

RV of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending July 31, 2021

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Clerk	1,527.61	10,145.22		(10,145.22)	
	1,527.61	10,145.22	0.00	(10,145.22)	0.00
Benefits					
510-130-231 - GG - Benefits - CPP	68.58	442.86		(442.86)	
510-130-232 - GG - Benefits - EI	33.79	224.42		(224.42)	
510-130-233 - GG - Benefits - Superannuation	137.49	913.07		(913.07)	
	239.86	1,580.35	0.00	(1,580.35)	0.00
	1,767.47	11,725.57	0.00	(11,725.57)	0.00
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		37.00		(37.00)	
510-200-130 - GG - Cont. - Audit/Accounting		3,180.00		(3,180.00)	
510-200-150 - GG - Cont. - Assessment - SAMA		3,501.00		(3,501.00)	
510-200-170 - GG - Cont. - Advertising		200.88		(200.88)	
510-230-100 - GG - Cont. - Insurance - General & Bor		744.52		(744.52)	
510-240-100 - GG - Cont. - Memberships & Subscripti		738.93		(738.93)	
510-250-100 - GG - Cont. - Communications		416.56		(416.56)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		64.92		(64.92)	
510-280-100 - GG - Cont. - Bylaw Enforcement	156.00	156.00		(156.00)	
510-280-130 - GG - Cont. - Building Inspection Charge		997.28		(997.28)	
510-280-150 - GG - Cont. - Contract		2,995.88		(2,995.88)	
510-280-160 - GG - Cont. - Admin Services	75.00	1,255.20		(1,255.20)	
510-280-170 - GG - Cont. - Office Rental	1,050.00	7,350.00		(7,350.00)	
510-290-100 - GG - Cont. - Bank Charges		453.14		(453.14)	
	1,281.00	22,091.31	0.00	(22,091.31)	0.00
Utilities					
510-300-140 - GG - Utility - Telephone	63.31	367.37		(367.37)	
	63.31	367.37	0.00	(367.37)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		678.06		(678.06)	
510-410-140 - GG - Maint. - Office Supplies	70.48	1,009.66		(1,009.66)	
	70.48	1,687.72	0.00	(1,687.72)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	3,182.26	35,871.97	0.00	(35,871.97)	0.00
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	1,483.73	1,483.73		(1,483.73)	
	1,483.73	1,483.73	0.00	(1,483.73)	0.00
TOTAL POLICE PROTECTION:	1,483.73	1,483.73	0.00	(1,483.73)	0.00
FIRE PROTECTION					

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Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services		37.50		(37.50)	
	0.00	37.50	0.00	(37.50)	0.00
TOTAL FIRE PROTECTION:	0.00	37.50	0.00	(37.50)	0.00
TOTAL PROTECTIVE SERVICES:	1,483.73	1,521.23	0.00	(1,521.23)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	2,268.36	6,805.08		(6,805.08)	
	2,268.36	6,805.08	0.00	(6,805.08)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	591.12	1,773.36		(1,773.36)	
	591.12	1,773.36	0.00	(1,773.36)	0.00
	2,859.48	8,578.44	0.00	(8,578.44)	0.00
Professional/Contractual Services					
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	184.28	3,414.70		(3,414.70)	
	184.28	3,414.70	0.00	(3,414.70)	0.00
Utilities					
530-300-140 - TS - Maint. - Utility - Telephone	57.70	242.41		(242.41)	
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	30.30	210.07		(210.07)	
530-310-100 - TS - Maint. - Utility - Street Lights	290.11	2,075.60		(2,075.60)	
	378.11	2,528.08	0.00	(2,528.08)	0.00
Maintenance, Materials & Supplies					
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	510.37	561.72		(561.72)	
530-425-110 - TS - Maint. - Oil & Gas		572.39		(572.39)	
530-425-112 - TS - Maint. - Oil & Gas - #2		893.42		(893.42)	
	510.37	2,027.53	0.00	(2,027.53)	0.00
Other					
530-900-110 - TS - Maint. - Other	957.56	996.74		(996.74)	
	957.56	996.74	0.00	(996.74)	0.00
TOTAL MAINTENANCE:	4,889.80	17,545.49	0.00	(17,545.49)	0.00
CONSTRUCTION					
Maintenance, Materials & Supplies					
535-400-110 - TS - Const. - Building Maint. Mat & Sup		162.67		(162.67)	
	0.00	162.67	0.00	(162.67)	0.00
TOTAL CONSTRUCTION:	0.00	162.67	0.00	(162.67)	0.00
TOTAL TRANSPORTATION SERVICES:	4,889.80	17,708.16	0.00	(17,708.16)	0.00
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman	495.60	1,486.80		(1,486.80)	

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540-120-110 - EH - Benefits	44.60	133.80		(133.80)	
	540.20	1,620.60	0.00	(1,620.60)	0.00
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,391.60	4,749.50		(4,749.50)	
	1,391.60	4,749.50	0.00	(4,749.50)	0.00
Utilities					
540-300-140 - EH - Utility - Telephone		59.52		(59.52)	
	0.00	59.52	0.00	(59.52)	0.00
TOTAL ENVIRONMENTAL SERVICES:	1,931.80	6,429.62	0.00	(6,429.62)	0.00
PUBLIC HEALTH AND WELFARE SERVICES					
Grants and Contributions					
550-500-110 - H&W - Grants and Contributions		100.00		(100.00)	
	0.00	100.00	0.00	(100.00)	0.00
Total PUBLIC HEALTH AND WELFARE SERV	0.00	100.00	0.00	(100.00)	0.00
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-110 - R&C - Salaries - Foreman	1,734.60	5,203.80		(5,203.80)	
570-110-180 - R&C - Salaries - Seasonal	2,948.60	2,948.60		(2,948.60)	
	4,683.20	8,152.40	0.00	(8,152.40)	0.00
Benefits					
570-120-110 - R&C - Benefits - Foreman	156.12	468.36		(468.36)	
570-120-180 - R&C - Benefits - Seasonal	200.35	200.35		(200.35)	
	356.47	668.71	0.00	(668.71)	0.00
Professional/Contractual Services					
570-240-100 - R&C - Cont. - Memberships Campgrou	22.00	22.00		(22.00)	
570-280-100 - R&C - Cont. - Contracted Repairs	277.75	277.75		(277.75)	
570-290-100 - R&C - Cont. - Library Requisition		437.85		(437.85)	
570-290-110 - R&C - Bank Charges	(52.10)	636.82		(636.82)	
570-290-120 - R&C - Booking transaction fees		419.00		419.00	
	247.65	1,793.42	0.00	(1,793.42)	0.00
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	3,047.51	4,920.57		(4,920.57)	
570-310-150 - R&C - Utility - Power - Hall	36.94	229.61		(229.61)	
	3,084.45	5,150.18	0.00	(5,150.18)	0.00
Utilities - Other					
570-340-150 - R&C - Utility - Other - Septic	990.00	990.00		(990.00)	
	990.00	990.00	0.00	(990.00)	0.00
Maintenance, Materials and Supplies					
570-410-100 - R&C - Maint. - Campground Supplies		877.19		(877.19)	
570-420-110 - R&C - Supplies - Canada Day	1,060.00	1,060.00		(1,060.00)	
570-420-170 - R&C - Supplies - Ball Tournament	368.00	368.00		(368.00)	
570-430-120 - R&C - Bldg Mat/Supply - Shower Hous	506.31	506.31		(506.31)	
570-430-170 - R&C - Bldg Mat/Supply - Other	7.95	7.95		(7.95)	
570-430-190 - R&C - Small Tools & Equipment	548.07	548.07		(548.07)	

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	2,490.33	3,367.52	0.00	(3,367.52)	0.00
TOTAL RECREATION AND CULTURAL SERV	11,852.10	20,122.23	0.00	(20,122.23)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	743.40	2,230.20		(2,230.20)	
580-120-110 - UT - Water - Benefits	66.90	200.70		(200.70)	
	810.30	2,430.90	0.00	(2,430.90)	0.00
Professional/Contractual Services					
580-285-100 - UT - Water-Cont Repairs - Build & Equi	969.90	969.90		(969.90)	
580-290-100 - UT - Water - Laboratory Testing	43.80	306.60		(306.60)	
580-295-100 - UT - Water - Other Cont. Services		856.19		(856.19)	
	1,013.70	2,132.69	0.00	(2,132.69)	0.00
Utilities					
580-300-120 - UT - Water - Power	123.60	407.98		(407.98)	
	123.60	407.98	0.00	(407.98)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	50.98	131.61		(131.61)	
580-410-100 - UT - Water - Office Supplies		34.97		(34.97)	
580-430-100 - UT - Water - Materials & Supplies	422.73	1,147.77		(1,147.77)	
580-430-110 - UT - Water - Mats & Suppl - Hamlet		111.20		(111.20)	
580-440-100 - UT - Water - Shop Supplies		25.42		(25.42)	
580-450-100 - UT - Water - Chemicals	394.21	394.21		(394.21)	
	867.92	1,845.18	0.00	(1,845.18)	0.00
TOTAL WATER:	2,815.52	6,816.75	0.00	(6,816.75)	0.00
TOTAL UTILITIES:	2,815.52	6,816.75	0.00	(6,816.75)	0.00
TOTAL EXPENDITURES:	26,155.21	88,569.96	0.00	(88,569.96)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures	26,155.21	88,569.96	0.00	(88,569.96)	0.00
CHANGE IN NET FINANCIAL ASSETS	(26,155.21)	(88,569.96)	0.00	(88,569.96)	0.00
CHANGE IN NET ASSETS	(26,155.21)	(88,569.96)	0.00	(88,569.96)	0.00
CHANGE IN SURPLUS	(26,155.21)	(88,569.96)	0.00	(88,569.96)	0.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	13,547.31	55,120.17	177,058.99
110-110-130 - Cash - Bank - Term Deposit			25,500.00

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110-110-140 - Cash - Special Savings			630.13		
110-110-150 - Cash - Rec Board Chequing Account	(1,273.37)	(1,415.53)	26,843.98		
110-110-160 - Cash - RBC Sp Svgs. Bt Launch Rsv	8.23	53.98	50,053.98		
Total Cash and Investments:	12,282.17	53,758.62	280,087.08		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(55,259.19)	48,335.72	47,952.43		
110-200-110 - Municipal - Tax Receivable - Arrears		(3,094.46)	1,509.52		
110-200-300 - Municipal Tax Enforcement Costs		2.30	63.48		
Total Municipal Taxes Receivable:	(55,259.19)	45,243.56	49,525.43		
Other Receivables					
110-310-100 - Accrued Interest			9.85		
110-320-140 - Utility Accounts Receivable	(6,303.65)	4,900.50	4,732.76		
110-340-110 - GST Receivable - 100% Rebate	2,233.15	3,295.88	5,711.89		
Total Other Receivables:	(4,070.50)	8,196.38	10,454.50		
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		137,436.74	136,437.00	999.74	100.73
410-120-100 - Abatements and Adjustments		(550.00)		(550.00)	
410-130-100 - Discount on Municipal Tax - Property	(2,762.84)	(4,446.63)		(4,446.63)	
Net Municipal Taxes	(2,762.84)	132,440.11	136,437.00	(3,996.89)	97.07
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		699.78		699.78	
	0.00	699.78	0.00	699.78	0.00
Special Municipal Levy					
410-600-100 - Tax Enforcement Costs		63.48		63.48	
	0.00	63.48	0.00	63.48	0.00
TOTAL TAXATION:	(2,762.84)	133,203.37	136,437.00	(3,233.63)	97.63
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	310.00	370.00		370.00	
	310.00	370.00	0.00	370.00	0.00
Recreation Fees					
Recreation Centre Fees					
420-500-800 - F&C - Rec Fees - Campground	4,212.82	33,321.89		33,321.89	
420-500-900 - F&C - Rec Fees - Campground Seasor	47,582.00	47,800.00		47,800.00	
	51,794.82	81,121.89	0.00	81,121.89	0.00
Recreation Program Fees					
420-520-700 - F&C - Rec Program Fees - Storage	25.00	50.00		50.00	
420-520-900 - F&C - Rec Program Fees - Boat Launc	301.20	351.20		351.20	
	326.20	401.20	0.00	401.20	0.00

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	52,121.02	81,523.09	0.00	81,523.09	0.00
Licenses and Permits					
420-700-100 - F&C - Building Inspection Charges		890.28		890.28	
420-710-100 - F&C - Permits		158.00		158.00	
	0.00	1,048.28	0.00	1,048.28	0.00
Other					
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider		25.00		25.00	
	0.00	25.00	0.00	25.00	0.00
	0.00	25.00	0.00	25.00	0.00
TOTAL FEES AND CHARGES:	52,431.02	82,966.37	0.00	82,966.37	0.00
UTILITIES					
Water					
440-100-100 - Water	(53.64)	(53.64)		(53.64)	
440-110-100 - Water - Water Sales		15,750.00		15,750.00	
440-160-500 - Water - Interest Charges		30.00		30.00	
	(53.64)	15,726.36	0.00	15,726.36	0.00
Sewer					
440-220-100 - Sewer - Charges	20.00	20.00		20.00	
	20.00	20.00	0.00	20.00	0.00
TOTAL UTILITIES:	(33.64)	15,746.36	0.00	15,746.36	0.00
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		8,756.00		8,756.00	
	0.00	8,756.00	0.00	8,756.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	8,756.00	0.00	8,756.00	0.00
CONDITIONAL GRANTS					
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		282.00		282.00	
	0.00	282.00	0.00	282.00	0.00
TOTAL CONDITIONAL GRANTS:	0.00	282.00	0.00	282.00	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	29.50	196.53		196.53	
	29.50	196.53	0.00	196.53	0.00
TOTAL INVESTMENT INCOME AND COMMIS	29.50	196.53	0.00	196.53	0.00
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations		400.00		400.00	
480-170-100 - Rebates		59.03		59.03	

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	0.00	459.03	0.00	459.03	0.00
TOTAL OTHER REVENUES:	0.00	459.03	0.00	459.03	0.00
TOTAL REVENUES:	49,664.04	241,609.66	136,437.00	105,172.66	177.09

Certified correct and in accordance with the records of the Resort Village of Etters Beach
Presented to Council on December 11, 2020.

Denise Brecht
Clerk

Tara Baade
Mayor