

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending March 31, 2023

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-130-100 - Discount on Municipal Tax - Property	(7.83)	(71.79)		(71.79)
<b>Net Municipal Taxes</b>	<b>(7.83)</b>	<b>(71.79)</b>	<b>0.00</b>	<b>(71.79)</b>
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	85.53	265.07		265.07
	<b>85.53</b>	<b>265.07</b>	<b>0.00</b>	<b>265.07</b>
<b>TOTAL TAXATION:</b>	<b>77.70</b>	<b>193.28</b>	<b>0.00</b>	<b>193.28</b>
<b>FEES AND CHARGES</b>				
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	9.43	606.58		606.58
	<b>9.43</b>	<b>606.58</b>	<b>0.00</b>	<b>606.58</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	2,650.00	7,720.00		7,720.00
	<b>2,650.00</b>	<b>7,720.00</b>	<b>0.00</b>	<b>7,720.00</b>
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate	40.00	50.00		50.00
	<b>40.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>
	<b>40.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,699.43</b>	<b>8,376.58</b>	<b>0.00</b>	<b>8,376.58</b>
<b>CONDITIONAL GRANTS</b>				
<b>Federal</b>				
450-200-070 - Conditional - Federal-GTF	6,742.30	6,742.30		6,742.30
	<b>6,742.30</b>	<b>6,742.30</b>	<b>0.00</b>	<b>6,742.30</b>
<b>Local</b>				
450-410-100 - Conditional - Local - Pest Control	2,815.12	2,815.12		2,815.12
	<b>2,815.12</b>	<b>2,815.12</b>	<b>0.00</b>	<b>2,815.12</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>9,557.42</b>	<b>9,557.42</b>	<b>0.00</b>	<b>9,557.42</b>
<b>CAPITAL ASSET PROCEEDS</b>				
<b>Capital Asset Proceeds</b>				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		8,707.40		8,707.40
	<b>0.00</b>	<b>8,707.40</b>	<b>0.00</b>	<b>8,707.40</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>0.00</b>	<b>8,707.40</b>	<b>0.00</b>	<b>8,707.40</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue	522.58	8,226.41		8,226.41
	<b>522.58</b>	<b>8,226.41</b>	<b>0.00</b>	<b>8,226.41</b>
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>522.58</b>	<b>8,226.41</b>	<b>0.00</b>	<b>8,226.41</b>
<b>TOTAL REVENUES:</b>	<b>12,857.13</b>	<b>35,061.09</b>	<b>0.00</b>	<b>35,061.09</b>

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EXPENDITURES	Current	Year To Date	Budget	Variance
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity	6,000.00	6,000.00		(6,000.00)
	<b>6,000.00</b>	<b>6,000.00</b>	<b>0.00</b>	<b>(6,000.00)</b>
510-110-230 - GG - Salaries - Administrator	7,094.22	16,553.18		(16,553.18)
510-110-530 - GG - Salaries - Office Clerk	5,703.46	12,428.44		(12,428.44)
	<b>18,797.68</b>	<b>34,981.62</b>	<b>0.00</b>	<b>(34,981.62)</b>
<b>Benefits</b>				
510-130-231 - GG - Benefits - CPP	713.40	1,612.25		(1,612.25)
510-130-232 - GG - Benefits - EI	242.62	549.45		(549.45)
510-130-233 - GG - Benefits - Superannuation	1,151.81	2,608.38		(2,608.38)
510-130-235 - GG - Benefits - Sarm	(500.00)	3,213.98		(3,213.98)
	<b>1,607.83</b>	<b>7,984.06</b>	<b>0.00</b>	<b>(7,984.06)</b>
	<b>20,405.51</b>	<b>42,965.68</b>	<b>0.00</b>	<b>(42,965.68)</b>
<b>Professional/Contract Services</b>				
510-200-130 - GG - Cont. - Audit/Accounting	8,692.00	8,692.00		(8,692.00)
510-200-150 - GG - Cont. - Assessment - SAMA		9,078.00		(9,078.00)
510-200-170 - GG - Cont. - Advertising	59.40	59.40		(59.40)
510-210-160 - GG - Travel, Meals & Subsistence		141.66		(141.66)
510-230-100 - GG - Cont. - Insurance - General & Bond		9,901.66		(9,901.66)
510-240-100 - GG - Cont. - Memberships & Subscriptions	455.00	3,037.21		(3,037.21)
510-250-100 - GG - Cont. - Communications	250.00	250.00		(250.00)
510-270-150 - GG - Cont. - Repairs Residence		694.10		(694.10)
510-280-150 - GG - Cont. - Board of Revision	450.00	450.00		(450.00)
510-290-100 - GG - Cont. - Bank Charges	181.30	608.24		(608.24)
	<b>10,087.70</b>	<b>32,912.27</b>	<b>0.00</b>	<b>(32,912.27)</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat	294.55	1,082.38		(1,082.38)
510-300-120 - GG - Utility - Power	217.54	477.54		(477.54)
510-300-130 - GG - Utility - Water		157.00		(157.00)
510-300-135 - GG - Utility - Garbage		60.00		(60.00)
510-300-140 - GG - Utility - Telephone	469.90	469.90		(469.90)
510-300-145 - GG - Utility - Cell Phone	54.40	111.59		(111.59)
	<b>1,036.39</b>	<b>2,358.41</b>	<b>0.00</b>	<b>(2,358.41)</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage	42.23	318.23		(318.23)
510-410-140 - GG - Maint. - Office Supplies	185.26	8,273.17		(8,273.17)
	<b>227.49</b>	<b>8,591.40</b>	<b>0.00</b>	<b>(8,591.40)</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>31,757.09</b>	<b>86,827.76</b>	<b>0.00</b>	<b>(86,827.76)</b>
<b>PROTECTIVE SERVICES</b>				
<b>FIRE PROTECTION</b>				
<b>Utilities</b>				
525-300-140 - PS - Fire - Utility - Telephone		338.10		(338.10)
	<b>0.00</b>	<b>338.10</b>	<b>0.00</b>	<b>(338.10)</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>338.10</b>	<b>0.00</b>	<b>(338.10)</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>338.10</b>	<b>0.00</b>	<b>(338.10)</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
530-110-120 - TS - Maint. - Salaries - Foreman	9,830.79	22,938.51		(22,938.51)
530-110-150 - TS - Maint. - Salaries	5,940.62	13,486.39		(13,486.39)
	<b>15,771.41</b>	<b>36,424.90</b>	<b>0.00</b>	<b>(36,424.90)</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	890.35	2,055.16		(2,055.16)
530-120-122 - TS - Maint. - Benefits - EI	298.99	690.52		(690.52)

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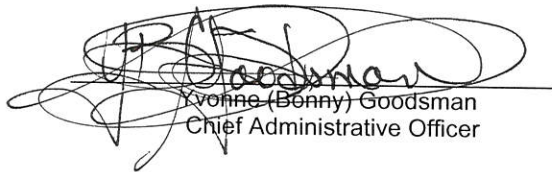
	Current	Year To Date	Budget	Variance
530-120-123 - TS - Maint. - Benefits - Superannuation	1,419.41	3,278.22		(3,278.22)
530-120-125 - TS - Maint. - Benefits - Sarm		3,315.92		(3,315.92)
	<b>2,608.75</b>	<b>9,339.82</b>	<b>0.00</b>	<b>(9,339.82)</b>
	<b>18,380.16</b>	<b>45,764.72</b>	<b>0.00</b>	<b>(45,764.72)</b>
<b>Professional/Contractual Services</b>				
530-210-110 - TS - Maint. - Contract - Contract		323.30		(323.30)
530-250-110 - TS - Maint. - Council - Travel & Meals	30.86	30.86		(30.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	129.52	129.52		(129.52)
	<b>160.38</b>	<b>483.68</b>	<b>0.00</b>	<b>(483.68)</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat	294.54	1,082.35		(1,082.35)
530-300-120 - TS - Maint. - Utility - Power	112.88	381.00		(381.00)
530-300-150 - TS - Maint. - Utility - Cell Phones	49.87	97.85		(97.85)
530-310-100 - TS - Maint. - Utility - Street Lights	114.67	344.01		(344.01)
	<b>571.96</b>	<b>1,905.21</b>	<b>0.00</b>	<b>(1,905.21)</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies		123.80		(123.80)
530-425-110 - TS - Maint. - Oil & Lubricant		1,266.98		(1,266.98)
530-425-111 - TS - Maint. - Oil & Gas - #1		4,290.16		(4,290.16)
	<b>0.00</b>	<b>5,680.94</b>	<b>0.00</b>	<b>(5,680.94)</b>
<b>TOTAL MAINTENANCE:</b>	<b>19,112.50</b>	<b>53,834.55</b>	<b>0.00</b>	<b>(53,834.55)</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>19,112.50</b>	<b>53,834.55</b>	<b>0.00</b>	<b>(53,834.55)</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,352.75	2,248.30		(2,248.30)
540-210-100 - EH - Cont. - Pest Control	250.00	4,767.40		(4,767.40)
	<b>1,602.75</b>	<b>7,015.70</b>	<b>0.00</b>	<b>(7,015.70)</b>
<b>Grants and Contributions</b>				
540-530-100 - EH&W - Grants to Local Government		900.00		(900.00)
	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>	<b>(900.00)</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>1,602.75</b>	<b>7,915.70</b>	<b>0.00</b>	<b>(7,915.70)</b>
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Grants and Contributions</b>				
570-500-130 - R&C - Grants - Library/Museum	(750.00)	2,832.68		(2,832.68)
	<b>(750.00)</b>	<b>2,832.68</b>	<b>0.00</b>	<b>(2,832.68)</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>(750.00)</b>	<b>2,832.68</b>	<b>0.00</b>	<b>(2,832.68)</b>
<b>UTILITIES</b>				
<b>WATER</b>				
<b>Utilities</b>				
580-300-120 - UT - Water - Power	377.34	506.98		(506.98)
	<b>377.34</b>	<b>506.98</b>	<b>0.00</b>	<b>(506.98)</b>
<b>TOTAL WATER:</b>	<b>377.34</b>	<b>506.98</b>	<b>0.00</b>	<b>(506.98)</b>
<b>TOTAL UTILITIES:</b>	<b>377.34</b>	<b>506.98</b>	<b>0.00</b>	<b>(506.98)</b>
<b>TOTAL EXPENDITURES:</b>	<b>52,099.68</b>	<b>152,255.77</b>	<b>0.00</b>	<b>(152,255.77)</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	12,857.13	35,061.09	0.00	35,061.09
Expenditures	52,099.68	152,255.77	0.00	(152,255.77)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(39,242.55)</b>	<b>(117,194.68)</b>	<b>0.00</b>	<b>(117,194.68)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(39,242.55)</b>	<b>(117,194.68)</b>	<b>0.00</b>	<b>(117,194.68)</b>
<b>CHANGE IN SURPLUS</b>	<b>(39,242.55)</b>	<b>(117,194.68)</b>	<b>0.00</b>	<b>(117,194.68)</b>

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>ACCOUNT BALANCES</b>				
<b>Cash and Investments</b>				
110-110-120 - Cash - Bank - Demand	(39,310.96)	(139,305.09)	724,047.62	
110-110-130 - Cash - Bank - Term Deposit		1,500,000.00	1,920,000.00	
110-110-140 - Cash - Special Savings	522.58	(1,488,598.00)	254,784.31	
<b>Total Cash and Investments:</b>	<b>(38,788.38)</b>	<b>(127,903.09)</b>	<b>2,898,831.93</b>	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(111.89)	(374.81)	(1,119.05)	
110-200-110 - Municipal - Tax Receivable - Arrears	85.53	(640.17)	11,660.77	
<b>Total Municipal Taxes Receivable:</b>	<b>(26.36)</b>	<b>(1,014.98)</b>	<b>10,541.72</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest		(3,175.89)		
110-320-100 - Accounts Receivable		211.20	1,711.20	
110-330-110 - Wages - Health & Dental	(960.00)	7,186.57	7,186.57	
110-330-120 - Wages - Disability Insurance	(435.00)	3,060.41	3,060.41	
110-340-110 - GST Receivable - 100% Rebate	616.34	(18,900.94)	1,704.40	
<b>Total Other Receivables:</b>	<b>(778.66)</b>	<b>(11,618.65)</b>	<b>13,662.58</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on April 17, 2023.

  
Yvonne (Bonny) Goodsman  
Chief Administrative Officer

  
Sheldon Vance  
Reeve