

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending August 31, 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)
410-120-100 - Abatements and Adjustments	(942.48)	(942.48)		(942.48)
410-130-100 - Discount on Municipal Tax - Property	(9,787.66)	(66,612.46)	(60,000.00)	(6,612.46)
Net Municipal Taxes	(10,730.14)	1,113,397.21	1,120,953.00	(7,555.79)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	30.87	528.74	200.00	328.74
	30.87	528.74	200.00	328.74
TOTAL TAXATION:	(10,699.27)	1,113,925.95	1,121,153.00	(7,227.05)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		525.00	1,500.00	(975.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			50.00	(50.00)
Sales of Supplies and Gravel	0.00	525.00	1,550.00	(1,025.00)
420-200-300 - F&C - Sale of R.M. Maps	9.43	672.60	500.00	172.60
	9.43	672.60	500.00	172.60
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,675.00	13,400.00	21,100.00	(7,700.00)
	1,675.00	13,400.00	21,100.00	(7,700.00)
Licenses and Permits				
420-700-200 - F&C - Permits - Building		125.00	260.00	(135.00)
420-700-210 - F&C - Fees - Building Inspections	(470.00)	2,076.35		2,076.35
	(470.00)	2,201.35	260.00	1,941.35
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		250.00	200.00	50.00
	0.00	250.00	200.00	50.00
	0.00	250.00	200.00	50.00
TOTAL FEES AND CHARGES:	1,214.43	17,048.95	23,610.00	(6,561.05)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road 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	137,327.50	241,000.00	(103,672.50)
	68,663.75	137,327.50	241,000.00	(103,672.50)
TOTAL UNCONDITIONAL TRANSFERS:	68,663.75	137,327.50	241,000.00	(103,672.50)
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		0.00	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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	Current	Year To Date	Budget	Variance
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal	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		991.88	800.00	191.88
	0.00	1,399.88	1,200.00	199.88
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,399.88	21,200.00	(19,800.12)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	0.00	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		10,147.92	12,000.00	(1,852.08)
470-120-100 - Dividends Revenue		584.47	1,000.00	(415.53)
470-130-100 - Commission Revenue			2,000.00	(2,000.00)
	0.00	10,732.39	15,000.00	(4,267.61)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	10,732.39	15,000.00	(4,267.61)
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:	59,178.91	1,297,199.49	1,461,003.00	(163,803.51)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		10,500.00	23,000.00	12,500.00
510-110-230 - GG - Salaries - Administrator	0.00	10,500.00	23,000.00	12,500.00
510-110-530 - GG - Salaries - Office Clerk	7,094.22	42,565.32	61,483.00	18,917.68
	4,923.15	29,709.09	42,000.00	12,290.91
	12,017.37	82,774.41	126,483.00	43,708.59
Benefits				
510-130-231 - GG - Benefits - CPP	666.96	4,011.92	5,200.00	1,188.08
510-130-232 - GG - Benefits - EI	227.82	1,370.18	2,000.00	629.82
510-130-233 - GG - Benefits - Superannuation	1,081.58	6,504.78	9,228.00	2,723.22
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
	1,976.36	19,215.48	23,178.00	3,962.52
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	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		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		1,341.69	1,400.00	58.31
	0.00	34,802.92	42,650.00	7,847.08
Utilities				
510-300-110 - GG - Utility - Heat	21.79	1,670.61	2,000.00	329.39
510-300-120 - GG - Utility - Power	(20.82)	1,143.04	2,200.00	1,056.96
510-300-130 - GG - Utility - Water		471.00	750.00	279.00
510-300-135 - GG - Utility - Garbage		180.00	120.00	(60.00)
510-300-140 - GG - Utility - Telephone	470.59	3,292.00	5,800.00	2,508.00
510-300-145 - GG - Utility - Cell Phone	55.66	388.63	900.00	511.37
	527.22	7,145.28	11,770.00	4,624.72
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		829.53	3,500.00	2,670.47
510-410-140 - GG - Maint. - Office Supplies	964.37	8,992.95	10,000.00	1,007.05
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
	964.37	11,843.17	17,100.00	5,256.83
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:				
	15,485.32	155,781.26	243,881.00	88,099.74
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition	10,579.14	10,579.14	10,000.00	(579.14)

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520-240-100 - PS - Police - Memberships & Subscription

Current	Year To Date	Budget	Variance
		100.00	100.00

TOTAL POLICE PROTECTION:

10,579.14	10,579.14	10,100.00	(479.14)
10,579.14	10,579.14	10,100.00	(479.14)

FIRE PROTECTION

Professional/Contractual Services

525-210-100 - PS - Fire - EMS Contract - 911

	338.10	500.00	161.90
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Grants and Contributions

525-520-110 - PS - Fire - Grants and Contributions

0.00	338.10	500.00	161.90
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TOTAL FIRE PROTECTION:

0.00	0.00	10,000.00	10,000.00
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TOTAL PROTECTIVE SERVICES:

10,579.14	10,917.24	20,600.00	9,682.76
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TRANSPORTATION SERVICES

MAINTENANCE

Wages & Benefits

Wages

530-110-110 - TS - Maint. - Council - Indemnity
530-110-120 - TS - Maint. - Salaries - Foreman
530-110-150 - TS - Maint. - Salaries

9,830.79	58,984.74	1,500.00	1,500.00
19,579.54	75,317.91	85,200.00	26,215.26
	139,800.00	139,800.00	64,482.09

Benefits

530-120-121 - TS - Maint. - Benefits - CPP
530-120-122 - TS - Maint. - Benefits - EI
530-120-123 - TS - Maint. - Benefits - Superannuation
530-120-124 - TS - Maint. - Benefits - Worker's Comp
530-120-125 - TS - Maint. - Benefits - Sarm

1,677.83	7,622.61	10,000.00	2,377.39
557.55	2,546.01	3,500.00	963.99
2,646.91	12,087.16	20,250.00	8,162.84
	50.46	1,250.00	1,199.54
	3,315.92	5,000.00	1,684.08

4,882.29	25,622.16	40,000.00	14,377.84
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Professional/Contractual Services

530-200-110 - TS - Maint. - Engineering
530-210-110 - TS - Maint. - Contract - Bridge Repairs
530-210-120 - TS - Maint. - Contract - Gravel Haul
530-210-140 - TS - Maint. - Contract - Contract
530-250-100 - TS - Maint. - Travel, Meal & Subsistence
530-250-110 - TS - Maint. - Council - Travel & Meals
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.
530-280-100 - TS - Maint. - Memberships/Subscriptions
530-290-102 - TS - Maint. - Cont. Repairs - Bridges

34,292.62	159,924.81	266,500.00	106,575.19
809.88	472.50	5,000.00	4,527.50
	162,449.28	125,000.00	(37,449.28)
	3,638.18	90,000.00	86,361.82
1,243.10	2,196.30	80,500.00	78,303.70
(8.57)	329.15	500.00	170.85
	30.86	500.00	469.14
	1,526.76	1,600.00	73.24
265.84	265.84	500.00	500.00
			(265.84)

2,310.25	170,908.87	303,600.00	132,691.13
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Utilities

530-300-110 - TS - Maint. - Utility - Heat
530-300-120 - TS - Maint. - Utility - Power
530-300-150 - TS - Maint. - Utility - Cell Phones
530-310-100 - TS - Maint. - Utility - Street Lights

21.79	3,141.78	3,100.00	(41.78)
106.78	965.76	1,400.00	434.24
49.30	344.92	1,200.00	855.08
117.60	930.20	1,400.00	469.80

295.47	5,382.66	7,100.00	1,717.34
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Maintenance, Materials & Supplies

530-400-110 - TS - Maint. - Materials & Supplies
530-410-100 - TS - Maint. - Shop Supply & Small Tools
530-410-120 - TS - Maint. - Shop Supplies
530-420-100 - TS - Maint. - Ford F350
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower
530-420-105 - TS - Maint. - Repair/Parts/Tools - Terex
530-420-106 - TS - Maint. - Repairs - 2010 JD 7330 Trac
530-420-107 - TS - Maint. - Repairs- 2015 JD 6150R Trac
530-420-130 - TS - Maint. - Skid Steer
530-425-110 - TS - Maint. - Oil & Lubricant
530-425-111 - TS - Maint. - Oil & Gas - #1
530-425-112 - TS - Maint. - Oil & Gas - #2
530-440-100 - TS - Maint. - Gravel/Sand

1,059.91	2,588.90	15,000.00	12,411.10
7.73	7.73	6,000.00	5,992.27
	1,549.57	2,000.00	450.43
	3,245.58	5,000.00	1,754.42
313.28	2,653.03	8,000.00	5,346.97
313.25	5,211.19	8,000.00	2,788.81
314.01	1,166.42	4,000.00	2,833.58
	1,502.43	5,000.00	3,497.57
		5,000.00	5,000.00
		10,000.00	10,000.00
	3,449.03		(3,449.03)
227.60	227.60	5,000.00	4,772.40
	1,499.88	12,000.00	10,500.12
4,808.06	38,720.71	75,000.00	36,279.29
4,953.39	20,298.74	58,000.00	37,701.26
		75,000.00	75,000.00

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530-450-100 - TS - Maint. - Culverts/Drainage	7,734.21	7,734.21	25,000.00	17,265.79
530-460-100 - TS - Maint. - Asphalt/Surfacing Material		805.18		(805.18)
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
Capital Expenditures	19,731.44	90,660.20	322,500.00	231,839.80
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
TOTAL MAINTENANCE:	0.00	0.00	160,446.00	160,446.00
TOTAL TRANSPORTATION SERVICES:	56,629.78	426,876.54	1,060,146.00	633,269.46
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	(520.00)	7,512.03	16,000.00	8,487.97
540-210-100 - EH - Cont. - Pest Control	250.00	6,017.40	6,500.00	482.60
540-210-300 - EH - Cont. - Landfill	19,693.63	23,508.63	80,000.00	56,491.37
Maintenance, Materials and Supplies	19,423.63	37,038.06	102,500.00	65,461.94
540-400-120 - EH - Maint. - Travel			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies		246.45	500.00	253.55
Grants and Contributions	0.00	246.45	4,500.00	4,253.55
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
TOTAL ENVIRONMENTAL SERVICES:	0.00	900.00	5,600.00	4,700.00
TOTAL ENVIRONMENTAL SERVICES:	19,423.63	38,184.51	112,600.00	74,415.49
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00	12,000.00	
Total PUBLIC HEALTH AND WELFARE SERVICES:	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
TOTAL PLANNING AND DEVELOPMENT SERVICES:	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
Maintenance, Materials and Supplies	0.00	2,832.68	3,800.00	967.32
570-420-150 - R&C - Supplies - Hall			500.00	500.00
Grants and Contributions	0.00	0.00	500.00	500.00
570-500-110 - R&C - Grants and Contributions			5,000.00	5,000.00
TOTAL RECREATION AND CULTURAL SERVICES:	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	1,055.00	1,194.84		(1,194.84)
580-290-120 - UT - Water - Lab Testing - Public Wells	190.00	190.00		(190.00)

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Utilities	1,245.00	1,384.84	500.00	(884.84)
580-300-120 - UT - Water - Power	39.89	1,050.89	2,200.00	1,149.11
Maintenance, Materials and Supplies	39.89	1,050.89	2,200.00	1,149.11
580-440-100 - UT - Water - Shop Supplies			1,000.00	1,000.00
Capital Expenditures	0.00	0.00	1,000.00	1,000.00
580-600-399 - UT - Water - Amort - Machinery & Equipme			800.00	800.00
TOTAL WATER:	1,284.89	2,435.73	4,500.00	2,064.27
TOTAL UTILITIES:	1,284.89	2,435.73	4,500.00	2,064.27
TOTAL EXPENDITURES:	103,402.76	649,027.96	1,463,227.00	814,199.04
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	59,178.91	1,297,199.49	1,461,003.00	(163,803.51)
Expenditures	103,402.76	649,027.96	1,463,227.00	814,199.04
CHANGE IN NET FINANCIAL ASSETS	(44,223.85)	648,171.53	(2,224.00)	650,395.53
CHANGE IN NET ASSETS	(44,223.85)	648,171.53	(2,224.00)	650,395.53
CHANGE IN SURPLUS	(44,223.85)	648,171.53	(2,224.00)	650,395.53

ACCOUNT BALANCES

	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	24,013.62	374,954.67	1,238,307.38
110-110-130 - Cash - Bank - Term Deposit		1,500,000.00	1,920,000.00
110-110-140 - Cash - Special Savings		(1,486,676.49)	256,705.82
Total Cash and Investments:	24,013.62	388,278.18	3,415,013.20
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(164,266.78)	204,318.39	203,574.15
110-200-110 - Municipal - Tax Receivable - Arrears	30.87	(7,937.12)	4,363.82
Total Municipal Taxes Receivable:	(164,235.91)	196,381.27	207,937.97
Other Receivables			
110-310-100 - Accrued Interest		(3,175.89)	
110-320-100 - Accounts Receivable		(1,500.00)	
110-330-110 - Wages - Health & Dental	(1,335.00)	2,416.57	2,416.57
110-330-120 - Wages - Disability Insurance	(603.00)	1,375.56	1,375.56
110-340-110 - GST Receivable - 100% Rebate	2,158.57	(15,558.97)	5,046.37
Total Other Receivables:	220.57	(16,442.73)	8,838.50

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on September 18, 2023.


Wynne (Bonny) Goodisman
Chief Administrative Officer


Sheldon Vance
Reeve