

TOWN OF FORT QU'APPELLE

Financial Statements

Year Ended December 31, 2017



Chartered Professional
Accountants LLP

INDEPENDENT AUDITOR'S REPORT

To the Council of Municipality of Town of Fort Qu'Appelle

We have audited the accompanying financial statements of Town of Fort Qu'Appelle, which comprise the statement of financial position as at December 31, 2017, and the statements of operations, changes in net financial assets and cash flow for the year then ended, schedules, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian public sector accounting standards for provincial reporting entities 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.

Auditor's Responsibility

Our responsibility is to express an opinion on these 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the 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 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 financial statements.

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

(continues)

An asset to our clients, not an expense

Basis for Qualified Opinion

The Town derives a portion of its revenue from fees and charges and other revenues, except for fees and charges related to utilities, the completeness of which is not susceptible of satisfactory audit verification, except water and sewer. Accordingly, our verification of fees and charges and other revenues, except water and sewer, was limited to the amounts recorded in the records of the Town and we were not able to determine whether any adjustments might be necessary to revenues, surplus (deficit) of revenues over expenses, financial assets or net financial assets.

Qualified Opinion

In our opinion, except for the effects of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of the revenues referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of Town of Fort Qu'Appelle as at December 31, 2017 and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards for provincial reporting entities.

Emphasis of Matter

We draw your attention to Note 14 of the financial statements which describes the nature of a contingent liability and Note 15 of the financial statements which describes the nature of a subsequent event. Our opinion is not modified with respect to these matters.

The image shows a handwritten signature in black ink that reads "MWC LLP". The letters are stylized and cursive.

Chartered Professional Accountants

REGINA, Saskatchewan
May 30, 2018

Management's Responsibility

Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report is consistent with the statements. This responsibility includes selecting appropriate accounting principles and methods, and making decisions affecting the measurement of transactions in which objective judgment is required.

In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records are properly maintained to provide reliable information for the preparation of financial statements.

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

MWC Chartered Professional Accountants LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.

Mayor

Chief Administrative Officer

Town of Fort Qu'Appelle
Statement of Financial Position
As at December 31, 2017

Statement 1

	2017	2016
FINANCIAL ASSETS		
Cash and Temporary Investments (Note 2)	1,051,392	1,456,276
Taxes Receivable - Municipal (Note 3)	172,635	124,333
Other Accounts Receivable (Note 4)	1,205,468	465,496
Land for Resale (Note 5)	59,298	61,573
Long-Term Investments	-	-
Debt Charges Recoverable	-	-
Other	-	-
Total Financial Assets	2,488,793	2,107,678

LIABILITIES		
Bank Indebtedness (Note 7)	-	-
Accounts Payable	401,486	191,287
Accrued Liabilities Payable	-	-
Deposits	50,531	38,100
Deferred Revenue (Note 8)	29,507	46,664
Accrued Landfill Costs (Note 9)	-	-
Liability for Contaminated Sites	-	-
Other Liabilities (Note 10)	15,414	-
Long-Term Debt (Note 11)	-	-
Lease Obligations	-	-
Total Liabilities	496,938	276,051

NET FINANCIAL ASSETS (DEBT)	1,991,855	1,831,627
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NON-FINANCIAL ASSETS		
Tangible Capital Assets (Schedule 6, 7)	14,094,268	13,713,372
Prepayments and Deferred Charges	95,986	44,390
Inventory (Note 6)	4,068	7,119
Other	-	-
Total Non-Financial Assets	14,194,322	13,764,881

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	16,186,177	15,596,508
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LEASE COMMITMENTS (Note 12)

CONTRACTUAL COMMITMENTS (Note 13)

CONTINGENT LIABILITY (Note 14)

Town of Fort Qu'Appelle
Statement of Operations
As at December 31, 2017

Statement 2

	2017 Budget	2017	2016
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	2,622,200	2,650,477	2,543,402
Fees and Charges (Schedule 4, 5)	1,303,200	1,357,876	1,386,106
Conditional Grants (Schedule 4, 5)	53,700	69,479	63,536
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	(26,450)	7,500
Land Sales - Gain (Schedule 4, 5)	18,500	34,474	13,969
Investment Income and Commissions (Schedule 4, 5)	7,700	9,175	7,826
Other Revenues (Schedule 4, 5)	-	-	-
Total Revenues	4,005,300	4,095,031	4,022,339
EXPENSES			
General Government Services (Schedule 3)	623,800	636,902	560,602
Protective Services (Schedule 3)	287,700	304,730	308,034
Transportation Services (Schedule 3)	926,000	1,326,874	1,145,259
Environmental and Public Health Services (Schedule 3)	433,100	396,881	407,838
Planning and Development Services (Schedule 3)	3,000	1,411	14,166
Recreation and Cultural Services (Schedule 3)	864,900	763,417	868,005
Utility Services (Schedule 3)	868,200	905,309	859,298
Total Expenses	4,006,700	4,335,524	4,163,202
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	(1,400)	(240,493)	(140,863)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	118,000	830,162	195,354
Surplus (Deficit) of Revenues over Expenses	116,600	589,669	54,491
Accumulated Surplus (Deficit), Beginning of Year	15,596,508	15,596,508	15,542,017
Accumulated Surplus (Deficit), End of Year	15,713,108	16,186,177	15,596,508

Town of Fort Qu'Appelle
Statement of Change in Net Financial Assets
As at December 31, 2017

Statement 3

	2017 Budget	2017	2016
Surplus (Deficit)	116,600	589,669	54,491
(Acquisition) of tangible capital assets	-	(1,049,075)	(247,798)
Amortization of tangible capital assets	-	611,729	610,282
Proceeds on disposal of tangible capital assets	-	30,000	7,500
Loss (gain) on the disposal of tangible capital assets	-	26,450	(7,500)
Surplus (Deficit) of capital expenses over expenditures	-	(380,896)	362,484
(Acquisition) of supplies inventories	-		
(Acquisition) of prepaid expense	-	(51,596)	(6,342)
Consumption of supplies inventory	-	3,051	5,085
Use of prepaid expense	-		
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(48,545)	(1,257)
Increase/Decrease in Net Financial Assets	116,600	160,228	415,718
Net Financial Assets (Debt) - Beginning of Year	1,831,627	1,831,627	1,415,909
Net Financial Assets (Debt) - End of Year	1,948,227	1,991,855	1,831,627

**Town of Fort Qu'Appelle
Statement of Cash Flow
As at December 31, 2017**

Statement 4

	2017	2016
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	589,669	54,491
Amortization	611,729	610,282
Loss (gain) on disposal of tangible capital assets	26,450	(7,500)
	<u>1,227,848</u>	<u>657,273</u>
Change in assets/liabilities		
Taxes Receivable - Municipal	(48,302)	79,655
Other Receivables	(739,972)	(303,422)
Land for Resale	2,275	988
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	210,199	(88,975)
Deposits	12,431	1,337
Deferred Revenue	(17,157)	(16,123)
Accrued Landfill Costs	-	-
Liability for Contaminated Sites	-	-
Other Liabilities	15,414	-
Stock and Supplies	3,051	5,085
Prepayments and Deferred Charges	(51,596)	(6,342)
Other (Specify)	-	-
Cash provided by operating transactions	614,191	329,476
Capital:		
Acquisition of capital assets	(1,049,075)	(247,798)
Proceeds from the disposal of capital assets	30,000	7,500
Other capital	-	-
Cash applied to capital transactions	(1,019,075)	(240,298)
Investing:		
Long-term investments	-	-
Other investments	-	-
Cash provided by (applied to) investing transactions	-	-
Financing:		
Debt charges recovered	-	-
Long-term debt issued	-	-
Long-term debt repaid	-	-
Other financing	-	-
Cash provided by (applied to) financing transactions	-	-
Change in Cash and Temporary Investments during the year	(404,884)	89,178
Cash and Temporary Investments - Beginning of Year	<u>1,456,276</u>	<u>1,367,098</u>
Cash and Temporary Investments - End of Year	1,051,392	1,456,276

1. Significant Accounting Policies

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

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

b) **Revenue Recognition:**

Property tax revenue is based on assessments determined in accordance with provincial legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually. Penalties on overdue taxes are recorded in the period levied.

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 occurred, as long as:

- i) the transfers are authorized
- ii) any eligibility criteria have been met; and
- iii) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned are recorded as deferred revenue

Earned government transfer amounts not received are recorded as accounts receivable.

Fees and charges are recognized when the related services are performed.

Utility revenue is recognized on a quarterly basis based on the established rates for sewer, water and waste water usage.

Investment income and commissions are recognized in the period in which they are earned.

- c) **Collection of Funds for Other Authorities:** The District collects taxes for the Prairie Valley School Division. Amounts are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in Note 3.
- d) **Deferred Revenue -** Deferred revenue includes monies received in advance for taxes and utilities.
- 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) **Investments:** The Town's investments are primarily in short-term bonds and money market funds and as such, are classified as temporary investments and are recorded at market value.

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2017

1. Significant accounting policies - continued

- j) **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.
- k) **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.

A full year's amortization is recorded in the year of acquisition, permitted the asset has been placed into use, except for Road Network Assets which are amortized in the year following the year in which the costs were incurred. No amortization is recorded in the year of disposal. Assets acquired but not placed into use are classified as Assets Under Construction and are not amortized until they have been placed into use.

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	25 to 30 Yrs
Road Network Assets	15 to 60 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 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 (*lease term*). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- m) **Landfill Liability:** The Town does not maintain a waste disposal site. Instead it utilizes the landfill of an adjoining municipality.
- n) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. As at December 31, 2017 the Town does not hold any funds in trust.
- o) **Employee Benefit Plans:** Contributions to the municipality's defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the municipality's obligations are limited to their contributions.

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2017

- p) **Measurement Uncertainty:** The preparation of financial statements in conformity with generally accepted accounting principles 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.

- q) **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.

2. Cash and Temporary Investments

	2017	2016
Cash	809,063	1,214,766
Temporary Investments	242,329	241,510
Restricted Cash		
Total Cash and Temporary Investments	1,051,392	1,456,276

Temporary investments include investments in money market funds and fixed income bond pools and are recorded at market value.

3. Taxes Receivable - Municipal

	2017	2016
Municipal - Current	119,454	73,705
- Arrears	53,181	50,628
	172,635	124,333
- Less Allowance for Uncollectibles		
Total municipal taxes receivable	172,635	124,333
School - Current	49,618	42,127
- Arrears	22,789	14,284
Total school taxes receivable	72,407	56,411
Other	-	-
Total taxes and grants in lieu receivable	245,042	180,744
Deduct taxes receivable to be collected on behalf of other organizations	(72,407)	(56,411)
Total Taxes Receivable - Municipal	172,635	124,333

Town of Fort Qu'Appelle
Notes to the Financial Statements
As at December 31, 2017

4. Other Accounts Receivable

	2017	2016
Federal Government	183,348	98,249
Provincial Government	771,150	21,286
Local Government	-	-
Utility	197,619	212,068
Trade	65,453	114,480
Over payment to the school division		28,090
Total Other Accounts Receivable	1,217,570	474,173
Less: Allowance for Uncollectibles	(12,102)	(8,677)
Net Other Accounts Receivable	1,205,468	465,496

5. Land for Resale

	2017	2016
Tax Title Property	-	-
Allowance for market value adjustment	-	-
Net Tax Title Property	-	-
Other Land	59,298	61,573
Allowance for market value adjustment		
Net Other Land	59,298	61,573
Total Land for Resale	59,298	61,573

6. Inventory

	2017	2016
Columbarium niches	4,068	7,119
Total Inventory	4,068	7,119

7. Bank Indebtedness

The Town has an operating line of credit in the amount of \$100,000 of which \$Nil (2016 - \$Nil) has been drawn at yearend.

8. Deferred Revenue

	2017	2016
Prepaid taxes	25,337	42,898
Prepaid utilities	2,040	2,666
Other	2,130	1,100
Total Deferred Revenue	29,507	46,664

Town of Fort Qu'Appelle

Notes to the Financial Statements

As at December 31, 2017

9. Accrued Landfill Costs

	2017	2016
Environmental Liabilities	-	-

The Town utilizes landfill services from an adjoining municipality and does not operate their own landfill. The town is therefore not subject to any environmental liabilities surrounding a landfill.

10. Other Liabilities

	2017	2016
Underpayment to the School Division	15,414	-
Total other liabilities	15,414	-

The underpayment to the school division is due to the timing of the December 2017 payment to the school division.

11. Long term Debt

a) The debt limit of the municipality is \$794,048. 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 Town has not established any long-term debt facilities.

12. Lease Commitments

The Town has operating lease agreements with regards to office and maintenance equipment. With agreements expiring between April 2018 and April 2022.

In addition, the Town has entered into an agreement with the City of Prince Albert for dispatching services. The agreement renews each year unless it is terminated. Under the terms of the agreement, either party may terminate the agreement by providing 120 days written notice.

Future minimum lease payments are as follows:

Year	Payment Amount
2018	59,519
2019	12,071
2020	11,536
2021	11,536
2022	2,998

13. Contractual Commitments

The Town has entered into a contract to complete capital improvements to its sewer system. the total estimated contract cost is \$1,445,915. As of December 31, 2017, \$924,974 of work has been completed. Total estimated cost to complete the improvements is \$520,941.

Costs incurred as of December 31, 2017 have been capitalized as Assets Under Construction and will be amortized once the project is complete and assets are placed into use.

Town of Fort Qu'Appelle
Notes to the Consolidated Financial Statements
As at December 31, 2017

14. 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.

The municipality is also contingently liable for the following:

- a) Subsequent to the yearend, the Town was served as a co-defendant in a statement of claim stating that the Town did not act in good faith with respect to a land sale that took place in 2014.

As the claim is still in the early stages of the litigation process, a reasonable estimate of damages, if any as a result of the claim could not be determined. In addition, the claim is being covered as an insured loss with the town's insurance provider. As a result, no amount has been accrued in the financial statements.

- b)

During the year, a petition for a financial audit was presented to the Town to determine whether any land transactions completed for other than fair market value between January 2007 and December 2016, including but not limited to transactions with Abaci Energy Services Ltd. were completed in compliance with applicable laws and process, including but not limited to environmental legislation, public notice requirements for land sales and/or requirements for resolutions by council for land sales and procedures relating to conflicts of interest of councillors. The Town engaged the services of an independent auditor, MNP LLP, who completed their audit in March 2018. Based on the findings of their report it was noted that there were no significant issues of non-compliance with the applicable laws and processes noted above and therefore no amount has been determined to be liable for in relation to this matter.

15. Subsequent Event

On March 21, 2018 the Town was served with an Environmental Protection Order (EPO) under the Environmental Management and protection Act, 2010 with respect to the disposal of asphalt and other waste materials. The Town hired the services of an environmental engineer and has since rectified the situation. As of May 2018, approximately \$27,153 has been spent to remediate the site.

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 pension expense in 2017 was \$41,762 (2016 - \$62,824). 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. Corresponding Figures

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

18. Financial Instruments

The Town is exposed to various risks through its financial instruments and management is responsible to monitor, evaluate and manage these risks. The following analysis provides information about the Town's risk exposure and concentration as of December 31, 2017.

Credit Risk

Credit risk arises from the potential that a counter party will fail to perform its obligations. The Town is exposed to credit risk from ratepayers. In order to reduce its credit risk, the Town has security as it is able to place a lien on all properties with unpaid taxes. For non-tax payer accounts, the Town uses an allowance for doubtful accounts. The town has many customers which minimizes concentration of this risk.

Liquidity Risk

Liquidity risk is the risk that an entity will encounter difficulty in meeting obligations associated with financial liabilities. The Town is exposed to this risk mainly in respect of its receipt of funds from grants, proceeds from borrowings and accounts payable. The Town mitigates liquidity risk through its budgetary financial management process.

Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes

- a) Currency rate risk is the risk to the Town's earnings that arise from fluctuations of foreign exchange rates and the degree of volatility of these rates. The Town does not have significant transactions, nor does it hold financial instruments in a foreign currency and therefore has minimal exposure to this risk.
- b) Interest rate risk is the risk that the value of a financial instrument might be adversely affected by a change in the interest rates. As the Town does not hold any long-term debt or other borrowings it is their opinion that there is minimal exposure to this risk.
- c) Other price risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. The Town does not have any significant transactions or accounts exposed to other price risk.

19. Budget Information

Budget figures were approved by Council and have been included for informational purposes only and were not subject to audit.

Town of Fort Qu'Appelle
Schedule of Taxes and Other Unconditional Revenue
As at December 31, 2017

Schedule 1

	2017 Budget	2017	2016
TAXES			
General municipal tax levy	2,074,900	2,078,757	2,072,456
Abatements and adjustments	(5,000)	(18,377)	(11,527)
Discount on current year taxes	(103,800)	(98,787)	(282,180)
Net Municipal Taxes	1,966,100	1,961,593	1,778,749
Potash tax share	-	-	-
Trailer license fees	7,000	6,825	7,023
Penalties on tax arrears	30,000	16,505	26,055
Special tax levy	-	-	-
Other	-	-	-
Total Taxes	2,003,100	1,984,923	1,811,827
UNCONDITIONAL GRANTS			
Revenue Sharing (Organized Hamlet)	433,200	433,236	468,728
Total Unconditional Grants	433,200	433,236	468,728
GRANTS IN LIEU OF TAXES			
Federal	18,500	17,602	18,582
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	-	-	-
Central Services	-	-	-
SaskTel	-	4,210	3,505
Other (SPMC, SLGA)	10,700	5,908	7,684
Local/Other			
Housing Authority	14,700	18,216	12,387
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	16,400	26,077	22,548
Other	-	-	-
Other Government Transfers			
S.P.C. Surcharge	125,600	136,025	137,056
Sask Energy Surcharge	-	24,280	61,085
Other			
Total Grants in Lieu of Taxes	185,900	232,318	262,847
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	2,622,200	2,650,477	2,543,402

Town of Fort Qu'Appelle
 Schedule of Operating and Capital Revenue by Function
 As at December 31, 2017

Schedule 2 - 1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	10,000	6,746	9,154
- Sales of supplies	-	-	-
- Other (<i>cemetery certificates, licenses and other miscellaneous</i>)	20,900	15,520	39,702
Total Fees and Charges	30,900	22,266	48,856
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	18,500	34,474	13,969
- Investment income and commissions	7,700	9,175	7,826
- Other (Specify)			
Total Other Segmented Revenue	57,100	65,915	70,651
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	57,100	65,915	70,651
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total General Government Services	57,100	65,915	70,651

PROTECTIVE SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (Police, fire and pound fees)	60,800	77,748	95,798
Total Fees and Charges	60,800	77,748	95,798
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	60,800	77,748	95,798
Conditional Grants			
- Student Employment	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	60,800	77,748	95,798
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	60,800	77,748	95,798

Town of Fort Qu'Appelle
Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 2

	2017 Budget	2017	2016
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	-	-	-
- Sales of supplies	-	-	-
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	(26,450)	7,500
- Other	-	-	-
Total Other Segmented Revenue	-	(26,450)	7,500
Conditional Grants			
- MREP (CTP)	-	-	-
- Student Employment	-	-	-
- Other (<i>Ministry of Highways</i>)	10,300	10,271	10,271
Total Conditional Grants	10,300	10,271	10,271
Total Operating	10,300	(16,179)	17,771
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- MREP (Heavy Haul, CTP, Municipal Bridges)	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Transportation Services	10,300	(16,179)	17,771

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees	-	-	-
- Other (transit van)	9,500	6,951	7,892
Total Fees and Charges	9,500	6,951	7,892
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	9,500	6,951	7,892
Conditional Grants			
- Student Employment	-	-	-
- TAPD	-	-	-
- Local government	-	-	-
- Other (transit van, recycling)	10,900	12,138	13,025
Total Conditional Grants	10,900	12,138	13,025
Total Operating	20,400	19,089	20,917
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- TAPD	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	20,400	19,089	20,917

Town of Fort Qu'Appelle
Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 3

	2017 Budget	2017	2016
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	15,000	15,770	21,432
- Other	-	-	-
Total Fees and Charges	15,000	15,770	21,432
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	15,000	15,770	21,432
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	15,000	15,770	21,432
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	15,000	15,770	21,432

RECREATION AND CULTURAL SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Other (<i>advertising, campground and rentals</i>)	227,000	242,501	249,597
Total Fees and Charges	227,000	242,501	249,597
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	227,000	242,501	249,597
Conditional Grants			
- Student Employment	-	1,930	-
- Local government	8,000	10,500	16,000
- Other (Sask lotteries, donations, etc.)	24,500	34,640	24,240
Total Conditional Grants	32,500	47,070	40,240
Total Operating	259,500	289,571	289,837
Capital			
Conditional Grants			
- Federal Gas Tax	-	-	-
- Local government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (<i>Donations</i>)	-	(200)	7,285
Total Capital	-	(200)	7,285
Total Recreation and Cultural Services	259,500	289,371	297,122

Town of Fort Qu'Appelle
Schedule of Operating and Capital Revenue by Function
As at December 31, 2017

Schedule 2 - 4

	2017 Budget	2017	2016
UTILITY SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Water	233,500	265,887	237,055
- Sewer	726,500	726,753	725,476
- Other	-	-	-
Total Fees and Charges	960,000	992,640	962,531
- Tangible capital asset sales - gain (loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	960,000	992,640	962,531
Conditional Grants			
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	960,000	992,640	962,531
Capital			
Conditional Grants			
- Federal Gas Tax	118,000	123,667	118,379
- New Building Canada Fund (SCF, NRP)	-	-	69,690
- Clean Water and Wastewater Fund	-	706,695	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	118,000	830,362	188,069
Total Utility Services	1,078,000	1,823,002	1,150,600
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,501,100	2,274,716	1,674,291

SUMMARY

Total Other Segmented Revenue	1,329,400	1,375,075	1,415,401
Total Conditional Grants	53,700	69,479	63,536
Total Capital Grants and Contributions	118,000	830,162	195,354
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	1,501,100	2,274,716	1,674,291

Town of Fort Qu'Appelle
Total Expenses by Function
As at December 31, 2017

Schedule 3 - 1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	68,000	68,993	55,045
Wages and benefits	275,800	270,402	232,198
Professional/Contractual services	190,300	200,397	155,232
Utilities	16,300	21,527	22,232
Maintenance, materials and supplies	59,700	54,020	65,985
Grants and contributions - operating	10,200	1,550	10,570
- capital	-	-	-
Amortization	-	9,387	9,387
Interest	1,500	2,626	1,276
Allowance for uncollectibles	2,000	8,000	8,677
Other (<i>website, gifts</i>)	-	-	-
Total Government Services	623,800	636,902	560,602

PROTECTIVE SERVICES

Police protection

Wages and benefits	-	-	17,828
Professional/Contractual services	181,000	159,084	159,337
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other	-	-	-

Fire protection

Wages and benefits	57,000	56,525	35,650
Professional/Contractual services	5,000	6,143	4,871
Utilities	6,200	4,756	8,387
Maintenance, material and supplies	32,600	31,519	36,744
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	43,498	44,601
Interest	-	-	-
Other (<i>Insurance, memberships and travel</i>)	5,900	3,205	616

Total Protective Services	287,700	304,730	308,034
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TRANSPORTATION SERVICES

Wages and benefits	273,100	274,843	293,032
Professional/Contractual Services	307,800	404,774	230,181
Utilities	52,100	51,177	48,395
Maintenance, materials, and supplies	260,000	263,208	232,516
Gravel	33,000	27,132	32,163
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	305,740	308,972
Interest	-	-	-
Other	-	-	-

Total Transportation Services	926,000	1,326,874	1,145,259
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Town of Fort Qu'Appelle
Total Expenses by Function
As at December 31, 2017

Schedule 3 - 2

	2017 Budget	2017	2016
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	128,500	98,408	107,680
Professional/Contractual services	284,700	272,414	281,818
Utilities	1,700	1,782	1,677
Maintenance, materials and supplies	16,700	20,143	10,629
Grants and contributions - operating			
o Waste disposal	-	-	-
o Public Health	-	-	-
- capital			
o Waste disposal	-	-	-
o Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (<i>Cemetery</i>)	1,500	4,134	6,034
Total Environmental and Public Health Services	433,100	396,881	407,838

PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	-	-	-
Professional/Contractual Services	3,000	1,411	14,166
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Planning and Development Services	3,000	1,411	14,166

RECREATION AND CULTURAL SERVICES			
Wages and benefits	316,100	273,916	346,625
Professional/Contractual services	77,600	46,331	83,489
Utilities	134,800	141,156	126,886
Maintenance, materials and supplies	309,400	150,644	167,971
Grants and contributions - operating	27,000	33,749	25,260
- capital	-	-	-
Amortization	-	117,621	117,774
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other	-	-	-
Total Recreation and Cultural Services	864,900	763,417	868,005

Town of Fort Qu'Appelle
Total Expenses by Function
As at December 31, 2017

Schedule 3 - 3

	2017 Budget	2017	2016
UTILITY SERVICES			
Wages and benefits	130,200	129,175	127,378
Professional/Contractual services	8,200	-	8,199
Utilities	504,500	478,460	482,201
Maintenance, materials and supplies	216,000	158,031	111,822
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	135,483	129,548
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (<i>travel, training and memberships</i>)	9,300	4,160	150
Total Utility Services	868,200	905,309	859,298
TOTAL EXPENSES BY FUNCTION	4,006,700	4,335,524	4,163,202

Town of Fort Qu'Appelle
Schedule of Segment Disclosure by Function
As at December 31, 2017

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	22,266	77,748	-	6,951	15,770	242,501	992,640	1,357,876
Tangible Capital Asset Sales - Gain	-	-	(26,450)	-	-	-	-	(26,450)
Land Sales - Gain	34,474	-	-	-	-	-	-	34,474
Investment Income and Commissions	9,175	-	-	-	-	-	-	9,175
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	10,271	12,138	-	47,070	-	69,479
- Capital	-	-	-	-	-	(200)	830,362	830,162
Total Revenues	65,915	77,748	(16,179)	19,089	15,770	289,371	1,823,002	2,274,716
Expenses (Schedule 3)								
Wages & Benefits	339,395	56,525	274,843	98,408	-	273,916	129,175	1,172,262
Professional/ Contractual Services	200,397	165,227	404,774	272,414	1,411	46,331	-	1,090,554
Utilities	21,527	4,756	51,177	1,782	-	141,156	478,460	698,858
Maintenance Materials and Supplies	54,020	31,519	290,340	20,143	-	150,644	158,031	704,697
Grants and Contributions	1,550	-	-	-	-	33,749	-	35,299
Amortization	9,387	43,498	305,740	-	-	117,621	135,483	611,729
Interest	2,626	-	-	-	-	-	-	2,626
Allowance for Uncollectibles	8,000	-	-	-	-	-	-	8,000
Other	-	3,205	-	4,134	-	-	4,160	11,499
Total Expenses	636,902	304,730	1,326,874	396,881	1,411	763,417	905,309	4,335,524
Surplus (Deficit) by Function	(570,987)	(226,982)	(1,343,053)	(377,792)	14,359	(474,046)	917,693	(2,060,808)

Taxes and other unconditional revenue (Schedule 1)

2,650,477

Net Surplus (Deficit)

589,669

Town of Fort Qu'Appelle
Schedule of Segment Disclosure by Function
As at December 31, 2016

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	48,856	95,798	-	7,892	21,432	249,597	962,531	1,386,106
Tangible Capital Asset Sales - Gain	-	-	7,500	-	-	-	-	7,500
Land Sales - Gain	13,969							13,969
Investment Income and Commissions	7,826							7,826
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	10,271	13,025	-	40,240	-	63,536
- Capital	-	-	-	-	-	7,285	188,069	195,354
Total Revenues	70,651	95,798	17,771	20,917	21,432	297,122	1,150,600	1,674,291
Expenses (Schedule 3)								
Wages & Benefits	287,243	53,478	293,032	107,680	-	346,625	127,378	1,215,436
Professional/ Contractual Services	155,232	164,208	230,181	281,818	14,166	83,489	8,199	937,293
Utilities	22,232	8,387	48,395	1,677		126,886	482,201	689,778
Maintenance Materials and Supplies	65,985	36,744	264,679	10,629		167,971	111,822	657,830
Grants and Contributions	10,570	-	-	-	-	25,260	-	35,830
Amortization	9,387	44,601	308,972	-	-	117,774	129,548	610,282
Interest	1,276	-	-	-	-	-	-	1,276
Allowance for Uncollectibles	8,677							8,677
Other	-	616	-	6,034	-	-	150	6,800
Total Expenses	560,602	308,034	1,145,259	407,838	14,166	868,005	859,298	4,163,202
Surplus (Deficit) by Function	(489,951)	(212,236)	(1,127,488)	(386,921)	7,266	(570,883)	291,302	(2,488,911)
Taxes and other unconditional revenue (Schedule 1)								2,543,402
Net Surplus (Deficit)								54,491

Town of Fort Qu'Appelle
 Schedule of Tangible Capital Assets by Object
 As at December 31, 2017

Schedule 6

		2017						2016		
		General Assets					Infrastructure Assets	General/Infrastructure Assets Under Construction	Total	Total
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets			
Assets	Asset cost									
	Opening Asset costs	1,063,976	678,420	6,847,179	1,763,835	1,126,445	16,961,192	164,366	28,605,413	33,025,314
	Additions during the year	-	-	62,059	10,932	28,036	23,074	924,974	1,049,075	247,798
	Disposals and write-downs during the year	-	-	(7,695)	(145,000)	(22,444)	-	-	(175,139)	(4,667,699)
	Transfers (from) assets under construction	-	-	-	-	108,699	-	(108,699)	-	-
	Closing Asset Costs	1,063,976	678,420	6,901,543	1,629,767	1,240,736	16,984,266	980,641	29,479,349	28,605,413
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	-	248,590	3,709,731	813,833	543,360	9,576,527	-	14,892,041	18,949,458
	Add: Amortization taken	-	31,608	128,600	80,701	64,424	306,396	-	611,729	610,282
	Less: Accumulated amortization on disposals	-	-	(7,695)	(88,550)	(22,444)	-	-	(118,689)	(4,667,699)
	Closing Accumulated Amortization Costs	-	280,198	3,830,636	805,984	585,340	9,882,923	-	15,385,081	14,892,041
	Net Book Value	1,063,976	398,222	3,070,907	823,783	655,396	7,101,343	980,641	14,094,268	13,713,372

1. Total contributed/donated assets received in 2017: \$ -

2. List of assets recognized at nominal value in 2017 are:

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

3. Amount of interest capitalized in 2016 \$ -

Town of Fort Qu'Appelle
 Schedule of Tangible Capital Assets by Function
 As at December 31, 2017

Schedule 7

		2017							2016	
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Assets	Asset cost									
	Opening Asset costs	704,192	1,144,467	15,047,267	23	-	4,727,094	6,982,370	28,605,413	33,025,314
	Additions during the year	-	11,411	10,932	-	-	62,059	964,673	1,049,075	247,798
	Disposals and write-downs during the year		(22,444)	(145,000)			(7,695)		(175,139)	(4,667,699)
	Closing Asset Costs	704,192	1,133,434	14,913,199	23	-	4,781,458	7,947,043	29,479,349	28,605,413
Amortization	Accumulated Amortization Cost									
	Opening Accumulated Amortization Costs	99,114	564,950	8,357,250	-	-	2,616,078	3,254,649	14,892,041	18,949,458
	Add: Amortization taken	9,387	43,498	305,740	-	-	117,621	135,483	611,729	610,282
	Less: Accumulated amortization on disposals		(22,444)	(88,550)			(7,695)		(118,689)	(4,667,699)
	Closing Accumulated Amortization Costs	108,501	586,004	8,574,440	-	-	2,726,004	3,390,132	15,385,081	14,892,041
	Net Book Value	595,691	547,430	6,338,759	23	-	2,055,454	4,556,911	14,094,268	13,713,372

Town of Fort Qu'Appelle
 Schedule of Accumulated Surplus
 As at December 31, 2017

Schedule 8

	2016	Changes	2017
UNAPPROPRIATED SURPLUS	1,318,408	208,773	1,527,181

APPROPRIATED RESERVES

Machinery and Equipment	-	-	-
Public Reserve	564,728	-	564,728
Capital Trust		-	-
Utility		-	-
Other (Specify)		-	-
Total Appropriated	564,728	-	564,728

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)	13,713,372	380,896	14,094,268
Less: Related debt			-
Net Investment in Tangible Capital Assets	13,713,372	380,896	14,094,268

Total Accumulated Surplus	15,596,508	589,669	16,186,177
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Town of Fort Qu'Appelle
 Schedule of Mill Rates and Assessments
 As at December 31, 2017

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	70,565	113,789,920	11,841,920	391,440	32,474,500	-	158,568,345
Regional Park Assessment							-
Total Assessment							158,568,345
Mill Rate Factor(s)	6.1000	6.1000	6.1000	6.1000	8.6600		
Total Base/Minimum Tax (generated for each property class)	1,540	812,518	84,557	2,795	125,910		1,027,320
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	1,970	1,506,702	157,904	4,977	407,204		2,078,757

MILL RATES:	MILLS
Average Municipal*	13.11
Average School*	4.56
Potash Mill Rate	-
Uniform Municipal Mill Rate	6.10

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

Town of Fort Qu'Appelle
Schedule of Council Remuneration
As at December 31, 2017

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Mayor	Jerry Whiting	14,063	-	14,063
Councillor	Doug Blatter	9,563	-	9,563
Councillor	Brian Casper	7,163	-	7,163
Councillor	Lee Finishen	5,513	-	5,513
Councillor	Rebecca Hill	7,538	-	7,538
Councillor	Phillip Parfitt	5,138	-	5,138
Councillor	Larry Schultz	7,013	-	7,013
Total		55,991	-	55,991