

Village of Hines Creek Council Request for Decision (RFD)

Meeting:	Regular Council Meeting
Meeting Date:	November 27, 2019
Originated By:	Leanne Walmsley, Chief Administrative Officer
Title:	Budget Meeting – General Ledger Trial Balance as of October 31, 2019
File:	0204

BACKGROUND/PROPOSAL:

Attached is the General Ledger Trial Balance as of October 31, 2019

DISCUSSION/OPTIONS/BENEFITS/DISADVANTAGES

COSTS/SOURCE OF FUNDING (if applicable)

RECOMMENDED ACTION:

That Council receive the General Ledger Trial Balance as of October 31, 2019 as information.

Initials show support- Reviewed by:	Manager:	C.A.O. <i>LW</i>
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VILLAGE OF HINES CREEK

General Ledger Trial Balance 4

General Ledger	Account Type	Description	2018	2019
1-00-00-110-00	R	Real Property Taxation and Assessment	(488,304.61)	(495,066.53)
1-00-00-111-00	R	NORTH PEACE HOUSING TAX & ASSESSMENT	(8,607.19)	(8,753.85)
1-00-00-112-00	R	ASFF TAXATION & ASSESSMENT	(51,162.76)	(51,356.63)
1-00-00-113-00	R	DESIGNATED INDUSTRIAL (DI) PROPERTY TAX	(32.95)	(65.65)
1-00-00-120-00	R	INTEREST EARNED ON NOTICE DEMAND ACCTS.	0.00	(11,795.29)
1-00-00-122-00	R	INTEREST EARNED - TAX ARREARS	(203.84)	(364.49)
1-00-00-510-00	R	PENALTIES & COSTS TAXES	(43,342.34)	(26,223.76)
1-00-00-530-00	R	FINES	(297.00)	(214.00)
1-00-00-540-00	R	CONCESSIONS & FRANCHISES	(55,657.52)	(54,985.79)
1-00-00-550-00	R	RETURN ON INVESTMENTS	(25,049.44)	(8,197.81)
1-00-00-590-00	R	REVENUE FROM OWN SOURCES	(1,853.34)	(224.64)
1-12-00-410-00	R	SALES OF SERVICES	(1,533.50)	(1,479.08)
1-12-00-420-00	R	SALE OF GOODS- M.D. MAPS	(630.00)	(423.09)
1-12-00-421-00	R	SALE OF VILLAGE MERCHANDISE	0.00	(23.00)
1-12-00-525-00	R	LICENSES AND PERMITS	(322.86)	(596.19)
1-12-00-590-00	R	OTHER REVENUE FROM OWN SOURCES	(714.28)	(301.83)
1-23-00-410-00	R	SALE OF SERVICE- FIRE DEPT	0.00	(2,726.23)
1-26-00-590-00	R	BY-LAW ENFORCEMENT	(2,524.35)	(2,602.55)
1-32-00-410-00	R	SALE OF SERVICE - ROADS & STREETS	1,817.28	(2,212.50)
1-32-00-430-00	R	SALE OF SERVICE STREET SWEEPER	(3,123.60)	(4,571.94)
1-32-00-590-00	R	OTHER REVENUES OWN SOURCES	(4,200.00)	0.00
1-41-00-410-00	R	SALE OF SERVICE- WATER	(94,933.64)	(101,043.93)
1-41-00-420-00	R	SALE OF GOODS - WATER	(20.00)	(1,934.50)
1-41-00-840-00	R	PROVINCIAL COND - MSI	(1,040.00)	(1,040.00)
1-41-01-410-00	R	SALE OF BULK WATER	(48,853.24)	(41,362.56)
1-42-00-410-00	R	SALE OF SERVICE - SEWER	(30,070.55)	(25,291.79)
1-42-00-420-00	R	SALE OF GOODS - SEWER SNAKE RENTAL	(50.00)	(105.76)
1-43-00-410-00	R	SALE OF SERVICE - GARBAGE	(55,739.78)	(46,946.76)
1-51-00-840-00	R	FCSS	(14,030.00)	(14,030.00)
1-61-00-590-00	R	PLANNING, ZONING & DEVELOPMENT	0.00	(20.19)
1-71-00-590-00	R	OTHER REVENUES AND OWN SOURCES - RB	(112,287.98)	(101,790.00)
1-71-00-900-00	R	RECREATION BOARD - PRIOR YEAR	2,784.54	(10,044.75)
1-72-00-560-00	R	SENIOR AND RECREATION RENTALS	0.00	(3,559.80)
1-72-00-850-00	R	FROM OTHER AGENCIES	(6,500.00)	0.00
1-73-00-410-00	R	SALE OF SERVICE - RECREATION COMPLEX	(33,980.22)	(23,307.65)
1-73-00-590-00	R	OTH REV FROM OWN SOURCE- RECREATION COMP	(7,800.00)	(5,500.00)
1-73-00-840-00	R	PROVINCIAL CONDITIONAL GRANTS REC- MSI	(51,279.00)	(49,102.00)
1-73-00-850-00	R	LOCAL CON GRANTS - RECREATION COMPLEX	(50,000.00)	(50,000.00)
1-74-00-850-00	R	LIBRARY REVENUE	(18,580.75)	0.00
1-75-00-410-00	R	SALE OF SERVICE - FITNESS CENTRE	(23,005.42)	(15,974.36)
1-75-00-850-00	R	LOCAL CONDITIONAL GRANTS	(5,000.00)	(12,200.00)
1-90-00-850-00	R	MUNICIPAL CONDITIONAL CONTRIBUTION	(500,000.00)	(500,000.00)
Revenue Operating Sub Total			(1,736,128.34)	(1,675,438.90)
2-00-00-990-00	E	DESIGNATED INDUSTRIAL PROPERTY TAX	27.45	65.65
2-11-00-130-00	E	COUNCIL - EMPLOYER CONTRIBUTIONS	0.00	529.14
2-11-00-151-00	E	FEES & BENEFITS - COUNCIL	29,900.00	20,680.00
2-11-00-211-00	E	TRAVEL & SUBSISTENCE - COUNCIL	4,080.55	5,374.86
2-11-00-990-00	E	CONVENTIONS EXPENSES - COUNCIL	1,522.91	1,608.01
2-12-00-007-00	E	TAX INCENTIVE REDUCTIONS	1,274.02	391.74
2-12-00-110-00	E	SALARIES - OFFICE STAFF	123,645.97	93,929.22



VILLAGE OF HINES CREEK

General Ledger Trial Balance 4

General Ledger	Account Type	Description	2018	2019
2-12-00-130-00	E	EMPLOYER CONTRIBUTION	7,984.02	6,317.54
2-12-00-131-00	E	W.C.B. PREMIUMS	4,773.34	5,459.04
2-12-00-132-00	E	EMPLOYEE BENEFITS	8,932.78	5,921.80
2-12-00-211-00	E	TRAVEL,SUBSIST&CONVENT REG FEE	4,405.07	5,805.85
2-12-00-212-00	E	SAFETY	939.09	204.00
2-12-00-215-00	E	TRANSPORTATION AND COMMUNICATIONS	7,983.35	6,865.65
2-12-00-216-00	E	INTERNET EXPENSES	1,142.00	923.60
2-12-00-220-00	E	INFORMATION SERVICES	2,251.24	1,229.48
2-12-00-221-00	E	PROMOTION & PUBLIC RELATIONS	4,322.13	2,214.70
2-12-00-230-00	E	PROFESSIONAL AND SPECIAL SERVICES	5,719.87	8,831.66
2-12-00-250-00	E	CONTRACTED REPAIRS & MAINTENANCE - GENER	4,191.16	1,934.37
2-12-00-274-00	E	INSURANCE & MISCELLANEOUS SERVICES	7,904.09	8,911.33
2-12-00-510-00	E	GENERAL GOODS & SUPPLIES - GENERAL	3,766.60	9,341.02
2-12-00-512-00	E	JANITORIAL & SUNDRY SUPPLIES	1,439.61	443.75
2-12-00-540-00	E	UTILITIES - GENERAL	2,660.90	2,054.81
2-12-00-560-00	E	RENTAL & LEASE EXPENSES	7,816.01	5,841.66
2-12-00-810-00	E	BANK CHARGES & SHORT TERM INTEREST	690.54	634.89
2-12-00-900-00	E	AMORTIZATION EXPENSE	20,180.00	0.00
2-12-00-995-00	E	TAX ACCOUNTS WRITTEN OFF	8,367.40	0.00
2-12-00-996-00	E	SUNDRY ACC. REC. WRITTEN OFF	1,188.58	100.85
2-12-01-230-00	E	ENGINEERING FEES	0.00	392.25
2-12-02-230-00	E	AUDIT FEES	34,486.49	15,955.04
2-12-03-230-00	E	ASSESSMENT SERVICE	9,240.00	13,650.00
2-12-04-230-00	E	LEGAL SERVICES	6,557.84	46,732.78
2-12-06-230-00	E	ECONOMIC DEVELOPMENT SERVICES	(630.00)	720.00
2-19-00-150-00	E	ELECTION FEES	282.15	0.00
2-23-00-159-00	E	ANNUAL CONTRIBUTION TO DEPT.	16,331.00	15,775.00
2-23-00-215-00	E	TRANSPORTATION AND COMMUNICATIONS - FIRE	1,697.37	1,578.89
2-23-00-250-00	E	CONTRACTED REPAIRS & MAINTENANCE - FIRE	531.52	968.50
2-23-00-253-00	E	REPAIRS & MAINT.-FIREHALL	535.06	0.00
2-23-00-274-00	E	INSURANCE&MISCELLANEOUS SERVICES - FIRE	828.86	873.48
2-23-00-300-00	E	PURCHASES FROM OTHER GOVERNMENTS	0.00	200.00
2-23-00-540-00	E	UTILITIES - FIRE DEPT	3,513.29	3,126.46
2-23-00-900-00	E	AMORTIZATION EXPENSE	4,032.00	0.00
2-26-00-110-00	E	SALARIES & WAGES - BYLAW ENFORCEMENT	0.00	10,210.37
2-26-00-130-00	E	EMPLOYER CONTRIBUTIONS - BYLAW ENFORCE	0.00	658.85
2-26-00-132-00	E	EMPLOYEE BENEFITS	0.00	1,071.70
2-26-00-260-00	E	BY-LAW ENFORCEMENT FEES	750.00	900.00
2-26-00-510-00	E	GENERAL GOODS & SUPPLIES - BY-LAW ENFORC	0.00	627.40
2-32-00-110-00	E	SALARIES & WAGES - ROADS & STREETS	40,718.32	58,850.75
2-32-00-130-00	E	EMPLOYER CONTRIBUTIONS - ROADS & STREETS	2,686.90	3,439.51
2-32-00-132-00	E	EMPLOYEE BENEFITS - ROADS & STREETS	3,404.40	1,866.10
2-32-00-215-00	E	TRANSPORTATION & COMMUNICATIONS - R & S	1,881.14	5,080.86
2-32-00-217-00	E	COMMUNICATIONS SYSTEM	29.00	0.00
2-32-00-220-00	E	INFORMATION SERVICES	0.00	258.00
2-32-00-250-00	E	REPAIRS & MAINTENANCE - ROADS & STREETS	29,920.17	34,688.96
2-32-00-271-00	E	SAFETY	724.38	759.00
2-32-00-274-00	E	INSURANCE - ROADS & STREETS	3,671.81	4,071.30
2-32-00-276-00	E	SIDEWALKS	0.00	719.70
2-32-00-277-00	E	STREET SIGNS	1,559.12	5,262.14
2-32-00-278-00	E	STREET SWEEPER - EXPENSES	3,143.85	4,372.47
2-32-00-279-00	E	BOULEVARD IMPROVEMENT	606.76	1,204.95



VILLAGE OF HINES CREEK

General Ledger Trial Balance 4

General Ledger	Account Type	Description	2018	2019
2-32-00-510-00	E	ROADS & STREETS - FUEL	12,793.08	10,586.12
2-32-00-511-00	E	GENERAL GOODS & SUPPLIES - ROADS & STREE	13,714.05	4,431.01
2-32-00-520-00	E	EQUIPMENT & SUPPLIES	3,117.49	538.32
2-32-00-540-00	E	UTILITIES - STREET LIGHTS	14,199.45	13,948.32
2-32-00-541-00	E	UTILITIES - TOWN SHOP	5,017.22	4,168.61
2-32-00-542-00	E	DRAINAGE AND CULVERTS	1,690.00	0.00
2-32-00-762-00	E	TRANSFER TO CAPITAL	0.00	88,613.49
2-32-00-900-00	E	AMORTIZATION EXPENSE	96,079.04	0.00
2-32-01-831-00	E	STREET PAVING - INTEREST ACFA	7,080.00	6,771.28
2-32-01-832-00	E	STREET PAVING-PRINCIPAL ACFA	0.00	22,111.00
2-41-00-110-00	E	SALARIES & WAGES - WATER	102,263.01	46,547.82
2-41-00-130-00	E	EMPLOYER CONTRIBUTIONS - WATER	4,717.84	2,399.27
2-41-00-132-00	E	EMPLOYEE BENEFITS - WATER	4,470.87	1,618.79
2-41-00-211-00	E	TRAVEL,SUBSISTENCE & CONV. FEE	2,569.23	0.00
2-41-00-215-00	E	TRANSPORTATION & COMMUNICATIONS - WATER	14,178.10	14,750.59
2-41-00-216-00	E	INTERNET EXPENSE	759.00	677.20
2-41-00-230-00	E	PROFESSIONAL AND SPECIAL SERVICES	10,080.66	11,077.48
2-41-00-250-00	E	CONTRACT REPAIRS&MAINTENANCE GENERAL	60,395.95	15,887.10
2-41-00-274-00	E	INSURANCE	7,914.28	8,349.82
2-41-00-510-00	E	GENERAL GOODS & SUPPLIES - WATER	19,423.98	7,177.58
2-41-00-531-00	E	CHEMICALS & SALTS - WATER	24,889.08	18,093.39
2-41-00-540-00	E	UTILITIES - WATER	45,520.55	42,832.20
2-41-00-765-00	E	BULK WATER DISPENSING PROJECT	3,273.00	0.00
2-41-00-900-00	E	AMORTIZATION EXPENSE	184,270.50	0.00
2-42-00-110-00	E	SALARIES & WAGES - SEWER	9,896.85	16,473.71
2-42-00-130-00	E	EMPLOYER CONTRIBUTIONS - SEWER	624.51	926.36
2-42-00-132-00	E	EMPLOYEE BENEFITS - SEWER	414.47	563.10
2-42-00-215-00	E	TRANSPORTATION & COMMUNICATIONS - SEWER	20.52	0.00
2-42-00-250-00	E	REPAIRS & MAINTENANCE - SEWER	32,125.88	36,032.56
2-42-00-274-00	E	INSURANCE - SEWER	562.86	593.85
2-42-00-510-00	E	GENERAL GOODS & SUPPLIES - SEWER	53.78	29.47
2-42-00-540-00	E	UTILITIES - LIFT STATION	3,461.03	3,230.82
2-42-00-900-00	E	AMORTIZATION EXPENSE	13,252.00	0.00
2-43-00-110-00	E	SALARIES & WAGES - GARBAGE	21,927.95	21,183.91
2-43-00-130-00	E	EMPLOYER CONTRIBUTIONS - GARBAGE	1,453.05	1,426.37
2-43-00-132-00	E	EMPLOYEE BENEFITS -GARBAGE	624.35	588.97
2-43-00-250-00	E	REPAIRS & MAINTENANCE	2,964.76	5,549.31
2-43-00-274-00	E	INSURANCE - GARBAGE	933.33	1,061.00
2-43-00-510-00	E	GENERAL GOODS & SUPPLIES-FUEL	4,144.48	3,387.22
2-43-00-520-00	E	EQUIP,MACH,VEHIC PARTS & SUPPL	54.83	0.00
2-43-00-700-00	E	TRANSFER PAYMENTS & REQUISITIONS	21,580.12	25,037.15
2-50-00-900-00	E	MEDICAL CLINIC CONTRIBUTION	1,736.00	1,736.00
2-50-00-900-01	E	DOCTOR RECRUITMENT CONTRIBUTION	570.00	570.00
2-50-00-900-02	E	VICTIMS ASSISTANCE CONTRIBUTION	750.00	750.00
2-50-00-900-03	E	STARS	760.00	1,452.00
2-51-00-770-00	E	FCSS GRANT TO ORGANIZATIONS	17,538.00	0.00
2-61-00-110-00	E	SALARIES & WAGES - DEVELOPMENT	150.00	252.01
2-71-00-110-00	E	SALARIES & WAGES - REC BOARD	1,000.00	1,000.00
2-71-00-220-00	E	INFORMATIONS SERVICES - REC BOARD	86.90	105.80
2-71-00-510-00	E	GENERAL GOODS & SUPPLIES - REC BOARD	981.57	759.88
2-71-00-540-00	E	UTILITES - REC BOARD	2,050.10	1,869.76
2-71-00-770-00	E	GRANTS TO INDIVIDUAL AND NON GOVERNMENT	104,050.00	96,700.00



VILLAGE OF HINES CREEK

General Ledger Trial Balance 4

2019-Nov-18
11:37:54AM

General Ledger	Account Type	Description	2018	2019
2-72-00-110-00	E	SALARIES & WAGES - RECREATION	19,693.08	20,032.74
2-72-00-130-00	E	EMPLOYER CONTRIBUTION - RECREATION	1,309.63	1,343.93
2-72-00-132-00	E	EMPLOYEE BENEFITS - RECREATION	249.84	224.20
2-72-00-220-00	E	INFORMATION SERVICES -RECREATION	1,793.00	899.60
2-72-00-250-00	E	REPAIRS & MAINTENANCE - RECREATION	7,164.10	1,096.56
2-72-00-274-00	E	INSURANCE - RECREATION	918.09	979.56
2-72-00-510-00	E	GENERAL GOODS & SUPPLIES - RECREATION	811.00	1,659.86
2-72-00-590-00	E	BEAUTIFICATION PROGRAM	246.74	2,565.51
2-72-00-765-00	E	CONTRIBUTION TO MUNIC. AGENCY	5,000.00	5,000.00
2-72-00-900-00	E	AMORTIZATION EXPENSE	47,210.68	0.00
2-73-00-110-00	E	SALARIES & WAGES - RECREATION COMPLEX	20,161.66	19,616.93
2-73-00-130-00	E	EMPLOYER CONT - RECREATION COMPLEX	573.40	957.14
2-73-00-132-00	E	EMPLOYEE BENEFITS - RECREATION COMPLEX	196.34	724.93
2-73-00-211-00	E	TRAVEL & SUBSISTENCE- RECREATION COMPLEX	0.00	150.00
2-73-00-215-00	E	TRANS & COMM- RECREATION COMPLEX	1,869.60	961.10
2-73-00-216-00	E	INTERNET EXPENSE- RECREATION COMPLEX	2,139.00	2,037.60
2-73-00-220-00	E	INFORMATION SERVICES-RECREATION COMPLEX	494.82	111.92
2-73-00-250-00	E	REPAIRS & MAINT - RECREATION COMPLEX	23,963.21	11,385.14
2-73-00-274-00	E	INSURANCE - RECREATION COMPLEX	15,646.85	16,504.74
2-73-00-510-00	E	GEN GOODS & SUPP - RECREATION COMPLEX	4,996.12	8,067.97
2-73-00-540-00	E	UTILITIES - RECREATION COMPLEX	42,415.04	36,457.82
2-73-00-765-00	E	CONT TO CAP PROJECTS RECREATION COMPLEX	706.10	19,000.83
2-73-00-990-00	E	HONORARIUM/SERVICES-RECREATION COMPLEX	7,200.00	5,500.00
2-74-00-110-00	E	SALARIES & WAGES - LIBRARY	17,525.52	14,835.75
2-74-00-130-00	E	EMPLOYER CONTRIBUTIONS - LIBRARY	1,055.23	879.05
2-74-00-250-00	E	REPAIRS & MAINTENANCE - LIBRARY	0.00	577.36
2-74-00-274-00	E	INSURANCE - LIBRARY	276.29	291.18
2-74-00-540-00	E	UTILITIES - LIBRARY	1,254.31	1,042.18
2-74-00-765-00	E	CONTRIBUTION TO MUNIC. AGENCY	4,704.02	4,704.02
2-75-00-110-00	E	SALARIES & WAGES - FITNESS CENTRE	5,452.52	5,394.90
2-75-00-130-00	E	EMPLOYER CONTRIBUTIONS - FITNESS CENTRE	237.84	248.74
2-75-00-215-00	E	TRANSPORTATION & COMMUNICATIONS - FITNES	0.00	640.00
2-75-00-220-00	E	INFORMATION SERIVCES - FITNESS CENTRE	125.00	125.00
2-75-00-221-00	E	REPAIRS & MAINTENANCE - FITNESS CENTRE	464.46	90.90
2-75-00-274-00	E	INSURANCE - FITNESS CENTRE	3,889.33	4,103.43
2-75-00-510-00	E	GENERAL GOODS & SUPPLIES - FITNESS CENTR	679.57	1,080.69
2-75-00-540-00	E	UTILITIES - FITNESS CENTRE	11,058.17	13,070.85
2-75-00-762-00	E	TRANSFERS TO CAPITAL - FITNESS CENTRE	0.00	15,813.66
2-80-00-750-00	E	SCHOOL/NPHF REQUISITIONS	59,329.19	44,605.80
Expenses Operating Sub Total			1,626,603.58	1,234,269.31
Grand Total			(109,524.76)	(441,169.59)

*** End of Report ***