

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services			1,500
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	6,450	6,404	5,154
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
Recreation and Cultural Services	6,450	6,404	6,654
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	6,450	6,404	6,654

Rural Municipality of Mayfield No. 406

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
Utility Services			
Restructuring (<i>Specify, if any</i>)			
Total Utility Services			
TOTAL EXPENSES BY FUNCTION	\$ 1,004,960	\$ 986,073	\$ 1,130,580

Rural Municipality of Mayfield No. 406
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 24,864	\$ 27,340	\$ 20,501	\$ 495		\$		\$ 73,200
Tangible Capital Asset Sales - Gain (loss)			(53,422)					(53,422)
Land Sales - Gain								
Investment Income and Commissions	13,324							13,324
Other Revenues								
Grants - Conditional	250			3,993				4,243
- Capital		9,150	118,820	1,320				129,290
Restructurings								
Total Revenues	38,438	36,490	85,899	5,808				166,635
Expenses (Schedule 3)								
Wages & Benefits	113,294	4,325	221,875					339,494
Professional/ Contractual Services	42,716	35,035	8,213					85,964
Utilities	4,718	3,211	7,139					15,068
Maintenance, Materials and Supplies	17,331	3,517	362,280	30,898				414,026
Grants and Contributions	700	1,000		11,800		6,404		19,904
Amortization	1,824		109,327					111,151
Interest	146	237	83					466
Allowance for Uncollectibles								
Other								
Restructurings								
Total Expenses	180,729	47,325	708,917	42,698		6,404		986,073
Surplus (Deficit) by Function	\$ (142,291)	\$ (10,835)	\$ (623,018)	\$ (36,890)		\$ (6,404)		(819,438)

Taxation and Other Unconditional Revenue (Schedule 1) 1,016,416

Net Surplus (Deficit) \$ 196,978

Rural Municipality of Mayfield No. 406
Consolidated Schedule of Segment Disclosure by Function
For the year ended December 31, 2019

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 13,319	\$ 12,303	\$ 14,353	\$		\$		\$ 39,975
Tangible Capital Asset Sales - Gain (loss)		(3,153)	280					(2,873)
Land Sales - Gain								
Investment Income and Commissions	15,416							15,416
Other Revenues								
Grants - Conditional				932				932
- Capital		80,299	48,038					128,337
Restructurings								
Total Revenues	28,735	89,449	62,671	932				181,787
Expenses (Schedule 3)								
Wages & Benefits	118,665	1,837	205,247					325,749
Professional/ Contractual Services	36,460	99,432	7,177			1,500		144,569
Utilities	6,817	2,844	6,999					16,660
Maintenance, Materials and Supplies	62,147	6,452	418,388	13,747				500,734
Grants and Contributions	59	500		11,162		5,154		16,875
Amortization	884	1,500	123,383					125,767
Interest	226							226
Allowance for Uncollectibles								
Other								
Restructurings								
Total Expenses	225,258	112,565	761,194	24,909		6,654		1,130,580
Surplus (Deficit) by Function	\$ (196,523)	\$ (23,116)	\$ (698,523)	\$ (23,977)		\$ (6,654)		(948,793)

Taxation and Other Unconditional Revenue (Schedule 1)

1,000,055

Net Surplus (Deficit)

\$ 51,262

Rural Municipality of Mayfield No. 406
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Schedule 6

		2020						2019		
Assets		General Assets					Infrastructure Assets			
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	General/ Infrastructure Assets Under Construction	Total	Total
	Asset Cost									
	Opening Asset costs	\$ 19,778	\$ 6,058	\$ 112,527		\$ 1,260,744	\$ 3,245,766		\$ 4,644,873	\$ 4,656,725
	Additions during the year	330,740		1,750		391,746			724,236	13,768
Disposals and write-downs during the year					(260,900)			(260,900)	(25,620)	
Transfers (from) assets under construction										
Transfer of Capital Assets related to restructuring										
Closing Asset Costs		350,518	6,058	114,277		1,391,590	3,245,766		5,108,209	4,644,873
Amortization										
	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs		6,058	92,028		528,387	2,873,795		3,500,268	3,394,121
	Add: Amortization taken			1,273		68,812	41,066		111,151	125,767
	Less: Accumulated amortization on disposals					(117,405)			(117,405)	(19,620)
Transfer of Capital Assets related to restructuring										
Closing Accumulated Amortization Costs			6,058	93,301		479,794	2,914,861		3,494,014	3,500,268
Net Book Value		\$ 350,518	\$	\$ 20,976		\$ 911,796	\$ 330,905		\$ 1,614,195	\$ 1,144,605

Rural Municipality of Mayfield No. 406
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2020

Schedule 7

		2020						2019		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Cultural	Water & Sewer	Total	Total
Assets	Asset Cost									
	Opening Asset costs	\$ 82,800	\$ 44,628	\$ 4,509,909	\$ 6,058		\$ 1,478		\$ 4,644,873	\$ 4,656,725
	Additions during the year		5,500	718,736					724,236	13,768
	Disposals and write-downs during the year			(260,900)					(260,900)	(25,620)
	Transfer of Capital Assets related to restructuring									
Closing Asset Costs		82,800	50,128	4,967,745	6,058		1,478		5,108,209	4,644,873
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	61,504	44,628	3,388,078	6,058				3,500,268	3,394,121
	Add: Amortization taken	1,824		109,327					111,151	125,767
	Less: Accumulated amortization on disposals			(117,405)					(117,405)	(19,620)
	Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		63,328	44,628	3,380,000	6,058				3,494,014	3,500,268
Net Book Value		\$ 19,472	\$ 5,500	\$ 1,587,745	\$		\$ 1,478		\$ 1,614,195	\$ 1,144,605

Rural Municipality of Mayfield No. 406
Consolidated Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 1,323,899	\$ 52,388	\$ 1,376,287

APPROPRIATED RESERVES

Machinery and Equipment	25,130		25,130
Public Reserve	1,500		1,500
Capital Trust			
Utility			
Other (Gravel)	84,000		84,000
Total Appropriated	110,630		110,630

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6, 7)	1,144,605	469,590	1,614,195
Less: Related debt		(325,000)	(325,000)
Net Investment in Tangible Capital Assets	1,144,605	144,590	1,289,195

Total Accumulated Surplus	\$ 2,579,134	\$ 196,978	\$ 2,776,112
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Rural Municipality of Mayfield No. 406
Schedule of Mill Rates and Assessments
As at December 31, 2020

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 102,166,175	\$ 7,644,285			\$ 27,670,700		\$ 137,481,160
Regional Park Assessment							
Total Assessment							137,481,160
Mill Rate Factor(s)	1.0	1.0			1.031		
Total Base/Minimum Tax (generated for each property class)							
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 643,647	\$ 48,159			\$ 179,729		\$ 871,535

MILL RATES:	MILLS
Average Municipal*	6.3393
Average School*	4.9736
Potash Mill Rate	
Uniform Municipal Mill Rate	6.3000

* **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).

Rural Municipality of Mayfield No. 406
Schedule of Council Remuneration
As at December 31, 2020
(Unaudited)

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Craig Hamilton	\$ 6,495	\$ 1,698	\$ 8,193
Councillor	Bryan Clair	3,450	1,401	4,851
Councillor	Neil Clayton	4,050	650	4,700
Councillor	Wayne Beaudoin	2,146	483	2,629
Councillor	Mitch Starycki	4,250	943	5,193
Councillor	Myron Prescesky	3,850	576	4,426
Councillor	Dwayne Harder	3,650	615	4,265
Councillor	Adam Pain	504	65	569
Total		\$ 28,395	\$ 6,431	\$ 34,826