

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

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,005,127.69	1,005,127.00	0.69
410-130-100 - Discount on Municipal Tax - Property	(41.23)	(231.57)	(60,000.00)	59,768.43
Net Municipal Taxes	(41.23)	1,004,896.12	945,127.00	59,769.12
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	3.65	50.86	200.00	(149.14)
	3.65	50.86	200.00	(149.14)
TOTAL TAXATION:	(37.58)	1,004,946.98	945,327.00	59,619.98
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		119.79	500.00	(380.21)
420-200-900 - F&C - Gravel Excavation Permit Fees		543.65	2,000.00	(1,456.35)
	0.00	663.44	2,500.00	(1,836.56)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,262.50	12,575.00	12,550.00	25.00
	2,262.50	12,575.00	12,550.00	25.00
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
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	40.00		40.00
	10.00	40.00	0.00	40.00
	10.00	40.00	0.00	40.00
TOTAL FEES AND CHARGES:	2,272.50	13,838.44	16,860.00	(3,021.56)
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				
420-200-070 - Conditional - Federal-GTF			16,903.00	(16,903.00)
	0.00	0.00	16,903.00	(16,903.00)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
450-350-100 - Conditional - Prov - PREP & BEAVER		1,178.76	1,500.00	(321.24)
	0.00	1,178.76	16,100.00	(14,921.24)

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TOTAL CONDITIONAL GRANTS:	0.00	1,178.76	33,003.00	(31,824.24)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			20,000.00	(20,000.00)
	0.00	0.00	20,000.00	(20,000.00)
Provincial				
450-620-100 - GIL - Prov - Sask. Energy		408.00		408.00
450-630-100 - GIL - Prov - Transgas			400.00	(400.00)
450-650-100 - GIL - Prov - Sask Tel			800.00	(800.00)
	0.00	408.00	1,200.00	(792.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	408.00	21,200.00	(20,792.00)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		1,840.00		1,840.00
	0.00	1,840.00	0.00	1,840.00
TOTAL CAPITAL ASSET PROCEEDS:	0.00	1,840.00	0.00	1,840.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		1,184.88	12,000.00	(10,815.12)
470-120-100 - Dividends Revenue	381.15	381.15	1,000.00	(618.85)
470-130-100 - Commission Revenue			2,000.00	(2,000.00)
	381.15	1,566.03	15,000.00	(13,433.97)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	381.15	1,566.03	15,000.00	(13,433.97)
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus	100.00	100.00	200.00	(100.00)
	100.00	100.00	200.00	(100.00)
TOTAL OTHER REVENUES:	100.00	100.00	200.00	(100.00)
TOTAL REVENUES:	2,716.07	1,024,278.21	1,283,090.00	(258,811.79)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		4,800.00	26,000.00	21,200.00
	0.00	4,800.00	26,000.00	21,200.00
510-110-230 - GG - Salaries - Administrator	4,439.30	24,416.15	57,711.00	33,294.85
510-110-530 - GG - Salaries - Office Clerk	3,478.35	18,644.50	42,000.00	23,355.50
	7,917.65	47,860.65	125,711.00	77,850.35
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	420.62	2,285.69	5,200.00	2,914.31
510-130-232 - GG - Benefits - EI	146.61	797.36	2,000.00	1,202.64
510-130-233 - GG - Benefits - Superannuation	712.59	3,875.48	9,000.00	5,124.52
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
	1,279.82	12,865.43	23,950.00	11,084.57
	9,197.47	60,726.08	149,661.00	88,934.92
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	153.36	207.36	1,500.00	1,292.64
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
510-230-100 - GG - Cont. - Insurance - General & Bond		9,440.51	12,500.00	3,059.49
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,675.00	3,500.00	825.00
510-250-100 - GG - Cont. - Communications		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	
510-290-100 - GG - Cont. - Bank Charges		674.42	1,400.00	725.58
	153.36	22,546.29	42,650.00	20,103.71
Utilities				
510-300-110 - GG - Utility - Heat	117.69	1,287.83	1,500.00	212.17
510-300-120 - GG - Utility - Power	116.79	889.66	2,200.00	1,310.34
510-300-130 - GG - Utility - Water		422.00	750.00	328.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	469.52	1,875.98	5,400.00	3,524.02
510-300-145 - GG - Utility - Cell Phone	61.20	379.73	900.00	520.27
	765.20	4,855.20	10,850.00	5,994.80
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	103.38	1,945.62	5,000.00	3,054.38
510-410-140 - GG - Maint. - Office Supplies	(333.18)	6,739.68	10,000.00	3,260.32
510-410-160 - GG - Maint. - Residence	1,882.29	1,882.29		(1,882.29)
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
	1,652.49	10,567.59	22,500.00	11,932.41
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:	11,768.52	98,695.16	248,361.00	149,665.84

PROTECTIVE SERVICES
POLICE PROTECTION
Professional/Contractual Services

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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	52,484.82	87,773.25	105,000.00	17,226.75
	52,484.82	87,773.25	105,000.00	17,226.75
TOTAL FIRE PROTECTION:	52,484.82	88,074.08	105,500.00	17,425.92
TOTAL PROTECTIVE SERVICES:	52,484.82	88,074.08	114,800.00	26,725.92
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	6,153.86	33,846.23	80,000.00	46,153.77
530-110-150 - TS - Maint. - Salaries	11,330.20	29,357.22	180,000.00	150,642.78
	17,484.06	63,203.45	261,500.00	198,296.55
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	950.55	3,410.76	11,000.00	7,589.24
530-120-122 - TS - Maint. - Benefits - EI	323.78	1,170.43	4,000.00	2,829.57
530-120-123 - TS - Maint. - Benefits - Superannuation	1,573.56	5,688.28	23,000.00	17,311.72
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
	2,847.89	15,559.66	46,000.00	30,440.34
	20,331.95	78,763.11	307,500.00	228,736.89
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		765.80	10,000.00	9,234.20
530-210-110 - TS - Maint. - Contract - Contract		337.50	500.00	162.50
530-210-120 - TS - Maint. - Contract - Gravel Haul			65,000.00	65,000.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	26.67	111.62		(111.62)
530-250-110 - TS - Maint. - Council - Travel & Meals		20.57		(20.57)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		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		184.44	21,000.00	20,815.56
530-290-102 - TS - Maint. - Cont. Repairs - Bridges		38,425.00	140,000.00	101,575.00
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
	26.67	40,707.31	298,600.00	257,892.69
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	106.48	1,379.90	2,000.00	620.10
530-300-120 - TS - Maint. - Utility - Power	63.25	545.00	1,000.00	455.00
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	114.94	322.70	2,000.00	1,677.30
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	559.50	1,400.00	840.50
	396.57	2,807.10	7,100.00	4,292.90
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	1,181.64	4,352.97	15,000.00	10,647.03
530-410-100 - TS - Maint. - Shop Supply & Small Tools		1,143.81	10,000.00	8,856.19
530-410-120 - TS - Maint. - Shop Supplies		689.00		(689.00)
530-420-100 - TS - Maint. - Ford F350	27.49	1,317.84	10,000.00	8,682.16
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	120.63	2,937.35	8,000.00	5,062.65
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		4,196.78	8,000.00	3,803.22
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		3,313.07	4,000.00	686.93
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	1,307.48	1,307.48	10,000.00	8,692.52
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac		270.64	10,000.00	9,729.36

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	Current	Year To Date	Budget	Variance
530-420-130 - TS - Maint. - Skid Steer			5,000.00	5,000.00
530-425-110 - TS - Maint. - Oil & Lubricant	1,171.07	1,171.07		(1,171.07)
530-425-111 - TS - Maint. - Oil & Gas - #1		17,505.39	50,000.00	32,494.61
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	8,593.09	8,593.09	22,000.00	13,406.91
530-470-100 - TS - Maint. - Road/Street Signs	95.36	95.36	2,000.00	1,904.64
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	12,496.76	46,893.85	301,500.00	254,606.15
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:	33,251.95	169,171.37	1,048,246.00	879,074.63
TOTAL TRANSPORTATION SERVICES:	33,251.95	169,171.37	1,048,246.00	879,074.63
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,118.13	4,964.06	14,000.00	9,035.94
540-210-100 - EH - Cont. - Pest Control	250.00	4,572.04	6,500.00	1,927.96
	1,368.13	9,536.10	20,500.00	10,963.90
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:	1,368.13	10,136.10	29,100.00	18,963.90
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00	12,000.00	
	0.00	12,000.00	12,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	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				

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WATER				
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	64.18	692.44	2,200.00	1,507.56
	64.18	692.44	2,200.00	1,507.56
Maintenance, Materials and Supplies				
580-430-120 - UT - Water - Matts & 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:	64.18	692.44	4,500.00	3,807.56
TOTAL UTILITIES:	64.18	692.44	4,500.00	3,807.56
TOTAL EXPENDITURES:	98,937.60	381,671.40	1,467,257.00	1,085,585.60
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	2,716.07	1,024,278.21	1,283,090.00	(258,811.79)
Expenditures	98,937.60	381,671.40	1,467,257.00	1,085,585.60
CHANGE IN NET FINANCIAL ASSETS	(96,221.53)	642,606.81	(184,167.00)	826,773.81
CHANGE IN NET ASSETS	(96,221.53)	642,606.81	(184,167.00)	826,773.81
CHANGE IN SURPLUS	(96,221.53)	642,606.81	(184,167.00)	826,773.81

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(86,116.70)	(366,860.70)	357,779.44
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings		1,082.47	1,730,634.67
Total Cash and Investments:	(86,116.70)	(365,778.23)	2,508,414.11
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(588.95)	1,003,938.16	1,001,823.21
110-200-110 - Municipal - Tax Receivable - Arrears	(501.32)	(4,832.93)	
Total Municipal Taxes Receivable:	(1,090.27)	999,105.23	1,001,823.21
Other Receivables			
110-310-100 - Accrued Interest		(97.81)	
110-320-100 - Accounts Receivable		(36,949.00)	38.15
110-330-110 - Wages - Health & Dental	(614.00)	4,031.93	4,031.93
110-330-120 - Wages - Disability Insurance	(240.00)	1,488.74	1,488.74
110-340-110 - GST Receivable - 100% Rebate	935.40	(12,294.51)	6,098.89
Total Other Receivables:	81.40	(43,820.65)	11,657.71

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on June 13, 2022.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve