

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

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			1,004,113.00	(1,004,113.00)
410-130-100 - Discount on Municipal Tax - Property	(8.46)	(87.09)	(56,000.00)	55,912.91
	(8.46)	(87.09)	948,113.00	(948,200.09)
Net Municipal Taxes				
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	12.54	94.02	1,000.00	(905.98)
	12.54	94.02	1,000.00	(905.98)
TOTAL TAXATION:	4.08	6.93	949,113.00	(949,106.07)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work			1,500.00	(1,500.00)
420-100-130 - F&C - Custom Work - Tax Enforcement		25.00	200.00	(175.00)
	0.00	25.00	1,700.00	(1,675.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	32.07	50.93	500.00	(449.07)
420-200-900 - F&C - Gravel Excavation Permit Fees		1,109.74	1,000.00	109.74
	32.07	1,160.67	1,500.00	(339.33)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	3,650.00	8,730.00	25,000.00	(16,270.00)
	3,650.00	8,730.00	25,000.00	(16,270.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	50.00	260.00	(210.00)
	10.00	50.00	260.00	(210.00)
	10.00	50.00	260.00	(210.00)
TOTAL FEES AND CHARGES:	3,692.07	9,965.67	28,460.00	(18,494.33)
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 CHARGES:	0.00	1,346.84	2,000.00	(653.16)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)			250,000.00	(250,000.00)
	0.00	0.00	250,000.00	(250,000.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	0.00	250,000.00	(250,000.00)

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CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF			12,220.00	(12,220.00)
450-240-100 - Conditional - Federal - FCM			39,000.00	(39,000.00)
	0.00	0.00	51,220.00	(51,220.00)
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)
TOTAL CONDITIONAL GRANTS:	0.00	250.00	67,320.00	(67,070.00)
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				
450-650-100 - GIL - Prov - Sask Tel			1,090.00	(1,090.00)
	0.00	0.00	1,090.00	(1,090.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	0.00	20,090.00	(20,090.00)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	120,000.00	(145,902.00)		(145,902.00)
	120,000.00	(145,902.00)	0.00	(145,902.00)
TOTAL CAPITAL ASSET PROCEEDS:	120,000.00	(145,902.00)	0.00	(145,902.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue			20,000.00	(20,000.00)
	0.00	0.00	20,000.00	(20,000.00)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	0.00	20,000.00	(20,000.00)
OTHER REVENUES				
Other Revenue				
480-150-100 - Donations	(1,000.00)	(1,000.00)		(1,000.00)
	(1,000.00)	(1,000.00)	0.00	(1,000.00)
TOTAL OTHER REVENUES:	(1,000.00)	(1,000.00)	0.00	(1,000.00)
TOTAL REVENUES:	122,696.15	(135,332.56)	1,336,983.00	(1,472,315.56)

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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	4,800.00	4,800.00	26,000.00	21,200.00
	4,800.00	4,800.00	26,000.00	21,200.00
510-110-140 - GG - Council - Indemnity Committee		914.92		(914.92)
510-110-230 - GG - Salaries - Administrator	4,387.00	13,161.00	57,031.00	43,870.00
510-110-530 - GG - Salaries - Office Clerk	3,244.02	8,850.82	38,609.00	29,758.18
	12,431.02	27,726.74	121,640.00	93,913.26
Benefits				
510-130-231 - GG - Benefits - CPP	386.54	1,111.60	5,000.00	3,888.40
510-130-232 - GG - Benefits - EI	140.58	405.50	2,000.00	1,594.50
510-130-233 - GG - Benefits - Superannuation	686.80	1,981.08	9,000.00	7,018.92
510-130-234 - GG - Benefits - Worker Compensation		4,552.81	3,000.00	(1,552.81)
510-130-235 - GG - Benefits - Sarm		3,621.03	4,250.00	628.97
	1,213.92	11,672.02	23,250.00	11,577.98
	13,644.94	39,398.76	144,890.00	105,491.24
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		4,658.70	4,500.00	(158.70)
510-200-150 - GG - Cont. - Assessment - SAMA		8,898.00	8,800.00	(98.00)
510-200-170 - GG - Cont. - Advertising	440.68	440.68	500.00	59.32
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel	13.71	13.71	1,000.00	986.29
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00
510-210-170 - GG - Admin. - Training, Travel & Meals	697.86	831.19		(831.19)
510-230-100 - GG - Cont. - Insurance - General & Bond		10,391.53	9,500.00	(891.53)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,132.36	8,750.00	6,617.64
510-250-100 - GG - Cont. - Communications			500.00	500.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection		25.00	200.00	175.00
510-260-150 - GG - Cont. - Elections			500.00	500.00
510-270-100 - GG - Cont. - Maintenance			1,500.00	1,500.00
510-270-150 - GG - Cont. - Repairs Residence			5,000.00	5,000.00
510-280-150 - GG - Cont. - Board of Revision		200.00	250.00	50.00
510-290-100 - GG - Cont. - Bank Charges		209.30	1,400.00	1,190.70
	1,152.25	27,800.47	43,200.00	15,399.53
Utilities				
510-300-110 - GG - Utility - Heat	251.71	654.28	2,000.00	1,345.72
510-300-120 - GG - Utility - Power	199.78	694.62	2,000.00	1,305.38
510-300-130 - GG - Utility - Water		196.00	700.00	504.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	442.18	884.36	5,000.00	4,115.64
510-300-145 - GG - Utility - Cell Phone	48.52	97.04	400.00	302.96
	942.19	2,526.30	10,200.00	7,673.70
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		291.39	5,000.00	4,708.61

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510-410-140 - GG - Maint. - Office Supplies	275.53	7,336.28		(7,336.28)
510-420-100 - GG - Maint. - Janitor Supplies		1,124.95	2,000.00	875.05
510-440-100 - GG - Maint. - Data Processing Supplies			10,000.00	10,000.00
510-470-100 - GG - Maint. - Pharmaceutical & First Aid			500.00	500.00
	275.53	8,752.62	17,500.00	8,747.38
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			16,800.00	16,800.00
510-600-599 - GG - Amortization - Office & Info Tech			5,100.00	5,100.00
	0.00	0.00	21,900.00	21,900.00
TOTAL GENERAL GOVERNMENT SERVICES:	16,014.91	78,478.15	237,690.00	159,211.85
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition			9,200.00	9,200.00
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	0.00	100.00	9,300.00	9,200.00
TOTAL POLICE PROTECTION:	0.00	100.00	9,300.00	9,200.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911			500.00	500.00
	0.00	0.00	500.00	500.00
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		238.75		(238.75)
	0.00	238.75	0.00	(238.75)
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	338.75	14,800.00	14,461.25
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	5,384.62	16,153.86	70,000.00	53,846.14
530-110-150 - TS - Maint. - Salaries	7,444.42	21,507.51	190,000.00	168,492.49
	12,829.04	37,661.37	261,500.00	223,838.63
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	655.16	1,920.49	11,000.00	9,079.51
530-120-122 - TS - Maint. - Benefits - EI	236.34	693.80	4,000.00	3,306.20
530-120-123 - TS - Maint. - Benefits - Superannuation	1,154.62	3,389.53	23,000.00	19,610.47
530-120-124 - TS - Maint. - Benefits - Worker's Comp			3,000.00	3,000.00
530-120-125 - TS - Maint. - Benefits - Sarm	(2,136.94)	2,651.06	5,000.00	2,348.94

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	(90.82)	8,654.88	46,000.00	37,345.12
	12,738.22	46,316.25	307,500.00	261,183.75
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	2,187.99	7,355.99	40,000.00	32,644.01
530-210-110 - TS - Maint. - Contract - Contract		228.12	500.00	271.88
530-210-120 - TS - Maint. - Contract - Gravel Haul			60,000.00	60,000.00
530-210-140 - TS - Maint. - Contract - Mulching			25,000.00	25,000.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			1,000.00	1,000.00
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	162.38	162.38	1,600.00	1,437.62
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
530-290-100 - TS - Maint. - Contracted Road Repairs			60,000.00	60,000.00
530-290-101 - TS - Maint. - Cont. Repairs - Pit Reclam			25,000.00	25,000.00
530-290-102 - TS - Maint. - Cont. Repairs - Bridges			100,000.00	100,000.00
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR			40,000.00	40,000.00
	2,350.37	7,746.49	353,600.00	345,853.51
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	278.19	723.14	2,000.00	1,276.86
530-300-120 - TS - Maint. - Utility - Power	110.52	203.87	1,000.00	796.13
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	123.93	247.86	2,000.00	1,752.14
530-310-100 - TS - Maint. - Utility - Street Lights	100.91	302.73	1,400.00	1,097.27
	613.55	1,477.60	7,100.00	5,622.40
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	23.05	1,120.12	15,000.00	13,879.88
530-410-100 - TS - Maint. - Shop Supply & Small Tools	1.65			
530-410-120 - TS - Maint. - Shop Supplies	99.40	101.05	5,000.00	4,898.95
530-410-130 - TS - Maint. - Small Tools			5,000.00	5,000.00
530-420-100 - TS - Maint. - Ford F350	31.80	31.80	10,000.00	9,968.20
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	2,433.86	2,433.86	8,000.00	5,566.14
530-420-102 - TS - Maint. - Repairs - 2017 JD 772G	2,062.86	2,062.86	6,000.00	3,937.14
530-420-103 - TS - Maint. - Repairs - 2018 JD 772G	2,167.73	2,167.73	6,000.00	3,832.27
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	10,106.57	10,106.57	15,000.00	4,893.43
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	15,375.77	15,375.77	10,000.00	(5,375.77)
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac			10,000.00	10,000.00
530-420-130 - TS - Maint. - Skid Steer			2,000.00	2,000.00
530-425-110 - TS - Maint. - Oil & Gas			500.00	500.00
530-425-111 - TS - Maint. - Oil & Gas - #1	4,368.81	4,368.81	49,500.00	45,131.19
530-425-112 - TS - Maint. - Oil & Gas - #2			40,000.00	40,000.00
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage			22,000.00	22,000.00
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
	36,671.50	37,768.57	298,500.00	260,731.43
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:	52,373.64	93,308.91	1,015,506.00	922,197.09

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CONSTRUCTION				
Maintenance, Materials & Supplies				
535-400-110 - TS - Const. - Building Maint. Mat & Sup	190.53			
	190.53	0.00	0.00	0.00
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:	190.53	0.00	81,000.00	81,000.00
TOTAL TRANSPORTATION SERVICES:	52,564.17	93,308.91	1,096,506.00	1,003,197.09
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	976.40	2,054.83	12,000.00	9,945.17
540-210-100 - EH - Cont. - Pest Control	250.00	750.00	4,500.00	3,750.00
	1,226.40	2,804.83	16,500.00	13,695.17
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies			2,000.00	2,000.00
540-430-100 - EH - Maint. - Weed Control Supplies			500.00	500.00
	0.00	0.00	3,000.00	3,000.00
Grants and Contributions				
540-530-100 - 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:	1,226.40	3,404.83	30,100.00	26,695.17
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	0.00	12,000.00	12,000.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	0.00	12,000.00	12,000.00
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			3,800.00	3,800.00
	0.00	0.00	3,800.00	3,800.00
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		3,537.65	500.00	(3,037.65)
	0.00	3,537.65	10,500.00	6,962.35
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
	0.00	0.00	500.00	500.00
Utilities				
580-300-120 - UT - Water - Power	348.79	458.26	2,200.00	1,741.74
	348.79	458.26	2,200.00	1,741.74
Maintenance, Materials and Supplies				
580-430-120 - UT - Water - Mats & 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:	348.79	458.26	4,500.00	4,041.74
TOTAL UTILITIES:	348.79	458.26	4,500.00	4,041.74
TOTAL EXPENDITURES:	70,154.27	179,526.55	1,410,596.00	1,231,069.45
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	122,696.15	(135,332.56)	1,336,983.00	(1,472,315.56)
Expenditures	70,154.27	179,526.55	1,410,596.00	1,231,069.45
CHANGE IN NET FINANCIAL ASSETS	52,541.88	(314,859.11)	(73,613.00)	(241,246.11)
CHANGE IN NET ASSETS	52,541.88	(314,859.11)	(73,613.00)	(241,246.11)
CHANGE IN SURPLUS	52,541.88	(314,859.11)	(73,613.00)	(241,246.11)
ACCOUNT BALANCES				
Cash and Investments				
110-110-120 - Cash - Bank - Demand	(356,034.35)	(444,631.45)	398,703.85	
110-110-130 - Cash - Bank - Term Deposit			420,000.00	
110-110-140 - Cash - Special Savings			1,725,108.53	

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Total Cash and Investments:	(356,034.35)	(444,631.45)	2,543,812.38	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(120.86)	(1,244.35)	(1,244.35)	
110-200-110 - Municipal - Tax Receivable - Arrears	12.54	(5,140.67)	1,709.06	
110-200-200 - Municipal - Adjustment/Cancellation		40.13	40.13	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(108.32)	(6,344.89)	(3,495.16)	
Other Receivables				
110-310-100 - Accrued Interest			473.66	
110-320-100 - Accounts Receivable		(17,105.75)	1,500.01	
110-330-110 - Wages - Health & Dental	(610.00)	5,285.98	5,285.98	
110-330-120 - Wages - Disability Insurance	(222.00)	2,004.54	2,004.54	
110-340-110 - GST Receivable - 100% Rebate	15,033.48	(3,251.17)	16,117.56	
Total Other Receivables:	14,201.48	(13,066.40)	25,381.75	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on April 12, 2021.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve