

THIS AGREEMENT MADE THIS 10th DAY OF April, A.D. 2017.

BETWEEN:

THE MUNICIPAL CORPORATION OF
THE CITY OF MOOSE JAW
(hereinafter referred to as the "City")



AND:
THE MOOSE JAW HUMANE SOCIETY INCORPORATED
(hereinafter referred to as the "Humane Society")

ANIMAL SERVICES AGREEMENT

WHEREAS the City has enacted certain bylaws for the control of domestic animals within the City of Moose Jaw, including the Cat Control Bylaw, the Dog Bylaw, and the Dangerous Dog Bylaw;

AND WHEREAS the said Bylaws provided for, among other things, the licensing of dogs, the impounding of stray cats and dogs, the euthanasia of unclaimed cats and dogs, and various other regulations related to the keeping and possessing of domestic animals, including the imposition of penalties for contravention of said regulations;

AND WHEREAS the Humane Society is a non-profit charitable corporation with the objective of providing for the humane treatment of animals;

AND WHEREAS the Humane Society is in the business of providing animal control, animal impound, and administrative and educational services;

NOW THEREFORE THIS AGREEMENT WITNESSETH AS FOLLOWS:

1. INTERPRETATION

1.1 In this Agreement:

- (a) The term "**Agreement**" shall include the recitals and schedules to this agreement.
- (b) the term "**Bylaw Enforcement Officer**" means the person appointed as the

Bylaw Enforcement Officer for the City and includes any duly authorized representative or designate of such person;

- (c) the word “**City**” means the Municipal Corporation of the City of Moose Jaw or, where the context requires, the geographical area within the city limits of the City of Moose Jaw;
- (d) the term “**License Inspector**” means the person appointed as the License Inspector for the City and includes any duly authorized representative or designate of such person;
- (e) the term “**Cat Control Bylaw**” means Bylaw No. 4785, a Bylaw of the City of Moose Jaw to Regulate and Control the Ownership and Possession of Cats within the City of Moose Jaw and includes any amendments thereto;
- (f) the term “**Dangerous Dog Bylaw**” means Bylaw No. 5248, a Bylaw of the City of Moose Jaw to Regulate the Keeping of Dangerous Dogs in the City of Moose Jaw and includes any amendments thereto;
- (g) the term “**Dog Bylaw**” means Bylaw No. 4495, a Bylaw of the City of Moose Jaw for Licensing and Regulating and Controlling Persons Owning or Harboring Dogs and includes any amendments thereto;
- (h) the word “**owner**” includes:
 - (i) a person who keeps, possesses or harbors a dog within the meaning of the Dog Bylaw or the Dangerous Dog Bylaw, as the case may be;
 - (ii) a person who keeps, possesses or harbors a cat within the meaning of the Cat Control Bylaw;
 - (iii) the person responsible for the custody of a minor, where the minor is the owner of a dog or a cat to which the Cat Control Bylaw, the Dog Bylaw or the Dangerous Dog Bylaw applies;
- (i) the word “**stray**” is an animal found roaming at large, off the premises of its owner, and which may or may not have a license or identifiable ownership markings;
- (j) a “**surrender**” is an animal brought to the pound or whose ownership and care is surrendered to pound staff by its owner.

2. **TERM OF AGREEMENT**

- 2.1 The term of this Agreement shall be for a twenty (20) year period commencing January 1, 2017 and continuing until December 31, 2036.
- 2.2 At the end of each five years, with the first review to take place on or after January 1,

2022, the parties agree to review the terms of this agreement with a view to determining whether mutually acceptable revisions are warranted given changed circumstances or needs of either or both party.

- 2.3 Unless the parties agree in writing to extend this Agreement, this Agreement shall terminate on December 31, 2036 and be of no further force and effect.
- 2.4 This Agreement may be terminated by either party upon giving the other one (1) year written notice, which termination shall be effective on the expiry of that notice period or such other time as is set out in the notice, whichever is greater.
- 2.5 In the event the parties commence but have not completed negotiations towards a new Agreement, the parties may agree in writing to extend the within agreement for an additional one hundred and eighty (180 days) on the same terms and conditions.
- 2.6 The City may terminate the Agreement for cause where the Humane Society is in breach of its obligations. In that event the City shall give the Humane Society written notice specifying the breach and providing the Humane Society with ten (10) days to remedy the breach, or if such breach cannot be remedied within ten (10) days to provide the City with a reasonable plan for an expeditious remedying of such breach. If the breach is of a nature which cannot be remedied within ten (10) days and if the Humane Society fails to provide the City with a plan for remedying the breach within the said ten (10) day period, this Agreement shall, at the option of the City, terminate. On receipt of a plan from the Humane Society which is given in accordance with the foregoing, the City shall review it and if it is satisfied that such plan is effective, advise the Humane Society to proceed to carrying out such plan. If the City is not satisfied with such plan, the City shall so advise the Humane Society and unless the Humane Society provides the City with a revised plan that is acceptable to the City within five (5) days of receipt of such advice from the City, this Agreement shall, at the option of the City, terminate. If the City approves a plan, it shall not be entitled to terminate this Agreement pursuant to Section 2.6 on account of the default being remedied under such plan so long as the Humane Society continuously and diligently proceeds to carry out such approved plan and remedies the breach within a least sixty (60) days of the City's approval of the plan. Should the City effect termination under this Section 2.6, the final Notice of Termination shall allow a thirty (30) day transition period from the date of the Notice to allow the Humane Society to wind up its services under this Agreement. The Humane Society shall be entitled to receive the fees normally payable during this thirty (30) day period.

- 2.7 Upon termination for breach, any notice provided by the City shall include a thirty (30) day transition period to enable the Humane Society to wind up its services under this Agreement, during which the Humane Society shall continue to be entitled to payment under this Agreement.

3. PAYMENT

- 3.1 The City agrees to pay to the Humane Society an annual fee in the sum of \$206,010 for provision of the services described herein for the calendar year 2017. This fee is to be paid on a monthly instalment basis, to be payable within five (5) business days of the beginning of the month.
- 3.2 The City agrees that the annual fee payable thereafter shall be adjusted annually in accordance with the Consumer Price Index for Saskatchewan.
- 3.3 In addition to the annual fee, the City acknowledges and agrees:
- (a) The Humane Society is entitled to all revenue collected pursuant to the Dog Bylaw for licensing and payments for violations actually collected in a given calendar year in excess of \$43,000 annually. Such payment or adjustment as the case may be shall be made within 120 days following the end of the calendar year. All license fees and violation payments received by the Humane Society shall be remitted to the City on a monthly basis with supporting documentation.
 - (b) to provide to the Humane Society all revenue collected from pound and seizure fees, such payments to be made on a quarterly basis and remitted within a month of the end of quarter.

4. POUND KEEPER SERVICES

- 4.1 During the term of this Agreement, the Humane Society is hereby appointed as the Pound Keeper for the City of Moose Jaw within the meaning of and in accordance with the provisions of the Cat Control Bylaw and the Dog Bylaw.
- 4.2 During the term of this Agreement, the Humane Society undertakes and agrees to provide the following pound keeper services, at its sole cost, on behalf of the City and to do so in accordance with the terms and conditions specified herein:

- (a) impounding any stray dog found running at large in the City or seized by an animal control officer or peace officer in accordance with the Dog Bylaw; or by an animal protection officer in accordance with The Animal Protection Act, 2010;
- (b) impounding any cat that is seized or trapped pursuant to the Cat Control Bylaw;
- (c) assessing fees in relation to impounded dogs in accordance with the Dog Bylaw and in relation to impounded cats in accordance with the Cat Control Bylaw, reporting, and delivering said fees on a monthly-basis to the City;
- (d) facilitating the return of impounded dogs and cats to their owners in accordance with the Dog Bylaw and the Cat Control Bylaw, as the case may be, and/or providing for the adoption or euthanasia of unclaimed dogs and cats;
- (e) providing adequate and appropriate medical care for impounded dogs and cats;
- (f) maintaining a record, in a form satisfactory to the City, of dogs impounded and of the disposition of dogs each month and providing a copy of the record to the Planning and Development Services Department of the City in the first week of the month next following the month to which the record relates.

4.3 For greater certainty, the impound services provided by the Humane Society shall include:

- (a) keeping impounded dogs for at least 120 hours from the time of impound. Statutory holidays shall be included in the computation of the 120 hour period;
- (b) during the 120 hour period, returning the impounded dog or cat to the owner upon payment of the boarding, impound and other fees as required by the appropriate Bylaw;
- (c) not releasing an unlicensed dog to its owner unless a dog license is purchased and a Notice of Violation issued for the applicable Bylaw infraction(s);
- (d) if a dog is not reclaimed within the 120 hour period, or if the dog owner refuses to comply within this period with the conditions set out in subsections (b) or (c), then the Humane Society may adopt out, foster, transfer or humanely destroy the dog or take any other action the Humane Society reasonably considers appropriate. After the initial 120 hour period, the Humane Society assumes responsibility for all costs.

5. **ANIMAL CONTROL SERVICES**

5.1 During the term of this Agreement, the Humane Society is designated as an Animal

Control Officer within the meaning of both the Cat Control Bylaw and the Dog Bylaw and is further authorized to designate any staff or employees of the Humane Society as Animal Control Officers for the purposes of enforcing the provisions of said Bylaws.

- 5.2 During the term of this Agreement, the Humane Society undertakes and agrees to provide the following animal control services on behalf of the City and to do so in accordance with the terms and conditions specified herein:
- (a) locating and seizing any stray dog or cat found running at large within the meaning of, and in accordance with, the Dog Bylaw and the Cat Control Bylaw, as the case may be;
 - (b) issuing cat traps in accordance with the Cat Control Bylaw and providing for their proper decontamination, storage and distribution to the public in accordance with protocol or other requirements established by Public Health;
 - (c) collecting and disposing of all domestic animals killed by traffic in the City. Provided, however, animal carcasses may be collected during normal hours of operation but shall be held for a period of one week to allow for identification by the owner;
 - (d) responding to complaints related to dogs running at large in the City by investigating and, where practicable, locating, confining, capturing and seizing such animals;
 - (e) working with all branches of law enforcement to remove all animals from the residence of a deceased person.
 - (f) providing animal control services as related to the enforcement of The Animal Protection Act, 2010.

6. OTHER SERVICES, RE DANGEROUS DOGS

- 6.1 During the term of this Agreement, the Humane Society undertakes and agrees to provide the following services in support of enforcement of the Dangerous Dog Bylaw including:
- (a) impounding any dog seized by a peace officer or Bylaw Enforcement Officer pursuant to section 14 of the Dangerous Dog Bylaw or for which an evaluation has been directed by a Bylaw Enforcement Officer in accordance with section 7 of the Dangerous Dog Bylaw;
 - (b) assisting, when required to do so, in the search for, confinement and capture of

- any dog described in section 14 of the Dangerous Dog Bylaw;
- (c) providing at its sole cost reasonable and appropriate medical care for any dog seized by a peace officer or in the custody of the Humane Society pending evaluation in accordance with the Dangerous Dog Bylaw;
- (d) facilitating the testing for rabies where required in accordance with the Dangerous Dog Bylaw;

7. SERVICE STANDARDS

- 7.1 In providing the services set forth in this Agreement, the Humane Society acknowledges that they are performing a public service related to the care of domestic animals in the community and, in so doing, undertakes and agrees to maintain public confidence in the care being provided to animals which come into custody and to maintain good public relations with all parties with whom the Humane Society may have dealings, including owners.
- 7.2 Without limiting the generality of Article 7.1, the Humane Society undertakes and agrees to:
- (a) provide appropriately trained and knowledgeable staff capable of dealing with all aspects of animal rescue, care and welfare;
 - (b) provide reasonable and appropriate care for all animals in the custody of the Humane Society and to do so seven (7) days a week and twenty-four (24) hours a day;
 - (c) provide the Pound Keeper Services described in Article 4.1 and the Animal Control Services described in Article 5.1 of this agreement seven (7) days a week, twenty-four (24) hours a day;
 - (d) provide public access to all animals in the custody of the Humane Society and, in so doing, maintain regular hours of operation where the pound facilities are open five (5) days each week (excluding statutory holidays);
 - (e) utilize a telephone answering service to receive calls outside of normal business hours and to maintain a minimum of one (1) staff "on call" to provide the services described in Article 4.1, 5.1 and 6.1 of this agreement seven (7) days a week and twenty-four (24) hours a day;

- (f) cooperate with City officials and other agencies in the City, including Department of Health, the Canadian Food Inspection Agency, City Police, RCMP, John Howard Society, and Social Services in relation to the care, protection and well-being of domestic animals in the community.

8. LICENSING SERVICES

- 8.1 During the term of this Agreement, the Humane Society is designated as a License Inspector within the meaning of the Dog Bylaw for the purpose of collecting applicable license fees from owners of dogs in accordance with the requirements of the said Bylaw.
- 8.2 During the term of this Agreement, the Humane Society shall:
 - (a) issue licenses and tags in accordance with Dog Bylaw and collect the fees specified therein on behalf of the City;
 - (b) issue Notices of Violation to owners failing to comply with the licensing requirements of the Dog Bylaw or other Bylaw infraction;
- 8.3 The Humane Society shall maintain a record of all licenses and tags issued, including a record showing the name and address of the owner, a description of the dog, including the breed, colour, sex, age and name, together with the serial number of the tag issued for each dog.
- 8.4 The Humane Society shall transmit all fees collected in respect of licenses and tags issued to the City, together with the record mentioned in Article 8.3, within the first week of the month next following the month in which such fees were collected.

9. CONDITIONS OF AGREEMENT

- 9.1 The City and Humane Society agree to have a dog license program in effect, reviewed, approved by City Council and updated prior to December 31, 2018.
- 9.2 The City agrees to contributing in kind donations towards education and public awareness which may include, but not limited to, design and cost of material for our school age education program, materials for literature to increase the awareness of responsible pet ownership (spay/neuter, licensing and animal related bylaws). This may also include promotions on City's webpage, advertising on Discover Moose Jaw

(adoptable pets, found pets, fundraisers). The City and Humane Society recognize that any public campaigns, literature, social media postings etc. will identify the City and Humane Society partnership and will present each other in an accurate and positive manner.

- 9.3 The City will provide a suitable city fleet vehicle to the Humane Society to be used solely for the purpose of Animal Control, be held responsible for the maintenance/replacement of the vehicle and reimburse the Humane Society for the costs associated with purchasing the appropriate insurance. The Humane Society will be responsible for purchasing appropriate insurance for the vehicle and the purchasing of fuel. At the end of this term or upon termination for breach the suitable city fleet vehicle will automatically revert back to ownership of the City. The following is required by the MJHS in regards to the use of the city fleet vehicle provided by the City:

- Vehicle shall be maintained as per manufacturer's recommendations.
- Daily circle checks are required and must be documented in the City's Pre-Trip Book.
- Faults/Issues must be reported to Fleet services immediately.
- Preventative maintenance will be scheduled between both parties. Emergent maintenance will be performed as soon as possible in conjunction with direction from Fleet Services.
- Must be maintained and kept in a clean and orderly condition.

10. DISCLOSURE OF INFORMATION

- 10.1 The Humane Society shall provide the City with copies of the following documents promptly upon the following events:

- (a) the annual budget for the Humane Society, upon approval of the Board of Directors;
- (b) the annual financial statement of the Humane Society, upon approval by its Board of Directors.

- 10.2 In addition to the information provided for in Article 10.1, the Humane Society shall, upon the request of the City, provide the City with copies of any financial or other documents or information related to the activities or services provided by the Humane Society pursuant to this Agreement. The Humane Society when requested, during regular business hours, shall provide access to the City to examine originating animal

care records and financial records relating to the services provided under this Agreement.

11. INDEMNIFICATION

- 11.1 The Humane Society shall indemnify and save the City harmless in respect of all charges, costs, expenses and claims whatsoever arising in connection with the provision of services by the Humane Society to the City pursuant to this Agreement.
- 11.2 The Humane Society shall maintain a comprehensive policy of general liability insurance in respect of property damage, including injury to or loss or death of any animal, or injury to or death of persons with a limit of not less than \$5,000,000.00 per occurrence, covering possible damages, losses, claims and expenses that might be incurred in connection with the provision of services by the Humane Society to the City pursuant to this Agreement.

12. GENERAL PROVISIONS

- 12.1 This Agreement shall not be assigned by the Humane Society without the express written consent of the City.
- 12.2 This Agreement shall apply to, and be binding upon, the parties hereto and their successors, administrators, executors and permitted assigns, and each of them.
- 12.3 The Humane Society agrees that the City of Moose Jaw shall maintain the right to appoint a non-voting City Council representative to its Board of Directors who shall have the right to attend and speak at all meetings of the Board, save and except for occasions involving negotiations regarding amendments to or extension of the terms of this Agreement.
- 12.4 This Agreement shall for all purposes be construed and interpreted according to the law of the Province of Saskatchewan and any cause of action arising under or by virtue of this agreement shall be deemed to have arisen at the City of Moose Jaw in the Province of Saskatchewan and any such cause of action shall be tried in the Judicial Centre in which the City of Moose Jaw is situated.

12.5 Where this Agreement provides for notices to be given by one party to the other, such notices shall be in writing and delivered either personally or by prepaid registered mail addressed as follows:

- (a) to the City at: Director of Planning and Development
Services
City Hall
228 Main Street North
Moose Jaw, SK
S6H 3J8
- (b) to the Humane Society at: President
The Moose Jaw Humane Society
Incorporated
P.O.Box 1658
Moose Jaw, SK
S6H 7K7

Such notice shall be deemed to have been given, in the case of personal delivery on the date of delivery, and, in the case of prepaid registered mail, on the seventh day following mailing. It is understood that in the event of a threatened or actual disruption in the postal service in the City, notice shall be personally delivered.

12.6 This Agreement constitutes the entire agreement between the parties respecting the subject matter hereof and supersedes and replaces all previous agreements between the parties, with the exception of the lease agreement dated October 1, 1984 respecting the lease of a portion of Parcel E, Plan 84MJ10975. The Humane Society further represents that on entering into this Agreement it has not relied on any previous representations of any kind or nature whether oral, written or implied.


IN WITNESS WHEREOF the Moose Jaw Humane Society Incorporated has hereunto affixed its corporate seal as attested to by the hands of its duly authorized officers this 4th day of April, 2017.

**THE MOOSE JAW HUMANE SOCIETY
INCORPORATED**

Carla Hill
J. Morland

IN WITNESS WHEREOF the Municipal Corporation of the City of Moose Jaw has hereunto affixed its corporate seal as attested to by the hands of its duly authorized officers on the day and year first above written.

**THE MUNICIPAL CORPORATION OF
CITY OF MOOSE JAW**

The seal of the City of Moose Jaw, Saskatchewan, is a circular emblem. It features a central design with the word "Seal" and a stylized "M" and "J". The outer ring of the seal contains the text "CITY OF MOOSE JAW" at the top and "SASKATCHEWAN" at the bottom, separated by small stars.

[Signature]
MAYOR

[Signature]
CITY CLERK



Moose Jaw Humane Society

Financial Statements

December 31, 2018

Moose Jaw Humane Society

December 31, 2018

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Auditors' Report

To the Members
Moose Jaw Humane Society

We have audited the accompanying financial statements of Moose Jaw Humane Society, which comprise the statement of financial position as at December 31, 2018, and the Statements of operations, changes in fund balance and cash flows for the year then ended, and a summary of significant accounting 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 accounting standards for not-for-profit organizations, 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.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audits. We conducted our audits in accordance with Canadian generally accepted auditing standards. Those standards require that we 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 auditors' 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.

We believe that the audit evidence we have obtained in our audits is sufficient and appropriate to provide a basis for our audit opinion.



Amy Jane Chartered Professional Accountant
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cpa@amyjane.ca

Auditors' Report

Basis for Qualified Opinion

In common with many charitable organizations, the Organization derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Organization and we were not able to determine whether any adjustments might be necessary to revenues, operations, and funds.

Qualified Opinion

In our opinion, except for possible effects of the matter described in the Basis for Qualified Opinion paragraph, the financial statements present fairly, in all material respects, the financial position of Moose Jaw Humane Society as at December 31, 2018, and its financial performance and its cash flows for the years then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Amy Jane Chartered Professional Accountant
Chartered Professional Accountants

Moose Jaw
July 10, 2019

Moose Jaw Humane Society

Statement of Financial Position

December 31, 2018

	Operating Fund	Restricted Fund	2018	2017
Assets				
Current				
Cash	\$ 84,230	\$ -	\$ 84,230	\$ 24,234
Accounts receivable	22,314	-	22,314	8,008
Prepaid insurance	4,669	-	4,669	-
Spay and neuter deposits	22,278	-	22,278	-
	133,491	-	133,491	32,242
Capital Assets	-	37,891	37,891	41,251
Investments	87,792	437,458	525,250	429,322
Investment in Western Drug Distribution Limited	1,000	-	1,000	-
	222,283	475,349	697,632	502,815
Liabilities				
Current				
Accounts payable and accrued liabilities	30,805	-	30,805	17,501
Compassion fund	183	-	183	183
Credit card payable	4,561	-	4,561	-
Pound fees and licences payable	1,813	-	1,813	-
	37,362	-	37,362	17,684
Net Assets				
New building fund	-	356,886	356,886	255,433
Capital improvement fund	-	58,190	58,190	57,490
Education fund	-	22,382	22,382	23,616
Invested in capital assets	-	37,891	37,891	41,251
Unrestricted	184,921	-	184,921	107,341
	184,921	475,349	660,270	485,131
	\$ 222,283	\$ 475,349	\$ 697,632	\$ 502,815

Approved on Behalf of the Members



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

Moose Jaw Humane Society

Statement of Operations

For the Year Ended December 31, 2018

	Operating Fund	Restricted Fund	2018	2017
Revenue				
Crematorium revenue	\$ 144,832	\$ -	\$ 144,832	\$ 61,270
Contract poundkeeping- City of Moose Jaw	115,180	-	115,180	113,306
Donations	100,996	20,140	121,136	89,138
Animal rescue services	94,332	-	94,332	92,705
Fundraising	80,697	-	80,697	218,071
Goods and Service Fee revenue	27,735	-	27,735	39,907
Trial revenue	8,510	-	8,510	-
Patronage dividend	5,736	-	5,736	-
Contract pound keeping - RM of Moose Jaw	3,600	-	3,600	3,600
Other revenue	636	-	636	5,555
Bequests	-	80,592	80,592	-
Investment income	(4,990)	187	(4,803)	9,652
Total revenue	577,264	100,919	678,183	633,204
Expenses				
Salaries and wages	261,436	-	261,436	290,687
Veterinary and medical expense	50,820	-	50,820	97,153
Supplies	36,277	-	36,277	48,082
Professional fees	30,028	-	30,028	22,710
Crematorium	25,131	-	25,131	19,366
Advertising and promotion	23,872	-	23,872	53,387
Utilities	13,654	-	13,654	10,652
Office expenses	13,565	-	13,565	9,908
Repairs and maintenance	11,872	-	11,872	14,019
Insurance	10,874	-	10,874	15,045
Vehicle	8,562	-	8,562	7,822
Owner spay and neuter	8,125	-	8,125	(1)
Interest and bank charges	6,114	-	6,114	6,773
Workers compensation	3,135	-	3,135	2,916
Telephone and telecommunications	2,919	-	2,919	2,426
Animal Protection Officer Expenses	2,300	-	2,300	10,681
Administrative	1,533	-	1,533	6,272
Dog Training	1,240	-	1,240	4,481

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

Moose Jaw Humane Society

Statement of Operations

For the Year Ended December 31, 2018

	Operating Fund	Restricted Fund	2018	2017
Postage	1,233	-	1,233	1,687
Miscellaneous	749	-	749	8,075
Euthanasia	461	-	461	435
Membership fees	326	-	326	150
Land lease	1	-	1	-
Amortization	-	6,235	6,235	6,839
Total expenses	514,225	6,235	520,460	639,565
Excess (deficiency) of revenue over expenses	\$ 63,039	\$ 94,684	\$ 157,723	\$ (6,361)

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

Moose Jaw Humane Society

Statement of Changes in Fund Balance

For the Year Ended December 31, 2018

(Refer to Note 5 for detailed changes in fund balances)

	Operating			Restricted
	2018	2017	2018	2017
Fund balance - beginning of year	\$ 107,342	\$ 118,737	\$ 377,790	\$ 372,756
Excess (Deficiency) of revenues over expenses	63,039	(20,704)	94,684	14,343
Prior period adjustment	17,415	-	-	-
Inerfund transfers	(2,875)	9,309	2,875	(9,309)
Fund balances - end of year	\$ 184,921	\$ 107,342	\$ 475,349	\$ 377,790

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

Moose Jaw Humane Society

Statement of Cash Flows

For the Year Ended December 31, 2018

	Note	2018	2017
CASH FLOWS FROM OPERATING ACTIVITIES:			
Excess(Deficiency) of revenues over expenses	\$	157,722	\$ (6,365)
Amortization		6,235	6,839
Increase (decrease) in receivables		(14,306)	793
Increase (decrease) in accounts payable and accrued expenses		15,117	17,464
Increase (decrease) in spay and neuter deposits		(22,278)	-
Increase (decrease) in prepaid expense and other assets		(4,669)	-
Increase (decrease) in credit card payable		4,561	-
TOTAL CASH FLOWS FROM OPERATING ACTIVITIES		142,382	18,731
CASH FLOWS FROM INVESTING ACTIVITIES:			
Investment transactions		830	4,663
Capital purchases		2,875	-
Purchase of investments		(85,091)	-
Purchase of share in Western Drug Distribution Limited		(1,000)	-
NET CASH USED BY INVESTING ACTIVITIES		(82,386)	4,663
CASH FLOWS FROM FINANCING ACTIVITIES:			
OTHER ACTIVITIES:			
Net cash increase (decreases) in cash and cash equivalents		59,996	23,394
Cash and cash equivalents at beginning of period		24,234	840
Cash and cash equivalents at end of period	\$	84,230	\$ 24,234
Cash and cash equivalents consist of the following:			
Cash	\$	84,230	\$ 24,234

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

Moose Jaw Humane Society

Notes to the Financial Statements

For the Year Ended December 31, 2018

1. Nature of organization

Moose Jaw Humane Society (the "Society") was incorporated on April 24, 1970 under the provision of the Non-Profit Corporations Act 1995 of the Province of Saskatchewan.

The Society's goal is to find homes for all animals that go through the shelter.

2. Significant Accounting Policies

The financial statements have been prepared in accordance with the Canadian accounting standards for not-for-profit organizations (ASNPO) as issued by the Accounting Standards Board of Canada using the significant accounting policies:

a. Cash and cash equivalents

Cash and cash equivalents includes balances with banks and short-term investments with maturities of three months or less. Cash is subject to restrictions that prevent its use for current purposes is included in restricted cash.

b. Investments

Investments are portfolio investments recorded at fair value for those with prices quoted in an active market, and cost less impairment for those that are not quoted in an active market. They have been classified as long-term assets in concurrence with the nature of the investment.

c. Capital Assets

Purchased capital assets are recorded at cost. Contributed capital assets are recorded at fair value at the date of contribution if fair value can be reasonably determined.

Amortization is calculated using the straight-line method at rates intended to amortize the cost of assets over their estimated useful lives.

	Years
Buildings	25 years
Vehicles	10 years
Equipment	10 years
Trailers	10 years

Moose Jaw Humane Society

Notes to the Financial Statements

For the Year Ended December 31, 2018

2. Significant Accounting Policies

d. Fund accounting

The Society follows the restricted fund method of accounting for contributions, and maintains 2 funds: Operating Fund and Restricted Fund.

The Operating Fund reports the Society's unrestricted resources including revenue and expenses related to program delivery and administrative activities.

The Restricted Fund reports the Society's resources relating to activities designated for certain projects. The New Building Fund which consists of resources reserved for the constructions of a new shelter in the future. The Capital Improvement Fund includes funds reserved for future capital expenditures. The Education Fund is reserved for public education costs as well as professional development of staff. The invested in Capital Assets fund, reports the amount invested in capital assets..

e. Revenue recognition

The Society follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable if the amount to be received can be reasonably estimated and collection is reasonably assured. Endowment contributions are recognized as direct increases in net assets.

Investment income is recorded as earned on the accrual basis.

Donation revenue is recognized as revenue when it is received.

f. Measurement uncertainty

The preparation of financial statements in conformity with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at this date of the financial statements, and the reported amounts of revenue and expenses during the reporting period.

Accounts receivable are stated after evaluation as to their collectability and an appropriate allowance for doubtful accounts is provided where considered necessary. Amortization is based on the estimated useful lives of capital assets.

These estimates and assumptions are reviewed periodically and, as adjustments become necessary they are reported in excess of revenues and expenses in the periods in which they become unknown.

g. Financial instruments

The Society recognizes its financial instruments when the Society becomes party to the contractual provisions of the financial instrument. All financial instruments are initially recorded at their fair value, including financial assets and liabilities originated and issued in a related party transaction with management.

Moose Jaw Humane Society

Notes to the Financial Statements

For the Year Ended December 31, 2018

2. Significant Accounting Policies

g. Financial instruments

The Society subsequently measures investments in equity instruments quoted in an active market at fair value. All other financial assets and liabilities are subsequently measured at amortized cost.

Transaction costs and financing fees directly attributable to the origination, acquisition, issuances or assumption of financial instruments subsequently measured at fair value are immediately recognized in the excess of revenues over expenses for the current period. Conversely, transaction costs and financing fees are added in the carrying amount for those financial instruments subsequently measured at cost or amortized cost.

h. Impairment of financial assets

The Society assesses impairment of all of its financial assets measured at cost or amortized cost. When there is an indication of impairment, the Society determines whether it has resulted in a significant adverse change in the expected timing or amount of future cash flows during the year. If so, the Society reduces the carrying amount of any impaired financial assets to the highest of: the present value of cash flows expected to be generated by holding the assets; the amount that could be realized by selling the assets; and the amount expected to be realized by exercising any rights to collateral held against those assets. Any impairments, which is not considered temporary, is included in current year excess of revenues over expenses.

The Society reverses impairment losses on financial assets when there is a decrease in impairment and the decrease can be objectively related to an event occurring after the impairment loss was recognized. The amount of the reversal is recognized in the excess of revenues over expenses in the year the reversal occurs.

i. Income taxes

The Society is registered as a charitable organization under the Income Tax Act (the "Act") and as such is exempt from income taxes and is able to issue donation receipts for income tax purposes. In order to maintain its status as a registered charity under the Act, the Society must meet certain requirements within the Act. In the opinion of management, these requirements have been met.

Moose Jaw Humane Society

Notes to the Financial Statements

For the Year Ended December 31, 2018

3. Capital Assets

Capital assets consist of the following:

			2018		2017	
	Cost	Accumulated Depreciation	Net Book Value		Net Book Value	
Buildings	\$ 261,193	\$ (226,033)	\$ 35,160	\$	37,504	
Equipment	61,095	(58,364)	2,731		3,747	
Trailers	7,481	(7,481)	-		-	
Vehicles	32,000	(32,000)	-		-	
Total	\$ 361,769	\$ (323,878)	\$ 37,891	\$	41,251	

4. Financial Instruments

a. Contracts with municipal government

Approximately 31.00% of revenue earned by the Society in 2018 was from contracts with the municipal government, City of Moose Jaw, and RM of Moose Jaw.

b. Liquidity risk

Liquidity risk is the risk that the Society will encounter difficulty in meeting obligation associated with financial liabilities. The Society's exposure to liquidity risk is dependent on the sale of inventory, collection of accounts, purchasing commitments and obligations or raising funds to meet commitments and sustain operations..

Moose Jaw Humane Society

Notes to the Financial Statements

For the Year Ended December 31, 2018

5. Details of Change in Fund Balances

a. 2018 Change in Fund Balance

	Operating Fund	Restricted Fund	2018
Net Assets, beginning of year	\$ 107,342	\$ 377,790	\$ 485,132
Excess (Deficiency) of revenue over expenses	63,039	94,684	157,723
Subtotal	170,381	472,474	642,855
Prior period adjustment	17,415	-	17,415
Interfund transfers	(2,875)	2,875	-
Net assets, end of year	\$ 184,921	\$ 475,349	\$ 660,270

b. 2017 Change in Fund Balances

	Operating Fund	Restricted Fund	2017
Net assets, beginning of year, period as previously stated	\$ 118,737	\$ 683,560	\$ 802,297
Correction of an error	-	(310,804)	(310,804)
Net assets, beginning of year as restated	118,737	372,756	491,493
Excess (Deficiency) of revenue over expenses	(20,704)	14,343	(6,361)
Unrealized gain on investments	-	-	-
Interfund transfers	9,309	(9,309)	-
Net assets, end of year	\$ 107,342	\$ 377,790	\$ 485,132