



Rural Municipality of Prince Albert No. 461
Consolidated Financial Statements
December 31, 2016

Rural Municipality of Prince Albert No. 461

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For the year ended December 31, 2016

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Management's Responsibility

To the Ratepayers of Rural Municipality of Prince Albert No. 461:

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. 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.

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

MNP LLP, an independent firm of Chartered Professional Accountants, 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 Council and administration to discuss their audit findings.

April 13, 2017



Administrator

To the Reeve and Council of Rural Municipality of Prince Albert No. 461:

We have audited the accompanying consolidated financial statements of the Rural Municipality of Prince Albert No. 461, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations, changes in net financial assets, cash flows and supporting schedules 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these consolidated financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 auditors' 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 entity'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 entity'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.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the consolidated financial statements present fairly, in all material respects, the financial position of Rural Municipality of Prince Albert No. 461 as at December 31, 2016, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Prince Albert, Saskatchewan

April 13, 2017

MNP LLP

Chartered Professional Accountants

Rural Municipality of Prince Albert No. 461
 Consolidated Statement of Change in Net Financial Assets
 As at December 31, 2016

Statement 3

	2016 Budget	2016	2015
Surplus	307,771	448,890	2,770,824
(Acquisition) of tangible capital assets	(1,003,071)	(1,268,322)	(2,950,865)
Amortization of tangible capital assets	-	554,715	503,445
Proceeds on disposal of tangible capital assets	-	175,000	161,278
Loss (gain) on the disposal of tangible capital assets	-	-	48,482
Deficit of capital expenses over expenditures	(1,003,071)	(538,607)	(2,237,660)
(Acquisition) of supplies inventories	-	(458,003)	(525,291)
(Acquisition) of prepaid expense	-	(3,474)	(373)
Consumption of supplies inventory	-	525,291	170,119
Use of prepaid expense	-	373	230
Surplus (Deficit) of expenses of other non-financial over expenditures	-	64,187	(355,315)
Increase/Decrease in Net Financial Assets	(695,300)	(25,530)	177,849
Net Financial Assets - Beginning of Year	2,252,134	2,252,134	2,074,285
Net Financial Assets - End of Year	1,556,834	2,226,604	2,252,134

See accompanying notes.

Rural Municipality of Prince Albert No. 461
 Consolidated Statement of Cash Flow
 As at December 31, 2016

Statement 4

	2016	2015
Cash provided by (used for) the following activities		
Operating:		
Surplus	448,890	2,770,824
Amortization	554,716	503,445
Tangible capital asset transfer	-	(495,000)
Loss (gain) on disposal of tangible capital assets	-	48,482
	<u>1,003,606</u>	<u>2,827,751</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(30,389)	60,353
Other Receivables	385,246	(315,101)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and accrued liabilities payable	(1,274,845)	711,594
Deposits	3,086	(1,464)
Deferred Revenue	(38,932)	(887,402)
Other Liabilities	-	-
Stock and supplies for use	67,288	(355,172)
Prepayments and Deferred Charges	(3,101)	(143)
Other (specify)	-	-
Net cash from operations	111,959	2,040,416
Capital:		
Acquisition of capital assets	(1,268,322)	(2,455,865)
Proceeds from the disposal of capital assets	175,000	161,278
Other capital	-	-
Net cash used for capital	(1,093,322)	(2,294,587)
Investing:		
Long-term investments	(761,518)	385,788
Other (Water Utility Subscriber Loans Receivable)	22,743	48,666
Net cash from investing	(738,775)	434,454
Financing:		
Long-term debt issued	366,944	176,000
Long-term debt repaid	(242,038)	(480,890)
Other financing	-	-
Net cash from (used for) financing	124,906	(304,890)
Increase (decrease) in cash resources	(1,595,232)	(124,607)
Cash and Investments - Beginning of Year	2,882,250	3,006,857
Cash and Investments - End of Year	1,287,018	2,882,250

See accompanying notes.

Rural Municipality of Prince Albert No. 461
Consolidated Statement of Change in Net Financial Assets
As at December 31, 2016

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See accompanying notes.

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies

The consolidated financial statements of the municipality are prepared by management in accordance with the Canadian public sector accounting policies established by the Public Sector Accounting Board of the Accounting Standards Oversight Council. Significant aspects of the accounting policies are as follows:

- a) **Basis of accounting:** The consolidated financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting recognized revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **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 the Council for the administration of their financial affairs and resources. Entities included in these consolidated financial statements are as follows:

<u>Entity</u>	<u>Method of accounting</u>
Prince Albert Rural Water Utility	57.5% proportionate consolidation (2015 - 58.1%)

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.
- d) **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.

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

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies - continued

- l) **Inventories:** Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost or net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.
- m) **Tangible Capital Assets:** All tangible capital asset acquisitions or betterments made throughout the year are recorded at their acquisition cost. Initial costs for tangible capital assets that were acquired and developed prior to 2009 were obtained via historical cost information or using current fair market values discounted by a relevant inflation factor back to the point of acquisition. Donated tangible capital assets received are recorded at their fair market value at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General Assets</i>	
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
<i>Infrastructure Assets</i>	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	60 Yrs
Road Network Assets	5 - 40 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: 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 statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital leases are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

1. Significant accounting policies - continued

- n) **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 consolidated 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.

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

The segments (functions) are as follows:

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

Protective Services: Protective Services is comprised of expenses for Police and Fire protection.

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

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

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

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

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

2. Cash and temporary investments

	2016	2015
Cash	1,287,018	2,496,138
Temporary Investments	-	386,112
Total Cash and temporary investments	1,287,018	2,882,250

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

3. Taxes and grants in lieu receivable

	2016	2015
Municipal - Current	149,710	121,903
- Arrears	34,699	32,054
	184,409	153,957
- Less Allowance for Uncollectibles	(1,841)	(1,841)
Total municipal taxes receivable	182,568	152,116
School - Current	70,362	65,695
- Arrears	18,967	19,186
Total school taxes receivable	89,329	84,881
Other	766	10,133
Total taxes and grants in lieu receivable	272,663	247,130
Deduct taxes receivable to be collected on behalf of other organizations	(90,073)	(94,929)
Municipal and grants in lieu taxes receivable	182,590	152,201

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

	2016	2015
4. Other Accounts Receivable		
Federal government	68,693	151,405
Provincial government	115,064	438,864
Local government	-	-
Utility	126,540	139,538
Trade	93,865	12,032
Other (Utility custom work and accrued interest)	29,265	77,997
Total Other Accounts Receivable	433,427	819,836
Less Allowance for Uncollectibles	(5,550)	(6,713)
Net Other Accounts Receivable	427,877	813,123

5. Long-term investments

	2016	2015
Sask Assoc of Rural Municipalities - Self Insurance Fund	103,907	103,211
Term deposits	1,125,129	364,307
Total	1,229,036	467,518

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

The long term investments in term deposits have mature dates ranging from February 2017 to November 2019 and interest rates from 0.75% to 2.00%.

6. Bank Indebtedness

As at December 31, 2016, the Municipality had an authorized line of credit totalling \$400,000 (2015 - \$400,000), none of which was drawn, interest is calculated at prime plus 0%. The line of credit is secured by taxes levied, unconditional provincial or federal grants receivable in the year.

7. Deposits

The deposits are liabilities of Prince Albert Rural Water Utility and have been included in these financial statements on proportionate consolidation basis.

8. Deferred revenue

	2016	2015
Gas tax - New Deal for Cities and Communities		
Opening deferred revenue	463,520	717,049
Grant distributions	209,578	204,537
Interest to date	2,034	6,133
Eligible costs	(250,544)	(464,199)
Ending deferred gas tax revenue	424,588	463,520
Provincial Disaster Assistance Program	-	-
Total Deferred Grant Revenue	424,588	463,520
Prepaid Taxes	-	-
Total deferred revenue	424,588	463,520

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

9. Long-term debt

The debt limit of the municipality is \$2,385,784. 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).

Utility Services:

Bank loans are owed by the Prince Albert Rural Water Utility and these have been included in these consolidated financial statements on proportionate consolidation basis.

Long-term debt of the Utility totalling \$nil (2015 - \$39,014) is guaranteed by the Rural Municipalities of Prince Albert, Buckland and Duck Lake.

Rural Municipality of Prince Albert No. 491:

i) A grader loan in the amount of \$62,355 is payable to Conexus Credit Union in monthly payments of \$5,966 plus interest at Conexus Credit Union prime. The loan is secured by term deposits.

ii) A grader loan in the amount of \$169,392 is payable to Conexus Credit Union with monthly payments of \$5,300 plus interest at Conexus Credit Union Prime. The loan is secured by term deposits.

iii) A truck loan in the amount of \$24,821 is payable to Conexus Credit Union with monthly payments of \$781 plus interest at Conexus Credit Union Prime. The loan is secured by the asset with a net book value of \$35,615.

iv) A rock truck loan in the amount of \$110,286 is payable to Conexus Credit Union with monthly payments of \$3,278 plus interest at Conexus Credit Union Prime. The loan is secured by the asset with a net book value of \$156,450.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Year Total	Prior Year Total
2017	166,873	8,601	175,474	73,544
2018	107,651	4,652	112,303	-
2019	92,330	1,361	93,691	-
2020	-	-	-	-
2021	-	-	-	-
Thereafter	-	-	-	-
Balance	366,854	14,614	381,468	73,544

10. Recent accounting pronouncement

Financial instruments

PS 3450 Financial Instruments: In June 2011, the Public Sector Accounting Board (PSAB) issued new PS 3450 Financial Instruments. The new standard establishes requirements for recognition, measurement, derecognition, presentation and disclosure of financial assets and financial liabilities, including derivatives. In May 2012, the transitional provisions for this Section were amended, effective at the time the standard is initially applied, to clarify that the measurement provisions are applied prospectively. Adjustments to previous carrying amounts are recognized in opening accumulated remeasurement gains or losses. Additionally, a new transitional provision has been added that applies to government organizations transitioning from the standards in Part V of the CPA Canada Handbook – Accounting with items classified as available for sale. Accumulated other comprehensive income (OCI) from items classified as available for sale is recognized in accumulated remeasurement gains or losses on transition. In September 2015, the effective date for governments was extended by three years. PS 3450 is effective for fiscal years beginning on or after April 1, 2019. In the period that a public sector entity applies PS 3450, it also applies PS 1201, PS 2601 and PS 3041. Early adoption is permitted.

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

11. Budget

On May 12, 2016, the Council approved its operating budget on planned expenses relating to the current year funding and other current year sources of revenue.

12. Government Partnership

The financial position and results of operations of the Prince Albert Rural Water Utility as at and for the year ended December 31, 2016 are summarized as follows. The Rural Municipality of Prince Albert's proportionate share is 57.5% (2015 - 58.1%).

	<u>2016</u>	<u>2015</u>
Assets		
Cash and temporary investments	298,315	414,295
Subscriber custom work	37,307	126,770
Subscriber loans receivable	60,142	99,763
Utility billings receivable	220,453	243,098
Other accounts receivable	183,245	14,949
Total financial assets	<u>799,462</u>	<u>898,875</u>
Liabilities		
Bank indebtedness	12,760	-
Accounts payable & accrued liabilities	9,509	27,508
Deferred revenue	11,155	17,041
Long term debt	22,416	39,014
Total liabilities	<u>55,840</u>	<u>83,563</u>
Net assets	<u>743,622</u>	<u>815,312</u>
Non-financial assets		
Tangible capital assets	7,656,716	7,560,476
Inventory	106,104	124,645
Total non-financial assets	<u>7,762,820</u>	<u>7,685,121</u>
Accumulated surplus	<u>8,506,442</u>	<u>8,500,433</u>
Change in accumulated surplus		
Revenues	1,877,662	1,748,116
Expenses	1,871,653	1,456,617
Surplus of revenues over expenses	<u>6,009</u>	<u>291,499</u>

Rural Municipality of Prince Albert No. 461
Notes to the Consolidated Financial Statements
As at December 31, 2016

13. 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.

14. Commitments and subsequent events

a) In 2016, the Municipality has contracted out building of 3.2 kilometer of road. Estimated cost of the road is \$399,590 which will be funded by Gas tax revenue. The construction will begin and be completed in 2017.

b) In 2016, the Municipality has committed to purchasing a trailer of approximately \$55,500. The asset is subsequently purchased in 2017.

15. Pension Plan Contributions

The Municipality makes contributions to the Municipality Employees' Pension Plan, which is a defined contribution plan under which both the municipality and employees make contributions of 8.15% (2015 - 8.15%) of an employee's gross salary. Municipal contributions and corresponding expense in the current year totalled \$70,261 (2015 - \$63,117).

16. Comparative figures

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

Rural Municipality of Prince Albert No. 461
 Schedule of Taxes and Other Unconditional Revenue
 As at December 31, 2016

Schedule 1

	2016 Budget	2016	2015
TAXES			
General municipal tax levy	2,019,877	1,982,300	1,944,639
Abatements and adjustments	(5,000)	(3,003)	(8,933)
Discount on current year taxes	(108,000)	(124,410)	(117,188)
Net Municipal Taxes	1,906,877	1,854,887	1,818,518
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	10,000	9,691	12,342
Special tax levy	350,740	349,960	348,400
Other (Annexation)	-	-	-
Total Taxes	2,267,617	2,214,538	2,179,260
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	585,000	598,272	585,419
Other (land gift)	-	-	199
Total Unconditional Grants	585,000	598,272	585,618
GRANTS IN LIEU OF TAXES			
Federal	475,000	488,832	498,791
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	630	625	625
SPMC - Municipal Share	-	-	-
SaskTel	-	686	638
Other (Tax loss compensation)	300	365	365
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	475,930	490,508	500,419
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	3,328,547	3,303,318	3,265,297

Rural Municipality of Prince Albert No. 461
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2016

Schedule 2 - 1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Other (Rentals, bank charges, general office services)	9,000	12,627	14,112
Total Fees and Charges	9,000	12,627	14,112
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain (loss)	-	-	(99)
- Investment income and commissions	20,600	25,346	15,939
- Other (insurance proceeds)	-	-	-
Total Other Segmented Revenue	29,600	37,973	29,952
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	29,600	37,973	29,952
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (CTP Primary Weight)	4,300	4,290	4,290
Total Capital	4,300	4,290	4,290
Total General Government Services	33,900	42,263	34,242

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Fire fees)	-	8,998	9,462
Total Fees and Charges	-	8,998	9,462
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	-	8,998	9,462
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	-	8,998	9,462
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Protective Services	-	8,998	9,462

Rural Municipality of Prince Albert No. 461
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2016

Schedule 2 - 2

2016 Budget 2016 2015

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Custom work	3,000	9,025	5,988
- Sales of supplies	5,500	3,968	7,985
- Road Maintenance and Restoration Agreements	6,900	10,032	71,005
- Frontage	-	-	-
- Other (Development charges)	2,000	-	15,569
Total Fees and Charges	17,400	23,025	100,547
- Tangible capital asset sales - gain (loss)	-	-	(50,579)
- Other (Specify)	-	-	-
Total Other Segmented Revenue	17,400	23,025	49,968
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other (Pest control, Highway)	21,000	27,710	109,080
Total Conditional Grants	21,000	27,710	109,080
Total Operating	38,400	50,735	159,048

Capital

Conditional Grants			
- Gas Tax	204,536	250,544	464,219
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	182,444	1,610,849
- Other (Building Canada, EFDPR, Provincial)	-	-	575,000
Total Capital	204,536	432,988	2,650,068
Total Transportation Services	242,936	483,723	2,809,116

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	-	-	-
- Local government	-	-	-
- Other (Sask Waste)	-	12,492	-
Total Conditional Grants	-	12,492	-
Total Operating	-	12,492	-

Capital

Conditional Grants			
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	-	12,492	-

Rural Municipality of Prince Albert No. 461
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2016

Schedule 2 - 3

	2016 Budget	2016	2015
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	20,000	23,853	66,464
- Other (Specify)	-	-	-
Total Fees and Charges	20,000	23,853	66,464
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Specify)	-	-	-
Total Other Segmented Revenue	20,000	23,853	66,464
Conditional Grants			
- Student Employment	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	20,000	23,853	66,464
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	20,000	23,853	66,464

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other (Specify)	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Saskatchewan Lotteries)	22,800	22,866	22,733
Total Other Segmented Revenue	22,800	22,866	22,733
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Donations	-	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	-	-	-
Total Operating	22,800	22,866	22,733

Capital

Conditional Grants			
- Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Specify)	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	22,800	22,866	22,733

Rural Municipality of Prince Albert No. 461
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2016

Schedule 2 - 4

2016 Budget 2016 2015

UTILITY SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Water	780,984	814,199	985,526
- Sewer	-	-	-
- Other (Specify)	-	-	-
Total Fees and Charges	780,984	814,199	985,526
- Tangible capital asset sales - gain (loss)	-	-	2,097
- Other (Investment income, commissions, insurance)	13,173	263,579	15,795
Total Other Segmented Revenue	794,157	1,077,778	1,003,418
Conditional Grants			
- Student Employment	1,607	-	-
- Other (Specify)	-	-	-
Total Conditional Grants	1,607	-	-
Total Operating	795,764	1,077,778	1,003,418

Capital

Conditional Grants			
- Gas Tax	-	-	-
- Sask Water Corp.	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Water Utility)	-	-	-
Total Capital	-	-	-
Total Utility Services	795,764	1,077,778	1,003,418

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION

1,115,400 1,671,973 3,945,435

SUMMARY

Total Other Segmented Revenue	883,957	1,194,493	1,181,997
Total Conditional Grants	22,607	40,202	109,080
Total Capital Grants and Contributions	208,836	437,278	2,654,358
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,115,400	1,671,973	3,945,435

Rural Municipality of Prince Albert No. 461
Total Expenses by Function
As at December 31, 2016

Schedule 3 - 1

	2016 Budget	2016	2015
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	47,300	40,559	42,187
Wages and benefits	259,500	252,629	297,176
Professional/Contractual services	112,600	119,020	113,093
Utilities	-	-	-
Maintenance, materials and supplies	62,000	59,898	65,764
Grants and contributions - operating	-	50	1,226
- capital	-	-	-
Amortization	-	7,160	7,159
Interest	12,000	8,967	8,674
Allowance for uncollectibles	-	-	-
Other (Emergency flood reduction program)	-	-	-
Total Government Services	493,400	488,283	535,279
PROTECTIVE SERVICES			
Police protection			
Wages and benefits	-	-	-
Professional/Contractual services	155,000	155,473	152,722
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (Building inspections/permits)	30,000	14,556	43,299
Fire protections			
Wages and benefits	-	-	-
Professional/Contractual services	185,000	193,223	183,857
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Bylaw control officer, allowance for uncollectibles)	17,500	17,360	17,837
Total Protective Services	387,500	380,612	397,715
TRANSPORTATION SERVICES			
Wages and benefits	927,000	844,841	836,746
Professional/Contractual Services	30,000	31,399	27,092
Utilities	-	898	894
Maintenance, materials, and supplies	659,500	680,462	778,373
Gravel	435,000	375,685	376,335
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	399,860	357,729
Interest	-	-	-
Other (Culverts/drainage, EFDRP, PDAP)	50,500	56,798	61,938
Total Transportation Services	2,102,000	2,389,943	2,439,107

Rural Municipality of Prince Albert No. 461

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 2

	2016 Budget	2016	2015
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	-	-	-
Professional/Contractual services	42,000	38,131	48,442
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital	-	-	-
o Waste disposal	-	-	-
o Public Health	-	-	71,001
Amortization	-	-	-
Interest	-	-	-
Other (Pound fees)	3,000	900	-
Total Environmental and Public Health Services	45,000	39,031	119,443

PLANNING AND DEVELOPMENT SERVICES

Wages and benefits	-	-	-
Professional/Contractual Services	78,000	75,033	37,566
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (Specify)	-	-	-
Total Planning and Development Services	78,000	75,033	37,566

RECREATION AND CULTURAL SERVICES

Wages and benefits	-	-	-
Professional/Contractual services	52,000	55,324	51,002
Utilities	-	-	-
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	23,000	22,866	22,783
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Specify)	-	-	-
Total Recreation and Cultural Services	75,000	78,190	73,785

Rural Municipality of Prince Albert No. 461

Total Expenses by Function

As at December 31, 2016

Schedule 3 - 3

	2016 Budget	2016	2015
UTILITY SERVICES			
Wages and benefits	172,315	204,912	164,684
Professional/Contractual services	10,189	202,497	6,631
Utilities	33,981	25,764	31,089
Maintenance, materials and supplies	175,869	111,054	91,961
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	140,056	147,696	138,557
Interest	115	95	6,656
Allowance for uncollectibles	-	-	-
Other (Water purchase)	422,751	383,291	397,435
Total Utility Services	955,276	1,075,309	837,013
TOTAL EXPENSES BY FUNCTION	4,136,176	4,526,401	4,439,908

Rural Municipality of Prince Albert No. 461
 Consolidated Schedule of Segment Disclosure by Function
 As at December 31, 2016

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	12,627	8,998	23,025	-	23,853	-	814,199	882,702
Tangible Capital Asset Sales - Gain (loss)	-	-	-	-	-	-	-	-
Land Sales - Gain (loss)	-	-	-	-	-	-	-	-
Investment Income and Commissions	25,346	-	-	-	-	-	263,579	288,925
Other Revenues	-	-	27,710	12,492	-	22,866	-	22,866
Grants - Conditional	-	-	432,988	-	-	-	-	40,202
- Capital	4,290	-	-	-	-	-	-	437,278
Total revenues	42,263	8,998	483,723	12,492	23,853	22,866	1,077,778	1,671,973
Expenses (Schedule 3)								
Wages & Benefits	293,188	-	844,841	-	-	-	204,912	1,342,941
Professional/ Contractual Services	119,020	348,696	31,399	38,131	75,033	55,324	202,497	870,100
Utilities	-	-	898	-	-	-	25,764	26,662
Maintenance Materials and Supplies	59,898	-	1,056,147	-	-	-	111,054	1,227,099
Grants and Contributions	50	-	-	-	-	22,866	-	22,916
Amortization	7,160	-	399,860	-	-	-	147,696	554,716
Interest	8,967	-	-	-	-	-	95	9,062
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	31,916	56,798	900	-	-	383,291	472,905
Total expenses	488,283	380,612	2,389,943	39,031	75,033	78,190	1,075,309	4,526,401
Deficit by Function	(446,020)	(371,614)	(1,906,220)	(26,539)	(51,180)	(55,324)	2,469	(2,854,428)
Taxation and other unconditional revenue (Schedule 1)								3,303,318
Net Surplus								448,890

Rural Municipality of Prince Albert No. 461
 Consolidated Schedule of Segment Disclosure by Function
 As at December 31, 2015

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	14,112	9,462	100,547	-	66,464	-	985,526	1,176,111
Tangible Capital Asset Sales - Gain (loss)	-	-	(50,579)	-	-	-	2,097	(48,482)
Land Sales - Gain (loss)	(99)	-	-	-	-	-	-	(99)
Investment Income and Commissions	15,939	-	-	-	-	-	15,795	31,734
Other Revenues	-	-	-	-	-	22,733	-	22,733
Grants - Conditional	-	-	109,080	-	-	-	-	109,080
- Capital	4,290	-	2,650,068	-	-	-	-	2,654,358
Total revenues	34,242	9,462	2,809,116	-	66,464	22,733	1,003,418	3,945,435
Expenses (Schedule 3)								
Wages & Benefits	339,363	-	836,746	-	-	-	164,684	1,340,793
Professional/ Contractual Services	113,093	336,579	27,092	48,442	37,566	51,002	6,631	620,405
Utilities	-	-	894	-	-	-	31,089	31,983
Maintenance Materials and Supplies	65,764	-	1,154,708	-	-	-	91,961	1,312,433
Grants and Contributions	1,226	-	-	71,001	-	22,783	-	95,010
Amortization	7,159	-	357,729	-	-	-	138,557	503,445
Interest	8,674	-	-	-	-	-	6,656	15,330
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	61,136	61,938	-	-	-	397,435	520,509
Total expenses	535,279	397,715	2,439,107	119,443	37,566	73,785	837,013	4,439,908
Surplus (Deficit) by Function	(501,037)	(388,253)	370,009	(119,443)	28,898	(51,052)	166,405	(494,473)
Taxation and other unconditional revenue (Schedule 1)								3,265,297
Net Surplus (Deficit)								2,770,824

Rural Municipality of Prince Albert No. 461
 Consolidated Schedule of Tangible Capital Assets by Object
 As at December 31, 2016

2016 2015

Assets	General Assets						Infrastructure Assets		General Infrastructure Assets Under Construction		Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	General Infrastructure Assets Under Construction	Total			
								2016	2015		
Asset cost											
Opening Asset costs	38,204	125,342	606,803	104,543	3,266,384	16,188,517	166,751	20,496,544		17,924,908	
Additions during the year	-	1,250	-	59,800	630,805	128,575	447,892	1,268,322		2,950,865	
Disposals and write-downs during the year	-	-	-	-	(359,321)	-	-	(359,321)		(379,229)	
Transfers (from) assets under construction	-	-	-	-	-	-	-	-		-	
Closing Asset Costs	38,204	126,592	606,803	164,343	3,537,868	16,317,092	614,643	21,405,545		20,496,544	
Amortization											
Accumulated Amortization Cost											
Opening Accumulated Amortization Costs	-	2,476	116,357	77,929	1,128,580	5,390,875	-	6,716,217		6,382,241	
Add: Amortization taken	-	-	16,695	6,592	211,138	320,290	-	554,715		503,445	
Less: Accumulated amortization on disposals	-	-	-	-	(184,321)	-	-	(184,321)		(169,469)	
Closing Accumulated Amortization Costs	-	2,476	133,052	84,521	1,155,397	5,711,165	-	7,086,611		6,716,217	
Net Book Value	38,204	124,116	473,751	79,822	2,382,471	10,605,927	614,643	14,318,934		13,780,327	

1. Total contributed/donated assets received in 2016: \$ -

2. List of assets recognized at nominal value in 2016 are:

- Infrastructure Assets \$ -
- Vehicles \$ -
- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2016 \$ -

Rural Municipality of Prince Albert No. 461
 Consolidated Schedule of Accumulated Surplus
 As at December 31, 2016

Schedule 8

	2015	Changes	2016
UNAPPROPRIATED SURPLUS	1,034,750	43,500	1,078,250

APPROPRIATED RESERVES

Essential services	248,473	(6,760)	241,713
Public Reserve	60,865	-	60,865
Municipal stabilization	295,363	-	295,363
Shop Development	144,348	25,000	169,348
Hwy 11 Commercial corridor plan	30,000	(30,000)	-
Utility	561,930	3,449	565,379
Pineview Terrace	-	-	-
Other (Road maintenance)	644,017	-	644,017
Total Appropriated	1,984,996	(8,311)	1,976,685

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)	13,780,327	538,607	14,318,934
Less: Related debt	(241,948)	(124,906)	(366,854)
Net Investment in Tangible Capital Assets	13,538,379	413,701	13,952,080

Total Accumulated Surplus	16,558,125	448,890	17,007,015
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Municipality of Prince Albert
 Schedule of Mill Rates and Assessments
 As at December 31, 2016

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	51,613,560	151,636,840	-	-	37,028,355	-	240,278,755	
Regional Park Assessment								
Total Assessment							240,278,755	
Mill Rate Factor(s)	1	1	-	-	1			
Total Base/Minimum Tax (generated for each property class)								
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	425,812	1,251,004	-	-	305,484		1,982,300	

MILL RATES:	MILLS
Average Municipal*	8.2500
Average School*	5.0100
Potash Mill Rate	0.0000
Uniform Municipal Mill Rate	8.2500

* 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 Prince Albert No. 461
Schedule of Council Remuneration
As at December 31, 2016

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Norma Sheldon	7,961	175	8,136
Reeve	Paul Rybka	7,072	1,511	8,583
Councillor	Ted Hradec	3,858	437	4,295
Councillor	Wayne Acorn	800	55	855
Councillor	Barton Franc	4,750	874	5,624
Councillor	Richard Wilson	3,625	840	4,465
Councillor	Eugene Matwishyn	4,935	770	5,705
Councillor	Michel Ethier	3,863	736	4,599
Total		36,864	5,398	42,262