

District of Katepwa
Statement of Financial Activities - Detailed
For the Period Ending 31/01/2019

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-130-100 - Discount on Municipal Tax - Property	(2,300.78)	(2,300.78)		(2,300.78)	
	(2,300.78)	(2,300.78)	0.00	(2,300.78)	0.00
Trailer License Fees					
410-300-110 - R.M. Dwelling and RV Lagoon Fees	150.00	150.00		150.00	
	150.00	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		2,267.11	
	2,267.11	2,267.11	0.00	2,267.11	0.00
TOTAL TAXATION:	116.33	116.33	0.00	116.33	0.00
FEES AND CHARGES					
Sale of Supplies and Gravel					
420-200-500 - F&C - Sale of Supplies - Directory	4,205.00	4,205.00		4,205.00	
	4,205.00	4,205.00	0.00	4,205.00	0.00
Recreation Fees					
Recreation - Other					
420-530-200 - F&C - Katepwa Center	319.55	319.55		319.55	
	319.55	319.55	0.00	319.55	0.00
	319.55	319.55	0.00	319.55	0.00
Other					
Tax Certificate					
420-800-100 - F&C - Tax Certificate	20.00	20.00		20.00	
	20.00	20.00	0.00	20.00	0.00
	20.00	20.00	0.00	20.00	0.00
TOTAL FEES AND CHARGES:	4,544.55	4,544.55	0.00	4,544.55	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	1,305.79	1,305.79		1,305.79	
	1,305.79	1,305.79	0.00	1,305.79	0.00
TOTAL INVESTMENT INCOME AND COMMIS	1,305.79	1,305.79	0.00	1,305.79	0.00
TOTAL REVENUES:	5,966.67	5,966.67	0.00	5,966.67	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Administrator	7,602.94	7,602.94		(7,602.94)	
510-110-330 - GG - Salaries - Assistant	5,355.27	5,355.27		(5,355.27)	
	12,958.21	12,958.21	0.00	(12,958.21)	0.00
Benefits					
510-130-230 - GG - Benefits - Health & Dental	641.64	641.64		(641.64)	
510-130-231 - GG - Benefits - CPP	631.12	631.12		(631.12)	
510-130-232 - GG - Benefits - EI	293.90	293.90		(293.90)	
510-130-233 - GG - Benefits - MEPP	1,166.22	1,166.22		(1,166.22)	
510-130-234 - GG - Benefits - Worker Compensation	44.85	44.85		(44.85)	
510-130-235 - GG - Benefits - STD	124.70	124.70		(124.70)	
	2,902.43	2,902.43	0.00	(2,902.43)	0.00
	15,860.64	15,860.64	0.00	(15,860.64)	0.00
Professional/Contract Services					
510-200-160 - GG - Cont - Appeal Boards	150.00	150.00		(150.00)	
510-200-170 - GG - Cont. - Advertising	1,268.32	1,268.32		(1,268.32)	
510-220-100 - GG - Cont. - Office Caretaking	141.67	141.67		(141.67)	
510-230-100 - GG - Cont. - Insurance - General & Bor	9,415.98	9,415.98		(9,415.98)	
510-240-100 - GG - Cont. - Memberships & Subscripti	2,126.73	2,126.73		(2,126.73)	
510-240-150 - GG - Cont. - Computer Software	3,716.36	3,716.36		(3,716.36)	
510-290-100 - GG - Cont. - Bank Charges	73.71	73.71		(73.71)	
	16,892.77	16,892.77	0.00	(16,892.77)	0.00
Utilities					
510-300-120 - GG - Utility - Power	113.34	113.34		(113.34)	
510-300-125 - GG - Utility Energy	60.30	60.30		(60.30)	
510-300-130 - GG - Utility - Water/Sewer	225.00	225.00		(225.00)	
	398.64	398.64	0.00	(398.64)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Postage	851.90	851.90		(851.90)	
510-410-160 - GG - Maint. - Meals & Events	881.55	881.55		(881.55)	
	1,733.45	1,733.45	0.00	(1,733.45)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	34,885.50	34,885.50	0.00	(34,885.50)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-100 - PS - Fire - EMS Contract - 911	390.00	390.00		(390.00)	
525-220-100 - PS - Fire - Travel, Meals & Subsistence	250.00	250.00		(250.00)	
525-230-100 - PS - Fire - Insurance	1,339.80	1,339.80		(1,339.80)	
525-260-100 - PS - EMO Shed Power	55.35	55.35		(55.35)	
525-260-110 - PS- EMO Shed - Energy	156.63	156.63		(156.63)	
	2,191.78	2,191.78	0.00	(2,191.78)	0.00

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Maintenance, Materials and Supplies					
525-420-100 - PS - Emergency Fund Purchases	89.32	89.32		(89.32)	
	89.32	89.32	0.00	(89.32)	0.00
TOTAL FIRE PROTECTION:	2,281.10	2,281.10	0.00	2,281.10	0.00
TOTAL PROTECTIVE SERVICES:	2,281.10	2,281.10	0.00	2,281.10	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Supervisor	4,774.00	4,774.00		(4,774.00)	
530-110-130 - TS - Maint. - Salaries - Labourers	706.00	706.00		(706.00)	
	5,480.00	5,480.00	0.00	(5,480.00)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - SUMA	32.51	32.51		(32.51)	
530-120-121 - TS - Maint. - Benefits - CPP	244.94	244.94		(244.94)	
530-120-122 - TS - Maint. - Benefits - EI	122.17	122.17		(122.17)	
530-120-123 - TS - Maint. - Benefits - MEPP	484.70	484.70		(484.70)	
530-120-125 - TS - Maint. - Benefits - STD	90.61	90.61		(90.61)	
	974.93	974.93	0.00	(974.93)	0.00
	6,454.93	6,454.93	0.00	(6,454.93)	0.00
Professional/Contractual Services					
530-250-110 - TS - Maint. - Training, Travel & Meals	180.00	180.00		(180.00)	
	180.00	180.00	0.00	(180.00)	0.00
Utilities					
530-300-110 - TS - Maint. - Utility - Energy	251.53	251.53		(251.53)	
530-300-120 - TS - Maint. - Utility - Power	83.91	83.91		(83.91)	
530-300-140 - TS - Maint. - Utility - Telephone	84.27	84.27		(84.27)	
530-310-100 - TS - Maint. - Utility - Street Lights	1,976.83	1,976.83		(1,976.83)	
	2,396.54	2,396.54	0.00	(2,396.54)	0.00
Maintenance, Materials & Supplies					
530-400-150 - TS - Maint. - Materials & Supplies	274.99	274.99		(274.99)	
530-420-100 - TS - Vehicle/Equip. Repairs	1,664.84	1,664.84		(1,664.84)	
530-420-101 - TS - Maint. - Building Repairs	95.40	95.40		(95.40)	
530-425-110 - TS - Maint. - Oil & Gas	363.89	363.89		(363.89)	
	2,399.12	2,399.12	0.00	(2,399.12)	0.00
Capital Expenditures					
530-600-140 - TS - CAPITAL EXPENDITURES	13,250.00	13,250.00		(13,250.00)	
	13,250.00	13,250.00	0.00	(13,250.00)	0.00
TOTAL MAINTENANCE:	24,680.59	24,680.59	0.00	(24,680.59)	0.00
TOTAL TRANSPORTATION SERVICES:	24,680.59	24,680.59	0.00	(24,680.59)	0.00
PLANNING AND DEVELOPMENT SERVICES					
Wages and Benefits					

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560-110-110 - P&D - Building Inspector Contract	500.00	500.00		(500.00)	
560-110-120 - P&D - Building Inspector	1,910.00	1,910.00		(1,910.00)	
	2,410.00	2,410.00	0.00	(2,410.00)	0.00
TOTAL PLANNING AND DEVELOPMENT SEF	2,410.00	2,410.00	0.00	(2,410.00)	0.00
RECREATION AND CULTURAL SERVICES					
Utilities - Heat					
570-300-160 - R&C - Utility - Library Power	(2,904.56)	(2,904.56)		2,904.56	
	(2,904.56)	(2,904.56)	0.00	2,904.56	0.00
Utilities - Power					
570-310-150 - R&C - Utility - Library Energy	60.30	60.30		(60.30)	
	60.30	60.30	0.00	(60.30)	0.00
Maintenance, Materials and Supplies					
570-420-150 - R&C - Supplies - Katepwa Center	24.95	24.95		(24.95)	
	24.95	24.95	0.00	(24.95)	0.00
TOTAL RECREATION AND CULTURAL SERV	(2,819.31)	(2,819.31)	0.00	2,819.31	0.00
TOTAL EXPENDITURES:	61,437.88	61,437.88	0.00	(61,437.88)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	5,966.67	5,966.67	0.00	5,966.67	0.00
Expenditures	61,437.88	61,437.88	0.00	(61,437.88)	0.00
CHANGE IN NET FINANCIAL ASSETS	(55,471.21)	(55,471.21)	0.00	(55,471.21)	0.00
OPERATING SURPLUS/DEFICIT (Chg in Net Asst)	(55,471.21)	(55,471.21)	0.00	(55,471.21)	0.00
CHANGE IN GENERAL SURPLUS	(55,471.21)	(55,471.21)	0.00	(55,471.21)	0.00

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			500.00
110-110-120 - Cash - Bank - Balance	(51,096.98)	(51,096.98)	677,326.61
110-110-130 - Cash - Bank - Term Deposit			400,000.00
110-110-140 - Cash - Special Savings	221.59	221.59	291,968.25
Total Cash and Investments:	(50,875.39)	(50,875.39)	1,369,794.86
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(11,002.11)	(11,002.11)	(16,763.86)
110-200-110 - Municipal - Tax Receivable - Arrears	16,327.01	16,327.01	15,210.51
110-200-120 - Tax Title Cost Receivable	(8,733.95)	(8,733.95)	
Total Municipal Taxes Receivable:	(3,409.05)	(3,409.05)	(1,553.35)

Other Receivables

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110-210-100 - PVSD Tax - Receivable-Current & Arre	(2,150.84)	(2,150.84)	(1,833.29)		
110-320-100 - Accounts Receivable	(3,227.44)	(3,227.44)	4,121.50		
110-340-110 - GST Receivable - 100% Rebate	1,403.51	1,403.51	13,811.41		
Total Other Receivables:	(3,974.77)	(3,974.77)	16,099.62		

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

February 26, 2019

Laurie Rudolph
CAO

Don Jewitt
Mayor