

RV of Etters Beach
Statement of Financial Activities - Condensed
For the Period Ending September 30, 2019

	Current	Year To Date	Budget	Variance	%
REVENUES					
Taxation					
Municipal Taxes					
General Municipal Levy		115,531.36	115,531.00	0.36	100.00
Discount on Current Year Taxes		(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		1,653.52	2,500.00	(846.48)	66.14
Tax Enforcement Costs		45.00		45.00	
Total Taxation:	0.00	114,316.39	115,531.00	(1,214.61)	98.95
Fees and Charges					
Custom Work			100.00	(100.00)	
Sale of Supplies and Gravel	10.00	794.00	1,000.00	(206.00)	79.40
Rentals		350.00		350.00	
Recreation Fees	524.35	92,811.90	85,000.00	7,811.90	109.19
Licenses and Permits	663.81	1,603.76	3,000.00	(1,396.24)	53.46
General Office Services	20.00	65.00		65.00	
Landfill/Waste Collection Fees		188.70		188.70	
Total Fees and Charges:	1,218.16	95,813.36	89,100.00	6,713.36	107.53
Maintenance and Development Charges					
Development Charges		50.00	300.00	(250.00)	16.67
Total Maintenance and Development Charge:	0.00	50.00	300.00	(250.00)	16.67
Utilities					
Water		13,320.00	13,100.00	220.00	101.68
Total Utilities:	0.00	13,320.00	13,100.00	220.00	101.68
Unconditional Transfers					
Unconditional Transfers		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		4,432.00	2,824.00	1,608.00	156.94
Provincial		282.00	282.00		100.00
Total Conditional Grants:	0.00	4,714.00	3,106.00	1,608.00	151.77
Investment Income and Commissions					
Investment and Income Revenue		378.61		378.61	
Total Investment Income and Commissions:	0.00	378.61	0.00	378.61	0.00
Other Revenues					
Other Revenue		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:	1,218.16	236,888.36	230,544.00	6,344.36	102.75

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EXPENDITURES					
General Government Services					
Council Indemnity		140.00	1,590.00	1,450.00	8.81
Professional/Contract Services					
GG - Cont. - Legal			100.00	100.00	
GG - Cont. - Audit/Accounting		3,180.00	3,500.00	320.00	90.86
GG - Cont. - Assessment - SAMA		2,667.00	2,000.00	(667.00)	133.35
GG - Cont. - Advertising	333.84	542.84	350.00	(192.84)	155.10
GG - Travel, Meals & Subsistence			500.00	500.00	
GG - Cont. - Insurance - General & Bond		739.58	1,300.00	560.42	56.89
GG - Cont. - Memberships & Subscriptions		905.00	725.00	(180.00)	124.83
GG - Cont. - Communications		5,961.04	150.00	(5,811.04)	3974.03
GG - Cont. - Tax Enforcement/Collection		11.00		(11.00)	
GG - Cont. - Elections			800.00	800.00	
GG - Cont. - Building Inspection Charges		2,045.52	2,500.00	454.48	81.82
GG - Cont. - Contract		2,724.20	3,500.00	775.80	77.83
GG - Cont. - Admin Services	1,250.00	11,250.00	15,000.00	3,750.00	75.00
GG - Cont. - Office Rental	1,250.00	11,250.00	15,000.00	3,750.00	75.00
GG - Cont. - Bank Charges	324.52	1,620.67	2,250.00	629.33	72.03
Utilities	70.85	219.57	800.00	580.43	27.45
Maintenance, Material and Supplies					
GG - Maint. - Stationery & Postage		617.54	2,000.00	1,382.46	30.88
GG - Maint. - Office Supplies		659.86	1,500.00	840.14	43.99
GG - Maint. - Election Supplies			300.00	300.00	
Capital Expenditures			35.00	35.00	
Total General Government Services:	3,229.21	44,533.82	53,900.00	9,366.18	82.62
Protective Services					
Police Protection					
Contractual Services	1,394.73	1,394.73	1,370.00	(24.73)	101.81
Total Police Protection:	1,394.73	1,394.73	1,370.00	(24.73)	101.81
Total Protective Services:	1,394.73	1,394.73	1,370.00	(24.73)	101.81
Transportation Services					
Maintenance					
Wages	(486.64)	11,149.50	17,000.00	5,850.50	65.59
Benefits	566.66	2,833.30	1,200.00	(1,633.30)	236.11
Professional/Contractual Services	533.68	4,190.68	5,850.00	1,659.32	71.64
Utilities	436.68	4,283.18	7,000.00	2,716.82	61.19
Maintenance, Materials & Supplies	7,224.68	14,053.10	10,350.00	(3,703.10)	135.78
Capital Expenditures			37,000.00	37,000.00	
Interest			2,500.00	2,500.00	
Total Maintenance:	8,275.06	36,509.76	80,900.00	44,390.24	45.13
Construction					
Professional/Contractual Services	6,109.02	6,109.02		(6,109.02)	
Total Construction:	6,109.02	6,109.02	0.00	(6,109.02)	0.00
Snow Removal					
Professional/Contractual Services		187.50		(187.50)	
Total Snow Removal:	0.00	187.50	0.00	(187.50)	0.00
Total Transportation Services:	14,384.08	42,806.28	80,900.00	38,093.72	52.91

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Environmental Services					
Wages	487.20	2,436.00	2,600.00	164.00	93.69
Benefits	43.84	219.20	300.00	80.80	73.07
Professional/Contractual Services	2,419.79	12,489.67	15,500.00	3,010.33	80.58
Total Environmental Services:	2,950.83	15,144.87	18,400.00	3,255.13	82.31
Planning and Development Services					
Professional/Contractual Services			8,000.00	8,000.00	
Total Planning and Development Services:	0.00	0.00	8,000.00	8,000.00	0.00
Recreation and Cultural Services					
Wages	3,133.35	16,713.10	22,750.00	6,036.90	73.46
Benefits	251.83	1,329.36	1,200.00	(129.36)	110.78
Professional/Contractual Services	208.34	2,221.12	4,775.00	2,553.88	46.52
Utilities - Heat		334.98		(334.98)	
Utilities - Power	2,706.76	7,117.02	16,500.00	9,382.98	43.13
Utilities - Water			120.00	120.00	
Utilities - Telephone			250.00	250.00	
Utilities - Liquid Waste	930.00	3,105.00		(3,105.00)	
Maintenance, Materials and Supplies	2,169.39	17,136.07	13,250.00	(3,886.07)	129.33
Capital Expenditures			15,000.00	15,000.00	
Interest			170.00	170.00	
Bank Charges	222.83	1,877.34	1,500.00	(377.34)	125.16
Total Recreation and Cultural Services:	9,622.50	49,833.99	75,515.00	25,681.01	65.99
Utilities					
Water					
Wages	730.80	3,654.00	4,375.00	721.00	83.52
Benefits	65.78	328.90	325.00	(3.90)	101.20
Professional/Contractual Services	500.58	5,433.49	12,330.00	6,896.51	44.07
Utilities	70.86	571.92	600.00	28.08	95.32
Maintenance, Materials and Supplies	863.26	1,264.82	4,600.00	3,335.18	27.50
Capital Expenditures			171.00	171.00	
Total Water:	2,231.28	11,253.13	22,401.00	11,147.87	50.23
Sewer					
Maintenance, Materials and Supplies	24.36				
Total Sewer:	24.36	0.00	0.00	0.00	0.00
Total Utilities:	2,255.64	11,253.13	22,401.00	11,147.87	50.23
Total EXPENDITURES:	33,836.99	164,966.82	260,486.00	95,519.18	63.33
CHANGE IN NET FINANCIAL ASSETS					
REVENUES	1,218.16	236,888.36	230,544.00	6,344.36	102.75
EXPENDITURES	33,836.99	164,966.82	260,486.00	95,519.18	63.33
CHANGE IN NET FINANCIAL ASSETS	(32,618.83)	71,921.54	(29,942.00)	101,863.54	340.20
Change in Net Assets	(32,618.83)	71,921.54	(29,942.00)	101,863.54	340.20

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	Current	Year To Date	Budget	Variance	%
Change in Surplus	(32,618.83)	71,921.54	(29,942.00)	101,863.54	340.20

Account Balances	Current	Year to Date	Balance
Cash and Investments			
Cash - Bank - Demand	(23,747.77)	(5,216.66)	70,486.89
Cash - Bank - Term Deposit			25,500.00
Cash - Special Savings			618.30
Cash - Rec Board Chequing Account	(9.75)	6,776.13	23,905.42
Total Cash and Investments:	(23,757.52)	1,559.47	120,510.61

Municipal Taxes Receivable			
Municipal - Tax Receivable - Current	(7,280.76)	45,509.56	45,509.56
Municipal - Tax Receivable - Arrears	(83.85)	(7,187.46)	2,313.36
Municipal Tax Enforcement Costs		3.75	28.75
Total Municipal Taxes Receivable:	(7,364.61)	38,325.85	47,851.67

Other Receivables			
Accrued Interest		(100.60)	49.26
Utility Accounts Receivable	(600.00)	2,004.72	3,854.72
GST Receivable - 100% Rebate	1,096.88	(1,173.15)	2,474.60
Total Other Receivables:	496.88	730.97	6,378.58

Certified correct and in accordance with the records of the Resort Village of Etters Beach
Presented to council on October 24, 2019.

Yvonne (Bonny) Goodsmann
Administrator

Erin Leier
Mayor