

**ANNUAL FINANCIAL STATEMENTS**

**And Supporting Schedules**

**MUNICIPALITY OF MOOSE JAW #161**

**For the Year Ended December 31, 2012**

## Management's Responsibility

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To the Ratepayers of the Municipality of Moose Jaw #161

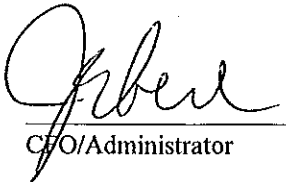
Management is responsible for the preparation and presentation of the accompanying financial statements, including responsibility for significant accounting judgments and estimates in accordance with Canadian generally accepted accounting principles and ensuring that all information in the annual report 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

*P.O. Box 22003, RPO Downtown*  
*Moose Jaw, Sk. S6H 8A7*  
*Phone (306) 693-6167*  
*Fax (306) 693-7400*

**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, 2012, 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, 2012, 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  
August 20, 2013

*RA Tiede*  
CHARTERED ACCOUNTANT

Municipality of Moose Jaw #161  
 Consolidated Statement of Financial Position  
 As at December 31, 2012

Statement 1

	2012	2011
<b>ASSETS</b>		
<b>Financial Assets</b>		
Cash and Temporary Investments (Note 2)	1,759,185	1,586,227
Taxes Receivable - Municipal (Note 3)	24,258	7,283
Other Accounts Receivable (Note 4)	200,330	133,503
Land for Resale (Note 5)	7,295	
Long-Term Investments (Note 6)	1,044,465	1,078,967
Other (Specify)		
<b>Total Financial Assets</b>	<b>3,035,533</b>	<b>2,805,980</b>
<b>LIABILITIES</b>		
Bank Indebtedness (Note 7)		
Accounts Payable	207,154	233,553
Accrued Liabilities Payable		
Deposits		12,704
Deferred Revenue (Note 8)		
Accrued Landfill Costs (Note 9)		
Other Liabilities	147	
Long-Term Debt (Note 10)	926,250	
Lease Obligations (Note 11)		
<b>Total Liabilities</b>	<b>1,133,551</b>	<b>246,257</b>
<b>NET FINANCIAL ASSETS</b>	<b>1,901,982</b>	<b>2,559,723</b>
<b>Non-Financial Assets</b>		
Tangible Capital Assets (Schedule 6, 7)	4,570,892	4,480,603
Prepayments and Deferred Charges	846,115	146
Stock and Supplies	1,117,250	869,373
Other (Note 12)		
<b>Total Non-Financial Assets</b>	<b>6,534,257</b>	<b>5,350,122</b>
<b>Accumulated Surplus (Deficit) (Schedule 8)</b>	<b>8,436,239</b>	<b>7,909,845</b>

**Municipality of Moose Jaw #161**  
**Consolidated Statement of Operations**  
**As at December 31, 2012**

Statement 2

	2012 Budget	2012	2011
<b>Revenues</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	1,513,034	1,559,196	1,337,502
Fees and Charges (Schedule 4, 5)	87,950	156,046	173,912
Conditional Grants (Schedule 4, 5)	12,086	17,326	229,580
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	88,500	(3,527)	64,549
Land Sales - Gain (Schedule 4, 5)			97,772
Investment Income and Commissions (Schedule 4, 5)	47,200	72,932	79,706
Other Revenues (Schedule 4, 5)			
<b>Total Revenues</b>	<b>1,748,770</b>	<b>1,801,973</b>	<b>1,983,021</b>
<b>Expenses</b>			
General Government Services (Schedule 3)	318,300	276,352	254,422
Protective Services (Schedule 3)	96,200	110,405	80,006
Transportation Services (Schedule 3)	898,700	966,698	947,018
Environmental and Public Health Services (Schedule 3)	156,000	46,127	39,830
Planning and Development Services (Schedule 3)	44,000	27,242	246,863
Recreation and Cultural Services (Schedule 3)	61,000	57,603	75,055
Utility Services (Schedule 3)			
<b>Total Expenses</b>	<b>1,574,200</b>	<b>1,484,427</b>	<b>1,643,194</b>
<b>Surplus (Deficit) of Revenues over Expenses before Other Capital Contributions</b>	<b>174,570</b>	<b>317,546</b>	<b>339,827</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	199,670	201,553	48,761
<b>Surplus (Deficit) of Revenues over Expenses</b>	<b>374,240</b>	<b>519,099</b>	<b>388,588</b>
<b>Accumulated Surplus (Deficit), Beginning of Year</b>	<b>7,917,140</b>	<b>7,917,140</b>	<b>7,528,552</b>
<b>Accumulated Surplus (Deficit), End of Year</b>	<b>8,291,380</b>	<b>8,436,239</b>	<b>7,917,140</b>

Municipality of Moose Jaw #161  
 Consolidated Statement of Change in Net Financial Assets  
 As at December 31, 2012

Statement 3

	2012 Budget	2012	2011
<b>Surplus (Deficit)</b>	374,240	519,099	388,588
(Acquisition) of tangible capital assets	(375,000)	(312,609)	(487,759)
Amortization of tangible capital assets		195,118	174,191
Proceeds on disposal of tangible capital assets		23,675	122,020
Loss (gain) on the disposal of tangible capital assets		3,527	(64,549)
<b>Surplus (Deficit) of capital expenses over expenditures</b>	<b>(375,000)</b>	<b>(90,289)</b>	<b>(256,097)</b>
(Acquisition) of supplies inventories		(247,877)	(110,872)
(Acquisition) of prepaid expense		(845,969)	
Consumption of supplies inventory			
Use of prepaid expense			555
<b>Surplus (Deficit) of expenses of other non-financial over expenditures</b>		<b>(1,093,846)</b>	<b>(110,317)</b>
<b>Increase/Decrease in Net Financial Assets</b>	<b>(760)</b>	<b>(665,036)</b>	<b>22,174</b>
<b>Net Financial Assets - Beginning of Year</b>	<b>2,567,018</b>	<b>2,567,018</b>	<b>2,544,844</b>
<b>Net Financial Assets - End of Year</b>	<b>2,566,258</b>	<b>1,901,982</b>	<b>2,567,018</b>

Municipality of Moose Jaw #161  
 Consolidated Statement of Cash Flow  
 As at December 31, 2012

Statement 4

	2012	2011
<b>Cash provided by (used for) the following activities</b>		
<b>Operating:</b>		
Surplus (Deficit)	519,099	388,588
Amortization	195,118	174,191
Loss (gain) on disposal of tangible capital assets	3,527	(64,549)
	717,744	498,230
<b>Change in assets/liabilities</b>		
Taxes Receivable - Municipal	(16,975)	3,581
Other Receivables	(66,827)	38,876
Land for Resale		
Other Financial Assets		
Accounts and accrued liabilities payable	(26,399)	221,014
Deposits	(12,704)	(7,046)
Deferred Revenue		(25,000)
Other Liabilities	147	
Stock and supplies for use	(247,877)	(110,872)
Prepayments and Deferred Charges	(845,969)	555
Other (specify)		
<b>Net cash from (used for) operations</b>	<b>(498,860)</b>	<b>619,338</b>
<b>Capital:</b>		
Acquisition of capital assets	(312,609)	(487,759)
Proceeds from the disposal of capital assets	23,675	122,020
Other capital		
<b>Net cash from (used for) capital</b>	<b>(288,934)</b>	<b>(365,739)</b>
<b>Investing:</b>		
Long-term investments	34,502	(56,026)
Other investments		
<b>Net cash from (used for) investing</b>	<b>34,502</b>	<b>(56,026)</b>
<b>Financing:</b>		
Long-term debt issued	1,023,750	
Long-term debt repaid	(97,500)	
Other financing		
<b>Net cash from (used for) financing</b>	<b>926,250</b>	
<b>Increase (Decrease) in cash resources</b>	<b>172,958</b>	<b>197,573</b>
<b>Cash and Investments - Beginning of Year</b>	<b>1,586,227</b>	<b>1,388,654</b>
<b>Cash and Investments - End of Year</b>	<b>1,759,185</b>	<b>1,586,227</b>

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2012**

**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 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, 2012**

**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 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**  
**As at December 31, 2012**

- 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**

	2012	2011
Cash	1,759,185	1,586,227
Temporary Investments		
<b>Total Cash and temporary investments</b>	<b>1,759,185</b>	<b>1,586,227</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**

	2012	2011
Municipal - Current	26,385	10,134
- Arrears	2,515	1,791
	28,900	11,925
- Less Allowance for Uncollectibles	(4,642)	(4,642)
<b>Total municipal taxes receivable</b>	<b>24,258</b>	<b>7,283</b>

School - Current	30,209	13,941
- Arrears	3,606	2,845
<b>Total school taxes receivable</b>	<b>33,815</b>	<b>16,786</b>

Hail	60	
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**Total taxes and grants in lieu receivable** 58,133 24,069

Deduct taxes receivable to be collected on behalf of other organizations (33,875) (16,786)

**Municipal and grants in lieu taxes receivable** 24,258 7,283

Municipality of Moose Jaw #161  
Notes to the Consolidated Financial Statements  
As at December 31, 2012

	2012	2011
<b>4. Other Accounts Receivable</b>		
Federal government		
Provincial government	89,597	7,250
Local government	9,753	6,690
Utility		
Trade	100,980	119,563
Other (specify)		
<b>Total Other Accounts Receivable</b>	<b>200,330</b>	<b>133,503</b>
Less Allowance for Uncollectibles		
<b>Net Other Accounts Receivable</b>	<b>200,330</b>	<b>133,503</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 (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>7,295</b>	<b>7,295</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	84,806	79,550
Other - Financial	959,659	999,417
	<b>1,044,465</b>	<b>1,078,967</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, 2012 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**

	2012	2011
[describe deferred revenue]		
<b>Total deferred revenue</b>		

Municipality of Moose Jaw #161

Notes to the Consolidated Financial Statements

As at December 31, 2012

9. Accrued landfill costs

Environmental liabilities	2012	2011
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[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 \$ 1,333,210. 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
2013				
2014				
2015				
2016				
2017				
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
2013	97,500		97,500	
2014	97,500		97,500	
2015	97,500		97,500	
2016	97,500		97,500	
2017	97,500		97,500	
Thereafter	438,750		438,750	
Balance	926,250		926,250	

**Municipality of Moose Jaw #161**  
**Notes to the Consolidated Financial Statements**  
**As at December 31, 2012**

**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	
2013	
2014	
2015	
2016	
2017	
<u>Thereafter</u>	
<hr/>	
Total future minimum lease payments	
Amounts representing interest at a weighted average rate of _____ %	
<hr/>	
<u>Capital lease liability</u>	
<hr/>	

**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 1201, 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 i.e. Cemetery]

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

Municipality of Moose Jaw #161  
 Schedule of Taxes and Other Unconditional Revenue  
 As at December 31, 2012

Schedule 1

	2012 Budget	2012	2011
<b>TAXES</b>			
General municipal tax levy	940,000	920,407	805,821
Abatements and adjustments		(395)	(208)
Discount on current year taxes	(36,000)	(43,237)	(36,523)
<b>Net Municipal Taxes</b>	<b>904,000</b>	<b>876,775</b>	<b>769,090</b>
Potash tax share	178,875	178,875	145,939
Trailer license fees			
Penalties on tax arrears	800	572	1,188
Special tax levy	1,054	43,054	1,054
Other (Specify)			
<b>Total Taxes</b>	<b>1,084,729</b>	<b>1,099,276</b>	<b>917,271</b>

**UNCONDITIONAL GRANTS**

Equalization (Revenue Sharing)	181,655	181,504	171,981
Organized Hamlet			
<b>Total Unconditional Grants</b>	<b>181,655</b>	<b>181,504</b>	<b>171,981</b>

**GRANTS IN LIEU OF TAXES**

Federal	212,500	241,402	215,521
Provincial			
S.P.C. Electrical			
SaskEnergy Gas			
TransGas			
SPMC - Municipal Share			
SaskTel	650	718	621
Other (Specify)			
Local/Other			
Housing Authority			
C.P.R. Mainline	33,500	36,296	32,108
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>246,650</b>	<b>278,416</b>	<b>248,250</b>

<b>TOTAL TAXES AND OTHER UNCONDITIONAL REVENUE</b>	<b>1,513,034</b>	<b>1,559,196</b>	<b>1,337,502</b>
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Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2012

Schedule 2 - 1

	2012 Budget	2012	2011
<b>GENERAL GOVERNMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	450	340	492
- Sales of supplies	500	1,527	816
- Rentals	11,000	9,400	26,466
Total Fees and Charges	11,950	11,267	27,774
- Tangible capital asset sales - gain (loss)			
- Land sales - gain			97,772
- Investment income and commissions	47,200	72,932	79,706
- Other (Specify)			
Total Other Segmented Revenue	59,150	84,199	205,252
Conditional Grants			
- Student Employment			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>59,150</b>	<b>84,199</b>	<b>205,252</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>59,150</b>	<b>84,199</b>	<b>205,252</b>

**PROTECTIVE SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Fire fees	25,000	54,532	50,174
Total Fees and Charges	25,000	54,532	50,174
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	25,000	54,532	50,174
Conditional Grants			
- Student Employment			
- Local government			
- Other (Specify)			
Total Conditional Grants			
<b>Total Operating</b>	<b>25,000</b>	<b>54,532</b>	<b>50,174</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>54,532</b>	<b>50,174</b>

Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2012

Schedule 2 - 2

	2012 Budget	2012	2011
<b>TRANSPORTATION SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Custom work	10,000	19,933	29,623
- Sales of supplies	14,500	8,443	18,641
- Road Maintenance and Restoration Agreements	10,000	5,751	3,030
- Frontage			
- Licenses and permits	1,500	2,140	2,230
Total Fees and Charges	36,000	36,267	53,524
- Tangible capital asset sales - gain (loss)	88,500	(3,527)	64,549
- Other (Specify)			
Total Other Segmented Revenue	124,500	32,740	118,073
Conditional Grants			
- Primary Weight Corridor			
- Student Employment			
- Local government		6,700	
Total Conditional Grants		6,700	
<b>Total Operating</b>	<b>124,500</b>	<b>39,440</b>	<b>118,073</b>
<b>Capital</b>			
Conditional Grants			
- Gas Tax	64,920	69,423	36,963
- Canada/Sask Municipal Rural Infrastructure Fund			
- Heavy Haul			
- Designated Municipal Roads and Bridges	134,750	132,130	11,798
- Provincial Disaster Assistance			
- Other (Specify)			
<b>Total Capital</b>	<b>199,670</b>	<b>201,553</b>	<b>48,761</b>
<b>Total Transportation Services</b>	<b>324,170</b>	<b>240,993</b>	<b>166,834</b>

**ENVIRONMENTAL AND PUBLIC HEALTH SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Waste and Disposal Fees			
- Sale of supplies	1,000	5,937	6,484
Total Fees and Charges	1,000	5,937	6,484
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	1,000	5,937	6,484
Conditional Grants			
- Student Employment			
- Local government	5,000	3,540	11,244
- Other (Specify)			
Total Conditional Grants	5,000	3,540	11,244
<b>Total Operating</b>	<b>6,000</b>	<b>9,477</b>	<b>17,728</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>6,000</b>	<b>9,477</b>	<b>17,728</b>



Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2012

Schedule 2 - 3

	2012 Budget	2012	2011
<b>PLANNING AND DEVELOPMENT SERVICES</b>			
<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Maintenance and Development Charges	14,000	44,629	26,743
- Other (Specify)			
Total Fees and Charges	14,000	44,629	26,743
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue	14,000	44,629	26,743
Conditional Grants			
- Planning for Growth Provincial			100,000
- Planning for Growth local government			107,500
Total Conditional Grants			207,500
<b>Total Operating</b>	<b>14,000</b>	<b>44,629</b>	<b>234,243</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>14,000</b>	<b>44,629</b>	<b>234,243</b>

**RECREATION AND CULTURAL SERVICES**

<b>Operating</b>			
Other Segmented Revenue			
Fees and Charges			
- Donations		3,414	9,213
Total Fees and Charges		3,414	9,213
- Tangible capital asset sales - gain (loss)			
- Other (Specify)			
Total Other Segmented Revenue		3,414	9,213
Conditional Grants			
- Student Employment			
- Local government	7,086	7,086	7,086
- Donations			
- Community Initiatives			3,750
Total Conditional Grants	7,086	7,086	10,836
<b>Total Operating</b>	<b>7,086</b>	<b>10,500</b>	<b>20,049</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>7,086</b>	<b>10,500</b>	<b>20,049</b>

Municipality of Moose Jaw #161  
 Schedule of Operating and Capital Revenue by Function  
 As at December 31, 2012

Schedule 2 - 4

	2012 Budget	2012	2011
<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)			
<b>Total Capital</b>			
<b>Total Utility Services</b>			
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>435,406</b>	<b>444,330</b>	<b>694,280</b>

**SUMMARY**

Total Other Segmented Revenue	223,650	225,451	415,939
Total Conditional Grants	12,086	17,326	229,580
Total Capital Grants and Contributions	199,670	201,553	48,761
<b>TOTAL OPERATING AND CAPITAL REVENUE BY FUNCTION</b>	<b>435,406</b>	<b>444,330</b>	<b>694,280</b>

	2012 Budget	2012	2011
<b>GENERAL GOVERNMENT SERVICES</b>			
Council remuneration and travel	47,200	44,400	44,334
Wages and benefits	153,000	147,970	141,256
Professional/Contractual services	81,000	57,882	47,669
Utilities	6,000	4,471	4,830
Maintenance, materials and supplies	27,000	20,939	16,285
Grants and contributions - operating	1,000		
- capital			
Amortization			
Interest	100	98	48
Allowance for uncollectibles	1,500		
Other (Specify)	1,500	592	
<b>Total Government Services</b>	<b>318,300</b>	<b>276,352</b>	<b>254,422</b>

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

Wages and benefits			
Professional/Contractual services	45,000	39,457	8,794
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Other (Specify)			

**Fire protections**

Wages and benefits			670
Professional/Contractual services	51,200	70,948	59,571
Utilities			
Maintenance, material and supplies			
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Flood protection			10,971
<b>Total Protective Services</b>	<b>96,200</b>	<b>110,405</b>	<b>80,006</b>

**TRANSPORTATION SERVICES**

Wages and benefits	240,500	216,898	213,978
Professional/Contractual Services	114,000	105,383	139,490
Utilities	9,700	7,698	7,898
Maintenance, materials, and supplies	153,000	100,807	131,076
Gravel	380,000	339,294	280,385
Grants and contributions - operating	1,500	1,500	
- capital			
Amortization		195,118	174,191
Interest			
Other (Specify)			
<b>Total Transportation Services</b>	<b>898,700</b>	<b>966,698</b>	<b>947,018</b>

Municipality of Moose Jaw #161

Total Expenses by Function

As at December 31, 2012

Schedule 3 - 2

	2012 Budget	2012	2011
<b>ENVIRONMENTAL AND PUBLIC HEALTH SERVICES</b>			
Wages and benefits		2,228	
Professional/Contractual services	31,000	23,196	24,062
Utilities			
Maintenance, materials and supplies	15,000	19,314	15,768
Grants and contributions - operating			
o Waste disposal	10,000		
o Public Health		1,389	
- capital			
o Waste disposal			
o Public Health	100,000		
Amortization			
Interest			
Other (Specify)			
<b>Total Environmental and Public Health Services</b>	<b>156,000</b>	<b>46,127</b>	<b>39,830</b>

<b>PLANNING AND DEVELOPMENT SERVICES</b>			
Wages and benefits			
Professional/Contractual Services	44,000	27,242	246,863
Grants and contributions - operating			
- capital			
Amortization			
Interest			
Other (Specify)			
<b>Total Planning and Development Services</b>	<b>44,000</b>	<b>27,242</b>	<b>246,863</b>

<b>RECREATION AND CULTURAL SERVICES</b>			
Wages and benefits			
Professional/Contractual services	22,500	17,717	18,691
Utilities			
Maintenance, materials and supplies			
Grants and contributions - operating	13,500	14,886	14,886
- capital	25,000	25,000	25,000
Amortization			
Interest			
Allowance for uncollectibles			
100th Anniversary Celebration			16,478
<b>Total Recreation and Cultural Services</b>	<b>61,000</b>	<b>57,603</b>	<b>75,055</b>

Municipality of Moose Jaw #161

Total Expenses by Function

As at December 31, 2012

Schedule 3 - 3

	2012 Budget	2012	2011
<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			
Other (Specify)			
<b>Total Utility Services</b>			
 <b>TOTAL EXPENSES BY FUNCTION</b>	 <b>1,574,200</b>	 <b>1,484,427</b>	 <b>1,643,194</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Segment Disclosure by Function  
 As at December 31, 2012

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	11,267	54,532	36,267 (3,527)	5,937	44,629	3,414		156,046 (3,527)
Tangible Capital Asset Sales - Gain								
Land Sales - Gain	72,932							72,932
Investment Income and Commissions								
Other Revenues			6,700	3,540		7,086		17,326
Grants - Conditional - Capital			201,553					201,553
<b>Total revenues</b>	<b>84,199</b>	<b>54,532</b>	<b>240,993</b>	<b>9,477</b>	<b>44,629</b>	<b>10,500</b>		<b>444,330</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	192,370		216,898	2,228				411,496
Professional/ Contractual Services	57,882	110,405	105,383	23,196	27,242	17,717		341,825
Utilities	4,471		7,698					12,169
Maintenance Materials and Supplies	20,939		440,101	19,314				480,354
Grants and Contributions			1,500	1,389		39,886		42,775
Amortization			195,118					195,118
Interest	98							98
Allowance for Uncollectibles								
Other	592							592
<b>Total expenses</b>	<b>276,352</b>	<b>110,405</b>	<b>966,698</b>	<b>46,127</b>	<b>27,242</b>	<b>57,603</b>		<b>1,484,427</b>
<b>Surplus (Deficit) by Function</b>	<b>(192,153)</b>	<b>(55,873)</b>	<b>(725,705)</b>	<b>(36,650)</b>	<b>17,387</b>	<b>(47,103)</b>		<b>(1,040,097)</b>
Taxation and other unconditional revenue (Schedule 1)								1,559,196
<b>Net Surplus (Deficit)</b>								<b>519,099</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Segment Disclosure by Function  
 As at December 31, 2011

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	27,774	50,174	53,524	6,484	26,743	9,213		173,912
Tangible Capital Asset Sales - Gain			64,549					64,549
Land Sales - Gain	97,772							97,772
Investment Income and Commissions	79,706							79,706
Other Revenues								
Grants - Conditional - Capital			48,761	11,244	207,500	10,836		229,580
<b>Total revenues</b>	<b>205,252</b>	<b>50,174</b>	<b>166,834</b>	<b>17,728</b>	<b>234,243</b>	<b>20,049</b>		<b>694,280</b>
<b>Expenses (Schedule 3)</b>								
Wages & Benefits	185,590	670	213,978					400,238
Professional/ Contractual Services	47,669	68,365	139,490	24,062	246,863	18,691		545,140
Utilities	4,830		7,898					12,728
Maintenance Materials and Supplies	16,285		411,461	15,768				443,514
Grants and Contributions						39,886		39,886
Amortization			174,191					174,191
Interest	48							48
Allowance for Uncollectibles								
Other		10,971				16,478		27,449
<b>Total expenses</b>	<b>254,422</b>	<b>80,006</b>	<b>947,018</b>	<b>39,830</b>	<b>246,863</b>	<b>75,055</b>		<b>1,643,194</b>
<b>Surplus (Deficit) by Function</b>	<b>(49,170)</b>	<b>(29,832)</b>	<b>(780,184)</b>	<b>(22,102)</b>	<b>(12,620)</b>	<b>(55,006)</b>		<b>(948,914)</b>
Taxation and other unconditional revenue (Schedule 1)								1,337,502
<b>Net Surplus (Deficit)</b>								<b>388,588</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Tangible Capital Assets by Object  
 As at December 31, 2012

2012

2011

Assets	General Assets					Infrastructure Assets		General/ Infrastructure		Total
	Land	Land Improvements	Buildings	Vehicles	Machinery & Equipment	Linear assets	Assets Under Construction	Total		
<b>Asset cost</b>										
Opening Asset costs	9,391		150,495	44,258	966,621	5,088,434			6,259,199	5,877,537
Additions during the year		8,373			35,378	268,858			312,609	487,759
Disposals and write-downs during the year					(32,068)				(32,068)	(106,097)
Transfers (from) assets under construction										
<b>Closing Asset Costs</b>	<b>9,391</b>	<b>8,373</b>	<b>150,495</b>	<b>44,258</b>	<b>969,931</b>	<b>5,357,292</b>			<b>6,539,740</b>	<b>6,259,199</b>
<b>Amortization</b>										
<b>Accumulated Amortization Cost</b>										
Opening Accumulated Amortization Costs			108,045	26,555	139,477	1,504,519			1,778,596	1,653,031
Add: Amortization taken			2,994	4,426	59,525	128,173			195,118	174,191
Less: Accumulated amortization on disposals					(4,866)				(4,866)	(48,626)
<b>Closing Accumulated Amortization Costs</b>			<b>111,039</b>	<b>30,981</b>	<b>194,136</b>	<b>1,632,692</b>			<b>1,968,848</b>	<b>1,778,596</b>
<b>Net Book Value</b>	<b>9,391</b>	<b>8,373</b>	<b>39,456</b>	<b>13,277</b>	<b>775,795</b>	<b>3,724,600</b>			<b>4,570,892</b>	<b>4,480,603</b>

1. Total contributed/donated assets received in 2012: \$ -

2. List of assets recognized at nominal value in 2012 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, 2012

Schedule 7

	2012						2011	
	General Government	Protective Services	Transportation Services	Environmental & Public Health	Planning & Development	Recreation & Culture	Water & Sewer	Total
<b>Assets</b>								
Asset cost								
Opening Asset costs	37,624		6,221,575					5,877,537
Additions during the year			312,609					487,759
Disposals and write-downs during the year			(32,068)					(106,097)
<b>Closing Asset Costs</b>	<b>37,624</b>		<b>6,502,116</b>					<b>6,259,199</b>
<b>Amortization</b>								
Accumulated Amortization Cost								
Opening Accumulated Amortization Costs	30,732		1,747,864					1,653,031
Add: Amortization taken			195,118					174,191
Less: Accumulated amortization on disposals			(4,866)					(48,626)
<b>Closing Accumulated Amortization Costs</b>	<b>30,732</b>		<b>1,938,116</b>					<b>1,778,596</b>
<b>Net Book Value</b>	<b>6,892</b>		<b>4,564,000</b>					<b>4,480,603</b>

Municipality of Moose Jaw #161  
 Consolidated Schedule of Accumulated Surplus  
 As at December 31, 2012

Schedule 8

	2011	Changes	2012
<b>UNAPPROPRIATED SURPLUS</b>	<b>2,433,027</b>	<b>298,810</b>	<b>2,731,837</b>
<b>APPROPRIATED RESERVES</b>			
Machinery and Equipment			-
Public Reserve	3,510		3,510
Capital Trust			-
Health		130,000	130,000
Future expenditure	1,000,000		1,000,000
<b>Total Appropriated</b>	<b>1,003,510</b>	<b>130,000</b>	<b>1,133,510</b>
<b>ORGANIZED HAMLETS (add lines if required)</b>			
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)	4,480,603	90,289	4,570,892
Less: Related debt			
<b>Net Investment in Tangible Capital Assets</b>	<b>4,480,603</b>	<b>90,289</b>	<b>4,570,892</b>
<b>Total Accumulated Surplus</b>	<b>7,917,140</b>	<b>519,099</b>	<b>8,436,239</b>

Municipality of Moose Jaw #161  
 Schedule of Mill Rates and Assessments  
 As at December 31, 2012

Schedule 9

	PROPERTY CLASS						Total
	Agriculture	Residential	Residential Condominium	Seasonal Residential	Commercial & Industrial	Potash Mine(s)	
Taxable Assessment	47,416,940	22,086,539			70,607,912		140,111,391
Regional Park Assessment							
Total Assessment							140,111,391
Mill Rate Factor(s)							
Total Base/Minimum Tax (generated for each property class)	3,115	9,415			280		12,810
Total Municipal Tax Levy (include base and/or minimum tax and special levies)	310,425	192,410			460,626		963,461

	MILLS
Average Municipal*	6.8764
Average School*	11.1781
Potash Mill Rate	
Uniform Municipal Mill Rate	6.5000

\* 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, 2012**

Schedule 10

<b>Position</b>	<b>Name</b>	<b>Remuneration</b>	<b>Reimbursed Costs</b>	<b>Total</b>
Reeve	Darol Owens	9,720	2,971	12,691
Councillor	Jeff Crichton	4,505	883	5,388
Councillor	Ron Brumwell	6,718	1,676	8,394
Councillor	Brent Evans	6,160	1,674	7,834
Councillor	Orval Brownlee	4,155	1,461	5,616
Councillor	Ralph Sturgeon	5,250	759	6,009
Councillor	Kim Dalgarno	3,280	423	3,703
Councillor	Karyn Mossing	1,195	525	1,720
<b>Total</b>		<b>40,983</b>	<b>10,372</b>	<b>51,355</b>