

District of Katepwa
Statement of Financial Activities - Detailed
For the Period Ending 28/02/2019

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-120-100 - Abatements and Adjustments	(263.51)	(263.51)		(263.51)	
410-130-100 - Discount on Municipal Tax - Property	(384.62)	(2,685.40)		(2,685.40)	
	(648.13)	(2,948.91)	0.00	(2,948.91)	0.00
Trailer License Fees					
410-300-110 - R.M. Dwelling and RV Lagoon Fees		150.00		150.00	
	0.00	150.00	0.00	150.00	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		2,267.11		2,267.11	
	0.00	2,267.11	0.00	2,267.11	0.00
TOTAL TAXATION:	(648.13)	(531.80)	0.00	(531.80)	0.00
FEES AND CHARGES					
Sale of Supplies and Gravel					
420-200-500 - F&C - Sale of Supplies - Directory	2,850.00	7,055.00		7,055.00	
	2,850.00	7,055.00	0.00	7,055.00	0.00
Recreation Fees					
Recreation - Other					
420-530-200 - F&C - Katepwa Center	263.00	582.55		582.55	
	263.00	582.55	0.00	582.55	0.00
	263.00	582.55	0.00	582.55	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	20.00	40.00		40.00	
	20.00	40.00	0.00	40.00	0.00
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider	2.50	2.50		2.50	
	2.50	2.50	0.00	2.50	0.00
	22.50	42.50	0.00	42.50	0.00
TOTAL FEES AND CHARGES:	3,135.50	7,680.05	0.00	7,680.05	0.00
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Development Charges	3,000.00	3,000.00		3,000.00	
	3,000.00	3,000.00	0.00	3,000.00	0.00
TOTAL MAINTENANCE AND DEVELOPMENT	3,000.00	3,000.00	0.00	3,000.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					

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470-100-100 - Interest Revenue	1,090.42	2,396.21		2,396.21	
	1,090.42	2,396.21	0.00	2,396.21	0.00
TOTAL INVESTMENT INCOME AND COMMIS	1,090.42	2,396.21	0.00	2,396.21	0.00
TOTAL REVENUES:	6,577.79	12,544.46	0.00	12,544.46	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Administrator	7,602.94	15,205.88		(15,205.88)	
510-110-330 - GG - Salaries - Assistant	4,602.18	9,957.45		(9,957.45)	
	12,205.12	25,163.33	0.00	(25,163.33)	0.00
Benefits					
510-130-230 - GG - Benefits - Health & Dental	640.46	1,282.10		(1,282.10)	
510-130-231 - GG - Benefits - CPP	592.72	1,223.84		(1,223.84)	
510-130-232 - GG - Benefits - EI	276.82	570.72		(570.72)	
510-130-233 - GG - Benefits - MEPP	1,098.45	2,264.67		(2,264.67)	
510-130-234 - GG - Benefits - Worker Compensation		44.85		(44.85)	
510-130-235 - GG - Benefits - STD	124.70	249.40		(249.40)	
	2,733.15	5,635.58	0.00	(5,635.58)	0.00
	14,938.27	30,798.91	0.00	(30,798.91)	0.00
Professional/Contract Services					
510-200-150 - GG - Cont. - Assessment - SAMA	22,650.00	22,650.00		(22,650.00)	
510-200-160 - GG - Cont - Appeal Boards		150.00		(150.00)	
510-200-170 - GG - Cont. - Advertising	263.20	1,531.52		(1,531.52)	
510-210-100 - GG - Council Travel (mileage)	90.00	90.00		(90.00)	
510-210-170 - GG - Admin. - Training, Travel & Meals	1,063.27	1,063.27		(1,063.27)	
510-220-100 - GG - Cont. - Office Caretaking	141.67	283.34		(283.34)	
510-230-100 - GG - Cont. - Insurance - General & Bor		9,415.98		(9,415.98)	
510-240-100 - GG - Cont. - Memberships & Subscripti		2,126.73		(2,126.73)	
510-240-150 - GG - Cont. - Computer Software	270.00	3,986.36		(3,986.36)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	20.00	20.00		(20.00)	
510-270-150 - GG - Cont. - Photocopier	1,122.35	1,122.35		(1,122.35)	
510-290-100 - GG - Cont. - Bank Charges	65.75	139.46		(139.46)	
	25,686.24	42,579.01	0.00	(42,579.01)	0.00
Utilities					
510-300-120 - GG - Utility - Power	114.25	227.59		(227.59)	
510-300-125 - GG - Utility Energy	69.13	129.43		(129.43)	
510-300-130 - GG - Utility - Water/Sewer	75.00	300.00		(300.00)	
510-300-140 - GG - Utility - Telephone	247.24	247.24		(247.24)	
	505.62	904.26	0.00	(904.26)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Postage		851.90		(851.90)	
510-410-160 - GG - Maint. - Meals & Events		881.55		(881.55)	
	0.00	1,733.45	0.00	(1,733.45)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	41,130.13	76,015.63	0.00	(76,015.63)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911		390.00		(390.00)	

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525-220-100 - PS - Fire - Travel, Meals & Subsistence	250.00	500.00		(500.00)	
525-230-100 - PS - Fire - Insurance		1,339.80		(1,339.80)	
525-260-100 - PS - EMO Shed Power		55.35		(55.35)	
525-260-110 - PS- EMO Shed - Energy	190.22	346.85		(346.85)	
	440.22	2,632.00	0.00	(2,632.00)	0.00
Maintenance, Materials and Supplies					
525-420-100 - PS - Emergency Fund Purchases		89.32		(89.32)	
	0.00	89.32	0.00	(89.32)	0.00
TOTAL FIRE PROTECTION:	440.22	2,721.32	0.00	2,721.32	0.00
TOTAL PROTECTIVE SERVICES:	440.22	2,721.32	0.00	2,721.32	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Supervisor	4,680.00	9,454.00		(9,454.00)	
530-110-130 - TS - Maint. - Salaries - Labourers	694.03	1,400.03		(1,400.03)	
530-110-140 - TS - Maint. - Salaries - Casual Help	138.00	138.00		(138.00)	
	5,512.03	10,992.03	0.00	(10,992.03)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	29.51	62.02		(62.02)	
530-120-121 - TS - Maint. - Benefits - CPP	244.33	489.27		(489.27)	
530-120-122 - TS - Maint. - Benefits - EI	121.89	244.06		(244.06)	
530-120-123 - TS - Maint. - Benefits - MEPP	483.63	968.33		(968.33)	
530-120-125 - TS - Maint. - Benefits - STD	82.95	173.56		(173.56)	
	962.31	1,937.24	0.00	(1,937.24)	0.00
	6,474.34	12,929.27	0.00	(12,929.27)	0.00
Professional/Contractual Services					
530-200-110 - TS - Maint. - Engineering	500.00	500.00		(500.00)	
530-250-110 - TS - Maint. - Training, Travel & Meals		180.00		(180.00)	
	500.00	680.00	0.00	(680.00)	0.00
Utilities					
530-300-110 - TS - Maint. - Utility - Energy	300.37	551.90		(551.90)	
530-300-120 - TS - Maint. - Utility - Power	79.53	163.44		(163.44)	
530-300-140 - TS - Maint. - Utility - Telephone	74.36	158.63		(158.63)	
530-310-100 - TS - Maint. - Utility - Street Lights	3,361.57	5,338.40		(5,338.40)	
	3,815.83	6,212.37	0.00	(6,212.37)	0.00
Maintenance, Materials & Supplies					
530-400-150 - TS - Maint. - Materials & Supplies		274.99		(274.99)	
530-420-100 - TS - Vehicle/Equip. Repairs	935.24	2,600.08		(2,600.08)	
530-420-101 - TS - Maint. - Building Repairs	52.99	148.39		(148.39)	
530-425-110 - TS - Maint. - Oil & Gas		363.89		(363.89)	
	988.23	3,387.35	0.00	(3,387.35)	0.00
Capital Expenditures					
530-600-140 - TS - CAPITAL EXPENDITURES		13,250.00		(13,250.00)	
	0.00	13,250.00	0.00	(13,250.00)	0.00

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TOTAL MAINTENANCE:	11,778.40	36,458.99	0.00	(36,458.99)	0.00
TOTAL TRANSPORTATION SERVICES:	11,778.40	36,458.99	0.00	(36,458.99)	0.00
ENVIRONMENTAL SERVICES					
Professional/Contractual Services					
540-210-300 - EH&W - Cont. - Recycling Services	1,739.12	1,739.12		(1,739.12)	
	1,739.12	1,739.12	0.00	(1,739.12)	0.00
Capital Expenditures					
540-600-701 - Consultant & Legal Fees	1,914.56	1,914.56		(1,914.56)	
	1,914.56	1,914.56	0.00	(1,914.56)	0.00
TOTAL ENVIRONMENTAL SERVICES:	3,653.68	3,653.68	0.00	(3,653.68)	0.00
PLANNING AND DEVELOPMENT SERVICES					
Wages and Benefits					
560-110-110 - P&D - Building Inspector Contract	500.00	1,000.00		(1,000.00)	
560-110-120 - P&D - Building Inspector	1,325.00	3,235.00		(3,235.00)	
	1,825.00	4,235.00	0.00	(4,235.00)	0.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	1,825.00	4,235.00	0.00	(4,235.00)	0.00
RECREATION AND CULTURAL SERVICES					
Utilities - Heat					
570-300-160 - R&C - Utility - Library Power	3,063.49	158.93		(158.93)	
	3,063.49	158.93	0.00	(158.93)	0.00
Utilities - Power					
570-310-150 - R&C - Utility - Library Energy	69.13	129.43		(129.43)	
	69.13	129.43	0.00	(129.43)	0.00
Maintenance, Materials and Supplies					
570-420-150 - R&C - Supplies - Katepwa Center	19.98	44.93		(44.93)	
	19.98	44.93	0.00	(44.93)	0.00
TOTAL RECREATION AND CULTURAL SERVICES:	3,152.60	333.29	0.00	(333.29)	0.00
TOTAL EXPENDITURES:	61,980.03	123,417.91	0.00	(123,417.91)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	6,577.79	12,544.46	0.00	12,544.46	0.00
Expenditures	61,980.03	123,417.91	0.00	(123,417.91)	0.00
CHANGE IN NET FINANCIAL ASSETS	(55,402.24)	(110,873.45)	0.00	(110,873.45)	0.00
OPERATING SURPLUS/DEFICIT (Chg in Net Asst)	(55,402.24)	(110,873.45)	0.00	(110,873.45)	0.00
CHANGE IN GENERAL SURPLUS	(55,402.24)	(110,873.45)	0.00	(110,873.45)	0.00

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ACCOUNT BALANCES					
Cash and Investments					
110-110-110 - Cash - On Hand - Petty Cash			500.00		
110-110-120 - Cash - Bank - Balance	(39,660.91)	(90,757.89)	637,665.70		
110-110-130 - Cash - Bank - Term Deposit			400,000.00		
110-110-140 - Cash - Special Savings	200.31	421.90	292,168.56		
Total Cash and Investments:	(39,460.60)	(90,335.99)	1,330,334.26		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(2,564.14)	(13,566.25)	(19,328.00)		
110-200-110 - Municipal - Tax Receivable - Arrears	(2,616.65)	13,710.36	12,593.86		
110-200-120 - Tax Title Cost Receivable		(8,733.95)			
Total Municipal Taxes Receivable:	(5,180.79)	(8,589.84)	(6,734.14)		
Other Receivables					
110-210-100 - PVSD Tax - Receivable-Current & Arre	(3,307.59)	(5,458.43)	(5,140.88)		
110-320-100 - Accounts Receivable	933.84	(2,293.60)	5,055.34		
110-340-110 - GST Receivable - 100% Rebate	(11,766.59)	(10,363.08)	2,044.82		
Total Other Receivables:	(14,140.34)	(18,115.11)	1,959.28		

Certified correct and in accordance with the records Presented to council on

March 19, 2019

Laurie Rudolph
CAO

Don Jewitt
Mayor