

Town of Hanley
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2017

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-120-100 - Abatements and Adjustments	(134.25)	(134.25)		(134.25)	
410-130-100 - Discount on Municipal Tax - Property	(34.40)	(293.72)		(293.72)	
	(168.65)	(427.97)	0.00	(427.97)	0.00
Penalties on Tax Arrears					
410-400-110 - Penalty on Mun Taxes Current - Proper	226.10	501.76		501.76	
	226.10	501.76	0.00	501.76	0.00
TOTAL TAXATION:	57.45	73.79	0.00	73.79	0.00
FEES AND CHARGES					
Other					
Other					
421-100-100 - GG - Sale of Supplies - Hermes Adv.	60.00	60.00		60.00	
421-100-110 - GG - Sale of Supplies		15.30		15.30	
421-100-600 - GG- Permits - Building & Plumbing		1,094.25		1,094.25	
421-100-800 - GG - Tax Certificate	40.00	40.00		40.00	
421-100-810 - GG- Photocopy/Fax	77.00	99.75		99.75	
421-300-100 - TS - Sale of Supplies		220.00		220.00	
421-300-810 - TS - Custom Work - Snow Removal	60.00	180.00		180.00	
421-300-820 - TS- Custom Work - Other	480.00	480.00		480.00	
421-400-100 - EH&W - Cemetery Fees	200.00	200.00		200.00	
421-400-300 - EH&W - Licenses - Pets	625.00	2,225.00		2,225.00	
421-400-800 - EH&W - Transfer Station Fees	201.00	545.00		545.00	
421-400-810 - EH&W- Waste Collection Fees	38.00	54.28		54.28	
421-600-200 - RC- Community Hall Fees	(60.00)				
	1,721.00	5,213.58	0.00	5,213.58	0.00
	1,721.00	5,213.58	0.00	5,213.58	0.00
TOTAL FEES AND CHARGES:	1,721.00	5,213.58	0.00	5,213.58	0.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales	356.00	388.18		388.18	
440-130-100 - Water - Pump House Sales	100.00	1,113.00		1,113.00	
440-140-200 - Water - Sale of Other #1		47.44		47.44	
440-160-500 - Water - Interest Charges	0.94	28.84		28.84	
440-190-910 - Water (other custom work)		33.75		33.75	
	456.94	1,611.21	0.00	1,611.21	0.00
Sewer					
440-220-100 - Sewer - Charges	20.00	28.57		28.57	
440-230-100 - Sewer - Custom Work	125.00	125.00		125.00	
440-240-500 - Sewer - Interest Charges	0.13	2.38		2.38	
	145.13	155.95	0.00	155.95	0.00

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TOTAL UTILITIES:	602.07	1,767.16	0.00	1,767.16	0.00
CONDITIONAL GRANTS					
Provincial					
450-300-050 - Conditional - Provincial	1,178.24				
	1,178.24	0.00	0.00	0.00	0.00
TOTAL CONDITIONAL GRANTS:	1,178.24	0.00	0.00	0.00	0.00
GRANTS IN LIEU OF TAXES					
Other					
450-800-100 - GIL - Other - SPC Surcharge	2,417.54	2,417.54		2,417.54	
	2,417.54	2,417.54	0.00	2,417.54	0.00
TOTAL GRANTS IN LIEU OF TAXES:	2,417.54	2,417.54	0.00	2,417.54	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	165.36	331.88		331.88	
470-100-110 - Interest Revenue - WUP	187.88	372.90		372.90	
	353.24	704.78	0.00	704.78	0.00
TOTAL INVESTMENT INCOME AND COMMIS	353.24	704.78	0.00	704.78	0.00
TOTAL REVENUES:	6,329.54	10,176.85	0.00	10,176.85	0.00

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Administrator	6,088.23	12,176.46		(12,176.46)	
510-110-330 - GG - Salaries - Assistant	359.62	2,051.74		(2,051.74)	
	6,447.85	14,228.20	0.00	(14,228.20)	0.00
Benefits					
510-130-231 - GG - Benefits - CPP	465.90	1,014.68		(1,014.68)	
510-130-232 - GG - Benefits - EI	199.70	436.36		(436.36)	
510-130-233 - GG - Benefits - Superannuation	947.43	1,894.86		(1,894.86)	
510-130-236 - GG - Benefits - Group Insurance	393.55	778.15		(778.15)	
	2,006.58	4,124.05	0.00	(4,124.05)	0.00
	8,454.43	18,352.25	0.00	(18,352.25)	0.00
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		25.00		(25.00)	
510-200-150 - GG - Cont. - Assessment - SAMA	7,321.00	7,321.00		(7,321.00)	
510-200-170 - GG - Cont. - Advertising	586.92	297.74		(297.74)	
510-210-120 - GG - Council - Meeting/Travel/Meals	259.81	584.81		(584.81)	
510-210-160 - GG - Admin Travel, Meals & Subsistence	570.48	895.48		(895.48)	
510-230-100 - GG - Cont. - Insurance - General & Bor		13,919.78		(13,919.78)	
510-240-100 - GG - Cont. - Memberships & Subscriptions		1,545.81		(1,545.81)	
510-260-150 - GG - Cont. - Elections	79.06	79.06		(79.06)	
510-270-100 - GG - Cont. - Munisoft - Maintenance		3,552.15		(3,552.15)	
510-280-100 - GG - Cont. - Interac/CC Fees	135.94	855.04		(855.04)	
510-280-130 - GG - Cont - Building Official	915.47	2,346.41		(2,346.41)	
510-290-100 - GG - Cont. - Bank Charges	82.08	144.46		(144.46)	
	9,950.76	31,566.74	0.00	(31,566.74)	0.00
Utilities					
510-300-140 - GG - Utility - Telephone	160.56	160.56		(160.56)	
	160.56	160.56	0.00	(160.56)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	70.07	81.38		(81.38)	
510-410-140 - GG - Maint. - Office Supplies	714.24	927.27		(927.27)	
510-440-100 - GG - Maint. - Copier Agreement	95.38	95.38		(95.38)	
510-490-100 - GG - Maint. - Office Repairs & Maint.		495.59		(495.59)	
	879.69	1,599.62	0.00	(1,599.62)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	19,445.44	51,679.17	0.00	(51,679.17)	0.00
PROTECTIVE SERVICES					
FIRE PROTECTION					
Professional/Contractual Services					
525-210-110 - PS - Fire - Dispatch Services		652.50		(652.50)	
	0.00	652.50	0.00	(652.50)	0.00
TOTAL FIRE PROTECTION:	0.00	652.50	0.00	(652.50)	0.00

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TOTAL PROTECTIVE SERVICES:	0.00	652.50	0.00	(652.50)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	6,931.47	13,404.24		(13,404.24)	
	6,931.47	13,404.24	0.00	(13,404.24)	0.00
	6,931.47	13,404.24	0.00	(13,404.24)	0.00
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc	4.76	4.76		(4.76)	
	4.76	4.76	0.00	(4.76)	0.00
Utilities					
530-300-120 - TS - Maint. - Utility - Power/Heat	396.37	797.32		(797.32)	
530-300-140 - TS - Maint. - Utility - Telephone	84.87	169.74		(169.74)	
530-310-100 - TS - Maint. - Utility - Street Lights	1,032.91	2,034.36		(2,034.36)	
	1,514.15	3,001.42	0.00	(3,001.42)	0.00
Maintenance, Materials & Supplies					
530-410-100 - TS - Maint. - Shop Supply & Small Tool	433.80	433.80		(433.80)	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	1,843.99	1,843.99		(1,843.99)	
530-425-110 - TS - Maint. - Oil & Gas	931.67	1,598.79		(1,598.79)	
530-470-100 - TS - Maint. - Road/Street Signs	101.01	101.01		(101.01)	
	3,310.47	3,977.59	0.00	(3,977.59)	0.00
TOTAL MAINTENANCE:	11,760.85	20,388.01	0.00	(20,388.01)	0.00
TOTAL TRANSPORTATION SERVICES:	11,760.85	20,388.01	0.00	(20,388.01)	0.00
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-100 - EH & W - Salaries	475.32	925.60		(925.60)	
	475.32	925.60	0.00	(925.60)	0.00
Professional/Contractual Services					
540-200-110 - EH & W - Cont. - Waste Collection/Disp	5,550.15	5,550.15		(5,550.15)	
540-210-300 - EH & W - Cont.- Animal Control Officer	150.00	150.00		(150.00)	
	5,700.15	5,700.15	0.00	(5,700.15)	0.00
Maintenance, Materials and Supplies					
540-400-110 - EH & W - Veh Equip. Repair/Parts/Tool	85.02	134.95		(134.95)	
	85.02	134.95	0.00	(134.95)	0.00
TOTAL ENVIRONMENTAL SERVICES:	6,260.49	6,760.70	0.00	(6,760.70)	0.00
RECREATION AND CULTURAL SERVICES					
Professional/Contractual Services					
570-290-100 - R&C - Cont. - Library Requisition		2,025.36		(2,025.36)	
	0.00	2,025.36	0.00	(2,025.36)	0.00
Utilities - Heat					
570-300-130 - R&C - Utility - Library Gas and Power	177.48	384.45		(384.45)	

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	177.48	384.45	0.00	(384.45)	0.00
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground	33.07	136.28		(136.28)	
	33.07	136.28	0.00	(136.28)	0.00
TOTAL RECREATION AND CULTURAL SERV	210.55	2,546.09	0.00	(2,546.09)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	818.73	2,006.66		(2,006.66)	
	818.73	2,006.66	0.00	(2,006.66)	0.00
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subсистен	242.17	500.90		(500.90)	
580-285-120 - UT - Water - Cont. Repairs - Equip.	235.69	235.69		(235.69)	
580-290-100 - UT - Water - Laboratory Testing	275.00	385.00		(385.00)	
	752.86	1,121.59	0.00	(1,121.59)	0.00
Utilities					
580-300-110 - UT - Water - Heat/Power	576.15	1,223.23		(1,223.23)	
580-300-140 - UT - Water - Telephone	42.95	42.95		(42.95)	
	619.10	1,266.18	0.00	(1,266.18)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		174.68		(174.68)	
580-410-100 - UT - Water - Office Supplies	44.37	44.37		(44.37)	
580-430-100 - UT - Water - Materials & Supplies	1,434.46	1,495.05		(1,495.05)	
580-450-200 - UT - Water - DRWU Supply	26,978.74	26,978.74		(26,978.74)	
	28,457.57	28,692.84	0.00	(28,692.84)	0.00
TOTAL WATER:	30,648.26	33,087.27	0.00	(33,087.27)	0.00
SEWER					
Professional/Contractual Services					
585-285-110 - UT - Sewer - Cont Repairs - Lift Station	5.75	5.75		(5.75)	
	5.75	5.75	0.00	(5.75)	0.00
Utilities					
585-300-120 - UT - Sewer - Power	103.92	223.99		(223.99)	
585-300-140 - UT - Sewer - Alarm Phone	19.77	39.54		(39.54)	
	123.69	263.53	0.00	(263.53)	0.00
Maintenance, Materials and Supplies					
585-450-100 - UT - Sewer - Chemicals	863.36	863.36		(863.36)	
	863.36	863.36	0.00	(863.36)	0.00
TOTAL SEWER:	992.80	1,132.64	0.00	(1,132.64)	0.00
TOTAL UTILITIES:	31,641.06	34,219.91	0.00	(34,219.91)	0.00
TOTAL EXPENDITURES:	69,318.39	116,246.38	0.00	(116,246.38)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	6,329.54	10,176.85	0.00	10,176.85	0.00

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Expenditures	69,318.39	116,246.38	0.00	(116,246.38)	0.00
CHANGE IN NET FINANCIAL ASSETS	(62,988.85)	(106,069.53)	0.00	(106,069.53)	0.00
CHANGE IN NET ASSETS	(62,988.85)	(106,069.53)	0.00	(106,069.53)	0.00
CHANGE IN SURPLUS	(62,988.85)	(106,069.53)	0.00	(106,069.53)	0.00

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			200.00
110-110-120 - Cash - Bank - Demand	41,885.61	25,203.98	36,681.52
110-110-140 - Cash - Special Savings	(69,834.64)	(89,668.12)	211,003.27
110-110-150 - Cash - Water Utility Project	7,565.43	26,824.40	367,922.10
Total Cash and Investments:	(20,383.60)	(37,639.74)	615,806.89
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(688.01)	(25,591.38)	(5,873.62)
110-200-110 - Municipal - Tax Receivable - Arrears	(4,016.07)	13,545.43	18,155.09
110-200-115 - Tax enforcement receivable	(94.02)	207.77	412.41
110-200-900 - Municipal - Allow. for Uncollected			(10,500.00)
Total Municipal Taxes Receivable:	(4,798.10)	(11,838.18)	2,193.88
Other Receivables			
110-320-100 - Accounts Receivable	(379.24)	(6,957.23)	6,707.04
110-320-120 - Other Rec. - Water Infrastructure. Fee	(4,335.18)	(23,189.33)	1,773.05
110-320-140 - Utility Accounts Receivable	(13,523.44)	(79,617.88)	4,052.33
110-320-160 - Allowance for Uncollectible Receivable:			(1,050.00)
110-340-110 - GST Receivable - 100% Rebate	969.08	1,521.10	9,765.96
Total Other Receivables:	(17,268.78)	(108,243.34)	21,248.38
Deferred Revenue	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
210-400-100 - Prepaid Revenue		(275.00)	
210-400-110 - Prepaid Revenue - Infrastructure Fee	2,985.93	3,090.93	225,991.80
210-400-120 - Fire Hall Donations/Fundraising	293.22	232.32	16,683.57
210-400-125 - Fire Hall Equipment Donations		300.00	7,935.00
210-400-130 - Prepaid Revenue - Artificial Ice Project	20,000.00	20,100.00	36,303.97
Total Deferred Revenue:	23,279.15	23,448.25	286,914.34