

Resort Village of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2022

	Current	Year To Date	Budget	Variance	%
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-230 - GG - Salaries - Clerk	1,635.30	9,061.66		(9,061.66)	
510-110-330 - GG - Salaries - Administrator	486.48	1,337.82		(1,337.82)	
	2,121.78	10,399.48	0.00	(10,399.48)	0.00
Benefits					
510-130-231 - GG - Benefits - CPP	77.87	416.78		(416.78)	
510-130-232 - GG - Benefits - EI	36.18	200.45		(200.45)	
510-130-233 - GG - Benefits - Clerk MEPP	147.18	815.54		(815.54)	
510-130-235 - GG - Benefits - Admin MEPP	43.78	120.40		(120.40)	
510-130-236 - GG - Benefits - Admin	23.14	75.15		(75.15)	
	328.15	1,628.32	0.00	(1,628.32)	0.00
	2,449.93	12,027.80	0.00	(12,027.80)	0.00
Professional/Contract Services					
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)	
510-230-100 - GG - Cont. - Insurance - General & Bor	639.54	639.54		(639.54)	
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		1,242.24		(1,242.24)	
510-280-150 - GG - Cont. - Contract		250.00		(250.00)	
510-280-170 - GG - Cont. - Office Rental	1,600.00	5,800.00		(5,800.00)	
510-290-100 - GG - Cont. - Bank Charges	47.82	290.05		(290.05)	
	2,287.36	20,193.56	0.00	(20,193.56)	0.00
Utilities					
510-300-140 - GG - Utility - Telephone	66.03	302.58		(302.58)	
	66.03	302.58	0.00	(302.58)	0.00
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage		119.60		(119.60)	
510-410-140 - GG - Maint. - Office Supplies	103.30	3,676.89		(3,676.89)	
	103.30	3,796.49	0.00	(3,796.49)	0.00
TOTAL GENERAL GOVERNMENT SERVICES	4,906.62	36,320.43	0.00	(36,320.43)	0.00
PROTECTIVE SERVICES					
POLICE PROTECTION					
Professional/Contractual Services					
520-210-100 - PS - Police - Justice Requisition	2,024.42	2,024.42		(2,024.42)	
	2,024.42	2,024.42	0.00	(2,024.42)	0.00
TOTAL POLICE PROTECTION:	2,024.42	2,024.42	0.00	(2,024.42)	0.00
FIRE PROTECTION					

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Professional/Contractual Services					
525-210-110 - PS - Fire - Contracted Services		47.25		(47.25)	
	0.00	47.25	0.00	(47.25)	0.00
TOTAL FIRE PROTECTION:	0.00	47.25	0.00	(47.25)	0.00
TOTAL PROTECTIVE SERVICES:	2,024.42	2,071.67	0.00	(2,071.67)	0.00
TRANSPORTATION SERVICES					
MAINTENANCE					
Wages & Benefits					
Wages					
530-110-120 - TS - Maint. - Salaries - Foreman	520.14	1,034.72		(1,034.72)	
	520.14	1,034.72	0.00	(1,034.72)	0.00
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	43.44	85.90		(85.90)	
	43.44	85.90	0.00	(85.90)	0.00
	563.58	1,120.62	0.00	(1,120.62)	0.00
Professional/Contractual Services					
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	85.86	136.12		(136.12)	
	85.86	136.12	0.00	(136.12)	0.00
Utilities					
530-300-140 - TS - Maint. - Utility - Telephone	55.46	173.50		(173.50)	
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	33.46	201.72		(201.72)	
530-310-100 - TS - Maint. - Utility - Street Lights	321.99	1,935.91		(1,935.91)	
	410.91	2,311.13	0.00	(2,311.13)	0.00
Maintenance, Materials & Supplies					
530-410-100 - TS - Maint. - Shop Supply & Small Tool	56.18	56.18		(56.18)	
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	78.44	78.44		(78.44)	
530-425-110 - TS - Maint. - Oil & Gas	53.12	1,650.98		(1,650.98)	
530-470-100 - TS - Maint. - Road/Street Signs	69.51	69.51		(69.51)	
	257.25	1,855.11	0.00	(1,855.11)	0.00
Other					
530-900-110 - TS - Maint. - Other (trees)		684.04		(684.04)	
	0.00	684.04	0.00	(684.04)	0.00
TOTAL MAINTENANCE:	1,317.60	6,107.02	0.00	(6,107.02)	0.00
SNOW REMOVAL					
Professional/Contractual Services					
537-210-100 - TS - Snow - Contracted Removal		420.00		(420.00)	
	0.00	420.00	0.00	(420.00)	0.00
TOTAL SNOW REMOVAL:	0.00	420.00	0.00	(420.00)	0.00
TOTAL TRANSPORTATION SERVICES:	1,317.60	6,527.02	0.00	(6,527.02)	0.00
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman	247.80	490.04		(490.04)	

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540-120-110 - EH - Benefits	43.44	85.90		(85.90)	
	291.24	575.94	0.00	(575.94)	0.00
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,319.91	1,746.33		(1,746.33)	
	1,319.91	1,746.33	0.00	(1,746.33)	0.00
Grants and Contributions					
540-500-110 - EH - Grants and Contributions		100.00		(100.00)	
	0.00	100.00	0.00	(100.00)	0.00
TOTAL ENVIRONMENTAL SERVICES:	1,611.15	2,422.27	0.00	(2,422.27)	0.00
RECREATION AND CULTURAL SERVICES					
Wages					
570-110-110 - R&C - Salaries - Foreman	3,882.20	7,876.05		(7,876.05)	
	3,882.20	7,876.05	0.00	(7,876.05)	0.00
Benefits					
570-120-110 - R&C - Benefits - Foreman	680.60	1,380.75		(1,380.75)	
	680.60	1,380.75	0.00	(1,380.75)	0.00
Professional/Contractual Services					
570-240-100 - R&C - Cont. - Memberships Campgrou	13.00	13.00		(13.00)	
570-290-100 - R&C - Cont. - Library Requisition		555.85		(555.85)	
570-290-110 - R&C - Bank Charges	7.00	12.00		(12.00)	
570-290-120 - R&C - Booking transaction fees	96.36	624.04		(624.04)	
570-290-130 - R&C- credit card processing fees	94.08	730.16		(730.16)	
	210.44	1,935.05	0.00	(1,935.05)	0.00
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	1,171.49	2,497.63		(2,497.63)	
570-310-150 - R&C - Utility - Power - Hall	54.33	224.71		(224.71)	
	1,225.82	2,722.34	0.00	(2,722.34)	0.00
Maintenance, Materials and Supplies					
570-410-100 - R&C - Maint. - Campground Supplies	546.51	546.51		(546.51)	
570-420-170 - R&C - Supplies - Ball Tournament	300.00	300.00		(300.00)	
570-430-120 - R&C - Bldg Mat/Supply - Shower Hous	216.72	1,205.93		(1,205.93)	
570-430-170 - R&C - Bldg Mat/Supply - Other	860.73	1,118.98		(1,118.98)	
570-430-190 - R&C - Small Tools & Equipment	100.00	100.00		(100.00)	
	2,023.96	3,271.42	0.00	(3,271.42)	0.00
Other					
570-900-120 - R&C - Other	2,103.07	2,103.07		(2,103.07)	
	2,103.07	2,103.07	0.00	(2,103.07)	0.00
TOTAL RECREATION AND CULTURAL SERV	10,126.09	19,288.68	0.00	(19,288.68)	0.00
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	578.20	1,062.68		(1,062.68)	
580-120-110 - UT - Water - Benefits	101.38	186.32		(186.32)	
	679.58	1,249.00	0.00	(1,249.00)	0.00
Professional/Contractual Services					

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
580-285-100 - UT - Water-Cont Repairs - Build & Equi	18.00	18.00		(18.00)	
580-290-100 - UT - Water - Laboratory Testing		262.80		(262.80)	
	18.00	280.80	0.00	(280.80)	0.00
Utilities					
580-300-120 - UT - Water - Power	238.89	406.10		(406.10)	
	238.89	406.10	0.00	(406.10)	0.00
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	21.22	71.74		(71.74)	
580-430-100 - UT - Water - Materials & Supplies	21.31	66.36		(66.36)	
580-430-110 - UT - Water - Mats & Suppl - Hamlet	471.52	471.52		(471.52)	
580-440-100 - UT - Water - Shop Supplies	261.32	261.32		(261.32)	
580-450-100 - UT - Water - Chemicals		397.93		(397.93)	
	775.37	1,268.87	0.00	(1,268.87)	0.00
TOTAL WATER:	1,711.84	3,204.77	0.00	(3,204.77)	0.00
TOTAL UTILITIES:	1,711.84	3,204.77	0.00	(3,204.77)	0.00
TOTAL EXPENDITURES:	21,697.72	69,834.84	0.00	(69,834.84)	0.00
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	0.00	0.00	0.00	0.00	0.00
Expenditures	21,697.72	69,834.84	0.00	(69,834.84)	0.00
CHANGE IN NET FINANCIAL ASSETS	(21,697.72)	(69,834.84)	0.00	(69,834.84)	0.00
CHANGE IN NET ASSETS	(21,697.72)	(69,834.84)	0.00	(69,834.84)	0.00
CHANGE IN SURPLUS	(21,697.72)	(69,834.84)	0.00	(69,834.84)	0.00

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-120 - Cash - Bank - Demand	58,775.26	49,846.65	239,297.46
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	(2,487.29)	(1,222.73)	29,266.60
110-110-160 - Cash - RBC Sp Svgs. Bt Launch Rsv	20.64	67.73	50,163.68
Total Cash and Investments:	56,308.61	48,691.65	344,857.87
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	103,227.23	100,237.35	100,155.59
110-200-110 - Municipal - Tax Receivable - Arrears	(1.55)	(1,700.20)	2,146.30
Total Municipal Taxes Receivable:	103,225.68	98,537.15	102,301.89
Other Receivables			
110-320-140 - Utility Accounts Receivable	(4,774.57)	10,979.20	10,592.67

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	Current	Year To Date	Budget	Variance	%
110-340-110 - GST Receivable - 100% Rebate	360.59	(2,487.01)	1,426.62		
Total Other Receivables:	(4,413.98)	8,492.19	12,019.29		

REVENUES

TAXATION

Municipal Taxes

410-110-100 - General Municipal Levy	146,297.06	146,297.06		146,297.06	
410-120-100 - Abatements and Adjustments	(293.75)	(293.75)		(293.75)	
410-130-100 - Discount on Municipal Tax - Property	(2,132.17)	(2,285.75)		(2,285.75)	
Net Municipal Taxes	143,871.14	143,717.56	0.00	143,717.56	0.00
Penalties on Tax Arrears					
410-400-210 - Penalty on Mun Taxes Arrears - Proper		576.98		576.98	
	0.00	576.98	0.00	576.98	0.00
TOTAL TAXATION:	143,871.14	144,294.54	0.00	144,294.54	0.00

FEES AND CHARGES

Custom Work

420-100-100 - F&C - Custom Work	60.00	60.00		60.00	
	60.00	60.00	0.00	60.00	0.00

Recreation Fees

Recreation Centre Fees

420-500-300 - F&C - Rec Centre Fees - Swimming		200.00		200.00	
420-500-800 - F&C - Rec Fees - Campground	2,472.00	24,924.00		24,924.00	
	2,472.00	25,124.00	0.00	25,124.00	0.00

Recreation Program Fees

420-520-700 - F&C - Rec Program Fees - Storage	25.00	200.00		200.00	
420-520-900 - F&C - Rec Program Fees - Boat Launc	245.00	245.00		245.00	
	270.00	445.00	0.00	445.00	0.00

Recreation - Other

420-530-200 - F&C - Community Halls Fees	100.00	100.00		100.00	
	100.00	100.00	0.00	100.00	0.00
	2,842.00	25,669.00	0.00	25,669.00	0.00

Licenses and Permits

420-700-100 - F&C - Building Inspection Charges		627.44		627.44	
420-710-100 - F&C - Permits		50.00		50.00	
	0.00	677.44	0.00	677.44	0.00

TOTAL FEES AND CHARGES:

2,902.00	26,406.44	0.00	26,406.44	0.00
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UTILITIES

Water

440-110-100 - Water - Water Sales		16,000.00		16,000.00	
440-160-500 - Water - Interest Charges		41.27		41.27	
	0.00	16,041.27	0.00	16,041.27	0.00

TOTAL UTILITIES:

0.00	16,041.27	0.00	16,041.27	0.00
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UNCONDITIONAL TRANSFERS					
Unconditional Transfers					
450-110-100 - Unconditional - (Revenue Sharing)	10,533.00	10,533.00		10,533.00	
	10,533.00	10,533.00	0.00	10,533.00	0.00
TOTAL UNCONDITIONAL TRANSFERS:	10,533.00	10,533.00	0.00	10,533.00	0.00
CONDITIONAL GRANTS					
Provincial					
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	
	0.00	1,040.75	0.00	1,040.75	0.00
TOTAL CONDITIONAL GRANTS:	0.00	1,040.75	0.00	1,040.75	0.00
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	74.36	259.54		259.54	
	74.36	259.54	0.00	259.54	0.00
TOTAL INVESTMENT INCOME AND COMMIS	74.36	259.54	0.00	259.54	0.00
OTHER REVENUES					
Other Revenue					
480-150-100 - Donations	500.00	500.00		500.00	
	500.00	500.00	0.00	500.00	0.00
TOTAL OTHER REVENUES:	500.00	500.00	0.00	500.00	0.00
TOTAL REVENUES:	157,880.50	199,075.54	0.00	199,075.54	0.00

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