

**ANNUAL FINANCIAL STATEMENTS**

**And Supporting Schedules**

**MUNICIPALITY OF MOOSE JAW #161**

**For the Year Ended December 31, 2014**

## 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; his 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 Professional Accountant*

R.A. (Bob) Tiede, CPA, CA

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**INDEPENDENT AUDITOR'S REPORT**

To: The Council of the Rural Municipality of Moose Jaw #161

I have audited the accompanying financial statements of the Municipality of Moose Jaw #161, which comprise the consolidated statement of financial position as at December 31, 2014, 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, and a summary of significant 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.

*Auditor's Responsibility*

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. Those standards require that I 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 auditor's 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.

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 financial statements present fairly, in all material respects, the financial position of the Municipality as at December 31, 2014, and the results of its operations, changes in its net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Moose Jaw, Saskatchewan  
January 23, 2015

*RA Tiede*  
Chartered Professional Accountant

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Financial Position**  
**As at December 31,2014**

Statement 1

	2014	2013
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	1,961,673	1,941,005
Taxes Receivable - Municipal (Note 3)	45,354	40,790
Other Accounts Receivable (Note 4)	74,504	103,960
Land for Resale (Note 5)	7,295	7,295
Long-Term Investments (Note 6)	912,005	964,023
Other (Specify)		
<b>Total Financial Assets</b>	<b>3,000,831</b>	<b>3,057,073</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 7)		
Accounts Payable	11,837	13,450
Accrued Liabilities Payable		
Deposits	2,500	16,060
Deferred Revenue (Note 8)		
Accrued Landfill Costs (Note 9)		
Other Liabilities		51,317
Long-Term Debt (Note 10)	828,750	926,250
Lease Obligations (Note 11)		
<b>Total Liabilities</b>	<b>843,087</b>	<b>1,007,077</b>
<b>NET FINANCIAL ASSETS</b>	<b>2,157,744</b>	<b>2,049,996</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	5,084,265	4,671,294
Prepayments and Deferred Charges	418,550	667,900
Stock and Supplies	1,501,042	1,397,794
Other (Note 12)		
<b>Total Non-Financial Assets</b>	<b>7,003,857</b>	<b>6,736,988</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>9,161,601</b>	<b>8,786,984</b>

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Operations**  
**As at December 31,2014**

Statement 2

	2014 Budget	2014	2013
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	1,589,300	1,603,376	1,617,662
Fees and Charges (Schedule 4, 5)	183,690	199,979	161,615
Conditional Grants (Schedule 4, 5)	28,080	51,409	30,354
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	12,500	5,432	27,541
Land Sales - Gain (Schedule 4, 5)	300,000	224,000	
Investment Income and Commissions (Schedule 4, 5)	43,190	48,302	54,527
Other Revenues (Schedule 4, 5)			
<b>Total Revenues</b>	<b>2,156,760</b>	<b>2,132,498</b>	<b>1,891,699</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	321,830	366,908	304,533
Protective Services (Schedule 3)	114,200	109,866	112,748
Transportation Services (Schedule 3)	1,275,170	1,524,701	980,602
Environmental and Public Health Services (Schedule 3)	144,930	121,999	134,996
Planning and Development Services (Schedule 3)	71,000	58,441	37,324
Recreation and Cultural Services (Schedule 3)	58,680	57,451	58,655
Utility Services (Schedule 3)			
<b>Total Expenses</b>	<b>1,985,810</b>	<b>2,239,366</b>	<b>1,628,858</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>170,950</b>	<b>(106,868)</b>	<b>262,841</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	64,920	481,485	87,904
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>235,870</b>	<b>374,617</b>	<b>350,745</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>8,786,984</b>	<b>8,786,984</b>	<b>8,436,239</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>9,022,854</b>	<b>9,161,601</b>	<b>8,786,984</b>

Municipality of Moose Jaw #161  
 Consolidated Statement of Change in Net Financial Assets  
 As at December 31,2014

Statement 3

	2014 Budget	2014	2013
<b>Surplus (Deficit)</b>	<b>235,870</b>	<b>374,617</b>	<b>350,745</b>
(Acquisition) of tangible capital assets	(359,500)	(659,510)	(513,926)
Amortization of tangible capital assets	182,000	209,251	202,727
Proceeds on disposal of tangible capital assets	347,441	266,720	238,338
Loss (gain) on the disposal of tangible capital assets	12,500	(229,432)	(27,541)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>182,441</b>	<b>(412,971)</b>	<b>(100,402)</b>
(Acquisition) of supplies inventories		(103,248)	(280,544)
(Acquisition) of prepaid expense			
Consumption of supplies inventory		249,350	178,215
Use of prepaid expense			
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>146,102</b>	<b>(102,329)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>418,311</b>	<b>107,748</b>	<b>148,014</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>2,049,996</b>	<b>2,049,996</b>	<b>1,901,982</b>
<b>Net Financial Assets - End of Year</b>	<b>2,468,307</b>	<b>2,157,744</b>	<b>2,049,996</b>

Municipality of Moose Jaw #161  
 Consolidated Statement of Cash Flow  
 As at December 31, 2014

Statement 4

	2014	2013
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	374,617	350,745
Amortization	209,251	202,727
Loss (gain) on disposal of tangible capital assets	(229,432)	(27,541)
	<u>354,436</u>	<u>525,931</u>
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	(4,564)	(16,532)
Other Receivables	29,456	96,370
Land for Resale		
Other Financial Assets		
Accounts and accrued liabilities payable	(1,613)	(193,704)
Deposits	(13,560)	16,060
Deferred Revenue		
Accrued Landfill costs		
Other Liabilities	(51,317)	51,170
Stock and supplies for use	(103,248)	(280,544)
Prepayments and Deferred Charges	249,350	178,215
Other (specify)		
<b>Net cash from (used for) operations</b>	<u>458,940</u>	<u>376,966</u>
<b>Capital:</b>		
Acquisition of capital assets	(659,510)	(513,926)
Proceeds from the disposal of capital assets	266,720	238,338
Other capital		
<b>Net cash from (used for) capital</b>	<u>(392,790)</u>	<u>(275,588)</u>
<b>Investing:</b>		
Long-term investments	52,018	80,442
Other investments		
<b>Net cash from (used for) investing</b>	<u>52,018</u>	<u>80,442</u>
<b>Financing:</b>		
Long-term debt issued		
Long-term debt repaid	(97,500)	
Other financing		
<b>Net cash from (used for) financing</b>	<u>(97,500)</u>	
<b>Increase (Decrease) in cash resources</b>	<u>20,668</u>	<u>181,820</u>
<b>Cash and Temporary Investments - Beginning of Year</b>	<u>1,941,005</u>	<u>1,759,185</u>
<b>Cash and Temporary Investments - End of Year</b>	<u>1,961,673</u>	<u>1,941,005</u>

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**As at December 31,2014**

**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 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 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 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 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 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**  
**As at December 31,2014**

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

[If method other than straight line used 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 R.M. of Moose Jaw #161 does not maintain a waste disposal site. 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].
- n) **Employee benefit plans:** Contributions to the R.M. of Moose Jaw #161 defined benefit plans are expensed when contributions are made. Under the defined benefit plan, the R.M. of Moose Jaw #161 obligations are limited to their contributions.

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2014**

- o) **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.

- p) **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

**2. Cash and Temporary Investments**

	2014	2013
Cash	1,961,673	1,941,005
Temporary Investments		
<b>Total Cash and Temporary Investments</b>	<b>1,961,673</b>	<b>1,941,005</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**

	2014	2013
Municipal - Current	43,469	38,923
- Arrears	6,527	6,509
	49,996	45,432
- Less Allowance for Uncollectibles	(4,642)	(4,642)
<b>Total municipal taxes receivable</b>	<b>45,354</b>	<b>40,790</b>
School - Current	46,357	44,238
- Arrears	7,571	7,767
<b>Total school taxes receivable</b>	<b>53,928</b>	<b>52,005</b>
Hail, C & D	11,200	5,146
<b>Total taxes and grants in lieu receivable</b>	<b>110,482</b>	<b>97,941</b>
Deduct taxes receivable to be collected on behalf of other organizations	(65,128)	(57,151)
<b>Municipal and grants in lieu taxes receivable</b>	<b>45,354</b>	<b>40,790</b>

Municipality of Moose Jaw #161  
Notes to the Consolidated Financial Statements  
As at December 31, 2014

	2014	2013
<b>4. Other Accounts Receivable</b>		
Federal government		
Provincial government		
Local government	10,000	17,044
Utility		
Trade	64,504	86,916
Other (specify)		
<b>Total Other Accounts Receivable</b>	<b>74,504</b>	<b>103,960</b>
Less Allowance for Uncollectibles		
<b>Net Other Accounts Receivable</b>	<b>74,504</b>	<b>103,960</b>

<b>5. Land for Resale</b>		
Tax Title Property	10,699	10,699
Allowance for market value adjustment	(3,404)	(3,404)
Deduct portion due to other tax authority		
<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>

<b>6. Long-term Investments</b>		
Sask Assoc of Rural Municipalities - Self Insurance Fund	73,618	70,636
Other - Financial	838,387	893,387
	<b>912,005</b>	<b>964,023</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, 2014 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**

	2014	2013
[Describe deferred revenue]		
<b>Total Deferred Revenue</b>		

**Municipality of Moose Jaw #161**

**Notes to the Consolidated Financial Statements**

**As at December 31, 2014**

**9. Accrued Landfill Costs**

	2014	2013
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 \$ 1,390,544. 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
2014				
2015				
2016				
2017				
2018				
Thereafter				
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
2014				97,500
2015			97,500	97,500
2016			97,500	97,500
2017			97,500	97,500
2018			97,500	97,500
Thereafter			438,750	438,750
Balance			828,750	926,250

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2014**

**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	
2014	
2015	
2016	
2017	
2018	
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) \_\_\_\_\_

**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. Pension Plan**

The R.M. of Moose Jaw #161 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 R.M. of Moose Jaw #161 pension expense in 2014 was \$ 25,711. The benefits accrued to the R.M. of Moose Jaw #161 employees from MEPP are calculated using the following: Pensionable Years of Service, Highest Average Salary, and the plan accrual rate.

**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 i.e. Cemetery]

	2014	2013
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  
 As at December 31,2014

Schedule 1

	2014 Budget	2014	2013
<b>TAXES</b>			
General municipal tax levy	962,000	970,113	953,379
Abatements and adjustments	(930)	(713)	(1,028)
Discount on current year taxes	(43,480)	(44,392)	(43,479)
<b>Net Municipal Taxes</b>	<b>917,590</b>	<b>925,008</b>	<b>908,872</b>
Potash tax share	165,740	165,613	192,603
Trailer license fees			
Penalties on tax arrears	800	2,946	1,832
Special tax levy	43,450	44,554	43,554
Other (Specify)			
<b>Total Taxes</b>	<b>1,127,580</b>	<b>1,138,121</b>	<b>1,146,861</b>
<b>UNCONDITIONAL GRANTS</b>			
Equalization (Revenue Sharing)	188,000	191,997	197,087
Organized Hamlet			
<b>Total Unconditional Grants</b>	<b>188,000</b>	<b>191,997</b>	<b>197,087</b>
<b>GRANTS IN LIEU OF TAXES</b>			
Federal	230,420	230,149	230,926
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
SPMC - Municipal Share			
SaskTel	1,000	1,030	709
Other (Specify)			
Local/Other			
Housing Authority			
C.P.R. Mainline	42,300	42,079	42,079
Treaty Land Entitlement			
Other (Specify)			
Other Government Transfers			
S.P.C. Surcharge			
Sask Energy Surcharge			
Other (Specify)			
<b>Total Grants in Lieu of Taxes</b>	<b>273,720</b>	<b>273,258</b>	<b>273,714</b>
<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>1,589,300</b>	<b>1,603,376</b>	<b>1,617,662</b>

Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2014

Schedule 2 - 1

	2014 Budget	2014	2013
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	250	395	351
- Sales of supplies	3,280	2,905	923
- Rentals	16,800	17,320	9,567
<b>Total Fees and Charges</b>	<b>20,330</b>	<b>20,620</b>	<b>10,841</b>
- Tangible capital asset sales - gain (loss)			
- Land sales - gain	300,000	224,000	
- Investment income and commissions	43,190	48,302	54,527
- Other (Specify)			
<b>Total Other Segmented Revenue</b>	<b>363,520</b>	<b>292,922</b>	<b>65,368</b>
Conditional Grants			
- Student Employment			
- Other (Specify)			
<b>Total Conditional Grants</b>			
<b>Total Operating</b>	<b>363,520</b>	<b>292,922</b>	<b>65,368</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>363,520</b>	<b>292,922</b>	<b>65,368</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees	25,000	43,219	32,179
<b>Total Fees and Charges</b>	<b>25,000</b>	<b>43,219</b>	<b>32,179</b>
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
<b>Total Other Segmented Revenue</b>	<b>25,000</b>	<b>43,219</b>	<b>32,179</b>
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
<b>Total Conditional Grants</b>			
<b>Total Operating</b>	<b>25,000</b>	<b>43,219</b>	<b>32,179</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>25,000</b>	<b>43,219</b>	<b>32,179</b>

	2014 Budget	2014	2013
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	13,400	14,713	22,467
- Sales of supplies	20,000	21,912	27,527
- Road Maintenance and Restoration Agreements	2,130	1,250	5,075
- Frontage			
- Licenses and permits	1,880	1,780	3,545
Total Fees and Charges	37,410	39,655	58,614
- Tangible capital asset sales - gain (loss)	12,500	5,432	27,541
- Other (Specify)			
Total Other Segmented Revenue	49,910	45,087	86,155
Conditional Grants			
- Primary Weight Corridor	11,800	12,010	11,798
- Student Employment			2,158
- Local government	6,500	19,232	6,500
Total Conditional Grants	18,300	31,242	20,456
<b>Total Operating</b>	<b>68,210</b>	<b>76,329</b>	<b>106,611</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	64,920	65,035	64,920
- Canada/Sask Municipal Rural Infrastructure Fund			
- Heavy Haul			
- Designated Municipal Roads and Bridges			
- Provincial Disaster Assistance			
- Local government		416,450	22,984
Total Capital	64,920	481,485	87,904
<b>Total Transportation Services</b>	<b>133,130</b>	<b>557,814</b>	<b>194,515</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Sale of supplies	3,450	4,010	5,052
Total Fees and Charges	3,450	4,010	5,052
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	3,450	4,010	5,052
Conditional Grants			
- Student Employment			
- Local government	2,500	12,884	2,615
- Other (Specify)			
Total Conditional Grants	2,500	12,884	2,615
<b>Total Operating</b>	<b>5,950</b>	<b>16,894</b>	<b>7,667</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Canada/Sask Municipal Rural Infrastructure Fund			
- Transit for Disabled			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
<b>Total Environmental and Public Health Services</b>	<b>5,950</b>	<b>16,894</b>	<b>7,667</b>



Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2014

Schedule 2 - 3

	2014 Budget	2014	2013
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	97,500	92,475	53,729
- Other (Specify)			
Total Fees and Charges	97,500	92,475	53,729
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	97,500	92,475	53,729
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>97,500</b>	<b>92,475</b>	<b>53,729</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>			
<b>Total Planning and Development Services</b>	<b>97,500</b>	<b>92,475</b>	<b>53,729</b>

**RECREATION AND CULTURAL SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Donations			1,200
Total Fees and Charges			1,200
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			1,200
Conditional Grants			
- Student Employment			
- Local government	7,280	7,283	7,283
- Donations			
- Other (Specify)			
Total Conditional Grants	7,280	7,283	7,283
<b>Total Operating</b>	<b>7,280</b>	<b>7,283</b>	<b>8,483</b>
<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>	<b>7,280</b>	<b>7,283</b>	<b>8,483</b>

Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2014

Schedule 2 - 4

	2014 Budget	2014	2013
<b>UTILITY SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Water			
- Sewer			
- Other (Specify)			
Total Fees and Charges			
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue			
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>			
<b>Capital</b>			
Conditional Grants			
- Gas Tax			
- Sask Water Corp.			
- Provincial Disaster Assistance			
- Other (Specify)			
Total Capital			
Total Utility Services			
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>632,380</b>	<b>1,010,607</b>	<b>361,941</b>

<b>SUMMARY</b>			
Total Other Segmented Revenue	539,380	477,713	243,683
Total Conditional Grants	28,080	51,409	30,354
Total Capital Grants and Contributions	64,920	481,485	87,904
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>632,380</b>	<b>1,010,607</b>	<b>361,941</b>

	2014 Budget	2014	2013
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	62,000	48,971	51,508
Wages and benefits	158,810	157,445	165,628
Professional/Contractual services	77,660	132,462	64,456
Utilities	8,400	6,285	5,604
Maintenance, materials and supplies	11,800	18,189	13,368
Grants and contributions - operating	1,500	1,500	3,700
- capital			
Amortization		1,092	
Interest	160	121	159
Allowance for uncollectibles	500		
Other (Specify)	1,000	843	110
<b>Total Government Services</b>	<b>321,830</b>	<b>366,908</b>	<b>304,533</b>

**PROTECTIVE SERVICES****Police protection**

Wages and benefits			
Professional/Contractual services	45,000	45,216	43,414
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			5,000
- capital			
Other (Specify)			

**Fire protections**

Wages and benefits		400	400
Professional/Contractual services	66,700	64,250	63,934
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating	2,500		
- capital			
Amortization			
Interest			
Other (Specify)			
<b>Total Protective Services</b>	<b>114,200</b>	<b>109,866</b>	<b>112,748</b>

**TRANSPORTATION SERVICES**

Wages and benefits	255,380	218,471	228,441
Professional/Contractual Services	112,960	162,126	110,394
Utilities	9,530	8,245	9,465
Maintenance, materials, and supplies	167,300	137,954	158,393
Gravel	548,000	789,746	271,182
Grants and contributions - operating			
- capital			
Amortization	182,000	208,159	202,727
Interest			
Other (Specify)			
<b>Total Transportation Services</b>	<b>1,275,170</b>	<b>1,524,701</b>	<b>980,602</b>

Municipality of Moose Jaw #161

Total Expenses by Function

As at December 31,2014

Schedule 3 - 2

	2014 Budget	2014	2013
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits	2,500	424	1,903
Professional/Contractual services	26,500	8,746	21,066
Utilities			
Maintenance, materials and supplies	18,000	14,896	14,095
Grants and contributions - operating			
o Waste disposal			
o Public Health	2,500	2,500	2,500
- capital			
o Waste disposal			
o Public Health	95,430	95,433	95,432
Amortization			
Interest			
Other (Specify)			
<b>Total Environmental and Public Health Services</b>	<b>144,930</b>	<b>121,999</b>	<b>134,996</b>

<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits	6,500	2,920	6,726
Professional/Contractual Services	64,500	55,521	30,598
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
<b>Total Planning and Development Services</b>	<b>71,000</b>	<b>58,441</b>	<b>37,324</b>

<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits	1,600		1,572
Professional/Contractual services	16,900	14,768	16,900
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	15,180	17,683	15,183
- capital	25,000	25,000	25,000
Amortization			
Interest			
Allowance for uncollectibles			
Other (Specify)			
<b>Total Recreation and Cultural Services</b>	<b>58,680</b>	<b>57,451</b>	<b>58,655</b>

**Municipality of Moose Jaw #161**

**Total Expenses by Function**

**As at December 31,2014**

Schedule 3 - 3

	2014 Budget	2014	2013
<b>UTILITY SERVICES</b>			
Wages and benefits			
Professional/Contractual services			
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Allowance for uncollectibles			
<b>Other (Specify)</b>			
<b>Total Utility Services</b>			
 <b>TOTAL EXPENSES BY FUNCTION</b>	<b>1,985,810</b>	<b>2,239,366</b>	<b>1,628,858</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Segment Disclosure by Function  
 As at December 31, 2014

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	20,620	43,219	39,655	4,010	92,475			199,979
Tangible Capital Asset Sales - Gain			5,432					5,432
Land Sales - Gain	224,000							224,000
Investment Income and Commissions	48,302							48,302
Other Revenues								
Grants - Conditional			31,242	12,884		7,283		51,409
- Capital			481,485					481,485
<b>Total revenues</b>	<b>292,922</b>	<b>43,219</b>	<b>557,814</b>	<b>16,894</b>	<b>92,475</b>	<b>7,283</b>		<b>1,010,607</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	206,416	400	218,471	424	2,920			428,631
Professional/ Contractual Services	132,462	109,466	162,126	8,746	55,521	14,768		483,089
Utilities	6,285		8,245					14,530
Maintenance Materials and Supplies	18,189		927,700	14,896				960,785
Grants and Contributions	1,500			97,933		42,683		142,116
Amortization	1,092		208,159					209,251
Interest	121							121
Allowance for Uncollectibles								
Other	843							843
<b>Total expenses</b>	<b>366,908</b>	<b>109,866</b>	<b>1,524,701</b>	<b>121,999</b>	<b>58,441</b>	<b>57,451</b>		<b>2,239,366</b>
<b>Surplus (Deficit) by Function</b>	<b>(73,986)</b>	<b>(66,647)</b>	<b>(966,887)</b>	<b>(105,105)</b>	<b>34,034</b>	<b>(50,168)</b>		<b>(1,228,759)</b>

Taxation and other unconditional revenue (Schedule 1)

1,603,376

Net Surplus (Deficit)

374,617

Municipality of Moose Jaw #161  
 Consolidated Schedule of Segment Disclosure by Function  
 As at December 31, 2013

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	10,841	32,179	58,614	5,052	53,729	1,200		161,615
Tangible Capital Asset Sales - Gain			27,541					27,541
Land Sales - Gain								
Investment Income and Commissions	54,527							54,527
Other Revenues								
Grants - Conditional			20,456	2,615		7,283		30,354
- Capital			87,904					87,904
<b>Total revenues</b>	<b>65,368</b>	<b>32,179</b>	<b>194,515</b>	<b>7,667</b>	<b>53,729</b>	<b>8,483</b>		<b>361,941</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	217,136	400	228,441	1,903	6,726	1,572		456,178
Professional/ Contractual Services	64,456	107,348	110,394	21,066	30,598	16,900		350,762
Utilities	5,604		9,465					15,069
Maintenance Materials and Supplies	13,368		429,575	14,095				457,038
Grants and Contributions	3,700	5,000	-	97,932		40,183		146,815
Amortization			202,727					202,727
Interest	159							159
Allowance for Uncollectibles								
Other	110							110
<b>Total expenses</b>	<b>304,533</b>	<b>112,748</b>	<b>980,602</b>	<b>134,996</b>	<b>37,324</b>	<b>58,655</b>		<b>1,628,858</b>
<b>Surplus (Deficit) by Function</b>	<b>(239,165)</b>	<b>(80,569)</b>	<b>(786,087)</b>	<b>(127,329)</b>	<b>16,405</b>	<b>(50,172)</b>		<b>(1,266,917)</b>
Taxation and other unconditional revenue (Schedule 1)								1,617,662
<b>Net Surplus (Deficit)</b>								<b>350,745</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Tangible Capital Assets by Object  
 As at December 31, 2014

Schedule 6

		2014					2013			
		General Assets					Infrastructure Assets	General/Infrastructure		
		Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction	Total	Total
Assets	<b>Asset cost</b>									
	Opening Asset costs	9,391	8,373	162,823	44,258	1,041,731	5,371,551	125,408	6,763,535	6,539,740
	Additions during the year	1,638	16,504	9,924	71,344	47,574	94,932	417,594	659,510	513,926
	Disposals and write-downs during the year	(5,000)		(30,733)		(35,875)			(71,608)	(290,131)
	Transfers (from) assets under construction						125,408	(125,408)		
	<b>Closing Asset Costs</b>	<b>6,029</b>	<b>24,877</b>	<b>142,014</b>	<b>115,602</b>	<b>1,053,430</b>	<b>5,591,891</b>	<b>417,594</b>	<b>7,351,437</b>	<b>6,763,535</b>
Amortization	<b>Accumulated Amortization Cost</b>									
	Opening Accumulated Amortization Costs		558	114,033	35,407	174,657	1,767,586		2,092,241	1,968,848
	Add: Amortization taken		558	4,227	4,426	64,789	135,251		209,251	202,727
	Less: Accumulated amortization on disposals			(30,733)		(3,587)			(34,320)	(79,334)
	<b>Closing Accumulated Amortization Costs</b>		<b>1,116</b>	<b>87,527</b>	<b>39,833</b>	<b>235,859</b>	<b>1,902,837</b>		<b>2,267,172</b>	<b>2,092,241</b>
	<b>Net Book Value</b>	<b>6,029</b>	<b>23,761</b>	<b>54,487</b>	<b>75,769</b>	<b>817,571</b>	<b>3,689,054</b>	<b>417,594</b>	<b>5,084,265</b>	<b>4,671,294</b>

1. Total contributed/donated assets received in 2014: \$ -

2. List of assets recognized at nominal value in 2014 are:

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

3. Amount of interest capitalized in 20\_\_ \$ -



Municipality of Moose Jaw #161  
 Consolidated Schedule of Tangible Capital Assets by Function  
 As at December 31, 2014

Schedule 7

		2014						2013		
		General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total	Total
<i>Assets</i>	<b>Asset cost</b>									
	Opening Asset costs	46,653		6,716,882					6,763,535	6,539,740
	Additions during the year	1,638		657,872					659,510	513,926
	Disposals and write-downs during the year	(35,733)		(35,875)					(71,608)	(290,131)
	<b>Closing Asset Costs</b>	<b>12,558</b>		<b>7,338,879</b>					<b>7,351,437</b>	<b>6,763,535</b>
<i>Amortization</i>	<b>Accumulated Amortization Cost</b>									
	Opening Accumulated Amortization Costs	30,733		2,061,508					2,092,241	1,968,848
	Add: Amortization taken	1,092		208,159					209,251	202,727
	Less: Accumulated amortization on disposals	(30,733)		(3,587)					(34,320)	(79,334)
	<b>Closing Accumulated Amortization Costs</b>	<b>1,092</b>		<b>2,266,080</b>					<b>2,267,172</b>	<b>2,092,241</b>
	<b>Net Book Value</b>	<b>11,466</b>		<b>5,072,799</b>					<b>5,084,265</b>	<b>4,671,294</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Accumulated Surplus  
 As at December 31,2014

Schedule 8

	2013	Changes	2014
<b>UNAPPROPRIATED SURPLUS</b>	2,939,891	(28,354)	2,911,537
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment			
Public Reserve	45,799	(10,000)	35,799
Capital Trust			
Health	130,000		130,000
Future expenditure	1,000,000		1,000,000
<b>Total Appropriated</b>	<b>1,175,799</b>	<b>(10,000)</b>	<b>1,165,799</b>
<b>ORGANIZED HAMLETS</b>			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
Organized Hamlet of (Name)			
<b>Total Organized Hamlets</b>			
<b>NET INVESTMENT IN TANGIBLE CAPITAL ASSETS</b>			
Tangible capital assets (Schedule 6)	4,671,294	412,971	5,084,265
Less: Related debt			
<b>Net Investment in Tangible Capital Assets</b>	<b>4,671,294</b>	<b>412,971</b>	<b>5,084,265</b>
<b>Total Accumulated Surplus</b>	<b>8,786,984</b>	<b>374,617</b>	<b>9,161,601</b>

Municipality of Moose Jaw #161  
 Schedule of Mill Rates and Assessments  
 As at December 31,2014

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	67,876,060	43,918,348			113,747,875		225,542,283
Regional Park Assessment							
Total Assessment							225,542,283
Mill Rate Factor(s)							
Total Base/Minimum Tax (generated for each property class)	7,875	7,385			210		15,470
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	293,929	236,997			483,541		1,014,467

MILL RATES:

MILLS

Average Municipal*	6.4100
Average School*	7.0072
Potash Mill Rate	
Uniform Municipal Mill Rate	4.2500

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

Municipality of Moose Jaw #161  
 Schedule of Council Remuneration  
 As at December 31,2014

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve	Ron Brumwell	8,900	2,745	11,645
Councillor	Darol Owens	6,354	2,698	9,052
Councillor	Jeff Crichton	4,816	1,454	6,270
Councillor	Marc Girard	1,032	533	1,565
Councillor	Brent Evans	8,688	2,745	11,433
Councillor	Orval Brownlee	3,464	887	4,351
Councillor	Tom Hetherington	1,000	588	1,588
Councillor	Karyn Mossing	7,120	1,881	9,001
Councillor	Kim Dalgarno	3,376	337	3,713
<b>Total</b>		<b>44,750</b>	<b>13,868</b>	<b>58,618</b>