

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending October 31, 2021

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,004,113.02	1,004,113.00	0.02
410-120-100 - Abatements and Adjustments		(40.13)		(40.13)
410-130-100 - Discount on Municipal Tax - Property	(2,915.85)	(59,206.61)	(56,000.00)	(3,206.61)
Net Municipal Taxes	(2,915.85)	944,866.28	948,113.00	(3,246.72)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	3.08	134.13	1,000.00	(865.87)
	3.08	134.13	1,000.00	(865.87)
TOTAL TAXATION:	(2,912.77)	945,000.41	949,113.00	(4,112.59)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	150.00	260.79	1,500.00	(1,239.21)
420-100-130 - F&C - Custom Work - Tax Enforcement		25.00	200.00	(175.00)
	150.00	285.79	1,700.00	(1,414.21)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps		145.73	500.00	(354.27)
420-200-900 - F&C - Gravel Excavation Permit Fees		1,109.74	1,000.00	109.74
	0.00	1,255.47	1,500.00	(244.53)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,750.00	26,650.00	25,000.00	1,650.00
	2,750.00	26,650.00	25,000.00	1,650.00
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		100.00		100.00
420-710-100 - F&C - Permits		50.00		50.00
	0.00	150.00	0.00	150.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		220.00	260.00	(40.00)
	0.00	220.00	260.00	(40.00)
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		26.36		26.36
	0.00	26.36	0.00	26.36
	0.00	246.36	260.00	(13.64)
TOTAL FEES AND CHARGES:	2,900.00	28,587.62	28,460.00	127.62
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		1,346.84	2,000.00	(653.16)
	0.00	1,346.84	2,000.00	(653.16)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	1,346.84	2,000.00	(653.16)
UTILITIES				
Water				
440-120-100 - Water - General Office Services		26.71		26.71
	0.00	26.71	0.00	26.71
TOTAL UTILITIES:	0.00	26.71	0.00	26.71
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
410-110-100 - Unconditional - (Revenue Sharing)	63,327.50	189,982.50	250,000.00	(60,017.50)
	63,327.50	189,982.50	250,000.00	(60,017.50)
TOTAL UNCONDITIONAL TRANSFERS:	63,327.50	189,982.50	250,000.00	(60,017.50)
CONDITIONAL GRANTS				

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Federal				
450-200-070 - Conditional - Federal-GTF		23,273.35	12,220.00	11,053.35
450-240-100 - Conditional - Federal - FCM			39,000.00	(39,000.00)
	0.00	23,273.35	51,220.00	(27,946.65)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul		250.00	14,600.00	(14,350.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	0.00	250.00	16,100.00	(15,850.00)
Local				
450-410-100 - Conditional - Local - Pest Control		196.09		196.09
	0.00	196.09	0.00	196.09
TOTAL CONDITIONAL GRANTS:	0.00	23,719.44	67,320.00	(43,600.56)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			19,000.00	(19,000.00)
	0.00	0.00	19,000.00	(19,000.00)
Provincial				
450-630-100 - GIL - Prov - Transgas		408.00		408.00
450-650-100 - GIL - Prov - Sask Tel		827.42	1,090.00	(262.58)
	0.00	1,235.42	1,090.00	145.42
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,235.42	20,090.00	(18,854.58)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		(145,902.00)		(145,902.00)
	0.00	(145,902.00)	0.00	(145,902.00)
TOTAL CAPITAL ASSET PROCEEDS:	0.00	(145,902.00)	0.00	(145,902.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		2,948.75	20,000.00	(17,051.25)
470-120-100 - Dividends Revenue		288.53		288.53
470-140-100 - Disability Revenue	2,209.20	2,209.20		2,209.20
	2,209.20	5,446.48	20,000.00	(14,553.52)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	2,209.20	5,446.48	20,000.00	(14,553.52)
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus		394.79		394.79
	0.00	394.79	0.00	394.79
TOTAL OTHER REVENUES:	0.00	394.79	0.00	394.79
TOTAL REVENUES:	65,523.93	1,049,838.21	1,336,983.00	(287,144.79)

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PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		9,446.38	9,200.00	(246.38)
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	0.00	9,546.38	9,300.00	(246.38)
TOTAL POLICE PROTECTION:	0.00	9,546.38	9,300.00	(246.38)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		238.75	500.00	261.25
	0.00	238.75	500.00	261.25
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00
	0.00	0.00	5,000.00	5,000.00
TOTAL FIRE PROTECTION:	0.00	238.75	5,500.00	5,261.25
TOTAL PROTECTIVE SERVICES:	0.00	9,785.13	14,800.00	5,014.87
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	5,769.24	60,769.30	70,000.00	9,230.70
530-110-150 - TS - Maint. - Salaries	12,378.23	122,671.67	190,000.00	67,328.33
	18,147.47	183,440.97	261,500.00	78,059.03
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	938.12	9,484.43	11,000.00	1,515.57
530-120-122 - TS - Maint. - Benefits - EI	211.84	3,257.02	4,000.00	742.98
530-120-123 - TS - Maint. - Benefits - Superannuation	1,495.46	16,371.92	23,000.00	6,628.08
530-120-124 - TS - Maint. - Benefits - Worker's Comp			3,000.00	3,000.00
530-120-125 - TS - Maint. - Benefits - Sarm		2,651.06	5,000.00	2,348.94
530-120-126 - TS - Maint. - Benefits - Other #2	500.00	500.00		(500.00)
	3,145.42	32,264.43	46,000.00	13,735.57
	21,292.89	215,705.40	307,500.00	91,794.60
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		11,623.76	40,000.00	28,376.24
530-210-110 - TS - Maint. - Contract - Contract		228.12	500.00	271.88
530-210-120 - TS - Maint. - Contract - Gravel Haul	6,645.76	58,145.16	60,000.00	1,854.84
530-210-140 - TS - Maint. - Contract - Mulching			25,000.00	25,000.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		71.24	1,000.00	928.76
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,552.20	1,600.00	47.80
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
530-290-100 - TS - Maint. - Contracted Road Repairs		153.92	60,000.00	59,846.08
530-290-101 - TS - Maint. - Cont. Repairs - Pit Reclam			25,000.00	25,000.00
530-290-102 - TS - Maint. - Cont. Repairs - Bridges		178,044.80	100,000.00	(78,044.80)
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR			40,000.00	40,000.00
	6,645.76	249,819.20	353,600.00	103,780.80
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	36.62	1,132.33	2,000.00	867.67
530-300-120 - TS - Maint. - Utility - Power	60.87	690.94	1,000.00	309.06
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones		938.08	2,000.00	1,061.92
530-310-100 - TS - Maint. - Utility - Street Lights	100.91	1,009.30	1,400.00	390.70
	198.40	3,770.65	7,100.00	3,329.35
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	315.95	12,331.19	15,000.00	2,668.81
530-410-100 - TS - Maint. - Shop Supply & Small Tools	103.35	4,948.34	10,000.00	5,051.66
530-410-120 - TS - Maint. - Shop Supplies		468.86		(468.86)
530-420-100 - TS - Maint. - Ford F350		298.29	10,000.00	9,701.71
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	41.48	5,393.70	8,000.00	2,606.30
530-420-102 - TS - Maint. - Repairs - 2017 JD 772G		5,640.67	6,000.00	359.33

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530-420-103 - TS - Maint. - Repairs - 2018 JD 772G		6,956.18	6,000.00	(956.18)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	1,088.66	23,436.74	15,000.00	(8,436.74)
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repairs - 2010 JD 7330 Trac		18,273.45	10,000.00	(8,273.45)
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac	2,483.53	4,193.45	10,000.00	5,806.55
530-420-130 - TS - Maint. - Skid Steer		364.57	2,000.00	1,635.43
530-425-110 - TS - Maint. - Oil & Gas		4,224.50	500.00	(3,724.50)
530-425-111 - TS - Maint. - Oil & Gas - #1		32,237.38	49,500.00	17,262.62
530-425-112 - TS - Maint. - Oil & Gas - #2	7,177.23	25,739.25	40,000.00	14,260.75
530-425-113 - TS - Maint. - Oil & Gas - #3	191.82	191.82		(191.82)
530-440-100 - TS - Maint. - Gravel/Sand		1,047.00	75,000.00	73,953.00
530-450-100 - TS - Maint. - Culverts/Drainage			22,000.00	22,000.00
530-470-100 - TS - Maint. - Road/Street Signs	1,012.57	2,473.65	2,000.00	(473.65)
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	12,414.59	148,219.04	298,500.00	150,280.96
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
	0.00	0.00	48,806.00	48,806.00
TOTAL MAINTENANCE:	40,551.64	617,514.29	1,015,506.00	397,991.71
CONSTRUCTION				
Capital Expenditures				
535-600-699 - TS - Const - Amortization - Infrastructu			81,000.00	81,000.00
	0.00	0.00	81,000.00	81,000.00
TOTAL CONSTRUCTION:	0.00	0.00	81,000.00	81,000.00
TOTAL TRANSPORTATION SERVICES:	40,551.64	617,514.29	1,096,506.00	478,991.71
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,187.78	10,259.04	12,000.00	1,740.96
540-210-100 - EH - Cont. - Pest Control	1,716.00	6,115.31	4,500.00	(1,615.31)
	2,903.78	16,374.35	16,500.00	125.65
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel	615.24	615.24	500.00	(115.24)
540-420-100 - EH - Maint. - Pest Control Supplies		325.88	2,000.00	1,674.12
540-430-100 - EH - Maint. - Weed Control Supplies		200.00	500.00	300.00
	615.24	1,141.12	3,000.00	1,858.88
Grants and Contributions				
530-100 - EH&W - Grants to Local Government		600.00	600.00	
540-570-100 - EH&W - Grants Waste Transfer			10,000.00	10,000.00
	0.00	600.00	10,600.00	10,000.00
TOTAL ENVIRONMENTAL SERVICES:	3,519.02	18,115.47	30,100.00	11,984.53
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance	12,000.00	12,000.00	12,000.00	
	12,000.00	12,000.00	12,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	12,000.00	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
CREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition		2,787.65	3,800.00	1,012.35
	0.00	2,787.65	3,800.00	1,012.35
Maintenance, Materials and Supplies				

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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			10,000.00	10,000.00
570-500-130 - R&C - Grants - Library/Museum		750.00	500.00	(250.00)
	0.00	750.00	10,500.00	9,750.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	3,537.65	14,800.00	11,262.35
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		153.65		(153.65)
	0.00	153.65	500.00	346.35
Utilities				
580-300-120 - UT - Water - Power	57.04	1,545.28	2,200.00	654.72
	57.04	1,545.28	2,200.00	654.72
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:	57.04	1,698.93	4,500.00	2,801.07
TOTAL UTILITIES:	57.04	1,698.93	4,500.00	2,801.07
TOTAL EXPENDITURES:	64,383.28	837,870.44	1,410,596.00	572,725.56
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	65,523.93	1,049,838.21	1,336,983.00	(287,144.79)
Expenditures	64,383.28	837,870.44	1,410,596.00	572,725.56
CHANGE IN NET FINANCIAL ASSETS	1,140.65	211,967.77	(73,613.00)	285,580.77
CHANGE IN NET ASSETS	1,140.65	211,967.77	(73,613.00)	285,580.77
CHANGE IN SURPLUS	1,140.65	211,967.77	(73,613.00)	285,580.77

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	61,233.22	(208,259.57)	635,075.73
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings		2,948.75	1,728,057.28
Total Cash and Investments:	61,233.22	(205,310.82)	2,783,133.01
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(73,259.17)	108,161.22	108,161.22
110-200-110 - Municipal - Tax Receivable - Arrears	3.08	(6,408.30)	441.43
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)
Total Municipal Taxes Receivable:	(73,256.09)	101,752.92	104,602.65
Other Receivables			
110-310-100 - Accrued Interest			473.66
110-320-100 - Accounts Receivable		(18,605.76)	
110-330-110 - Wages - Health & Dental	(533.08)	482.90	482.90
110-330-120 - Wages - Disability Insurance	(192.84)	257.70	257.70
110-340-110 - GST Receivable - 100% Rebate	1,107.58	(4,433.69)	14,935.04
Total Other Receivables:	381.66	(22,298.85)	16,149.30

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Current Year To Date Budget Variance

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on November 8, 2021.



Yvonne (Bonny) Goodsman
Chief Administrative Officer



Sheldon Vance
Reeve