

RV of Etters Beach
Statement of Financial Activities - Detailed
For the Period Ending October 31, 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		94.72		94.72	
	0.00	94.72	0.00	94.72	0.00
TOTAL TAXATION:	0.00	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	100.00	150.00	250.00
	0.00	250.00	100.00	150.00	250.00
Sale of Supplies and Gravel					
420-200-210 - F&C - Sale of Supplies - Firewood		750.00	800.00	(50.00)	93.75
420-200-220 - Sale of Supplies - Water		55.00		55.00	
	0.00	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	2,520.00	40,590.00	25,000.00	15,590.00	162.36
420-500-900 - F&C - Rec Fees - Campground Seasor		47,050.00	45,000.00	2,050.00	104.56
	2,520.00	91,545.00	89,000.00	2,545.00	102.86
Recreation Program Fees					
420-520-700 - F&C - Rec Program Fees - Storage	175.00	250.00	300.00	(50.00)	83.33
420-520-900 - F&C - Rec Program Fees - Boat Launc	84.00	957.12	850.00	107.12	112.60
	259.00	1,207.12	1,150.00	57.12	104.97
	2,779.00	92,752.12	90,150.00	2,602.12	102.89
Licenses and Permits					
420-700-100 - F&C - Building Inspection Charges		3,148.68	3,000.00	148.68	104.96
420-710-100 - F&C - Permits	(20.00)	312.00		312.00	
	(20.00)	3,460.68	3,000.00	460.68	115.36
Other					
General Office Services Provided					
420-800-200 - F&C - General Office Services Provider	5.00	35.00		35.00	
	5.00	35.00	0.00	35.00	0.00

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	5.00	35.00	0.00	35.00	0.00
TOTAL FEES AND CHARGES:	2,764.00	97,302.80	94,050.00	3,252.80	103.46
MAINTENANCE AND DEVELOPMENT CHARGES					
Development Charges					
430-200-100 - M&D - Development Charges	20.00	40.00	200.00	(160.00)	20.00
	20.00	40.00	200.00	(160.00)	20.00
TOTAL MAINTENANCE AND DEVELOPMENT	20.00	40.00	200.00	(160.00)	20.00
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	4,347.00	4,347.00	2,500.00	1,847.00	173.88
	4,347.00	7,002.00	4,324.00	2,678.00	161.93
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	
450-350-100 - Conditional - Prov - Sask Lotteries		282.00	282.00		100.00
	0.00	6,384.00	982.00	5,402.00	650.10
TOTAL CONDITIONAL GRANTS:	4,347.00	13,386.00	5,306.00	8,080.00	252.28
INVESTMENT INCOME AND COMMISSIONS					
Investment and Income Revenue					
470-100-100 - Interest Revenue	19.03	325.50		325.50	
	19.03	325.50	0.00	325.50	0.00
TOTAL INVESTMENT INCOME AND COMMIS	19.03	325.50	0.00	325.50	0.00
TOTAL REVENUES:	7,150.03	254,090.60	243,903.00	10,187.60	104.18

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EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
Wages & Benefits					
Wages					
510-110-110 - GG - Council - Indemnity		1,180.00	1,750.00	570.00	67.43
	0.00	1,180.00	1,750.00	570.00	67.43
510-110-230 - GG - Salaries - Clerk	1,829.12	13,077.58	15,000.00	1,922.42	87.18
510-110-330 - GG - Salaries - Administrator		4,200.00	6,000.00	1,800.00	70.00
	1,829.12	18,457.58	22,750.00	4,292.42	81.13
Benefits					
510-130-230 - GG - Benefits - Administrator	692.31	692.31		(692.31)	
510-130-231 - GG - Benefits - CPP	89.97	624.77	900.00	275.23	69.42
510-130-232 - GG - Benefits - EI	55.79	397.66	600.00	202.34	66.28
510-130-233 - GG - Benefits - Superannuation	226.93	1,394.27	1,500.00	105.73	92.95
	1,065.00	3,109.01	3,000.00	(109.01)	103.63
	2,894.12	21,566.59	25,750.00	4,183.41	83.75
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		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	128.64	1,714.93	1,000.00	(714.93)	171.49
510-260-100 - GG - Cont. - Tax Enforcement/Collectic		50.00		(50.00)	
510-260-150 - GG - Cont. - Elections		100.00	800.00	700.00	12.50
510-270-100 - GG - Cont. - Maintenance	330.00	330.00		(330.00)	
510-280-100 - GG - Cont. - Bylaw Enforcement	182.00	650.00		(650.00)	
510-280-130 - GG - Cont. - Building Inspection Charge	775.20	3,597.50	2,500.00	(1,097.50)	143.90
510-280-150 - GG - Cont. - Contract		2,694.00	2,800.00	106.00	96.21
510-280-170 - GG - Cont. - Office Rental		10,650.00	15,000.00	4,350.00	71.00
510-290-100 - GG - Cont. - Bank Charges		957.95	2,700.00	1,742.05	35.48
	1,415.84	28,417.02	34,600.00	6,182.98	82.13
Utilities					
510-300-110 - GG - Utility - Heat			300.00	300.00	
510-300-140 - GG - Utility - Telephone	59.52	318.95	500.00	181.05	63.79
	59.52	318.95	800.00	481.05	39.87
Maintenance, Material and Supplies					
510-400-110 - GG - Maint. - Stationery & Postage	180.74	366.04	2,000.00	1,633.96	18.30
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		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	300.00	(64.70)	121.57
	180.74	2,264.50	4,400.00	2,135.50	51.47

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TOTAL GENERAL GOVERNMENT SERVICES	4,550.22	52,567.06	65,550.00	12,982.94	80.19
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	13,032.86	13,600.00	567.14	95.83
	2,268.36	13,032.86	13,600.00	567.14	95.83
Benefits					
530-120-120 - TS - Maint. - Benefits - Foreman	581.16	3,337.21	3,400.00	62.79	98.15
	581.16	3,337.21	3,400.00	62.79	98.15
	2,849.52	16,370.07	17,000.00	629.93	96.29
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	685.08	685.08	1,000.00	314.92	68.51
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
	685.08	6,929.63	7,050.00	120.37	98.29
Utilities					
530-300-120 - TS - Maint. - Utility - Power		145.98		(145.98)	
530-300-140 - TS - Maint. - Utility - Telephone	59.52	1,022.74	1,500.00	477.26	68.18
530-300-150 - TS - Maint. - Utility - Drainage Pump Pc	33.59	234.35	500.00	265.65	46.87
530-310-100 - TS - Maint. - Utility - Street Lights	321.71	3,315.95	4,500.00	1,184.05	73.69
	414.82	4,719.02	6,500.00	1,780.98	72.60
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	32.39	529.59		(529.59)	
530-425-110 - TS - Maint. - Oil & Gas	144.51	2,564.19	4,000.00	1,435.81	64.10
530-440-100 - TS - Maint. - Gravel/Sand		631.79	850.00	218.21	74.33
	176.90	4,256.78	10,350.00	6,093.22	41.13
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	

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	0.00	0.00	37,000.00	37,000.00	0.00
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	56.94	87.13		(87.13)	
	56.94	87.13	0.00	(87.13)	0.00
TOTAL MAINTENANCE:	4,183.26	32,362.63	80,400.00	48,037.37	40.25
CONSTRUCTION					
Maintenance, Materials & Supplies					
535-420-100 - TS - Vehicle Equip. Repair/Parts/Tools	140.40	140.40		(140.40)	
	140.40	140.40	0.00	(140.40)	0.00
TOTAL CONSTRUCTION:	140.40	140.40	0.00	(140.40)	0.00
TOTAL TRANSPORTATION SERVICES:	4,323.66	32,503.03	80,400.00	47,896.97	40.43
ENVIRONMENTAL SERVICES					
Wages and Benefits					
540-110-110 - EH - Salaries - Foreman	495.60	2,859.91	2,900.00	40.09	98.62
540-120-110 - EH - Benefits	44.60	257.37	260.00	2.63	98.99
	540.20	3,117.28	3,160.00	42.72	98.65
Professional/Contractual Services					
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,685.01	14,202.78	15,000.00	797.22	94.69
540-210-100 - EH - Cont. - Pest Control			500.00	500.00	
540-210-300 - EH - Cont. - Other Services		297.62		(297.62)	
	1,685.01	14,500.40	15,500.00	999.60	93.55
TOTAL ENVIRONMENTAL SERVICES:	2,225.21	17,617.68	18,660.00	1,042.32	94.41
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	9,973.95	10,300.00	326.05	96.83
570-110-180 - R&C - Salaries - Other		6,823.43	8,200.00	1,376.57	83.21
	1,734.60	16,797.38	18,500.00	1,702.62	90.80
Benefits					
570-120-110 - R&C - Benefits - Foreman	156.12	897.69	1,000.00	102.31	89.77
570-120-180 - R&C - Benefits - Other		473.78	500.00	26.22	94.76
	156.12	1,371.47	1,500.00	128.53	91.43
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

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570-270-100 - R&C - Cont. - Contracted Maintenance			1,000.00	1,000.00	
570-280-100 - R&C - Cont. - Contracted Repairs		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	216.95	3,235.52	2,300.00	(935.52)	140.67
	216.95	4,620.32	7,210.00	2,589.68	64.08
Utilities - Power					
570-310-140 - R&C - Utility - Power - Campground Po	780.42	8,588.82	9,000.00	411.18	95.43
570-310-150 - R&C - Utility - Power - Hall	61.92	415.17	500.00	84.83	83.03
	842.34	9,003.99	9,500.00	496.01	94.78
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	735.00	3,815.00	3,500.00	(315.00)	109.00
	735.00	3,815.00	3,500.00	(315.00)	109.00
Maintenance, Materials and Supplies					
570-400-110 - R&C - Stationery & Postage		95.73		(95.73)	
570-410-100 - R&C - Maint. - Campground Supplies	17.09	6,215.41	3,000.00	(3,215.41)	207.18
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	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	47.70	72.07	500.00	427.93	14.41
570-430-170 - R&C - Bldg Mat/Supply - Other	299.36	299.36		(299.36)	
	364.15	10,389.04	16,400.00	6,010.96	63.35
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	4,049.16	46,179.85	72,910.00	26,730.15	63.34
UTILITIES					
WATER					
Wages and Benefits					
580-110-110 - UT - Water - Salaries	743.40	4,274.55	4,700.00	425.45	90.95
580-120-110 - UT - Water - Benefits	66.90	384.68	425.00	40.32	90.51
	810.30	4,659.23	5,125.00	465.77	90.91
Professional/Contractual Services					

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580-230-100 - UT - Water - Travel, Meals & Subsisten			500.00	500.00	
580-285-100 - UT - Water-Cont Repairs - Build & Equi		742.00	1,500.00	758.00	49.47
580-285-120 - UT - Water - Cont. Repairs - Equip.	140.00	140.00		(140.00)	
580-285-150 - UT - Water - Cont. Repairs - Line Repa			500.00	500.00	
580-290-100 - UT - Water - Laboratory Testing		306.60	450.00	143.40	68.13
580-295-100 - UT - Water - Other Cont. Services			800.00	800.00	
	140.00	1,188.60	3,750.00	2,561.40	31.70
Utilities					
580-300-120 - UT - Water - Power	48.52	499.82	650.00	150.18	76.90
580-300-130 - UT - Water - Water		12.00		(12.00)	
	48.52	511.82	650.00	138.18	78.74
Maintenance, Materials and Supplies					
580-400-110 - UT - Water - Stationary & Postage	23.56	216.08		(216.08)	
580-430-100 - UT - Water - Materials & Supplies	28.96	578.56	1,000.00	421.44	57.86
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		763.87	1,000.00	236.13	76.39
	52.52	1,712.86	3,000.00	1,287.14	57.10
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:	1,051.34	8,072.51	12,696.00	4,623.49	63.58
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:	1,051.34	8,083.33	12,696.00	4,612.67	63.67
TOTAL EXPENDITURES:	16,199.59	158,395.90	252,616.00	94,220.10	62.70
CHANGE IN NET-FINANCIAL ASSETS					
Revenues	7,150.03	254,090.60	243,903.00	10,187.60	104.18
Expenditures	16,199.59	158,395.90	252,616.00	94,220.10	62.70
CHANGE IN NET FINANCIAL ASSETS	(9,049.56)	95,694.70	(8,713.00)	104,407.70	1198.30
CHANGE IN NET ASSETS	(9,049.56)	95,694.70	(8,713.00)	104,407.70	1198.30
CHANGE IN SURPLUS	(9,049.56)	95,694.70	(8,713.00)	104,407.70	1198.30

ACCOUNT BALANCES	Current	Year to Date	Balance
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Cash and Investments					
110-110-120 - Cash - Bank - Demand	3,458.01	31,724.27	138,384.87		
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	17.33	3,863.66	28,249.83		
Total Cash and Investments:	3,475.34	35,587.93	192,761.48		
Municipal Taxes Receivable					
110-200-100 - Municipal - Tax Receivable - Current	(5,510.06)	37,103.12	32,810.24		
110-200-110 - Municipal - Tax Receivable - Arrears		(5,681.57)	1,603.98		
110-200-300 - Municipal Tax Enforcement Costs		61.18	61.18		
Total Municipal Taxes Receivable:	(5,510.06)	31,482.73	34,475.40		
Other Receivables					
110-310-100 - Accrued Interest			49.26		
110-320-140 - Utility Accounts Receivable	(500.00)	737.29	2,542.01		
110-340-110 - GST Receivable - 100% Rebate	292.20	(1,404.30)	2,012.82		
Total Other Receivables:	(207.80)	(667.01)	4,604.09		

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