

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending November 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	(588.81)	(71,323.01)	(60,000.00)	(11,323.01)
Net Municipal Taxes	(588.81)	1,108,686.66	1,120,953.00	(12,266.34)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	6.11	571.83	200.00	371.83
	6.11	571.83	200.00	371.83
TOTAL TAXATION:	(582.70)	1,109,258.49	1,121,153.00	(11,894.51)
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				
420-200-300 - F&C - Sale of R.M. Maps	18.86	766.91	500.00	266.91
	18.86	766.91	500.00	266.91
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,675.00	19,425.00	21,100.00	(1,675.00)
	2,675.00	19,425.00	21,100.00	(1,675.00)
Licenses and Permits				
420-700-200 - F&C - Permits - Building			260.00	(260.00)
420-700-210 - F&C - Fees - Building Inspections	(390.00)	2,156.35		2,156.35
	(390.00)	2,156.35	260.00	1,896.35
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	270.00	200.00	70.00
	20.00	270.00	200.00	70.00
	20.00	270.00	200.00	70.00
TOTAL FEES AND CHARGES:	2,323.86	23,143.26	23,610.00	(466.74)
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
	0.00	175.00	0.00	175.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	175.00	2,000.00	(1,825.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)		205,991.25	241,000.00	(35,008.75)
	0.00	205,991.25	241,000.00	(35,008.75)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	205,991.25	241,000.00	(35,008.75)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		12,873.40	12,033.00	840.40
	0.00	12,873.40	12,033.00	840.40
Provincial				
450-300-100 - Conditional - Prov - Infrastructure	17,264.83	17,264.83		17,264.83
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
	17,264.83	17,264.83	14,600.00	2,664.83
Local				

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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:	17,264.83	31,453.35	28,133.00	3,320.35
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				
450-630-100 - 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		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		39,702.53	12,000.00	27,702.53
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	40,287.00	15,000.00	25,287.00
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	40,287.00	15,000.00	25,287.00
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus		1,924.56	200.00	1,724.56
	0.00	1,924.56	200.00	1,724.56
TOTAL OTHER REVENUES:	0.00	1,924.56	200.00	1,724.56
TOTAL REVENUES:	19,005.99	1,422,340.19	1,461,003.00	(38,662.81)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		16,200.00	23,000.00	6,800.00
	0.00	16,200.00	23,000.00	6,800.00
510-110-230 - GG - Salaries - Administrator	4,729.48	56,753.76	61,483.00	4,729.24
510-110-530 - GG - Salaries - Office Clerk	3,802.31	41,045.09	42,000.00	954.91
	8,531.79	113,998.85	126,483.00	12,484.15
Benefits				
510-130-231 - GG - Benefits - CPP	475.59	5,434.49	5,200.00	(234.49)
510-130-232 - GG - Benefits - EI	161.74	1,854.07	2,000.00	145.93
510-130-233 - GG - Benefits - Superannuation	767.87	8,802.00	9,228.00	426.00
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
	1,405.20	23,419.16	23,178.00	(241.16)
	9,936.99	137,418.01	149,661.00	12,242.99
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		330.36	1,500.00	1,169.64
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel		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		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		1,914.71	1,400.00	(514.71)
	0.00	36,026.80	42,650.00	6,623.20
Utilities				
510-300-110 - GG - Utility - Heat	145.72	1,863.49	2,000.00	136.51
510-300-120 - GG - Utility - Power	148.37	1,653.71	2,200.00	546.29
510-300-130 - GG - Utility - Water		628.00	750.00	122.00
510-300-135 - GG - Utility - Garbage		240.00	120.00	(120.00)
510-300-140 - GG - Utility - Telephone	470.59	4,703.77	5,800.00	1,096.23
510-300-145 - GG - Utility - Cell Phone	55.66	555.61	900.00	344.39
	820.34	9,644.58	11,770.00	2,125.42
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	276.00	1,105.53	3,500.00	2,394.47
510-410-140 - GG - Maint. - Office Supplies	217.14	9,819.82	10,000.00	180.18
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
	493.14	12,946.04	17,100.00	4,153.96
Capital Expenditures				
510-600-199 - GG - Amortization - Land Improvements		331.00		(331.00)
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng		11,947.00	13,000.00	1,053.00
510-600-399 - GG - Amortization - Machinery & Equipmen		4,560.00	4,600.00	40.00
510-600-599 - GG - Amortization - Office & Info Tech		1,868.00	5,100.00	3,232.00
	0.00	18,706.00	22,700.00	3,994.00
TOTAL GENERAL GOVERNMENT SERVICES:	11,250.47	214,741.43	243,881.00	29,139.57

PROTECTIVE SERVICES
POLICE PROTECTION
Professional/Contractual Services

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520-210-100 - PS - Police - Justice Requisition		10,579.14	10,000.00	(579.14)
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	10,579.14	10,100.00	(479.14)
TOTAL POLICE PROTECTION:	0.00	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
	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	10,917.24	20,600.00	9,682.76
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	78,646.32	85,200.00	6,553.68
530-110-150 - TS - Maint. - Salaries	6,655.38	106,761.30	139,800.00	33,038.70
	13,209.24	185,407.62	226,500.00	41,092.38
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	371.97	9,794.39	10,000.00	205.61
530-120-122 - TS - Maint. - Benefits - EI	73.30	3,136.94	3,500.00	363.06
530-120-123 - TS - Maint. - Benefits - Superannuation	1,188.83	16,686.58	20,250.00	3,563.42
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
	1,634.10	32,984.29	40,000.00	7,015.71
	14,843.34	218,391.91	266,500.00	48,108.09
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering			5,000.00	5,000.00
530-210-110 - TS - Maint. - Contract - Bridge Repairs		167,390.96	125,000.00	(42,390.96)
530-210-120 - TS - Maint. - Contract - Gravel Haul	592.18	12,470.18	90,000.00	77,529.82
530-210-140 - TS - Maint. - Contract - Contract		1,133.18	50,500.00	49,366.82
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		329.15	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			500.00	500.00
530-290-102 - TS - Maint. - Cont. Repairs - Bridges		265.84		(265.84)
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR	906.18	3,014.68	5,000.00	1,985.32
530-290-105 - TS - Maint. - Contracted Repairs - Mulch		25,000.00	25,000.00	
	1,498.36	211,161.61	303,600.00	92,438.39
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	145.70	3,334.63	3,100.00	(234.63)
530-300-120 - TS - Maint. - Utility - Power	184.09	1,306.22	1,400.00	93.78
530-300-150 - TS - Maint. - Utility - Cell Phones	49.30	492.82	1,200.00	707.18
530-310-100 - TS - Maint. - Utility - Street Lights	117.60	1,283.00	1,400.00	117.00
	496.69	6,416.67	7,100.00	683.33
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	755.01	4,046.28	15,000.00	10,953.72
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		5,691.74	5,000.00	(691.74)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		3,432.95	8,000.00	4,567.05
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		6,659.60	8,000.00	1,340.40
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		10,144.48	4,000.00	(6,144.48)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		2,248.67	5,000.00	2,751.33
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex	296.80	296.80	5,000.00	4,703.20
530-420-106 - TS - Maint - Repairs - 2010 JD 7330 Trac	648.61	4,108.38	10,000.00	5,891.62
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac		6,103.06		(6,103.06)
530-420-130 - TS - Maint. - Skid Steer		227.60	5,000.00	4,772.40
530-425-110 - TS - Maint. - Oil & Lubricant	68.88	1,568.76	12,000.00	10,431.24

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530-425-111 - TS - Maint. - Oil & Gas - #1	16,423.96	55,144.67	75,000.00	19,855.33
530-425-112 - TS - Maint. - Oil & Gas - #2	2,703.54	39,341.49	58,000.00	18,658.51
530-440-100 - TS - Maint. - Gravel/Sand		333.90	75,000.00	74,666.10
530-450-100 - TS - Maint. - Culverts/Drainage		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	2,000.00	1,459.43
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	20,896.80	150,251.70	322,500.00	172,248.30
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv		706.00	706.00	
530-600-399 - TS - Maint - Amortization - Mach & Equip		80,213.00	75,000.00	(5,213.00)
530-600-499 - TS - Maint - Amortization - Vehicles		2,594.00	2,600.00	6.00
530-600-699 - TS - Maint - Amortization - Infrastructu		78,364.00	82,140.00	3,776.00
	0.00	161,877.00	160,446.00	(1,431.00)
TOTAL MAINTENANCE:	37,735.19	748,098.89	1,060,146.00	312,047.11
TOTAL TRANSPORTATION SERVICES:	37,735.19	748,098.89	1,060,146.00	312,047.11
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,367.66	13,502.68	16,000.00	2,497.32
540-210-100 - EH - Cont. - Pest Control		3,762.00	6,500.00	2,738.00
540-210-300 - EH - Cont. - Landfill		56,279.48	80,000.00	23,720.52
	1,367.66	73,544.16	102,500.00	28,955.84
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel		930.00	500.00	(430.00)
540-420-100 - EH - Maint. - Pest Control Supplies		4,017.40	3,500.00	(517.40)
540-430-100 - EH - Maint. - Weed Control Supplies		246.45	500.00	253.55
	0.00	5,193.85	4,500.00	(693.85)
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:	1,367.66	79,638.01	112,600.00	32,961.99
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				

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580-285-100 - UT - Cont. Repairs - Building & Equip.			500.00	500.00
580-285-130 - UT - Water - Cont. Repairs - Wells		139.84		(139.84)
580-290-120 - UT - Water - Lab Testing - Public Wells		190.00		(190.00)
	0.00	329.84	500.00	170.16
Utilities				
580-300-120 - UT - Water - Power	50.93	1,562.08	2,200.00	637.92
	50.93	1,562.08	2,200.00	637.92
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		644.00	800.00	156.00
	0.00	644.00	800.00	156.00
TOTAL WATER:	50.93	2,535.92	4,500.00	1,964.08
TOTAL UTILITIES:	50.93	2,535.92	4,500.00	1,964.08
TOTAL EXPENDITURES:	50,404.25	1,070,764.17	1,463,227.00	392,462.83
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	19,005.99	1,422,340.19	1,461,003.00	(38,662.81)
Expenditures	50,404.25	1,070,764.17	1,463,227.00	392,462.83
CHANGE IN NET FINANCIAL ASSETS	(31,398.26)	351,576.02	(2,224.00)	353,800.02
CHANGE IN NET ASSETS	(31,398.26)	351,576.02	(2,224.00)	353,800.02
CHANGE IN SURPLUS	(31,398.26)	351,576.02	(2,224.00)	353,800.02

ACCOUNT BALANCES

Cash and Investments

	Current	Year to Date	Balance
110-110-120 - Cash - Bank - Demand	(1,788.81)	51,794.53	915,147.24
110-110-130 - Cash - Bank - Term Deposit		1,800,000.00	2,220,000.00
110-110-140 - Cash - Special Savings		(1,485,073.32)	258,308.99
Total Cash and Investments:	(1,788.81)	366,721.21	3,393,456.23

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current	(29,481.14)	78,397.01	77,652.77
110-200-110 - Municipal - Tax Receivable - Arrears	(13.26)	(11,436.56)	864.38
Total Municipal Taxes Receivable:	(29,494.40)	66,960.45	78,517.15

Other Receivables

110-310-100 - Accrued Interest		(3,175.89)	
110-320-100 - Accounts Receivable		(1,500.00)	
110-330-110 - Wages - Health & Dental	(640.00)	366.11	366.11
110-330-120 - Wages - Disability Insurance	(312.00)	299.73	299.73
110-340-110 - GST Receivable - 100% Rebate	1,491.84	(7,932.35)	12,672.99
Total Other Receivables:	539.84	(11,942.40)	13,338.83

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on December 11, 2023.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve