


R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2022

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			1,005,127.00	(1,005,127.00)
410-130-100 - Discount on Municipal Tax - Property	(7.88)	(182.23)	(60,000.00)	59,817.77
Net Municipal Taxes	(7.88)	(182.23)	945,127.00	(945,309.23)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	3.65	43.56	200.00	(156.44)
	3.65	43.56	200.00	(156.44)
TOTAL TAXATION:	(4.23)	(138.67)	945,327.00	(945,465.67)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work			1,500.00	(1,500.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			50.00	(50.00)
	0.00	0.00	1,550.00	(1,550.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	22.64	100.93	500.00	(399.07)
420-200-900 - F&C - Gravel Excavation Permit Fees		543.65	2,000.00	(1,456.35)
	22.64	644.58	2,500.00	(1,855.42)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	3,752.50	8,510.00	12,550.00	(4,040.00)
	3,752.50	8,510.00	12,550.00	(4,040.00)
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits			260.00	(260.00)
420-700-210 - F&C - Fees - Building Inspections		510.00		510.00
420-710-100 - F&C - Permits - Approaches		50.00		50.00
	0.00	560.00	260.00	300.00
TOTAL FEES AND CHARGES:	3,775.14	9,714.58	16,860.00	(7,145.42)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees			1,500.00	(1,500.00)
	0.00	0.00	1,500.00	(1,500.00)
Development Charges				
430-200-100 - M&D - Development Charges		400.00		400.00
	0.00	400.00	0.00	400.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	400.00	1,500.00	(1,100.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)			250,000.00	(250,000.00)
	0.00	0.00	250,000.00	(250,000.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	0.00	250,000.00	(250,000.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF			16,903.00	(16,903.00)
450-240-100 - Conditional - Federal - FCM	33,998.18	33,998.18		33,998.18
	33,998.18	33,998.18	16,903.00	17,095.18
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	0.00	0.00	16,100.00	(16,100.00)
Local				
450-400-050 - Conditional - Local	25,857.64			
	25,857.64	0.00	0.00	0.00
TOTAL CONDITIONAL GRANTS:	59,855.82	33,998.18	33,003.00	995.18
GRANTS IN LIEU OF TAXES				

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Federal				
450-500-100 - GIL - Federal			20,000.00	(20,000.00)
	0.00	0.00	20,000.00	(20,000.00)
Provincial				
450-630-100 - GIL - Prov - Transgas			400.00	(400.00)
450-650-100 - GIL - Prov - Sask Tel			800.00	(800.00)
	0.00	0.00	1,200.00	(1,200.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	0.00	21,200.00	(21,200.00)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	1,840.00	1,840.00		1,840.00
	1,840.00	1,840.00	0.00	1,840.00
TOTAL CAPITAL ASSET PROCEEDS:	1,840.00	1,840.00	0.00	1,840.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue			12,000.00	(12,000.00)
470-120-100 - Dividends Revenue			1,000.00	(1,000.00)
470-130-100 - Commission Revenue			2,000.00	(2,000.00)
	0.00	0.00	15,000.00	(15,000.00)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	0.00	15,000.00	(15,000.00)
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus			200.00	(200.00)
	0.00	0.00	200.00	(200.00)
TOTAL OTHER REVENUES:	0.00	0.00	200.00	(200.00)
TOTAL REVENUES:	65,466.73	45,814.09	1,283,090.00	(1,237,275.91)

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For the Period Ending March 31, 2022

	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	4,800.00	4,800.00	26,000.00	21,200.00
	4,800.00	4,800.00	26,000.00	21,200.00
510-110-230 - GG - Salaries - Administrator	6,658.95	15,537.55	57,711.00	42,173.45
510-110-530 - GG - Salaries - Office Clerk	5,250.84	11,701.12	42,000.00	30,298.88
	16,709.79	32,038.67	125,711.00	93,672.33
Benefits				
510-120-110 - GG - Council - Payroll Benefits		975.47	2,000.00	1,024.53
	0.00	975.47	2,000.00	1,024.53
510-130-231 - GG - Benefits - CPP	632.83	1,445.21	5,200.00	3,754.79
510-130-232 - GG - Benefits - EI	220.54	504.39	2,000.00	1,495.61
510-130-233 - GG - Benefits - Superannuation	1,071.89	2,451.49	9,000.00	6,548.51
510-130-234 - GG - Benefits - Worker Compensation		1,445.81	2,000.00	554.19
510-130-235 - GG - Benefits - Sarm		3,485.62	3,750.00	264.38
	1,925.26	10,307.99	23,950.00	13,642.01
	18,635.05	42,346.66	149,661.00	107,314.34
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting			10,000.00	10,000.00
510-200-150 - GG - Cont. - Assessment - SAMA		9,049.00	9,000.00	(49.00)
510-200-170 - GG - Cont. - Advertising		54.00	1,500.00	1,446.00
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel			1,000.00	1,000.00
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00
510-210-170 - GG - Admin. - Training, Travel & Meals	141.67			
510-230-100 - GG - Cont. - Insurance - General & Bond		9,440.51	12,500.00	3,059.49
510-240-100 - GG - Cont. - Memberships & Subscriptions	228.33	2,675.00	3,500.00	825.00
510-250-100 - GG - Cont. - Communications	250.00	250.00	500.00	250.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-260-150 - GG - Cont. - Elections			500.00	500.00
510-270-100 - GG - Cont. - Maintenance			1,500.00	1,500.00
510-280-150 - GG - Cont. - Board of Revision	250.00	250.00	250.00	
510-290-100 - GG - Cont. - Bank Charges		209.38	1,400.00	1,190.62
	870.00	21,927.89	42,650.00	20,722.11
Utilities				
510-300-110 - GG - Utility - Heat	225.46	953.24	1,500.00	546.76
510-300-120 - GG - Utility - Power	209.70	578.58	2,200.00	1,621.42
510-300-130 - GG - Utility - Water		211.00	750.00	539.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	468.36	936.93	5,400.00	4,463.07
510-300-145 - GG - Utility - Cell Phone	81.91	257.33	900.00	642.67
	985.43	2,937.08	10,850.00	7,912.92
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		1,566.24	5,000.00	3,433.76
510-410-140 - GG - Maint. - Office Supplies	219.68	6,986.31	10,000.00	3,013.69
510-420-100 - GG - Maint. - Janitor Supplies			2,000.00	2,000.00
510-470-100 - GG - Maint. - Pharmaceutical & First Aid			500.00	500.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			5,000.00	5,000.00
	219.68	8,552.55	22,500.00	13,947.45
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			13,000.00	13,000.00
510-600-399 - GG - Amortization - Machinery & Equipmen			4,600.00	4,600.00
510-600-599 - GG - Amortization - Office & Info Tech			5,100.00	5,100.00
	0.00	0.00	22,700.00	22,700.00
TOTAL GENERAL GOVERNMENT SERVICES:	20,710.16	75,764.18	248,361.00	172,596.82

PROTECTIVE SERVICES
POLICE PROTECTION
Professional/Contractual Services

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
520-210-100 - PS - Police - Justice Requisition			9,200.00	9,200.00
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	0.00	9,300.00	9,300.00
TOTAL POLICE PROTECTION:	0.00	0.00	9,300.00	9,300.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		300.83	500.00	199.17
	0.00	300.83	500.00	199.17
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions	25,857.64	25,857.64	105,000.00	79,142.36
	25,857.64	25,857.64	105,000.00	79,142.36
TOTAL FIRE PROTECTION:	25,857.64	26,158.47	105,500.00	79,341.53
TOTAL PROTECTIVE SERVICES:	25,857.64	26,158.47	114,800.00	88,641.53
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			1,500.00	1,500.00
530-110-120 - TS - Maint. - Salaries - Foreman	9,230.79	21,538.51	80,000.00	58,461.49
530-110-150 - TS - Maint. - Salaries	5,892.76	13,309.25	180,000.00	166,690.75
	15,123.55	34,847.76	261,500.00	226,652.24
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	816.00	1,878.89	11,000.00	9,121.11
530-120-122 - TS - Maint. - Benefits - EI	280.05	645.32	4,000.00	3,354.68
530-120-123 - TS - Maint. - Benefits - Superannuation	1,361.11	3,136.28	23,000.00	19,863.72
530-120-124 - TS - Maint. - Benefits - Worker's Comp		2,665.69	3,000.00	334.31
530-120-125 - TS - Maint. - Benefits - Sarm		2,624.50	5,000.00	2,375.50
	2,457.16	10,950.68	46,000.00	35,049.32
	17,580.71	45,798.44	307,500.00	261,701.56
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		765.80	10,000.00	9,234.20
530-210-110 - TS - Maint. - Contract - Contract	38,425.00	38,425.00	500.00	(37,925.00)
530-210-120 - TS - Maint. - Contract - Gravel Haul			65,000.00	65,000.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		84.95		(84.95)
530-250-110 - TS - Maint. - Council - Travel & Meals	20.57	20.57		(20.57)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	162.38	862.38	1,600.00	737.62
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
530-290-100 - TS - Maint. - Contract - Road Repairs			21,000.00	21,000.00
530-290-102 - TS - Maint. - Cont. Repairs - Bridges			140,000.00	140,000.00
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR			25,000.00	25,000.00
530-290-104 - TS - Maint. - Contract Repairs - Riprap			10,000.00	10,000.00
530-290-105 - TS - Maint. - Contracted Repairs - Mulch			25,000.00	25,000.00
	38,607.95	40,158.70	298,600.00	258,441.30
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	418.70	1,077.18	2,000.00	922.82
530-300-120 - TS - Maint. - Utility - Power	109.00	379.26	1,000.00	620.74
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	92.82	92.82	2,000.00	1,907.18
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	335.70	1,400.00	1,064.30
	732.42	1,884.96	7,100.00	5,215.04
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies		900.16	15,000.00	14,099.84
530-410-100 - TS - Maint. - Shop Supply & Small Tools	23.33	48.98	10,000.00	9,951.02
530-410-120 - TS - Maint. - Shop Supplies		689.00		(689.00)
530-420-100 - TS - Maint. - Ford F350	1,290.35	1,290.35	10,000.00	8,709.65
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	383.70	383.70	8,000.00	7,616.30
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	307.65	307.65	8,000.00	7,692.35
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP	337.97	337.97	4,000.00	3,662.03
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower			15,000.00	15,000.00
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			5,000.00	5,000.00
530-420-106 - TS - Maint - Repairs - 2010 JD 7330 Trac			10,000.00	10,000.00
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac			10,000.00	10,000.00

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	Current	Year To Date	Budget	Variance
530-420-130 - TS - Maint. - Skid Steer			5,000.00	5,000.00
530-425-111 - TS - Maint. - Oil & Gas - #1	3,131.05	11,675.64	50,000.00	38,324.36
530-425-112 - TS - Maint. - Oil & Gas - #2			40,000.00	40,000.00
530-425-113 - TS - Maint. - Oil & Gas - #3			10,000.00	10,000.00
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage			22,000.00	22,000.00
530-470-100 - TS - Maint. - Road/Street Signs			2,000.00	2,000.00
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	5,474.05	15,633.45	301,500.00	285,866.55
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00
530-600-399 - TS - Maint - Amortization - Mach & Equip			48,100.00	48,100.00
530-600-499 - TS - Maint - Amortization - Vehicles			2,600.00	2,600.00
530-600-699 - TS - Maint - Amortization - Infrastructu			82,140.00	82,140.00
	0.00	0.00	133,546.00	133,546.00
TOTAL MAINTENANCE:	62,395.13	103,475.55	1,048,246.00	944,770.45
TOTAL TRANSPORTATION SERVICES:	62,395.13	103,475.55	1,048,246.00	944,770.45
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,316.14	2,529.79	14,000.00	11,470.21
540-210-100 - EH - Cont. - Pest Control	250.00	750.00	6,500.00	5,750.00
	1,566.14	3,279.79	20,500.00	17,220.21
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies			2,000.00	2,000.00
540-430-100 - EH - Maint. - Weed Control Supplies			500.00	500.00
	0.00	0.00	3,000.00	3,000.00
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		600.00	600.00	
540-570-100 - EH&W - Grants Waste Transfer			5,000.00	5,000.00
	0.00	600.00	5,600.00	5,000.00
TOTAL ENVIRONMENTAL SERVICES:	1,566.14	3,879.79	29,100.00	25,220.21
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance	12,000.00	12,000.00	12,000.00	
	12,000.00	12,000.00	12,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	12,000.00	12,000.00	12,000.00	0.00
PLANNING AND DEVELOPMENT SERVICES				
Professional/Contractual Services				
560-200-110 - P&D - Cont. - Other Services			100.00	100.00
560-210-100 - P&D - Cont. - Advertising			100.00	100.00
	0.00	0.00	200.00	200.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	200.00	200.00
RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition			3,800.00	3,800.00
	0.00	0.00	3,800.00	3,800.00
Maintenance, Materials and Supplies				
570-420-150 - R&C - Supplies - Hall			500.00	500.00
	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions			5,000.00	5,000.00
570-500-130 - R&C - Grants - Library/Museum		2,902.25	750.00	(2,152.25)
	0.00	2,902.25	5,750.00	2,847.75
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,902.25	10,050.00	7,147.75

UTILITIES
WATER

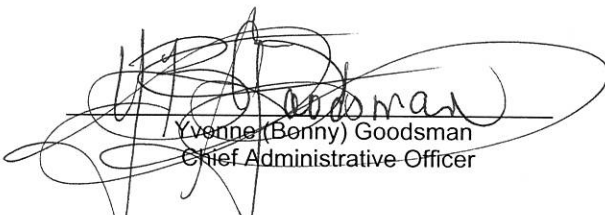
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R.M. of Big Arm
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For the Period Ending March 31, 2022

	Current	Year To Date	Budget	Variance
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells			500.00	500.00
	0.00	0.00	500.00	500.00
Utilities				
580-300-120 - UT - Water - Power	413.58	557.09	2,200.00	1,642.91
	413.58	557.09	2,200.00	1,642.91
Maintenance, Materials and Supplies				
580-430-120 - UT - Water - Matls & Suppl - Public Well			1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
Capital Expenditures				
580-600-399 - UT - Water - Amort - Machinery & Equipme			800.00	800.00
	0.00	0.00	800.00	800.00
TOTAL WATER:	413.58	557.09	4,500.00	3,942.91
TOTAL UTILITIES:	413.58	557.09	4,500.00	3,942.91
TOTAL EXPENDITURES:	122,942.65	224,737.33	1,467,257.00	1,242,519.67
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	65,466.73	45,814.09	1,283,090.00	(1,237,275.91)
Expenditures	122,942.65	224,737.33	1,467,257.00	1,242,519.67
CHANGE IN NET FINANCIAL ASSETS	(57,475.92)	(178,923.24)	(184,167.00)	5,243.76
CHANGE IN NET ASSETS	(57,475.92)	(178,923.24)	(184,167.00)	5,243.76
CHANGE IN SURPLUS	(57,475.92)	(178,923.24)	(184,167.00)	5,243.76

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(74,444.45)	(217,668.97)	506,971.17
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings			1,729,552.20
Total Cash and Investments:	(74,444.45)	(217,668.97)	2,656,523.37
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(112.55)	(488.12)	(2,603.07)
110-200-110 - Municipal - Tax Receivable - Arrears	3.65	(4,335.26)	497.67
Total Municipal Taxes Receivable:	(108.90)	(4,823.38)	(2,105.40)
Other Receivables			
110-310-100 - Accrued Interest			97.81
110-320-100 - Accounts Receivable		(1,266.02)	31,943.55
110-330-110 - Wages - Health & Dental	(921.00)	5,259.93	5,259.93
110-330-120 - Wages - Disability Insurance	(360.00)	1,783.94	1,783.94
110-340-110 - GST Receivable - 100% Rebate	(16,115.03)	(14,793.21)	3,600.19
Total Other Receivables:	(17,396.03)	(9,015.36)	42,685.42

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on April 11, 2022.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve