

RV of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending September 30, 2020

	Current	Year To Date	Budget	Variance	%
REVENUES					
TAXATION					
Municipal Taxes					
410-110-100 - General Municipal Levy		124,147.00	124,147.00		100.00
410-130-100 - Discount on Municipal Tax - Property		(3,574.57)	(3,000.00)	(574.57)	119.15
Net Municipal Taxes	0.00	120,572.43	121,147.00	(574.57)	99.53
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		643.94	2,000.00	(1,356.06)	32.20
	0.00	643.94	2,000.00	(1,356.06)	32.20
Special Municipal Levy					
410-600-100 - Tax Enforcement Costs	50.00	94.72		94.72	
	50.00	94.72	0.00	94.72	0.00
TOTAL TAXATION:	50.00	121,311.09	123,147.00	(1,835.91)	98.51
FEES AND CHARGES					
Custom Work					
420-100-100 - F&C - Custom Work	250.00	250.00	100.00	150.00	250.00
	250.00	250.00	100.00	150.00	250.00
Sale of Supplies and Gravel					
420-200-210 - F&C - Sale of Supplies - Firewood	230.00	750.00	800.00	(50.00)	93.75
420-200-220 - Sale of Supplies - Water	30.00	55.00		55.00	
	260.00	805.00	800.00	5.00	100.63
Recreation Fees					
Recreation Centre Fees					
420-500-100 - F&C - Rec Centre Fees -Dance			7,500.00	(7,500.00)	
420-500-200 - F&C - Rec Centre Fees - Canada Day			5,300.00	(5,300.00)	
420-500-300 - F&C - Rec Centre Fees - Swimming		3,905.00	4,200.00	(295.00)	92.98
420-500-400 - F&C - Rec Centre Fees - Crafts			2,000.00	(2,000.00)	
420-500-800 - F&C - Rec Fees - Campground	455.00	38,070.00	25,000.00	13,070.00	152.28
420-500-900 - F&C - Rec Fees - Campground Seasor		47,050.00	45,000.00	2,050.00	104.56
	455.00	89,025.00	89,000.00	25.00	100.03
Recreation Program Fees					
420-520-700 - F&C - Rec Program Fees - Storage		75.00	300.00	(225.00)	25.00
420-520-900 - F&C - Rec Program Fees - Boat Launc	40.00	873.12	850.00	23.12	102.72
	40.00	948.12	1,150.00	(201.88)	82.45
	495.00	89,973.12	90,150.00	(176.88)	99.80
Licenses and Permits					
420-700-100 - F&C - Building Inspection Charges	859.40	3,148.68	3,000.00	148.68	104.96
420-710-100 - F&C - Permits	231.00	332.00		332.00	
	1,090.40	3,480.68	3,000.00	480.68	116.02
Other					
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider		30.00		30.00	
	0.00	30.00	0.00	30.00	0.00

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	0.00	30.00	0.00	30.00	0.00
TOTAL FEES AND CHARGES:	2,095.40	94,538.80	94,050.00	488.80	100.52
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Development Charges	(311.00)	20.00	200.00	(180.00)	10.00
	(311.00)	20.00	200.00	(180.00)	10.00
TOTAL MAINTENANCE AND DEVELOPMENT	(311.00)	20.00	200.00	(180.00)	10.00
UTILITIES					
Water					
440-110-100 - Water - Water Sales		12,600.00	13,100.00	(500.00)	96.18
440-160-500 - Water - Interest Charges		308.21		308.21	
	0.00	12,908.21	13,100.00	(191.79)	98.54
TOTAL UTILITIES:	0.00	12,908.21	13,100.00	(191.79)	98.54
UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)		8,817.00	8,100.00	717.00	108.85
	0.00	8,817.00	8,100.00	717.00	108.85
TOTAL UNCONDITIONAL TRANSFERS:	0.00	8,817.00	8,100.00	717.00	108.85
CONDITIONAL GRANTS					
Federal					
450-200-070 - Conditional - Federal-GTF		2,655.00	1,824.00	831.00	145.56
450-230-100 - Conditional - Federal - Student Emp			2,500.00	(2,500.00)	
	0.00	2,655.00	4,324.00	(1,669.00)	61.40
Provincial					
450-305-100 - Conditional - Prov - CIF			700.00	(700.00)	
450-335-100 - Conditional - Prov - MEEP		4,312.00		4,312.00	
450-340-100 - Conditional - Prov - Safe Restart	1,790.00	1,790.00		1,790.00	
450-350-100 - Conditional - Prov - Sask Lotteries		282.00	282.00		100.00
	1,790.00	6,384.00	982.00	5,402.00	650.10
TOTAL CONDITIONAL GRANTS:	1,790.00	9,039.00	5,306.00	3,733.00	170.35
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	29.18	306.47		306.47	
	29.18	306.47	0.00	306.47	0.00
TOTAL INVESTMENT INCOME AND COMMIS	29.18	306.47	0.00	306.47	0.00
TOTAL REVENUES:	3,653.58	246,940.57	243,903.00	3,037.57	101.25

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity	1,180.00	1,180.00	1,750.00	570.00	67.43
	1,180.00	1,180.00	1,750.00	570.00	67.43
510-110-230 - GG - Salaries - Clerk	(2,708.95)	11,248.46	15,000.00	3,751.54	74.99
510-110-330 - GG - Salaries - Administrator	4,200.00	4,200.00	6,000.00	1,800.00	70.00
	2,671.05	16,628.46	22,750.00	6,121.54	73.09
Benefits					
510-130-231 - GG - Benefits - CPP	50.02	534.80	900.00	365.20	59.42
510-130-232 - GG - Benefits - EI	32.99	341.87	600.00	258.13	56.98
510-130-233 - GG - Benefits - Superannuation	134.20	1,167.34	1,500.00	332.66	77.82
	217.21	2,044.01	3,000.00	955.99	68.13
	2,888.26	18,672.47	25,750.00	7,077.53	72.51
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		3,372.00	3,000.00	(372.00)	112.40
510-200-170 - GG - Cont. - Advertising	94.28	536.44	1,000.00	463.56	53.64
510-210-160 - GG - Cont - Travel, Meals			250.00	250.00	
510-230-100 - GG - Cont. - Insurance - General & Bor		434.20	1,550.00	1,115.80	28.01
510-240-100 - GG - Cont. - Memberships & Subscripti		150.00	250.00	100.00	60.00
510-240-150 - GG - Cont. - Conference Fees			150.00	150.00	
510-250-100 - GG - Cont. - Communications	169.81	1,586.29	1,000.00	(586.29)	158.63
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	50.00	50.00		(50.00)	
510-260-150 - GG - Cont. - Elections	100.00	100.00	800.00	700.00	12.50
510-280-100 - GG - Cont. - Bylaw Enforcement	364.00	468.00		(468.00)	
510-280-130 - GG - Cont. - Building Inspection Charge	862.70	2,822.30	2,500.00	(322.30)	112.89
510-280-150 - GG - Cont. - Contract		2,694.00	2,800.00	106.00	96.21
510-280-170 - GG - Cont. - Office Rental	1,050.00	10,650.00	15,000.00	4,350.00	71.00
510-290-100 - GG - Cont. - Bank Charges	48.37	957.95	2,700.00	1,742.05	35.48
	2,739.16	27,001.18	34,600.00	7,598.82	78.04
Utilities					
510-300-110 - GG - Utility - Heat			300.00	300.00	
510-300-140 - GG - Utility - Telephone	59.52	259.43	500.00	240.57	51.89
	59.52	259.43	800.00	540.57	32.43
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		185.30	2,000.00	1,814.70	9.27
510-410-140 - GG - Maint. - Office Supplies		1,240.72	1,600.00	359.28	77.55
510-430-100 - GG - Maint. - Bylaw Enforcement Supp	43.28	293.04		(293.04)	
510-440-100 - GG - Maint. - Data Processing Supplies			500.00	500.00	
510-450-100 - GG - Maint. - Election Supplies	364.70	364.70	300.00	(64.70)	121.57
	407.98	2,083.76	4,400.00	2,316.24	47.36
TOTAL GENERAL GOVERNMENT SERVICES	6,094.92	48,016.84	65,550.00	17,533.16	73.25

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PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition		1,444.95	1,400.00	(44.95)	103.21
	0.00	1,444.95	1,400.00	(44.95)	103.21
TOTAL POLICE PROTECTION:	0.00	1,444.95	1,400.00	(44.95)	103.21
TOTAL PROTECTIVE SERVICES:	0.00	1,444.95	1,400.00	(44.95)	103.21
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	2,268.36	10,764.50	13,600.00	2,835.50	79.15
	2,268.36	10,764.50	13,600.00	2,835.50	79.15
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	581.16	2,756.05	3,400.00	643.95	81.06
	581.16	2,756.05	3,400.00	643.95	81.06
	2,849.52	13,520.55	17,000.00	3,479.45	79.53
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 & Subsistence			1,000.00	1,000.00	
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		2,601.28	4,200.00	1,598.72	61.94
530-290-100 - TS - Maint. - Contracted Repairs		3,643.27	1,000.00	(2,643.27)	364.33
	0.00	6,244.55	7,050.00	805.45	88.58
Utilities					
530-300-120 - TS - Maint. - Utility - Power		145.98		(145.98)	
530-300-140 - TS - Maint. - Utility - Telephone	59.52	963.22	1,500.00	536.78	64.21
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	33.46	200.76	500.00	299.24	40.15
530-310-100 - TS - Maint. - Utility - Street Lights	321.71	2,994.24	4,500.00	1,505.76	66.54
	414.69	4,304.20	6,500.00	2,195.80	66.22
Maintenance, Materials & Supplies					
530-400-110 - TS - Maint. - Materials & Supplies		403.29	3,000.00	2,596.71	13.44
530-410-100 - TS - Maint. - Shop Supply & Small Tool			1,500.00	1,500.00	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools		127.92	1,000.00	872.08	12.79
530-420-101 - TS - Maint. - Repair/Parts/Tools - #1		497.20		(497.20)	
530-425-110 - TS - Maint. - Oil & Gas	618.26	2,419.68	4,000.00	1,580.32	60.49
530-440-100 - TS - Maint. - Gravel/Sand	381.79	631.79	850.00	218.21	74.33
	1,000.05	4,079.88	10,350.00	6,270.12	39.42
Capital Expenditures					
530-600-299 - TS - Maint - Amortization-Bldgs, Improv			25,500.00	25,500.00	
530-600-399 - TS - Maint. - Amortization Mach & Equi			8,000.00	8,000.00	
530-600-699 - TS - Maint - Amortization - Infrastructu			3,500.00	3,500.00	
	0.00	0.00	37,000.00	37,000.00	0.00

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Interest					
530-700-110 - TS - Maint. - Interest			2,500.00	2,500.00	
	0.00	0.00	2,500.00	2,500.00	0.00
Other					
530-900-110 - TS - Maint. - Other	30.19	30.19		(30.19)	
	30.19	30.19	0.00	(30.19)	0.00
TOTAL MAINTENANCE:	4,294.45	28,179.37	80,400.00	52,220.63	35.05
TOTAL TRANSPORTATION SERVICES:	4,294.45	28,179.37	80,400.00	52,220.63	35.05
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman	495.60	2,364.31	2,900.00	535.69	81.53
540-120-110 - EH - Benefits	44.60	212.77	260.00	47.23	81.83
	540.20	2,577.08	3,160.00	582.92	81.55
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	2,523.39	12,517.77	15,000.00	2,482.23	83.45
540-210-100 - EH - Cont. - Pest Control			500.00	500.00	
540-210-300 - EH - Cont. - Other Services	100.00	297.62		(297.62)	
	2,623.39	12,815.39	15,500.00	2,684.61	82.68
TOTAL ENVIRONMENTAL SERVICES:	3,163.59	15,392.47	18,660.00	3,267.53	82.49
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	8,239.35	10,300.00	2,060.65	79.99
570-110-180 - R&C - Salaries - Other	1,421.55	6,823.43	8,200.00	1,376.57	83.21
	3,156.15	15,062.78	18,500.00	3,437.22	81.42
Benefits					
570-120-110 - R&C - Benefits - Foreman	156.12	741.57	1,000.00	258.43	74.16
570-120-180 - R&C - Benefits - Other	99.00	473.78	500.00	26.22	94.76
	255.12	1,215.35	1,500.00	284.65	81.02
Professional/Contractual Services					
570-200-110 - R&C - Cont. - Advertising			350.00	350.00	
570-240-100 - R&C - Cont. - Memberships Campgrou		860.56	2,000.00	1,139.44	43.03
570-270-100 - R&C - Cont. - Contracted Maintenance			1,000.00	1,000.00	
570-280-100 - R&C - Cont. - Contracted Repairs	86.39	86.39	1,120.00	1,033.61	7.71
570-290-100 - R&C - Cont. - Library Requisition		437.85	440.00	2.15	99.51
570-290-110 - RC - Bank Charges	301.77	3,018.57	2,300.00	(718.57)	131.24
	388.16	4,403.37	7,210.00	2,806.63	61.07
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	1,805.02	7,808.40	9,000.00	1,191.60	86.76

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570-310-150 - R&C - Utility - Power - Hall	65.55	353.25	500.00	146.75	70.65
	1,870.57	8,161.65	9,500.00	1,338.35	85.91
Utilities - Telephone					
570-330-150 - R&C - Utility - Telephone - Hall			200.00	200.00	
	0.00	0.00	200.00	200.00	0.00
Utilities - Other					
570-340-150 - R&C - Utility - Other - Septic	1,285.00	3,080.00	3,500.00	420.00	88.00
	1,285.00	3,080.00	3,500.00	420.00	88.00
Maintenance, Materials and Supplies					
570-400-110 - R&C - Stationery & Postage		95.73		(95.73)	
570-410-100 - R&C - Maint. - Campground Supplies	492.68	6,198.32	3,000.00	(3,198.32)	206.61
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		2,100.00	2,200.00	100.00	95.45
570-420-140 - R&C - Supplies - Firewood for Resale		200.00	700.00	500.00	28.57
570-420-150 - R&C - Supplies - Hall	250.00	250.00	2,500.00	2,250.00	10.00
570-420-160 - R&C - Supplies - Cabaret			5,000.00	5,000.00	
570-430-140 - R&C - Bldg Mat/Supply - Craft		96.47		(96.47)	
570-430-150 - R&C - Bldg Mat/Supply - Hall		24.37	500.00	475.63	4.87
	742.68	10,024.89	16,400.00	6,375.11	61.13
Grants and Contributions					
570-500-130 - R&C - Grants - Library/Museum		100.00		(100.00)	
	0.00	100.00	0.00	(100.00)	0.00
Capital Expenditures					
570-600-699 - R&C - Amortization - Infrastructure			16,000.00	16,000.00	
	0.00	0.00	16,000.00	16,000.00	0.00
Other					
570-900-110 - R&C - Interest			100.00	100.00	
570-900-120 - R&C - Other		82.65		(82.65)	
	0.00	82.65	100.00	17.35	82.65
TOTAL RECREATION AND CULTURAL SERV	7,697.68	42,130.69	72,910.00	30,779.31	57.78
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	743.40	3,531.15	4,700.00	1,168.85	75.13
580-120-110 - UT - Water - Benefits	66.90	317.78	425.00	107.22	74.77
	810.30	3,848.93	5,125.00	1,276.07	75.10
Professional/Contractual Services					
580-230-100 - UT - Water - Travel, Meals & Subsisten			500.00	500.00	
580-285-100 - UT - Water-Cont Repairs - Build & Equi	254.40	742.00	1,500.00	758.00	49.47
580-285-150 - UT - Water - Cont. Repairs - Line Repa			500.00	500.00	
580-290-100 - UT - Water - Laboratory Testing	43.80	306.60	450.00	143.40	68.13
580-295-100 - UT - Water - Other Cont. Services			800.00	800.00	
	298.20	1,048.60	3,750.00	2,701.40	27.96
Utilities					
580-300-120 - UT - Water - Power	50.48	451.30	650.00	198.70	69.43

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580-300-130 - UT - Water - Water		12.00		(12.00)	
	50.48	463.30	650.00	186.70	71.28
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage		192.52		(192.52)	
580-430-100 - UT - Water - Materials & Supplies	140.97	549.60	1,000.00	450.40	54.96
580-430-110 - UT - Water - Mats & Suppl - Hamlet		68.18		(68.18)	
580-430-140 - UT - Water - Mats & Suppl - Lines		86.17		(86.17)	
580-440-110 - UT - Water - Small Tools & Equipment			1,000.00	1,000.00	
580-450-100 - UT - Water - Chemicals	37.10	763.87	1,000.00	236.13	76.39
	178.07	1,660.34	3,000.00	1,339.66	55.34
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:	1,337.05	7,021.17	12,696.00	5,674.83	55.30
SEWER					
Maintenance, Materials and Supplies					
585-400-110 - UT - Sewer - Stationary & Postage		10.82		(10.82)	
	0.00	10.82	0.00	(10.82)	0.00
TOTAL SEWER:	0.00	10.82	0.00	(10.82)	0.00
TOTAL UTILITIES:	1,337.05	7,031.99	12,696.00	5,664.01	55.39
TOTAL EXPENDITURES:	22,587.69	142,196.31	252,616.00	110,419.69	56.29
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	3,653.58	246,940.57	243,903.00	3,037.57	101.25
Expenditures	22,587.69	142,196.31	252,616.00	110,419.69	56.29
CHANGE IN NET FINANCIAL ASSETS	(18,934.11)	104,744.26	(8,713.00)	113,457.26	1302.16
CHANGE IN NET ASSETS	(18,934.11)	104,744.26	(8,713.00)	113,457.26	1302.16
CHANGE IN SURPLUS	(18,934.11)	104,744.26	(8,713.00)	113,457.26	1302.16

ACCOUNT BALANCES

Cash and Investments

	Current	Year to Date	Balance
110-110-120 - Cash - Bank - Demand	(12,740.68)	28,266.26	134,926.86
110-110-130 - Cash - Bank - Term Deposit			25,500.00
110-110-140 - Cash - Special Savings			626.78
110-110-150 - Cash - Rec Board Chequing Account	(6.00)	3,846.33	28,232.50
Total Cash and Investments:	(12,746.68)	32,112.59	189,286.14

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current	(7,491.24)	42,613.18	38,320.30
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For the Period Ending September 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
110-200-110 - Municipal - Tax Receivable - Arrears		(5,681.57)	1,603.98		
110-200-300 - Municipal Tax Enforcement Costs	50.00	61.18	61.18		
Total Municipal Taxes Receivable:	(7,441.24)	36,992.79	39,985.46		
Other Receivables					
110-310-100 - Accrued Interest			49.26		
110-320-100 - Accounts Receivable	(1,150.00)				
110-320-140 - Utility Accounts Receivable	(1,350.00)	1,237.29	3,042.01		
110-340-110 - GST Receivable - 100% Rebate	563.85	(1,696.50)	1,720.62		
Total Other Receivables:	(1,936.15)	(459.21)	4,811.89		

Certified correct and in accordance with the records of the Resort Village of Etters Beach
Presented to Council on October 16, 2020.

Yvonne (Bonny) Goodsman
Administrator

Tara Baade
Mayor