

**Resort Village of Etters Beach**  
**Statement of Financial Activities - Detailed**  
For the Period Ending May 31, 2022

	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-230 - GG - Salaries - Clerk	1,654.11	7,426.36		(7,426.36)	
510-110-330 - GG - Salaries - Administrator	851.34	851.34		(851.34)	
	<b>2,505.45</b>	<b>8,277.70</b>	<b>0.00</b>	<b>(8,277.70)</b>	<b>0.00</b>
<b>Benefits</b>					
510-130-231 - GG - Benefits - CPP	78.94	338.91		(338.91)	
510-130-232 - GG - Benefits - EI	36.59	164.27		(164.27)	
510-130-233 - GG - Benefits - Clerk MEPP	148.87	668.36		(668.36)	
510-130-235 - GG - Benefits - Admin MEPP	76.62	76.62		(76.62)	
510-130-236 - GG - Benefits - Admin	52.01	52.01		(52.01)	
	<b>393.03</b>	<b>1,300.17</b>	<b>0.00</b>	<b>(1,300.17)</b>	<b>0.00</b>
	<b>2,898.48</b>	<b>9,577.87</b>	<b>0.00</b>	<b>(9,577.87)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
510-200-130 - GG - Cont. - Audit/Accounting		3,498.00		(3,498.00)	
510-200-150 - GG - Cont. - Assessment - SAMA		3,684.00		(3,684.00)	
510-200-170 - GG - Cont. - Advertising		91.56		(91.56)	
510-230-110 - GG - Cont. - Insurance - SUMA		3,421.00		(3,421.00)	
510-240-100 - GG - Cont. - Memberships & Subscripti		885.61		(885.61)	
510-250-100 - GG - Cont. - Communications		391.56		(391.56)	
510-280-130 - GG - Cont. - Building Inspection Charge	614.80	1,242.24		(1,242.24)	
510-280-150 - GG - Cont. - Contract		250.00		(250.00)	
510-280-170 - GG - Cont. - Office Rental		4,200.00		(4,200.00)	
510-290-100 - GG - Cont. - Bank Charges	47.63	242.23		(242.23)	
	<b>662.43</b>	<b>17,906.20</b>	<b>0.00</b>	<b>(17,906.20)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-140 - GG - Utility - Telephone	61.48	236.55		(236.55)	
	<b>61.48</b>	<b>236.55</b>	<b>0.00</b>	<b>(236.55)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Stationery & Postage		119.60		(119.60)	
510-410-140 - GG - Maint. - Office Supplies	367.46	3,573.59		(3,573.59)	
	<b>367.46</b>	<b>3,693.19</b>	<b>0.00</b>	<b>(3,693.19)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>3,989.85</b>	<b>31,413.81</b>	<b>0.00</b>	<b>(31,413.81)</b>	<b>0.00</b>
<b>PROTECTIVE SERVICES</b>					
<b>FIRE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
525-210-110 - PS - Fire - Contracted Services		47.25		(47.25)	
	<b>0.00</b>	<b>47.25</b>	<b>0.00</b>	<b>(47.25)</b>	<b>0.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>47.25</b>	<b>0.00</b>	<b>(47.25)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>47.25</b>	<b>0.00</b>	<b>(47.25)</b>	<b>0.00</b>

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<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-120 - TS - Maint. - Salaries - Foreman	514.58	514.58		(514.58)	
	<b>514.58</b>	<b>514.58</b>	<b>0.00</b>	<b>(514.58)</b>	<b>0.00</b>
<b>Benefits</b>					
530-120-120 - TS - Maint. - Benefits - Foreman	42.46	42.46		(42.46)	
	<b>42.46</b>	<b>42.46</b>	<b>0.00</b>	<b>(42.46)</b>	<b>0.00</b>
	<b>557.04</b>	<b>557.04</b>	<b>0.00</b>	<b>(557.04)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	50.26	50.26		(50.26)	
	<b>50.26</b>	<b>50.26</b>	<b>0.00</b>	<b>(50.26)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-140 - TS - Maint. - Utility - Telephone	61.45	118.04		(118.04)	
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	33.46	168.26		(168.26)	
530-310-100 - TS - Maint. - Utility - Street Lights	321.99	1,613.92		(1,613.92)	
	<b>416.90</b>	<b>1,900.22</b>	<b>0.00</b>	<b>(1,900.22)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-425-110 - TS - Maint. - Oil & Gas	1,597.86	1,597.86		(1,597.86)	
	<b>1,597.86</b>	<b>1,597.86</b>	<b>0.00</b>	<b>(1,597.86)</b>	<b>0.00</b>
<b>Other</b>					
530-900-110 - TS - Maint. - Other (trees)		684.04		(684.04)	
	<b>0.00</b>	<b>684.04</b>	<b>0.00</b>	<b>(684.04)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>2,622.06</b>	<b>4,789.42</b>	<b>0.00</b>	<b>(4,789.42)</b>	<b>0.00</b>
<b>SNOW REMOVAL</b>					
<b>Professional/Contractual Services</b>					
537-210-100 - TS - Snow - Contracted Removal	420.00	420.00		(420.00)	
	<b>420.00</b>	<b>420.00</b>	<b>0.00</b>	<b>(420.00)</b>	<b>0.00</b>
<b>TOTAL SNOW REMOVAL:</b>	<b>420.00</b>	<b>420.00</b>	<b>0.00</b>	<b>(420.00)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>3,042.06</b>	<b>5,209.42</b>	<b>0.00</b>	<b>(5,209.42)</b>	<b>0.00</b>
<b>ENVIRONMENTAL SERVICES</b>					
<b>Wages and Benefits</b>					
540-110-110 - EH - Salaries - Foreman	242.24	242.24		(242.24)	
540-120-110 - EH - Benefits	42.46	42.46		(42.46)	
	<b>284.70</b>	<b>284.70</b>	<b>0.00</b>	<b>(284.70)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
540-200-110 - EH - Cont. - Waste Collection/Disposal		426.42		(426.42)	
	<b>0.00</b>	<b>426.42</b>	<b>0.00</b>	<b>(426.42)</b>	<b>0.00</b>
<b>Grants and Contributions</b>					
540-500-110 - EH - Grants and Contributions		100.00		(100.00)	
	<b>0.00</b>	<b>100.00</b>	<b>0.00</b>	<b>(100.00)</b>	<b>0.00</b>

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<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>284.70</b>	<b>811.12</b>	<b>0.00</b>	<b>(811.12)</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Wages</b>					
570-110-110 - R&C - Salaries - Foreman	3,993.85	3,993.85		(3,993.85)	
	<b>3,993.85</b>	<b>3,993.85</b>	<b>0.00</b>	<b>(3,993.85)</b>	<b>0.00</b>
<b>Benefits</b>					
570-120-110 - R&C - Benefits - Foreman	700.15	700.15		(700.15)	
	<b>700.15</b>	<b>700.15</b>	<b>0.00</b>	<b>(700.15)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition		555.85		(555.85)	
570-290-110 - R&C - Bank Charges	3.00	5.00		(5.00)	
570-290-120 - R&C - Booking transaction fees	97.68	527.68		(527.68)	
570-290-130 - R&C- credit card processing fees	58.92	636.08		(636.08)	
	<b>159.60</b>	<b>1,724.61</b>	<b>0.00</b>	<b>(1,724.61)</b>	<b>0.00</b>
<b>Utilities - Power</b>					
570-310-140 - R&C - Utility - Power - Campground Po	279.53	1,326.14		(1,326.14)	
570-310-150 - R&C - Utility - Power - Hall	33.76	170.38		(170.38)	
	<b>313.29</b>	<b>1,496.52</b>	<b>0.00</b>	<b>(1,496.52)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
570-430-120 - R&C - Bldg Mat/Supply - Shower House	989.21	989.21		(989.21)	
570-430-170 - R&C - Bldg Mat/Supply - Other	258.25	258.25		(258.25)	
	<b>1,247.46</b>	<b>1,247.46</b>	<b>0.00</b>	<b>(1,247.46)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>6,414.35</b>	<b>9,162.59</b>	<b>0.00</b>	<b>(9,162.59)</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>WATER</b>					
<b>Wages and Benefits</b>					
580-110-110 - UT - Water - Salaries	484.48	484.48		(484.48)	
580-120-110 - UT - Water - Benefits	84.94	84.94		(84.94)	
	<b>569.42</b>	<b>569.42</b>	<b>0.00</b>	<b>(569.42)</b>	<b>0.00</b>
<b>Professional/Contractual Services</b>					
580-290-100 - UT - Water - Laboratory Testing	262.80	262.80		(262.80)	
	<b>262.80</b>	<b>262.80</b>	<b>0.00</b>	<b>(262.80)</b>	<b>0.00</b>
<b>Utilities</b>					
580-300-120 - UT - Water - Power	34.67	167.21		(167.21)	
	<b>34.67</b>	<b>167.21</b>	<b>0.00</b>	<b>(167.21)</b>	<b>0.00</b>
<b>Maintenance, Materials and Supplies</b>					
580-400-110 - UT - Water - Stationary & Postage	50.52	50.52		(50.52)	
580-430-100 - UT - Water - Materials & Supplies		45.05		(45.05)	
580-450-100 - UT - Water - Chemicals	397.93	397.93		(397.93)	
	<b>448.45</b>	<b>493.50</b>	<b>0.00</b>	<b>(493.50)</b>	<b>0.00</b>
<b>TOTAL WATER:</b>	<b>1,315.34</b>	<b>1,492.93</b>	<b>0.00</b>	<b>(1,492.93)</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>1,315.34</b>	<b>1,492.93</b>	<b>0.00</b>	<b>(1,492.93)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>15,046.30</b>	<b>48,137.12</b>	<b>0.00</b>	<b>(48,137.12)</b>	<b>0.00</b>

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	Current	Year To Date	Budget	Variance	%
<b>CHANGE IN NET-FINANCIAL ASSETS</b>					
Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures	15,046.30	48,137.12	0.00	(48,137.12)	0.00
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(15,046.30)</b>	<b>(48,137.12)</b>	<b>0.00</b>	<b>(48,137.12)</b>	<b>0.00</b>
<b>CHANGE IN NET ASSETS</b>	<b>(15,046.30)</b>	<b>(48,137.12)</b>	<b>0.00</b>	<b>(48,137.12)</b>	<b>0.00</b>
<b>CHANGE IN SURPLUS</b>	<b>(15,046.30)</b>	<b>(48,137.12)</b>	<b>0.00</b>	<b>(48,137.12)</b>	<b>0.00</b>

<b>ACCOUNT BALANCES</b>	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(11,028.47)	(8,928.61)	180,522.20
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	4.61	1,264.56	31,753.89
110-110-160 - Cash - RBC Sp Svgs. Bt Launch Rsv	12.36	47.09	50,143.04
<b>Total Cash and Investments:</b>	<b>(11,011.50)</b>	<b>(7,616.96)</b>	<b>288,549.26</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current	(1,352.73)	(2,989.88)	(3,071.64)
110-200-110 - Municipal - Tax Receivable - Arrears	(447.60)	(1,698.65)	2,147.85
<b>Total Municipal Taxes Receivable:</b>	<b>(1,800.33)</b>	<b>(4,688.53)</b>	<b>(923.79)</b>
<b>Other Receivables</b>			
110-320-140 - Utility Accounts Receivable	15,856.25	15,753.77	15,367.24
110-340-110 - GST Receivable - 100% Rebate	260.92	(2,847.60)	1,066.03
<b>Total Other Receivables:</b>	<b>16,117.17</b>	<b>12,906.17</b>	<b>16,433.27</b>

**REVENUES**

**TAXATION**

**Municipal Taxes**

410-130-100 - Discount on Municipal Tax - Property	(67.63)	(153.58)	(153.58)		
<b>Net Municipal Taxes</b>	<b>(67.63)</b>	<b>(153.58)</b>	<b>0.00</b>	<b>(153.58)</b>	<b>0.00</b>
<b>Penalties on Tax Arrears</b>					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		576.98		576.98	
	<b>0.00</b>	<b>576.98</b>	<b>0.00</b>	<b>576.98</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>(67.63)</b>	<b>423.40</b>	<b>0.00</b>	<b>423.40</b>	<b>0.00</b>

**FEES AND CHARGES**

**Recreation Fees**

**Recreation Centre Fees**

**Resort Village of Etters Beach**  
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420-500-300 - F&C - Rec Centre Fees - Swimming		200.00		200.00	
420-500-800 - F&C - Rec Fees - Campground	2,242.00	22,452.00		22,452.00	
	<b>2,242.00</b>	<b>22,652.00</b>	<b>0.00</b>	<b>22,652.00</b>	<b>0.00</b>
<b>Recreation Program Fees</b>					
420-520-700 - F&C - Rec Program Fees - Storage	175.00	175.00		175.00	
	<b>175.00</b>	<b>175.00</b>	<b>0.00</b>	<b>175.00</b>	<b>0.00</b>
	<b>2,417.00</b>	<b>22,827.00</b>	<b>0.00</b>	<b>22,827.00</b>	<b>0.00</b>
<b>Licenses and Permits</b>					
420-700-100 - F&C - Building Inspection Charges		627.44		627.44	
420-710-100 - F&C - Permits	10.00	50.00		50.00	
	<b>10.00</b>	<b>677.44</b>	<b>0.00</b>	<b>677.44</b>	<b>0.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,427.00</b>	<b>23,504.44</b>	<b>0.00</b>	<b>23,504.44</b>	<b>0.00</b>
<b>UTILITIES</b>					
<b>Water</b>					
440-110-100 - Water - Water Sales	16,000.00	16,000.00		16,000.00	
440-160-500 - Water - Interest Charges		41.27		41.27	
	<b>16,000.00</b>	<b>16,041.27</b>	<b>0.00</b>	<b>16,041.27</b>	<b>0.00</b>
<b>TOTAL UTILITIES:</b>	<b>16,000.00</b>	<b>16,041.27</b>	<b>0.00</b>	<b>16,041.27</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Provincial</b>					
450-300-050 - Conditional - Provincial		78.75		78.75	
450-305-100 - Conditional - Prov - CIF		680.00		680.00	
450-350-100 - Conditional - Prov - Sask Lotteries		282.00		282.00	
	<b>0.00</b>	<b>1,040.75</b>	<b>0.00</b>	<b>1,040.75</b>	<b>0.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>1,040.75</b>	<b>0.00</b>	<b>1,040.75</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	43.80	185.18		185.18	
	<b>43.80</b>	<b>185.18</b>	<b>0.00</b>	<b>185.18</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>43.80</b>	<b>185.18</b>	<b>0.00</b>	<b>185.18</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>18,403.17</b>	<b>41,195.04</b>	<b>0.00</b>	<b>41,195.04</b>	<b>0.00</b>

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