

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

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity			1,750.00	1,750.00	
	0.00	0.00	1,750.00	1,750.00	0.00
510-110-230 - GG - Salaries - Clerk	1,562.59	11,707.81	18,000.00	6,292.19	65.04
	1,562.59	11,707.81	19,750.00	8,042.19	59.28
Benefits					
510-120-120 - GG - Benefits - Clerk			3,000.00	3,000.00	
	0.00	0.00	3,000.00	3,000.00	0.00
510-130-230 - GG - Benefits - Administrator			1,000.00	1,000.00	
510-130-231 - GG - Benefits - CPP	70.49	513.35		(513.35)	
510-130-232 - GG - Benefits - EI	34.57	258.99		(258.99)	
510-130-233 - GG - Benefits - Superannuation	140.64	1,053.71		(1,053.71)	
	245.70	1,826.05	4,000.00	2,173.95	45.65
	1,808.29	13,533.86	23,750.00	10,216.14	56.98
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal		37.00	100.00	63.00	37.00
510-200-130 - GG - Cont. - Audit/Accounting		3,180.00	3,500.00	320.00	90.86
510-200-150 - GG - Cont. - Assessment - SAMA		3,501.00	3,500.00	(1.00)	100.03
510-200-170 - GG - Cont. - Advertising		200.88	1,000.00	799.12	20.09
510-210-160 - GG - Cont - Travel, Meals			250.00	250.00	
510-230-100 - GG - Cont. - Insurance - General & Bor	551.08	1,295.60	850.00	(445.60)	152.42
510-240-100 - GG - Cont. - Memberships & Subscripti		738.93	1,000.00	261.07	73.89
510-240-150 - GG - Cont. - Conference Fees			150.00	150.00	
510-250-100 - GG - Cont. - Communications		416.56	1,000.00	583.44	41.66
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		64.92		(64.92)	
510-280-100 - GG - Cont. - Bylaw Enforcement	312.00	468.00	1,000.00	532.00	46.80
510-280-130 - GG - Cont. - Building Inspection Charge		997.28	2,500.00	1,502.72	39.89
510-280-150 - GG - Cont. - Contract		2,995.88	3,000.00	4.12	99.86
510-280-160 - GG - Cont. - Admin Services	112.50	1,367.70	2,500.00	1,132.30	54.71
510-280-170 - GG - Cont. - Office Rental	1,050.00	8,400.00		(8,400.00)	
510-290-100 - GG - Cont. - Bank Charges		453.14	2,500.00	2,046.86	18.13
	2,025.58	24,116.89	22,850.00	(1,266.89)	105.54
Utilities					
510-300-140 - GG - Utility - Telephone	60.52	427.89	1,000.00	572.11	42.79
	60.52	427.89	1,000.00	572.11	42.79
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		678.06	2,000.00	1,321.94	33.90
510-410-140 - GG - Maint. - Office Supplies	30.74	1,040.40		(1,040.40)	
510-440-100 - GG - Maint. - Data Processing Supplies			500.00	500.00	
510-490-110 - GG - Maint. - Office Rent			15,000.00	15,000.00	
	30.74	1,718.46	17,500.00	15,781.54	9.82
TOTAL GENERAL GOVERNMENT SERVICES	3,925.13	39,797.10	65,100.00	25,302.90	61.13

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PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		1,483.73	1,450.00	(33.73)	102.33
	0.00	1,483.73	1,450.00	(33.73)	102.33
TOTAL POLICE PROTECTION:	0.00	1,483.73	1,450.00	(33.73)	102.33
FIRE PROTECTION					
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:	0.00	1,521.23	1,450.00	(71.23)	104.91
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	2,268.36	9,073.44	13,500.00	4,426.56	67.21
	2,268.36	9,073.44	13,500.00	4,426.56	67.21
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	591.12	2,364.48	3,400.00	1,035.52	69.54
	591.12	2,364.48	3,400.00	1,035.52	69.54
	2,859.48	11,437.92	16,900.00	5,462.08	67.68
Professional/Contractual Services					
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc			1,000.00	1,000.00	
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		3,414.70	4,000.00	585.30	85.37
530-290-100 - TS - Maint. - Contracted Repairs			2,000.00	2,000.00	
	0.00	3,414.70	7,000.00	3,585.30	48.78
Utilities					
530-300-140 - TS - Maint. - Utility - Telephone	60.49	302.90	1,000.00	697.10	30.29
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	30.15	240.22	500.00	259.78	48.04
530-310-100 - TS - Maint. - Utility - Street Lights	290.11	2,365.71	4,500.00	2,134.29	52.57
	380.75	2,908.83	6,000.00	3,091.17	48.48
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies			2,500.00	2,500.00	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	66.41	628.13	1,000.00	371.87	62.81
530-425-110 - TS - Maint. - Oil & Gas	1,597.88	2,170.27	4,000.00	1,829.73	54.26
530-425-112 - TS - Maint. - Oil & Gas - #2		893.42		(893.42)	
530-440-100 - TS - Maint. - Gravel/Sand			850.00	850.00	
	1,664.29	3,691.82	8,350.00	4,658.18	44.21
Capital Expenditures					
530-600-299 - TS - Maint - Amortization-Bldgs, Improv			25,442.00	25,442.00	
530-600-399 - TS - Maint. - Amortization Mach & Equi			2,655.00	2,655.00	
530-600-699 - TS - Maint - Amortization - Infrastructu			3,500.00	3,500.00	

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Interest	0.00	0.00	31,597.00	31,597.00	0.00
530-700-110 - TS - Maint. - Interest			2,500.00	2,500.00	
Other	0.00	0.00	2,500.00	2,500.00	0.00
530-900-110 - TS - Maint. - Other		996.74		(996.74)	
	0.00	996.74	0.00	(996.74)	0.00
TOTAL MAINTENANCE:	4,904.52	22,450.01	72,347.00	49,896.99	31.03
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:	4,904.52	22,612.68	72,347.00	49,734.32	31.26
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman	495.60	1,982.40	2,900.00	917.60	68.36
540-120-110 - EH - Benefits	44.60	178.40	260.00	81.60	68.62
	540.20	2,160.80	3,160.00	999.20	68.38
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	2,313.92	7,063.42	15,000.00	7,936.58	47.09
540-210-100 - EH - Cont. - Pest Control			500.00	500.00	
	2,313.92	7,063.42	15,500.00	8,436.58	45.57
Utilities					
540-300-140 - EH - Utility - Telephone		59.52		(59.52)	
	0.00	59.52	0.00	(59.52)	0.00
TOTAL ENVIRONMENTAL SERVICES:	2,854.12	9,283.74	18,660.00	9,376.26	49.75
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
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-200-110 - P&D - Cont. - Planner Contract			1,000.00	1,000.00	
	0.00	0.00	1,000.00	1,000.00	0.00
TOTAL PLANNING AND DEVELOPMENT SEF	0.00	0.00	1,000.00	1,000.00	0.00
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-110 - R&C - Salaries - Foreman	1,734.60	6,938.40	10,000.00	3,061.60	69.38

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570-110-180 - R&C - Salaries - Seasonal	3,921.47	6,870.07	8,200.00	1,329.93	83.78
	5,656.07	13,808.47	18,200.00	4,391.53	75.87
Benefits					
570-120-110 - R&C - Benefits - Foreman	156.12	624.48	1,500.00	875.52	41.63
570-120-180 - R&C - Benefits - Seasonal	235.85	436.20		(436.20)	
	391.97	1,060.68	1,500.00	439.32	70.71
Professional/Contractual Services					
570-240-100 - R&C - Cont. - Memberships Campgrou	29.00	51.00	2,500.00	2,449.00	2.04
570-270-100 - R&C - Cont. - Contracted Maintenance			1,120.00	1,120.00	
570-280-100 - R&C - Cont. - Contracted Repairs	630.06	907.81	1,000.00	92.19	90.78
570-290-100 - R&C - Cont. - Library Requisition		437.85	440.00	2.15	99.51
570-290-110 - R&C - Bank Charges	57.42	798.44	3,000.00	2,201.56	26.61
570-290-120 - R&C - Booking transaction fees		419.00		(419.00)	
	716.48	2,614.10	8,060.00	5,445.90	32.43
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	2,514.24	7,434.81	9,000.00	1,565.19	82.61
570-310-150 - R&C - Utility - Power - Hall	64.99	294.60	500.00	205.40	58.92
	2,579.23	7,729.41	9,500.00	1,770.59	81.36
Utilities - Other					
570-340-150 - R&C - Utility - Other - Septic	1,390.00	2,380.00	3,800.00	1,420.00	62.63
	1,390.00	2,380.00	3,800.00	1,420.00	62.63
Maintenance, Materials and Supplies					
570-400-110 - R&C - Stationery & Postage			100.00	100.00	
570-410-100 - R&C - Maint. - Campground Supplies	716.53	1,593.72	4,500.00	2,906.28	35.42
570-420-110 - R&C - Supplies - Canada Day		1,060.00	1,500.00	440.00	70.67
570-420-120 - R&C - Supplies - Crafts			1,000.00	1,000.00	
570-420-130 - R&C - Supplies - Swimming	2,300.00	2,300.00	2,200.00	(100.00)	104.55
570-420-140 - R&C - Supplies - Firewood for Resale			700.00	700.00	
570-420-150 - R&C - Supplies - Hall			2,000.00	2,000.00	
570-420-170 - R&C - Supplies - Ball Tournament	2,736.39	3,104.39	5,000.00	1,895.61	62.09
570-430-120 - R&C - Bldg Mat/Supply - Shower Hous		506.31		(506.31)	
570-430-150 - R&C - Bldg Mat/Supply - Hall	12.18	12.18	500.00	487.82	2.44
570-430-170 - R&C - Bldg Mat/Supply - Other	406.91	414.86		(414.86)	
570-430-190 - R&C - Small Tools & Equipment		548.07		(548.07)	
	6,172.01	9,539.53	17,500.00	7,960.47	54.51
Grants and Contributions					
570-500-120 - R&C - Grants - Parks			100.00	100.00	
	0.00	0.00	100.00	100.00	0.00
Capital Expenditures					
570-600-699 - R&C - Amortization - Infrastructure			16,500.00	16,500.00	
	0.00	0.00	16,500.00	16,500.00	0.00
Other					
570-900-110 - R&C - Interest			100.00	100.00	
	0.00	0.00	100.00	100.00	0.00
TOTAL RECREATION AND CULTURAL SERV	16,905.76	37,132.19	75,260.00	38,127.81	49.34

UTILITIES

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WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	743.40	2,973.60	4,700.00	1,726.40	63.27
580-120-110 - UT - Water - Benefits	66.90	267.60	425.00	157.40	62.96
	810.30	3,241.20	5,125.00	1,883.80	63.24
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsisten			400.00	400.00	
580-285-100 - UT - Water-Cont Repairs - Build & Equi		969.90	1,500.00	530.10	64.66
580-285-150 - UT - Water - Cont. Repairs - Line Repa			500.00	500.00	
580-290-100 - UT - Water - Laboratory Testing	109.50	416.10	450.00	33.90	92.47
580-295-100 - UT - Water - Other Cont. Services		856.19	500.00	(356.19)	171.24
	109.50	2,242.19	3,350.00	1,107.81	66.93
Utilities					
580-300-120 - UT - Water - Power	322.02	730.00	700.00	(30.00)	104.29
	322.02	730.00	700.00	(30.00)	104.29
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		131.61	250.00	118.39	52.64
580-410-100 - UT - Water - Office Supplies		34.97		(34.97)	
580-430-100 - UT - Water - Materials & Supplies	70.65	1,218.42	1,000.00	(218.42)	121.84
580-430-110 - UT - Water - Matls & Suppl - Hamlet		111.20		(111.20)	
580-440-100 - UT - Water - Shop Supplies		25.42		(25.42)	
580-440-110 - UT - Water - Small Tools & Equipment			1,000.00	1,000.00	
580-450-100 - UT - Water - Chemicals	789.70	1,183.91	1,000.00	(183.91)	118.39
	860.35	2,705.53	3,250.00	544.47	83.25
Capital Expenditures					
580-600-699 - UT - Water - Amortization Infrastructure			171.00	171.00	
	0.00	0.00	171.00	171.00	0.00
TOTAL WATER:	2,102.17	8,918.92	12,596.00	3,677.08	70.81
TOTAL UTILITIES:	2,102.17	8,918.92	12,596.00	3,677.08	70.81
TOTAL EXPENDITURES:	30,691.70	119,365.86	246,413.00	127,047.14	48.44
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures	30,691.70	119,365.86	246,413.00	127,047.14	48.44
CHANGE IN NET FINANCIAL ASSETS	(30,691.70)	(119,365.86)	(246,413.00)	127,047.14	48.44
CHANGE IN NET ASSETS	(30,691.70)	(119,365.86)	(246,413.00)	127,047.14	48.44
CHANGE IN SURPLUS	(30,691.70)	(119,365.86)	(246,413.00)	127,047.14	48.44

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			

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110-110-120 - Cash - Bank - Demand	(39,703.84)	18,025.58	139,964.40		
110-110-130 - Cash - Bank - Term Deposit			25,500.00		
110-110-140 - Cash - Special Savings			630.13		
110-110-150 - Cash - Rec Board Chequing Account	4,785.43	3,369.90	31,629.41		
110-110-160 - Cash - RBC Sp Svgs. Bt Launch Rsv	8.50	62.48	50,062.48		
Total Cash and Investments:	(34,909.91)	21,457.96	247,786.42		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(2,473.05)	43,747.15	43,363.86		
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:	(2,473.05)	40,654.99	44,936.86		
Other Receivables					
110-310-100 - Accrued Interest			9.85		
110-320-140 - Utility Accounts Receivable	(310.00)	4,340.50	4,172.76		
110-340-110 - GST Receivable - 100% Rebate	(2,778.90)	516.98	2,932.99		
Total Other Receivables:	(3,088.90)	4,857.48	7,115.60		
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		137,436.74	137,437.00	(0.26)	100.00
410-120-100 - Abatements and Adjustments		(550.00)		(550.00)	
410-130-100 - Discount on Municipal Tax - Property		(4,552.41)	(3,000.00)	(1,552.41)	151.75
Net Municipal Taxes	0.00	132,334.33	134,437.00	(2,102.67)	98.44
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		699.78	2,000.00	(1,300.22)	34.99
	0.00	699.78	2,000.00	(1,300.22)	34.99
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:	0.00	133,097.59	136,437.00	(3,339.41)	97.55
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work		370.00	100.00	270.00	370.00
	0.00	370.00	100.00	270.00	370.00
Recreation Fees					
Recreation Centre Fees					
420-500-300 - F&C - Rec Centre Fees - Swimming	4,565.00	4,565.00		4,565.00	
420-500-500 - F&C - Rec Centre Fees - Baseball	5,462.00	5,462.00		5,462.00	
420-500-800 - F&C - Rec Fees - Campground	1,858.36	35,180.25	40,000.00	(4,819.75)	87.95
420-500-900 - F&C - Rec Fees - Campground Seasor		47,800.00	50,000.00	(2,200.00)	95.60
	11,885.36	93,007.25	90,000.00	3,007.25	103.34
Recreation Program Fees					

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420-520-700 - F&C - Rec Program Fees - Storage		50.00		50.00	
420-520-900 - F&C - Rec Program Fees - Boat Launc	48.50	399.70	900.00	(500.30)	44.41
	48.50	449.70	900.00	(450.30)	49.97
Recreation - Other					
420-530-200 - F&C - Community Halls Fees	50.00	50.00		50.00	
	50.00	50.00	0.00	50.00	0.00
	11,983.86	93,506.95	90,900.00	2,606.95	102.87
Licenses and Permits					
420-700-100 - F&C - Building Inspection Charges		890.28	3,500.00	(2,609.72)	25.44
420-710-100 - F&C - Permits		158.00		158.00	
	0.00	1,048.28	3,500.00	(2,451.72)	29.95
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:	11,983.86	94,950.23	94,500.00	450.23	100.48
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Development Charges			200.00	(200.00)	
	0.00	0.00	200.00	(200.00)	0.00
TOTAL MAINTENANCE AND DEVELOPMENT	0.00	0.00	200.00	(200.00)	0.00
UTILITIES					
Water					
440-100-100 - Water		(53.64)		(53.64)	
440-110-100 - Water - Water Sales		15,750.00	15,750.00		100.00
440-160-500 - Water - Interest Charges		30.00		30.00	
	0.00	15,726.36	15,750.00	(23.64)	99.85
Sewer					
440-220-100 - Sewer - Charges		20.00		20.00	
	0.00	20.00	0.00	20.00	0.00
TOTAL UTILITIES:	0.00	15,746.36	15,750.00	(3.64)	99.98
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		8,756.00	8,700.00	56.00	100.64
	0.00	8,756.00	8,700.00	56.00	100.64
TOTAL UNCONDITIONAL TRANSFERS:	0.00	8,756.00	8,700.00	56.00	100.64
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal-GTF	3,655.50	3,655.50	2,000.00	1,655.50	182.78

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450-230-100 - Conditional - Federal - Student Emp			4,000.00	(4,000.00)	
	3,655.50	3,655.50	6,000.00	(2,344.50)	60.93
Provincial					
450-305-100 - Conditional - Prov - CIF			800.00	(800.00)	
450-350-100 - Conditional - Prov - Sask Lotteries		282.00	282.00		100.00
	0.00	282.00	1,082.00	(800.00)	26.06
TOTAL CONDITIONAL GRANTS:	3,655.50	3,937.50	7,082.00	(3,144.50)	55.60
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	60.00	256.53	300.00	(43.47)	85.51
	60.00	256.53	300.00	(43.47)	85.51
TOTAL INVESTMENT INCOME AND COMMIS	60.00	256.53	300.00	(43.47)	85.51
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations		400.00		400.00	
480-170-100 - Rebates		59.03		59.03	
	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:	15,699.36	257,203.24	262,969.00	(5,765.76)	97.81

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