


R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending August 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
410-120-100 - Abatements and Adjustments	(25.92)	(25.92)		(25.92)
410-130-100 - Discount on Municipal Tax - Property	(3,580.91)	(55,283.16)	(60,000.00)	4,716.84
Net Municipal Taxes	(3,606.83)	949,818.61	945,127.00	4,691.61
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property		50.86	200.00	(149.14)
	0.00	50.86	200.00	(149.14)
TOTAL TAXATION:	(3,606.83)	949,869.47	945,327.00	4,542.47
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	28.29	242.40	500.00	(257.60)
420-200-900 - F&C - Gravel Excavation Permit Fees		543.65	2,000.00	(1,456.35)
	28.29	786.05	2,500.00	(1,713.95)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,710.00	16,660.00	12,550.00	4,110.00
	1,710.00	16,660.00	12,550.00	4,110.00
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	190.00		190.00
	10.00	190.00	0.00	190.00
	10.00	190.00	0.00	190.00
TOTAL FEES AND CHARGES:	1,748.29	18,196.05	16,860.00	1,336.05
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)	60,115.00	120,230.00	250,000.00	(129,770.00)
	60,115.00	120,230.00	250,000.00	(129,770.00)
TOTAL UNCONDITIONAL TRANSFERS:	60,115.00	120,230.00	250,000.00	(129,770.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - 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)

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TOTAL CONDITIONAL GRANTS:	0.00	1,178.76	16,100.00	(14,921.24)
	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		827.42	800.00	27.42
	0.00	1,235.42	1,200.00	35.42
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,235.42	21,200.00	(19,964.58)
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	1,000.00	(618.85)
470-130-100 - Commission Revenue			2,000.00	(2,000.00)
	0.00	1,566.03	15,000.00	(13,433.97)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	1,566.03	15,000.00	(13,433.97)
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus		484.64	200.00	284.64
	0.00	484.64	200.00	284.64
TOTAL OTHER REVENUES:	0.00	484.64	200.00	284.64
TOTAL REVENUES:	58,256.46	1,095,000.37	1,283,090.00	(188,089.63)

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EXPENDITURES	Current	Year To Date	Budget	Variance
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		10,500.00	26,000.00	15,500.00
	0.00	10,500.00	26,000.00	15,500.00
510-110-230 - GG - Salaries - Administrator	4,439.30	37,734.05	57,711.00	19,976.95
510-110-530 - GG - Salaries - Office Clerk	3,171.83	27,253.75	42,000.00	14,746.25
	7,611.13	75,487.80	125,711.00	50,223.20
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	403.15	3,443.48	5,200.00	1,756.52
510-130-232 - GG - Benefits - EI	140.93	1,203.37	2,000.00	796.63
510-130-233 - GG - Benefits - Superannuation	685.01	5,848.94	9,000.00	3,151.06
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
	1,229.09	16,402.69	23,950.00	7,547.31
	8,840.22	91,890.49	149,661.00	57,770.51
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		8,702.60	10,000.00	1,297.40
510-200-150 - GG - Cont. - Assessment - SAMA		9,049.00	9,000.00	(49.00)
510-200-170 - GG - Cont. - Advertising		207.36	1,500.00	1,292.64
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel		20.57	1,000.00	979.43
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
510-230-110 - GG - Cont. - Insurance - SARM		101.30		(101.30)
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	14.83	14.83	1,500.00	1,485.17
510-280-150 - GG - Cont. - Board of Revision		250.00	250.00	
510-290-100 - GG - Cont. - Bank Charges		1,220.83	1,400.00	179.17
	14.83	31,932.00	42,650.00	10,718.00
Utilities				
510-300-110 - GG - Utility - Heat	21.45	1,370.28	1,500.00	129.72
510-300-120 - GG - Utility - Power	100.72	1,495.69	2,200.00	704.31
510-300-130 - GG - Utility - Water		573.00	750.00	177.00
510-300-135 - GG - Utility - Garbage		60.00	100.00	40.00
510-300-140 - GG - Utility - Telephone	469.90	3,285.26	5,400.00	2,114.74
510-300-145 - GG - Utility - Cell Phone	45.05	485.98	900.00	414.02
	637.12	7,270.21	10,850.00	3,579.79
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	441.61	2,496.43	5,000.00	2,503.57
510-410-140 - GG - Maint. - Office Supplies	763.47	7,818.25	10,000.00	2,181.75
510-410-160 - GG - Maint. - Residence		1,882.29	2,500.00	617.71
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.			2,500.00	2,500.00
	1,205.08	12,196.97	22,500.00	10,303.03
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:	10,697.25	143,289.67	248,361.00	105,071.33

PROTECTIVE SERVICES
POLICE PROTECTION

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Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		9,971.05	9,200.00	(771.05)
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	9,971.05	9,300.00	(671.05)
TOTAL POLICE PROTECTION:	0.00	9,971.05	9,300.00	(671.05)
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		87,773.25	105,000.00	17,226.75
	0.00	87,773.25	105,000.00	17,226.75
TOTAL FIRE PROTECTION:	0.00	88,074.08	105,500.00	17,425.92
TOTAL PROTECTIVE SERVICES:	0.00	98,045.13	114,800.00	16,754.87
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	52,307.81	80,000.00	27,692.19
530-110-150 - TS - Maint. - Salaries	11,916.58	61,439.81	180,000.00	118,560.19
	18,070.44	113,747.62	261,500.00	147,752.38
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	983.97	6,161.33	11,000.00	4,838.67
530-120-122 - TS - Maint. - Benefits - EI	334.61	2,106.38	4,000.00	1,893.62
530-120-123 - TS - Maint. - Benefits - Superannuation	1,626.33	10,237.23	23,000.00	12,762.77
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
	2,944.91	23,795.13	46,000.00	22,204.87
	21,015.35	137,542.75	307,500.00	169,957.25
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		765.80	10,000.00	9,234.20
530-210-110 - TS - Maint. - Contract - Contract	215.75	691.05	500.00	(191.05)
530-210-120 - TS - Maint. - Contract - Gravel Haul	89,269.16	89,269.16	65,000.00	(24,269.16)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		111.62	250.00	138.38
530-250-110 - TS - Maint. - Council - Travel & Meals		96.76	150.00	53.24
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		2,259.62	1,600.00	(659.62)
530-280-100 - TS - Maint. - Memberships/Subscriptions			100.00	100.00
530-290-100 - TS - Maint. - Contract - Road Repairs	17,044.80	17,229.24	17,000.00	(229.24)
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	23,075.70	23,075.70	25,000.00	1,924.30
530-290-104 - TS - Maint. - Contract Repairs - Riprap	15,094.40	15,094.40	14,000.00	(1,094.40)
530-290-105 - TS - Maint. - Contracted Repairs - Mulch			25,000.00	25,000.00
	144,699.81	187,018.35	298,600.00	111,581.65
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	19.41	1,454.52	2,000.00	545.48
530-300-120 - TS - Maint. - Utility - Power	46.26	743.39	1,000.00	256.61
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	131.82	753.45	2,000.00	1,246.55
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	895.20	1,400.00	504.80
	309.39	3,846.56	7,100.00	3,253.44
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	531.17	7,440.38	15,000.00	7,559.62
530-410-100 - TS - Maint. - Shop Supply & Small Tools	1,197.05	3,370.77	10,000.00	6,629.23
530-420-100 - TS - Maint. - Ford F350		2,797.04	10,000.00	7,202.96
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		2,937.35	8,000.00	5,062.65
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		5,624.86	8,000.00	2,375.14
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		3,876.03	15,000.00	11,123.97
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		1,423.22	10,000.00	8,576.78
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac		270.64	10,000.00	9,729.36

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530-420-130 - TS - Maint. - Skid Steer			5,000.00	5,000.00
530-425-110 - TS - Maint. - Oil & Lubricant	1,390.99	10,980.36	10,000.00	(980.36)
530-425-111 - TS - Maint. - Oil & Gas - #1	2,653.18	39,234.40	50,000.00	10,765.60
530-425-112 - TS - Maint. - Oil & Gas - #2	18,813.53	33,036.49	40,000.00	6,963.51
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage		8,593.09	22,000.00	13,406.91
530-470-100 - TS - Maint. - Road/Street Signs		1,090.43	2,000.00	909.57
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	24,585.92	123,988.13	301,500.00	177,511.87
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:	190,610.47	452,395.79	1,048,246.00	595,850.21
TOTAL TRANSPORTATION SERVICES:	190,610.47	452,395.79	1,048,246.00	595,850.21
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
530-200-110 - EH - Cont. - Waste Collection/Disposal	1,221.08	8,627.30	14,000.00	5,372.70
530-210-100 - EH - Cont. - Pest Control	(359.63)	5,322.04	6,500.00	1,177.96
	861.45	13,949.34	20,500.00	6,550.66
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		670.00	500.00	(170.00)
	0.00	670.00	3,000.00	2,330.00
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:	861.45	15,219.34	29,100.00	13,880.66
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		2,902.25	3,800.00	897.75
	0.00	2,902.25	3,800.00	897.75
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			750.00	750.00
	0.00	0.00	5,750.00	5,750.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,902.25	10,050.00	7,147.75

UTILITIES
WATER

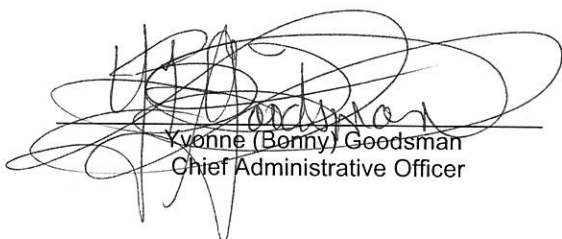
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Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells		6,200.32	500.00	(5,700.32)
	0.00	6,200.32	500.00	(5,700.32)
Utilities				
580-300-120 - UT - Water - Power	50.35	1,208.87	2,200.00	991.13
	50.35	1,208.87	2,200.00	991.13
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:	50.35	7,409.19	4,500.00	(2,909.19)
TOTAL UTILITIES:	50.35	7,409.19	4,500.00	(2,909.19)
TOTAL EXPENDITURES:	202,219.52	731,261.37	1,467,257.00	735,995.63
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	58,256.46	1,095,000.37	1,283,090.00	(188,089.63)
Expenditures	202,219.52	731,261.37	1,467,257.00	735,995.63
CHANGE IN NET FINANCIAL ASSETS	(143,963.06)	363,739.00	(184,167.00)	547,906.00
CHANGE IN NET ASSETS	(143,963.06)	363,739.00	(184,167.00)	547,906.00
CHANGE IN SURPLUS	(143,963.06)	363,739.00	(184,167.00)	547,906.00

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(223,006.52)	132,038.37	856,678.51
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:	(223,006.52)	133,120.84	3,007,313.18
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(58,095.10)	210,450.39	208,335.44
110-200-110 - Municipal - Tax Receivable - Arrears		(4,832.93)	
Total Municipal Taxes Receivable:	(58,095.10)	205,617.46	208,335.44
Other Receivables			
110-310-100 - Accrued Interest		(97.81)	
110-320-100 - Accounts Receivable		(36,987.15)	
110-330-110 - Wages - Health & Dental	(614.00)	2,189.93	2,189.93
110-330-120 - Wages - Disability Insurance	(240.00)	768.74	768.74
110-340-110 - GST Receivable - 100% Rebate	8,531.33	(8,090.16)	10,303.24
Total Other Receivables:	7,677.33	(42,216.45)	13,261.91

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on September 12, 2022.


Yvonne (Bonny) Goodsmán
Chief Administrative Officer


Sheldon Vance
Reeve