

Rural Municipality of Paddockwood No. 520
Consolidated Financial Statements
For the Year Ended December 31, 2015

Rural Municipality of Paddockwood No. 520
Index to Consolidated Financial Statements
For the Year Ended December 31, 2015

	Page
Management's Responsibility	1
Independent Auditor's Report	2
Statement 1 - Consolidated Statement of Financial Position	3
Statement 2 - Consolidated Statement of Operations	4
Statement 3 - Consolidated Statement of Change in Net Financial Assets	5
Statement 4 - Consolidated Statement of Cash Flow	6
Notes to the Consolidated Financial Statements	7 - 13
Schedule 1 - Schedule of Taxes and Other Unconditional Revenue	14
Schedule 2 - Schedule of Operating and Capital Revenue by Function	15 - 18
Schedule 3 - Schedule of Total Expenses by Function	19 - 21
Schedule 4 - Consolidated Schedule of Segment Disclosure by Function (2015)	22
Schedule 5 - Consolidated Schedule of Segment Disclosure by Function (2014)	23
Schedule 6 - Consolidated Schedule of Tangible Capital Assets by Object	24
Schedule 7 - Consolidated Schedule of Tangible Capital Assets by Function	25
Schedule 8 - Consolidated Schedule of Accumulated Surplus	26
Schedule 9 - Schedule of Mill Rates and Assessments	27
Schedule 10 - Schedule of Council Remuneration	28

Management's Responsibility

To the Ratepayers,
Rural Municipality of Paddockwood No. 520:

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

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

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

C.S. Skrupski CPA Professional Corporation, an independent Chartered Professional Accountant firm, is appointed by Council to audit the consolidated financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.



Reeve

April 20, 2016



Administrator

C.S. Skrupski
CPA Professional Corporation

INDEPENDENT AUDITOR'S REPORT

Reeve and Members of Council,
Rural Municipality of Paddockwood No. 520:

I have audited the accompanying consolidated financial statements of the Rural Municipality of Paddockwood No. 520, which are comprised of the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations, change in net financial assets, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Consolidated Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Rural Municipality of Paddockwood No. 520 as at December 31, 2015, and the results of its operations and cash flow for the year then ended in accordance with Canadian public sector accounting standards.

Rosthern, Saskatchewan
April 20, 2016


CPA Professional Corporation

**Rural Municipality of Paddockwood No. 520
Consolidated Statement of Financial Position
As at December 31, 2015**

Statement 1

	<u>2015</u>	<u>2014</u>
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	1,112,997	1,051,681
Taxes Receivable - Municipal (Note 3)	215,467	171,240
Other Accounts Receivable (Note 4)	46,535	178,258
Land for Resale (Note 5)	-	-
Long-term Investments (Note 6)	52,547	53,232
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
Total Financial Assets	1,427,546	1,454,411
LIABILITIES		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	61,792	304,539
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue (Note 9)	-	-
Accrued Landfill Costs (Note 10)	120,000	90,000
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-term Debt (Note 12)	21,907	90,210
Lease Obligations (Note 13)	-	-
Total Liabilities	203,699	484,749
NET FINANCIAL ASSETS (NET DEBT)	1,223,847	969,662
Non-financial Assets		
Tangible Capital Assets (Schedule 6, 7)	9,925,422	9,067,187
Prepayments and Deferred Charges	127,411	121,861
Stock and Supplies	49,636	36,000
Other (Note 14)	-	-
Total Non-financial Assets	10,102,469	9,225,048
Accumulated Surplus (Deficit) (Schedule 8)	11,326,316	10,194,710

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

C.S. Skrupski CPA Professional Corporation

Rural Municipality of Paddockwood No. 520
Consolidated Statement of Operations
For the Year Ended December 31, 2015

Statement 2

	<i>2015 Budget</i>	2015	2014
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	1,530,280	1,527,812	1,413,166
Fees and Charges (Schedule 4, 5)	86,090	78,968	94,943
Conditional Grants (Schedule 4, 5)	70,010	60,492	66,749
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	-	-
Land Sales - Gain (Schedule 4, 5)	-	8,517	6,406
Investment Income and Commissions (Schedule 4, 5)	15,030	9,278	16,004
Other Revenues (Schedule 4, 5)	12,000	22,026	-
Total Revenues	1,713,410	1,707,093	1,597,268
Expenses			
General Government Services (Schedule 3)	312,780	289,107	284,299
Protective Services (Schedule 3)	108,770	108,508	99,796
Transportation Services (Schedule 3)	1,264,360	1,061,488	1,127,710
Environmental and Public Health Services (Schedule 3)	97,720	109,140	91,210
Planning and Development Services (Schedule 3)	33,300	21,329	866
Recreation and Cultural Services (Schedule 3)	34,500	35,481	31,171
Utility Services (Schedule 3)	5,190	2,461	2,368
Total Expenses	1,856,620	1,627,514	1,637,420
Surplus (Deficit) of Revenues Over Expenses Before Other Capital Contributions	(143,210)	79,579	(40,152)
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	55,320	1,052,027	397,676
Surplus (Deficit) of Revenues Over Expenses	(87,890)	1,131,606	357,524
Accumulated Surplus (Deficit), Beginning of Year	10,194,710	10,194,710	9,837,186
Accumulated Surplus (Deficit), End of Year	10,106,820	11,326,316	10,194,710

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

C.S. Skrupski CPA Professional Corporation

Rural Municipality of Paddockwood No. 520
Consolidated Statement of Change in Net Financial Assets
For the Year Ended December 31, 2015

Statement 3

	<i>2015 Budget</i>	2015	2014
Surplus (Deficit)	<i>(87,890)</i>	1,131,606	357,524
(Acquisition) of Tangible Capital Assets	-	(1,198,986)	(670,300)
Amortization of Tangible Capital Assets	<i>341,130</i>	340,751	317,976
Proceeds on Disposal of Tangible Capital Assets	-	-	1,000
Loss (Gain) on the Disposal of Tangible Capital Assets	-	-	-
Surplus (Deficit) of Capital Expenses over Expenditures	<i>341,130</i>	(858,235)	(351,324)
(Acquisition) of Supplies Inventories	-	(49,636)	(36,000)
(Acquisition) of Prepaid Expense	-	(127,411)	(121,861)
Consumption of Supplies Inventory	-	36,000	40,602
Use of Prepaid Expense	-	121,861	-
Surplus (Deficit) of Other Non-financial Expenses Over Expenditures	-	(19,186)	(117,259)
Increase (Decrease) in Net Financial Assets	<i>253,240</i>	254,185	(111,059)
Net Financial Assets (Net Debt) - Beginning of Year	<i>969,662</i>	969,662	1,080,721
Net Financial Assets (Net Debt) - End of Year	<i>1,222,902</i>	1,223,847	969,662

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

Rural Municipality of Paddockwood No. 520
 Consolidated Statement of Cash Flow
 For the Year Ended December 31, 2015

Statement 4

	2015	2014
Cash Provided by (Used for) the Following Activities		
Operating:		
Surplus (Deficit)	1,131,606	357,524
Amortization	340,751	317,976
Loss (Gain) on Disposal of Tangible Capital Assets	-	-
	1,472,357	675,500
Changes in Assets/Liabilities:		
Taxes Receivable - Municipal	(44,227)	3,754
Other Receivables	131,724	(109,771)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(242,748)	221,681
Deposits	-	-
Deferred Revenue	-	(1,079)
Accrued Landfill Costs	30,000	30,000
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies for Use	(13,635)	4,601
Prepayments and Deferred Charges	(5,550)	(121,861)
Other	-	-
Net Cash From (Used for) Operations	1,327,921	702,825
Capital:		
Acquisition of Tangible Capital Assets	(1,198,986)	(670,300)
Proceeds From the Disposal of Tangible Capital Assets	-	1,000
Other Capital	-	-
Net Cash From (Used for) Capital	(1,198,986)	(669,300)
Investing:		
Long-term Investments	685	(1,717)
Other Investments	-	-
Net Cash From (Used for) Investing	685	(1,717)
Financing:		
Debt Charges Recovered	-	-
Long-term Debt Issued	-	-
Long-term Debt Repaid	(68,304)	(122,686)
Other Financing	-	-
Net Cash From (Used for) Financing	(68,304)	(122,686)
Increase (Decrease) in Cash Resources	61,316	(90,878)
Cash and Investments - Beginning of Year	1,051,681	1,142,559
Cash and Investments - End of Year	1,112,997	1,051,681

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

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies

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

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

- a) **Reporting Entity:** The financial statements consolidate the assets, liabilities, and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

<u>Entity</u>
N/A

All inter-organizational transactions and balances have been eliminated.

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

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

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

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies - continued

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

<u>Asset</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	5 to 20 Yrs
Buildings	10 to 50 Yrs
Vehicles & Equipment	
Vehicles	5 to 10 Yrs
Machinery and Equipment	5 to 10 Yrs
Infrastructure Assets	
Infrastructure Assets	30 to 75 Yrs
Water & Sewer	30 to 75 Yrs
Road Network Assets	30 to 75 Yrs

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

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

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

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

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

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

1. Significant Accounting Policies - continued

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

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

The measurement of materials and supplies are based on estimates of volume and quality. The 'Opening Asset Costs' of tangible capital assets have been estimated where actual costs were not available. Amortization is based on the estimated useful lives of tangible capital assets.

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

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

The segments and functions are as follows:

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

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

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

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

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

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

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

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

	2015	2014
2. Cash and Temporary Investments		
Cash	1,112,687	1,051,373
Temporary Investments	310	308
Restricted Cash	-	-
Total Cash and Temporary Investments	1,112,997	1,051,681

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

	2015	2014
3. Taxes and Grants in Lieu Receivable		
Municipal - Current	-	-
- Arrears	221,804	178,306
	221,804	178,306
- Less Allowance for Uncollectibles	(6,337)	(7,066)
Total Municipal Taxes Receivable	215,467	171,240
School - Current	-	-
- Arrears	70,403	67,137
Total School Taxes Receivable	70,403	67,137
Other	-	5,734
Total Taxes and Grants in Lieu Receivable	285,870	244,111
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(70,403)	(72,871)
Municipal Taxes and Grants in Lieu Receivable	215,467	171,240

	2015	2014
4. Other Accounts Receivable		
Federal Government	23,208	35,444
Provincial Government	-	-
Local Government	-	-
Utility	-	-
Trade	23,327	142,814
Other	-	-
Total Other Accounts Receivable	46,535	178,258
Less Allowance for Uncollectibles	-	-
Net Other Accounts Receivable	46,535	178,258

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

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

	2015	2014
6. Long-term Investments		
Saskatchewan Association of Rural Municipalities - Self Insurance Fund	52,547	53,232

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

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

8. Bank Indebtedness

Credit Arrangements

At December 31, 2015, the municipality had lines of credit totalling \$100,000, none of which were drawn. The following has been collateralized in connection with this line of credit:

- general security agreement

	2015	2014
9. Deferred Revenue		
	-	-
Total Deferred Revenue	-	-

Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015

10. Accrued Landfill Costs

	<u>2015</u>	<u>2014</u>
Environmental liabilities	<u>120,000</u>	<u>90,000</u>

In 2015 the municipality has accrued an overall liability for environmental matters respecting landfill reclamation costs in the amount of \$120,000 (prior year - \$90,000) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

11. Liability for Contaminated Sites

The municipality has no liability for contaminated sites.

12. Long-term Debt

The debt limit of the municipality is \$1,087,822. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161).

Bank loan is repayable to Advantage Credit Union in monthly payments of \$2,030 including interest at 3.50%. The loan matured in 2015.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year
2016	-	-	-	
2017	-	-	-	
2018	-	-	-	
2019	-	-	-	
2020	-	-	-	
	-	-	-	
Balance	-	-	-	3,839

Bank loan is repayable to Advantage Credit Union in monthly payments of \$5,507 including interest at 3.00%. The loan matures in 2016.

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year
2016	21,907	121	22,028	
2017	-	-	-	
2018	-	-	-	
2019	-	-	-	
2020	-	-	-	
	-	-	-	
Balance	21,907	121	22,028	86,371

**Rural Municipality of Paddockwood No. 520
Notes to the Consolidated Financial Statements
For the Year Ended December 31, 2015**

13. Lease Obligations

The municipality has no lease obligations.

14. Other Non-financial Assets

2015	2014
-	-

15. Contingent Liabilities

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

16. Pension Plan

The Rural Municipality of Paddockwood No. 520 is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The Rural Municipality of Paddockwood No. 520 pension expense in 2015 was \$50,491. The benefits accrued to the Rural Municipality of Paddockwood No. 520 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

17. Comparative Figures

No figures have been restated.

18. Trusts Administered by the Municipality

The municipality does not administer any trusts.

19. Budget Figures

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

**Rural Municipality of Paddockwood No. 520
Schedule of Taxes and Other Unconditional Revenue
For the Year Ended December 31, 2015**

Schedule 1

	<i>2015 Budget</i>	2015	2014
TAXES			
General Municipal Tax Levy	1,310,710	1,310,393	1,167,338
Abatements and Adjustments	(97,350)	(102,615)	(82,707)
Discount on Current Year Taxes	(55,500)	(61,191)	(57,563)
Net Municipal Taxes	1,157,860	1,146,587	1,027,068
Potash Tax Share	-	-	-
Trailer Licence Fees	15,000	14,768	12,191
Penalties on Tax Arrears	26,200	26,436	24,492
Special Tax Levy	54,000	55,206	54,903
Other	-	-	-
Total Taxes	1,253,060	1,242,997	1,118,654
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	266,960	266,968	281,031
Organized Hamlet	6,590	6,593	6,421
Other	-	-	-
Total Unconditional Grants	273,550	273,561	287,452
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
SPC Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
SPMC - Municipal Share	-	-	-
SaskTel	-	-	-
Other	-	7,265	7,060
Local/Other			
Housing Authority	-	-	-
CPR Mainline	-	-	-
Treaty Land Entitlement	3,670	3,989	-
Other	-	-	-
Other Government Transfers			
SPC Surcharge	-	-	-
SaskEnergy Surcharge	-	-	-
Other	-	-	-
Total Grants in Lieu of Taxes	3,670	11,254	7,060
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,530,280	1,527,812	1,413,166

Rural Municipality of Paddockwood No. 520
Schedule of Operating and Capital Revenue by Function
For the Year Ended December 31, 2015

Schedule 2-1

2015 Budget 2015 2014

GENERAL GOVERNMENT SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	3,000	3,175	1,950
- Custom Work	-	-	-
- Sales of Supplies	3,090	3,828	4,782
- Other - Rentals/other	8,700	7,500	8,667
Total Fees and Charges	14,790	14,503	15,399
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Land Sales - Gain	-	8,517	6,406
- Investment Income and Commissions	15,030	9,278	16,004
- Other	-	-	-
Total Other Segmented Revenue	29,820	32,298	37,809
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	790	-	999
Total Conditional Grants	790	-	999
Total Operating	30,610	32,298	38,808

Capital

Conditional Grants	-	-	-
- Gas Tax	55,320	55,323	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	55,320	55,323	-
Total General Government Services	85,930	87,621	38,808

PROTECTIVE SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	500	150	-
- Other	-	-	-
Total Fees and Charges	500	150	-
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	500	150	-
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	500	150	-

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local Government	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Protective Services	500	150	-

Rural Municipality of Paddockwood No. 520
Schedule of Operating and Capital Revenue by Function
For the Year Ended December 31, 2015

Schedule 2-2

2015 Budget 2015 2014

TRANSPORTATION SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Custom Work	5,000	9,863	7,908
- Sales of Supplies	3,000	2,767	1,673
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
Total Fees and Charges	8,000	12,630	9,581
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	8,000	12,630	9,581
Conditional Grants	-	-	-
- Transgas Mitigation	250	250	250
- Student Employment	-	-	-
- Other - CTP/SK Watershed	58,260	48,275	55,055
Total Conditional Grants	58,510	48,525	55,305
Total Operating	66,510	61,155	64,886

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	55,226
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	30,487	342,450
- Other - Donations	-	966,217	-
Total Capital	-	996,704	397,676
Total Transportation Services	66,510	1,057,859	462,562

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Waste and Disposal Fees	9,000	11,226	7,287
- Other	-	-	-
Total Fees and Charges	9,000	11,226	7,287
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	9,000	11,226	7,287
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Other (Pest Control)	3,000	3,879	2,780
Total Conditional Grants	3,000	3,879	2,780
Total Operating	12,000	15,105	10,067

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	12,000	15,105	10,067

Rural Municipality of Paddockwood No. 520
 Schedule of Operating and Capital Revenue by Function
 For the Year Ended December 31, 2015

Schedule 2-3

2015 Budget 2015 2014

PLANNING AND DEVELOPMENT SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Maintenance and Development Charges	32,000	25,663	42,285
- Other - Licences and Permits	21,600	14,542	20,163
Total Fees and Charges	53,600	40,205	62,448
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other (District Planning Committee Fees)	12,000	22,026	-
Total Other Segmented Revenue	65,600	62,231	62,448
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other - Planning for Growth	-	-	-
Total Conditional Grants	-	-	-
Total Operating	65,600	62,231	62,448

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other (Developer Contributions)	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	65,600	62,231	62,448

RECREATION AND CULTURAL SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Donations	-	-	-
- Other (TIP)	7,710	8,088	7,665
Total Conditional Grants	7,710	8,088	7,665
Total Operating	7,710	8,088	7,665

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	7,710	8,088	7,665

Rural Municipality of Paddockwood No. 520
 Schedule of Operating and Capital Revenue by Function
 For the Year Ended December 31, 2015

Schedule 2-4

2015 Budget 2015 2014

UTILITY SERVICES

Operating

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Water	200	254	228
- Sewer	-	-	-
- Other	-	-	-
Total Fees and Charges	200	254	228
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	200	254	228
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
Total Operating	200	254	228

Capital

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- SaskWater Corporation	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
Total Capital	-	-	-
Total Utility Services	200	254	228

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION 238,450 1,231,308 581,778

SUMMARY

Total Other Segmented Revenue	113,120	118,789	117,353
Total Conditional Grants	70,010	60,492	66,749
Total Capital Grants and Contributions	55,320	1,052,027	397,676
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	238,450	1,231,308	581,778

Rural Municipality of Paddockwood No. 520
Schedule of Total Expenses by Function
For the Year Ended December 31, 2015

Schedule 3-1

2015 Budget 2015 2014

GENERAL GOVERNMENT SERVICES

Council Remuneration and Travel	34,800	34,985	37,402
Wages and Benefits	155,390	147,598	142,003
Professional/Contractual Services	72,340	60,179	71,791
Utilities	17,250	16,283	16,659
Maintenance, Materials, and Supplies	19,500	16,557	16,444
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	13,500	13,505	-
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
Total Government Services	312,780	289,107	284,299

PROTECTIVE SERVICES

Police Protection

Wages and Benefits	-	-	-
Professional/Contractual Services	108,770	108,508	99,796
Utilities	-	-	-
Maintenance, Material, and Supplies	-	-	-
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Other	-	-	-

Fire Protection

Wages and Benefits	-	-	-
Professional/Contractual Services	-	-	-
Utilities	-	-	-
Maintenance, Material, and Supplies	-	-	-
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
Total Protective Services	108,770	108,508	99,796

TRANSPORTATION SERVICES

Wages and Benefits	263,000	229,730	204,147
Professional/Contractual Services	62,280	20,099	36,639
Utilities	25,840	21,876	23,479
Maintenance, Materials, and Supplies	210,000	180,426	213,052
Gravel	375,000	281,219	328,566
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	326,510	326,504	317,234
Interest	1,730	1,634	4,593
Other	-	-	-
Total Transportation Services	1,264,360	1,061,488	1,127,710

Rural Municipality of Paddockwood No. 520
Schedule of Total Expenses by Function
For the Year Ended December 31, 2015

Schedule 3-2

2015 Budget **2015** 2014

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Wages and Benefits	700	585	1,287
Professional/Contractual Services	67,020	78,555	59,923
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions- Operating	-	-	-
- Waste Disposal	-	-	-
- Public Health	-	-	-
- Capital	-	-	-
- Waste Disposal	-	-	-
- Public Health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Landfill Decommissioning	30,000	30,000	30,000
Total Environmental and Public Health Services	97,720	109,140	91,210

PLANNING AND DEVELOPMENT SERVICES

Wages and Benefits	-	-	53
Professional/Contractual Services	14,300	-	813
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - PFG Initiative	19,000	21,329	-
Total Planning and Development Services	33,300	21,329	866

RECREATION AND CULTURAL SERVICES

Wages and Benefits	14,410	14,410	11,682
Professional/Contractual Services	12,000	12,983	11,824
Utilities	-	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions- Operating	7,710	8,088	7,665
- Capital	-	-	-
Amortization	380	-	-
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
Total Recreation and Cultural Services	34,500	35,481	31,171

**Rural Municipality of Paddockwood No. 520
Schedule of Total Expenses by Function
For the Year Ended December 31, 2015**

Schedule 3-3

	<i>2015 Budget</i>	2015	2014
UTILITY SERVICES			
Wages and Benefits	-	-	-
Professional/Contractual Services	-	-	-
Utilities	4,450	1,719	1,626
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions - Operating	-	-	-
- Capital	-	-	-
Amortization	740	742	742
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
Total Utility Services	5,190	2,461	2,368
TOTAL EXPENSES BY FUNCTION	<u><u>1,856,620</u></u>	<u><u>1,627,514</u></u>	<u><u>1,637,420</u></u>

**Rural Municipality of Paddockwood No. 520
Consolidated Schedule of Segment Disclosure by Function
For the Year Ended December 31, 2015**

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	14,503	150	12,630	11,226	40,205	-	254	78,968
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	8,517	-	-	-	-	-	-	8,517
Investment Income and Commissions	9,278	-	-	-	-	-	-	9,278
Other Revenues	-	-	-	-	22,026	-	-	22,026
Grants - Conditional	-	-	48,525	3,879	-	8,088	-	60,492
- Capital	55,323	-	996,704	-	-	-	-	1,052,027
Total Revenues	87,621	150	1,057,859	15,105	62,231	8,088	254	1,231,308

Expenses (Schedule 3)								
Wages and Benefits	182,583	-	229,730	585	-	14,410	-	427,308
Professional/Contractual Services	60,179	108,508	20,099	78,555	-	12,983	-	280,324
Utilities	16,283	-	21,876	-	-	-	1,719	39,878
Maintenance, Materials, and Supplies	16,557	-	461,645	-	-	-	-	478,202
Grants and Contributions	-	-	-	-	-	8,088	-	8,088
Amortization	13,505	-	326,504	-	-	-	742	340,751
Interest	-	-	1,634	-	-	-	-	1,634
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	30,000	21,329	-	-	51,329
Total Expenses	289,107	108,508	1,061,488	109,140	21,329	35,481	2,461	1,627,514

Surplus (Deficit) by Function	(201,486)	(108,358)	(3,629)	(94,035)	40,902	(27,393)	(2,207)	(396,206)
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Taxation and Other Unconditional Revenue (Schedule 1)

1,527,812

Net Surplus (Deficit)

1,131,606

**Rural Municipality of Paddockwood No. 520
Consolidated Schedule of Segment Disclosure by Function
For the Year Ended December 31, 2014**

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	15,399	-	9,581	7,287	62,448	-	228	94,943
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	6,406	-	-	-	-	-	-	6,406
Investment Income and Commissions	16,004	-	-	-	-	-	-	16,004
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	999	-	55,305	2,780	-	7,665	-	66,749
- Capital	-	-	397,676	-	-	-	-	397,676
Total Revenues	38,808	-	462,562	10,067	62,448	7,665	228	581,778

Expenses (Schedule 3)								
Wages and Benefits	179,405	-	204,147	1,287	53	11,682	-	396,574
Professional/Contractual Services	71,791	99,796	36,639	59,923	813	11,824	-	280,786
Utilities	16,659	-	23,479	-	-	-	1,626	41,764
Maintenance, Materials, and Supplies	16,444	-	541,618	-	-	-	-	558,062
Grants and Contributions	-	-	-	-	-	7,665	-	7,665
Amortization	-	-	317,234	-	-	-	742	317,976
Interest	-	-	4,593	-	-	-	-	4,593
Allowance for Uncollectibles	-	-	-	-	-	-	-	-
Other	-	-	-	30,000	-	-	-	30,000
Total Expenses	284,299	99,796	1,127,710	91,210	866	31,171	2,368	1,637,420

Surplus (Deficit) by Function	(245,491)	(99,796)	(665,148)	(81,143)	61,582	(23,506)	(2,140)	(1,055,642)
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Taxation and Other Unconditional Revenue (Schedule 1)

1,413,166

Net Surplus (Deficit)

357,524

Rural Municipality of Paddockwood No. 520
 Consolidated Schedule of Tangible Capital Assets by Object
 For the Year Ended December 31, 2015

Schedule 6

2015

2014

Asset Cost	2015					2014			
	General Assets			Machinery and Equipment	Infrastructure Assets	General / Infrastructure Assets Under Construction	Total		
	Land	Land Improvements	Buildings					Vehicles	Linear Assets
Opening Asset Costs	700,070	-	576,171	50,692	1,164,179	10,974,957	12,370	13,478,439	12,809,139
Additions During the Year	15,720	-	-	-	137,243	990,149	55,874	1,198,986	670,300
Disposals and Write-downs During the Year	238,920	-	(89,063)	(50,692)	14,791	(113,956)	-	-	(1,000)
Transfers (From) Assets Under Construction	-	-	-	-	-	-	-	-	-
Closing Asset Costs	954,710	-	487,108	-	1,316,213	11,851,150	68,244	14,677,425	13,478,439

Accumulated Amortization Cost

Opening Accumulated Amortization Costs	-	-	156,291	-	454,875	3,800,086	-	4,411,252	4,093,276
Add: Amortization Taken	-	-	14,428	-	65,426	260,897	-	340,751	317,976
Less: Accumulated Amortization on Disposals	-	-	(2)	-	(20,966)	20,968	-	-	-
Closing Accumulated Amortization Costs	-	-	170,717	-	499,335	4,081,951	-	4,752,003	4,411,252

Net Book Value	954,710	-	316,391	-	816,878	7,769,199	68,244	9,925,422	9,067,187
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- Total Contributed/Donated Assets Received in 2015: -
- List of Assets Recognized at Nominal Value in 2015 are:
 - Infrastructure Assets
 - Vehicles
 - Machinery and Equipment
- Amount of Interest Capitalized in 2015: -

**Rural Municipality of Paddockwood No. 520
Consolidated Schedule of Tangible Capital Assets by Function
For the Year Ended December 31, 2015**

Schedule 7

2015

2014

	2015							2014	
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation & Culture	Utility Services	Total	Total
Asset Cost									
Opening Asset Costs	8,004	-	13,014,127	2,143	416,471	8,000	29,694	13,478,439	12,809,139
Additions During the Year	-	-	1,183,266	-	15,720	-	-	1,198,986	670,300
Disposals and Write-downs During the Year	447,390	-	(954,286)	-	514,896	(8,000)	-	-	(1,000)
Closing Asset Costs	455,394	-	13,243,107	2,143	947,087	-	29,694	14,677,425	13,478,439

Accumulated Amortization Cost

Opening Accumulated Amortization Costs	-	-	4,393,356	-	-	-	17,896	4,411,252	4,093,276
Add: Amortization Taken	13,505	-	326,504	-	-	-	742	340,751	317,976
Less: Accumulated Amortization on Disposals	125,846	-	(125,846)	-	-	-	-	-	-
Closing Accumulated Amortization Costs	139,351	-	4,594,014	-	-	-	18,638	4,752,003	4,411,252

Net Book Value	316,043	-	8,649,093	2,143	947,087	-	11,056	9,925,422	9,067,187
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Rural Municipality of Paddockwood No. 520
 Consolidated Schedule of Accumulated Surplus
 For the Year Ended December 31, 2015

Schedule 8

	2014	Changes	2015
UNAPPROPRIATED SURPLUS	636,073	197,272	833,345
APPROPRIATED RESERVES			
Machinery and Equipment	-	-	-
Public Reserve	111,978	894	112,872
Capital Trust	-	-	-
Utility	-	-	-
Other	397,805	-	397,805
Total Appropriated	509,783	894	510,677
ORGANIZED HAMLETS			
Hamlet of Northside	71,877	6,902	78,779
	-	-	-
	-	-	-
Total Hamlets	71,877	6,902	78,779
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible Capital Assets (Schedule 6)	9,067,187	858,235	9,925,422
Less: Related Debt	(90,210)	68,303	(21,907)
Net Investment in Tangible Capital Assets	8,976,977	926,538	9,903,515
Other	-	-	-
Total Accumulated Surplus	10,194,710	1,131,606	11,326,316

Rural Municipality of Paddockwood No. 520
 Schedule of Mill Rates and Assessments
 For the Year Ended December 31, 2015

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	31,272,545	53,393,602	-	15,385,538	3,426,300	-	-	103,477,985
Regional Park Assessment								-
Total Assessment								103,477,985
Mill Rate Factor(s)	1.0	1.0	-	1.0	1.0			
Total Base/Minimum Tax (generated for each property class)	430,500	284,425	-	-	6,500			721,425
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	608,753	588,147	-	87,697	25,796			1,310,393

MILL RATES:

	MILLS
Average Municipal*	12.6635
Average School*	4.4244
Potash Mill Rate	-
Uniform Municipal Mill Rate	5.7000

* 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 Paddockwood No. 520
 Schedule of Council Remuneration
 For the Year Ended December 31, 2015**

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Lance Fehr	3,600	2,400	6,000
Councillor - Division 1	Garry Sumlic	2,477	2,562	5,039
Councillor - Division 2	Wendy Waugh	2,400	2,400	4,800
Councillor - Division 3	Lionel Lavoie	2,200	2,400	4,600
Councillor - Division 4	Cliff Aspvik	2,362	2,400	4,762
Councillor - Division 5	Gary Gosselin	2,526	2,280	4,806
Councillor - Division 6	Brent Zbaraschuk	2,525	2,453	4,978
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		-	-	-
		18,090	16,895	34,985