

Rural Municipality of Leask No. 464
Consolidated Financial Statements
For the Year Ended December 31, 2015

Rural Municipality of Leask No. 464
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For the Year Ended December 31, 2015

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Management's Responsibility

To the Ratepayers,
Rural Municipality of Leask No. 464:

Management is responsible for the preparation and presentation of the accompanying consolidated 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 consolidated 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 consolidated 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.

C.S. Skrupski CPA Professional Corporation, an independent Chartered Professional Accountant firm, is appointed by Council to audit the consolidated 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



Administrator

June 22, 2016

C.S. Skrupski
CPA Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Reeve and Members of Council,
Rural Municipality of Leask No. 464:

I have audited the accompanying consolidated financial statements of the Rural Municipality of Leask No. 464, which are comprised of the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations, change in net financial assets, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the consolidated financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the municipality's preparation and fair presentation of the consolidated financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the municipality's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the consolidated financial statements.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinion.

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Leask No. 464 as at December 31, 2015, and the results of its operations and cash flow for the year then ended in accordance with Canadian public sector accounting standards.



CPA Professional Corporation

Rosthern, Saskatchewan
June 22, 2016

**Rural Municipality of Leask No. 464
Consolidated Statement of Financial Position
As at December 31, 2015**

Statement 1

	<u>2015</u>	<u>2014</u>
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	1,052,968	663,401
Taxes Receivable - Municipal (Note 3)	157,771	84,825
Other Accounts Receivable (Note 4)	135,450	53,098
Land for Resale (Note 5)	-	-
Long-term Investments (Note 6)	78,023	78,032
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	1,424,212	879,356
LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	107,428	311,283
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 9)	-	5,040
Accrued Landfill Costs (Note 10)	25,000	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-term Debt (Note 12)	134,561	200,000
Lease Obligations (Note 13)	-	-
Total Liabilities	266,989	516,323
NET FINANCIAL ASSETS (NET DEBT)	1,157,223	363,033
Non-financial Assets		
Tangible Capital Assets (Schedule 6, 7)	4,819,946	5,064,040
Prepayments and Deferred Charges	11,012	675
Stock and Supplies	22,220	19,621
Other (Note 14)	-	-
Total Non-financial Assets	4,853,178	5,084,336
Accumulated Surplus (Deficit) (Schedule 8)	6,010,401	5,447,369

The accompanying notes are an integral part of these financial statements.

C.S. Skrupski CPA Professional Corporation

**Rural Municipality of Leask No. 464
Consolidated Statement of Operations
For the Year Ended December 31, 2015**

Statement 2

	<i>2015 Budget</i>	2015	2014
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	1,902,418	1,907,742	1,761,532
Fees and Charges (Schedule 4, 5)	116,851	200,513	82,064
Conditional Grants (Schedule 4, 5)	42,398	38,935	50,187
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	8,700	(48,173)
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	4,500	2,833	4,668
Other Revenues (Schedule 4, 5)	-	500	-
Total Revenues	2,066,167	2,159,223	1,850,278
Expenses			
General Government Services (Schedule 3)	326,210	307,616	302,740
Protective Services (Schedule 3)	86,330	88,871	65,730
Transportation Services (Schedule 3)	1,654,585	1,260,741	1,434,300
Environmental and Public Health Services (Schedule 3)	39,175	73,858	37,600
Planning and Development Services (Schedule 3)	26,500	1,704	22,125
Recreation and Cultural Services (Schedule 3)	103,406	90,960	73,701
Utility Services (Schedule 3)	-	-	-
Total Expenses	2,236,206	1,823,750	1,936,196
Surplus (Deficit) of Revenues Over Expenses Before Other Capital Contributions	(170,039)	335,473	(85,918)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	227,702	227,559	325,381
Surplus (Deficit) of Revenues Over Expenses	57,663	563,032	239,463
Accumulated Surplus (Deficit), Beginning of Year	5,447,369	5,447,369	5,207,906
Accumulated Surplus (Deficit), End of Year	5,505,032	6,010,401	5,447,369

**Rural Municipality of Leask No. 464
Consolidated Statement of Change in Net Financial Assets
For the Year Ended December 31, 2015**

Statement 3

	<i>2015 Budget</i>	2015	2014
Surplus (Deficit)	57,663	563,032	239,463
(Acquisition) of Tangible Capital Assets	-	(56,786)	(1,026,725)
Amortization of Tangible Capital Assets	278,857	300,880	270,582
Proceeds on Disposal of Tangible Capital Assets	-	8,700	250,000
Loss (Gain) on the Disposal of Tangible Capital Assets	-	(8,700)	48,173
Surplus (Deficit) of Capital Expenses over Expenditures	278,857	244,094	(457,970)
(Acquisition) of Supplies Inventories	-	(22,220)	(19,621)
(Acquisition) of Prepaid Expense	-	(11,012)	(675)
Consumption of Supplies Inventory	-	19,621	21,729
Use of Prepaid Expense	-	675	1,343
Surplus (Deficit) of Other Non-financial Expenses Over Expenditures	-	(12,936)	2,776
Increase (Decrease) in Net Financial Assets	336,520	794,190	(215,731)
Net Financial Assets (Net Debt) - Beginning of Year	363,033	363,033	578,764
Net Financial Assets (Net Debt) - End of Year	699,553	1,157,223	363,033

The accompanying notes are an integral part of these financial statements.

Rural Municipality of Leask No. 464
 Consolidated Statement of Cash Flow
 For the Year Ended December 31, 2015

Statement 4

	2015	2014
Cash Provided by (Used for) the Following Activities		
Operating:		
Surplus (Deficit)	563,032	239,463
Amortization	300,880	270,582
Loss (Gain) on Disposal of Tangible Capital Assets	(8,700)	48,173
	855,212	558,218
Changes in Assets/Liabilities:		
Taxes Receivable - Municipal	(72,946)	62,332
Other Receivables	(82,352)	62,250
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(203,854)	138,435
Deposits	-	-
Deferred Revenue	(5,040)	5,040
Accrued Landfill Costs	25,000	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies for Use	(2,599)	2,108
Prepayments and Deferred Charges	(10,338)	668
Other	-	-
Net Cash From (Used for) Operations	503,083	829,051
Capital:		
Acquisition of Tangible Capital Assets	(56,786)	(1,026,725)
Proceeds From the Disposal of Tangible Capital Assets	8,700	250,000
Other Capital	-	-
Net Cash From (Used for) Capital	(48,086)	(776,725)
Investing:		
Long-term Investments	9	(3,736)
Other Investments	-	-
Net Cash From (Used for) Investing	9	(3,736)
Financing:		
Debt Charges Recovered	-	-
Long-term Debt Issued	-	200,000
Long-term Debt Repaid	(65,439)	(84,889)
Other Financing	-	-
Net Cash From (Used for) Financing	(65,439)	115,111
Increase (Decrease) in Cash Resources	389,567	163,701
Cash and Investments - Beginning of Year	663,401	499,700
Cash and Investments - End of Year	1,052,968	663,401

The accompanying notes are an integral part of these financial statements.

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies

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

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

- a) **Reporting Entity:** The financial statements consolidate 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 Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

<u>Entity</u>
N/A

All inter-organizational transactions and balances have been eliminated.

- b) **Collection of Funds for Other Authorities:** Collection of funds by the municipality for the school division and municipal hall are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- c) **Government Transfers:** Government transfers are recognized as either expenditures or revenues in the period that the events giving rise to the transfer occurred, as long as:
- a) the transfer is authorized;
 - b) eligibility criteria have been met by the recipient; and
 - c) a reasonable estimate of the amount can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue. Earned government transfer amounts not received will be recorded as an amount receivable.

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the municipality because they can be used to provide municipal services in future periods. These assets do not normally provide resources to discharge the liabilities of the municipality unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described in Schedule 8.
- i) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Taxation revenues are recorded at the time tax billings are issued. Assessments are subject to appeal.

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies - continued

- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long-term investments in the Saskatchewan Association of Rural Municipalities Self-Insurance Plan are accounted for on the equity basis.
- k) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials, and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- l) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed in Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital assets' useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	30 to 75 Yrs
Road Network Assets	30 to 75 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: Assets that have a historical or cultural significance, which include works of art, monuments, and other cultural artifacts are not recognized as tangible capital assets because a reasonable estimate of future benefits associated with this property cannot be made.

Capitalization of Interest: The municipality capitalizes interest incurred while a tangible capital asset is under construction.

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

- m) **Landfill Liability:** The municipality maintains a waste disposal site.

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies - continued

- n) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note 18.
- o) **Employee benefit plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.
- p) **Liability for Contaminated Sites:** Contaminated sites are a result of contamination being introduced into air, soil, water, or sediment of a chemical, organic, or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:
- a) an environmental standard exists;
 - b) contamination exceeds the environmental standard;
 - c) the Municipality:
 - i. is directly responsible; or
 - ii. accepts responsibility;
 - d) it is expected that future economic benefits will be given up; and
 - e) a reasonable estimate of the amount can be made.

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with public sector accounting standards require management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectibility 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 Reporting:** 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 and functions are as follows:

General Government: The general government segment provides for the administration of the municipality.

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

Transportation Services: The transportation services segment is responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

Environmental and Public Health: The environmental segment provides waste disposal and other environmental services. The public health segment provides for expenses related to public health services in the municipality.

Planning and Development: The planning and development segment provides for neighbourhood development and sustainability.

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

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

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

	2015	2014
2. Cash and Temporary Investments		
Cash	752,968	663,401
Temporary Investments	300,000	-
Restricted Cash	-	-
Total Cash and Temporary Investments	1,052,968	663,401

Cash and temporary investments include balances with banks, term deposits, marketable securities, and short-term investments with maturities of three months or less. Cash subject to restrictions that prevent its use for current purposes is included in restricted cash.

	2015	2014
3. Taxes and Grants in Lieu Receivable		
Municipal - Current	-	-
- Arrears	160,553	87,607
	160,553	87,607
- Less Allowance for Uncollectibles	(2,782)	(2,782)
Total Municipal Taxes Receivable	157,771	84,825
School - Current	-	-
- Arrears	60,421	33,357
Total School Taxes Receivable	60,421	33,357
Other	10,526	2,925
Total Taxes and Grants in Lieu Receivable	228,718	121,107
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(70,947)	(36,282)
Municipal Taxes and Grants in Lieu Receivable	157,771	84,825

	2015	2014
4. Other Accounts Receivable		
Federal Government	31,909	27,402
Provincial Government	11,116	-
Local Government	-	-
Utility	-	-
Trade	92,425	25,696
Other	-	-
Total Other Accounts Receivable	135,450	53,098
Less Allowance for Uncollectibles	-	-
Net Other Accounts Receivable	135,450	53,098

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

	2015	2014
5. Land for Resale		
Tax Title Property	-	-
Allowance for Market Value Adjustment	-	-
Net Tax Title Property	-	-
Other Land	-	-
Allowance for Market Value Adjustment	-	-
Net Other Land	-	-
Total Land for Resale	-	-

	2015	2014
6. Long-term Investments		
Saskatchewan Association of Rural Municipalities - Self Insurance Fund	78,023	78,032

The long-term investments in the Saskatchewan Rural - Self Insurance Fund are accounted for on the equity basis.

	2015	2014
7. Debt Charges Recoverable		
Current debt charges recoverable	-	-
Non-current debt charges recoverable	-	-
Total Debt Charges Recoverable	-	-

8. Bank Indebtedness

Credit Arrangements

At December 31, 2015, the municipality had lines of credit totalling \$250,000, none of which were drawn. The following has been collateralized in connection with this line of credit:

- general security agreement

	2015	2014
9. Deferred Revenue		
PREP Grant	-	5,040
Total Deferred Revenue	-	5,040

Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

10. Accrued Landfill Costs

	<u>2015</u>	<u>2014</u>
Environmental liabilities	<u>25,000</u>	<u>-</u>

Since the municipality does not own a landfill, it has no accrued landfill costs.

In 2015 the municipality has accrued an overall liability for environmental matters in the amount of \$25,000 (prior year - \$-) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

11. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$1,194,309. 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).

Bank loan is repayable to Affinity Credit Union in annual payments of \$71,646 including interest at 3.69%. The loan matures in 2017.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year
2016	66,589	5,057	71,646	
2017	67,972	3,674	71,646	
2018	-	-	-	
2019	-	-	-	
2020	-	-	-	
	-	-	-	
Balance	134,561	8,731	143,292	200,000

13. Lease Obligations

The municipality has no lease obligations.

**Rural Municipality of Leask No. 464
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015**

14. Other Non-financial Assets

2015	2014
-	-

15. Contingent Liabilities

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

16. Pension Plan

The Rural Municipality of Leask No. 464 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 Rural Municipality of Leask No. 464 pension expense in 2015 was \$47,581. The benefits accrued to the Rural Municipality of Leask No. 464 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

17. Comparative Figures

No figures have been restated.

18. Trusts Administered by the Municipality

A summary of trust fund activity by the municipality during the year is as follows:

	2015	2014
Balance - Beginning of Year	160,903	158,688
Revenue	-	1,361
Interest revenue	3,904	3,614
Expenditure	(12)	(2,760)
Balance - End of Year	164,795	160,903

19. Budget Figures

The 2015 budget figures are provided for informative purposes only and were not covered by the scope of the external audit.

**Rural Municipality of Leask No. 464
Schedule of Taxes and Other Unconditional Revenue
For the Year Ended December 31, 2015**

Schedule 1

2015 Budget **2015** 2014

TAXES

General Municipal Tax Levy	1,404,170	1,400,891	1,212,132
Abatements and Adjustments	(8,580)	(6,420)	(8,580)
Discount on Current Year Taxes	(51,750)	(56,822)	(51,752)
Net Municipal Taxes	1,343,840	1,337,649	1,151,800
Potash Tax Share	-	-	-
Trailer Licence Fees	-	-	-
Penalties on Tax Arrears	11,970	11,585	11,969
Special Tax Levy	13,680	13,720	13,680
Other	-	-	-
Total Taxes	1,369,490	1,362,954	1,177,449

UNCONDITIONAL GRANTS

Equalization (Revenue Sharing)	491,812	491,812	525,381
Organized Hamlet	6,728	6,728	6,551
Other	-	-	-
Total Unconditional Grants	498,540	498,540	531,932

GRANTS IN LIEU OF TAXES

Federal	21,938	26,116	38,648
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Provincial

SPC Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	750	750	750
SPMC - Municipal Share	-	-	-
SaskTel	-	-	-
Other	11,700	19,382	12,753

Local/Other

Housing Authority	-	-	-
CPR Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-

Other Government Transfers

SPC Surcharge	-	-	-
SaskEnergy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	34,388	46,248	52,151

TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,902,418	1,907,742	1,761,532
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Rural Municipality of Leask No. 464
 Schedule of Operating and Capital Revenue by Function
 For the Year Ended December 31, 2015

Schedule 2-1

2015 Budget 2015 2014

GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	2,900	8,072	6,922
- Custom Work	-	-	-
- Sales of Supplies	1,500	139	322
- Other - Office Rent/Trailer Licences	-	-	-
Total Fees and Charges	4,400	8,211	7,244
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Land Sales - Gain	-	-	-
- Investment Income and Commissions	4,500	2,833	4,668
- Other	-	-	-
Total Other Segmented Revenue	8,900	11,044	11,912
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	8,900	11,044	11,912

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total General Government Services	8,900	11,044	11,912

PROTECTIVE SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	17,500	62,681	18,151
- Other	4,000	47,764	-
Total Fees and Charges	21,500	110,445	18,151
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	21,500	110,445	18,151
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	500	5,000
- Other	-	-	-
Total Conditional Grants	-	500	5,000
Total Operating	21,500	110,945	23,151

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local Government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	21,500	110,945	23,151

**Rural Municipality of Leask No. 464
Schedule of Operating and Capital Revenue by Function
For the Year Ended December 31, 2015**

Schedule 2-2

2015 Budget **2015** 2014

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Custom Work	12,500	7,867	14,004
- Sales of Supplies	56,516	51,136	21,071
- Road Maintenance and Restoration Agreements	10,735	10,738	9,148
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	79,751	69,741	44,223
- Tangible Capital Asset Sales - Gain (Loss)	-	8,700	(48,173)
- Other	-	500	-
Total Other Segmented Revenue	79,751	78,941	(3,950)
Conditional Grants	-	-	-
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other (Channel Clearing)	13,000	4,250	17,380
Total Conditional Grants	13,000	4,250	17,380
Total Operating	92,751	83,191	13,430

Capital

Conditional Grants	-	-	-
- Gas Tax	44,020	44,020	43,941
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	28,050	28,050	28,050
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	155,632	155,489	253,390
- Other (Primary Weight Road Construction/SARM)	-	-	-
Total Capital	227,702	227,559	325,381
Total Transportation Services	320,453	310,750	338,811

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Waste and Disposal Fees	4,500	5,196	5,452
- Other	-	-	-
Total Fees and Charges	4,500	5,196	5,452
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	4,500	5,196	5,452
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Other - Beaver Bounty, PREP	7,700	9,270	10,564
Total Conditional Grants	7,700	9,270	10,564
Total Operating	12,200	14,466	16,016

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	12,200	14,466	16,016

Rural Municipality of Leask No. 464
 Schedule of Operating and Capital Revenue by Function
 For the Year Ended December 31, 2015

Schedule 2-3

2015 Budget 2015 2014

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Maintenance and Development Charges	-	-	-
- Other - Licences and Permits	6,700	6,920	6,994
Total Fees and Charges	6,700	6,920	6,994
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	6,700	6,920	6,994
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	6,700	6,920	6,994

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	6,700	6,920	6,994

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other - Green Fund	21,698	24,915	17,243
Total Conditional Grants	21,698	24,915	17,243
Total Operating	21,698	24,915	17,243

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	21,698	24,915	17,243

Rural Municipality of Leask No. 464
 Schedule of Operating and Capital Revenue by Function
 For the Year Ended December 31, 2015

Schedule 2-4

2015 Budget 2015 2014

UTILITY SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Water	-	-	-
- Sewer	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	-	-

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- SaskWater Corporation	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Utility Services	-	-	-

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION 391,451 479,040 414,127

SUMMARY

Total Other Segmented Revenue	121,351	212,546	38,559
Total Conditional Grants	42,398	38,935	50,187
Total Capital Grants and Contributions	227,702	227,559	325,381
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	391,451	479,040	414,127

**Rural Municipality of Leask No. 464
Schedule of Total Expenses by Function
For the Year Ended December 31, 2015**

Schedule 3-1

2015 Budget **2015** 2014

GENERAL GOVERNMENT SERVICES

Council Remuneration and Travel	63,000	58,435	53,558
Wages and Benefits	152,700	156,928	156,896
Professional/Contractual Services	69,950	64,788	62,463
Utilities	8,700	8,369	7,346
Maintenance, Materials, and Supplies	28,050	18,286	21,667
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	810	810	810
Interest	3,000	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
Total Government Services	326,210	307,616	302,740

PROTECTIVE SERVICES

Police Protection

Wages and Benefits	-	-	-
Professional/Contractual Services	37,300	33,920	32,296
Utilities	-	-	-
Maintenance, Material, and Supplies	-	-	-
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Other	-	-	-

Fire Protection

Wages and Benefits	14,950	20,122	11,112
Professional/Contractual Services	9,830	7,752	7,184
Utilities	10,500	8,003	7,523
Maintenance, Material, and Supplies	13,750	9,548	2,615
Grants and Contributions- Operating	-	9,526	5,000
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Protective Services	86,330	88,871	65,730

TRANSPORTATION SERVICES

Wages and Benefits	420,600	274,532	333,260
Professional/Contractual Services	16,500	11,374	13,779
Utilities	10,800	7,159	8,879
Maintenance, Materials, and Supplies	368,631	263,739	380,518
Gravel	553,994	399,045	425,302
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	277,295	298,685	269,022
Interest	6,765	6,207	3,540
Other	-	-	-
Total Transportation Services	1,654,585	1,260,741	1,434,300

**Rural Municipality of Leask No. 464
Schedule of Total Expenses by Function
For the Year Ended December 31, 2015**

Schedule 3-2

2015 Budget **2015** 2014

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Wages and Benefits	6,750	6,981	6,454
Professional/Contractual Services	27,000	36,452	24,391
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	2,880
Grants and Contributions- Operating	1,550	1,550	-
- Waste Disposal	-	-	-
- Public Health	3,875	3,875	3,875
- Capital	-	-	-
- Waste Disposal	-	-	-
- Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Landfill Closure	-	25,000	-
Total Environmental and Public Health Services	39,175	73,858	37,600

PLANNING AND DEVELOPMENT SERVICES

Wages and Benefits	-	-	-
Professional/Contractual Services	26,500	1,704	22,125
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	26,500	1,704	22,125

RECREATION AND CULTURAL SERVICES

Wages and Benefits	-	-	-
Professional/Contractual Services	8,500	9,784	8,757
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions- Operating	94,154	79,791	50,574
- Capital	-	-	-
Amortization	752	1,385	750
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other - Green Fund	-	-	13,620
Total Recreation and Cultural Services	103,406	90,960	73,701

**Rural Municipality of Leask No. 464
 Schedule of Total Expenses by Function
 For the Year Ended December 31, 2015**

Schedule 3-3

	<i>2015 Budget</i>	2015	2014
UTILITY SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	-	-	-
 TOTAL EXPENSES BY FUNCTION	 <i>2,236,206</i>	 1,823,750	 1,936,196

**Rural Municipality of Leask No. 464
Consolidated Schedule of Segment Disclosure by Function
For the Year Ended December 31, 2015**

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	8,211	110,445	69,741	5,196	6,920	-	-	200,513
Tangible Capital Asset Sales - Gain	-	-	8,700	-	-	-	-	8,700
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	2,833	-	-	-	-	-	-	2,833
Other Revenues	-	-	500	-	-	-	-	500
Grants - Conditional	-	500	4,250	9,270	-	24,915	-	38,935
- Capital	-	-	227,559	-	-	-	-	227,559
Total Revenues	11,044	110,945	310,750	14,466	6,920	24,915	-	479,040

Expenses (Schedule 3)								
Wages and Benefits	215,363	20,122	274,532	6,981	-	-	-	516,998
Professional/Contractual Services	64,788	41,672	11,374	36,452	1,704	9,784	-	165,774
Utilities	8,369	8,003	7,159	-	-	-	-	23,531
Maintenance, Materials, and Supplies	18,286	9,548	662,784	-	-	-	-	690,618
Grants and Contributions	-	9,526	-	5,425	-	79,791	-	94,742
Amortization	810	-	298,685	-	-	1,385	-	300,880
Interest	-	-	6,207	-	-	-	-	6,207
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	25,000	-	-	-	25,000
Total Expenses	307,616	88,871	1,260,741	73,858	1,704	90,960	-	1,823,750

Surplus (Deficit) by Function	(296,572)	22,074	(949,991)	(59,392)	5,216	(66,045)	-	(1,344,710)
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Taxation and Other Unconditional Revenue (Schedule 1)

1,907,742

Net Surplus (Deficit)

563,032

**Rural Municipality of Leask No. 464
Consolidated Schedule of Segment Disclosure by Function
For the Year Ended December 31, 2014**

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	7,244	18,151	44,223	5,452	6,994	-	-	82,064
Tangible Capital Asset Sales - Gain	-	-	(48,173)	-	-	-	-	(48,173)
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	4,668	-	-	-	-	-	-	4,668
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	5,000	17,380	10,564	-	17,243	-	50,187
- Capital	-	-	325,381	-	-	-	-	325,381
Total Revenues	11,912	23,151	338,811	16,016	6,994	17,243	-	414,127

Expenses (Schedule 3)								
Wages and Benefits	210,454	11,112	333,260	6,454	-	-	-	561,280
Professional/Contractual Services	62,463	39,480	13,779	24,391	22,125	8,757	-	170,995
Utilities	7,346	7,523	8,879	-	-	-	-	23,748
Maintenance, Materials, and Supplies	21,667	2,615	805,820	2,880	-	-	-	832,982
Grants and Contributions	-	5,000	-	3,875	-	50,574	-	59,449
Amortization	810	-	269,022	-	-	750	-	270,582
Interest	-	-	3,540	-	-	-	-	3,540
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	13,620	-	13,620
Total Expenses	302,740	65,730	1,434,300	37,600	22,125	73,701	-	1,936,196

Surplus (Deficit) by Function	(290,828)	(42,579)	(1,095,489)	(21,584)	(15,131)	(56,458)	-	(1,522,069)
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Taxation and Other Unconditional Revenue (Schedule 1)

1,761,532

Net Surplus (Deficit)

239,463

**Rural Municipality of Leask No. 464
Consolidated Schedule of Tangible Capital Assets by Object
For the Year Ended December 31, 2015**

Schedule 6

2015

2014

Asset Cost	General Assets						Infrastructure Assets	General / Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Linear Assets			
Opening Asset Costs	88,436	10,048	87,952	69,529	1,158,591	8,115,574	-	9,530,130	9,044,365
Additions During the Year	-	-	-	-	56,786	-	-	56,786	1,026,725
Disposals and Write-downs During the Year	-	-	-	-	(16,374)	-	-	(16,374)	(540,960)
Transfers (From) Assets Under Construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	88,436	10,048	87,952	69,529	1,199,003	8,115,574	-	9,570,542	9,530,130

Accumulated Amortization Cost

Opening Accumulated Amortization Costs	-	804	50,913	13,513	225,973	4,174,887	-	4,466,090	4,438,295
Add: Amortization Taken	-	1,005	1,835	3,340	114,060	180,640	-	300,880	270,582
Less: Accumulated Amortization on Disposals	-	-	-	-	(16,374)	-	-	(16,374)	(242,787)
Closing Accumulated Amortization Costs	-	1,809	52,748	16,853	323,659	4,355,527	-	4,750,596	4,466,090

Net Book Value	88,436	8,239	35,204	52,676	875,344	3,760,047	-	4,819,946	5,064,040
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1. Total Contributed/Donated Assets Received in 2015: -
2. List of Assets Recognized at Nominal Value in 2015 are:
 - Infrastructure Assets 4
 - Vehicles -
 - Machinery and Equipment -
3. Amount of Interest Capitalized in 2015: -

**Rural Municipality of Leask No. 464
Consolidated Schedule of Tangible Capital Assets by Function
For the Year Ended December 31, 2015**

Schedule 7

2015

2014

	2015							2014	
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation & Culture	Utility Services	Total	Total
Asset Cost									
Opening Asset Costs	40,747	17,655	9,358,638	578	-	112,512	-	9,530,130	9,044,365
Additions During the Year	-	-	56,786	-	-	-	-	56,786	1,026,725
Disposals and Write-downs During the Year	-	-	(16,374)	-	-	-	-	(16,374)	(540,960)
Closing Asset Costs	40,747	17,655	9,399,050	578	-	112,512	-	9,570,542	9,530,130

Accumulated Amortization Cost

Opening Accumulated Amortization Costs	20,876	17,655	4,426,375	-	-	1,184	-	4,466,090	4,438,295
Add: Amortization Taken	810	-	298,685	-	-	1,385	-	300,880	270,582
Less: Accumulated Amortization on Disposals	-	-	(16,374)	-	-	-	-	(16,374)	(242,787)
Closing Accumulated Amortization Costs	21,686	17,655	4,708,686	-	-	2,569	-	4,750,596	4,466,090

Net Book Value	19,061	-	4,690,364	578	-	109,943	-	4,819,946	5,064,040
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Rural Municipality of Leask No. 464
 Consolidated Schedule of Accumulated Surplus
 For the Year Ended December 31, 2015

Schedule 8

	2014	Changes	2015
UNAPPROPRIATED SURPLUS	487,170	722,318	1,209,488
APPROPRIATED RESERVES			
Machinery and Equipment	15,004	5,751	20,755
Public Reserve	21,853	337	22,190
Capital Trust	-	-	-
Utility	-	-	-
Other	-	-	-
Total Appropriated	36,857	6,088	42,945
ORGANIZED HAMLETS			
Hamlet of Pelican Cove	59,302	13,281	72,583
	-	-	-
	-	-	-
Total Hamlets	59,302	13,281	72,583
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	5,064,040	(244,094)	4,819,946
Less: Related Debt	(200,000)	65,439	(134,561)
Net Investment in Tangible Capital Assets	4,864,040	(178,655)	4,685,385
Other	-	-	-
Total Accumulated Surplus	5,447,369	563,032	6,010,401

Rural Municipality of Leask No. 464
 Schedule of Mill Rates and Assessments
 For the Year Ended December 31, 2015

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	46,340,870	18,181,395	-	25,209,979	1,941,700	-		91,673,944
Regional Park Assessment								13,791,690
Total Assessment								105,465,634
Mill Rate Factor(s)	1.0000	0.8929	-	0.8929	0.9286			
Total Base/Minimum Tax (generated for each property class)	132,000	53,600	-	-	-			185,600
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	748,741	290,119	-	335,346	26,685			1,400,891

MILL RATES:

	MILLS
Average Municipal*	15.2812
Average School*	4.0613
Potash Mill Rate	-
Uniform Municipal Mill Rate	14.8000

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

**Rural Municipality of Leask No. 464
 Schedule of Council Remuneration
 For the Year Ended December 31, 2015**

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Jim Joanne	8,130	6,492	14,622
Councillor - Division 1	Len Cantin	1,330	505	1,835
Councillor - Division 2	Real Diehl	5,240	2,602	7,842
Councillor - Division 3	Don Kavanagh	7,140	3,070	10,210
Councillor - Division 4	Ed Musich	5,120	1,577	6,697
Councillor - Division 5	Robert Girod	6,410	3,447	9,857
Councillor - Division 6	Victor Unyi	5,220	2,152	7,372
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		38,590	19,845	58,435