

Town of Lemberg
Statement of Financial Activities - Condensed
For the Period Ending November 30, 2023

	Current	Year To Date	Budget	Variance	%
REVENUES					
Taxation					
Municipal Taxes					
General Municipal Levy		350,882.03	351,137.00	(254.97)	0.07-
Abatements and Adjustments			(2,905.00)	2,905.00	100.00
Discount on Current Year Taxes		(3,206.39)		(3,206.39)	
Net Municipal Taxes	0.00	347,675.64	348,232.00	(556.36)	0.16-
Penalties on Tax Arrears		6,694.56	6,000.00	694.56	11.58
Total Taxation:	0.00	354,370.20	354,232.00	138.20	0.04
Fees and Charges					
Custom Work		775.00	900.00	(125.00)	13.89-
Sale of Supplies and Gravel		546.87	700.00	(153.13)	21.88-
Rentals	200.00	2,850.00	2,775.00	75.00	2.70
Policing and Fire Fees		250.00		250.00	
Recreation Fees		1,115.00	500.00	615.00	123.00
Cemetery Fees		2,100.00	1,000.00	1,100.00	110.00
Licenses and Permits		375.00	500.00	(125.00)	25.00-
General Office Services		485.00	350.00	135.00	38.57
Landfill/Waste Collection Fees	7,912.50	39,380.72	38,400.00	980.72	2.55
Total Fees and Charges:	8,112.50	47,877.59	45,125.00	2,752.59	6.10
Utilities					
Water	25,783.10	135,259.68	126,460.00	8,799.68	6.96
Sewer	13,060.00	74,404.29	78,566.00	(4,161.71)	5.30-
Total Utilities:	38,843.10	209,663.97	205,026.00	4,637.97	2.26
Unconditional Transfers					
Unconditional Transfers		66,291.00	63,903.00	2,388.00	3.74
Total Unconditional Transfers:	0.00	66,291.00	63,903.00	2,388.00	3.74
Conditional Grants					
Federal		55,640.20	20,790.00	34,850.20	167.63
Provincial		4,377.04	5,000.00	(622.96)	12.46-
Local		11,453.46	8,940.00	2,513.46	28.11
Total Conditional Grants:	0.00	71,470.70	34,730.00	36,740.70	105.79
Grants in Lieu of Taxes					
Federal		1,820.14	1,690.00	130.14	7.70
Provincial	3,055.45	34,343.04	36,609.00	(2,265.96)	6.19-
Total Grants in Lieu of Taxes:	3,055.45	36,163.18	38,299.00	(2,135.82)	5.58-
Capital Asset Proceeds					
Capital Asset Proceeds		3,400.00	4,000.00	(600.00)	15.00-
Total Capital Asset Proceeds:	0.00	3,400.00	4,000.00	(600.00)	15.00-
Investment Income and Commissions					
Investment and Income Revenue	1,345.79	16,973.25	9,890.00	7,083.25	71.62

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	Current	Year To Date	Budget	Variance	%
Total Investment Income and Commissions:	1,345.79	16,973.25	9,890.00	7,083.25	71.62
Other Revenues					
Other Revenue	(5,314.62)	10,748.13		10,748.13	
Total Other Revenues:	(5,314.62)	10,748.13	0.00	10,748.13	0.00
Total REVENUES:	46,042.22	816,958.02	755,205.00	61,753.02	8.18
EXPENDITURES					
General Government Services					
Wages	5,038.18	74,647.09	97,140.00	22,492.91	23.16
Benefits	738.17	19,223.41	22,502.00	3,278.59	14.57
Professional/Contract Services	1,176.50	63,376.15	42,450.00	(20,926.15)	49.30-
Utilities	60.00	7,901.05	8,316.00	414.95	4.99
Maintenance, Material and Supplies	879.68	7,075.47	8,810.00	1,734.53	19.69
Interest	20.00	20.00		(20.00)	
Allowance for Uncollectibles		(15.00)		15.00	
Total General Government Services:	7,912.53	172,228.17	179,218.00	6,989.83	3.90
Protective Services					
Police Protection					
Contractual Services		15,293.76	19,600.00	4,306.24	21.97
Total Police Protection:	0.00	15,293.76	19,600.00	4,306.24	21.97
Fire Protection					
Professional/Contractual Services	222.60	1,429.08	2,625.00	1,195.92	45.56
Utilities		5,587.67	4,975.00	(612.67)	12.31-
Grants and Contributions		12,660.00	12,660.00		
Total Fire Protection:	222.60	19,676.75	20,260.00	583.25	2.88
Total Protective Services:	222.60	34,970.51	39,860.00	4,889.49	12.27
Transportation Services					
Maintenance					
Wages	7,983.20	103,225.90	120,921.00	17,695.10	14.63
Benefits	851.11	15,358.22	22,169.00	6,810.78	30.72
Professional/Contractual Services	567.50	79,552.09	12,440.00	(67,112.09)	539.49-
Utilities	60.00	16,468.52	20,800.00	4,331.48	20.82
Maintenance, Materials & Supplies	8,107.93	34,859.20	51,050.00	16,190.80	31.72
Grants and Contributions		8,666.02	8,920.00	253.98	2.85
Capital Expenditures		2,650.00		(2,650.00)	
Total Maintenance:	17,569.74	260,779.95	236,300.00	(24,479.95)	10.36-
Snow Removal					
Wages	900.00	1,700.00	1,500.00	(200.00)	13.33-
Total Snow Removal:	900.00	1,700.00	1,500.00	(200.00)	13.33-
Total Transportation Services:	18,469.74	262,479.95	237,800.00	(24,679.95)	10.38-
Environmental Services					
Wages and Benefits	324.50	3,682.06	4,385.00	702.94	16.03
Professional/Contractual Services	8,479.70	77,925.96	82,100.00	4,174.04	5.08

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Maintenance, Materials and Supplies		16,981.17	19,150.00	2,168.83	11.33
Grants and Contributions	1,562.18	1,562.18	1,700.00	137.82	8.11
Total Environmental Services:	10,366.38	100,151.37	107,335.00	7,183.63	6.69
Planning and Development Services					
Wages and Benefits		(280.00)		280.00	
Professional/Contractual Services		2,933.80	5,400.00	2,466.20	45.67
Maintenance, Materials and Supplies		51.67		(51.67)	
Total Planning and Development Services:	0.00	2,705.47	5,400.00	2,694.53	49.90
Recreation and Cultural Services					
Wages		2,326.50		(2,326.50)	
Professional/Contractual Services		3,670.80	15,725.00	12,054.20	76.66
Utilities - Telephone		544.12	800.00	255.88	31.99
Utilities - Other		427.88	700.00	272.12	38.87
Maintenance, Materials and Supplies		2,135.01	870.00	(1,265.01)	145.40-
Grants and Contributions		1,800.00	7,100.00	5,300.00	74.65
Total Recreation and Cultural Services:	0.00	10,904.31	25,195.00	14,290.69	56.72
Utilities					
Water					
Professional/Contractual Services		11,649.71	41,410.00	29,760.29	71.87
Utilities		7,994.52	10,450.00	2,455.48	23.50
Maintenance, Materials and Supplies	672.64	5,147.18	9,500.00	4,352.82	45.82
Capital Expenditures	1,062.16	13,560.21		(13,560.21)	
Total Water:	1,734.80	38,351.62	61,360.00	23,008.38	37.50
Sewer					
Professional/Contractual Services	1,000.00	27,327.22	55,000.00	27,672.78	50.31
Utilities	1,382.97	8,731.91	7,500.00	(1,231.91)	16.43-
Maintenance, Materials and Supplies		2,485.96	9,600.00	7,114.04	74.10
Capital Expenditures		28,441.20	28,442.00	0.80	
Interest		17,100.49	17,101.00	0.51	
Total Sewer:	2,382.97	84,086.78	117,643.00	33,556.22	28.52
Total Utilities:	4,117.77	122,438.40	179,003.00	56,564.60	31.60
Total EXPENDITURES:	41,089.02	705,878.18	773,811.00	67,932.82	8.78
CHANGE IN NET FINANCIAL ASSETS					
REVENUES	46,042.22	816,958.02	755,205.00	61,753.02	8.18
EXPENDITURES	41,089.02	705,878.18	773,811.00	67,932.82	8.78
CHANGE IN NET FINANCIAL ASSETS	4,953.20	111,079.84	(18,606.00)	129,685.84	697.01
Operating Surplus/Deficit (Chg in Net Asst)	4,953.20	111,079.84	(18,606.00)	129,685.84	697.01
Transfers					
Transfers In			40,000.00	(40,000.00)	100.00-
Total Transfers:	0.00	0.00	40,000.00	(40,000.00)	100.00-

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	Current	Year To Date	Budget	Variance	%
Change in General Surplus	4,953.20	111,079.84	21,394.00	89,685.84	419.21

Account Balances	Current	Year to Date	Balance
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			350.00
110-110-130 - Bank - Infrastructure Res Acct	78.46	45,417.10	238,728.69
110-110-140 - Bank - Special Savings			194.24
110-110-160 - Bank - Conexus Credit Union	162,683.47	1,196.86	424,327.26
110-110-165 - Bank - Cemetery Fund	36.56	377.09	8,759.47
110-110-171 - Bank - Deposit Account			(2.95)
110-110-180 - Bank - Children's Program Acct	28.25	291.35	6,767.61
110-120-110 - CU S.T. Investment 16			33,184.98
Total Cash and Investments:	162,826.74	47,282.40	712,309.30

Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(167,301.25)	46,721.94	41,714.68
110-200-110 - Municipal - Tax Receivable - Arrears		(26,093.07)	10,172.69
110-210-100 - SCHOOL TAX RECEIVABLE	(36,643.53)	8,110.20	10,047.14
Total Taxes Receivable:	(203,944.78)	28,739.07	61,934.51

Other receivables			
110-300-115 - Due from Provincial Government			3,506.03
110-310-100 - Accrued Interest			2,385.13
110-320-100 - Accounts Receivable			175.00
110-320-140 - Utility Accounts Receivable	32,045.04	10,934.49	30,902.75
110-320-160 - Allowance for Uncollectible Receivable:		(37.44)	(37.44)
110-330-100 - Wages - Advances Receivable	5,913.85	5,913.85	5,913.85
110-340-110 - GST Receivable - 100% Rebate	886.34	16,869.89	27,056.20
Total Other receivables:	38,845.23	33,680.79	69,901.52

Certified correct and in accordance with the records of 2018. Presented to council on: August 14,

Nancy Duns
Administrator

Murray Clarke
Mayor