

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		991,960.49	989,966.00	1,994.49
410-130-100 - Discount on Municipal Tax - Property	(17.15)	(55,509.74)	(56,000.00)	490.26
	(17.15)	936,450.75	933,966.00	2,484.75
Net Municipal Taxes				
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	16.84	721.38	1,300.00	(578.62)
	16.84	721.38	1,300.00	(578.62)
	(0.31)	937,172.13	935,266.00	1,906.13
TOTAL TAXATION:				
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		150.00	1,500.00	(1,350.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	0.00	150.00	1,700.00	(1,550.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	9.43	492.79	500.00	(7.21)
420-200-900 - F&C - Gravel Excavation Permit Fees	1,031.18	1,031.18	1,000.00	31.18
	1,040.61	1,523.97	1,500.00	23.97
Rentals				
420-300-100 - F&C - Rentals - Building/Room	3,800.00	34,600.00	34,600.00	
	3,800.00	34,600.00	34,600.00	0.00
Policing and Fire Fees				
420-400-300 - F&C - Fire Fees	725.00	725.00		725.00
	725.00	725.00	0.00	725.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		210.00	260.00	(50.00)
	0.00	210.00	260.00	(50.00)
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	1,250.00	15,000.00	15,000.00	
	1,250.00	15,000.00	15,000.00	0.00
	1,250.00	15,210.00	15,260.00	(50.00)
	6,815.61	52,208.97	53,060.00	(851.03)
TOTAL FEES AND CHARGES:				
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				

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430-200-100 - M&D - Development Charges		50.00		50.00
	0.00	50.00	0.00	50.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	50.00	2,000.00	(1,950.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	55,604.75	222,419.00	215,060.00	7,359.00
	55,604.75	222,419.00	215,060.00	7,359.00
TOTAL UNCONDITIONAL TRANSFERS:	55,604.75	222,419.00	215,060.00	7,359.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		24,614.50	12,220.00	12,394.50
	0.00	24,614.50	12,220.00	12,394.50
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul		14,600.00	16,000.00	(1,400.00)
450-350-100 - Conditional - Prov - PREP & BEAVER	1,381.50	1,381.50	1,500.00	(118.50)
	1,381.50	15,981.50	17,500.00	(1,518.50)
TOTAL CONDITIONAL GRANTS:	1,381.50	40,596.00	29,720.00	10,876.00
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal		18,525.56	19,848.00	(1,322.44)
	0.00	18,525.56	19,848.00	(1,322.44)
Provincial				
450-630-100 - GIL - Prov - Transgas		375.00		375.00
450-650-100 - GIL - Prov - Sask Tel		1,090.52	1,090.00	0.52
	0.00	1,465.52	1,090.00	375.52
TOTAL GRANTS IN LIEU OF TAXES:	0.00	19,991.08	20,938.00	(946.92)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	9,462.03	30,376.20	10,000.00	20,376.20
470-120-100 - Dividends Revenue		118.09		118.09
470-130-100 - Commission Revenue	1,479.48	1,479.48		1,479.48
	10,941.51	31,973.77	10,000.00	21,973.77
TOTAL INVESTMENT INCOME AND COMMISSIONS:	10,941.51	31,973.77	10,000.00	21,973.77
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus		4,150.00		4,150.00
	0.00	4,150.00	0.00	4,150.00
TOTAL OTHER REVENUES:	0.00	4,150.00	0.00	4,150.00
TOTAL REVENUES:	74,743.06	1,308,560.95	1,266,044.00	42,516.95

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	6,000.00	25,500.00	18,000.00	(7,500.00)
	6,000.00	25,500.00	18,000.00	(7,500.00)
510-110-230 - GG - Salaries - Administrator	4,224.42	62,417.46	62,100.00	(317.46)
510-110-530 - GG - Salaries - Office Clerk	3,171.83	46,647.77	45,000.00	(1,647.77)
	13,396.25	134,565.23	125,100.00	(9,465.23)
Benefits				
510-120-110 - GG - Council - Payroll Benefits	86.70	86.70		(86.70)
	86.70	86.70	0.00	(86.70)
510-130-231 - GG - Benefits - CPP	148.04	4,949.44	4,500.00	(449.44)
510-130-232 - GG - Benefits - EI	60.69	1,908.43	2,000.00	91.57
510-130-233 - GG - Benefits - Superannuation	665.66	9,815.81	8,000.00	(1,815.81)
510-130-234 - GG - Benefits - Worker Compensation		3,900.39	4,000.00	99.61
510-130-235 - GG - Benefits - Sarm		4,684.02	6,000.00	1,315.98
	961.09	25,344.79	24,500.00	(844.79)
	14,357.34	159,910.02	149,600.00	(10,310.02)
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		4,372.50	4,500.00	127.50
510-200-150 - GG - Cont. - Assessment - SAMA		8,732.00	8,800.00	68.00
510-200-170 - GG - Cont. - Advertising		218.96	500.00	281.04
510-200-190 - GG - Cont. - Printing		286.65	200.00	(86.65)
510-210-100 - GG - Council Travel	68.57	272.76	500.00	227.24
510-210-120 - GG - Council - Meeting/Travel/Meals	688.48	688.48		(688.48)
510-210-160 - GG - Travel, Meals & Subsistence		151.67	500.00	348.33
510-220-100 - GG - Cont. - Office Caretaking		246.75		(246.75)
510-230-100 - GG - Cont. - Insurance - General & Bond	543.47	8,986.05	7,000.00	(1,986.05)
510-240-100 - GG - Cont. - Memberships & Subscriptions	116.39	3,185.37	3,000.00	(185.37)
510-250-100 - GG - Cont. - Communications		285.00	500.00	215.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-260-150 - GG - Cont. - Elections			250.00	250.00
510-270-100 - GG - Cont. - Maintenance		3,710.36	1,500.00	(2,210.36)
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges	96.55	1,253.21	1,000.00	(253.21)
	1,513.46	32,389.76	28,800.00	(3,589.76)
Utilities				
510-300-110 - GG - Utility - Heat	146.71	1,176.81	2,000.00	823.19
510-300-120 - GG - Utility - Power	146.79	1,703.02	3,000.00	1,296.98
510-300-130 - GG - Utility - Water		694.00	600.00	(94.00)
510-300-135 - GG - Utility - Garbage		50.00		(50.00)
510-300-140 - GG - Utility - Telephone	641.30	4,268.61	5,000.00	731.39
	934.80	7,892.44	10,600.00	2,707.56
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	460.00	1,372.31	5,000.00	3,627.69

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510-410-140 - GG - Maint. - Office Supplies	144.10	12,617.82	8,000.00	(4,617.82)
510-410-160 - GG - Maint. - Residence		3,198.77	5,000.00	1,801.23
510-420-100 - GG - Maint. - Janitor Supplies	92.51	1,116.54	1,000.00	(116.54)
510-440-100 - GG - Maint. - Data Processing Supplies			1,000.00	1,000.00
510-490-100 - GG - Maint. - Office Repairs & Maint.	509.07	509.07		(509.07)
	1,205.68	18,814.51	20,000.00	1,185.49
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng		16,484.00	16,200.00	(284.00)
510-600-599 - GG - Amortization - Office & Info Tech		5,131.00	4,200.00	(931.00)
	0.00	21,615.00	20,400.00	(1,215.00)
TOTAL GENERAL GOVERNMENT SERVICES:	18,011.28	240,621.73	229,400.00	(11,221.73)
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		8,879.77	8,700.00	(179.77)
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	0.00	8,979.77	8,800.00	(179.77)
TOTAL POLICE PROTECTION:	0.00	8,979.77	8,800.00	(179.77)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		489.44	250.00	(239.44)
525-210-110 - PS - Fire - Contracted Services	725.00	725.00		(725.00)
	725.00	1,214.44	250.00	(964.44)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions	2,845.28	2,845.28	5,000.00	2,154.72
	2,845.28	2,845.28	5,000.00	2,154.72
TOTAL FIRE PROTECTION:	3,570.28	4,059.72	5,250.00	1,190.28
TOTAL PROTECTIVE SERVICES:	3,570.28	13,039.49	14,050.00	1,010.51
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity		300.00	1,500.00	1,200.00
530-110-120 - TS - Maint. - Salaries - Foreman	5,653.84	73,500.00	73,500.00	
530-110-150 - TS - Maint. - Salaries	4,935.44	142,483.84	161,500.00	19,016.16
	10,589.28	216,283.84	236,500.00	20,216.16
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	102.90	9,496.04	10,000.00	503.96
530-120-122 - TS - Maint. - Benefits - EI	42.50	3,614.14	3,500.00	(114.14)
530-120-123 - TS - Maint. - Benefits - Superannuation	953.03	19,438.43	18,000.00	(1,438.43)
530-120-124 - TS - Maint. - Benefits - Worker's Comp			4,000.00	4,000.00
530-120-125 - TS - Maint. - Benefits - Sarm		574.68	4,500.00	3,925.32
	1,098.43	33,123.29	40,000.00	6,876.71

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	11,687.71	249,407.13	276,500.00	27,092.87
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	4,352.50	4,352.50	25,000.00	20,647.50
530-210-110 - TS - Maint. - Contract - Contract	1,139.19	36,600.37	120,500.00	83,899.63
530-210-120 - TS - Maint. - Contract - Gravel Haul		43,291.48	60,000.00	16,708.52
530-210-140 - TS - Maint. - Contract - Other		9,687.68	25,000.00	15,312.32
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		488.77	3,000.00	2,511.23
530-250-110 - TS - Maint. - Council - Travel & Meals	76.19	266.67		(266.67)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,552.20	1,600.00	47.80
530-280-100 - TS - Maint. - Memberships/Subscriptions		1,330.00		(1,330.00)
530-290-100 - TS - Maint. - Contracted Repairs		11,159.00	15,000.00	3,841.00
	5,567.88	108,728.67	250,100.00	141,371.33
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	162.14	1,297.85	2,000.00	702.15
530-300-120 - TS - Maint. - Utility - Power	90.57	1,000.23	1,000.00	(0.23)
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	470.14	2,689.44	3,000.00	310.56
530-310-100 - TS - Maint. - Utility - Street Lights	111.02	1,333.67	1,200.00	(133.67)
	833.87	6,321.19	7,900.00	1,578.81
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	1,499.68	8,431.83	8,000.00	(431.83)
530-400-130 - TS - Maint. - Materials		1,538.76		(1,538.76)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		1,229.34		(1,229.34)
530-410-120 - TS - Maint. - Shop Supplies		296.78	6,500.00	6,203.22
530-410-130 - TS - Maint. - Small Tools		29.67	1,000.00	970.33
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	428.39	18,511.81	17,000.00	(1,511.81)
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1	6,357.27	14,672.94	15,000.00	327.06
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2		3,610.64		(3,610.64)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		6,913.62	6,000.00	(913.62)
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor	1,081.41	1,131.81	10,000.00	8,868.19
530-420-130 - TS - Maint. - Skid Steer		1,919.14	2,000.00	80.86
530-425-110 - TS - Maint. - Oil & Gas		9,269.06		(9,269.06)
530-425-111 - TS - Maint. - Oil & Gas - #1	7,458.76	45,918.11	45,000.00	(918.11)
530-425-112 - TS - Maint. - Oil & Gas - #2	251.83	28,076.18	30,000.00	1,923.82
530-440-100 - TS - Maint. - Gravel/Sand		40,778.82	75,000.00	34,221.18
530-450-100 - TS - Maint. - Culverts/Drainage		8,793.60	15,000.00	6,206.40
530-470-100 - TS - Maint. - Road/Street Signs	222.83	1,008.94	2,000.00	991.06
	17,300.17	192,131.05	247,500.00	55,368.95
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv		706.00	706.00	
530-600-399 - TS - Maint - Amortization - Mach & Equip		48,105.00	48,100.00	(5.00)
	0.00	48,811.00	48,806.00	(5.00)
Other				
530-900-120 - TS - Maint. - Other - Fence/Grass Seed		2,125.00		(2,125.00)
	0.00	2,125.00	0.00	(2,125.00)
TOTAL MAINTENANCE:	35,389.63	607,524.04	830,806.00	223,281.96
CONSTRUCTION				

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Capital Expenditures				
535-600-699 - TS - Const - Amortization - Infrastructu		78,762.00	81,000.00	2,238.00
	0.00	78,762.00	81,000.00	2,238.00
TOTAL CONSTRUCTION:	0.00	78,762.00	81,000.00	2,238.00
SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal		840.00	1,500.00	660.00
	0.00	840.00	1,500.00	660.00
TOTAL SNOW REMOVAL:	0.00	840.00	1,500.00	660.00
TOTAL TRANSPORTATION SERVICES:	35,389.63	687,126.04	913,306.00	226,179.96
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	2,322.64	11,067.32	8,400.00	(2,667.32)
540-210-100 - EH - Cont. - Pest Control		3,479.00	4,500.00	1,021.00
	2,322.64	14,546.32	12,900.00	(1,646.32)
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel		640.00	500.00	(140.00)
540-420-100 - EH - Maint. - Pest Control Supplies		1,793.47	4,000.00	2,206.53
540-430-100 - EH - Maint. - Weed Control Supplies		71.00	500.00	429.00
	0.00	2,504.47	5,000.00	2,495.53
Grants and Contributions				
540-500-110 - EH - Grants and Contributions		2,000.00		(2,000.00)
540-530-100 - EH&W - Grants to Local Government		600.00	600.00	
540-570-100 - EH&W - Grants Waste Transfer	4,853.23	4,853.23	10,000.00	5,146.77
	4,853.23	7,453.23	10,600.00	3,146.77
TOTAL ENVIRONMENTAL SERVICES:	7,175.87	24,504.02	28,500.00	3,995.98
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00	12,000.00	
550-570-100 - H&W - Grants Other		1,000.00		(1,000.00)
	0.00	13,000.00	12,000.00	(1,000.00)
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	13,000.00	12,000.00	(1,000.00)
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			3,000.00	3,000.00

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	0.00	0.00	3,000.00	3,000.00
Maintenance, Materials and Supplies				
570-430-190 - R&C - Small Tools & Equipment			500.00	500.00
	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions		500.00	5,000.00	4,500.00
570-500-130 - R&C - Grants - Library/Museum		3,537.65	750.00	(2,787.65)
	0.00	4,037.65	5,750.00	1,712.35
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	4,037.65	9,250.00	5,212.35
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells		258.47	500.00	241.53
	0.00	258.47	500.00	241.53
Utilities				
580-300-120 - UT - Water - Power	408.50	2,044.04	2,200.00	155.96
	408.50	2,044.04	2,200.00	155.96
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & 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		776.00	800.00	24.00
	0.00	776.00	800.00	24.00
TOTAL WATER:	408.50	3,078.51	4,500.00	1,421.49
TOTAL UTILITIES:	408.50	3,078.51	4,500.00	1,421.49
TOTAL EXPENDITURES:	64,555.56	985,407.44	1,211,206.00	225,798.56
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	74,743.06	1,308,560.95	1,266,044.00	42,516.95
Expenditures	64,555.56	985,407.44	1,211,206.00	225,798.56
CHANGE IN NET FINANCIAL ASSETS	10,187.50	323,153.51	54,838.00	268,315.51
CHANGE IN NET ASSETS	10,187.50	323,153.51	54,838.00	268,315.51
CHANGE IN SURPLUS	10,187.50	323,153.51	54,838.00	268,315.51

ACCOUNT BALANCES

Cash and Investments

	Current	Year to Date	Balance
110-110-110 - Cash - On Hand - Petty Cash			200.00
110-110-120 - Cash - Bank - Demand	(161,400.26)	(206,777.83)	877,006.66

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110-110-130 - Cash - Bank - Term Deposit		(1,000,000.00)	420,000.00	
110-110-140 - Cash - Special Savings	254,167.84	1,360,635.05	1,665,406.02	
Total Cash and Investments:	92,767.58	153,857.22	2,962,612.68	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(95,255.78)	13,212.51	13,212.51	
110-200-110 - Municipal - Tax Receivable - Arrears	16.84	(15,484.94)	2,444.23	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(95,238.94)	(2,272.43)	11,656.74	
Other Receivables				
110-310-100 - Accrued Interest		(7,291.94)	1,467.12	
110-320-100 - Accounts Receivable	2,475.50	(3,472.73)	3,094.00	
110-330-110 - Wages - Health & Dental	(112.25)			
110-330-120 - Wages - Disability Insurance	(191.70)			
110-340-110 - GST Receivable - 100% Rebate	1,269.93	1,827.60	10,001.24	
110-350-100 - GST Receivable	51.00	51.00	51.00	
Total Other Receivables:	3,492.48	(8,886.07)	14,613.36	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on January 20, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve