

RV of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2019

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		115,531.36	115,531.00	0.36	100.00
410-130-100 - Discount on Municipal Tax - Property		(2,913.49)	(2,500.00)	(413.49)	116.54
Net Municipal Taxes	0.00	112,617.87	113,031.00	(413.13)	99.63
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		1,653.52	2,500.00	(846.48)	66.14
	0.00	1,653.52	2,500.00	(846.48)	66.14
Special Municipal Levy					
410-600-100 - Tax Enforcement Costs		45.00		45.00	
	0.00	45.00	0.00	45.00	0.00
TOTAL TAXATION:	0.00	114,316.39	115,531.00	(1,214.61)	98.95
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work		120.00	100.00	20.00	120.00
	0.00	120.00	100.00	20.00	120.00
Sale of Supplies and Gravel					
420-200-210 - F&C - Sale of Supplies - Firewood		794.00	1,000.00	(206.00)	79.40
	0.00	794.00	1,000.00	(206.00)	79.40
Rentals					
420-300-100 - F&C - Rentals - Building/Room	(350.00)				
	(350.00)	0.00	0.00	0.00	0.00
Recreation Fees					
Recreation Centre Fees					
420-500-100 - F&C - Rec Centre Fees -Dance		7,566.50	7,500.00	66.50	100.89
420-500-200 - F&C - Rec Centre Fees - Canada Day		5,331.00	3,500.00	1,831.00	152.31
420-500-300 - F&C - Rec Centre Fees - Swimming		4,160.00	4,000.00	160.00	104.00
420-500-400 - F&C - Rec Centre Fees - Crafts		1,503.00		1,503.00	
420-500-500 - F&C - Rec Centre Fees - Baseball		230.00		230.00	
420-500-700 - F&C - Rec Centre Fees - Other #7		40.00		40.00	
420-500-800 - F&C - Rec Fees - Campground	(2,600.00)	27,787.00	28,300.00	(513.00)	98.19
420-500-900 - F&C - Rec Fees - Campground Seasor	600.00	45,200.00	41,700.00	3,500.00	108.39
	(2,000.00)	91,817.50	85,000.00	6,817.50	108.02
Recreation Program Fees					
420-520-700 - F&C - Rec Program Fees - Storage		350.00		350.00	
420-520-800 - F&C - Rec Program Fees - Ice		734.00		734.00	
420-520-900 - F&C - Rec Program Fees - Boat Launc		816.90		816.90	
	0.00	1,900.90	0.00	1,900.90	0.00
Recreation - Other					
420-530-200 - F&C - Community Halls Fees	350.00	500.00		500.00	
	350.00	500.00	0.00	500.00	0.00
	(1,650.00)	94,218.40	85,000.00	9,218.40	110.85
Licenses and Permits					

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420-700-100 - F&C - Building Inspection Charges		2,575.88	3,000.00	(424.12)	85.86
	0.00	2,575.88	3,000.00	(424.12)	85.86
Other					
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider		50.00		50.00	
420-800-210 - F&C - Photocopy/Fax		15.00		15.00	
	0.00	65.00	0.00	65.00	0.00
Landfill/Waste Collection Fees					
420-850-120 - F&C - Waste Collection Fees		188.70		188.70	
	0.00	188.70	0.00	188.70	0.00
	0.00	253.70	0.00	253.70	0.00
TOTAL FEES AND CHARGES:	(2,000.00)	97,961.98	89,100.00	8,861.98	109.95
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Development Charges		225.00	300.00	(75.00)	75.00
	0.00	225.00	300.00	(75.00)	75.00
TOTAL MAINTENANCE AND DEVELOPMENT	0.00	225.00	300.00	(75.00)	75.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		13,200.00	13,100.00	100.00	100.76
440-120-200 - Water - Custom Work		70.00		70.00	
440-140-200 - Water - Penalty		120.00		120.00	
	0.00	13,390.00	13,100.00	290.00	102.21
TOTAL UTILITIES:	0.00	13,390.00	13,100.00	290.00	102.21
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		8,146.00	8,407.00	(261.00)	96.90
	0.00	8,146.00	8,407.00	(261.00)	96.90
TOTAL UNCONDITIONAL TRANSFERS:	0.00	8,146.00	8,407.00	(261.00)	96.90
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal-GTF		2,793.00	1,824.00	969.00	153.13
450-230-100 - Conditional - Federal - Student Emp		3,593.00	1,000.00	2,593.00	359.30
450-240-100 - Conditional - Federal - Recreation & Cu		1,200.00		1,200.00	
	0.00	7,586.00	2,824.00	4,762.00	268.63
Provincial					
450-350-100 - Conditional - Prov - Sask Lotteries		282.00	282.00		100.00
	0.00	282.00	282.00	0.00	100.00
TOTAL CONDITIONAL GRANTS:	0.00	7,868.00	3,106.00	4,762.00	253.32

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INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	8.48	462.19		462.19	
	8.48	462.19	0.00	462.19	0.00
TOTAL INVESTMENT INCOME AND COMMIS	8.48	462.19	0.00	462.19	0.00
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations			1,000.00	(1,000.00)	
480-170-100 - Rebates		150.00		150.00	
	0.00	150.00	1,000.00	(850.00)	15.00
TOTAL OTHER REVENUES:	0.00	150.00	1,000.00	(850.00)	15.00
TOTAL REVENUES:	(1,991.52)	242,519.56	230,544.00	11,975.56	105.19

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	1,590.00	1,730.00	1,590.00	(140.00)	108.81
	1,590.00	1,730.00	1,590.00	(140.00)	108.81
510-110-230 - GG - Salaries - Administrator	599.72	599.72		(599.72)	
	2,189.72	2,329.72	1,590.00	(739.72)	146.52
Benefits					
510-130-231 - GG - Benefits - CPP	16.92	16.92		(16.92)	
510-130-232 - GG - Benefits - EI	13.60	13.60		(13.60)	
	30.52	30.52	0.00	(30.52)	0.00
	2,220.24	2,360.24	1,590.00	(770.24)	148.44
Professional/Contract Services					
510-200-110 - GG - Cont. - Legal			100.00	100.00	
510-200-130 - GG - Cont. - Audit/Accounting		3,180.00	3,500.00	320.00	90.86
510-200-150 - GG - Cont. - Assessment - SAMA		2,667.00	2,000.00	(667.00)	133.35
510-200-170 - GG - Cont. - Advertising	143.80	1,809.04	350.00	(1,459.04)	516.87
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00	
510-230-100 - GG - Cont. - Insurance - General & Bor		739.58	1,300.00	560.42	56.89
510-240-100 - GG - Cont. - Memberships & Subscripti		905.00	725.00	(180.00)	124.83
510-250-100 - GG - Cont. - Communications		1,798.18	150.00	(1,648.18)	1198.79
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		11.00		(11.00)	
510-260-150 - GG - Cont. - Elections			800.00	800.00	
510-280-130 - GG - Cont. - Building Inspection Charge		3,017.64	2,500.00	(517.64)	120.71
510-280-150 - GG - Cont. - Contract		2,724.20	3,500.00	775.80	77.83
510-280-160 - GG - Cont. - Admin Services	1,250.00	15,000.00	15,000.00		100.00
510-280-170 - GG - Cont. - Office Rental	1,250.00	15,000.00	15,000.00		100.00
510-290-100 - GG - Cont. - Bank Charges	319.13	2,448.63	2,250.00	(198.63)	108.83
	2,962.93	49,300.27	47,675.00	(1,625.27)	103.41
Utilities					
510-300-120 - GG - Utility - Power			300.00	300.00	
510-300-140 - GG - Utility - Telephone	148.72	368.29	500.00	131.71	73.66
	148.72	368.29	800.00	431.71	46.04
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		887.54	2,000.00	1,112.46	44.38
510-410-140 - GG - Maint. - Office Supplies		659.86	1,500.00	840.14	43.99
510-450-100 - GG - Maint. - Election Supplies			300.00	300.00	
	0.00	1,547.40	3,800.00	2,252.60	40.72
Capital Expenditures					
510-600-599 - GG- Amortization - Office & Informatior			35.00	35.00	
	0.00	0.00	35.00	35.00	0.00
Interest					
510-700-110 - GG - Bank Interest	(197.64)				
	(197.64)	0.00	0.00	0.00	0.00

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TOTAL GENERAL GOVERNMENT SERVICES	5,134.25	53,576.20	53,900.00	323.80	99.40
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		1,394.73	1,370.00	(24.73)	101.81
	0.00	1,394.73	1,370.00	(24.73)	101.81
TOTAL POLICE PROTECTION:	0.00	1,394.73	1,370.00	(24.73)	101.81
TOTAL PROTECTIVE SERVICES:	0.00	1,394.73	1,370.00	(24.73)	101.81
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman		13,393.46	17,000.00	3,606.54	78.79
530-110-130 - TS - Maint. - Salaries - Labourers		120.00		(120.00)	
	0.00	13,513.46	17,000.00	3,486.54	79.49
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman		1,205.46	1,200.00	(5.46)	100.46
530-120-121 - TS - Maint. - Benefits - CPP		1,507.62		(1,507.62)	
530-120-122 - TS - Maint. - Benefits - EI		707.11		(707.11)	
	0.00	3,420.19	1,200.00	(2,220.19)	285.02
	0.00	16,933.65	18,200.00	1,266.35	93.04
Professional/Contractual Services					
530-210-120 - TS - Maint. - Contract - Contract			500.00	500.00	
530-240-100 - TS - Maint. - Advertising			350.00	350.00	
530-250-100 - TS - Maint. - Travel, Meal & Subsistenc		1,336.50	500.00	(836.50)	267.30
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		4,190.68	3,500.00	(690.68)	119.73
530-290-100 - TS - Maint. - Contracted Repairs			1,000.00	1,000.00	
	0.00	5,527.18	5,850.00	322.82	94.48
Utilities					
530-300-140 - TS - Maint. - Utility - Telephone	153.39	1,593.23	1,500.00	(93.23)	106.22
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	67.58	403.75	500.00	96.25	80.75
530-310-100 - TS - Maint. - Utility - Street Lights	79.06	3,818.59	5,000.00	1,181.41	76.37
	300.03	5,815.57	7,000.00	1,184.43	83.08
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		2,851.97	2,500.00	(351.97)	114.08
530-410-100 - TS - Maint. - Shop Supply & Small Tool			500.00	500.00	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools		7,009.76	2,500.00	(4,509.76)	280.39
530-425-110 - TS - Maint. - Oil & Gas		1,671.61	1,500.00	(171.61)	111.44
530-425-112 - TS - Maint. - Oil & Gas - #2		2,500.75	2,500.00	(0.75)	100.03
530-440-100 - TS - Maint. - Gravel/Sand		359.58	850.00	490.42	42.30
530-470-100 - TS - Maint. - Road/Street Signs		222.54		(222.54)	
	0.00	14,616.21	10,350.00	(4,266.21)	141.22
Capital Expenditures					

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530-600-299 - TS - Maint - Amortization-Bldgs, Improv		25,443.00	25,500.00	57.00	99.78
530-600-399 - TS - Maint. - Amortization Mach & Equi		7,827.00	8,000.00	173.00	97.84
530-600-699 - TS - Maint - Amortization - Infrastructu		3,500.00	3,500.00		100.00
	0.00	36,770.00	37,000.00	230.00	99.38
Interest					
530-700-110 - TS - Maint. - Interest	2,017.58	2,017.58	2,500.00	482.42	80.70
	2,017.58	2,017.58	2,500.00	482.42	80.70
TOTAL MAINTENANCE:	2,317.61	81,680.19	80,900.00	(780.19)	100.96
SNOW REMOVAL					
Professional/Contractual Services					
537-210-100 - TS - Snow - Contracted Removal		187.50		(187.50)	
	0.00	187.50	0.00	(187.50)	0.00
TOTAL SNOW REMOVAL:	0.00	187.50	0.00	(187.50)	0.00
TOTAL TRANSPORTATION SERVICES:	2,317.61	81,867.69	80,900.00	(967.69)	101.20
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman		2,923.20	2,600.00	(323.20)	112.43
540-120-110 - EH - Benefits		263.04	300.00	36.96	87.68
	0.00	3,186.24	2,900.00	(286.24)	109.87
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	211.81	13,691.12	15,000.00	1,308.88	91.27
540-210-100 - EH - Cont. - Pest Control			500.00	500.00	
540-210-300 - EH - Cont. - Other Services		500.00		(500.00)	
	211.81	14,191.12	15,500.00	1,308.88	91.56
TOTAL ENVIRONMENTAL SERVICES:	211.81	17,377.36	18,400.00	1,022.64	94.44
PLANNING AND DEVELOPMENT SERVICES					
Professional/Contractual Services					
560-200-110 - P&D - Cont. - Planner Contract		8,700.00	8,000.00	(700.00)	108.75
	0.00	8,700.00	8,000.00	(700.00)	108.75
TOTAL PLANNING AND DEVELOPMENT SEF	0.00	8,700.00	8,000.00	(700.00)	108.75
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-110 - R&C - Salaries - Foreman		10,231.20	9,500.00	(731.20)	107.70
570-110-180 - R&C - Salaries - Other		8,187.10	13,250.00	5,062.90	61.79
	0.00	18,418.30	22,750.00	4,331.70	80.96
Benefits					
570-120-110 - R&C - Benefits - Foreman		920.76	800.00	(120.76)	115.10
570-120-180 - R&C - Benefits - Other		562.06	400.00	(162.06)	140.52
	0.00	1,482.82	1,200.00	(282.82)	123.57
Professional/Contractual Services					
570-200-110 - R&C - Cont. - Advertising			350.00	350.00	
570-240-100 - R&C - Cont. - Memberships Campgrou	92.18	1,552.76	2,000.00	447.24	77.64
570-270-100 - R&C - Cont. - Contracted Maintenance		5,749.44	500.00	(5,249.44)	1149.89

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570-280-100 - R&C - Cont. - Contracted Repairs		256.59	1,500.00	1,243.41	17.11
570-290-100 - R&C - Cont. - Library Requisition		437.85	425.00	(12.85)	103.02
570-290-110 - RC - Bank Charges	6.00	148.35		(148.35)	
	98.18	8,144.99	4,775.00	(3,369.99)	170.58
Utilities - Heat					
570-300-150 - R&C - Utility - Heat - Hall		334.98		(334.98)	
	0.00	334.98	0.00	(334.98)	0.00
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	273.13	7,986.54	16,000.00	8,013.46	49.92
570-310-150 - R&C - Utility - Power - Hall	34.18	216.79	500.00	283.21	43.36
	307.31	8,203.33	16,500.00	8,296.67	49.72
Utilities - Water					
570-320-150 - R&C - Utility - Water - Hall			120.00	120.00	
	0.00	0.00	120.00	120.00	0.00
Utilities - Telephone					
570-330-150 - R&C - Utility - Telephone - Hall			250.00	250.00	
	0.00	0.00	250.00	250.00	0.00
Utilities - Other					
570-340-150 - R&C - Utility - Other - Septic		3,400.00		(3,400.00)	
	0.00	3,400.00	0.00	(3,400.00)	0.00
Maintenance, Materials and Supplies					
570-400-110 - R&C - Stationery & Postage		14.83		(14.83)	
570-410-100 - R&C - Maint. - Campground Supplies		2,782.41	3,500.00	717.59	79.50
570-420-110 - R&C - Supplies - Canada Day		3,185.69	500.00	(2,685.69)	637.14
570-420-120 - R&C - Supplies - Crafts		1,373.94	1,000.00	(373.94)	137.39
570-420-130 - R&C - Supplies - Swimming		2,175.00	1,500.00	(675.00)	145.00
570-420-140 - R&C - Supplies - Firewood for Resale		1,000.00	500.00	(500.00)	200.00
570-420-150 - R&C - Supplies - Hall	1,006.28	2,087.42	750.00	(1,337.42)	278.32
570-420-160 - R&C - Supplies - Cabaret		5,226.67	5,000.00	(226.67)	104.53
570-420-180 - R&C - Supplies - Ice		750.00		(750.00)	
570-430-150 - R&C - Bldg Mat/Supply - Hall		277.85	500.00	222.15	55.57
	1,006.28	18,873.81	13,250.00	(5,623.81)	142.44
Capital Expenditures					
570-600-699 - R&C - Amortization - Infrastructure		16,497.00	15,000.00	(1,497.00)	109.98
	0.00	16,497.00	15,000.00	(1,497.00)	109.98
Interest					
570-700-110 - R&C - Interest	28.30	28.30	170.00	141.70	16.65
	28.30	28.30	170.00	141.70	16.65
Other					
570-900-110 - R&C - Bank Charges		2,157.17	1,500.00	(657.17)	143.81
570-900-120 - R&C - Other	112.58	112.58		(112.58)	
	112.58	2,269.75	1,500.00	(769.75)	151.32
TOTAL RECREATION AND CULTURAL SERV	1,552.65	77,653.28	75,515.00	(2,138.28)	102.83

UTILITIES

WATER

Wages and Benefits

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580-110-110 - UT - Water - Salaries		4,628.40	4,375.00	(253.40)	105.79
580-120-110 - UT - Water - Benefits		416.60	325.00	(91.60)	128.18
	0.00	5,045.00	4,700.00	(345.00)	107.34
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Substien		5.88	750.00	744.12	0.78
580-285-100 - UT - Water-Cont Repairs - Build & Equi		682.90		(682.90)	
580-285-120 - UT - Water - Cont. Repairs - Equip.			800.00	800.00	
580-285-150 - UT - Water - Cont. Repairs - Line Repa		4,307.69	10,000.00	5,692.31	43.08
580-290-100 - UT - Water - Laboratory Testing		438.00	280.00	(158.00)	156.43
580-295-100 - UT - Water - Other Cont. Services			500.00	500.00	
	0.00	5,434.47	12,330.00	6,895.53	44.08
Utilities					
580-300-120 - UT - Water - Power	33.01	679.51	600.00	(79.51)	113.25
	33.01	679.51	600.00	(79.51)	113.25
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		146.74		(146.74)	
580-430-100 - UT - Water - Materials & Supplies		437.96	1,000.00	562.04	43.80
580-440-110 - UT - Water - Small Tools & Equipment			2,300.00	2,300.00	
580-450-100 - UT - Water - Chemicals		702.90	1,300.00	597.10	54.07
	0.00	1,287.60	4,600.00	3,312.40	27.99
Capital Expenditures					
580-600-699 - UT - Water - Amortization Infrastructure		171.00	171.00		100.00
	0.00	171.00	171.00	0.00	100.00
TOTAL WATER:	33.01	12,617.58	22,401.00	9,783.42	56.33
TOTAL UTILITIES:	33.01	12,617.58	22,401.00	9,783.42	56.33
TOTAL EXPENDITURES:	9,249.33	253,186.84	260,486.00	7,299.16	97.20
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	(1,991.52)	242,519.56	230,544.00	11,975.56	105.19
Expenditures	9,249.33	253,186.84	260,486.00	7,299.16	97.20
CHANGE IN NET FINANCIAL ASSETS	(11,240.85)	(10,667.28)	(29,942.00)	19,274.72	35.63
CHANGE IN NET ASSETS	(11,240.85)	(10,667.28)	(29,942.00)	19,274.72	35.63
CHANGE IN SURPLUS	(11,240.85)	(10,667.28)	(29,942.00)	19,274.72	35.63

ACCOUNT BALANCES

Cash and Investments

	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
110-110-120 - Cash - Bank - Demand	22,488.35	30,957.05	106,660.60
110-110-130 - Cash - Bank - Term Deposit			25,500.00
110-110-140 - Cash - Special Savings	8.48	8.48	626.78
110-110-150 - Cash - Rec Board Chequing Account	(6.00)	7,256.88	24,386.17

RV of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Total Cash and Investments:	22,490.83	38,222.41	157,173.55		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(29,171.92)	2,992.67	2,992.67		
110-200-110 - Municipal - Tax Receivable - Arrears		(9,500.82)			
110-200-300 - Municipal Tax Enforcement Costs		(25.00)			
Total Municipal Taxes Receivable:	(29,171.92)	(6,533.15)	2,992.67		
Other Receivables					
110-310-100 - Accrued Interest		(100.60)	49.26		
110-320-140 - Utility Accounts Receivable	(1,100.00)	(45.28)	1,804.72		
110-340-110 - GST Receivable - 100% Rebate	256.99	(230.63)	3,417.12		
Total Other Receivables:	(843.01)	(376.51)	5,271.10		

Certified correct and in accordance with the records of the Resort Village of Etters Beach
Presented to Council on December 31, 2019.

Yvonne (Bonny) Goodsman
Administrator

Erin Leier
Mayor