

**RURAL MUNICIPALITY OF
LUMSDEN NO. 189**
Financial Statements
December 31, 2017

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Management's Responsibility

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

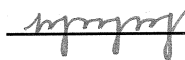
In discharging its responsibilities for the integrity and fairness of the financial statements, management designs and maintains the necessary accounting systems and related internal controls to provide reasonable assurance that transactions are authorized, assets are safeguarded and financial records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

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

Dudley & Company LLP, an independent firm of Chartered Professional Accountants, is appointed by the Council to audit the financial statements and report directly to them; their report is attached to the financial statements. The external auditors have full and free access to both the Council and administration to discuss their audit findings.



Council



Administration

INDEPENDENT AUDITORS' REPORT

To the Reeve and Councillors
Rural Municipality of Lumsden No. 189

We have audited the accompanying financial statements of the **RURAL MUNICIPALITY OF LUMSDEN NO. 189**, which comprise the statement of financial position as at December 31, 2017 and the statements of operations, changes in net financial assets for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

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

Auditors' Responsibility

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

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

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

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of the **RURAL MUNICIPALITY OF LUMSDEN NO. 189** as at December 31, 2017 and its financial performance and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.


Dudley & Company LLP
Chartered Professional Accountants

Regina, Saskatchewan
February 14, 2019

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Statement of Financial Position

As at December 31, 2017

Statement 1

	2017	2016
ASSETS		
Financial Assets		
Cash & Temporary Investments (Note 2)	\$ 2,775,730	\$ 1,851,739
Taxes Receivable - Municipal (Note 3)	710,261	532,834
Other Accounts Receivable (Note 4)	99,356	290,820
Land for Resale (Note 5)	193	193
SARM (Note 6)	41,879	42,057
Other	-	-
Total Financial Assets	3,627,419	2,717,643
LIABILITIES		
Bank Indebtedness	-	-
Accounts Payable (Note 7)	182,642	194,589
Accrued Liabilities Payable	-	-
Deposits	-	-
Deferred Revenue	14,319	-
Accrued Landfill Costs	-	-
Other Liabilities	4,594	4,576
Long-Term Debt (Note 8)	1,345,549	1,636,713
Lease Obligations	-	-
Liability for Contaminated Sites	-	-
Total Liabilities	1,547,104	1,835,878
NET FINANCIAL ASSETS	2,080,315	881,765
Tangible Capital Assets (Schedules 6, 7)	6,602,581	6,578,314
Prepayment and Deferred Charges	72,783	15,395
Stock and Supplies	195,969	107,880
Other	-	-
Total Non-Financial Assets	6,871,333	6,701,589
Accumulated Surplus (Deficit) (Schedule 8)	\$ 8,951,648	\$ 7,583,354

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

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Statement of Operations

For the year ended December 31, 2017

Statement 2

	2017 Budget	2017	2016
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Revenues

Taxes and Other Unconditional Revenue	(Schedule 1)	\$ 3,619,591	\$ 3,631,804	\$ 3,332,933
Fees and Charges	(Schedule 4, 5)	127,750	170,941	142,531
Conditional Grants	(Schedule 4, 5)	15,997	28,108	19,722
Tangible Capital Assets Sales - Gain	(Schedule 4, 5)	-	(2,609)	(103,502)
Land Sales - Gain	(Schedule 4, 5)	-	-	-
Investment Income and Commissions	(Schedule 4, 5)	11,650	24,125	19,713
Other Revenues	(Schedule 4, 5)	225	643	250

Total Revenues		3,775,213	3,853,012	3,411,647
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Expenses

General Government Services	(Schedule 3)	402,727	404,788	358,522
Protective Services	(Schedule 3)	176,259	247,838	166,690
Transportation Services	(Schedule 3)	1,791,175	1,782,530	1,797,620
Environmental and Public Health Services	(Schedule 3)	89,906	62,533	71,354
Planning and Development Services	(Schedule 3)	68,741	61,182	84,209
Recreation and Cultural Services	(Schedule 3)	45,381	39,406	37,012
Utility Services	(Schedule 3)	-	-	-

Total Expenses		2,574,189	2,598,277	2,515,407
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Surplus (Deficit) before Other Capital Contributions		1,201,024	1,254,735	896,240
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Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)		1,138,587	113,559	113,833
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Surplus (Deficit) of Revenues over Expenses		2,339,611	1,368,294	1,010,073
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Accumulated Surplus (Deficit), Beginning of Year		7,583,354	7,583,354	6,573,281
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Accumulated Surplus (Deficit), End of Year		\$ 9,922,965	\$ 8,951,648	\$ 7,583,354
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The accompanying notes form an integral part of these financial statements.

RURAL MUNICIPALITY OF LUMSDEN NO. 189
Statement of Changes in Net Financial Assets
For the year ended December 31, 2017

Statement 3

	2017 Budget	2017	2016
Surplus (Deficit)	\$ 2,339,611	\$ 1,368,294	\$ 1,010,073
(Acquisition) of tangible capital assets	(2,504,767)	(521,279)	(3,035,519)
Amortization of tangible capital assets	293,560	493,931	473,064
Proceeds on disposal of tangible capital assets	-	472	157,500
Loss (gain) on disposal of tangible capital assets	-	2,609	103,502
Surplus (Deficit) of capital expenses over expenditures	(2,211,207)	(24,267)	(2,301,453)
(Acquisition) of supplies inventories	-	(88,089)	-
(Acquisition) of prepaid expense	-	(57,388)	-
Consumption of supplies inventory	-	-	17,972
Use of prepaid expense	-	-	3,551
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(145,477)	21,523
Increase/Decrease in Net Financial Assets	128,404	1,198,550	(1,269,857)
Net Financial Assets - Beginning of Year	881,765	881,765	2,151,622
Net Financial Assets - End of Year	\$ 1,010,169	\$ 2,080,315	\$ 881,765

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

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Statement of Cash Flows

For the year ended December 31, 2017

Statement 4

	2017	2016
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	\$ 1,368,294	\$ 1,010,073
Amortization	493,931	473,064
Loss (gain) on disposal of tangible capital assets	2,609	103,502
	<u>1,864,834</u>	<u>1,586,639</u>
Changes in assets / liabilities		
Taxes Receivable - Municipal	(177,427)	30,134
Other Receivables	191,464	(152,098)
Land for Resale	-	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(11,947)	(34,759)
Deposits	-	-
Deferred Revenues	14,319	-
Other Liabilities	18	11
Stock and Supplies for Use	(88,089)	17,972
Prepayments and Deferred Charges	(57,388)	3,551
Other	-	-
Net cash from (used for) operations	1,735,784	1,451,450
Capital:		
Acquisition of Capital Assets	(521,279)	(3,035,519)
Proceeds from the Disposal of Capital Assets	472	157,500
Other Capital	-	-
Net cash from (used for) capital	(520,807)	(2,878,019)
Investing:		
SARM	178	1,871
Other Investments	-	-
Net cash from (used for) investing	178	1,871
Financing:		
Long-Term Debt Issued	-	1,575,000
Long-Term Debt Repaid	(291,164)	(277,820)
Other Financing	-	-
Net cash from (used for) financing	(291,164)	1,297,180
Increase (Decrease) in cash resources	923,991	(127,518)
Cash and Investments - Beginning of Year	1,851,739	1,979,257
Cash and Investments - End of Year	\$ 2,775,730	\$ 1,851,739

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

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the municipality are prepared by management in accordance with the local government standards established by the Public Sector Accounting Board of the Accounting Standards Oversight Council.

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 revenue as they become available and measurable; expenses are recognized as they are incurred and measurable as a result of the receipt of goods and services and the creation of a legal obligation to pay.

(a) Reporting Entity:

The financial statement consolidates 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.

(b) Collection of Funds for Other Authorities:

Collection of funds by the municipality for the school board and municipal hail are collected and remitted in accordance with relevant legislation. The amounts uncollected are disclosed in Note 3.

(c) Government Transfers:

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return. Government transfers are recognized as either expenses 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.

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

(e) Net-Financial Assets:

Net-Financial Assets at the end of an accounting period are the net amounts 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.

(f) 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.

(g) 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.

(h) Property Tax Revenue:

Property tax revenue is based on assessments determined in accordance with Saskatchewan Legislation and the formulas, principles, and rules in the Saskatchewan Assessment Manual. Tax mill rates are established annually by Council following the guidance of the Government of Saskatchewan. Tax revenues are recognized when the tax has been authorized by bylaw and the taxable event has occurred. Requisitions from other taxing authorities operate as a flow through and are excluded from municipal revenue.

(i) Investments:

Portfolio investments are valued at cost, less any provision 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 fund are accounted for on the modified equity basis.

(j) Inventories:

Inventories of materials and supplies expected to be used by the municipality are valued at the lower of cost or replacement cost. Inventories of land, materials and supplies held for resale are valued at the lower of cost and net realizable value. Cost is determined by the average cost method. Net realizable value is the estimated selling price in the ordinary course of business.

(k) Employee Benefit Plans:

Contributions to the municipality's defined benefit plans are expensed when contributions are due and payable. Under the defined benefit multiemployer plans, the municipality's obligations are limited to their contributions.

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

(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 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 values at the date of contribution. The tangible capital assets that are recognized at a nominal value are disclosed on Schedule 6. The cost of these tangible capital assets less any residual value are amortized over the asset's useful life using the straight-line method of amortization. Amortization is claimed on capital assets in the year of acquisition. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Assets</u>	<u>Useful Life</u>
General Assets	
Land	Indefinite
Land Improvements	15 years
Buildings	40 years
Vehicles & Equipment	
Vehicles	10 to 20 years
Machinery & Equipment	10 to 20 years
Infrastructure Assets	
Infrastructure Assets	15 to 40 years
Water & Sewer	40 years
Road Network Assets	15 to 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: 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 on the financial statement as either a capital or operating lease. Any lease that transfers the majority of benefits and risk associated with the leased asset is classified as a capital lease. At the inception of a capital lease, an asset and a payment obligation are recorded at an amount equal to the lesser of the present value of the minimum lease payments and the asset's fair market value. Assets under capital lease are amortized on a straight line basis, over their estimated useful lives. Any other lease not meeting the before mentioned criteria is classified as an operating lease and rental payments are expensed as incurred.

(m) Landfill Liability:

The municipality of **RURAL MUNICIPALITY OF LUMSDEN NO. 189** does not maintain a waste disposal site.

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

(n) Measurement Uncertainty:

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amount of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenses 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 Assets costs" of tangible capital assets have been estimated where actual costs were not available.

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

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

(o) Basis of Segmentation / Segment Report:

Municipal services have been segmented by grouping activities that have similar service objectives (by function). Revenues that are directly related to the costs of the function have been attributed to each segment. Interest is allocated to functions based on the purpose of specific borrowings.

The segments (functions) are as follows:

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

Protective Services: 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 items relating 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 LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

2. Cash and Temporary Investments	2017	2016
Cash	\$ 2,775,730	\$ 1,851,739
Total Cash and Temporary Investments	\$ 2,775,730	\$ 1,851,739

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

3. Taxes and Grants in Lieu Receivable	2017	2016
Municipal - Current	\$ 412,751	\$ 306,590
- Arrears	301,407	230,141
	714,158	536,731
- Less Allowance for Uncollectables	(3,897)	(3,897)
Total Municipal Taxes Receivable	710,261	532,834

School - Current	157,456	103,385
- Arrears	87,722	69,679
Total School Taxes Receivable	245,178	173,064

Other	36,085	28,023
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Total Taxes and Grants in Lieu Receivable	991,524	733,921
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Deduct taxes to be collected on behalf of other organizations	(281,263)	(201,087)
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Total Taxes and Grants in Lieu Receivable	\$ 710,261	\$ 532,834
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4. Other Accounts Receivable	2017	2016
Trade receivables	\$ 40,686	\$ 47,377
Provincial government	2,190	119
GST receivable	56,149	244,698
Local government	1,831	126
Total Other Accounts Receivable	100,856	292,320

Less Allowance for Uncollectables	1,500	1,500
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Net Other Accounts Receivable	\$ 99,356	\$ 290,820
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RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

5. Land for Resale	2017	2016
Tax title property	\$ 206	\$ 206
Allowance for market value adjustment	(13)	(13)
Net Tax Title Property	193	193
Other land	-	-
Allowance for market value adjustment	-	-
Net Other Land	-	-
Total Land for Resale	\$ 193	\$ 193

6. SARM	2017	2016
SARM liability insurance	\$ 21,085	\$ 22,026
SARM property insurance	20,794	20,031
Total Long Term Investments	\$ 41,879	\$ 42,057

7. Accounts Payable	2017	2016
Trade Payables	\$ 67,179	\$ 20,455
Due to federal government	762	203
Due to provincial government	557	384
Due to local government	110,474	159,458
Deposits/performance bonds	3,670	14,089
Total Accounts Payable	\$ 182,642	\$ 194,589

8. Long-Term Debt

a) The debt limit of the municipality is \$2,997,185. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the *Municipalities Act* Section 161(1)).

b) The long term debt consists of three loans from the Royal Bank. The terms of the debt is as follows: annual payments of \$40,000 plus interest at 3.8%, monthly payments of \$3,842 including principal and interest at 3.69%, and monthly payments of \$20,740 including principal and interest at 2.90%. The Royal Bank loans are secured by a general assignment of property taxes receivable.

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2017	\$ -	\$ -	\$ -	\$ 291,167
2018	258,893	36,086	294,979	258,893
2019	259,195	28,132	287,327	259,195
2020	227,897	20,983	248,880	227,897
2021	234,595	14,285	248,880	234,595
2022	241,489	7,391	248,880	241,489
Thereafter	123,480	1,047	124,527	123,477
Balance	\$ 1,345,549	\$ 107,924	\$ 1,453,473	\$ 1,789,608

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Notes to the Financial Statements
For the year ended December 31, 2017

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 2017 was \$27,274 (2016 - \$28,413). 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.

11. Fair Value

The fair value of the financial assets and liabilities approximates their carrying value due to their short term nature. The fair value of the municipality's long term debt approximates the carrying value as the terms and conditions are comparable to current market conditions, or they are due in a relatively short period of time.

12. Interest Rate Risk

The rural municipality is not exposed to significant interest rate risk of its monetary current assets and current liabilities due to their short term maturity. The municipality is exposed to interest rate price risk on its long term debt that has a fixed interest rate. The interest rate and maturity date of the debt is disclosed in Note 8.

13. Credit Risk

The municipality is exposed to credit risk on the accounts receivable. The municipality does not have significant exposure to any individual creditor.

14. Gas Tax: Municipal Annual Expenditure Report

In accordance with the terms of the Saskatchewan Municipal Funding Agreement - Transfer of Federal Gas Tax Revenues under the New Deal for Cities and Communities, municipalities are required to submit an annual report to the Province. This report is referred to as a Municipal Annual Expenditure Report (MAER) and is as follows:

	2017	2016
Gas Tax Funds held by Municipality, Beginning of Period	\$ 259,557	\$ 156,427
Plus: Gas Tax Funds received	107,738	103,130
Plus: Interest earned on Gas Tax Funds	-	-
Less: Administrative costs incurred by municipality	-	-
Less: Gas Tax Funds expended on eligible costs: Hot mix structural overlay	-	-
Gas Tax Funds held by Municipality, End of Period	\$ 367,295	\$ 259,557

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Schedule of Taxes and Other Unconditional Revenue

For the year ended December 31, 2017

Schedule 1

	2017 Budget	2017	2016
TAXES			
General municipal tax levy	\$ 3,323,249	\$ 3,325,027	\$ 3,044,242
Abatements and adjustments	(21,100)	(42,530)	(40,851)
Discount on current year taxes	(140,000)	(145,427)	(132,402)
Net Municipal Taxes	3,162,149	3,137,070	2,870,989
Potash tax share	29,286	29,127	30,224
Trailer license fees	-	-	-
Penalties on tax arrears	70,000	76,457	72,542
Special tax levy	-	-	-
Other - Municipal tax loss compensation	-	-	-
Total Taxes	3,261,435	3,242,654	2,973,755
UNCONDITIONAL GRANTS			
Equalization (Revenue Sharing)	347,406	346,229	347,406
Organized Hamlet	-	28,019	-
Other -	-	-	-
Total Unconditional Grants	347,406	374,248	347,406
GRANTS IN LIEU OF TAXES			
Federal	-	-	-
Provincial			
S.P.C. Electrical	-	-	-
SaskEnergy Gas	-	-	-
TransGas	750	750	750
SPMC - Municipal Share	-	-	-
SaskTel	10,000	14,152	11,022
Other -	-	-	-
Local/Other			
Housing Authority	-	-	-
C.P.R. Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other -	-	-	-
Other Government Transfers			
S.P.C. Surcharges	-	-	-
SaskEnergy Surcharge	-	-	-
Other -	-	-	-
Total Grants in Lieu of Taxes	10,750	14,902	11,772
TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE	\$ 3,619,591	\$ 3,631,804	\$ 3,332,933

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2-1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ -
- Sales of supplies	3,750	10,991	4,704
- Other - Licences and permits, and other fees	36,500	73,887	43,042
Total Fees and Charges	40,250	84,878	47,746
- Tangible capital asset sales - gain (loss)	-	(2,609)	-
- Land sales - gain	-	-	-
- Investment income and commissions	11,650	24,125	19,713
- Other - Rental	225	643	250
Total Other Segmented Revenue	52,125	107,037	67,709
Conditional Grants			
- Student Employment	-	-	-
- Other -	-	-	-
Total Conditional Grants	-	-	-
Total Operating	52,125	107,037	67,709
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total General Government Services	\$ 52,125	\$ 107,037	\$ 67,709

PROTECTIVE SERVICES

Operating

Other Segmented Revenue			
Fees and Charges			
- Other - Fire call fees	\$ 15,000	\$ 29,283	\$ 22,708
Total Fees and Charges	15,000	29,283	22,708
- Tangible capital asset sales - gain (loss)	-	-	-
- Other - Donations	-	-	-
Total Other Segmented Revenue	15,000	29,283	22,708
Conditional Grants			
- Student Employment	-	-	-
- Local Government	-	10,000	1,290
- Other - PDAP	-	-	-
Total Conditional Grants	-	10,000	1,290
Total Operating	15,000	39,283	23,998
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Provincial Disaster Assistance Program	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Protective Services	\$ 15,000	\$ 39,283	\$ 23,998

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2-2

	2017 Budget	2017	2016
TRANSPORTATION SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Custom work	\$ -	\$ -	\$ 220
- Sales of supplies	1,500	2,584	4,717
- Road maintenance agreements	8,500	1,890	10,302
- Frontage	-	-	-
- Other -	-	-	-
Total Fees and Charges	10,000	4,474	15,239
- Tangible capital asset sales - gain (loss)	-	-	(103,502)
- Other - Insurance proceeds	-	-	-
Total Other Segmented Revenue	10,000	4,474	(88,263)
Conditional Grants			
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other - WSA	-	-	-
Total Conditional Grants	-	-	-
Total Operating	10,000	4,474	(88,263)
Capital			
Conditional Grants			
- Gas Tax	103,130	107,738	103,130
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Heavy Haul	18,040	5,736	7,188
- Designated Municipal Roads and Bridges	-	-	-
- Municipal Economic Enhancement Program	-	-	-
- Other - Road maintenance	1,017,417	85	3,515
Total Capital	1,138,587	113,559	113,833
Total Transportation Services	\$ 1,148,587	\$ 118,033	\$ 25,570

ENVIRONMENTAL AND PUBLIC HEALTH SERVICES

Operating			
Other Segmented Revenue			
Fees and Charges			
- Waste and disposal fees	\$ -	\$ -	\$ -
- Other -	-	-	-
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- West Nile	-	-	-
- Pest and Weed Control	9,909	6,657	14,013
- Other - Weed management	-	-	-
Total Conditional Grants	9,909	6,657	14,013
Total Operating	9,909	6,657	14,013
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Can/Sask Municipal Rural Infrastructure	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Environmental and Public Health Services	\$ 9,909	\$ 6,657	\$ 14,013

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2-3

	2017 Budget	2017	2016
PLANNING AND DEVELOPMENT SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and development charges	\$ 60,000	\$ 50,110	\$ 56,000
- Other - Custom work	2,500	2,196	838
Total Fees and Charges	62,500	52,306	56,838
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	62,500	52,306	56,838
Conditional Grants			
- Ag & Agri-Food Canada	-	-	-
- Sask. Watershed	-	-	-
- Other - Town of Regina Beach	4,000	1,831	2,331
- Other - Sask Community Initiatives	1,518	1,518	1,518
Total Conditional Grants	5,518	3,349	3,849
Total Operating	68,018	55,655	60,687
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other -	-	-	-
Total Capital	-	-	-
Total Planning and Development Services	\$ 68,018	\$ 55,655	\$ 60,687

RECREATION AND CULTURAL SERVICES			
Operating			
Other Segmented Revenue			
Fees and Charges			
- Other - Recreation fees	\$ -	\$ -	\$ -
Total Fees and Charges	-	-	-
- Tangible capital asset sales - gain (loss)	-	-	-
- Other -	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants			
- Student Employment	-	-	-
- Local Government	570	602	570
- Donations	-	5,000	-
- Other - Canada 150 grant	-	2,500	-
Total Conditional Grants	570	8,102	570
Total Operating	570	8,102	570
Capital			
Conditional Grants			
- Gas Tax	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other - Community Initiative Fund	-	-	-
Total Capital	-	-	-
Total Recreation and Cultural Services	\$ 570	\$ 8,102	\$ 570

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Operating and Capital Revenue by Function
 For the year ended December 31, 2017

Schedule 2-4

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,294,209	\$ 334,767	\$ 192,547
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SUMMARY

Total Other Segmented Revenue	\$ 139,625	\$ 193,100	\$ 58,992
Total Conditional Grants	15,997	28,108	19,722
Total Capital Grants and Contributions	1,138,587	113,559	113,833

TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION	\$ 1,294,209	\$ 334,767	\$ 192,547
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RURAL MUNICIPALITY OF LUMSDEN NO. 189

Schedule of Total Expenses by Function
For the year ended December 31, 2017

Schedule 3-1

	2017 Budget	2017	2016
GENERAL GOVERNMENT SERVICES			
Council remuneration and travel	\$ 58,698	\$ 52,276	\$ 45,720
Wages and benefits	190,993	192,082	166,845
Professional/Contractual services	83,495	97,980	83,651
Utilities	6,900	9,178	7,295
Maintenance, materials, and supplies	52,840	42,846	45,605
Grants and contributions - operating	1,934	2,054	2,553
- capital	-	-	-
Amortization	5,767	8,372	6,367
Interest	2,000	-	-
Allowance for uncollectible	-	-	-
Other - Miscellaneous	100	-	486
Total General Government Services	\$ 402,727	\$ 404,788	\$ 358,522

PROTECTIVE SERVICES			
Police Protection			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	81,000	83,650	76,506
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	-	-	-
- capital	-	-	-
Other - Miscellaneous	8,676	5,440	5,622
Fire Protection			
Wages and benefits	-	-	-
Council remuneration and travel	450	393	-
Professional/Contractual services	28,000	40,326	37,741
Utilities	-	-	-
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	19,964	52,631	1,808
- capital	-	-	-
Amortization	18,169	25,896	18,890
Interest	-	-	-
Other - Inspections	20,000	39,502	26,123
Total Protective Services	\$ 176,259	\$ 247,838	\$ 166,690

TRANSPORTATION SERVICES			
Wages and benefits	\$ 478,199	\$ 439,292	\$ 435,321
Council remuneration and travel	11,300	4,193	4,334
Professional/Contractual services	47,230	35,172	72,870
Utilities	17,050	14,125	13,284
Maintenance, materials, and supplies	574,880	446,284	423,920
Gravel	346,833	339,796	368,279
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	269,624	458,337	447,808
Interest	46,059	45,331	31,804
Other -	-	-	-
Total Transportation Services	\$ 1,791,175	\$ 1,782,530	\$ 1,797,620

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Schedule of Total Expenses by Function
For the year ended December 31, 2017

Schedule 3-2

	2017 Budget	2017	2016
ENVIRONMENTAL AND PUBLIC HEALTH SERVICES			
Wages and benefits	\$ 1,100	\$ 163	\$ 421
Professional/Contractual services	4,500	1,800	2,836
Utilities	-	-	-
Maintenance, materials, and supplies	46,960	25,344	40,110
Grants and contributions - operating	-	-	-
- Waste disposal	36,946	34,651	27,862
- Public health	-	-	-
- capital	-	-	-
- Waste disposal	-	-	-
- Public health	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Honorarium	400	575	125
Total Environmental and Public Health Services	\$ 89,906	\$ 62,533	\$ 71,354
PLANNING AND DEVELOPMENT SERVICES			
Wages and benefits	\$ 58,153	\$ 41,597	\$ 47,589
Professional/Contractual services	10,088	19,585	36,520
Grants and contributions - operating	-	-	-
- capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other - Honorarium and other	500	-	100
Total Planning and Development Services	\$ 68,741	\$ 61,182	\$ 84,209
RECREATION AND CULTURAL SERVICES			
Wages and benefits	\$ -	\$ -	\$ -
Professional/Contractual services	25,363	21,141	21,303
Utilities	1,800	230	1,459
Maintenance, materials, and supplies	-	-	-
Grants and contributions - operating	18,218	16,709	14,250
- capital	-	-	-
Amortization	-	1,326	-
Interest	-	-	-
Allowance for uncollectibles	-	-	-
Other -	-	-	-
Total Recreation and Cultural Services	\$ 45,381	\$ 39,406	\$ 37,012
TOTAL EXPENSES BY FUNCTION	\$ 2,574,189	\$ 2,598,277	\$ 2,515,407

RURAL MUNICIPALITY OF LUMSDEN NO. 189
Schedule of Segment Disclosure by Function
For the year ended December 31, 2017

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 84,878	\$ 29,283	\$ 4,474	\$ -	\$ 52,306	\$ -	\$ -	\$ 170,941
Tangible Capital Asset Sales - Gain	(2,609)	-	-	-	-	-	-	(2,609)
Investment Income and Commissions	24,125	-	-	-	-	-	-	24,125
Other Revenues	643	-	-	-	-	-	-	643
Grants - Conditional	-	10,000	-	6,657	3,349	8,102	-	28,108
- Capital	-	-	113,559	-	-	-	-	113,559
Total Revenues	107,037	39,283	118,033	6,657	55,655	8,102	-	334,767
Expenses (Schedule 3)								
Wages and Benefits	244,358	393	443,485	163	41,597	-	-	729,996
Professional/Contractual Services	97,980	123,976	35,172	1,800	19,585	21,141	-	299,654
Utilities	9,178	-	14,125	-	-	230	-	23,533
Maintenance, Materials, and Supplies	42,846	-	786,080	25,344	-	-	-	854,270
Grants and Contributions	2,054	52,631	-	34,651	-	16,709	-	106,045
Amortization	8,372	25,896	458,337	-	-	1,326	-	493,931
Interest	-	-	45,331	-	-	-	-	45,331
Other	-	44,942	-	575	-	-	-	45,517
Total Expenses	404,788	247,838	1,782,530	62,533	61,182	39,406	-	2,588,277
Surplus (Deficit) by Function	\$ (297,751)	\$ (208,555)	\$ (1,664,497)	\$ (55,876)	\$ (5,527)	\$ (31,304)	\$ -	\$ (2,263,510)
Taxation and Other Unconditional Revenue (Schedule 1)								
								\$ 3,631,804
Net Surplus (Deficit)								\$ 1,368,294

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Segment Disclosure by Function
 For the year ended December 31, 2016

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Revenues (Schedule 2)								
Fees and Charges	\$ 47,746	\$ 22,708	\$ 15,239	\$ -	\$ 56,838	\$ -	\$ -	\$ 142,531
Tangible Capital Asset Sales - Gain	-	-	(103,502)	-	-	-	-	(103,502)
Investment Income and Commissions	19,713	-	-	-	-	-	-	19,713
Other Revenues	250	-	-	-	-	-	-	250
Grants - Conditional	-	1,290	-	14,013	3,849	570	-	19,722
- Capital	-	-	113,833	-	-	-	-	113,833
Total Revenues	67,709	23,998	25,570	14,013	60,687	570	-	192,547
Expenses (Schedule 3)								
Wages and Benefits	212,565	-	439,655	421	47,589	-	-	700,230
Professional/Contractual Services	83,651	114,247	72,870	2,836	36,520	21,303	-	331,427
Utilities	7,295	-	13,284	-	-	1,459	-	22,038
Maintenance, Materials, and Supplies	45,605	-	792,199	40,110	-	-	-	877,914
Grants and Contributions	2,553	1,808	-	27,862	-	14,250	-	46,473
Amortization	6,367	18,890	447,808	-	-	-	-	473,065
Interest	-	-	31,804	-	-	-	-	31,804
Other	486	31,745	-	125	100	-	-	32,456
Total Expenses	358,522	166,690	1,797,620	71,354	84,209	37,012	-	2,515,407
Surplus (Deficit) by Function	\$ (290,813)	\$ (142,692)	\$ (1,772,050)	\$ (57,341)	\$ (23,522)	\$ (36,442)	\$ -	\$ (2,322,860)
Taxation and Other Unconditional Revenue (Schedule 1)								
								\$ 3,332,933
Net Surplus (Deficit)								
								\$ 1,010,073

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Tangible Capital Assets by Object
 For the year ended December 31, 2017

Schedule 6

2017

2016

Asset Cost	General Assets						Infrastructure Assets	General / Infrastructure Assets Under Construction	Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear Assets			
Opening Asset Costs	\$ 20,223	\$ -	\$ 382,462	\$ 189,312	\$ 2,152,586	\$ 9,653,218	\$ 152,752	\$ 12,550,553	\$ 9,887,894
Additions during the year	4,966	31,655	41,614	183,204	39,022	220,818	-	521,279	3,035,519
Disposals and write downs during the year	-	-	-	-	(3,081)	-	-	(3,081)	(372,860)
Transfers (from) assets under construction	-	-	-	105,925	-	46,827	(152,752)	-	-
Closing Asset Costs	\$ 25,189	\$ 31,655	\$ 424,076	\$ 478,441	\$ 2,188,527	\$ 9,920,863	\$ -	\$ 13,068,751	\$ 12,550,553
Accumulated Amortization									
Opening Accum. Amort. Cost	\$ -	\$ -	\$ 152,140	\$ 89,121	\$ 575,673	\$ 5,155,305	\$ -	\$ 5,972,239	\$ 5,611,033
Add: Amortization taken	-	1,583	11,515	30,133	116,200	334,500	-	493,931	473,064
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-	(111,858)
Closing Accumulated Amort.	\$ -	\$ 1,583	\$ 163,655	\$ 119,254	\$ 691,873	\$ 5,489,805	\$ -	\$ 6,466,170	\$ 5,972,239
Net Book Value	\$ 25,189	\$ 30,072	\$ 260,421	\$ 359,187	\$ 1,496,654	\$ 4,431,058	\$ -	\$ 6,602,581	\$ 6,578,314

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

2. List of assets recognized at nominal value are:

- Infrastructure assets \$ -

- Vehicles \$ -

- Machinery and Equipment \$ -

3. Amount of interest capitalized in 2017: \$ -

RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Tangible Capital Assets by Function
 For the year ended December 31, 2017

Schedule 7

	2017							2016	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
Asset Cost									
Opening Asset Costs	\$ 226,925	\$ 438,829	\$ 11,884,788	\$ -	\$ 11	\$ -	\$ -	\$ 12,550,553	\$ 9,887,894
Additions during the year	12,737	121,734	333,779	-	-	53,029	-	521,279	3,035,519
Disposals and write-downs during the year	(3,081)	-	-	-	-	-	-	(3,081)	(372,860)
Closing Asset Costs	\$ 236,581	\$ 560,563	\$ 12,218,567	\$ -	\$ 11	\$ 53,029	\$ -	\$ 13,066,751	\$ 12,550,553
Accumulated Amortization									
Opening Accum. Amort. Costs	\$ 169,225	\$ 216,588	\$ 5,586,426	\$ -	\$ -	\$ -	\$ -	\$ 5,972,239	\$ 5,611,033
Add: Amortization taken	8,372	25,896	458,337	-	-	1,326	-	493,931	473,064
Less: Accum. Amort. on Disposals	-	-	-	-	-	-	-	-	(111,858)
Closing Accumulated Amortization	\$ 177,597	\$ 242,484	\$ 6,044,763	\$ -	\$ -	\$ 1,326	\$ -	\$ 6,466,170	\$ 5,972,239
Net Book Value	\$ 68,984	\$ 318,079	\$ 6,173,804	\$ -	\$ 11	\$ 51,703	\$ -	\$ 6,602,581	\$ 6,578,314

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Schedule of Accumulated Surplus
For the year ended December 31, 2017

Schedule 8

	2016	Changes	2017
UNAPPROPRIATED SURPLUS	\$ 1,088,545	\$ 428,859	\$ 1,517,404

APPROPRIATED RESERVES

Infrastructure	196,027	38,229	234,256
Deer Valley - Infrastructure	245,363	126,476	371,839
Capital Trust	78,019	91,953	169,972
Fire Reserve	117,075	(89,727)	27,348
Public Reserve	60,067	10,000	70,067
General Government Reserve	-	21,500	21,500
Gravel Pit Reserve	-	20,000	20,000
Emergency Reserve	-	10,000	10,000
General Reserve	4,000	(4,000)	-
Grader Reserve	7,037	211,636	218,673
Lumsden Sports Centre	1,000	1,000	2,000
Wascana Creek Rechannel Reserve	138,180	69,090	207,270
Road and Bridge Reserve	413,881	238,565	652,446

Total Appropriated	1,260,649	744,722	2,005,371
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ORGANIZED HAMLETS

Hamlet of Deer Valley	292,559	(120,718)	171,841
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Total Hamlets	292,559	(120,718)	171,841
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NET INVESTMENT IN TANGIBLE CAPITAL ASSETS

Tangible Capital Assets (Schedule 6)	6,578,314	24,267	6,602,581
Less: Related debt	(1,636,713)	291,164	(1,345,549)

Net Investment in Tangible Capital Assets	4,941,601	315,431	5,257,032
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OTHER

Total Accumulated Surplus	\$ 7,583,354	\$ 1,368,294	\$ 8,951,648
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RURAL MUNICIPALITY OF LUMSDEN NO. 189
 Schedule of Mill Rates and Assessments
 For the year ended December 31, 2017

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	\$ 112,252,245	\$ 206,569,902	\$ -	\$ 529,200	\$ 32,453,925	\$ -	\$ 351,805,272
Regional Park Assessment							
Total Assessment							351,805,272
Mill Rate Factor(s)	1.000	1.000	-	1.000	1.000		
Total Minimum Tax	-	375,200	-	-	46,400		421,600
Total Municipal Tax Levy	\$ 1,010,270	\$ 1,987,765	\$ -	\$ 4,763	\$ 322,229		\$ 3,325,027

MILL RATES:	MILLS
Average Municipal*	9.451
Average School*	3.460
Potash Mill Rate	-
Uniform Municipal Mill Rate	9.000

* Average Mill Rates (multiply the total tax levy for each taxing authority by 1,000 and divide by the total assessment for the taxing authority).

RURAL MUNICIPALITY OF LUMSDEN NO. 189

Schedule of Council Remuneration
For the year ended December 31, 2017

Schedule 10

Name	Remuneration	Reimbursed Costs	Total
Kent Farago	\$ 9,871	\$ 1,355	\$ 11,226
John Langford	5,329	776	6,105
Charlene Richmond	3,238	113	3,351
Ian White	8,823	1,092	9,915
Ed Thorpe	3,095	686	3,781
Cody Jordison	6,889	793	7,682
Jeremy Andrew	4,748	916	5,664
Total	\$ 41,993	\$ 5,731	\$ 47,724