

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending September 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)
410-120-100 - Abatements and Adjustments		(942.48)		(942.48)
410-130-100 - Discount on Municipal Tax - Property	(1,312.49)	(67,924.95)	(60,000.00)	(7,924.95)
Net Municipal Taxes	(1,312.49)	1,112,084.72	1,120,953.00	(8,868.28)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	30.87	559.61	200.00	359.61
	30.87	559.61	200.00	359.61
TOTAL TAXATION:	(1,281.62)	1,112,644.33	1,121,153.00	(8,508.67)
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)
	0.00	525.00	1,550.00	(1,025.00)
Sale of Supplies and Gravel				
200-300 - F&C - Sale of R.M. Maps	18.86	691.46	500.00	191.46
	18.86	691.46	500.00	191.46
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,675.00	15,075.00	21,100.00	(6,025.00)
	1,675.00	15,075.00	21,100.00	(6,025.00)
Licenses and Permits				
420-700-200 - F&C - Permits - Building	(125.00)		260.00	(260.00)
420-700-210 - F&C - Fees - Building Inspections	470.00	2,546.35		2,546.35
	345.00	2,546.35	260.00	2,286.35
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:	2,038.86	19,087.81	23,610.00	(4,522.19)
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)
Development Charges				
430-200-100 - M&D - Development Charges	175.00	175.00		175.00
	175.00	175.00	0.00	175.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	175.00	175.00	2,000.00	(1,825.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)		137,327.50	241,000.00	(103,672.50)
	0.00	137,327.50	241,000.00	(103,672.50)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	137,327.50	241,000.00	(103,672.50)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF	6,131.10	12,873.40	12,033.00	840.40
	6,131.10	12,873.40	12,033.00	840.40
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)

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	Current	Year To Date	Budget	Variance
TOTAL CONDITIONAL GRANTS:	6,131.10	14,188.52	28,133.00	(13,944.48)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			20,000.00	(20,000.00)
Provincial				
450-630-100 - GIL - Prov - Transgas	408.00	408.00	400.00	8.00
450-650-100 - GIL - Prov - Sask Tel	991.88	991.88	800.00	191.88
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,399.88	1,200.00	199.88
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Loss	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	546.18	11,223.41	12,000.00	(776.59)
470-120-100 - Dividends Revenue		584.47	1,000.00	(415.53)
470-130-100 - Commission Revenue			2,000.00	(2,000.00)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	546.18	11,807.88	15,000.00	(3,192.12)
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus	1,924.56	1,924.56	200.00	1,724.56
TOTAL OTHER REVENUES:	1,924.56	1,924.56	200.00	1,724.56
TOTAL REVENUES:	9,534.08	1,307,262.88	1,461,003.00	(153,740.12)

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EXPENDITURES	Current	Year To Date	Budget	Variance
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	5,700.00	16,200.00	23,000.00	6,800.00
	5,700.00	16,200.00	23,000.00	6,800.00
510-110-230 - GG - Salaries - Administrator	4,729.48	47,294.80	61,483.00	14,188.20
510-110-530 - GG - Salaries - Office Clerk	3,859.06	33,568.15	42,000.00	8,431.85
	14,288.54	97,062.95	126,483.00	29,420.05
Benefits				
510-130-231 - GG - Benefits - CPP	478.98	4,490.90	5,200.00	709.10
510-130-232 - GG - Benefits - EI	162.82	1,533.00	2,000.00	467.00
510-130-233 - GG - Benefits - Superannuation	772.98	7,277.76	9,228.00	1,950.24
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
	1,414.78	20,630.26	23,178.00	2,547.74
	15,703.32	117,693.21	149,661.00	31,967.79
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	150.00	330.36	1,500.00	1,169.64
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel	30.86	61.72	1,000.00	938.28
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	470.00	950.00		(950.00)
510-280-150 - GG - Cont. - Board of Revision		450.00	250.00	(200.00)
510-290-100 - GG - Cont. - Bank Charges	155.21	1,688.67	1,400.00	(288.67)
	806.07	35,800.76	42,650.00	6,849.24
Utilities				
510-300-110 - GG - Utility - Heat	21.79	1,692.40	2,000.00	307.60
510-300-120 - GG - Utility - Power	154.88	1,318.74	2,200.00	881.26
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	3,762.59	5,800.00	2,037.41
510-300-145 - GG - Utility - Cell Phone	55.66	444.29	900.00	455.71
	702.92	7,869.02	11,770.00	3,909.98
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	164.85	9,157.80	10,000.00	842.20
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
	164.85	12,008.02	17,100.00	5,091.98
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:	17,377.16	173,371.01	243,881.00	70,509.99

PROTECTIVE SERVICES

POLICE PROTECTION

Professional/Contractual Services

520-210-100 - PS - Police - Justice Requisition		10,579.14	10,000.00	(579.14)
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520-240-100 - PS - Police - Memberships & Subscription

TOTAL POLICE PROTECTION: 0.00 10,579.14 10,100.00 (479.14)

FIRE PROTECTION

525-210-100 - PS - Fire - EMS Contract - 911 338.10 500.00 161.90

525-520-110 - PS - Fire - Grants and Contributions 0.00 338.10 500.00 161.90

Grants and Contributions

10,000.00 10,000.00 10,000.00

TOTAL FIRE PROTECTION: 0.00 338.10 10,500.00 10,161.90

TOTAL PROTECTIVE SERVICES: 0.00 10,917.24 20,600.00 9,682.76

TRANSPORTATION SERVICES

Wages & Benefits

530-110-110 - TS - Maint. - Council - Indemnity 1,500.00 1,500.00 1,500.00

530-110-120 - TS - Maint. - Salaries - Foreman 85,200.00 85,200.00 19,661.40

530-110-150 - TS - Maint. - Salaries 13,324.96 88,642.87 51,157.13

Benefits

530-120-121 - TS - Maint. - Benefits - CPP 1,134.74 8,757.35 10,000.00 1,242.65

530-120-122 - TS - Maint. - Benefits - EI 300.35 2,846.36 3,500.00 653.64

530-120-123 - TS - Maint. - Benefits - Superannuation 1,789.08 13,876.24 20,250.00 6,373.76

530-120-124 - TS - Maint. - Benefits - Workers Comp 50.46 3,315.92 5,000.00 1,684.08

530-120-125 - TS - Maint. - Benefits - Sarm 0.00 0.00 0.00 0.00

Professional/Contractual Services

530-200-110 - TS - Maint. - Engineering (472.50) 5,000.00 5,000.00

530-210-110 - TS - Maint. - Contract - Bridge Repairs 4,941.68 167,390.96 125,000.00 (42,390.96)

530-210-120 - TS - Maint. - Contract - Gravel Haul 7,993.82 11,632.00 90,000.00 78,368.00

530-210-140 - TS - Maint. - Contract - Contract (724.94) 55,500.00 55,500.00

530-250-100 - TS - Maint. - Travel, Meal & Subsistence 329.15 500.00 500.00 170.85

530-250-110 - TS - Maint. - Council - Travel & Meals 30.86 500.00 469.14

530-260-100 - TS - Maint. - Insurance/Vehicle Reg. 1,526.76 1,600.00 73.24

530-280-100 - TS - Maint. - Memberships/Subscriptions 265.84 500.00 500.00

530-290-102 - TS - Maint. - Cont. Repairs - Bridges (265.84) 25,000.00 25,000.00

530-290-105 - TS - Maint. - Contracted Repairs - Mulch 0.00 0.00 0.00

Utilities

530-300-110 - TS - Maint. - Utility - Heat 21.79 3,163.57 3,100.00 (63.57)

530-300-120 - TS - Maint. - Utility - Power 77.30 1,043.06 1,400.00 356.94

530-300-150 - TS - Maint. - Utility - Cell Phones 49.30 394.22 1,200.00 805.78

530-310-100 - TS - Maint. - Utility - Street Lights 117.60 1,047.80 1,400.00 352.20

Maintenance, Materials & Supplies

530-400-110 - TS - Maint. - Materials & Supplies 212.00 2,800.90 15,000.00 12,199.10

530-410-100 - TS - Maint. - Shop Supply & Small Tools 7.73 6,000.00 5,992.27

530-410-120 - TS - Maint. - Shop Supplies 1,549.57 2,000.00 450.43

530-420-100 - TS - Maint. - Ford F350 3,245.58 5,000.00 1,754.42

530-420-101 - TS - Maint. - Repairs - 2013 JD 770G 779.92 8,000.00 4,567.05

530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP 1,448.41 8,000.00 1,340.40

530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP 8,978.06 10,144.48 4,000.00 (6,144.48)

530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower 746.24 2,248.67 5,000.00 2,751.33

530-420-105 - TS - Maint. - Repair/Parts/Tools - Terex 5,000.00 5,000.00 5,000.00

530-420-106 - TS - Maint. - Repairs - 2010 JD 7330 Trac 10,000.00 10,000.00 10,000.00

530-420-107 - TS - Maint. - Repairs - 2015 JD 6150R Trac 3,449.03 5,000.00 4,772.40

530-420-130 - TS - Maint. - Skid Steer 227.60 12,000.00 10,500.12

530-425-110 - TS - Maint. - Oil & Lubricant 1,499.88 38,720.71 75,000.00 36,279.29

530-425-111 - TS - Maint. - Oil & Gas - #1 30,614.32 58,000.00 27,385.68

530-425-112 - TS - Maint. - Oil & Gas - #2 10,315.58 30,614.32 58,000.00 27,385.68

Current 265.99 5,648.65 7,100.00 1,451.35

Year To Date 207,646.93 266,500.00 83,472.20

Budget 303,600.00 303,600.00 95,953.07

Variance 1,451.35

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	Current	Year To Date	Budget	Variance
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage	266.06	8,000.27	25,000.00	16,999.73
530-460-100 - TS - Maint. - Asphalt/Surfacing Material		805.18		(805.18)
530-470-100 - TS - Maint. - Road/Street Signs	540.57	540.57	2,000.00	1,459.43
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	23,286.84	113,947.04	322,500.00	208,552.96
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:	83,393.88	510,270.42	1,060,146.00	549,875.58
TOTAL TRANSPORTATION SERVICES:	83,393.88	510,270.42	1,060,146.00	549,875.58
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	3,255.33	10,767.36	16,000.00	5,232.64
540-210-100 - EH - Cont. - Pest Control	2,692.00	8,709.40	6,500.00	(2,209.40)
540-210-300 - EH - Cont. - Landfill	472.50	23,981.13	80,000.00	56,018.87
	6,419.83	43,457.89	102,500.00	59,042.11
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	500.00	253.55
	0.00	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:	6,419.83	44,604.34	112,600.00	67,995.66
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		2,832.68	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				312.53
	(1,507.37)	(312.53)		

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	Current	Year To Date	Budget	Variance
580-290-120 - UT - Water - Lab Testing - Public Wells	(1,507.37)	(122.53)	500.00	622.53
Utilities	397.65	1,448.54	2,200.00	751.46
580-300-120 - UT - Water - Power	0.00	0.00	800.00	800.00
Maintenance, Materials and Supplies	397.65	1,448.54	2,200.00	751.46
580-440-100 - UT - Water - Shop Supplies	0.00	0.00	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	0.00	0.00	800.00	800.00
TOTAL WATER:	(1,109.72)	1,326.01	4,500.00	3,173.99
TOTAL UTILITIES:	(1,109.72)	1,326.01	4,500.00	3,173.99
TOTAL EXPENDITURES:	106,081.15	755,321.70	1,463,227.00	707,905.30
CHANGE IN NET-FINANCIAL ASSETS	9,534.08	1,307,262.88	1,461,003.00	(153,740.12)
Revenues	106,081.15	755,321.70	1,463,227.00	707,905.30
Expenditures	(96,547.07)	551,941.18	(2,224.00)	554,165.18
CHANGE IN NET FINANCIAL ASSETS	(96,547.07)	551,941.18	(2,224.00)	554,165.18
CHANGE IN NET ASSETS	(96,547.07)	551,941.18	(2,224.00)	554,165.18
CHANGE IN SURPLUS	(96,547.07)	551,941.18	(2,224.00)	554,165.18

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments	1,142,916.66	279,563.95	1,142,916.66
110-110-120 - Cash - Bank - Demand	(95,177.93)	279,563.95	1,142,916.66
110-110-130 - Cash - Bank - Term Deposit	546.18	1,500,000.00	1,920,000.00
110-110-140 - Cash - Special Savings	(1,485,603.00)	257,779.31	257,779.31
Total Cash and Investments:	(94,631.75)	293,960.95	3,320,695.97
Municipal Taxes Receivable	(25,987.30)	178,331.09	177,586.85
110-200-100 - Municipal - Tax Receivable - Current	(3,492.29)	(11,429.41)	871.53
110-200-110 - Municipal - Tax Receivable - Arrears	(29,479.59)	166,901.68	178,458.38
Total Municipal Taxes Receivable:	(29,479.59)	166,901.68	178,458.38
Other Receivables	(3,175.89)	(1,500.00)	1,646.11
110-310-100 - Accrued Interest	(770.46)	1,646.11	1,646.11
110-320-100 - Accounts Receivable	(402.00)	973.56	973.56
110-330-110 - Wages - Health & Dental	3,438.81	(12,117.96)	8,487.38
110-330-120 - Wages - Disability Insurance	2,266.35	(14,174.18)	11,107.05
110-340-110 - GST Receivable - 100% Rebate			
Total Other Receivables:	2,266.35	(14,174.18)	11,107.05

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251. Presented to council on October 16, 2023.

[Signature]
Kymora (Bonny) Goodsmann
Chief Administrative Officer

[Signature]
Sheldon Vance
Reeve