

Town of Lemberg
Statement of Financial Activities - Condensed
For the Period Ending October 31, 2023

| | Current | Year To Date | Budget | Variance | % |
|--|------------------|-------------------|-------------------|--------------------|---------------|
| REVENUES | | | | | |
| Taxation | | | | | |
| Municipal Taxes | | | | | |
| General Municipal Levy | (703.67) | 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 | (703.67) | 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: | (703.67) | 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 | 55.00 | 546.87 | 700.00 | (153.13) | 21.88- |
| Rentals | 200.00 | 2,650.00 | 2,775.00 | (125.00) | 4.50- |
| 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 | 115.00 | 485.00 | 350.00 | 135.00 | 38.57 |
| Landfill/Waste Collection Fees | 4,080.00 | 31,468.22 | 38,400.00 | (6,931.78) | 18.05- |
| Total Fees and Charges: | 4,450.00 | 39,765.09 | 45,125.00 | (5,359.91) | 11.88- |
| Utilities | | | | | |
| Water | 11,930.70 | 109,476.58 | 126,460.00 | (16,983.42) | 13.43- |
| Sewer | 6,845.00 | 61,344.29 | 78,566.00 | (17,221.71) | 21.92- |
| Total Utilities: | 18,775.70 | 170,820.87 | 205,026.00 | (34,205.13) | 16.68- |
| 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 | 2,517.84 | 11,453.46 | 8,940.00 | 2,513.46 | 28.11 |
| Total Conditional Grants: | 2,517.84 | 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 | 1,762.47 | 31,287.59 | 36,609.00 | (5,321.41) | 14.54- |
| Total Grants in Lieu of Taxes: | 1,762.47 | 33,107.73 | 38,299.00 | (5,191.27) | 13.55- |
| 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 | 1,184.09 | 15,627.46 | 9,890.00 | 5,737.46 | 58.01 |

Town of Lemberg
Statement of Financial Activities - Condensed
For the Period Ending October 31, 2023

| | Current | Year To Date | Budget | Variance | % |
|---|------------------|-------------------|-------------------|-------------------|--------------|
| Total Investment Income and Commissions: | 1,184.09 | 15,627.46 | 9,890.00 | 5,737.46 | 58.01 |
| Other Revenues | | | | | |
| Other Revenue | 15,392.81 | 16,062.75 | | 16,062.75 | |
| Total Other Revenues: | 15,392.81 | 16,062.75 | 0.00 | 16,062.75 | 0.00 |
| Total REVENUES: | 43,379.24 | 770,915.80 | 755,205.00 | 15,710.80 | 2.08 |
| EXPENDITURES | | | | | |
| General Government Services | | | | | |
| Wages | 7,082.49 | 69,608.91 | 97,140.00 | 27,531.09 | 28.34 |
| Benefits | 1,650.47 | 18,485.24 | 22,502.00 | 4,016.76 | 17.85 |
| Professional/Contract Services | 25,929.86 | 62,199.65 | 42,450.00 | (19,749.65) | 46.52- |
| Utilities | 450.32 | 7,841.05 | 8,316.00 | 474.95 | 5.71 |
| Maintenance, Material and Supplies | 505.12 | 6,195.79 | 8,810.00 | 2,614.21 | 29.67 |
| Allowance for Uncollectibles | (15.00) | (15.00) | | 15.00 | |
| Total General Government Services: | 35,603.26 | 164,315.64 | 179,218.00 | 14,902.36 | 8.32 |
| 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 | | 1,206.48 | 2,625.00 | 1,418.52 | 54.04 |
| Utilities | 444.53 | 5,587.67 | 4,975.00 | (612.67) | 12.31- |
| Grants and Contributions | | 12,660.00 | 12,660.00 | | |
| Total Fire Protection: | 444.53 | 19,454.15 | 20,260.00 | 805.85 | 3.98 |
| Total Protective Services: | 444.53 | 34,747.91 | 39,860.00 | 5,112.09 | 12.83 |
| Transportation Services | | | | | |
| Maintenance | | | | | |
| Wages | 7,238.79 | 95,242.70 | 120,921.00 | 25,678.30 | 21.24 |
| Benefits | 834.12 | 14,507.11 | 22,169.00 | 7,661.89 | 34.56 |
| Professional/Contractual Services | 826.20 | 78,984.59 | 12,440.00 | (66,544.59) | 534.92- |
| Utilities | 1,451.04 | 16,408.52 | 20,800.00 | 4,391.48 | 21.11 |
| Maintenance, Materials & Supplies | 2,922.29 | 26,751.27 | 51,050.00 | 24,298.73 | 47.60 |
| Grants and Contributions | | 8,666.02 | 8,920.00 | 253.98 | 2.85 |
| Capital Expenditures | 2,650.00 | 2,650.00 | | (2,650.00) | |
| Total Maintenance: | 15,922.44 | 243,210.21 | 236,300.00 | (6,910.21) | 2.92- |
| Snow Removal | | | | | |
| Wages | | 800.00 | 1,500.00 | 700.00 | 46.67 |
| Total Snow Removal: | 0.00 | 800.00 | 1,500.00 | 700.00 | 46.67 |
| Total Transportation Services: | 15,922.44 | 244,010.21 | 237,800.00 | (6,210.21) | 2.61- |
| Environmental Services | | | | | |
| Wages and Benefits | 350.22 | 3,357.56 | 4,385.00 | 1,027.44 | 23.43 |
| Professional/Contractual Services | 5,172.87 | 69,446.26 | 82,100.00 | 12,653.74 | 15.41 |
| Maintenance, Materials and Supplies | 55.60 | 16,981.17 | 19,150.00 | 2,168.83 | 11.33 |

Town of Lemberg
Statement of Financial Activities - Condensed
For the Period Ending October 31, 2023

| | Current | Year To Date | Budget | Variance | % |
|--|--------------------|-------------------|--------------------|--------------------|----------------|
| Grants and Contributions | | | 1,700.00 | 1,700.00 | 100.00 |
| Total Environmental Services: | 5,578.69 | 89,784.99 | 107,335.00 | 17,550.01 | 16.35 |
| 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 | 60.37 | 544.12 | 800.00 | 255.88 | 31.99 |
| Utilities - Other | 60.76 | 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: | 121.13 | 10,904.31 | 25,195.00 | 14,290.69 | 56.72 |
| Utilities | | | | | |
| Water | | | | | |
| Professional/Contractual Services | 218.18 | 11,649.71 | 41,410.00 | 29,760.29 | 71.87 |
| Utilities | 379.32 | 7,994.52 | 10,450.00 | 2,455.48 | 23.50 |
| Maintenance, Materials and Supplies | 125.67 | 4,474.54 | 9,500.00 | 5,025.46 | 52.90 |
| Capital Expenditures | 12,498.05 | 12,498.05 | | (12,498.05) | |
| Total Water: | 13,221.22 | 36,616.82 | 61,360.00 | 24,743.18 | 40.32 |
| Sewer | | | | | |
| Professional/Contractual Services | | 26,327.22 | 55,000.00 | 28,672.78 | 52.13 |
| Utilities | 416.03 | 7,348.94 | 7,500.00 | 151.06 | 2.01 |
| Maintenance, Materials and Supplies | 2,279.53 | 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: | 2,695.56 | 81,703.81 | 117,643.00 | 35,939.19 | 30.55 |
| Total Utilities: | 15,916.78 | 118,320.63 | 179,003.00 | 60,682.37 | 33.90 |
| Total EXPENDITURES: | 73,586.83 | 664,789.16 | 773,811.00 | 109,021.84 | 14.09 |
| CHANGE IN NET FINANCIAL ASSETS | | | | | |
| REVENUES | 43,379.24 | 770,915.80 | 755,205.00 | 15,710.80 | 2.08 |
| EXPENDITURES | 73,586.83 | 664,789.16 | 773,811.00 | 109,021.84 | 14.09 |
| CHANGE IN NET FINANCIAL ASSETS | (30,207.59) | 106,126.64 | (18,606.00) | 124,732.64 | 670.39 |
| Operating Surplus/Deficit (Chg in Net Asst) | (30,207.59) | 106,126.64 | (18,606.00) | 124,732.64 | 670.39 |
| 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- |
| Change in General Surplus | (30,207.59) | 106,126.64 | 21,394.00 | 84,732.64 | 396.06 |

Town of Lemberg
Statement of Financial Activities - Condensed
For the Period Ending October 31, 2023

| | <u>Current</u> | <u>Year To Date</u> | <u>Budget</u> | <u>Variance</u> | <u>%</u> |
|---|--------------------|---------------------|---------------|-------------------|----------|
| Account Balances | | | | | |
| Cash and Investments | | | | | |
| 110-110-110 - Cash - On Hand - Petty Cash | | | | 350.00 | |
| 110-110-130 - Bank - Infrastructure Res Acct | 16,822.50 | 45,338.64 | | 238,650.23 | |
| 110-110-140 - Bank - Special Savings | | | | 194.24 | |
| 110-110-160 - Bank - Conexus Credit Union | 2,501.97 | (161,486.61) | | 261,643.79 | |
| 110-110-165 - Bank - Cemetery Fund | 37.62 | 340.53 | | 8,722.91 | |
| 110-110-171 - Bank - Deposit Account | | | | (2.95) | |
| 110-110-180 - Bank - Children's Program Acct | 29.07 | 263.10 | | 6,739.36 | |
| 110-120-110 - CU S.T. Investment 16 | | | | 33,184.98 | |
| Total Cash and Investments: | 19,391.16 | (115,544.34) | | 549,482.56 | |
| Taxes Receivable | | | | | |
| 110-200-100 - Municipal - Tax Receivable - Current | (43,611.76) | 214,023.19 | | 209,015.93 | |
| 110-200-110 - Municipal - Tax Receivable - Arrears | (411.29) | (26,093.07) | | 10,172.69 | |
| 110-210-100 - SCHOOL TAX RECEIVABLE | (10,217.29) | 44,753.73 | | 46,690.67 | |
| Total Taxes Receivable: | (54,240.34) | 232,683.85 | | 265,879.29 | |
| 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 | 638.71 | (21,110.55) | | (1,142.29) | |
| 110-320-160 - Allowance for Uncollectible Receivable: | | (37.44) | | (37.44) | |
| 110-340-110 - GST Receivable - 100% Rebate | 1,436.14 | 15,983.55 | | 26,169.86 | |
| Total Other receivables: | 2,074.85 | (5,164.44) | | 31,056.29 | |

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

Nancy Duns
Administrator

Murray Clarke
Mayor