

Municipality of Town of Esterhazy  
Statement of Cash Flow  
As at December 31, 2019

Statement 4

Cash provided by (used for) the following activities

Operating:

Surplus (Deficit)

Amortization  
Loss (gain) on disposal of tangible capital assets

	2019	2018
	1,727,322	1,356,764
	838,309	861,251
	(350)	(3,100)
	2,565,281	2,214,915

Change in assets/liabilities

Taxes Receivable - Municipal	54,872	(69,814)
Other Receivables	(30,846)	645,561
Land for Resale	-	(565)
Other Financial Assets		
Accounts and Accrued Liabilities Payable	(84,841)	(84,020)
Deposits	(2,000)	(1,300)
Deferred Revenue	722	(47,630)
Accrued Landfill Costs	54,392	60,222
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies	1,754	971
Prepayments and Deferred Charges	(1,018)	8,899
Other (Specify)		
<b>Cash provided by operating transactions</b>	<b>2,558,316</b>	<b>2,777,239</b>

Capital:

Acquisition of capital assets	(501,840)	(780,605)
Proceeds from the disposal of capital assets	59,350	62,100
Other capital		
<b>Cash applied to capital transactions</b>	<b>(442,490)</b>	<b>(718,505)</b>

Investing:

Long-term investments	(2,412,928)	135,460
Other investments		
<b>Cash provided by (applied) to investing transactions</b>	<b>(2,412,928)</b>	<b>135,460</b>

Financing:

Debt charges recovered		
Long-term debt issued		
Long-term debt repaid		
Other financing		
<b>Cash provided by (applied to) financing transactions</b>		

Change in cash and temporary investments during the year (197,102) 1,144,194

Cash and temporary investments - beginning of year 2,502,870 358,676

Cash and temporary investments - end of year 2,305,768 2,502,870

Municipality of Town of Esterhazy  
Statement of Financial Position  
As at December 31, 2019

Statement 1

ASSETS

Financial Assets

Cash and Temporary Investments (Note 2)	2,205,768	2,502,870
Taxes Receivable - Municipal (Note 3)	128,829	183,701
Other Accounts Receivable (Note 4)	331,332	300,486
Land for Resale (Note 5)	929,231	929,231
Long-Term Investments (Note 6)	8,443,680	6,030,752
Debt Charges Recoverable (Note 7)		
Other (Specify)		
<b>Total Financial Assets</b>	<b>12,038,840</b>	<b>9,947,040</b>

LIABILITIES

Bank Indebtedness (Note 8)		
Accounts Payable	5,600	91,874
Accrued Liabilities Payable	42,872	41,439
Deposits	34,700	36,700
Deferred Revenue (Note 9)	7,497	6,775
Accrued Landfill Costs (Note 10)	891,183	836,791
Liability for Contaminated Sites (Note 11)		
Other Liabilities		
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
<b>Total Liabilities</b>	<b>981,852</b>	<b>1,013,579</b>

NET FINANCIAL ASSETS (DEBT)

11,056,988 8,933,461

Non-Financial Assets

Tangible Capital Assets (Schedule 6, 7)	14,234,730	14,630,199
Prepayments and Deferred Charges	4,760	3,742
Stock and Supplies	57,360	59,114
Other (Note 14)		
<b>Total Non-Financial Assets</b>	<b>14,296,850</b>	<b>14,693,055</b>

ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)

25,353,838 23,626,516

Municipality of Town of Esterhazy  
Statement of Operations  
As at December 31, 2019

Statement 2

	2019 Budget	2019	2018
<b>REVENUES</b>			
Taxes and Other Unconditional Revenue (Schedule 1)	3,868,510	3,848,566	3,686,015
Fees and Charges (Schedule 4, 5)	1,394,620	1,370,824	1,396,424
Conditional Grants (Schedule 4, 5)	54,253	84,395	57,399
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	610	350	3,100
Land Sales - Gain (Schedule 4, 5)	35,000	-	(1,500)
Investment Income and Commissions (Schedule 4, 5)	111,740	207,895	144,257
Restructurings (Schedule 4, 5)	-	-	-
Other Revenues (Schedule 4, 5)	12,370	1,001	10,220
<b>Total revenues</b>	<b>5,477,103</b>	<b>5,513,031</b>	<b>5,235,915</b>
<b>EXPENSES</b>			
General Government Services (Schedule 3)	929,760	684,106	624,030
Protective Services (Schedule 3)	375,210	315,774	334,352
Transportation Services (Schedule 3)	594,230	1,079,974	990,821
Environmental and Public Health Services (Schedule 3)	615,880	514,869	580,709
Planning and Development Services (Schedule 3)	150,740	115,098	118,645
Recreation and Cultural Services (Schedule 3)	848,730	921,453	958,271
Utility Services (Schedule 3)	512,530	655,621	660,272
Restructurings (Schedule 3)	-	-	-
<b>Total expenses</b>	<b>4,027,180</b>	<b>4,246,895</b>	<b>4,767,300</b>
<b>Surplus (deficit) of revenues over expenses before other capital contributions</b>	<b>1,450,023</b>	<b>1,226,136</b>	<b>1,028,815</b>
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	232,657	501,186	327,949
<b>Surplus (deficit) of revenues over expenses</b>	<b>1,682,680</b>	<b>1,727,322</b>	<b>1,356,764</b>
<b>Accumulated surplus (deficit), beginning of year</b>	<b>23,626,516</b>	<b>23,626,516</b>	<b>22,269,752</b>
<b>Accumulated surplus (deficit), end of year</b>	<b>25,309,196</b>	<b>25,353,838</b>	<b>23,626,516</b>

Municipality of Town of Esterhazy  
Statement of Change in Net Financial Assets  
As at December 31, 2019

Statement 3

	2019 Budget	2019	2018
<b>Surplus (deficit)</b>	<b>1,682,680</b>	<b>1,727,322</b>	<b>1,356,764</b>
(Acquisition) of tangible capital assets	(1,052,000)	(501,840)	(780,605)
Amortization of tangible capital assets	90,070	838,309	861,251
Proceeds on disposal of tangible capital assets	-	59,350	62,100
Loss (gain) on the disposal of tangible capital assets	610	(350)	(3,100)
Transfer of assets/liabilities in restructuring transactions	-	-	-
<b>Surplus (deficit) of capital expenses over expenditures</b>	<b>(961,320)</b>	<b>396,469</b>	<b>139,646</b>
(Acquisition) of supplies inventories	-	(57,360)	(59,114)
(Acquisition) of prepaid expense	-	(4,760)	(3,742)
Consumption of supplies inventory	-	59,114	60,085
Use of prepaid expense	-	3,742	12,641
<b>Surplus (deficit) of expenses of other non-financial over expenditures</b>	<b>-</b>	<b>736</b>	<b>5,870</b>
<b>Increase/decrease in net financial assets</b>	<b>721,360</b>	<b>2,123,527</b>	<b>1,502,260</b>
<b>Net financial assets (debt) - beginning of year</b>	<b>8,933,461</b>	<b>8,933,461</b>	<b>7,427,181</b>
<b>Net financial assets (debt) - end of year</b>	<b>9,654,821</b>	<b>11,056,988</b>	<b>8,933,461</b>

Municipality of Town of Esterhazy  
Schedule of Council Remuneration  
As at December 31, 2019

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve/Mayor	Forster	14,937	1,773	16,710
Councillor/Alderman	Bot	8,583	2,455	11,038
Councillor/Alderman	Flick	8,676	1,176	9,852
Councillor/Alderman	Nickell	6,868	1,168	8,036
Councillor/Alderman	Petracek	8,904	879	9,783
Councillor/Alderman	Pfeifer	7,135	572	7,707
Councillor/Alderman	Rowland	7,933	650	8,583
				-
				-
<b>Total</b>		<b>48,099</b>	<b>6,900</b>	<b>54,999</b>