

Standard Financial Statements

Community Government of Anywhere

Consolidated Statement of Financial Position – Statement I

As at December 31,	2018	2017
Financial Assets		
Cash and cash equivalents (Note 2)	1,520,000	540,000
Taxes and grants-in-lieu receivable (Note 3)	71,000	65,000
Trade and other receivables (Note 4)	1,554,000	460,000
Portfolio investments (Note 5)	75,000	325,000
Inventories for resale	-	10,000
Land for resale	93,000	80,000
	3,313,000	1,480,000
Liabilities		
Accounts payable and accrued liabilities (Note 7)	266,000	525,000
Deferred revenue (Note 8)	2,800,000	1,100,000
Debt (Note 9)	100,000	120,000
Landfill closure and post-closure	36,000	24,000
Other liabilities	30,000	25,000
Pension and other employee benefits	42,000	30,000
Capital lease obligation	30,000	35,000
	3,304,000	1,859,000
Net Financial Asset (Debt)	9,000,	(379,000)
Non-Financial Assets		
Tangible capital assets (Schedule 11 and Note 19)	8,907,000	9,200,000
Inventories of supplies	10,000	15,000
Prepaid expenses	6,000	8,000
	8,923,000	9,223,000
Accumulated Surplus	8,932,000	8,844,000

Contractual Rights & Obligations and Contingencies (Notes 14, 20, 21)

See accompanying notes and schedules to the consolidated financial statements

Approved on behalf of the Community Government of Anywhere

Mayor

Senior Administrative Officer

Standard Financial Statements

Community Government of Anywhere

Consolidated Statement of Operations – Statement II

For the year ended December 31,	2018	2018	2017
	Budget (Note 17)	Actual	Actual
Revenues			
Government transfers for operations (Note 13)	1,998,000	2,213,000	1,997,000
Government transfers for capital (Note 13)	25,000	200,000	450,000
Water and sewer customer charges	210,000	215,000	220,000
Solid waste charges	22,000	22,000	23,000
Property taxes	180,000	180,000	160,000
Land sales and development charges	10,000	7,000	8,000
Fees, permits, licenses, and fines	10,000	15,000	16,000
Investment income	25,000	20,000	34,000
Contracts	140,000	173,000	260,000
Other (Note 18)	-	4,000	3,000
	2,620,000	3,049,000	3,171,000
Expenses			
General government (Schedule 2)	661,000	885,000	875,000
Protective (Schedule 4)	45,000	81,000	73,000
Transportation & Public Works (Schedule 5)	368,000	622,000	680,000
Recreation & community (Schedule 6)	624,000	660,000	810,000
Environment (Schedule 8)	72,000	24,000	34,000
Land development (Schedule 7)	86,000	30,000	18,000
Water & sewage (Schedule 3)	664,000	552,000	810,000
Contracts (Schedule 9)	111,000	107,000	220,000
	2,631,000	2,961,000	3,520,000
Annual Surplus (Deficit)	(11,000)	88,000	(349,000)
Accumulated surplus, beginning of year	8,844,000	8,844,000	9,193,000
Accumulated surplus, end of year	8,833,000	8,932,000	8,844,000

Standard Financial Statements

Community Government of Anywhere

Consolidated Statement of Change in Net Debt – Statement III

For the year ended December 31,	2018 Budget	2018 Actual	2017 Actual
Annual surplus (deficit)	(11,000)	88,000	(349,000)
Acquisition of tangible capital assets (TCAs)	(25,000)	(200,000)	(450,000)
Amortization of TCAs	394,000	491,000	390,000
(Gain) loss on disposal of TCAs	-	2,000	-
Proceeds on sale of TCAs	-	-	-
Write-down of TCAs	-	-	-
Acquisition of supplies inventories	-	(5,000)	(25,000)
Acquisition of prepaid expense	-	(6,000)	(8,000)
Consumption of supplies inventories	-	10,000	10,000
Use of prepaid expense	-	8,000	-
Increase/decrease in net financial assets/net debt	358,000	388,000	(432,000)
Net financial assets (net debt) at beginning of year	(379,000)	(379,000)	53,000
Net financial assets (net debt) at end of year	(21,000)	9,000	(379,000)

Standard Financial Statements

Community Government of Anywhere

Consolidated Statement of Cash Flow – Statement IV

For the year ended December 31,	2018	2017
Operating Transactions		
Annual surplus (deficit)	88,000	(349,000)
Amortization	491,000	390,000
Landfill closure and post-closure	12,000	14,000
Prepaid expenses	2,000	-
Change in deferred revenue	1,700,000	270,000
Loss on disposal of TCAs	2,000	-
Other	(1,340,000)	13,000
	955,000	338,000
Capital Transactions		
Acquisition of TCAs	(200,000)	(450,000)
Sale of TCAs	-	-
	(200,000)	(450,000)
Investing Transactions		
Proceeds from portfolio investments	250,000	-
Portfolio investments	-	-
	250,000	-
Financing Transactions		
Proceeds from debt issues	-	-
Long-term debt repaid	(20,000)	(20,000)
Capital lease payment	(5,000)	(7,000)
	(25,000)	(27,000)
Increase in cash resources	980,000	(139,000)
Cash resources, beginning of year	540,000	679,000
Cash resources, end of year	1,520,000	540,000
Cash resources comprise:		
Cash	170,000	155,000
Investments of under 3 months	1,350,000	385,000
	1,520,000	540,000