

MUNICIPALITY OF THE RESORT VILLAGE OF THODE

AUDITORS' REPORT AND ANNUAL FINANCIAL STATEMENTS

WITH SUPPORTING SCHEDULES

FOR THE YEAR ENDED DECEMBER 31, 2020

INDEPENDENT AUDITOR'S REPORT

To the Mayor and Council of The Resort Village of Thode

Opinion

We have audited the financial statements of The Resort Village of Thode, which comprise the statement of financial position as at December 31, 2020, and the statements of operations, changes in net 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 Resort Village of Thode 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.

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 Resort Village of Thode 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 Canadian Public Sector Accounting Standards, 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 Resort Village of Thode'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 Resort Village of Thode or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing The Resort Village of Thode's financial reporting process.

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.

(continues)

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 Resort Village of Thode'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 Resort Village of Thode'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 Resort Village of Shields 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.

**Saskatoon, Saskatchewan
February 3, 2021**

Lingard + Dreger

Chartered Professional Accountants



Management's Responsibility

The municipality's management is responsible for the preparation and presentation of the accompanying consolidated financial statements in accordance with Canadian public sector accounting standards (PSAS). The preparation of the statements necessarily includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgments and estimates by management is required.

In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the 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 management and discussing relevant matters with external auditors. The Council is also responsible for recommending the appointment of the municipality's external auditors.

Lingard + Dreger, an independent firm of *Chartered Professional Accountants*, is appointed by the 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 management to discuss their audit findings.

Mayor

Administrator

Municipality of **The Resort Village of Thode**
Consolidated Statement of Financial Position
As at December 31, 2020

Statement 1

	2020	2019
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	311,045	391,820
Taxes Receivable - Municipal (Note 3)	9,179	23,637
Other Accounts Receivable (Note 4)	43,541	36,504
Land for Resale (Note 5)	3,976	3,976
Long-Term Investments (Note 6)	281,000	281,000
Debt Charges Recoverable (Note 7)	-	31,541
Other (Specify)		
Total Financial Assets	648,741	768,478
LIABILITIES		
Bank Indebtedness (Note 8)		
Accounts Payable	21,685	11,009
Accrued Liabilities Payable		
Deposits	29,100	28,600
Deferred Revenue (Note 9)	-	31,541
Accrued Landfill Costs (Note 10)	-	-
Liability for Contaminated Sites (Note 11)		
Other Liabilities		
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
Total Liabilities	50,785	71,150
NET FINANCIAL ASSETS (DEBT)	597,956	697,328
NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	2,202,383	2,135,080
Prepayments and Deferred Charges	68	105
Stock and Supplies		
Other (Note 14)		
Total Non-Financial Assets	2,202,451	2,135,185
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	2,800,407	2,832,513

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

Municipality of The Resort Village of Thode
Consolidated Statement of Operations
As at December 31, 2020

Statement 2

	2020 Budget	2020	2019
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	189,410	192,657	308,743
Fees and Charges (Schedule 4, 5)	152,400	163,727	165,757
Conditional Grants (Schedule 4, 5)	1,108	10,499	1,213
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	7,948	5,581	6,199
Restructurings (Schedule 4,5)	-	-	740,929
Other Revenues (Schedule 4, 5)	-	350	6,582
Total Revenues	350,866	372,814	1,229,423
EXPENSES			
General Government Services (Schedule 3)	99,823	99,708	108,830
Protective Services (Schedule 3)	14,200	20,292	21,356
Transportation Services (Schedule 3)	115,563	131,396	149,326
Environmental and Public Health Services (Schedule 3)	23,080	22,912	22,670
Planning and Development Services (Schedule 3)	2,700	2,171	3,249
Recreation and Cultural Services (Schedule 3)	4,910	18,569	24,345
Utility Services (Schedule 3)	99,910	150,806	130,465
Restructurings (Schedule 3)	-	-	-
Total Expenses	360,186	445,854	460,241
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(9,320)	(73,040)	769,182
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	10,737	40,934	22,163
Surplus (Deficit) of Revenues over Expenses	1,417	(32,106)	791,345
Accumulated Surplus (Deficit), Beginning of Year	791,345	2,832,513	2,041,168
Accumulated Surplus (Deficit), End of Year	792,762	2,800,407	2,832,513

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

Municipality of The Resort Village of Thode
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2020

Statement 3

	2020 Budget	2020	2019
Surplus (Deficit)	1,417	(32,106)	791,345
(Acquisition) of tangible capital assets		(134,872)	(1,323,371)
Amortization of tangible capital assets		67,569	47,183
Proceeds on disposal of tangible capital assets		-	-
Loss (gain) on the disposal of tangible capital assets		-	-
Transfer of assets/liabilities in restructuring transactions		-	-
Surplus (Deficit) of capital expenses over expenditures	-	(67,303)	(1,276,188)
(Acquisition) of supplies inventories			
(Acquisition) of prepaid expense		37	(25)
Consumption of supplies inventory			
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures	-	37	(25)
Increase/Decrease in Net Financial Assets	1,417	(99,372)	(484,868)
Net Financial Assets (Debt) - Beginning of Year	697,328	697,328	1,182,196
Net Financial Assets (Debt) - End of Year	698,745	597,956	697,328

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

Municipality of The Resort Village of Thode
Consolidated Statement of Cash Flow
As at December 31, 2020

Statement 4

	2020	2019
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	(32,106)	791,345
Amortization	67,569	47,183
Loss (gain) on disposal of tangible capital assets	-	-
	35,463	838,528
Change in assets/liabilities		
Taxes Receivable - Municipal	14,458	(11,076)
Other Receivables	(7,037)	28,407
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	10,676	(4,699)
Deposits	500	500
Deferred Revenue	(31,541)	(29,477)
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies	-	-
Prepayments and Deferred Charges	37	(25)
Other (Specify)	-	-
Cash provided by operating transactions	22,556	822,158
Capital:		
Acquisition of capital assets	(134,872)	(1,323,371)
Proceeds from the disposal of capital assets	-	-
Other capital	-	-
Cash applied to capital transactions	(134,872)	(1,323,371)
Investing:		
Long-term investments	-	561,145
Other investments	-	-
Cash provided by (applied to) investing transactions	-	561,145
Financing:		
Debt charges recovered	31,541	29,477
Long-term debt issued	-	-
Long-term debt repaid	-	(50,708)
Other financing	-	-
Cash provided by (applied to) financing transactions	31,541	(21,231)
Change in Cash and Temporary Investments during the year	(80,775)	38,701
Cash and Temporary Investments - Beginning of Year	391,820	353,119
Cash and Temporary Investments - End of Year	311,045	391,820

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

Municipality of The Resort Village of Thode
Notes to the Consolidated Financial Statements
As at December 31, 2020

1. Significant Accounting Policies

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

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

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

Entity

[Local arena board]

[Local swimming pool]

All inter-organizational transactions and balances have been eliminated.

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

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

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

- d) **Deferred Revenue - Fees and charges:** Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- e) **Local Improvement Charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- f) **Net Financial Assets:** Net Financial Assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- g) **Non-financial Assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.
- h) **Appropriated Reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- i) **Property Tax Revenue:** Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions operate as a flow through and are excluded from municipal revenue.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.

1. Significant Accounting Policies - continued

- 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 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. 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	5 to 15 Yrs
Buildings	40 to 45 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	15 - 75 Yrs
Road Network Assets	15 - 40 Yrs
Other	15 Yrs

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

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

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

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

- m) **Landfill Liability:**

The municipality does not maintain a waste disposal site.

- n) **Trust Funds:** Funds held in trust for others, under a trust agreement or statute, are not included in the consolidated financial statements as they are not controlled by the municipality. Trust fund activities administered by the municipality 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 contribution:
- 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:
- an environmental standard exists;
 - contamination exceeds the environmental standard;
 - the municipality:
 - is directly responsible; or
 - accepts responsibility;
 - it is expected that future economic benefits will be given up; and
 - a reasonable estimate of the amount can be made.

1. Significant Accounting Policies - continued

- q) **Measurement Uncertainty:** The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditures during the period. Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary.

The measurement of materials and supplies are based on estimates of volume and quality.

The 'Opening Asset costs' of tangible capital assets have been estimated where actual costs were not available.

Amortization is based on the estimated useful lives of tangible capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in earnings in the periods in which they become known.

- r) **Basis of Segmentation/Segment Report:** The municipality follows the Public Sector Accounting Board's recommendations requiring financial information to be provided on a segmented basis. Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

General Government: Provides for the administration of the municipality.

Protective Services: Comprised of expenses for Police and Fire protection.

Transportation Services: Responsible for the delivery of public works services related to the development and maintenance of roadway systems and street lighting.

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

Planning and Development: Provides for neighbourhood development and sustainability.

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

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

- s) **Budget Information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 2, 2020.

New Standards and Amendments to Standards:

- t) **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.

Municipality of The Resort Village of Thode
Notes to the Consolidated Financial Statements
As at December 31, 2020

2. Cash and Temporary Investments

	2020	2019
Cash	257,724	338,836
Temporary Investments	53,321	52,984
Restricted Cash		
Total Cash and Temporary Investments	311,045	391,820

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

3. Taxes Receivable - Municipal

	2020	2019
Municipal - Current	6743	18,740
- Arrears	2,436	4,897
	9,179	23,637
- Less Allowance for Uncollectible		
Total municipal taxes receivable	9,179	23,637
School - Current	8,258	9,978
- Arrears	398	2,228
Total school taxes receivable	8,656	12,206
Other		
Total taxes and grants in lieu receivable	17,835	35,843
Deduct taxes receivable to be collected on behalf of other organizations	(8,656)	(12,206)
Total Taxes Receivable - Municipal	9,179	23,637

Municipality of **The Resort Village of Thode**
Notes to the Consolidated Financial Statements
As at December 31, 2020

4. Other Accounts Receivable

	2020	2019
Federal Government	9179	3866
Provincial Government		
Local Government	2329	1949
Utility	32033	30689
Trade		
Other (Specify)		
Total Other Accounts Receivable	43,541	36,504
Less: Allowance for Uncollectible		
Net Other Accounts Receivable	43,541	36,504

5. Land for Resale

	2020	2019
Tax Title Property		
Allowance for market value adjustment		
Net Tax Title Property	-	-
Other Land	3,976	3,976
Allowance for market value adjustment		
Net Other Land	3,976	3,976
Total Land for Resale	3,976	3,976

6. Long-Term Investments

	2020	2019
DAWWU	56000	56000
DRWU	225000	225000
Other (Specify)		
Total Long-Term Investments	281,000	281,000

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

Marketable securities are valued at the lower of cost and market value. Market value at [date] was [\$] ([Prior Year] - [\$]).

[Marketable securities/Portfolio investments] represent investments in common shares [of public companies] and are stated at the lower of cost or market value. At year-end, cost was substantially the same as the quoted market value.

7. Debt Charges Recoverable

	2020	2019
Current debt charges recoverable		31541
Non-current debt charges recoverable		
Total Debt Charges Recoverable	-	31,541

Municipality of The Resort Village of Thode

Notes to the Consolidated Financial Statements

As at December 31, 2020

8. Bank Indebtedness

Bank indebtedness includes an operating loan amounting to (\$Nil) - (Prior year \$Nil) .

9. Deferred Revenue

	2020	2019
Local Improvement Levy		31541
Total Deferred Revenue	-	31,541

10. Accrued Landfill Costs

	2020	2019
Environmental Liabilities	-	

The municipality has not accrued an overall liability for any environmental matters which represent managements best estimate of this liability.

11. Liability for Contaminated Sites

The municipality has not recognized a liability for contaminated sites.

Municipality of The Resort Village of Thode
Notes to the Consolidated Financial Statements
As at December 31, 2020

12. Long-Term Debt

a) The debt limit of the municipality is \$488,000. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* section 161(1)).

The bank loan repayable is \$Nil.

13. Lease Obligations

Future minimum lease payments under the capital leases together with the balance of the obligation due under the capital leases are Nil.

Municipality of The Resort Village of Thode
Notes to the Consolidated Financial Statements
As at December 31, 2020

14. Other Non-financial Assets

2020

2019

[List if any]

15. Contingent Liabilities

The municipality is not aware of any contingently liabilities.

16. 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 [\$]. The benefits accrued to the municipality's employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

17. Comparative Figures

Prior year comparative figures have been restated to conform to the current year's presentation.

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

19. Related Parties

The municipality is not related to any parties under the control of council.

**20. Contingent
Assets**

The municipality is not aware of any contingent liabilities.

21. Contractual Rights

The municipality has not entered into a contract or agreement that will result in an asset or liability in the future.

22. Contractual Obligations and Commitments

The municipality has not entered into multiple-year contracts for the delivery of services and the construction of tangible capital assets.

Municipality of **The Resort Village of Thode**
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2020

Schedule 1

	2020 Budget	2020	2019
TAXES			
General municipal tax levy	117,862	117,862	242,011
Abatements and adjustments		(1,866)	(7,177)
Discount on current year taxes			
Net Municipal Taxes	117,862	115,996	234,834
Potash tax share		5,112	5,427
Trailer license fees			
Penalties on tax arrears	2,439	2,439	4,946
Special tax levy	31,540	31,541	29,477
Other (Specify)			
Total Taxes	151,841	155,088	274,684
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	37,569	37,569	34,059
Total Unconditional Grants	37,569	37,569	34,059
GRANTS IN LIEU OF TAXES			
Federal			
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
Central Services			
SaskTel			
Other (Specify)			
Local/Other			
Housing Authority			
C.P.R. Mainline			
Treaty Land Entitlement			
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			
Total Grants in Lieu of Taxes	-	-	-
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	189,410	192,657	308,743

Municipality of **The Resort Village of Thode**
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			
- Other (tax cert)	100	155	105
Total Fees and Charges	100	155	105
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			
- Investment income and commissions	7,948	5,581	6,199
- Other (Specify)			
Total Other Segmented Revenue	8,048	5,736	6,304
Conditional Grants			
- Student Employment			
- Other (Safe Start)		9,366	
Total Conditional Grants	-	9,366	-
Total Operating	8,048	15,102	6,304
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)			
Total General Government Services	8,048	15,102	6,304

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (building permits)		1,375	1,900
Total Fees and Charges	-	1,375	1,900
- Tangible capital asset sales - gain (loss)			
- Other (fire pit permit fees)		350	1,075
Total Other Segmented Revenue	-	1,725	2,975
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	-	1,725	2,975
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
Total Capital	-	-	-
Restructuring Revenue (Specify, if any)			
Total Protective Services	-	1,725	2,975

Municipality of The Resort Village of Thode
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			600
- Sales of supplies			
- Road Maintenance and Restoration Agreements			
- Frontage			
- Other (Storage site fees)	7,000	6,600	7,900
Total Fees and Charges	7,000	6,600	8,500
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	7,000	6,600	8,500
Conditional Grants			
- RIRG (CTP)			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	7,000	6,600	8,500
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- RIRG (Heavy Haul, CTP, Bridge and Large Culvert)			
- Provincial Disaster Assistance			
- Other (SSRWS) MEEP/SGI		25,565	908
Total Capital	-	25,565	908
Restructuring Revenue (Specify, if any)			
Total Transportation Services	7,000	32,165	9,408

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Other (Specify)			
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment			
- TAPD			
- Local government			
- Other (Recycling)	1,108	1,133	1,213
Total Conditional Grants	1,108	1,133	1,213
Total Operating	1,108	1,133	1,213
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	1,108	1,133	1,213

Municipality of **The Resort Village of Thode**
Schedule of Operating and Capital Revenue by Function
As at December 31, 2020

Schedule 2 - 3

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

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (dock fees/vc rental)	2,050	2,200	11,020
Total Fees and Charges	2,050	2,200	11,020
- Tangible capital asset sales - gain (loss)			
- Other (boat derby)			1,236
Total Other Segmented Revenue	2,050	2,200	12,256
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	2,050	2,200	12,256
Capital			
Conditional Grants			
- Federal Gas Tax			
- ICIP			
- Local government	1,474	1,474	1,474
- Provincial Disaster Assistance			
- Other (Specify)			250
Total Capital	1,474	1,474	1,724
Restructuring Revenue (Specify, if any)			
Total Recreation and Cultural Services	3,524	3,674	13,980

Municipality of The Resort Village of Thode
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	107,250	110,941	108,874
- Sewer	36,000	36,456	35,358
- Other (Levy)		6,000	
Total Fees and Charges	143,250	153,397	144,232
- Tangible capital asset sales - gain (loss)			4,271
- Other (Interest)			
Total Other Segmented Revenue	143,250	153,397	148,503
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants	-	-	-
Total Operating	143,250	153,397	148,503
Capital			
Conditional Grants			
- Federal Gas Tax	9,263	13,895	19,531
- ICIP			
- New Building Canada Fund (SCF, NRP)			
- Clean Water and Wastewater Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital	9,263	13,895	19,531
Restructuring Revenue (Specify, if any)			740,929
Total Utility Services	152,513	167,292	908,963
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	172,193	221,091	942,843

SUMMARY

Total Other Segmented Revenue	160,348	169,658	178,538
Total Conditional Grants	1,108	10,499	1,213
Total Capital Grants and Contributions	10,737	40,934	22,163
Restructuring Revenue	-	-	740,929
TOTAL REVENUE BY FUNCTION	172,193	221,091	942,843

Municipality of The Resort Village of Thode

Total Expenses by Function

As at December 31, 2020

Schedule 3 - 1

	2020 Budget	2020	2019
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	22,000	26,266	36,171
Wages and benefits	40,507	40,376	39,934
Professional/Contractual services	31,616	29,165	25,004
Utilities	1,800	573	1,619
Maintenance, materials and supplies	3,900	3,101	5,875
Grants and contributions - operating			
- capital			
Amortization		227	227
Interest			
Allowance for uncollectible			
Other (Specify)			
General Government Services	99,823	99,708	108,830
Restructuring (Specify, if any)			
Total General Government Services	99,823	99,708	108,830

PROTECTIVE SERVICES**Police protection**

Wages and benefits			
Professional/Contractual services	7,300	7,562	7,299
Utilities			
Maintenance, material and supplies	1,000	461	
Grants and contributions - operating			
- capital			
Other (Specify)	200		

Fire protection

Wages and benefits			
Professional/Contractual services	5,700	11,400	13,205
Utilities			
Maintenance, material and supplies			852
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (building inspection)		869	

Protective Services	14,200	20,292	21,356
Restructuring (Specify, if any)			
Total Protective Services	14,200	20,292	21,356

TRANSPORTATION SERVICES

Wages and benefits	67,543	64,841	66,071
Professional/Contractual Services	33,550	31,106	52,821
Utilities	2,970	3,947	3,416
Maintenance, materials, and supplies	11,000	14,209	10,929
Gravel	500	1,458	254
Grants and contributions - operating			
- capital			
Amortization		15,835	15,835
Interest			
Other (Specify)			

Transportation Services	115,563	131,396	149,326
Restructuring (Specify, if any)			
Total Transportation Services	115,563	131,396	149,326

Municipality of The Resort Village of Thode
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 2

	2020 Budget	2020	2019
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits			
Professional/Contractual services	22,580	22,468	22,226
Utilities			
Maintenance, materials and supplies	500		
Grants and contributions - operating			
o Waste disposal			
o Public Health			
- capital			
o Waste disposal			
o Public Health			
Amortization		444	444
Interest			
Other (Specify)			
Environmental and Public Health Services	23,080	22,912	22,670
Restructuring (Specify, if any)			
Total Environmental and Public Health Services	23,080	22,912	22,670

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits			
Professional/Contractual Services	2,700	2,171	3,249
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
Planning and Development Services	2,700	2,171	3,249
Restructuring (Specify, if any)			
Total Planning and Development Services	2,700	2,171	3,249

RECREATION AND CULTURAL SERVICES

Wages and benefits			
Professional/Contractual services	1,810	1,457	5,956
Utilities	2,800	3,439	2,733
Maintenance, materials and supplies	300	650	3,657
Grants and contributions - operating			
- capital			
Amortization		13,023	11,999
Interest			
Allowance for uncollectible			
Other (Specify)			
Recreation and Cultural Services	4,910	18,569	24,345
Restructuring (Specify, if any)			
Total Recreation and Cultural Services	4,910	18,569	24,345

Municipality of The Resort Village of Thode
Total Expenses by Function
As at December 31, 2020

Schedule 3 - 3

	2020 Budget	2020	2019
UTILITY SERVICES			
Wages and benefits	13,000	12,000	12,000
Professional/Contractual services	76,160	87,469	85,830
Utilities	7,650	6,501	7,024
Maintenance, materials and supplies	3,100	6,796	5,799
Grants and contributions - operating			
- capital			
Amortization		38,040	18,678
Interest			1,134
Allowance for Uncollectible			
Other (<i>Specify</i>)			
Utility Services	99,910	150,806	130,465
Restructuring (Specify, if any)			
Total Utility Services	99,910	150,806	130,465
 TOTAL EXPENSES BY FUNCTION	 360,186	 445,854	 460,241

Municipality of The Resort Village of Thode
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2020

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	155	1,375	6,600	-	-	2,200	153,397	163,727
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	5,581	-	-	-	-	-	-	5,581
Other Revenues	-	350	-	-	-	-	-	350
Grants - Conditional	9,366	-	-	1,133	-	-	-	10,499
- Capital	-	-	25,565	-	-	1,474	13,895	40,934
Restructurings	-	-	-	-	-	-	-	-
Total Revenues	15,102	1,725	32,165	1,133	-	3,674	167,292	221,091
Expenses (Schedule 3)								
Wages & Benefits	66,642	-	64,841	-	-	-	12,000	143,483
Professional/ Contractual Services	29,165	18,962	31,106	22,468	2,171	1,457	87,469	192,798
Utilities	573	-	3,947	-	-	3,439	6,501	14,460
Maintenance Materials and Supplies	3,101	461	15,667	-	-	650	6,796	26,675
Grants and Contributions	-	-	-	-	-	-	-	-
Amortization	227	-	15,835	444	-	13,023	38,040	67,569
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	869	-	-	-	-	-	869
Total Expenses	99,708	20,292	131,396	22,912	2,171	18,569	150,806	445,854
Surplus (Deficit) by Function	(84,606)	(18,567)	(99,231)	(21,779)	(2,171)	(14,895)	16,486	(224,763)

Taxes and other unconditional revenue (Schedule 1)

192,657

Net Surplus (Deficit)

(32,106)

Municipality of
The Resort Village of Thode
Consolidated Schedule of Segment Disclosure by Function
As at December 31, 2019

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	105	1,900	8,500	-	-	11,020	144,232	165,757
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	6,199	-	-	-	-	-	-	6,199
Other Revenues	-	1,075	-	-	-	-	4,271	5,346
Grants - Conditional	-	-	-	1,213	-	1,236	-	2,449
- Capital	-	-	908	-	-	1,724	19,531	22,163
Restructurings	-	-	-	-	-	-	740,929	740,929
Total Revenues	6,304	2,975	9,408	1,213	-	13,980	908,963	942,843
Expenses (Schedule 3)								
Wages & Benefits	76,105	-	66,071	-	-	-	12,000	154,176
Professional/ Contractual Services	25,004	20,504	52,821	22,226	3,249	5,956	85,830	215,590
Utilities	1,619	-	3,416	-	-	2,733	7,024	14,792
Maintenance Materials and Supplies	5,875	852	11,183	-	-	3,657	5,799	27,366
Grants and Contributions	-	-	-	-	-	-	-	-
Amortization	227	-	15,835	444	-	11,999	18,678	47,183
Interest	-	-	-	-	-	-	1,134	1,134
Allowance for Uncollectible	-	-	-	-	-	-	-	-
Restructurings	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-
Total Expenses	108,830	21,356	149,326	22,670	3,249	24,345	130,465	460,241
Surplus (Deficit) by Function	(102,526)	(18,381)	(139,918)	(21,457)	(3,249)	(10,365)	778,498	482,602
Taxes and other unconditional revenue (Schedule 1)								308,743
Net Surplus (Deficit)								791,345

Municipality of
The Resort Village of Thode
Consolidated Schedule of Tangible Capital Assets by Object
As at December 31, 2020

Schedule 6

		2020					2019	
Assets		General Assets					General/Infrastructure Assets Under Construction	
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Infrastructure Assets	
							Linear assets	Total
Asset cost								
Opening Asset costs		31,705	328,360	717,730	35,720	336,366	1,179,785	1,306,295
Additions during the year						5,588		21,296
Disposals and write-downs during the year			(5,936)					
Transfers (from) assets under construction								
Transfer of Capital Assets related to restructuring (Schedule 11)								
Closing Asset Costs		31,705	322,424	717,730	35,720	341,954	1,179,785	1,302,075
								2,629,666
								21,296
								(5,936)
								-
								-
								1,302,075
								2,629,666
Amortization								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs			70,629	121,443	7,144	163,065	132,305	447,403
Add: Amortization taken			14,630	15,289	3,572	17,652	16,426	47,183
Less: Accumulated amortization on disposals								
Transfer of Capital Assets related to restructuring (Schedule 11)								
Closing Accumulated Amortization		-	85,259	136,732	10,716	180,717	148,731	494,586
Net Book Value		31,705	237,165	580,998	25,004	161,237	1,031,054	2,135,080

1. Total contributed/donated assets received in 2020

\$ -

2. List of assets recognized at nominal value in 2020 are:

- Infrastructure Assets

\$ -

- Vehicles

\$ -

- Machinery and Equipment

\$ -

3. Amount of interest capitalized in Schedule 6

\$ -

Municipality of
The Resort Village of Thode
Consolidated Schedule of Tangible Capital Assets by Function
As at December 31, 2020

Schedule 7

	2020						2019	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Assets								
Asset cost								Total
Opening Asset costs	2,573		258,974	6,660	31,705	360,620	1,969,134	1,306,295
Additions during the year			140,808					21,296
Disposals and write-downs during the year						(5,936)		
Transfer of Capital Assets related to restructuring (Schedule 11)								1,302,075
Closing Asset Costs	2,573	-	399,782	6,660	31,705	354,684	1,969,134	2,629,666
Amortization								
Accumulated								
Opening Accumulated Amortization Costs	1,942		117,039	3,996		76,644	294,965	447,403
Add: Amortization taken	227		15,835	444		13,023	38,040	47,183
Less: Accumulated amortization on disposals								
Transfer of Capital Assets related to restructuring (Schedule 11)								
Closing Accumulated Amortization Costs	2,169	-	132,874	4,440	-	89,667	333,005	494,586
Net Book Value	404	-	266,908	2,220	31,705	265,017	1,636,129	2,135,080

Municipality of The Resort Village of Thode
Consolidated Schedule of Accumulated Surplus
As at December 31, 2020

Schedule 8

	2019	Changes	2020
UNAPPROPRIATED SURPLUS	57,049	(99,409)	(42,360)
APPROPRIATED RESERVES			
Machinery and Equipment	74,528		74,528
Public Reserve			-
Capital Trust	146,718		146,718
Utility	310,302		310,302
Other (Specify)	108,836		108,836
Total Appropriated	640,384	-	640,384
ORGANIZED HAMLETS (add lines if required)			
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Organized Hamlet of (Name)			-
Total Organized Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets (Schedule 6, 7)	2,135,080	67,303	2,202,383
Less: Related debt			-
Net Investment in Tangible Capital Assets	2,135,080	67,303	2,202,383
Total Accumulated Surplus	2,832,513	(32,106)	2,800,407

Schedule 9

PROPERTY CLASS						
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)
Taxable Assessment		27,403,520		8,558,400		
Regional Park Assessment						
Total Assessment						35,961,920
Mill Rate Factor(s)						
Total Base/Minimum Tax (generated for each property class)		59,800		22,100		81,900
Total Municipal Tax Levy (include base and/or minimum tax and special levies)		87,204		30,658		117,862

MILL RATES:

Average Municipal*	3.28
Average School*	4.12
Potash Mill Rate	
Uniform Municipal Mill Rate	1.00

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

Municipality of **The Resort Village of Thode**
Schedule of Council Remuneration
As at December 31, 2020

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Alan Thomarat	15,030	5,787	20,817
Councillor	Steve Schwenker	2,290	90	2,380
Councillor	Christina Taylor	1,430		1,430
Councillor	Melanie Olafson	520		520
Councillor	Randy Fernets	1,430		1,430
Councillor	Cory Fernets	520		520
				-
				-
				-
				-
				-
				-
				-
Total		21,220	5,877	27,097