

Municipality of Town of Esterhazy
Statement of Cash Flow
As at December 31, 2018

Statement 4

	2018	2017
Cash provided by (used for) the following activities		
Operating:		
Surplus (Deficit)	1,356,764	1,736,290
Amortization	861,251	828,176
Loss (gain) on disposal of tangible capital assets	(3,100)	225,864
	2,214,915	2,790,330
Change in assets/liabilities		
Taxes Receivable - Municipal	(69,814)	(38,579)
Other Receivables	645,561	(736,807)
Land for Resale	(565)	18,012
Other Financial Assets		
Accounts and Accrued Liabilities Payable	(84,020)	12,489
Deposits	(1,300)	(2,300)
Deferred Revenue	(47,630)	46,145
Accrued Landfill Costs	60,222	632,569
Liability for Contaminated Sites		
Other Liabilities		
Stock and Supplies	971	6,030
Prepayments and Deferred Charges	8,899	3,021
Other (Specify)		
Cash provided by operating transactions	2,727,239	2,736,910
Capital:		
Acquisition of capital assets	(780,605)	(3,897,767)
Proceeds from the disposal of capital assets	62,100	53,999
Other capital		
Cash applied to capital transactions	(718,505)	(3,843,768)
Investing:		
Long-term investments	135,460	740,723
Other investments		
Cash provided by (applied) to investing transactions	135,460	740,723
Financing:		
Debt charges recovered		
Long-term debt issued		
Long-term debt repaid		
Other financing		
Cash provided by (applied) to financing transactions	-	-
Change in cash and temporary investments during the year	2,144,194	(372,135)
Cash and temporary investments - beginning of year	358,676	730,811
Cash and temporary investments - end of year	2,502,870	358,676

Municipality of Town of Esterhazy
Statement of Change in Net Financial Assets
As at December 31, 2018

Statement 3

	2018 Budget	2018	2017
Surplus (deficit)	2,284,260	1,356,764	1,736,290
(Acquisition) of tangible capital assets		(780,605)	(3,897,767)
Amortization of tangible capital assets		861,251	828,176
Proceeds on disposal of tangible capital assets		62,100	53,999
Loss (gain) on the disposal of tangible capital assets		(3,100)	225,864
Surplus (deficit) of capital expenses over expenditures	139,646	(2,789,728)	
(Acquisition) of supplies inventories		(59,114)	(60,085)
(Acquisition) of prepaid expense		(3,742)	(12,641)
Consumption of supplies inventory		60,085	66,115
Use of prepaid expense		12,641	15,662
Surplus (deficit) of expenses of other non-financial over expenditures	9,870	9,051	
Increase/decrease in net financial assets	228,260	1,406,280	(1,044,387)
Net financial assets (debt) - beginning of year	7,427,181	7,427,181	8,471,568
Net financial assets (debt) - end of year	9,711,441	8,933,461	7,427,181

Municipality of Town of Esterhazy
Schedule of Council Remuneration
As at December 31, 2018

Schedule 10

Position	Name	Remuneration	Reimbursed Costs	Total
Reeve/Mayor	Forster	3,547	286	3,833
Reeve/Mayor	Spence	6,633	792	7,425
Councillor/Alderman	Bot	5,613	623	6,236
Councillor/Alderman	Flick	1,296	-	1,296
Councillor/Alderman	Nickell	4,580	386	4,966
Councillor/Alderman	Petracek	8,162	918	9,080
Councillor/Alderman	Pfeifer	8,715	378	9,093
Councillor/Alderman	Rowland	7,555	817	8,372
Councillor/Alderman	Schentag	2,980	554	3,534
Total		45,534	4,468	50,002

Municipality of Town of Esterhazy
Statement of Financial Position
As at December 31, 2018

Statement 1

	2018	2017
ASSETS		
Financial Assets		
Cash and Temporary Investments (Note 2)	2,502,870	358,676
Taxes Receivable - Municipal (Note 3)	183,701	113,887
Other Accounts Receivable (Note 4)	300,486	946,047
Land for Resale (Note 5)	929,231	928,666
Long-Term Investments (Note 6)	6,030,752	6,166,212
Debt Charges Recoverable (Note 7)		
Other (Specify)		
Total Financial Assets	9,947,040	8,513,488
LIABILITIES		
Bank Indebtedness (Note 8)		
Accounts Payable	91,874	150,211
Accrued Liabilities Payable	41,439	67,122
Deposits	36,700	38,000
Deferred Revenue (Note 9)	6,775	54,405
Accrued Landfill Costs (Note 10)	836,791	776,569
Liability for Contaminated Sites (Note 11)		
Other Liabilities		
Long-Term Debt (Note 12)		
Lease Obligations (Note 13)		
Total Liabilities	1,013,579	1,086,307
NET FINANCIAL ASSETS (DEBT)	8,933,461	7,427,181
Non-Financial Assets		
Tangible Capital Assets (Schedule 6, 7)	14,630,199	14,769,845
Prepayments and Deferred Charges	3,742	12,641
Stock and Supplies	59,114	60,085
Other (Note 14)		
Total Non-Financial Assets	14,693,055	14,842,571
ACCUMULATED SURPLUS (DEFICIT) (Schedule 8)	23,626,516	22,269,752

Municipality of Town of Esterhazy
Statement of Operations
As at December 31, 2018

Statement 2

	2018 Budget	2018	2017
REVENUES			
Taxes and Other Unconditional Revenue (Schedule 1)	3,685,950	3,686,015	3,749,957
Fees and Charges (Schedule 4, 5)	1,431,940	1,396,424	1,412,434
Conditional Grants (Schedule 4, 5)	114,900	57,399	65,888
Tangible Capital Asset Sales - Gain (Schedule 4, 5)	-	3,100	(225,864)
Land Sales - Gain (Schedule 4, 5)	35,000	(1,500)	32,164
Investment Income and Commissions (Schedule 4, 5)	80,880	144,419	101,789
Other Revenues (Schedule 4, 5)	11,360	10,058	9,196
Total revenues	5,360,030	5,295,915	5,145,564
EXPENSES			
General Government Services (Schedule 3)	564,420	624,030	570,823
Protective Services (Schedule 3)	311,700	334,352	341,153
Transportation Services (Schedule 3)	718,920	990,821	1,039,570
Environmental and Public Health Services (Schedule 3)	455,510	580,709	1,092,885
Planning and Development Services (Schedule 3)	139,040	118,645	119,764
Recreation and Cultural Services (Schedule 3)	818,420	958,271	859,046
Utility Services (Schedule 3)	479,300	660,272	649,791
Total expenses	3,487,310	4,267,100	4,673,032
Surplus (deficit) of revenues over expenses before other capital contributions	1,872,720	1,028,815	472,532
Provincial/Federal Capital Grants and Contributions (Schedule 4, 5)	411,540	327,949	1,263,758
Surplus (deficit) of revenues over expenses	2,284,260	1,356,764	1,736,290
Accumulated surplus (deficit), beginning of year	22,269,752	22,269,752	20,533,462
Accumulated surplus (deficit), end of year	24,554,012	23,626,516	22,269,752