

**ANNUAL FINANCIAL STATEMENTS**

**And Supporting Schedules**

**MUNICIPALITY OF MOOSE JAW #161**

**For the Year Ended December 31, 2010**

## Management's Responsibility

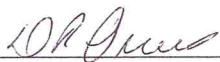
To the Ratepayers of the Municipality of Moose Jaw #161

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 generally accepted accounting principles 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 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.

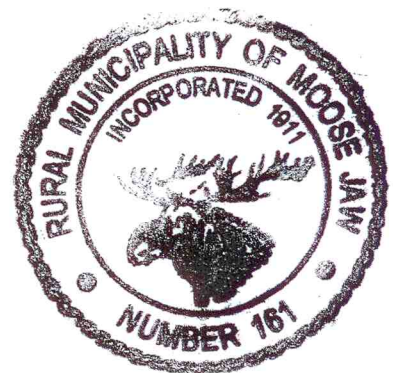
Robert A Tiede, an independent Chartered Accountant, is appointed by the council to audit the financial statements and report directly to them; their report follows. The external auditors have full and free access to, and meet periodically and separately with, both the Council and administration to discuss their audit findings.



Councilor/Reeve/Mayor



CFO/Administrator



*Robert A. Tiede*  
*Chartered Accountant*

R.A. (Bob) Tiede, B.Comm., C.A

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*Moose Jaw, Sk. S6H 8A7*  
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**AUDITOR'S REPORT**

To the Council of the  
Municipality of Moose Jaw #161

I have audited the consolidated statement of financial position of the Municipality of Moose Jaw #161 as at December 31, 2010 and the consolidated statement of operations, consolidated statement of change in net financial assets and consolidated statement of cash flow for the year then ended. These financial statements are the responsibility of the Municipality's management. My responsibility is to express an opinion on these financial statements based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. These standards require that I plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In my opinion, these financial statements present fairly, in all material respects, the consolidated financial position of the Municipality as at December 31, 2010 and the results of its consolidated statement of operations and its consolidated cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

Moose Jaw, Saskatchewan  
December 6, 2011

*RA Tiede*  
CHARTERED ACCOUNTANT

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Financial Position**  
**As at December 31, 2010**

Statement 1

	<u>2010</u>	<u>2009</u>
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	1,388,654	808,402
Taxes Receivable - Municipal (Note 3)	10,864	18,942
Other Accounts Receivable (Note 4)	172,379	114,797
Land for Resale (Note 5)	7,295	7,295
Long-Term Investments (Note 6)	1,022,941	1,546,873
Other		
<b>Total Financial Assets</b>	<b>2,602,133</b>	<b>2,496,309</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 7)		
Accounts Payable	12,539	68,324
Accrued Liabilities Payable		
Deposits	19,750	4,652
Deferred Revenue (Note 8)	25,000	
Accrued Landfill Costs (Note 9)		
Other Liabilities		
Long-Term Debt (Note 10)		
Lease Obligations (Note 11)		
<b>Total Liabilities</b>	<b>57,289</b>	<b>72,976</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,544,844</b>	<b>2,423,333</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	4,224,506	4,244,643
Prepayments and Deferred Charges	701	1,014
Stock and Supplies	758,501	731,918
Other (Note 12)		
<b>Total Non-Financial Assets</b>	<b>4,983,708</b>	<b>4,977,575</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>7,528,552</b>	<b>7,400,908</b>

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Operations**  
**For the year ended December 31, 2010**

Statement 2

	<b>2010 Budget</b>	<b>2010</b>	<b>2009</b>
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	983,401	1,011,290	924,695
Fees and Charges (Schedule 4, 5)	57,150	138,190	59,866
Conditional Grants (Schedule 4, 5)	37,600	54,435	10,963
Tangible Capital Asset Sales - Gain (Schedule 4, 5)		3,374	4,572
Land Sales - Gain (Schedule 4, 5)	85,000		114,100
Investment Income and Commissions (Schedule 4, 5)	67,000	101,037	106,656
Other Revenues (Schedule 4, 5)	2,400	2,938	25,248
<b>Total Revenues</b>	<b>1,232,551</b>	<b>1,311,264</b>	<b>1,246,100</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	256,000	231,180	217,043
Protective Services (Schedule 3)	65,000	34,806	33,391
Transportation Services (Schedule 3)	826,110	826,526	658,579
Environmental and Public Health Services (Schedule 3)	36,385	52,212	35,619
Planning and Development Services (Schedule 3)	79,000	71,187	17,063
Recreation and Cultural Services (Schedule 3)	52,107	49,948	49,804
Utility Services (Schedule 3)			
<b>Total Expenses</b>	<b>1,314,602</b>	<b>1,265,859</b>	<b>1,011,499</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>(82,051)</b>	<b>45,405</b>	<b>234,601</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	93,680	82,239	220,616
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>11,629</b>	<b>127,644</b>	<b>455,217</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>7,400,908</b>	<b>7,400,908</b>	<b>6,945,691</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>7,412,537</b>	<b>7,528,552</b>	<b>7,400,908</b>

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Change in Net Financial Assets**  
**For the year ended December 31, 2010**

Statement 3

	<b>2010 Budget</b>	<b>2010</b>	<b>2009</b>
<b>Surplus (Deficit)</b>	11,629	127,644	455,217
(Acquisition) of tangible capital assets	(210,000)	(352,309)	(229,956)
Amortization of tangible capital assets		177,895	167,977
Proceeds on disposal of tangible capital assets		197,925	21,765
Loss (gain) on the disposal of tangible capital assets		(3,374)	(17,414)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(210,000)</b>	<b>20,137</b>	<b>(57,628)</b>
(Acquisition) of supplies inventories		(26,583)	(129,805)
(Acquisition) of prepaid expense			(390)
Consumption of supplies inventory			
Use of prepaid expense		313	
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>(26,270)</b>	<b>(130,195)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(198,371)</b>	<b>121,511</b>	<b>267,394</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>2,423,333</b>	<b>2,423,333</b>	<b>2,155,939</b>
<b>Net Financial Assets - End of Year</b>	<b>2,224,962</b>	<b>2,544,844</b>	<b>2,423,333</b>

Municipality of Moose Jaw #161  
 Consolidated Statement of Cash Flow  
 For the year ended December 31, 2010

Statement 4

	2010	2009
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	127,644	455,217
Amortization	177,895	167,977
Loss (gain) on disposal of tangible capital assets	(3,374)	(17,414)
	<u>302,165</u>	<u>605,780</u>
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	8,078	(1,559)
Other Receivables	(57,582)	(35,108)
Land for Resale		(153)
Other Financial Assets		
Accounts and accrued liabilities payable	(55,785)	65,563
Deposits	15,098	3,499
Deferred Revenue	25,000	
Other Liabilities		
Stock and supplies for use	(26,583)	(129,805)
Prepayments and Deferred Charges	313	(390)
Other		
<b>Net cash from (used for) operations</b>	<b>210,704</b>	<b>507,827</b>
<b>Capital:</b>		
Acquisition of capital assets	(352,309)	(229,956)
Proceeds from the disposal of capital assets	197,925	21,765
Other capital		
<b>Net cash from (used for) capital</b>	<b>(154,384)</b>	<b>(208,191)</b>
<b>Investing:</b>		
Long-term investments	523,932	(32,425)
Other investments		
<b>Net cash from (used for) investing</b>	<b>523,932</b>	<b>(32,424)</b>
<b>Financing:</b>		
Long-term debt issued		
Long-term debt repaid		
Other financing		
<b>Net cash from (used for) financing</b>		
<b>Increase (Decrease) in cash resources</b>	<b>580,252</b>	<b>267,212</b>
<b>Cash and Investments - Beginning of Year</b>	<b>808,402</b>	<b>541,190</b>
<b>Cash and Investments - End of Year</b>	<b>1,388,654</b>	<b>808,402</b>

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

**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 recognized 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 statements 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. Entities included in these financial statements are as follows:

Entity  
[Local arena board]  
[Local swimming pool]

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 board, municipal hail and conservation and development authorities are collected and remitted in accordance with relevant legislation. The amounts collected are disclosed in note 3
- 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 preformed. 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 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.
- 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 on Schedule 8.
- i) **Investments:** Portfolio investments are valued at the lower of cost, less any provisions for other than temporary impairment. Investments with terms longer than one year have been classified as other long-term investments concurrent with the nature of the investment. The long term investments in the Saskatchewan Rural Municipalities - Self insurance fund are accounted for on the equity basis.



**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

**1. Significant accounting policies - continued**

- 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 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.
- k) **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 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. The municipality's tangible capital asset useful lives are estimated as follows:

<u>Asset</u>	<u>Useful Life</u>
<b>General Assets</b>	
<b>Land</b>	Indefinite
<b>Land Improvements</b>	15 Yrs
<b>Buildings</b>	40 yrs
<b>Vehicles &amp; Equipment</b>	
Vehicles	10 Yrs
Machinery and Equipment	5 to 20 Yrs
<b>Infrastructure Assets</b>	
<b>Infrastructure Assets</b>	15 to 40 Yrs
<b>Water &amp; Sewer</b>	40 Yrs
<b>Road Network Assets</b>	15 to 40 Yrs

[If method other than straight line used asset the method must be separately disclosed]

**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 does [not] capitalize 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 leases are amortized on a [straight line] basis, over their estimated useful lives (lease term). Any other lease not meeting the before mentioned criteria is classified as a operating lease and rental payments are expensed as incurred.

- l) **Landfill liability:** The Municipality of [name] maintains a waste disposal site. The Municipality is unable to estimate closure and post-closure costs. No amount has been recorded as an asset or a liability. [Any municipality that has recorded a landfill liability in past or has incurred a liability during the year should disclose in accordance with PS 3270.21 of the Public Sector Accounting Board's handbook] See recommended disclosure in note 9.
- m) **Trust Funds:** Funds held in trust for others are neither included in the municipality's assets or equity. They are disclosed in Note [16].

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

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

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

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

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

The segments (functions) are as follows:

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

Protective Services: Protective Services 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.

**2. Cash and temporary investments**

	2010	2009
Cash	1,388,654	808,402
Temporary Investments		
<b>Total Cash and temporary investments</b>	<b>1,388,654</b>	<b>808,402</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.]

**3. Taxes and grants in lieu receivable**

	2010	2009
Municipal - Current	11,623	18,610
- Arrears	3,883	4,974
	15,506	23,584
- Less Allowance for Uncollectibles	-	4,642
<b>Total municipal taxes receivable</b>	<b>10,864</b>	<b>18,942</b>
School - Current	23,070	39,610
- Arrears	11,334	18,924
<b>Total school taxes receivable</b>	<b>34,404</b>	<b>58,534</b>
Hail - Current	689	6,077
- Arrears		
<b>Total hail taxes receivable</b>	<b>689</b>	<b>6,077</b>
<b>Total taxes and grants in lieu receivable</b>	<b>45,957</b>	<b>83,553</b>
Deduct taxes receivable to be collected on behalf of other organizations	-	35,093
<b>Municipal and grants in lieu taxes receivable</b>	<b>10,864</b>	<b>18,942</b>

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

	2010	2009
<b>4. Other Accounts Receivable</b>		
Federal government		
Provincial government	36,963	46,318
Local government	11,643	10,000
Utility		
Trade	123,773	7,484
Other		50,995
<b>Total Other Accounts Receivable</b>	<b>172,379</b>	<b>114,797</b>
Less Allowance for Uncollectibles		
<b>Net Other Accounts Receivable</b>	<b>172,379</b>	<b>114,797</b>

**5. Land for Resale**

Tax Title Property	10,699	10,699
Allowance for market value adjustment	-	3,404
Deduct portion Due to Other Tax Authority (School)		
<b>Net Tax Title Property</b>	<b>7,295</b>	<b>7,295</b>
Other Land		
Allowance for market value adjustment		
<b>Net Other Land</b>		
<b>Total Land for Resale</b>	<b>7,295</b>	<b>7,295</b>

**6. Long-term investments**

Sask Assoc of Rural Municipalities - Self Insurance Fund	75,662	71,234
Other - Financial	947,279	1,475,639
	<b>1,022,941</b>	<b>1,546,873</b>

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

Other long-term investments (examples)

Marketable securities are valued at the lower of cost and market value. Market value at [date] was [\$] ((Prior Year] - [\$]).

[Marketable securities/Portfolio investments] represent investments in common shares [of public companies] and are stated at the lower of cost or market value. At year-end, cost was substantially the same as the quoted market value.]

**7. Bank indebtedness**

Bank indebtedness includes an operating loan amounting to [\$] ((prior year] - [\$]) and bearing interest at prime plus [#]%. Assets pledged as collateral are [describe assets].

**Credit Arrangements**

{Disclosure appropriate where lines of credit have been authorized, but nil amount is drawn at statement date}

At December 31, 2010 the Municipality had a line of credit totaling \$100,000 none of which was drawn. The following has been collateralized in connection with this line of credit:

-- General security agreement.

**8. Deferred revenue**

	2010	2009
South Central Enterprise (Plan 4 Growth)	25,000	
<b>Total deferred revenue</b>	<b>25,000</b>	

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

**9. Accrued landfill costs**

	2010	2009
Environmental liabilities		

[In [year] the Municipality has accrued an overall liability for environmental matters in the amount of [\$] (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.]

[Included in environmental liabilities is [\$ -] (prior year - \$) of the estimated total landfill closure and post-closure care expenses. The estimated liability for these expenses is recognized as the landfill site's capacity is used. Estimated total expenses represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the Municipality's average long-term borrowing rate of [ %] (prior year - %).]

[Landfill closure and post-closure care requirements have been defined in accordance with the Environmental Act and include final covering and landscaping of the landfill, pumping of ground, methane gas and leachate management, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a 100-year period using the best information available to management. Future events may result in significant changes to the estimated total expense, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.]

**10. Long-term debt**

- a) The debt limit of the municipality is \$967,441. The debt limit for a municipality is the total amount of the municipality's own source revenues for the preceding year (the Municipalities Act section 161).
- b) Debenture debt is repayable at [describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand].

Future principal and interest payments are as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2011				
2012				
2013				
2014				
2015				
Balance				

Bank loans are repayable [describe terms including interest rates, repayment dates and amounts, and whether any amount is due on demand].

Future principal repayments are estimated as follows:

Year	Principal	Interest	Current Total	Prior Year Total
2011				
2012				
2013				
2014				
2015				
Balance				

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**For the year ended December 31, 2010**

**11. Lease obligations**

Future minimum lease payments under the capital leases together with the balance of the obligation due under the capital leases are as follows:

Year
2011
2012
2013
2014
2015
Thereafter
Total future minimum lease payments
Amounts representing interest at a weighted average rate of _____ %
Capital lease liability

**12. Other non-financial assets**

(List if any)

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**13. 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.

The municipality is also contingently liable for the following:

**14. Change in accounting policies**

Effective January 1, 2009, the municipality adopted the Public Sector Accounting Board's recommendations for recording tangible capital assets and the new financial statement presentation. The tangible capital asset section, PSAB 3150, establishes standards on how to account for and report tangible capital assets in government financial statements. The financial statement presentation section, PSAB 1200, establishes general reporting principles and standards for the disclosure of information based on the underlying financial statement concepts and the objectives of the government financial statements.

**15. Comparative figures**

Prior year comparative figures have been restated to conform to the current year's presentation.

**16. Trusts Administered by the Municipality**

A summary of trust fund activity by the municipality during the year is as follows:

[Description of Trust ie Cemetery]

	Current Total	Prior Year Total
Balance - Beginning of Year		
Revenue (Specify)		
Interest revenue		
Expenditure (Specify)		
<b>Balance - End of Year</b>		

**Municipality of Moose Jaw #161**  
**Schedule of Taxes and Other Unconditional Revenue**  
**For the year ended December 31, 2010**

Schedule 1

	2010 Budget	2010	2009
<b>TAXES</b>			
General municipal tax levy	635,000	641,372	562,743
Abatements and adjustments		(339)	
Discount on current year taxes	(29,000)	(28,352)	(25,147)
<b>Net Municipal Taxes</b>	<b>606,000</b>	<b>612,681</b>	<b>537,596</b>
Potash tax share	130,000	130,324	117,088
Trailer license fees			
Penalties on tax arrears	1,000	1,026	1,397
Special tax levy	918	1,054	918
Other			
<b>Total Taxes</b>	<b>737,918</b>	<b>745,085</b>	<b>656,999</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	62,000	62,149	62,149
Organized Hamlet			
Other			
<b>Total Unconditional Grants</b>	<b>62,000</b>	<b>62,149</b>	<b>62,149</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	160,000	177,019	166,597
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
Transgas			
SPMC - Municipal Share			
Sasktel	483	513	483
Other			
Local/Other			
Housing Authority			
C.P.R. Mainline	23,000	26,524	23,732
Treaty Land Entitlement			
Other			14,735
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other			
<b>Total Grants in Lieu of Taxes</b>	<b>183,483</b>	<b>204,056</b>	<b>205,547</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>983,401</b>	<b>1,011,290</b>	<b>924,695</b>

**Municipality of Moose Jaw #161**  
**Schedule of Operating and Capital Revenue by Function**  
**For the year ended December 31, 2010**

Schedule 2 - 1

	2010 Budget	2010	2009
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	150	548	
- Sales of supplies	1,000	1,141	1,976
- Rentals	5,000	24,860	8,428
Total Fees and Charges	6,150	26,549	10,404
- Tangible capital asset sales - gain (loss)			
- Land sales - gain	85,000		114,100
- Investment income and commissions	67,000	101,037	106,656
- Other (Specify)	2,400	2,938	20,698
Total Other Segmented Revenue	160,550	130,524	251,858
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>160,550</b>	<b>130,524</b>	<b>251,858</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total General Government Services</b>	<b>160,550</b>	<b>130,524</b>	<b>251,858</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees	12,500	23,179	12,458
Total Fees and Charges	12,500	23,179	12,458
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	12,500	23,179	12,458
Conditional Grants			
- Student Employment			
- Local government	2,500		
- Other (Specify)			
Total Conditional Grants	2,500		
<b>Total Operating</b>	<b>15,000</b>	<b>23,179</b>	<b>12,458</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Local government			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Protective Services</b>	<b>15,000</b>	<b>23,179</b>	<b>12,458</b>

Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2010

Schedule 2 - 2

	2010 Budget	2010	2009
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	3,500	16,514	3,505
- Sales of supplies	3,000	6,891	1,287
- Road Maintenance and Restoration Agreements	22,500	27,683	22,972
- Frontage			
- Licenses and permits	9,500	4,485	
Total Fees and Charges	38,500	55,573	27,764
- Tangible capital asset sales - gain (loss)		3,374	4,572
- Other (Specify)			
Total Other Segmented Revenue	38,500	58,947	32,336
Conditional Grants			
- Primary Weight Corridor		14,743	
- Student Employment			
- Other (Specify)			306
Total Conditional Grants		14,743	306
<b>Total Operating</b>	<b>38,500</b>	<b>73,690</b>	<b>32,642</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	73,680	73,926	
- Canada/Sask Municipal Rural Infrastructure Fund			87,026
- Heavy Haul			
- Designated Municipal Roads and Bridges	7,500	8,313	
- Provincial Disaster Assistance			
- MEEP	12,500		133,590
<b>Total Capital</b>	<b>93,680</b>	<b>82,239</b>	<b>220,616</b>
<b>Total Transportation Services</b>	<b>132,180</b>	<b>155,929</b>	<b>253,258</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Sale of supplies		3,324	
Total Fees and Charges		3,324	
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			4,550
Total Other Segmented Revenue		3,324	4,550
Conditional Grants			
- Student Employment			
- Local government		4,592	2,250
- Other (Specify)			2,500
Total Conditional Grants		4,592	4,750
<b>Total Operating</b>		<b>7,916</b>	<b>9,300</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Transit for Disabled			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Environmental and Public Health Services</b>		<b>7,916</b>	<b>9,300</b>



Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 For the year ended December 31, 2010

Schedule 2 - 3

	2010 Budget	2010	2009
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges		29,565	9,240
- Permits			
Total Fees and Charges		29,565	9,240
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		29,565	9,240
Conditional Grants			
- Student Employment			
- REDA	28,000	29,193	
Total Conditional Grants	28,000	29,193	-
<b>Total Operating</b>	28,000	58,758	9,240
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Planning and Development Services</b>		58,758	9,240

**RECREATION AND CULTURAL SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Local government	5,900	5,907	5,907
- Donations			
- Other (Specify)	1,200		
Total Conditional Grants	7,100	5,907	5,907
<b>Total Operating</b>	7,100	5,907	5,907
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Local government			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Recreation and Cultural Services</b>	7,100	5,907	5,907

