

Municipality of Moose Jaw #161
Consolidated Statement of Financial Position
As at December 31, 2009

Statement 1

ASSETS	2009	2008
Financial Assets		
Cash and Temporary Investments (Note 2)	808,402	541,190
Taxes Receivable - Municipal (Note 3)	18,942	17,383
Other Accounts Receivable (Note 4)	114,797	79,689
Land for Resale (Note 5)	7,295	7,142
Long-Term Investments (Note 6)	1,546,873	1,514,448
Other		
Total Financial Assets	2,496,309	2,159,852

LIABILITIES	2009	2008
Bank Indebtedness (Note 7)		
Accounts Payable	68,324	2,761
Accrued Liabilities Payable		
Deposits	4,652	1,153
Deferred Revenue (Note 8)		
Accrued Landfill Costs (Note 9)		
Other Liabilities		
Long-Term Debt (Note 10)		
Lease Obligations (Note 11)		
Total Liabilities	72,976	3,914

NET FINANCIAL ASSETS	2,423,333	2,155,938
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Non-Financial Assets	2009	2008
Tangible Capital Assets (Schedule 6, 7)	4,244,643	4,187,017
Prepayments and Deferred Charges	1,014	624
Stock and Supplies	731,918	602,113
Other (Note 12)	-	-
Total Non-Financial Assets	4,977,575	4,789,754

Accumulated Surplus (Deficit) (Schedule 8)	7,400,908	6,945,692
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Municipality of Moose Jaw #161
Consolidated Statement of Operations
For the year ended December 31, 2009

Statement 2

	2009 Budget	2009	2008
Revenues			
Taxes and Other Unconditional Revenue (Schedule 1)	907,476	924,695	807,816
Fees and Charges (Schedule 4, 5)	63,000	64,416	120,486
Conditional Grants (Schedule 4, 5)	5,500	10,963	15,497
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	4,572	-
Land Sales - Gain (Schedule 4, 5)	100,000	114,100	-
Investment Income and Commissions (Schedule 4, 5)	72,000	106,656	100,381
Other Revenues (Schedule 4, 5)	17,000	20,698	12,461
Total Revenues	1,164,976	1,246,100	1,056,641
Expenses			
General Government Services (Schedule 3)	229,950	217,043	220,425
Protective Services (Schedule 3)	70,000	33,391	41,229
Transportation Services (Schedule 3)	559,525	658,579	607,765
Environmental and Public Health Services (Schedule 3)	54,500	35,619	28,792
Planning and Development Services (Schedule 3)	22,000	17,063	8,163
Recreation and Cultural Services (Schedule 3)	53,004	49,804	24,121
Utility Services (Schedule 3)	-	-	-
Total Expenses	988,979	1,011,499	930,495
Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions	175,997	234,601	126,146
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	360,629	220,616	75,371
Surplus (Deficit) of Revenues over Expenses	536,626	455,217	201,517
Accumulated Surplus (Deficit), Beginning of Year	6,945,691	6,945,691	6,744,174
Accumulated Surplus (Deficit), End of Year	7,482,317	7,400,908	6,945,691

Municipality of Moose Jaw #161
Consolidated Statement of Change in Net Financial Assets
For the year ended December 31, 2009

Statement 3

	<u>2009 Budget</u>	<u>2009</u>	<u>2008</u>
Surplus (Deficit)	536,626	455,217	201,517
(Acquisition) of tangible capital assets		(229,956)	(32,115)
Amortization of tangible capital assets		167,977	148,091
Proceeds on disposal of tangible capital assets		21,765	9,205
Loss (gain) on the disposal of tangible capital assets		(17,414)	
Surplus (Deficit) of capital expenses over expenditures	-	(57,628)	125,181
(Acquisition) of supplies inventories		(129,805)	(250,447)
(Acquisition) of prepaid expense		(390)	(208)
Consumption of supplies inventory			
Use of prepaid expense			
Surplus (Deficit) of expenses of other non-financial over expenditures	-	(130,195)	(250,655)
Increase/Decrease in Net Financial Assets	<u>536,626</u>	<u>267,394</u>	<u>76,043</u>
Net Financial Assets - Beginning of Year	<u>2,155,939</u>	<u>2,155,939</u>	<u>2,079,896</u>
Net Financial Assets - End of Year	<u><u>2,692,565</u></u>	<u><u>2,423,333</u></u>	<u><u>2,155,939</u></u>

