

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

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	1,910.00	1,910.00	1,750.00	(160.00)	109.14
	1,910.00	1,910.00	1,750.00	(160.00)	109.14
510-110-230 - GG - Salaries - Clerk	1,154.45	17,130.25	18,000.00	869.75	95.17
	3,064.45	19,040.25	19,750.00	709.75	96.41
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	48.25	742.84		(742.84)	
510-130-232 - GG - Benefits - EI	25.53	378.92		(378.92)	
510-130-233 - GG - Benefits - Superannuation	103.90	1,541.72		(1,541.72)	
	177.68	2,663.48	4,000.00	1,336.52	66.59
	3,242.13	21,703.73	23,750.00	2,046.27	91.38
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		1,295.60	850.00	(445.60)	152.42
510-230-110 - GG - Cont. - Insurance - SUMA	2,824.00	2,824.00		(2,824.00)	
510-240-100 - GG - Cont. - Memberships & Subscripti	572.98	1,311.91	1,000.00	(311.91)	131.19
510-250-100 - GG - Cont. - Communications	(25.00)	431.84	1,000.00	568.16	43.18
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		84.92	150.00	65.08	56.61
510-270-100 - GG - Cont. - Maintenance		100.00		(100.00)	
510-280-100 - GG - Cont. - Bylaw Enforcement		936.00	1,000.00	64.00	93.60
510-280-130 - GG - Cont. - Building Inspection Charg		1,476.87	2,500.00	1,023.13	59.07
510-280-150 - GG - Cont. - Contract		2,995.88	3,000.00	4.12	99.86
510-280-160 - GG - Cont. - Admin Services	125.00	1,751.50	2,500.00	748.50	70.06
510-280-170 - GG - Cont. - Office Rental	1,050.00	12,600.00	15,000.00	2,400.00	84.00
510-290-100 - GG - Cont. - Bank Charges	48.95	613.43	2,500.00	1,886.57	24.54
	4,595.93	33,340.83	37,850.00	4,509.17	88.09
Utilities					
510-300-140 - GG - Utility - Telephone	121.04	737.10	1,000.00	262.90	73.71
	121.04	737.10	1,000.00	262.90	73.71
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	112.24	790.30	500.00	(290.30)	158.06
510-410-140 - GG - Maint. - Office Supplies	(572.98)	628.81	2,000.00	1,371.19	31.44
	(460.74)	1,419.11	2,500.00	1,080.89	56.76
Capital Expenditures					
510-600-599 - GG- Amortization - Office & Informatior	397.00	397.00		(397.00)	
	397.00	397.00	0.00	(397.00)	0.00

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TOTAL GENERAL GOVERNMENT SERVICES	7,895.36	57,597.77	65,100.00	7,502.23	88.48
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		11,875.56	13,500.00	1,624.44	87.97
530-110-140 - TS - Maint. - Salaries - Casual Help		120.00		(120.00)	
	0.00	11,995.56	13,500.00	1,504.44	88.86
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman		3,390.60	3,400.00	9.40	99.72
	0.00	3,390.60	3,400.00	9.40	99.72
	0.00	15,386.16	16,900.00	1,513.84	91.04
Professional/Contractual Services					
530-210-140 - TS - Maint. - Contract - Other		53.00		(53.00)	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		640.53	1,000.00	359.47	64.05
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	(2,824.00)	590.70	4,000.00	3,409.30	14.77
530-290-100 - TS - Maint. - Contracted Repairs		74.20	2,000.00	1,925.80	3.71
	(2,824.00)	1,358.43	7,000.00	5,641.57	19.41
Utilities					
530-300-140 - TS - Maint. - Utility - Telephone	180.50	658.26	1,000.00	341.74	65.83
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	61.87	362.53	500.00	137.47	72.51
530-310-100 - TS - Maint. - Utility - Street Lights	556.51	3,502.44	4,500.00	997.56	77.83
	798.88	4,523.23	6,000.00	1,476.77	75.39
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies			2,500.00	2,500.00	
530-410-120 - TS - Maint. - Shop Supplies		17.74		(17.74)	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	231.36	859.49	1,000.00	140.51	85.95
530-425-110 - TS - Maint. - Oil & Gas		3,111.64	4,000.00	888.36	77.79
530-440-100 - TS - Maint. - Gravel/Sand			850.00	850.00	
530-470-100 - TS - Maint. - Road/Street Signs		51.62		(51.62)	

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	231.36	4,040.49	8,350.00	4,309.51	48.39
Capital Expenditures					
530-600-299 - TS - Maint - Amortization-Bldgs, Improv	24,897.00	24,897.00	25,442.00	545.00	97.86
530-600-399 - TS - Maint. - Amortization Mach & Equi	1,403.00	1,403.00	2,655.00	1,252.00	52.84
530-600-699 - TS - Maint - Amortization - Infrastructu	3,500.00	3,500.00	3,500.00		100.00
	29,800.00	29,800.00	31,597.00	1,797.00	94.31
Interest					
530-700-110 - TS - Maint. - Interest	1,254.23	1,254.23	2,500.00	1,245.77	50.17
	1,254.23	1,254.23	2,500.00	1,245.77	50.17
Other					
530-900-110 - TS - Maint. - Other		1,976.65		(1,976.65)	
	0.00	1,976.65	0.00	(1,976.65)	0.00
TOTAL MAINTENANCE:	29,260.47	58,339.19	72,347.00	14,007.81	80.64
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:	29,260.47	58,501.86	72,347.00	13,845.14	80.86
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman		2,725.80	2,900.00	174.20	93.99
540-120-110 - EH - Benefits		245.30	260.00	14.70	94.35
	0.00	2,971.10	3,160.00	188.90	94.02
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal		11,478.72	15,000.00	3,521.28	76.52
540-210-100 - EH - Cont. - Pest Control			500.00	500.00	
540-210-300 - EH - Cont. - Other Services		240.00		(240.00)	
	0.00	11,718.72	15,500.00	3,781.28	75.60
Utilities					
540-300-140 - EH - Utility - Telephone	(59.52)				
	(59.52)	0.00	0.00	0.00	0.00
TOTAL ENVIRONMENTAL SERVICES:	(59.52)	14,689.82	18,660.00	3,970.18	78.72
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	

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	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		12,637.80	10,000.00	(2,637.80)	126.38
570-110-180 - R&C - Salaries - Seasonal		7,949.56	8,200.00	250.44	96.95
	0.00	20,587.36	18,200.00	(2,387.36)	113.12
Benefits					
570-120-110 - R&C - Benefits - Foreman		1,137.44	1,500.00	362.56	75.83
570-120-180 - R&C - Benefits - Seasonal		460.74		(460.74)	
	0.00	1,598.18	1,500.00	(98.18)	106.55
Professional/Contractual Services					
570-240-100 - R&C - Cont. - Memberships Campgrou	25.00	91.00	2,500.00	2,409.00	3.64
570-270-100 - R&C - Cont. - Contracted Maintenance			1,120.00	1,120.00	
570-280-100 - R&C - Cont. - Contracted Repairs		1,243.82	1,000.00	(243.82)	124.38
570-290-100 - R&C - Cont. - Library Requisition		437.85	440.00	2.15	99.51
570-290-110 - R&C - Bank Charges		949.68	3,000.00	2,050.32	31.66
570-290-120 - R&C - Booking transaction fees		419.00		(419.00)	
	25.00	3,141.35	8,060.00	4,918.65	38.97
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	565.11	9,783.85	9,000.00	(783.85)	108.71
570-310-150 - R&C - Utility - Power - Hall	68.93	459.50	500.00	40.50	91.90
	634.04	10,243.35	9,500.00	(743.35)	107.82
Utilities - Other					
570-340-150 - R&C - Utility - Other - Septic		3,480.00	3,800.00	320.00	91.58
	0.00	3,480.00	3,800.00	320.00	91.58
Maintenance, Materials and Supplies					
570-400-110 - R&C - Stationery & Postage			100.00	100.00	
570-410-100 - R&C - Maint. - Campground Supplies		1,937.02	4,500.00	2,562.98	43.04
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		2,851.48	2,200.00	(651.48)	129.61
570-420-140 - R&C - Supplies - Firewood for Resale			700.00	700.00	
570-420-150 - R&C - Supplies - Hall		44.15	2,000.00	1,955.85	2.21
570-420-170 - R&C - Supplies - Ball Tournament		3,574.39	5,000.00	1,425.61	71.49
570-430-120 - R&C - Bldg Mat/Supply - Shower House		568.68		(568.68)	
570-430-150 - R&C - Bldg Mat/Supply - Hall		12.18	500.00	487.82	2.44
570-430-170 - R&C - Bldg Mat/Supply - Other		1,243.55		(1,243.55)	
570-430-190 - R&C - Small Tools & Equipment		548.07		(548.07)	
	0.00	11,839.52	17,500.00	5,660.48	67.65
Grants and Contributions					
570-500-120 - R&C - Grants - Parks			100.00	100.00	
570-500-130 - R&C - Grants - Library/Museum	100.00	100.00		(100.00)	
	100.00	100.00	100.00	0.00	100.00
Capital Expenditures					
570-600-699 - R&C - Amortization - Infrastructure	16,497.00	16,497.00	16,500.00	3.00	99.98
	16,497.00	16,497.00	16,500.00	3.00	99.98

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Interest					
570-700-110 - R&C - Interest		52.81		(52.81)	
	0.00	52.81	0.00	(52.81)	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	17,256.04	67,539.57	75,260.00	7,720.43	89.74
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries		4,212.60	4,700.00	487.40	89.63
580-120-110 - UT - Water - Benefits		379.10	425.00	45.90	89.20
	0.00	4,591.70	5,125.00	533.30	89.59
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsis			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		459.90	450.00	(9.90)	102.20
580-295-100 - UT - Water - Other Cont. Services	(856.19)		500.00	500.00	
	(856.19)	1,429.80	3,350.00	1,920.20	42.68
Utilities					
580-300-120 - UT - Water - Power	92.95	969.16	700.00	(269.16)	138.45
	92.95	969.16	700.00	(269.16)	138.45
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	26.71	185.34	250.00	64.66	74.14
580-410-100 - UT - Water - Office Supplies		34.97		(34.97)	
580-430-100 - UT - Water - Materials & Supplies		1,289.38	1,000.00	(289.38)	128.94
580-430-110 - UT - Water - Mats & 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		1,183.91	1,000.00	(183.91)	118.39
	26.71	2,830.22	3,250.00	419.78	87.08
Capital Expenditures					
580-600-699 - UT - Water - Amortization Infrastructure	171.00	171.00	171.00		100.00
	171.00	171.00	171.00	0.00	100.00
TOTAL WATER:	(565.53)	9,991.88	12,596.00	2,604.12	79.33
SEWER					
Maintenance, Materials and Supplies					
585-400-110 - UT - Sewer - Stationary & Postage	(26.71)				
	(26.71)	0.00	0.00	0.00	0.00
TOTAL SEWER:	(26.71)	0.00	0.00	0.00	0.00
TOTAL UTILITIES:	(592.24)	9,991.88	12,596.00	2,604.12	79.33
TOTAL EXPENDITURES:	53,760.11	209,942.13	246,413.00	36,470.87	85.20

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CHANGE IN NET-FINANCIAL ASSETS					
Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures	53,760.11	209,942.13	246,413.00	36,470.87	85.20
CHANGE IN NET FINANCIAL ASSETS	(53,760.11)	(209,942.13)	(246,413.00)	36,470.87	85.20
CHANGE IN NET ASSETS	(53,760.11)	(209,942.13)	(246,413.00)	36,470.87	85.20
CHANGE IN SURPLUS	(53,760.11)	(209,942.13)	(246,413.00)	36,470.87	85.20

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-120 - Cash - Bank - Demand	42,963.89	67,511.99	189,450.81
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	5.02	2,229.82	30,489.33
110-110-160 - Cash - RBC Sp Svgs. Bt Launch Rsv	8.23	95.95	50,095.95
Total Cash and Investments:	42,977.14	69,837.76	296,166.22
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(26,366.48)	4,148.03	3,764.74
110-200-110 - Municipal - Tax Receivable - Arrears		(4,603.98)	
110-200-300 - Municipal Tax Enforcement Costs		(61.18)	
Total Municipal Taxes Receivable:	(26,366.48)	(517.13)	3,764.74
Other Receivables			
110-310-100 - Accrued Interest	(9.85)	(9.85)	
110-320-140 - Utility Accounts Receivable	(3,085.35)	(218.79)	(386.53)
110-340-110 - GST Receivable - 100% Rebate	139.86	1,497.62	3,913.63
Total Other Receivables:	(2,955.34)	1,268.98	3,527.10

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	(4,557.36)	(3,000.00)	(1,557.36)	151.91

Net Municipal Taxes

0.00 132,329.38 134,437.00 (2,107.62) 98.43

Penalties on Tax Arrears

410-400-210 - Penalty on Mun Taxes Arrears - Proper		699.78	2,000.00	(1,300.22)	34.99
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0.00 699.78 2,000.00 (1,300.22) 34.99

Special Municipal Levy

410-600-100 - Tax Enforcement Costs		83.48		83.48
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	0.00	83.48	0.00	83.48	0.00
TOTAL TAXATION:	0.00	133,112.64	136,437.00	(3,324.36)	97.56
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	
420-500-500 - F&C - Rec Centre Fees - Baseball		5,462.00		5,462.00	
420-500-800 - F&C - Rec Fees - Campground		35,664.97	40,000.00	(4,335.03)	89.16
420-500-900 - F&C - Rec Fees - Campground Season		47,800.00	50,000.00	(2,200.00)	95.60
	0.00	93,491.97	90,000.00	3,491.97	103.88
Recreation Program Fees					
420-520-700 - F&C - Rec Program Fees - Storage	175.00	575.00		575.00	
420-520-900 - F&C - Rec Program Fees - Boat Launch		465.70	900.00	(434.30)	51.74
	175.00	1,040.70	900.00	140.70	115.63
Recreation - Other					
420-530-200 - F&C - Community Halls Fees		50.00		50.00	
	0.00	50.00	0.00	50.00	0.00
	175.00	94,582.67	90,900.00	3,682.67	104.05
Licenses and Permits					
420-700-100 - F&C - Building Inspection Charges	586.59	1,476.87	3,500.00	(2,023.13)	42.20
420-710-100 - F&C - Permits	(586.59)	71.00		71.00	
	0.00	1,547.87	3,500.00	(1,952.13)	44.22
Other					
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider		40.00		40.00	
	0.00	40.00	0.00	40.00	0.00
	0.00	40.00	0.00	40.00	0.00
TOTAL FEES AND CHARGES:	175.00	96,540.54	94,500.00	2,040.54	102.16
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					
440-110-100 - Water - Water Sales		15,696.36	15,750.00	(53.64)	99.66
440-160-500 - Water - Interest Charges		30.00		30.00	
	0.00	15,726.36	15,750.00	(23.64)	99.85

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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	2,000.00	1,655.50	182.78
450-230-100 - Conditional - Federal - Student Emp		3,462.00	4,000.00	(538.00)	86.55
	0.00	7,117.50	6,000.00	1,117.50	118.63
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:	0.00	7,399.50	7,082.00	317.50	104.48
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	19.56	371.38	300.00	71.38	123.79
	19.56	371.38	300.00	71.38	123.79
TOTAL INVESTMENT INCOME AND COMMIS	19.56	371.38	300.00	71.38	123.79
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations	100.00	500.00		500.00	
480-170-100 - Rebates		59.03		59.03	
	100.00	559.03	0.00	559.03	0.00
TOTAL OTHER REVENUES:	100.00	559.03	0.00	559.03	0.00
TOTAL REVENUES:	294.56	262,485.45	262,969.00	(483.55)	99.82

Certified correct and in accordance with the records of the Resort Village of Etters Beach
Presented to Council on February 17, 2022.

Denise Brecht
Clerk

Tara Baade
Mayor