

Village of Kelliher
 Consolidated Statement of Change in Net Financial Assets
 For the year ended December 31, 2011

Statement 3

	2011 Budget	2011	2010
Surplus (Deficit)	18,330	(52,789)	(9,937)
(Acquisition) of tangible capital assets	(5,630)	-	-
Amortization of tangible capital assets	-	111,959	-
Proceeds on disposal of tangible capital assets	-	-	-
Loss (gain) on the disposal of tangible capital assets	-	-	-
Surplus (Deficit) of capital expenses over expenditures	(5,630)	111,959	-
(Acquisition) of supplies inventories	-	-	-
(Acquisition) of prepaid expense	-	(6,147)	(6,480)
Consumption of supplies inventory	-	-	-
Use of prepaid expense	-	6,480	31,143
Surplus (Deficit) of expenses of other non-financial over expenditures	-	333	24,663
Increase/Decrease in Net Financial Assets	12,700	59,503	14,726
Net Financial Assets - Beginning of Year	253,094	253,094	238,368
Net Financial Assets - End of Year	265,794	312,597	253,094