

**Village of Leask**  
**Consolidated Financial Statements**  
**For the Year Ended December 31, 2015**

**Village of Leask**  
**Index to Consolidated Financial Statements**  
**For the Year Ended December 31, 2015**

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

## Management's Responsibility

To the Ratepayers,  
Village of Leask:

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

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

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

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

  
\_\_\_\_\_  
Mayor  
\_\_\_\_\_  
Administrator

May 20, 2016

*C.S. Skrupski*  
*CPA Professional Corporation*

**INDEPENDENT AUDITOR'S REPORT**

Mayor and Members of Council,  
Village of Leask:

I have audited the accompanying consolidated financial statements of the Village of Leask, which are comprised of the consolidated statement of financial position as at December 31, 2015, and the consolidated statements of operations, change in net financial assets, and cash flow for the year then ended, and a summary of significant accounting policies and other explanatory information.

*Management's Responsibility for the Consolidated Financial Statements*

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

*Auditor's Responsibility*

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

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

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

*Opinion*

In my opinion, the consolidated financial statements present fairly, in all material respects, the financial position of the Village of Leask as at December 31, 2015, and the results of its operations and cash flow for the year then ended in accordance with Canadian public sector accounting standards.



CPA Professional Corporation

Rosthern, Saskatchewan  
May 20, 2016

Village of Leask  
Consolidated Statement of Financial Position  
As at December 31, 2015

Statement 1

	2015	2014
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	829,767	786,229
Taxes Receivable - Municipal (Note 3)	7,423	14,439
Other Accounts Receivable (Note 4)	45,299	37,150
Land for Resale (Note 5)	5,579	5,000
Long-term Investments (Note 6)	600	-
Debt Charges Recoverable (Note 7)	-	-
Other	-	-
<b>Total Financial Assets</b>	<b>888,668</b>	<b>842,818</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 8)	-	-
Accounts Payable	21,961	54,258
Accrued Liabilities Payable	-	-
Deposits	11,000	11,125
Deferred Revenue (Note 9)	7,723	21,287
Accrued Landfill Costs (Note 10)	20,000	-
Liability for Contaminated Sites (Note 11)	-	-
Other Liabilities	-	-
Long-term Debt (Note 12)	-	-
Lease Obligations (Note 13)	-	-
<b>Total Liabilities</b>	<b>60,684</b>	<b>86,670</b>
<b>NET FINANCIAL ASSETS (NET DEBT)</b>	<b>827,984</b>	<b>756,148</b>
<b>Non-financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	2,569,651	2,500,223
Prepayments and Deferred Charges	6,833	222
Stock and Supplies	-	-
Other (Note 14)	-	-
<b>Total Non-financial Assets</b>	<b>2,576,484</b>	<b>2,500,445</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>3,404,468</b>	<b>3,256,593</b>

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

C.S. Skrupski CPA Professional Corporation

**Village of Leask  
Consolidated Statement of Operations  
For the Year Ended December 31, 2015**

**Statement 2**

	<i>2015 Budget</i>	<b>2015</b>	2014
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	337,000	<b>330,995</b>	323,038
Fees and Charges (Schedule 4, 5)	297,020	<b>327,492</b>	313,930
Conditional Grants (Schedule 4, 5)	4,500	<b>2,577</b>	3,000
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	<b>8,631</b>	-
Land Sales - Gain (Schedule 4, 5)	-	-	-
Investment Income and Commissions (Schedule 4, 5)	470	<b>10,588</b>	891
Other Revenues (Schedule 4, 5)	-	-	-
<b>Total Revenues</b>	<b>638,990</b>	<b>680,283</b>	640,859
<b>Expenses</b>			
General Government Services (Schedule 3)	107,630	<b>112,987</b>	106,556
Protective Services (Schedule 3)	40,110	<b>34,263</b>	40,718
Transportation Services (Schedule 3)	137,210	<b>130,839</b>	121,200
Environmental and Public Health Services (Schedule 3)	47,390	<b>61,394</b>	40,514
Planning and Development Services (Schedule 3)	-	-	996
Recreation and Cultural Services (Schedule 3)	35,100	<b>26,482</b>	42,858
Utility Services (Schedule 3)	205,980	<b>189,901</b>	178,216
<b>Total Expenses</b>	<b>573,420</b>	<b>555,866</b>	531,058
<b>Surplus (Deficit) of Revenues Over Expenses Before Other Capital Contributions</b>	<b>65,570</b>	<b>124,417</b>	109,801
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	-	<b>23,458</b>	23,417
<b>Surplus (Deficit) of Revenues Over Expenses</b>	<b>65,570</b>	<b>147,875</b>	133,218
Accumulated Surplus (Deficit), Beginning of Year	3,256,593	<b>3,256,593</b>	3,123,375
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>3,322,163</b>	<b>3,404,468</b>	3,256,593

Village of Leask  
Consolidated Statement of Change in Net Financial Assets  
For the Year Ended December 31, 2015

Statement 3

	<i>2015 Budget</i>	<b>2015</b>	2014
<b>Surplus (Deficit)</b>	<i>65,570</i>	<b>147,875</b>	133,218
(Acquisition) of Tangible Capital Assets	<i>(65,000)</i>	<b>(160,835)</b>	(97,620)
Amortization of Tangible Capital Assets	<i>98,910</i>	<b>82,083</b>	94,235
Proceeds on Disposal of Tangible Capital Assets	<i>-</i>	<b>17,955</b>	-
Loss (Gain) on the Disposal of Tangible Capital Assets	<i>-</i>	<b>(8,631)</b>	-
<b>Surplus (Deficit) of Capital Expenses over Expenditures</b>	<i>33,910</i>	<b>(69,428)</b>	(3,385)
(Acquisition) of Supplies Inventories	<i>-</i>	<b>-</b>	-
(Acquisition) of Prepaid Expense	<i>-</i>	<b>(6,833)</b>	(222)
Consumption of Supplies Inventory	<i>-</i>	<b>-</b>	-
Use of Prepaid Expense	<i>-</i>	<b>222</b>	222
<b>Surplus (Deficit) of Other Non-financial Expenses Over Expenditures</b>	<i>-</i>	<b>(6,611)</b>	-
<b>Increase (Decrease) in Net Financial Assets</b>	<i>99,480</i>	<b>71,836</b>	129,833
Net Financial Assets (Net Debt) - Beginning of Year	<i>756,148</i>	<b>756,148</b>	626,315
<b>Net Financial Assets (Net Debt) - End of Year</b>	<i>855,628</i>	<b>827,984</b>	756,148

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

Village of Leask  
Consolidated Statement of Cash Flow  
For the Year Ended December 31, 2015

Statement 4

	2015	2014
<b>Cash Provided by (Used for) the Following Activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	147,875	133,218
Amortization	82,083	94,235
Loss (Gain) on Disposal of Tangible Capital Assets	(8,631)	-
	<b>221,327</b>	<b>227,453</b>
<b>Changes in Assets/Liabilities:</b>		
Taxes Receivable - Municipal	7,016	10,068
Other Receivables	(8,149)	5,497
Land for Resale	(579)	-
Other Financial Assets	-	-
Accounts and Accrued Liabilities Payable	(32,297)	(32,922)
Deposits	(125)	-
Deferred Revenue	(13,564)	(11,200)
Accrued Landfill Costs	20,000	-
Liability for Contaminated Sites	-	-
Other Liabilities	-	-
Stock and Supplies for Use	-	-
Prepayments and Deferred Charges	(6,611)	1
Other	-	-
<b>Net Cash From (Used for) Operations</b>	<b>187,018</b>	<b>198,897</b>
<b>Capital:</b>		
Acquisition of Tangible Capital Assets	(160,835)	(97,620)
Proceeds From the Disposal of Tangible Capital Assets	17,955	-
Other Capital	-	-
<b>Net Cash From (Used for) Capital</b>	<b>(142,880)</b>	<b>(97,620)</b>
<b>Investing:</b>		
Long-term Investments	(600)	-
Other Investments	-	-
<b>Net Cash From (Used for) Investing</b>	<b>(600)</b>	<b>-</b>
<b>Financing:</b>		
Debt Charges Recovered	-	-
Long-term Debt Issued	-	-
Long-term Debt Repaid	-	-
Other Financing	-	-
<b>Net Cash From (Used for) Financing</b>	<b>-</b>	<b>-</b>
<b>Increase (Decrease) in Cash Resources</b>	<b>43,538</b>	<b>101,277</b>
Cash and Investments - Beginning of Year	786,229	684,952
<b>Cash and Investments - End of Year</b>	<b>829,767</b>	<b>786,229</b>

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



**Village of Leask**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended December 31, 2015**

**1. Significant Accounting Policies**

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

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

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

<u>Entity</u>
N/A

All inter-organizational transactions and balances have been eliminated.

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

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

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

**Village of Leask  
Notes to the Consolidated Financial Statements  
For the Year Ended December 31, 2015**

**1. Significant Accounting Policies - continued**

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

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

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

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

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

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

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

**Village of Leask  
Notes to the Consolidated Financial Statements  
For the Year Ended December 31, 2015**

**1. Significant Accounting Policies - continued**

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

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

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

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

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

The segments and functions are as follows:

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

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

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

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

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

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

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

**Village of Leask**  
**Notes to the Consolidated Financial Statements**  
**For the Year Ended December 31, 2015**

	2015	2014
<b>2. Cash and Temporary Investments</b>		
Cash	295,633	262,334
Temporary Investments	534,134	523,895
Restricted Cash	-	-
<b>Total Cash and Temporary Investments</b>	<b>829,767</b>	<b>786,229</b>

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

	2015	2014
<b>3. Taxes and Grants in Lieu Receivable</b>		
Municipal - Current	-	-
- Arrears	9,623	16,639
	9,623	16,639
- Less Allowance for Uncollectibles	(2,200)	(2,200)
Total Municipal Taxes Receivable	7,423	14,439
School - Current	-	-
- Arrears	1,659	2,399
Total School Taxes Receivable	1,659	2,399
Other	(115)	74
Total Taxes and Grants in Lieu Receivable	8,967	16,912
Deduct Taxes Receivable to be Collected on Behalf of Other Organizations	(1,544)	(2,473)
<b>Municipal Taxes and Grants in Lieu Receivable</b>	<b>7,423</b>	<b>14,439</b>

	2015	2014
<b>4. Other Accounts Receivable</b>		
Federal Government	17,761	13,210
Provincial Government	-	-
Local Government	-	-
Utility	27,538	23,940
Trade	-	-
Other	-	-
Total Other Accounts Receivable	45,299	37,150
Less Allowance for Uncollectibles	-	-
<b>Net Other Accounts Receivable</b>	<b>45,299</b>	<b>37,150</b>

**Village of Leask  
Notes to the Consolidated Financial Statements  
For the Year Ended December 31, 2015**

	2015	2014
<b>5. Land for Resale</b>		
Tax Title Property	14,815	11,800
Allowance for Market Value Adjustment	(14,815)	(11,800)
Net Tax Title Property	-	-
Other Land	5,579	5,000
Allowance for Market Value Adjustment	-	-
Net Other Land	5,579	5,000
<b>Total Land for Resale</b>	<b>5,579</b>	<b>5,000</b>
<b>6. Long-term Investments</b>		
	2015	2014
Leask Community Hardware shares	600	-
<b>7. Debt Charges Recoverable</b>		
	2015	2014
Current debt charges recoverable	-	-
Non-current debt charges recoverable	-	-
<b>Total Debt Charges Recoverable</b>	<b>-</b>	<b>-</b>
<b>8. Bank Indebtedness</b>		
Credit Arrangements		
At December 31, 2015, the municipality had lines of credit totalling \$100,000, none of which were drawn. The following has been collateralized in connection with this line of credit:		
- general security agreement		
<b>9. Deferred Revenue</b>		
	2015	2014
Lot deposits / overpaid taxes / windmill grant	7,723	21,287
<b>Total Deferred Revenue</b>	<b>7,723</b>	<b>21,287</b>

**Village of Leask  
Notes to the Consolidated Financial Statements  
For the Year Ended December 31, 2015**

**10. Accrued Landfill Costs**

	<u>2015</u>	<u>2014</u>
Environmental liabilities	<u>20,000</u>	<u>-</u>

In 2015 the municipality has accrued an overall liability for environmental matters in the amount of \$20,000 (prior year - \$-) which represents management's best estimate of this liability. By their nature, these estimates are subject to measurement uncertainty and the effect on the consolidated financial statements of changes in such estimates in future periods could be significant.

**11. Liability for Contaminated Sites**

The municipality has no liability for contaminated sites.

**12. Long-term Debt**

The debt limit of the municipality is \$520,888. 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).

The municipality has no long-term debt.

**13. Lease Obligations**

The municipality has no lease obligations.

**Village of Leask  
Notes to the Consolidated Financial Statements  
For the Year Ended December 31, 2015**

**14. Other Non-financial Assets**

2015	2014
-	-

**15. Contingent Liabilities**

The municipality has no contingent liabilities.

**16. Pension Plan**

The Village of Leask 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 Village of Leask pension expense in 2015 was \$22,564. The benefits accrued to the Village of Leask employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

**17. Comparative Figures**

No figures have been restated.

**18. Trusts Administered by the Municipality**

The municipality does not administer any trusts.

**19. Budget Figures**

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

Village of Leask  
 Schedule of Taxes and Other Unconditional Revenue  
 For the Year Ended December 31, 2015

Schedule 1

2015 Budget                      2015                      2014

**TAXES**

General Municipal Tax Levy	226,090	228,280	220,002
Abatements and Adjustments	1,500	(5,457)	(3,353)
Discount on Current Year Taxes	(10,580)	(11,008)	(10,582)
<b>Net Municipal Taxes</b>	<b>217,010</b>	<b>211,815</b>	<b>206,067</b>
Potash Tax Share	-	-	-
Trailer Licence Fees	-	-	-
Penalties on Tax Arrears	3,220	2,341	3,223
Special Tax Levy	-	-	-
Other	-	-	-
<b>Total Taxes</b>	<b>220,230</b>	<b>214,156</b>	<b>209,290</b>

**UNCONDITIONAL GRANTS**

Equalization (Revenue Sharing)	94,600	94,579	91,609
Organized Hamlet	-	-	-
Other	-	-	-
<b>Total Unconditional Grants</b>	<b>94,600</b>	<b>94,579</b>	<b>91,609</b>

**GRANTS IN LIEU OF TAXES**

Federal	749	749	727
Provincial			
SPC Electrical	-	-	-
SaskEnergy Gas	-	-	-
Transgas	-	-	-
SPMC - Municipal Share	-	-	-
SaskTel	541	541	530
Other	-	-	-
Local/Other			
Housing Authority	-	-	-
CPR Mainline	-	-	-
Treaty Land Entitlement	-	-	-
Other	-	-	-
Other Government Transfers			
SPC Surcharge	20,880	20,970	20,882
SaskEnergy Surcharge	-	-	-
Other	-	-	-
<b>Total Grants in Lieu of Taxes</b>	<b>22,170</b>	<b>22,260</b>	<b>22,139</b>

<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>337,000</b>	<b>330,995</b>	<b>323,038</b>
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Village of Leask  
 Schedule of Operating and Capital Revenue by Function  
 For the Year Ended December 31, 2015

Schedule 2-1

2015 Budget                      2015                      2014

**GENERAL GOVERNMENT SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	280	160	180
- Custom Work	-	-	-
- Sales of Supplies	30	-	15
- Other - Rentals	36,680	60,950	62,427
Total Fees and Charges	36,990	61,110	62,622
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Land Sales - Gain	-	-	-
- Investment Income and Commissions	470	10,588	891
- Other	-	-	-
Total Other Segmented Revenue	37,460	71,698	63,513
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>37,460</b>	<b>71,698</b>	<b>63,513</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Government Services</b>	<b>37,460</b>	<b>71,698</b>	<b>63,513</b>

**PROTECTIVE SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Other	-	-	-
Total Fees and Charges	-	-	-
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	-	-	-
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Local Government	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Protective Services</b>	<b>-</b>	<b>-</b>	<b>-</b>

**Village of Leask  
Schedule of Operating and Capital Revenue by Function  
For the Year Ended December 31, 2015**

**Schedule 2-2**

*2015 Budget*                      **2015**                      2014

**TRANSPORTATION SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Custom Work	2,530	975	2,370
- Sales of Supplies	470	486	463
- Road Maintenance and Restoration Agreements	-	-	-
- Frontage	-	-	-
- Other	-	-	-
<b>Total Fees and Charges</b>	<b>3,000</b>	<b>1,461</b>	<b>2,833</b>
- Tangible Capital Asset Sales - Gain (Loss)	-	8,631	-
- Other	-	-	-
<b>Total Other Segmented Revenue</b>	<b>3,000</b>	<b>10,092</b>	<b>2,833</b>
Conditional Grants	-	-	-
- Primary Weight Corridor	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating</b>	<b>3,000</b>	<b>10,092</b>	<b>2,833</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Heavy Haul	-	-	-
- Designated Municipal Roads and Bridges	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Transportation Services</b>	<b>3,000</b>	<b>10,092</b>	<b>2,833</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	2,800	1,600	3,300
- Waste and Disposal Fees	1,690	7,497	3,561
- Other - Rentals	14,820	14,275	12,188
<b>Total Fees and Charges</b>	<b>19,310</b>	<b>23,372</b>	<b>19,049</b>
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
<b>Total Other Segmented Revenue</b>	<b>19,310</b>	<b>23,372</b>	<b>19,049</b>
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Local Government	-	-	-
- Other (Mosquito Control)	-	-	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating</b>	<b>19,310</b>	<b>23,372</b>	<b>19,049</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Canada/Sask Municipal Rural Infrastructure Fund	-	-	-
- Transit for Disabled	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Environmental and Public Health Services</b>	<b>19,310</b>	<b>23,372</b>	<b>19,049</b>

Village of Leask  
 Schedule of Operating and Capital Revenue by Function  
 For the Year Ended December 31, 2015

Schedule 2-3

2015 Budget                      2015                      2014

**PLANNING AND DEVELOPMENT SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Maintenance and Development Charges	-	-	-
- Other - Licences and Permits	1,800	2,535	1,375
Total Fees and Charges	1,800	2,535	1,375
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	1,800	2,535	1,375
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
Total Conditional Grants	-	-	-
<b>Total Operating</b>	<b>1,800</b>	<b>2,535</b>	<b>1,375</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Planning and Development Services</b>	<b>1,800</b>	<b>2,535</b>	<b>1,375</b>

**RECREATION AND CULTURAL SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	120	132	156
- Other - Sask Lotteries	-	-	-
Total Fees and Charges	120	132	156
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
Total Other Segmented Revenue	120	132	156
Conditional Grants	-	-	-
- Student Employment	3,000	2,577	3,000
- Local Government	-	-	-
- Donations	-	-	-
- Other	1,500	-	-
Total Conditional Grants	4,500	2,577	3,000
<b>Total Operating</b>	<b>4,620</b>	<b>2,709</b>	<b>3,156</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	-	-
- Local Government	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Recreation and Cultural Services</b>	<b>4,620</b>	<b>2,709</b>	<b>3,156</b>

Village of Leask  
 Schedule of Operating and Capital Revenue by Function  
 For the Year Ended December 31, 2015

Schedule 2-4

2015 Budget                      2015                      2014

**UTILITY SERVICES**

**Operating**

Other Segmented Revenue	-	-	-
Fees and Charges	-	-	-
- Water	185,720	186,909	177,629
- Sewer	80	275	75
- Other - Infrastructure fees	50,000	51,698	50,191
<b>Total Fees and Charges</b>	<b>235,800</b>	<b>238,882</b>	<b>227,895</b>
- Tangible Capital Asset Sales - Gain (Loss)	-	-	-
- Other	-	-	-
<b>Total Other Segmented Revenue</b>	<b>235,800</b>	<b>238,882</b>	<b>227,895</b>
Conditional Grants	-	-	-
- Student Employment	-	-	-
- Other	-	-	-
<b>Total Conditional Grants</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Operating</b>	<b>235,800</b>	<b>238,882</b>	<b>227,895</b>

**Capital**

Conditional Grants	-	-	-
- Gas Tax	-	23,458	23,417
- SaskWater Corporation	-	-	-
- Provincial Disaster Assistance	-	-	-
- Other	-	-	-
<b>Total Capital</b>	<b>-</b>	<b>23,458</b>	<b>23,417</b>
<b>Total Utility Services</b>	<b>235,800</b>	<b>262,340</b>	<b>251,312</b>

**TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION**

301,990                      372,746                      341,238

**SUMMARY**

Total Other Segmented Revenue	297,490	346,711	314,821
Total Conditional Grants	4,500	2,577	3,000
Total Capital Grants and Contributions	-	23,458	23,417
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>301,990</b>	<b>372,746</b>	<b>341,238</b>



Village of Leask  
 Schedule of Total Expenses by Function  
 For the Year Ended December 31, 2015

Schedule 3-2

2015 Budget                      2015                      2014

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

Wages and Benefits	-	-	-
Professional/Contractual Services	11,100	8,808	6,352
Utilities	-	-	-
Maintenance, Materials, and Supplies	25,800	22,073	23,668
Grants and Contributions- Operating	-	-	-
- Waste Disposal	-	-	-
- Public Health	2,180	2,199	2,180
- Capital	-	-	-
- Waste Disposal	-	-	-
- Public Health	-	-	-
Amortization	8,310	8,314	8,314
Interest	-	-	-
Other - Landfill Closure Costs	-	20,000	-
<b>Total Environmental and Public Health Services</b>	<b>47,390</b>	<b>61,394</b>	<b>40,514</b>

**PLANNING AND DEVELOPMENT SERVICES**

Wages and Benefits	-	-	-
Professional/Contractual Services	-	-	996
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	-	-	-
Interest	-	-	-
Other	-	-	-
<b>Total Planning and Development Services</b>	<b>-</b>	<b>-</b>	<b>996</b>

**RECREATION AND CULTURAL SERVICES**

Wages and Benefits	-	-	-
Professional/Contractual Services	6,000	3,200	18,670
Utilities	610	-	-
Maintenance, Materials, and Supplies	-	-	-
Grants and Contributions- Operating	1,800	4,840	300
- Capital	-	-	-
Amortization	26,690	18,442	23,888
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
<b>Total Recreation and Cultural Services</b>	<b>35,100</b>	<b>26,482</b>	<b>42,858</b>

Village of Leask  
 Schedule of Total Expenses by Function  
 For the Year Ended December 31, 2015

Schedule 3-3

	<i>2015 Budget</i>	<b>2015</b>	2014
<b>UTILITY SERVICES</b>			
Wages and Benefits	92,400	<b>85,982</b>	81,200
Professional/Contractual Services	11,520	<b>11,118</b>	7,077
Utilities	19,290	<b>22,441</b>	19,287
Maintenance, Materials, and Supplies	36,170	<b>37,310</b>	24,050
Grants and Contributions- Operating	-	-	-
- Capital	-	-	-
Amortization	46,600	<b>33,050</b>	46,602
Interest	-	-	-
Allowance for Uncollectibles	-	-	-
Other	-	-	-
<b>Total Utility Services</b>	<b>205,980</b>	<b>189,901</b>	178,216
 <b>TOTAL EXPENSES BY FUNCTION</b>	 <i>573,420</i>	 <b>555,866</b>	 531,058

**Village of Leask  
Consolidated Schedule of Segment Disclosure by Function  
For the Year Ended December 31, 2015**

Schedule 4

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	61,110	-	1,461	23,372	2,535	132	238,882	327,492
Tangible Capital Asset Sales - Gain	-	-	8,631	-	-	-	-	8,631
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	10,588	-	-	-	-	-	-	10,588
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	2,577	-	2,577
- Capital	-	-	-	-	-	-	23,458	23,458
<b>Total Revenues</b>	<b>71,698</b>	<b>-</b>	<b>10,092</b>	<b>23,372</b>	<b>2,535</b>	<b>2,709</b>	<b>262,340</b>	<b>372,746</b>

<b>Expenses (Schedule 3)</b>								
Wages and Benefits	46,066	134	55,455	-	-	-	85,982	187,637
Professional/Contractual Services	33,898	18,032	10,641	8,808	-	3,200	11,118	85,697
Utilities	2,514	-	22,174	-	-	-	22,441	47,129
Maintenance, Materials, and Supplies	22,361	4,217	33,842	22,073	-	-	37,310	119,803
Grants and Contributions	-	-	-	2,199	-	4,840	-	7,039
Amortization	1,670	11,880	8,727	8,314	-	18,442	33,050	82,083
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	3,015	-	-	-	-	-	-	3,015
Other	3,463	-	-	20,000	-	-	-	23,463
<b>Total Expenses</b>	<b>112,987</b>	<b>34,263</b>	<b>130,839</b>	<b>61,394</b>	<b>-</b>	<b>26,482</b>	<b>189,901</b>	<b>555,866</b>

<b>Surplus (Deficit) by Function</b>	<b>(41,289)</b>	<b>(34,263)</b>	<b>(120,747)</b>	<b>(38,022)</b>	<b>2,535</b>	<b>(23,773)</b>	<b>72,439</b>	<b>(183,120)</b>
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Taxation and Other Unconditional Revenue (Schedule 1)

330,995

**Net Surplus (Deficit)**

**147,875**



**Village of Leask  
Consolidated Schedule of Segment Disclosure by Function  
For the Year Ended December 31, 2014**

Schedule 5

	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
<b>Revenues (Schedule 2)</b>								
Fees and Charges	62,622	-	2,833	19,049	1,375	156	227,895	313,930
Tangible Capital Asset Sales - Gain	-	-	-	-	-	-	-	-
Land Sales - Gain	-	-	-	-	-	-	-	-
Investment Income and Commissions	891	-	-	-	-	-	-	891
Other Revenues	-	-	-	-	-	-	-	-
Grants - Conditional	-	-	-	-	-	3,000	-	3,000
- Capital	-	-	-	-	-	-	23,417	23,417
<b>Total Revenues</b>	<b>63,513</b>	<b>-</b>	<b>2,833</b>	<b>19,049</b>	<b>1,375</b>	<b>3,156</b>	<b>251,312</b>	<b>341,238</b>

<b>Expenses (Schedule 3)</b>								
Wages and Benefits	36,718	350	51,545	-	-	-	81,200	169,813
Professional/Contractual Services	30,665	16,797	4,442	6,352	996	18,670	7,077	84,999
Utilities	2,256	-	18,285	-	-	-	19,287	39,828
Maintenance, Materials, and Supplies	27,593	11,691	44,917	23,668	-	-	24,050	131,919
Grants and Contributions	-	-	-	2,180	-	300	-	2,480
Amortization	1,540	11,880	2,011	8,314	-	23,888	46,602	94,235
Interest	-	-	-	-	-	-	-	-
Allowance for Uncollectibles	5,130	-	-	-	-	-	-	5,130
Other	2,654	-	-	-	-	-	-	2,654
<b>Total Expenses</b>	<b>106,556</b>	<b>40,718</b>	<b>121,200</b>	<b>40,514</b>	<b>996</b>	<b>42,858</b>	<b>178,216</b>	<b>531,058</b>

<b>Surplus (Deficit) by Function</b>	<b>(43,043)</b>	<b>(40,718)</b>	<b>(118,367)</b>	<b>(21,465)</b>	<b>379</b>	<b>(39,702)</b>	<b>73,096</b>	<b>(189,820)</b>
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Taxation and Other Unconditional Revenue (Schedule 1)

323,038

**Net Surplus (Deficit)**

**133,218**

Village of Leask  
 Consolidated Schedule of Tangible Capital Assets by Object  
 For the Year Ended December 31, 2015

Schedule 6

2015

2014

Asset Cost	2015						2014		
	General Assets						Infrastructure Assets	General / Infrastructure Assets Under Construction	
	Land	Land Improvements	Buildings	Vehicles	Machinery and Equipment	Linear Assets	Total	Total	
Opening Asset Costs	14,836	-	2,108,383	29,034	1,782,436	970,717	-	4,905,406	4,807,786
Additions During the Year	-	-	-	-	29,115	131,720	-	160,835	97,620
Disposals and Write-downs During the Year	-	-	-	-	(24,154)	-	-	(24,154)	-
Transfers (From) Assets Under Construction	-	-	-	-	-	-	-	-	-
<b>Closing Asset Costs</b>	<b>14,836</b>	<b>-</b>	<b>2,108,383</b>	<b>29,034</b>	<b>1,787,397</b>	<b>1,102,437</b>	<b>-</b>	<b>5,042,087</b>	<b>4,905,406</b>

**Accumulated Amortization Cost**

Opening Accumulated Amortization Costs	-	-	940,307	15,199	858,081	591,596	-	2,405,183	2,310,948
Add: Amortization Taken	-	-	41,590	1,161	19,474	19,858	-	82,083	94,235
Less: Accumulated Amortization on Disposals	-	-	-	-	(14,830)	-	-	(14,830)	-
<b>Closing Accumulated Amortization Costs</b>	<b>-</b>	<b>-</b>	<b>981,897</b>	<b>16,360</b>	<b>862,725</b>	<b>611,454</b>	<b>-</b>	<b>2,472,436</b>	<b>2,405,183</b>

<b>Net Book Value</b>	<b>14,836</b>	<b>-</b>	<b>1,126,486</b>	<b>12,674</b>	<b>924,672</b>	<b>490,983</b>	<b>-</b>	<b>2,569,651</b>	<b>2,500,223</b>
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1. Total Contributed/Donated Assets Received in 2015: -
2. List of Assets Recognized at Nominal Value in 2015 are:
  - Infrastructure Assets
  - Vehicles
  - Machinery and Equipment
3. Amount of Interest Capitalized in 2015: -

Village of Leask  
 Consolidated Schedule of Tangible Capital Assets by Function  
 For the Year Ended December 31, 2015

Schedule 7

2015

2014

Asset Cost	2015						2014	
	General Government	Protective Services	Transportation Services	Environmental and Public Health	Planning and Development	Recreation and Culture	Utility Services	Total
Opening Asset Costs	93,695	633,119	258,203	425,401	-	1,021,317	2,473,671	4,905,406
Additions During the Year	-	-	16,800	-	-	-	144,035	160,835
Disposals and Write-downs During the Year	-	-	(24,154)	-	-	-	-	(24,154)
<b>Closing Asset Costs</b>	<b>93,695</b>	<b>633,119</b>	<b>250,849</b>	<b>425,401</b>	<b>-</b>	<b>1,021,317</b>	<b>2,617,706</b>	<b>4,905,406</b>

**Accumulated Amortization Cost**

Opening Accumulated Amortization Costs	78,778	121,085	147,224	141,209	-	706,100	1,210,787	2,405,183
Add: Amortization Taken	1,670	11,880	8,727	8,314	-	18,442	33,050	82,083
Less: Accumulated Amortization on Disposals	-	-	(14,830)	-	-	-	-	(14,830)
<b>Closing Accumulated Amortization Costs</b>	<b>80,448</b>	<b>132,965</b>	<b>141,121</b>	<b>149,523</b>	<b>-</b>	<b>724,542</b>	<b>1,243,837</b>	<b>2,472,436</b>

<b>Net Book Value</b>	<b>13,247</b>	<b>500,154</b>	<b>109,728</b>	<b>275,878</b>	<b>-</b>	<b>296,775</b>	<b>1,373,869</b>	<b>2,569,651</b>
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Village of Leask  
 Consolidated Schedule of Accumulated Surplus  
 For the Year Ended December 31, 2015

Schedule 8

	2014	Changes	2015
<b>UNAPPROPRIATED SURPLUS</b>	525,119	73,447	598,566
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment	15,000	5,000	20,000
Public Reserve	923	-	923
Capital Trust	18,050	-	18,050
Utility	142,095	-	142,095
Other	55,183	-	55,183
<b>Total Appropriated</b>	231,251	5,000	236,251
<b>ORGANIZED HAMLETS</b>			
	-	-	-
	-	-	-
	-	-	-
<b>Total Hamlets</b>	-	-	-
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible Capital Assets (Schedule 6)	2,500,223	69,428	2,569,651
Less: Related Debt	-	-	-
<b>Net Investment in Tangible Capital Assets</b>	2,500,223	69,428	2,569,651
<b>Other</b>	-	-	-
<b>Total Accumulated Surplus</b>	3,256,593	147,875	3,404,468

Village of Leask  
 Schedule of Mill Rates and Assessments  
 For the Year Ended December 31, 2015

Schedule 9

	PROPERTY CLASS							Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)		
Taxable Assessment	205,040	11,304,720	-	-	971,300	-	-	12,481,060
Regional Park Assessment								-
<b>Total Assessment</b>								<b>12,481,060</b>
Mill Rate Factor(s)	1.0	1.0	-	-	1.0			
Total Base/Minimum Tax (generated for each property class)	1,050	100,550	-	-	14,350			115,950
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	2,895	202,293	-	-	23,092			228,280

**MILL RATES:**

	MILLS
Average Municipal*	18.2901
Average School*	5.2441
Potash Mill Rate	-
Uniform Municipal Mill Rate	9.0000

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

