

Rural Municipality of Maryfield No. 91
Consolidated Financial Statements
December 31, 2018

Rural Municipality of Maryfield No. 91

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For the year ended December 31, 2018

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To the Councillors of Rural Municipality of Maryfield No. 91:

Opinion

We have audited the consolidated financial statements of Rural Municipality of Maryfield (the "Municipality"), which comprise the consolidated statement of financial position as at December 31, 2018, and the consolidated statements of operations, accumulated surplus, changes in net financial assets and cash flow for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2018, and the results of its consolidated operations and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Municipality in accordance with the ethical requirements that are relevant to our audit of the consolidated financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the 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.

In preparing the consolidated financial statements, management is responsible for assessing the Municipality's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Municipality or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Municipality's financial reporting process.

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Municipality's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Municipality's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Municipality to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Moosomin, Saskatchewan

April 11, 2019

MNP LLP

Chartered Professional Accountants

Management's Responsibility

To the Ratepayers of the Rural Municipality of Maryfield No.91:

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

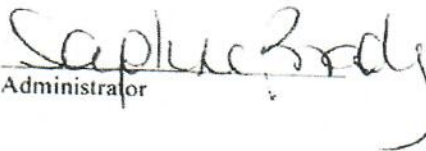
In discharging its responsibilities for the integrity and fair presentation of the consolidated financial statements, management designs and maintains the necessary accounting, budget and other related internal controls to provide reasonable assurance that transactions are appropriately authorized and accurately recorded, that assets are properly accounted for and safeguarded, and that financial records are properly maintained to provide reliable information for the preparation of the consolidated financial statements.

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

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

April 11, 2019


Reeve


Administrator

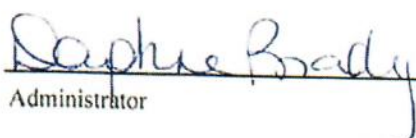
Rural Municipality of Maryfield No. 91
 Consolidated Statement of Financial Position
 As at December 31, 2018

Statement 1

ASSETS	2018	2017
Financial assets	<i>(Restated Note 11)</i>	
Cash and temporary investments (Note 2)	2,224,229	1,764,518
Taxes receivable - municipal (Note 3)	44,291	39,103
Other accounts receivable (Note 4)	61,468	74,082
Land for resale (Note 5)	-	-
Long-term investments (Note 6)	57,388	55,830
Other	-	-
Total financial assets	2,387,376	1,933,533
LIABILITIES		
Bank indebtedness	-	-
Accounts payable	28,542	103,025
Accrued liabilities payable	-	-
Deposits (Note 7)	700	1,000
Deferred revenue	-	-
Accrued landfill costs	-	-
Other liabilities	-	-
Long term debt (Note 8)	336,071	360,778
Lease obligations	-	-
Total liabilities	365,313	464,803
NET FINANCIAL ASSETS	2,022,063	1,468,730
Non-financial assets		
Tangible capital assets (Schedule 6, 7)	4,570,904	5,049,601
Prepayments and deferred charges	464,045	51,902
Stock and supplies, as restated (Note 11)	946,514	800,565
Other	-	-
Total non-financial assets	5,981,463	5,902,068
Accumulated surplus, as restated (Schedule 8, Note 11)	8,003,526	7,370,798



 Reeve



 Administrator

Rural Municipality of Maryfield No. 91
 Consolidated Statement of Operations
 For the year ended December 31, 2018

Statement 2

	2018 Budget	2018	2017
			<i>(Restated Note 11)</i>
Revenues			
Taxes and other unconditional revenue (Schedule 1)	1,820,598	1,837,367	1,819,266
Fees and charges (Schedule 4, 5)	103,210	83,239	68,675
Conditional grants (Schedule 4, 5)	4,000	7,113	3,856
Tangible capital asset sales - gain (loss) (Schedule 4, 5)	-	(184,101)	(108,353)
Land sales - gain (Schedule 4, 5)	-	-	-
Investment income and commissions (Schedule 4, 5)	34,020	61,254	49,537
Other revenues (Schedule 4, 5)	21,000	27,671	22,174
Total revenues	1,982,828	1,832,543	1,855,155
Expenses			
General government services (Schedule 3)	208,790	205,535	198,068
Protective services (Schedule 3)	46,060	42,721	40,072
Transportation services, as restated (Schedule 3, Note 11)	1,312,380	1,066,087	1,409,144
Environmental and public health services (Schedule 3)	52,080	43,564	52,330
Planning and development services (Schedule 3)	2,120	2,121	2,121
Recreation and cultural services (Schedule 3)	8,540	6,247	8,688
Utility services (Schedule 3)	24,320	29,089	25,253
Total expenses, as restated (Note 11)	1,654,290	1,395,364	1,735,676
Surplus of revenues over expenses before other capital contributions, as restated	328,538	437,179	119,479
Provincial/Federal capital grants and contributions (Schedule 4, 5)	194,400	195,549	262,550
Surplus of revenues over expenses, as restated (Note 11)	522,938	632,728	382,029
Accumulated surplus, beginning of year, as restated (Note 11)	7,370,798	7,370,798	6,988,769
Accumulated surplus, end of year, as restated (Note 11)	7,893,736	8,003,526	7,370,798

Rural Municipality of Maryfield No. 91
 Consolidated Statement of Change in Net Financial Assets
 For the year ended December 31, 2018

Statement 3

	2018 Budget	2018	2017 <i>(Restated Note 11)</i>
Surplus, as restated (Note 11)	522,938	632,728	382,029
(Acquisition) of tangible capital assets	(83,000)	(97,288)	(1,250,297)
Amortization of tangible capital assets	-	195,901	157,948
Proceeds on disposal of tangible capital assets	4,000	195,983	140,000
Loss (gain) on the disposal of tangible capital assets	-	184,101	108,353
Surplus (Deficit) of capital expenses over expenditures	(79,000)	478,697	(843,996)
(Acquisition) of supplies inventories	(331,800)	(427,422)	(756,565)
(Acquisition) of prepaid expense	-	(412,143)	(32,285)
Consumption of supplies inventory, as restated (Note 11)	331,800	281,473	563,068
Use of prepaid expense	-	-	52,098
Deficit of other non-financial expenses over expenditures, as restated (Note 11)	-	(558,092)	(173,684)
Increase (decrease) in net financial assets	443,938	553,333	(635,651)
Net financial assets - beginning of year	1,468,730	1,468,730	2,104,381
Net financial assets - end of year	1,912,668	2,022,063	1,468,730

Rural Municipality of Maryfield No. 91
Consolidated Statement of Cash Flow
For the year ended December 31, 2018

Statement 4

	2018	2017
<i>(Restated Note 11)</i>		
Cash provided by (used for) the following activities		
Operating:		
Surplus, as restated (Note 11)	632,728	382,029
Amortization	195,901	157,948
Loss on disposal of tangible capital assets	184,101	108,353
	<u>1,012,730</u>	<u>648,330</u>
Change in assets/liabilities		
Taxes receivable - municipal	(5,188)	(20,601)
Other receivables	12,614	(22,470)
Land for resale	-	-
Other financial assets	-	-
Accounts and accrued liabilities payable	(74,483)	56,462
Deposits	(300)	(100)
Deferred revenue	-	-
Other liabilities	-	-
Inventories, as restated (Note 11)	(145,949)	(193,497)
Prepayments and deferred charges	(412,143)	19,813
Other	-	-
Net cash from operations	<u>387,281</u>	<u>487,937</u>
Capital:		
Acquisition of capital assets	(97,288)	(1,250,297)
Proceeds from the disposal of capital assets	195,983	140,000
Other capital	-	-
Net cash from (used for) capital	<u>98,695</u>	<u>(1,110,297)</u>
Investing:		
Long-term investments	(1,558)	(1,323)
Other investments	-	-
Net cash from (used for) investing	<u>(1,558)</u>	<u>(1,323)</u>
Financing:		
Long-term debt issued	-	-
Long-term debt repaid	(24,707)	(23,872)
Other financing	-	-
Net cash from (used for) financing	<u>(24,707)</u>	<u>(23,872)</u>
Increase (decrease) in cash resources	459,711	(647,555)
Cash and investments - beginning of year	<u>1,764,518</u>	<u>2,412,073</u>
Cash and investments - end of year	<u>2,224,229</u>	<u>1,764,518</u>

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

1. Significant accounting policies

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

- a) **Basis of accounting:** The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting requires revenues to be recognized as they become available and measurable and expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.
- b) **Reporting entity:** The consolidated financial statements consolidate the assets, liabilities and flow of resources of the municipality. The entity is comprised of all of the organizations that are owned or controlled by the municipality and are, therefore, accountable to the Council for the administration of their financial affairs and resources. Entities included in these financial statements are as follows:

Entity

Southeast Municipal Healthcare Corporation - 3.33% (2017 - 3.33%)

All inter-organizational transactions and balances have been eliminated.

- c) **Collection of funds for other authorities:** Collection of funds by the municipality for the school board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3.
- d) **Revenue recognition:** Revenues are accounted for in the period in which the transactions or events giving rise to the revenues occurred. Property tax levies are recognized as revenue in the year in which they are levied. No accrual is made for revenues not billed at the year-end.

Government transfers: Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as revenue in the period that the events giving rise to the transfer occur, providing:

- a) the transfers are authorized
- b) any eligibility criteria have been met; and
- c) reasonable estimates of the amounts can be made.

Unearned government transfer amounts received but not earned will be recorded as deferred revenue.

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

- e) **Deferred revenue:** Fees and charges: Certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred or services performed.
- f) **Local improvement charges:** Local improvement projects financed by frontage taxes recognize any prepayment charges as revenue in the period assessed.
- g) **Net financial assets:** Net financial assets at the end of an accounting period are the net amount of financial assets less liabilities outstanding. Financial assets represent items such as cash and those other assets on hand which could provide resources to discharge existing liabilities or finance future operations. These include realizable assets which are convertible to cash and not intended for consumption in the normal course of operations.
- h) **Non-financial assets:** Tangible capital and other non-financial assets are accounted for as assets by the government because they can be used to provide government services in future periods. These assets do not normally provide resources to discharge the liabilities of the government unless they are sold.

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

1. Significant accounting policies - continued

- i) **Appropriated reserves:** Reserves are established at the discretion of Council to designate surplus for future operating and capital transactions. Amounts so designated are described on Schedule 8.
- j) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Association of Rural Municipalities - Self insurance fund are accounted for on the equity basis.
- 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 cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<i>General assets</i>	
Land	Indefinite
Land improvements	15 years
Buildings	40 years
Vehicles and equipment	
Vehicles	10 years
Machinery and equipment	10 to 20 years
<i>Infrastructure assets</i>	
Infrastructure assets	15 to 40 years
Water	40 years

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

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

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

Leases: All leases are recorded on the consolidated financial statements as either a capital or operating lease. Any lease that transfers substantially all of the benefits and risk associated with the leased asset is classified as a capital lease and recorded as tangible capital assets. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease 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 an operating lease and rental payments are expensed as incurred.

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

1. Significant accounting policies - continued

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

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

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

- n) **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.

- o) **Budget information:** Budget information is presented on a basis consistent with that used for actual results. The budget was approved by Council on April 12, 2018.
- p) **New accounting standards:** Effective January 1, 2018, the municipality adopted the following Canadian public sector accounting standards. The description of these changes and their impact on the consolidated financial statements is summarized:

PS 2200 Related party disclosures defines a related party and establishes disclosures required for related party transactions. Disclosure of information about related party transactions and the relationship underlying them is required when they have occurred at a value different from that which would have been arrived at if the parties were unrelated, and they have, or could have, a material financial effect on the consolidated financial statements.

The adoption of this standard has not resulted in any disclosure change.

PS 3210 Assets provides additional guidance for applying the definition of assets and establishing disclosure requirements for assets. Disclosure about the major categories of assets that are not recognized is required. When an asset is not recognized because a reasonable estimate cannot be made, the reason for this should be disclosed.

The adoption of this standard has no impact on the consolidated financial statements.

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

1. Significant accounting policies - continued

PS 3320 Contingent assets defines and establishes disclosure standards on the reporting and disclosure of possible assets that may arise from existing conditions or situations involving uncertainty. Disclosure is required when the occurrence of the confirming future event is likely.

The municipality does not have any reportable contingent assets.

PS 3380 Contractual rights defines and establishes disclosure standards on contractual rights. Contractual rights are rights to economic resources arising from contracts or agreements that will result in both an asset and revenue in the future.

The municipality does not have any reportable contractual rights.

PS 3420 Inter-entity transactions establishes standards on how to account for and report transactions between public sector entities that comprise a government's reporting entity from both a provider and recipient perspective.

This standard has no impact on the consolidated financial statements.

2. Cash and temporary investments

	2018	2017
Cash		
Temporary investments	2,224,229	1,764,518
	-	-
Total cash and temporary investments	2,224,229	1,764,518

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

3. Taxes receivable - Municipal

	2018	2017
Municipal - Current	46,097	45,584
- Arrears	28,475	37,294
	74,572	82,878
- Less allowance for uncollectibles	(30,281)	(43,775)
Total municipal taxes receivable	44,291	39,103
School - Current	13,404	13,272
- Arrears	6,099	6,874
Total school taxes receivable	19,503	20,146
Other	9,172	23,354
Total taxes and grants in lieu receivable	72,966	82,603
Deduct taxes receivable to be collected on behalf of other organizations	(28,675)	(43,500)
Total taxes receivable - municipal	44,291	39,103

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

4. Other accounts receivable

	2018	2017
Federal government	23,918	59,768
Provincial government	14	1,278
Local government	-	-
Utility	-	-
Trade	31,912	7,835
Other	5,624	5,201
Total other accounts receivable	61,468	74,082
Less allowance for uncollectible	-	-
Net other accounts receivable	61,468	74,082

5. Land for resale

	2018	2017
Tax title property	601	601
Allowance for market value adjustment	(601)	(601)
Net tax title property	-	-
Other land	-	-
Allowance for market value adjustment	-	-
Net other land	-	-
Total land for resale	-	-

6. Long-term investments

	2018	2017
Saskatchewan Association of Rural Municipalities	57,283	55,725
Co-op equity	105	105
Total long-term investments	57,388	55,830

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

7. Deposits

	2018	2017
Utility deposits (well keys)	200	-
Prepaid rent	-	500
Damage deposit	500	500
Total deposits	700	1,000

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

8. Long-term debt

- a) The debt limit of the municipality is \$1,742,148 (2017 - \$1,775,729). 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).
- b) Debenture is with the Province of Saskatchewan repayable at an interest rate of 3.50% (2017 - 3.50%) with annual payments of \$37,335 (2017 - \$37,335) on September 5th, maturing September 2029.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Principal
2018	-	-	-	24,708
2019	25,572	11,763	37,335	25,572
2020	26,467	10,868	37,335	26,467
2021	27,394	9,941	37,335	27,394
2022	28,353	8,982	37,335	28,353
Thereafter	228,285	33,057	261,342	228,284
Balance	336,071	74,611	410,682	360,778

9. 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.

10. Pension plan

The municipality is an employer member of the Municipal Employee Pension Plan (MEPP), which is a multiemployer defined benefit pension plan. The Commission of MEPP, representing plan member employers, is responsible for overseeing the management of the pension plan, including investment of assets and administration of benefits. The municipality's pension expense in 2018 was \$24,810 (2017 - \$27,935). 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.

10. Commitments

The Municipality has entered into a lease agreement for a 2017 John Deere 544K Wheel Loader with estimated annual payments as follows:

2019	29,322
2020	29,322
2021	7,330
	<u>65,974</u>

Rural Municipality of Maryfield No. 91
Notes to the Consolidated Financial Statements
For the year ended December 31, 2018

11. Correction of an error

During the year, the Municipality determined that the 2017 gravel inventory was overstated. The effect on the financial statements in 2017 is an decrease in gravel inventory of \$159,528, an increase to gravel expense of \$159,528, and a decrease to net surplus of \$159,528.

Surplus, as previously reported on December 31, 2017	541,557
Adjustment made to gravel expense	(159,528)
Surplus, as restated on December 31, 2017	<u>382,029</u>
Accumulated surplus, as previously reported on December 31, 2017	7,530,326
Adjustment made to gravel expense	(159,528)
Accumulated surplus, as previously reported on December 31, 2017	<u>7,370,798</u>

Rural Municipality of Maryfield No. 91
Consolidated Schedule of Taxes and Other Unconditional Revenue
For the year ended December 31, 2018

Schedule 1

	2018 Budget	2018	2017
TAXES			
General municipal tax levy	1,746,720	1,748,421	1,727,520
Abatements and adjustments	(13,000)	(10,752)	(13,134)
Discount on current year taxes	(92,530)	(93,184)	(92,526)
Net municipal taxes	1,641,190	1,644,485	1,621,860
Potash tax share	-	-	-
Trailer license fees	-	-	-
Penalties on tax arrears	8,000	12,372	8,627
Special tax levy	-	-	-
Other	-	-	-
Total taxes	1,649,190	1,656,857	1,630,487
UNCONDITIONAL GRANTS			
Equalization (revenue sharing)	158,868	158,845	169,727
Organized hamlet	-	-	-
Other	-	-	-
Total unconditional grants	158,868	158,845	169,727
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial	-	-	-
S.P.C. electrical	-	-	-
SaskEnergy gas	-	-	-
Transgas	-	-	-
Central services	-	-	-
Sasktel	-	-	-
Other	3,000	3,389	3,312
Local/Other	-	8,136	5,879
Housing authority	-	-	-
C.P.R. mainline	9,500	10,106	9,861
Treaty land entitlement	-	-	-
Other (Water Security Agency)	40	34	-
Other government transfers	-	-	-
S.P.C. surcharge	-	-	-
Sask energy surcharge	-	-	-
Other	-	-	-
Total grants in lieu of taxes	12,540	21,665	19,052
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	1,820,598	1,837,367	1,819,266

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2 - 1

GENERAL GOVERNMENT SERVICES

	2018 Budget	2018	2017
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	-	-	-
- Sales of supplies	2,450	3,012	1,608
- Other (license/permits/tax certificate/rent)	7,360	6,764	8,601
Total fees and charges	9,810	9,776	10,209
- Tangible capital asset sales - gain (loss)	-	-	-
- Land sales - gain	-	-	-
- Investment income and commissions	34,020	61,254	49,537
- Other (Page land/rent)	21,000	25,346	19,849
Total other segmented revenue	64,830	96,376	79,595
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	64,830	96,376	79,595
Capital			
Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total General Government Services	64,830	96,376	79,595

PROTECTIVE SERVICES

	2018 Budget	2018	2017
Operating			
Other segmented revenue			
Fees and charges			
- Other (fire fees)	-	5,742	-
Total fees and charges	-	5,742	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	-	5,742	-
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total conditional grants	-	-	-
Total operating	-	5,742	-
Capital			
Conditional grants			
- Gas tax	-	-	-
- Provincial disaster assistance	-	-	-
- Local government	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total Protective Services	-	5,742	-

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2018

Schedule 2 - 2

TRANSPORTATION SERVICES

	2018 Budget	2018	2017
Operating			
Other segmented revenue			
Fees and charges			
- Custom work	6,350	12,830	6,978
- Sales of supplies	25,000	16,486	32,992
- Road maintenance and restoration agreements	45,000	-	63
- Other (specify)	-	-	-
Total fees and charges	76,350	29,316	40,033
- Tangible capital asset sales - gain (loss)	-	(184,101)	(108,353)
- Other (TransGas mitigation)	-	-	-
Total other segmented revenue	76,350	(154,785)	(68,320)
Conditional grants			
- Primary weight corridor	-	-	-
- Student employment	-	-	-
- Other (Sask Water)	-	-	-
Total conditional grants	-	-	-
Total operating	76,350	(154,785)	(68,320)
Capital			
Conditional grants			
- Gas tax	19,400	19,491	19,404
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Designated municipal roads and bridges	-	-	-
- Provincial disaster assistance	175,000	176,058	243,146
- Other (specify)	-	-	-
Total capital	194,400	195,549	262,550
Total Transportation Services	270,750	40,764	194,230

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2018 Budget	2018	2017
Operating			
Other segmented revenue			
Fees and charges			
- Waste and disposal fees	-	-	-
- Other (pest control)	50	12	47
Total fees and charges	50	12	47
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (Southeast Municipal Healthcare Corp.)	-	2,325	2,325
Total other segmented revenue	50	2,337	2,372
Conditional grants			
- Student employment	-	-	-
- Local government	-	-	567
- Other (Provincial water and weed control)	4,000	7,113	3,289
Total conditional grants	4,000	7,113	3,856
Total operating	4,050	9,450	6,228
Capital			
Conditional grants			
- Gas tax	-	-	-
- Canada/Sask municipal rural infrastructure fund	-	-	-
- Transit for disabled	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total capital	-	-	-
Total Environmental and Public Health Services	4,050	9,450	6,228

Rural Municipality of Maryfield No. 91
Consolidated Schedule of Operating and Capital Revenue by Function
For the year ended December 31, 2018

Schedule 2 - 4

UTILITY SERVICES	2018 Budget	2018	2017
Operating			
Other segmented revenue			
Fees and charges			
- Water	-	-	-
- Sewer	-	-	-
- Other (well keys / card lock fees)	-	-	-
Total fees and charges	<u>17,000</u>	<u>38,393</u>	18,386
- Tangible capital asset sales - gain (loss)	-	-	-
- Other (specify)	-	-	-
Total other segmented revenue	<u>17,000</u>	<u>38,393</u>	18,386
Conditional grants			
- Student employment	-	-	-
- Other (specify)	-	-	-
Total conditional grants	<u>-</u>	<u>-</u>	-
Total Operating	<u>17,000</u>	<u>38,393</u>	18,386
Capital			
Conditional grants			
- Gas tax	-	-	-
- Saskatchewan Water Corporation	-	-	-
- Provincial disaster assistance	-	-	-
- Other (specify)	-	-	-
Total Capital	<u>-</u>	<u>-</u>	-
Total Utility Services	<u>17,000</u>	<u>38,393</u>	18,386
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	<u>356,630</u>	<u>190,725</u>	298,439
 SUMMARY	 2018 Budget	 2018	 2017
Total other segmented revenue	158,230	(11,937)	32,033
Total conditional grants	4,000	7,113	3,856
Total capital grants and contributions	<u>194,400</u>	<u>195,549</u>	262,550
TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	<u>356,630</u>	<u>190,725</u>	298,439

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Expenses by Function
 For the year ended December 31, 2018

Schedule 3 - I

GENERAL GOVERNMENT SERVICES

	2018 Budget	2018	2017
Council remuneration and travel	32,300	27,691	27,222
Wages and benefits	72,600	71,009	70,930
Professional/contractual services	47,210	51,050	40,890
Utilities	9,670	8,503	8,788
Maintenance, materials and supplies	25,550	25,283	25,455
Grants and contributions - operating	500	442	795
- capital	-	-	-
Amortization	-	5,238	5,238
Interest	19,460	20,522	18,720
Allowance for uncollectibles	-	(13,493)	(885)
Other (public functions/settlement)	1,500	9,290	915
Total Government Services	208,790	205,535	198,068

PROTECTIVE SERVICES

	2018 Budget	2018	2017
Police protection			
Wages and benefits			
Professional/contractual services	15,000	14,787	14,203
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other (specify)	-	-	-
Fire protections			
Wages and benefits	6,500	5,472	6,402
Professional/contractual services	1,560	1,630	1,047
Utilities	-	-	-
Maintenance, material and supplies	-	-	-
Grants and contributions - operating	3,000	3,200	3,000
- capital	0	0	0
Amortization	-	9,438	9,138
Interest	-	-	-
Other (fire protection - Moosomin)	20,000	8,194	6,282
Total Protective Services	46,060	42,721	40,072

TRANSPORTATION SERVICES

	2018 Budget	2018	2017
			<i>(Restated Note 11)</i>
Wages and benefits	386,590	320,004	345,448
Professional/contractual services	236,500	90,983	38,881
Utilities	15,110	14,144	13,737
Maintenance, materials, and supplies	341,990	180,372	307,952
Gravel, as restated (Note 11)	331,800	281,473	563,068
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	177,398	139,674
Interest	-	-	-
Other (Southeast Transportation Planning Committee)	390	1,713	384
Total Transportation Services	1,312,380	1,066,087	1,409,144

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Expenses by Function
 For the year ended December 31, 2018

Schedule 3 - 2

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

	2018 Budget	2018	2017
Wages and benefits	2,000	443	1,986
Professional/contractual services	34,280	33,069	33,850
Utilities	-	-	-
Maintenance, materials and supplies	5,000	1,354	4,572
Grants and contributions - operating	-	-	-
o Waste disposal	-	-	-
o Public health	3,000	2,500	2,500
- capital	-	-	-
o Waste disposal	-	-	-
o Public health	-	-	-
Amortization	-	586	586
Interest	-	-	-
Other (beaver, Southeast Municipal Healthcare Corp.)	7,800	5,612	8,836
Total Environmental and Public Health Services	52,080	43,564	52,330

PLANNING AND DEVELOPMENT SERVICES

	2018 Budget	2018	2017
Wages and benefits	-	-	-
Professional/contractual services	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other (mineral tax)	2,120	2,121	2,121
Total Planning and Development Services	2,120	2,121	2,121

RECREATION AND CULTURAL SERVICES

	2018 Budget	2018	2017
Wages and benefits	-	-	-
Professional/contractual services	3,570	3,567	3,512
Utilities	3,670	1,300	4,048
Maintenance, materials and supplies	-	-	-
Grants and contributions - operating	800	630	628
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (Agricultural Society)	500	750	500
Total Recreation and Cultural Services	8,540	6,247	8,688

Rural Municipality of Maryfield No. 91
Consolidated Schedule of Expenses by Function
For the year ended December 31, 2018

Schedule 3 - 3

UTILITY SERVICES

	2018 Budget	2018	2017
Wages and benefits	1,440	1,055	1,430
Professional/contractual services	460	701	463
Utilities	2,920	2,661	2,652
Maintenance, materials and supplies	19,500	21,431	17,396
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	3,241	3,312
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other (specify)	-	-	-
Total Utility Services	24,320	29,089	25,253

TOTAL EXPENSES BY FUNCTION

		<i>(Restated Note 11)</i>	
	1,654,290	1,395,364	1,735,676

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Current Year Segment Disclosure by Function
 For the year ended December 31, 2018

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	9,776	5,742	29,316	12	-	-	38,393	83,239
Tangible capital asset sales - gain (loss)	-	-	(184,101)	-	-	-	-	(184,101)
Land sales - gain (loss)	-	-	-	-	-	-	-	-
Investment income and commissions	61,254	-	-	-	-	-	-	61,254
Other revenues	2,534	-	-	2,325	-	-	-	27,671
Grants - conditional	-	-	-	7,113	-	-	-	7,113
- capital	-	-	195,549	-	-	-	-	195,549
Total revenues	96,376	5,742	40,764	9,450	-	-	38,393	190,725
Expenses (Schedule 3)								
Wages and benefits	98,700	5,472	320,004	443	-	-	1,055	425,674
Professional/contractual Services	51,050	16,417	90,983	33,069	-	3,567	701	195,787
Utilities	8,503	-	14,144	-	-	1,300	2,661	26,608
Maintenance materials and supplies	25,283	-	461,845	1,354	-	-	21,431	509,913
Grants and contributions	442	3,200	-	2,500	-	630	-	6,772
Amortization	5,238	9,438	177,398	586	-	-	3,241	195,901
Interest	20,522	-	-	-	-	-	-	20,522
Allowance for uncollectibles	(13,493)	-	-	-	-	-	-	(13,493)
Other	9,290	8,194	1,713	5,612	2,121	750	-	27,680
Total expenses	205,535	42,721	1,066,087	43,564	2,121	6,247	29,089	1,395,364
Surplus (deficit) by function	(109,159)	(36,979)	(1,025,323)	(34,114)	(2,121)	(6,247)	9,304	(1,204,639)
Taxation and other unconditional revenue (Schedule 1)								
Net surplus								1,837,367
								632,728

Rural Municipality of Maryfield No. 91
 Schedule of Prior Year Segment Disclosure by Function
 For The Year Ended December 31, 2017

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)			(Restated Note 11)					(Restated Note 11)
Fees and charges	10,209	-	40,033	47	-	-	18,386	68,675
Tangible capital asset sales - gain (loss)	-	-	(108,353)	-	-	-	-	(108,353)
Land sales - gain (loss)	-	-	-	-	-	-	-	-
Investment income and commissions	49,537	-	-	-	-	-	-	49,537
Other revenues	19,849	-	-	2,325	-	-	-	22,174
Grants - conditional	-	-	-	3,856	-	-	-	3,856
- capital	-	-	262,550	-	-	-	-	262,550
Total revenues	79,595	-	194,230	6,228	-	-	18,386	298,439
Expenses (Schedule 3)								
Wages and benefits	98,152	6,402	345,448	1,986	-	-	1,430	453,418
Professional/ contractual Services	40,890	15,250	38,881	33,850	-	3,512	463	132,846
Utilities	8,788	-	13,737	-	-	4,048	2,652	29,225
Maintenance materials and supplies, as restated (Note 11)	25,455	-	871,020	4,572	-	-	17,396	918,443
Grants and contributions	795	3,000	-	2,500	-	628	-	6,923
Amortization	5,238	9,138	139,674	586	-	-	3,312	157,948
Interest	18,720	-	-	-	-	-	-	18,720
Allowance for uncollectibles	(885)	-	-	-	-	-	-	(885)
Other	915	6,282	384	8,836	2,121	500	-	19,038
Total expenses, as restated (Note 11)	198,068	40,072	1,409,144	52,330	2,121	8,688	25,253	1,735,676
Deficit by function, as restated (Note 11)	(118,473)	(40,072)	(1,214,914)	(46,102)	(2,121)	(8,688)	(6,867)	(1,437,237)
Taxation and other unconditional revenue (Schedule 1)								1,819,266
Net Surplus, as restated (Note 11)								382,029

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2018

Schedule 6

Asset cost	2018							2017		
	General Assets			Infrastructure Assets		General/Infrastructure Assets Under Construction		Total		
	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Construction	Total			
Opening asset costs	667,822	133,867	269,825	207,672	1,401,167	5,837,768	-	8,518,121	7,533,536	
Additions during the year	-	-	-	-	68,553	28,735	-	-	97,288	1,250,297
Disposals and write-downs during the year	-	-	-	-	(418,673)	(92,226)	-	-	(510,899)	(265,712)
Transfers (from) assets under construction	-	-	-	-	-	-	-	-	-	-
Closing asset costs	667,822	133,867	269,825	207,672	1,051,047	5,774,277	-	8,104,510	-	8,518,121
Accumulated amortization cost										
Opening accumulated amortization costs	-	65,774	78,967	64,286	194,975	3,064,518	-	-	3,468,520	3,327,931
Add: amortization taken	-	4,522	6,584	16,042	54,406	114,347	-	-	195,901	157,948
Less: accumulated amortization on disposals	-	-	-	-	(43,025)	(87,790)	-	-	(130,815)	(17,359)
Closing accumulated amortization costs	-	70,296	85,551	80,328	206,356	3,091,075	-	3,533,606	-	3,468,520
Net book value	667,822	63,571	184,274	127,344	844,691	2,683,202	-	4,570,904	-	5,049,601

1. Total contributed/donated assets received in 2018: \$ -

2. List of assets recognized at nominal value in 2018 are:

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

3. Amount of interest capitalized in 2018 \$ -

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2018

Schedule 7

Asset cost	2018						2017	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
Opening asset costs	799,879	143,574	7,402,919	36,682	-	-	135,067	8,518,121
Additions during the year	-	-	97,288	-	-	-	-	97,288
Disposals and write-downs during the year	-	-	(510,899)	-	-	-	-	(510,899)
Closing asset costs	799,879	143,574	6,989,308	36,682	-	-	135,067	8,104,510
Accumulated amortization cost								
Opening accumulated amortization costs	41,564	64,212	3,294,261	586	-	-	67,897	3,468,520
Add: amortization taken	5,238	9,438	177,398	586	-	-	3,241	195,901
Less: accumulated amortization on disposals	-	-	(130,815)	-	-	-	-	(130,815)
Closing accumulated amortization costs	46,802	73,650	3,340,844	1,172	-	-	71,138	3,533,606
Net book value	753,077	69,924	3,648,464	35,510	-	-	63,929	4,570,904

Rural Municipality of Maryfield No. 91
 Consolidated Schedule of Accumulated Surplus
 For the year ended December 31, 2018

Schedule 8

	2017	Changes	2018
UNAPPROPRIATED SURPLUS	<i>(Restated Note 11)</i> 1,474,611	773,252	2,247,863
APPROPRIATED RESERVES			
Capital expenditure	260,000	100,000	360,000
Future expenditure - road work	480,000	49,200	529,200
Road work - Boundary Road	5,000	-	5,000
Road identification - signs	20,000	-	20,000
Maryfield Clinic	2,000	-	2,000
Gravel crushing	278,800	80,000	358,800
RM office	100,000	-	100,000
Moosomin fire department	16,000	(16,000)	-
Municipal reserve	5,648	-	5,648
Bridge Repair	-	100,000	100,000
Southeast Municipal Healthcare Corporation	39,916	266	40,182
Total Appropriated	1,207,364	313,466	1,520,830
ORGANIZED HAMLETS			
Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
Hamlet of (name)	-	-	-
Total Hamlets	-	-	-
NET INVESTMENT IN TANGIBLE CAPITAL ASSETS			
Tangible capital assets <i>(Schedule 6)</i>	5,049,601	(478,697)	4,570,904
Less: related debt	(360,778)	24,707	(336,071)
Net Investment in Tangible Capital Assets	4,688,823	(453,990)	4,234,833
Other	-	-	-
Total Accumulated Surplus	7,370,798	632,728	8,003,526

Rural Municipality of Maryfield No. 91
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2018

Schedule 9

PROPERTY CLASS

	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	Total
Taxable assessment	87,825,065	6,082,520	-	-	64,717,160	-	158,624,745
Regional park Assessment	-	-	-	-	-	-	-
Total assessment	87,825,065	6,082,520	-	-	64,717,160	-	158,624,745
Mill rate factor(s)	0.650	1.000	-	-	1.650	-	-
Total base/minimum tax (generated for each property class)	-	-	-	-	48,900	-	48,900
Total municipal tax levy (include base and/or minimum tax and special levies)	570,863	60,825	-	-	1,116,733	-	1,748,421

MILLS

Average municipal*	11.0224
Average school*	4.6217
Potash mill rate	-
Uniform municipal mill rate	10.0000

* 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 Maryfield No. 91
Schedule of Council Remuneration
For the year ended December 31, 2018

Schedule 10

<u>Name</u>	<u>Remuneration</u>	<u>Reimbursed Costs</u>	<u>Total</u>
Tyler Adamson	2,575	244	2,819
Thomas Botterill	2,425	275	2,700
Jeffrey Chambers	2,525	283	2,808
Robin Thompson	2,525	214	2,739
Louis Hebert	3,550	461	4,011
Cameron Thompson	6,575	452	7,027
Tyler Van Eaton	3,175	667	3,842
Total	23,350	2,596	25,946