

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending April 30, 2023

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property	(8.06)	(79.85)		(79.85)
Net Municipal Taxes	(8.06)	(79.85)	0.00	(79.85)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	85.53	350.60		350.60
	85.53	350.60	0.00	350.60
TOTAL TAXATION:	77.47	270.75	0.00	270.75
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	28.30	634.88		634.88
	28.30	634.88	0.00	634.88
Rentals				
420-300-100 - F&C - Rentals - Building/Room	700.00	8,420.00		8,420.00
	700.00	8,420.00	0.00	8,420.00
Licenses and Permits				
420-710-100 - F&C - Permits - Approaches	2,314.35	2,314.35		2,314.35
	2,314.35	2,314.35	0.00	2,314.35
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	70.00		70.00
	20.00	70.00	0.00	70.00
	20.00	70.00	0.00	70.00
TOTAL FEES AND CHARGES:	3,062.65	11,439.23	0.00	11,439.23
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		6,742.30		6,742.30
	0.00	6,742.30	0.00	6,742.30
Local				
450-410-100 - Conditional - Local - Pest Control		2,815.12		2,815.12
	0.00	2,815.12	0.00	2,815.12
TOTAL CONDITIONAL GRANTS:	0.00	9,557.42	0.00	9,557.42
GRANTS IN LIEU OF TAXES				
Provincial				
450-630-100 - GIL - Prov - Transgas	408.00	408.00		408.00
	408.00	408.00	0.00	408.00
TOTAL GRANTS IN LIEU OF TAXES:	408.00	408.00	0.00	408.00
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		8,707.40		8,707.40
	0.00	8,707.40	0.00	8,707.40
TOTAL CAPITAL ASSET PROCEEDS:	0.00	8,707.40	0.00	8,707.40
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		8,226.41		8,226.41
	0.00	8,226.41	0.00	8,226.41
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	8,226.41	0.00	8,226.41
TOTAL REVENUES:	3,548.12	38,609.21	0.00	38,609.21

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		6,000.00		(6,000.00)
	0.00	6,000.00	0.00	(6,000.00)
510-110-230 - GG - Salaries - Administrator	4,729.48	21,282.66		(21,282.66)
510-110-530 - GG - Salaries - Office Clerk	3,036.17	15,464.61		(15,464.61)
	7,765.65	42,747.27	0.00	(42,747.27)
Benefits				
510-120-110 - GG - Council - Payroll Benefits	795.15	795.15		(795.15)
	795.15	795.15	0.00	(795.15)
510-130-231 - GG - Benefits - CPP	430.01	2,042.26		(2,042.26)
510-130-232 - GG - Benefits - EI	147.22	696.67		(696.67)
510-130-233 - GG - Benefits - Superannuation	698.92	3,307.30		(3,307.30)
510-130-234 - GG - Benefits - Worker Compensation	2,819.47	2,819.47		(2,819.47)
510-130-235 - GG - Benefits - Sarm	500.00	3,713.98		(3,713.98)
	5,390.77	13,374.83	0.00	(13,374.83)
	13,156.42	56,122.10	0.00	(56,122.10)
Professional/Contract Services				
510-200-130 - GG - Cont. - Audit/Accounting		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	120.96	180.36		(180.36)
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		3,037.21		(3,037.21)
510-250-100 - GG - Cont. - Communications		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)
510-290-100 - GG - Cont. - Bank Charges	151.55	759.79		(759.79)
	272.51	33,184.78	0.00	(33,184.78)
Utilities				
510-300-110 - GG - Utility - Heat	370.16	1,452.54		(1,452.54)
510-300-120 - GG - Utility - Power	221.61	699.15		(699.15)
510-300-130 - GG - Utility - Water	157.00	314.00		(314.00)
510-300-135 - GG - Utility - Garbage	60.00	120.00		(120.00)
510-300-140 - GG - Utility - Telephone	939.80	1,409.70		(1,409.70)
510-300-145 - GG - Utility - Cell Phone	54.40	165.99		(165.99)
	1,802.97	4,161.38	0.00	(4,161.38)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		318.23		(318.23)
510-410-140 - GG - Maint. - Office Supplies	30.00	8,303.17		(8,303.17)
	30.00	8,621.40	0.00	(8,621.40)
TOTAL GENERAL GOVERNMENT SERVICES:	15,261.90	102,089.66	0.00	(102,089.66)
PROTECTIVE SERVICES				
FIRE PROTECTION				
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		338.10		(338.10)
	0.00	338.10	0.00	(338.10)
TOTAL FIRE PROTECTION:	0.00	338.10	0.00	(338.10)
TOTAL PROTECTIVE SERVICES:	0.00	338.10	0.00	(338.10)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	6,553.86	29,492.37		(29,492.37)
530-110-150 - TS - Maint. - Salaries	5,007.24	18,493.63		(18,493.63)
	11,561.10	47,986.00	0.00	(47,986.00)

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Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	647.84	2,703.00		(2,703.00)
530-120-122 - TS - Maint. - Benefits - EI	219.17	909.69		(909.69)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,040.50	4,318.72		(4,318.72)
530-120-124 - TS - Maint. - Benefits - Worker's Comp	50.46	50.46		(50.46)
530-120-125 - TS - Maint. - Benefits - Sarm		3,315.92		(3,315.92)
	1,957.97	11,297.79	0.00	(11,297.79)
	13,519.07	59,283.79	0.00	(59,283.79)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	472.50	472.50		(472.50)
530-210-110 - TS - Maint. - Contract - Contract	113,255.70	113,579.00		(113,579.00)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	337.72	337.72		(337.72)
530-250-110 - TS - Maint. - Council - Travel & Meals		30.86		(30.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52		(129.52)
	114,065.92	114,549.60	0.00	(114,549.60)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	1,841.37	2,923.72		(2,923.72)
530-300-120 - TS - Maint. - Utility - Power	115.48	496.48		(496.48)
530-300-150 - TS - Maint. - Utility - Cell Phones	49.87	147.72		(147.72)
530-310-100 - TS - Maint. - Utility - Street Lights	115.79	459.80		(459.80)
	2,122.51	4,027.72	0.00	(4,027.72)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	236.70	360.50		(360.50)
530-410-120 - TS - Maint. - Shop Supplies	1,504.58	1,504.58		(1,504.58)
530-420-100 - TS - Maint. - Ford F350	961.34	961.34		(961.34)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	2,339.75	2,339.75		(2,339.75)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	4,345.26	4,345.26		(4,345.26)
530-425-110 - TS - Maint. - Oil & Lubricant	232.90	1,499.88		(1,499.88)
530-425-111 - TS - Maint. - Oil & Gas - #1	12,499.07	16,789.23		(16,789.23)
	22,119.60	27,800.54	0.00	(27,800.54)
TOTAL MAINTENANCE:	151,827.10	205,661.65	0.00	(205,661.65)
TOTAL TRANSPORTATION SERVICES:	151,827.10	205,661.65	0.00	(205,661.65)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,467.78	3,716.08		(3,716.08)
540-210-100 - EH - Cont. - Pest Control	250.00	5,017.40		(5,017.40)
	1,717.78	8,733.48	0.00	(8,733.48)
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		900.00		(900.00)
	0.00	900.00	0.00	(900.00)
TOTAL ENVIRONMENTAL SERVICES:	1,717.78	9,633.48	0.00	(9,633.48)
RECREATION AND CULTURAL SERVICES				
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum		2,832.68		(2,832.68)
	0.00	2,832.68	0.00	(2,832.68)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,832.68	0.00	(2,832.68)
UTILITIES				
WATER				
Utilities				
580-300-120 - UT - Water - Power	70.52	577.50		(577.50)
	70.52	577.50	0.00	(577.50)
TOTAL WATER:	70.52	577.50	0.00	(577.50)
TOTAL UTILITIES:	70.52	577.50	0.00	(577.50)
TOTAL EXPENDITURES:	168,877.30	321,133.07	0.00	(321,133.07)
CHANGE IN NET-FINANCIAL ASSETS				

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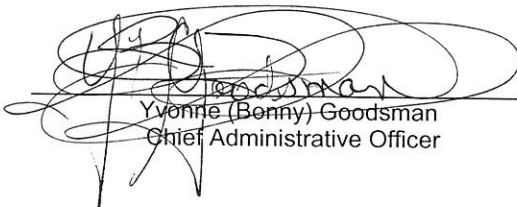


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Revenues	3,548.12	38,609.21	0.00	38,609.21
Expenditures	168,877.30	321,133.07	0.00	(321,133.07)
CHANGE IN NET FINANCIAL ASSETS	(165,329.18)	(282,523.86)	0.00	(282,523.86)
CHANGE IN NET ASSETS	(165,329.18)	(282,523.86)	0.00	(282,523.86)
CHANGE IN SURPLUS	(165,329.18)	(282,523.86)	0.00	(282,523.86)

ACCOUNT BALANCES			
	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(166,244.37)	(305,549.46)	557,803.25
110-110-130 - Cash - Bank - Term Deposit		1,500,000.00	1,920,000.00
110-110-140 - Cash - Special Savings		(1,488,598.00)	254,784.31
Total Cash and Investments:	(166,244.37)	(294,147.46)	2,732,587.56
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(115.17)	(489.98)	(1,234.22)
110-200-110 - Municipal - Tax Receivable - Arrears	(5,078.23)	(5,718.40)	6,582.54
Total Municipal Taxes Receivable:	(5,193.40)	(6,208.38)	5,348.32
Other Receivables			
110-310-100 - Accrued Interest		(3,175.89)	
110-320-100 - Accounts Receivable		211.20	1,711.20
110-330-110 - Wages - Health & Dental	(765.00)	6,421.57	6,421.57
110-330-120 - Wages - Disability Insurance	(335.00)	2,725.41	2,725.41
110-340-110 - GST Receivable - 100% Rebate	6,732.26	(12,168.68)	8,436.66
Total Other Receivables:	5,632.26	(5,986.39)	19,294.84

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on May 8, 2023.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve