

Annual Financial Statements

And Supporting Schedules

For The

Rural Municipality of Medstead No. 497

As at December 31, 2020

Management's Responsibility

To the Ratepayers of the Rural Municipality of Medstead No. 497:

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., an independent association 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.

June 9, 2021

Date

Reeve


Administrator



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INDEPENDENT AUDITOR'S REPORT

To the Members of Rural Municipality of Medstead No. 497

Opinion

We have audited the financial statements of Rural Municipality of Medstead No. 497 (the Organization), which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in accumulated surplus, changes in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Organization as at December 31, 2020, and the results of its operations and 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 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 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 Financial Statements

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

In preparing the 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)

LORALIE A. RAICHE, CPA, CA, CFP*

DALLAN D. OBERG, CPA, CA*

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ACCOUNTANTS

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the 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 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 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 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 financial statements, including the disclosures, and whether the 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 9, 2021

Chartered Professional Accountants

Rural Municipality of Medstead No. 497

Statement of Financial Position

As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	\$ 1,206,502	\$ 1,494,523
Taxes Receivable - Municipal (Note 3)	48,708	66,825
Other Accounts Receivable (Note 4)	33,818	25,296
Land for Resale (Note 5)	8,535	8,935
Long-term Investments (Note 6)	532,010	527,576
Debt Charges Recoverable		
Other (Specify)		
Total Financial Assets	1,829,573	2,123,155

LIABILITIES

Bank Indebtedness (Note 7)		
Accounts Payable	138,444	80,300
Accrued Liabilities Payable		
Deposits		
Deferred Revenue		
Accrued Landfill Costs		
Liability for Contaminated Sites		
Other Liabilities		
Long-term Debt (Note 8)		
Lease Obligations		
Total Liabilities	138,444	80,300

NET FINANCIAL ASSETS (DEBT)	1,691,129	2,042,855
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NON-FINANCIAL ASSETS

Tangible Capital Assets (Schedule 6, 7)	2,072,753	1,612,942
Prepayments and Deferred Charges	3,491	3,457
Stock and Supplies	157,815	109,307
Other		
Total Non-Financial Assets	2,234,059	1,725,706

Accumulated Surplus (Deficit) (Schedule 8)	\$ 3,925,188	\$ 3,768,561
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Rural Municipality of Medstead No. 497

Statement of Operations

As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	\$ 950,420	\$ 984,724	\$ 981,447
Fees and Charges (Schedule 4, 5)	26,456	28,491	31,987
Conditional Grants (Schedule 4, 5)	9,206	7,946	9,780
Tangible Capital Asset Sales - Gain (loss) (Schedule 4, 5)		(59,825)	
Land Sales - Gain (Loss) (Schedule 4, 5)			
Investment Income and Commissions (Schedule 4, 5)	8,475	7,370	17,776
Restructurings (Schedule 4, 5)			
Other Revenues (Schedule 4, 5)	500	500	
Total Revenues	995,057	969,206	1,040,990

Expenses			
General Government Services (Schedule 3)	159,108	152,190	155,607
Protective Services (Schedule 3)	43,240	37,649	39,216
Transportation Services (Schedule 3)	790,990	710,358	722,605
Environmental and Public Health Services (Schedule 3)	38,803	27,470	34,521
Planning and Development Services (Schedule 3)	5,000	275	5,144
Recreation and Cultural Services (Schedule 3)	37,814	37,607	30,555
Utility Services (Schedule 3)	1,850	1,902	726
Restructurings (Schedule 3)			
Total Expenses	1,076,805	967,451	988,374

Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(81,748)	1,755	52,616
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	66,712	154,872	98,970
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Surplus (Deficit) of Revenues over Expenses	\$ (15,036)	156,627	151,586
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Accumulated Surplus (Deficit), Beginning of Year		3,768,561	3,616,975
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Accumulated Surplus (Deficit), End of Year	\$ 3,925,188	\$ 3,768,561	
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The accompanying notes and schedules are an integral part of these statements.

Rural Municipality of Medstead No. 497
Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	\$ (15,036)	\$ 156,627	\$ 151,586
(Acquisition) of tangible capital assets	(590,767)	(698,761)	
Amortization of tangible capital assets		126,125	127,952
Proceeds on disposal of tangible capital assets		53,000	
Loss (gain) on the disposal of tangible capital assets		59,825	
Transfer of Assets/Liabilities in Restructuring Transactions			
Surplus (Deficit) of capital revenue over expenditures	(590,767)	(459,811)	127,952
(Acquisition) of supplies inventories		(48,508)	
(Acquisition) of prepaid expense		(34)	
Consumption of supplies inventories			23,658
Use of prepaid expense			97
Surplus (Deficit) of expenses of other non-financial over expenditures		(48,542)	23,755
Increase (Decrease) in Net Financial Assets	\$ (605,803)	(351,726)	303,293
Net Financial Assets - Beginning of Year		2,042,855	1,739,562
Net Financial Assets (Debt) - End of Year		\$ 1,691,129	\$ 2,042,855

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

Rural Municipality of Medstead No. 497
Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 156,627	\$ 151,586
Amortization	126,125	127,952
Loss (gain) on disposal of tangible capital assets	59,825	
	<u>342,577</u>	<u>279,538</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	18,117	10,679
Other Receivables	(8,522)	(430)
Land for Resale	400	(500)
Other Financial Assets		
Accounts and Accrued Liabilities Payable	58,144	21,004
Deposits		
Deferred Revenue		
Accrued Landfill costs		
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies for Use	(48,508)	23,658
Prepayments and Deferred Charges	(34)	97
Other (Specify)		
Cash provided by (applied to) operating transactions	362,174	334,046
Capital:		
Acquisition of Tangible Capital Assets	(698,761)	
Proceeds From the Disposal of Tangible Capital Assets	53,000	
Other Capital		
Cash provided by (applied to) capital transactions	(645,761)	
Investing:		
Long-term Investments	(4,434)	(76,066)
Other Investments		
Cash provided by (applied to) investing transactions	(4,434)	(76,066)
Financing:		
Debt Charges Recovered		
Long-term Debt Issued		
Long-term Debt Repaid		
Other Financing		
Cash provided by (applied to) financing transactions		
Change in Cash and Temporary Investments during the year	(288,021)	257,980
Cash and Temporary Investments - Beginning of Year	1,494,523	1,236,543
Cash and Temporary Investments - End of Year	\$ 1,206,502	\$ 1,494,523

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

1. Significant Accounting Policies

The 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 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 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

Rural Municipality of Medstead No. 497

- 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 Saskatchewan Association of Rural Municipalities - Self Insurance Fund and Property Insurance Fund, Co-op Equity, Credit Union Equity and Tax Loss Compensation 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	25 to 60 Yrs.
Vehicles and Equipment	
Vehicles	10 Yrs.
Machinery and Equipment	5 to 25 Yrs.
Infrastructure Assets	
Water and Sewer	15 to 40 Yrs.
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 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) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the financial statements as they are not controlled by the municipality.
- p) **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.
- q) **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.
- r) **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.

- s) **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.

- t) **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.
- u) **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.
- v) **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.

1. Significant Accounting Policies - continued

- w) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on *July 16, 2020*.

- x) **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 Medstead No. 497
Notes to the Financial Statements
As at December 31, 2020

	2020	2019
2. Cash and Temporary Investments		
Cash	\$ 1,206,502	\$ 1,101,745
Temporary Investments		
Restricted Cash		392,778
Total Cash and Temporary Investments	\$ 1,206,502	\$ 1,494,523

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 not set aside funds (restricted cash) to finance future expenditures based upon appropriated reserves (Schedule 8) determined by council. The appropriated reserves are underfunded by \$251,853 and \$92,840 as of December 31, 2020 and 2019, respectively. However, there is sufficient cash in the operating accounts to fund the reserves.

3. Taxes Receivable - Municipal

Municipal - Current	\$ 32,774	\$ 46,634
- Arrears	16,360	20,617
	49,134	67,251
- Less Allowance for Uncollectibles	(426)	(426)
Total Municipal Taxes Receivable	48,708	66,825

School - Current	8,251	11,962
- Arrears	4,338	5,158
Total School Taxes Receivable	12,589	17,120

Other	213	573
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Total Taxes and Grants in Lieu Receivable **61,510** 84,518

Deduct Taxes Receivable to be Collected on Behalf of Other Organizations **(12,802)** (17,693)

Total Taxes Receivable - Municipal **\$ 48,708** **\$ 66,825**

4. Other Accounts Receivable

Federal government	\$ 32,821	\$ 22,962
Provincial government		
Local government	573	1,867
Utility		
Trade	424	467
Other (Specify)		
Total Other Accounts Receivable	33,818	25,296

Less Allowance for Uncollectibles

Net Other Accounts Receivable **\$ 33,818** **\$ 25,296**

5. Land for Resale

Tax Title Property	\$ 690	\$ 4,245
Allowance for Market Value Adjustment	(590)	(3,745)
Net Tax Title Property	100	500

Other Land	8,435	8,435
Allowance for Market Value Adjustment		
Net Other Land	8,435	8,435

Total Land for Resale **\$ 8,535** **\$ 8,935**

Rural Municipality of Medstead No. 497**Notes to the Financial Statements****As at December 31, 2020****6. Long-term Investments**

	2020	2019
Discovery Co-operative Ltd. - equity	\$ 53	\$ 41
Innovation Credit Union - equity/shares	7,007	7,897
Sask. Assoc. of Rural Municipalities - Self Insurance Fund	12,339	11,704
Sask. Assoc. of Rural Municipalities - Tax Loss Compensation Fund	488,942	485,970
Spiritwood and District Co-op Ltd. - equity	23,669	21,964
Total Long-term Investments	\$ 532,010	\$ 527,576

7. Credit Arrangements

At December 31, 2020, the Municipality had lines of credit totaling \$180,000, none of which were drawn. Interest on the line of credit is 1.95%. The line of credit is secured by a general security agreement.

8. Long-term Debt

The debt limit of the municipality is \$678,284. 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)).

9. 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 \$14,980 (2019 - \$14,301). 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 Medstead No. 497
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	\$ 654,804	\$ 654,915	\$ 652,552
Abatements and adjustments	(2,500)	(326)	(2,715)
Discount on current year taxes	(22,000)	(22,997)	(21,316)
Net Municipal Taxes	630,304	631,592	628,521
Potash tax share			
Trailer license fees			
Penalties on tax arrears	4,700	4,438	5,206
Special tax levy			
Other (Specify)			
Total Taxes	635,004	636,030	633,727

UNCONDITIONAL GRANTS

Revenue Sharing	284,391	284,391	243,706
Safe Restart		30,304	
Total Unconditional Grants	284,391	314,695	243,706

GRANTS IN LIEU OF TAXES

Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel	1,502	1,623	1,502
Other (Specify)			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement	26,000	28,827	98,989
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
SaskEnergy Surcharge			
Other (Fish and Wildlife Development Fund)	3,523	3,549	3,523
Total Grants in Lieu of Taxes	31,025	33,999	104,014

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 950,420	\$ 984,724	\$ 981,447
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Rural Municipality of Medstead No. 497
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	\$ 300	\$ 787	\$ 741
- Other (Room rental, office services and ISC fees)	1,890	2,093	1,617
Total Fees and Charges	2,190	2,880	2,358
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	8,475	7,370	17,776
- Other (Donations)	500	500	
Total Other Segmented Revenue	11,165	10,750	20,134
Conditional Grants			
- Student Employment			
- Other (Sask Lotteries)	1,226		1,226
Total Conditional Grants	1,226		1,226
Total Operating	12,391	10,750	21,360
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Other (FCM Asset Mgmt Plan, FCC AgriSpirit)	17,440	17,440	15,000
Total Capital	17,440	17,440	15,000
Restructuring Revenue (Specify, if any)			
Total General Government Services	29,831	28,190	36,360

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Fire fees)	10,000	13,809	14,444
Total Fees and Charges	10,000	13,809	14,444
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	10,000	13,809	14,444
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating	10,000	13,809	14,444
Capital			
Conditional Grants			
- Federal Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Protective Services	10,000	13,809	14,444

Rural Municipality of Medstead No. 497
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	1,720	2,327	2,333
- Sales of supplies	24	24	
- Road Maintenance and Restoration Agreements	3,000	3,000	3,000
- Frontage			
- Other (Specify)			
Total Fees and Charges	4,744	5,351	5,333
- Tangible capital asset sales - gain (loss)		(59,825)	
- Other (Specify)			
Total Other Segmented Revenue	4,744	(54,474)	5,333
Conditional Grants			
- RIRG (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	4,744	(54,474)	5,333
Capital			
Conditional Grants			
- Federal Gas Tax	29,972	44,958	63,670
- ICIP			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)	19,300	19,460	19,300
- Provincial Disaster Assistance			
- Other (Municipal Economic Enhancement)		73,014	
Total Capital	49,272	137,432	82,970
Restructuring Revenue (Specify, if any)			
Total Transportation Services	54,016	82,958	88,303

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	7,100	3,195	3,051
- Other (Sale of supplies, cemetery fees)	36	36	224
Total Fees and Charges	7,136	3,231	3,275
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	7,136	3,231	3,275
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (Pest control, MMSW)	7,980	7,946	8,554
Total Conditional Grants	7,980	7,946	8,554
Total Operating	15,116	11,177	11,829
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- TAPD			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Environmental and Public Health Services	15,116	11,177	11,829

Rural Municipality of Medstead No. 497
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	136	136	125
- Other (Specify)			
Total Fees and Charges	136	136	125
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	136	136	125
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	136	136	125
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Restructuring Revenue (Specify, if any)			
Total Planning and Development Services	136	136	125

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Community hall fees)	750	1,584	4,952
Total Fees and Charges	750	1,584	4,952
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	750	1,584	4,952
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
Total Operating	750	1,584	4,952
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	750	1,584	4,952

Rural Municipality of Medstead No. 497
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	1,500	1,500	1,500
- Sewer			
- Other (Specify)			
Total Fees and Charges	1,500	1,500	1,500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,500	1,500	1,500
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
Total Operating	1,500	1,500	1,500
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			1,000
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			1,000
Restructuring Revenue (Specify, if any)			
Total Utility Services	1,500	1,500	2,500
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 111,349	\$ 139,354	\$ 158,513

SUMMARY

Total Other Segmented Revenue	\$ 35,431	\$ (23,464)	\$ 49,763
Total Conditional Grants	9,206	7,946	9,780
Total Capital Grants and Contributions	66,712	154,872	98,970
Restructuring Revenue			
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 111,349	\$ 139,354	\$ 158,513

Rural Municipality of Medstead No. 497

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 22,320	\$ 17,222	\$ 15,715
Wages and benefits	75,044	75,386	72,977
Professional/Contractual services	40,644	39,522	52,275
Utilities	4,785	5,215	4,129
Maintenance, materials and supplies	13,715	13,246	8,825
Grants and contributions - operating	2,100	1,599	499
- capital			
Amortization			
Interest			
Allowance for uncollectibles	500		1,187
Other (Specify)			
General Government Services	159,108	152,190	155,607
Restructuring (Specify, if any)			
Total General Government Services	159,108	152,190	155,607

PROTECTIVE SERVICES

Police protection

Wages and benefits			
Professional/Contractual services	23,800	24,468	23,617
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	200	200	200
- capital			
Other (Specify)			

Fire protections

Wages and benefits	11,435	9,505	11,229
Professional/Contractual services	3,720	2,309	2,771
Utilities			
Maintenance, material and supplies	4,085	1,167	1,399
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			

Protective Services	43,240	37,649	39,216
Restructuring (Specify, if any)			
Total Protective Services	43,240	37,649	39,216

TRANSPORTATION SERVICES

Wages and benefits	193,592	187,943	174,884
Professional/Contractual Services	62,279	55,041	40,903
Utilities	8,290	8,183	7,262
Maintenance, materials and supplies	157,829	138,492	148,403
Gravel	369,000	195,496	228,251
Grants and contributions - operating			
- capital			
Amortization		125,203	122,902
Interest			
Other (Specify)			

Transportation Services	790,990	710,358	722,605
Restructuring (Specify, if any)			
Total Transportation Services	790,990	710,358	722,605

Rural Municipality of Medstead No. 497

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	200		198
Professional/Contractual services	33,123	22,848	32,708
Utilities			
Maintenance, materials and supplies	1,800	942	1,615
Grants and contributions - operating	3,680	3,680	
○ Waste disposal			
○ Public Health			
- capital			
○ Waste disposal			
○ Public Health			
Amortization			
Interest			
Other (Specify)			
Environmental and Public Health Services	38,803	27,470	34,521
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	38,803	27,470	34,521

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	5,000	275	5,144
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
Planning and Development Services	5,000	275	5,144
Restructuring (Specify, if any)			
Total Planning and Development Services	5,000	275	5,144

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	20,532	21,207	8,654
Utilities	6,310	6,641	5,081
Maintenance, materials and supplies	3,550	1,415	4,348
Grants and contributions - operating	7,422	7,422	7,422
- capital			
Amortization		922	5,050
Interest			
Allowance for uncollectibles			
Other (Specify)			
Recreation and Cultural Services	37,814	37,607	30,555
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	37,814	37,607	30,555

Rural Municipality of Medstead No. 497

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits			
Professional/Contractual services	750	749	
Utilities	1,100	1,153	726
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
Utility Services	1,850	1,902	726
Restructuring (<i>Specify, if any</i>)			
Total Utility Services	1,850	1,902	726
TOTAL EXPENSES BY FUNCTION	\$ 1,076,805	\$ 967,451	\$ 988,374

Rural Municipality of Medstead No. 497
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	\$ 2,880	\$ 13,809	\$ 5,351	\$ 3,231	\$ 136	\$ 1,584	\$ 1,500	\$ 28,491
Tangible Capital Asset Sales - Gain (loss)			(59,825)					(59,825)
Land Sales - Gain								
Investment Income and Commissions	7,370							7,370
Other Revenues	500							500
Grants - Conditional				7,946				7,946
- Capital	17,440		137,432					154,872
Restructurings								
Total Revenues	28,190	13,809	82,958	11,177	136	1,584	1,500	139,354
Expenses (Schedule 3)								
Wages & Benefits	92,608	9,505	187,943					290,056
Professional/ Contractual Services	39,522	26,777	55,041	22,848	275	21,207	749	166,419
Utilities	5,215		8,183			6,641	1,153	21,192
Maintenance, Materials and Supplies	13,246	1,167	333,988	942		1,415		350,758
Grants and Contributions	1,599	200		3,680		7,422		12,901
Amortization			125,203			922		126,125
Interest								
Allowance for Uncollectibles								
Other								
Restructurings								
Total Expenses	152,190	37,649	710,358	27,470	275	37,607	1,902	967,451
Surplus (Deficit) by Function	\$ (124,000)	\$ (23,840)	\$ (627,400)	\$ (16,293)	\$ (139)	\$ (36,023)	\$ (402)	(828,097)

Taxation and Other Unconditional Revenue (Schedule 1)

984,724

Net Surplus (Deficit)

\$ 156,627

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Cultural	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 2,358	\$ 14,444	\$ 5,333	\$ 3,275	\$ 125	\$ 4,952	\$ 1,500	\$ 31,987
Tangible Capital Asset Sales - Gain (loss)								
Land Sales - Gain								
Investment Income and Commissions	17,776							17,776
Other Revenues								
Grants - Conditional	1,226			8,554				9,780
- Capital	15,000		82,970				1,000	98,970
Restructurings								
Total Revenues	36,360	14,444	88,303	11,829	125	4,952	2,500	158,513
Expenses (Schedule 3)								
Wages & Benefits	88,692	11,229	174,884	198				275,003
Professional/ Contractual Services	52,275	26,388	40,903	32,708	5,144	8,654		166,072
Utilities	4,129		7,262			5,081	726	17,198
Maintenance, Materials and Supplies	8,825	1,399	376,654	1,615		4,348		392,841
Grants and Contributions	499	200				7,422		8,121
Amortization			122,902			5,050		127,952
Interest								
Allowance for Uncollectibles	1,187							1,187
Other								
Restructurings								
Total Expenses	155,607	39,216	722,605	34,521	5,144	30,555	726	988,374
Surplus (Deficit) by Function	\$ (119,247)	\$ (24,772)	\$ (634,302)	\$ (22,692)	\$ (5,019)	\$ (25,603)	\$ 1,774	(829,861)
Taxation and Other Unconditional Revenue (Schedule 1)								<u>981,447</u>
Net Surplus (Deficit)								<u><u>\$ 151,586</u></u>

Rural Municipality of Medstead No. 497
Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Schedule 6

2020							2019		
	General Assets					Infrastructure Assets	General/ Infrastructure Assets Under Construction	Total	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Asset Cost									
Opening Asset costs	\$ 310	\$ 28,000	\$ 361,915	\$ 98,899	\$ 810,629	\$ 3,766,366		\$ 5,066,119	\$ 5,066,119
Additions during the year	458				416,603	281,700		698,761	
Disposals and write-downs during the year					(110,145)	(348,298)		(458,443)	
Transfers (from) assets under construction									
Transfer of Capital Assets related to restructuring									
Closing Asset Costs	768	28,000	361,915	98,899	1,117,087	3,699,768		5,306,437	5,066,119
Accumulated Amortization Cost									
Opening Accumulated Amortization Costs		28,000	343,187	98,899	364,213	2,618,878		3,453,177	3,325,225
Add: Amortization taken			5,116		55,980	65,029		126,125	127,952
Less: Accumulated amortization on disposals					(49,565)	(296,053)		(345,618)	
Transfer of Capital Assets related to restructuring									
Closing Accumulated Amortization Costs		28,000	348,303	98,899	370,628	2,387,854		3,233,684	3,453,177
Net Book Value	\$ 768		\$ 13,612		\$ 746,459	\$ 1,311,914		\$ 2,072,753	\$ 1,612,942

	2020							2019
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Cultural	Water & Sewer	
Assets	Asset Cost							Total
	Opening Asset costs	\$ 34,161	\$ 109,599	\$ 4,732,087		\$ 183,556	\$ 6,716	\$ 5,066,119
	Additions during the year	458		698,303				698,761
	Disposals and write-downs during the year			(458,443)				(458,443)
	Transfer of Capital Assets related to restructuring							
Closing Asset Costs		34,619	109,599	4,971,947		183,556	6,716	5,306,437
Amortization	Accumulated Amortization Cost							
	Opening Accumulated Amortization Costs	34,154	109,599	3,128,367		174,341	6,716	3,453,177
	Add: Amortization taken			125,203		922		126,125
	Less: Accumulated amortization on disposals			(345,618)				(345,618)
	Transfer of Capital Assets related to restructuring							
Closing Accumulated Amortization Costs		34,154	109,599	2,907,952		175,263	6,716	3,233,684
Net Book Value		\$ 465		\$ 2,063,995		\$ 8,293		\$ 2,072,753
								\$ 1,612,942

Rural Municipality of Medstead No. 497

Schedule of Accumulated Surplus

As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	\$ 1,670,001	\$ (69,419)	\$ 1,600,582

APPROPRIATED RESERVES

Machinery and Equipment	275,000	(275,000)	
Public Reserve			
Capital Trust	208,068	43,785	251,853
Utility	2,550	(2,550)	
Other (Specify)			
Total Appropriated	485,618	(233,765)	251,853

NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible capital assets (Schedule 6, 7)	1,612,942	459,811	2,072,753
Less: Related debt			
Net Investment in Tangible Capital Assets	1,612,942	459,811	2,072,753

Total Accumulated Surplus	\$ 3,768,561	\$ 156,627	\$ 3,925,188
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Rural Municipality of Medstead No. 497
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	\$ 63,826,725	\$ 11,097,800		\$ 366,625	\$ 748,100		\$ 76,039,250
Regional Park Assessment							
Total Assessment							76,039,250
Mill Rate Factor(s)	1.195	1.150		1.150	1.500		
Total Base/Minimum Tax (generated for each property class)		24,700					24,700
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	\$ 533,911	\$ 110,198		\$ 2,951	\$ 7,855		\$ 654,915

MILL RATES:	MILLS
Average Municipal*	8.6100
Average School*	1.8832
Potash Mill Rate	
Uniform Municipal Mill Rate	7.0000

* **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 Medstead No. 497**Schedule of Council Remuneration****As at December 31, 2020***(Unaudited)*

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Ron Jesse	\$ 1,425		\$ 1,425
Division 1 Councillor	Theodore Martens	1,800	\$ 241	2,041
Division 2 Councillor	Carl Olson	2,680	769	3,449
Division 3 Councillor	Kevin Anderson	1,615	248	1,863
Division 4 Councillor	Bernie McClean	1,785	249	2,034
Division 5 Councillor	Darcy Gatzke	2,265	601	2,866
Division 6 Councillor/Reeve	Tracy Lockhart	2,125	1,041	3,166
Division 1 Councillor	Brad Moore	300	50	350
Division 3 Councillor	Gary Drieschner	300	49	349
Division 4 Councillor	Terrel Hill	320	13	333
Division 5 Councillor	Jacob LaClare	310	60	370
Division 6 Councillor	Bryn Casson	300	37	337
Total		\$ 15,225	\$ 3,358	\$ 18,583