

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

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,180,952.15	1,180,953.00	(0.85)
410-130-100 - Discount on Municipal Tax - Property	(1,015.24)	(1,103.38)	(60,000.00)	58,896.62
Net Municipal Taxes	(1,015.24)	1,179,848.77	1,120,953.00	58,895.77
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	30.87	467.00	200.00	267.00
	30.87	467.00	200.00	267.00
TOTAL TAXATION:	(984.37)	1,180,315.77	1,121,153.00	59,162.77
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	9.43	653.74	500.00	153.74
	9.43	653.74	500.00	153.74
Rentals				
420-300-100 - F&C - Rentals - Building/Room	700.00	9,350.00	21,100.00	(11,750.00)
	700.00	9,350.00	21,100.00	(11,750.00)
Licenses and Permits				
420-700-200 - F&C - Permits - Building		125.00	260.00	(135.00)
420-700-210 - F&C - Fees - Building Inspections		2,189.35		2,189.35
	0.00	2,314.35	260.00	2,054.35
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	180.00	200.00	(20.00)
	10.00	180.00	200.00	(20.00)
	10.00	180.00	200.00	(20.00)
TOTAL FEES AND CHARGES:	719.43	12,498.09	23,610.00	(11,111.91)
MAINTENANCE AND DEVELOPMENT CHARGES				
Load Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees			2,000.00	(2,000.00)
	0.00	0.00	2,000.00	(2,000.00)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	0.00	2,000.00	(2,000.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	68,663.75	68,663.75	241,000.00	(172,336.25)
	68,663.75	68,663.75	241,000.00	(172,336.25)
TOTAL UNCONDITIONAL TRANSFERS:	68,663.75	68,663.75	241,000.00	(172,336.25)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		6,742.30	12,033.00	(5,290.70)
	0.00	6,742.30	12,033.00	(5,290.70)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
	0.00	0.00	14,600.00	(14,600.00)
Local				
450-410-100 - Conditional - Local - Pest Control		1,315.12	1,500.00	(184.88)
	0.00	1,315.12	1,500.00	(184.88)
TOTAL CONDITIONAL GRANTS:	0.00	8,057.42	28,133.00	(20,075.58)

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GRANTS IN LIEU OF TAXES				
 ederal				
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		408.00	400.00	8.00
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		8,707.40	8,707.00	0.40
	0.00	8,707.40	8,707.00	0.40
 TOTAL CAPITAL ASSET PROCEEDS:	0.00	8,707.40	8,707.00	0.40
INVESTMENT INCOME AND COMMISSIONS				
 Investment and Income Revenue				
470-100-100 - Interest Revenue		9,185.36	12,000.00	(2,814.64)
470-120-100 - Dividends Revenue			1,000.00	(1,000.00)
70-130-100 - Commission Revenue			2,000.00	(2,000.00)
	0.00	9,185.36	15,000.00	(5,814.64)
 TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	9,185.36	15,000.00	(5,814.64)
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:	68,398.81	1,287,835.79	1,461,003.00	(173,167.21)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	4,500.00	10,500.00	23,000.00	12,500.00
	4,500.00	10,500.00	23,000.00	12,500.00
510-110-230 - GG - Salaries - Administrator	4,729.48	30,741.62	61,483.00	30,741.38
510-110-530 - GG - Salaries - Office Clerk	3,348.31	22,359.84	42,000.00	19,640.16
	12,577.79	63,601.46	126,483.00	62,881.54
Benefits				
510-130-231 - GG - Benefits - CPP	448.58	2,951.25	5,200.00	2,248.75
510-130-232 - GG - Benefits - EI	153.13	1,006.70	2,000.00	993.30
510-130-233 - GG - Benefits - Superannuation	727.01	4,779.19	9,228.00	4,448.81
510-130-234 - GG - Benefits - Worker Compensation		3,614.62	3,000.00	(614.62)
510-130-235 - GG - Benefits - Sarm		3,713.98	3,750.00	36.02
	1,328.72	16,065.74	23,178.00	7,112.26
	13,906.51	79,667.20	149,661.00	69,993.80
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		8,692.00	10,000.00	1,308.00
510-200-150 - GG - Cont. - Assessment - SAMA		9,078.00	9,000.00	(78.00)
510-200-170 - GG - Cont. - Advertising		180.36	1,500.00	1,319.64
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel	30.86	30.86	1,000.00	969.14
510-210-160 - GG - Travel, Meals & Subsistence		141.66	500.00	358.34
510-230-100 - GG - Cont. - Insurance - General & Bond	525.38	10,427.04	12,500.00	2,072.96
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,037.21	3,500.00	462.79
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			250.00	250.00
510-270-150 - GG - Cont. - Repairs Residence		694.10	1,250.00	555.90
510-280-130 - GG - Cont. -Building Inspection Charges		480.00		(480.00)
510-280-150 - GG - Cont. - Board of Revision		450.00	250.00	(200.00)
510-290-100 - GG - Cont. - Bank Charges		976.89	1,400.00	423.11
	556.24	34,438.12	42,650.00	8,211.88
Utilities				
510-300-110 - GG - Utility - Heat	26.58	1,627.03	2,000.00	372.97
510-300-120 - GG - Utility - Power	240.80	939.95	2,200.00	1,260.05
510-300-130 - GG - Utility - Water		314.00	750.00	436.00
510-300-135 - GG - Utility - Garbage		120.00	120.00	
510-300-140 - GG - Utility - Telephone	470.59	2,350.82	5,800.00	3,449.18
510-300-145 - GG - Utility - Cell Phone	55.66	277.31	900.00	622.69
	793.63	5,629.11	11,770.00	6,140.89
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	455.58	829.53	3,500.00	2,670.47
510-410-140 - GG - Maint. - Office Supplies	160.82	7,895.20	10,000.00	2,104.80
510-410-160 - GG - Maint. - Residence		2,020.69	2,000.00	(20.69)
510-420-100 - GG - Maint. - Janitor Supplies			600.00	600.00
510-470-100 - GG - Maint. - Pharmaceutical & First Aid			500.00	500.00
510-490-100 - GG - Maint. - Office Repairs & Maint.			500.00	500.00
510-490-110 - GG - Maint. - Office Rent		(700.00)		700.00
	616.40	10,045.42	17,100.00	7,054.58
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:	15,872.78	129,779.85	243,881.00	114,101.15

PROTECTIVE SERVICES
POLICE PROTECTION
Professional/Contractual Services

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520-210-100 - PS - Police - Justice Requisition			10,000.00	10,000.00
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	0.00	10,100.00	10,100.00
TOTAL POLICE PROTECTION:	0.00	0.00	10,100.00	10,100.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		338.10	500.00	161.90
	0.00	338.10	500.00	161.90
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions			10,000.00	10,000.00
	0.00	0.00	10,000.00	10,000.00
TOTAL FIRE PROTECTION:	0.00	338.10	10,500.00	10,161.90
TOTAL PROTECTIVE SERVICES:	0.00	338.10	20,600.00	20,261.90
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	6,553.86	42,600.09	85,200.00	42,599.91
530-110-150 - TS - Maint. - Salaries	11,914.67	43,679.62	139,800.00	96,120.38
	18,468.53	86,279.71	226,500.00	140,220.29
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,050.83	4,885.38	10,000.00	5,114.62
530-120-122 - TS - Maint. - Benefits - EI	350.10	1,635.61	3,500.00	1,864.39
530-120-123 - TS - Maint. - Benefits - Superannuation	1,662.15	7,765.13	20,250.00	12,484.87
530-120-124 - TS - Maint. - Benefits - Worker's Comp		50.46	1,250.00	1,199.54
530-120-125 - TS - Maint. - Benefits - Sarm		3,315.92	5,000.00	1,684.08
	3,063.08	17,652.50	40,000.00	22,347.50
	21,531.61	103,932.21	266,500.00	162,567.79
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		472.50	5,000.00	4,527.50
530-210-110 - TS - Maint. - Contract - Bridge Repairs		113,255.70	125,000.00	11,744.30
530-210-120 - TS - Maint. - Contract - Gravel Haul	3,638.18	3,638.18	90,000.00	86,361.82
530-210-140 - TS - Maint. - Contract - Contract	629.90	953.20	80,500.00	79,546.80
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		337.72	500.00	162.28
530-250-110 - TS - Maint. - Council - Travel & Meals		30.86	500.00	469.14
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52	1,600.00	1,470.48
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
	4,268.08	118,817.68	303,600.00	184,782.32
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	26.58	3,098.20	3,100.00	1.80
530-300-120 - TS - Maint. - Utility - Power	83.51	779.55	1,400.00	620.45
530-300-150 - TS - Maint. - Utility - Cell Phones	49.30	246.32	1,200.00	953.68
530-310-100 - TS - Maint. - Utility - Street Lights	117.60	695.00	1,400.00	705.00
	276.99	4,819.07	7,100.00	2,280.93
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	549.33	1,007.60	15,000.00	13,992.40
530-410-100 - TS - Maint. - Shop Supply & Small Tools			6,000.00	6,000.00
530-410-120 - TS - Maint. - Shop Supplies	44.99	1,549.57	2,000.00	450.43
530-420-100 - TS - Maint. - Ford F350	1,397.24	4,642.82	5,000.00	357.18
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		2,339.75	8,000.00	5,660.25
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		4,897.94	8,000.00	3,102.06
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		552.69	4,000.00	3,447.31
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	1,502.43	1,502.43	5,000.00	3,497.57
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	3,449.03	3,449.03		(3,449.03)
530-420-130 - TS - Maint. - Skid Steer			5,000.00	5,000.00
530-425-110 - TS - Maint. - Oil & Lubricant		1,499.88	12,000.00	10,500.12
530-425-111 - TS - Maint. - Oil & Gas - #1	10,292.52	27,096.75	75,000.00	47,903.25
530-425-112 - TS - Maint. - Oil & Gas - #2	8,900.49	14,007.47	58,000.00	43,992.53
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00

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530-450-100 - TS - Maint. - Culverts/Drainage			25,000.00	25,000.00
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
	26,136.03	62,545.93	322,500.00	259,954.07
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00
530-600-399 - TS - Maint - Amortization - Mach & Equip			75,000.00	75,000.00
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	160,446.00	160,446.00
TOTAL MAINTENANCE:	52,212.71	290,114.89	1,060,146.00	770,031.11
TOTAL TRANSPORTATION SERVICES:	52,212.71	290,114.89	1,060,146.00	770,031.11
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,454.69	6,664.37	16,000.00	9,335.63
540-210-100 - EH - Cont. - Pest Control	250.00	5,517.40	6,500.00	982.60
540-210-300 - EH - Cont. - Landfill	3,815.00	3,815.00	80,000.00	76,185.00
	5,519.69	15,996.77	102,500.00	86,503.23
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies			3,500.00	3,500.00
540-430-100 - EH - Maint. - Weed Control Supplies	246.45	246.45	500.00	253.55
	246.45	246.45	4,500.00	4,253.55
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		900.00	900.00	
540-570-100 - EH&W - Grants Waste Transfer			4,700.00	4,700.00
	0.00	900.00	5,600.00	4,700.00
TOTAL ENVIRONMENTAL SERVICES:	5,766.14	17,143.22	112,600.00	95,456.78
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		2,832.68	3,800.00	967.32
	0.00	2,832.68	3,800.00	967.32
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
	0.00	0.00	5,000.00	5,000.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,832.68	9,300.00	6,467.32
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-100 - UT - Cont. Repairs - Building & Equip.			500.00	500.00
580-285-130 - UT - Water - Cont. Repairs - Wells	27,952.06	27,952.06		(27,952.06)
	27,952.06	27,952.06	500.00	(27,452.06)
Utilities				


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580-300-120 - UT - Water - Power	309.47	954.48	2,200.00	1,245.52
	309.47	954.48	2,200.00	1,245.52
Maintenance, Materials and Supplies				
580-440-100 - UT - Water - Shop Supplies			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:	28,261.53	28,906.54	4,500.00	(24,406.54)
TOTAL UTILITIES:	28,261.53	28,906.54	4,500.00	(24,406.54)
TOTAL EXPENDITURES:	102,113.16	481,115.28	1,463,227.00	982,111.72
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	68,398.81	1,287,835.79	1,461,003.00	(173,167.21)
Expenditures	102,113.16	481,115.28	1,463,227.00	982,111.72
CHANGE IN NET FINANCIAL ASSETS	(33,714.35)	806,720.51	(2,224.00)	808,944.51
CHANGE IN NET ASSETS	(33,714.35)	806,720.51	(2,224.00)	808,944.51
CHANGE IN SURPLUS	(33,714.35)	806,720.51	(2,224.00)	808,944.51

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(22,554.60)	(437,222.96)	426,129.75
110-110-130 - Cash - Bank - Term Deposit		1,500,000.00	1,920,000.00
110-110-140 - Cash - Special Savings		(1,487,639.05)	255,743.26
Total Cash and Investments:	(22,554.60)	(424,862.01)	2,601,873.01
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(14,503.66)	1,165,840.07	1,165,095.83
110-200-110 - Municipal - Tax Receivable - Arrears	30.87	(7,961.26)	4,339.68
Total Municipal Taxes Receivable:	(14,472.79)	1,157,878.81	1,169,435.51
Other Receivables			
110-310-100 - Accrued Interest		(3,175.89)	
110-320-100 - Accounts Receivable		(1,500.00)	
110-330-110 - Wages - Health & Dental	(890.00)	4,641.57	4,641.57
110-330-120 - Wages - Disability Insurance	(176.05)	2,380.56	2,380.56
110-340-110 - GST Receivable - 100% Rebate	3,194.54	(5,757.40)	14,847.94
Total Other Receivables:	2,128.49	(3,411.16)	21,870.07

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on July 10, 2023.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve