

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending May 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	1,004,113.02	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	(45.18)	(140.93)	(56,000.00)	55,859.07
Net Municipal Taxes	1,004,067.84	1,003,931.96	948,113.00	55,818.96
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	6.11	112.67	1,000.00	(887.33)
	6.11	112.67	1,000.00	(887.33)
TOTAL TAXATION:	1,004,073.95	1,004,044.63	949,113.00	54,931.63
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	110.79	110.79	1,500.00	(1,389.21)
420-100-130 - F&C - Custom Work - Tax Enforcement		25.00	200.00	(175.00)
	110.79	135.79	1,700.00	(1,564.21)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	28.30	88.66	500.00	(411.34)
420-200-900 - F&C - Gravel Excavation Permit Fees		1,109.74	1,000.00	109.74
	28.30	1,198.40	1,500.00	(301.60)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,678.97	14,096.47	25,000.00	(10,903.53)
	2,678.97	14,096.47	25,000.00	(10,903.53)
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		50.00		50.00
	0.00	50.00	0.00	50.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	90.00	260.00	(170.00)
	10.00	90.00	260.00	(170.00)
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
	10.00	116.36	260.00	(143.64)
TOTAL FEES AND CHARGES:	2,828.06	15,597.02	28,460.00	(12,862.98)
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)

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TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	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)
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)
Local				
450-410-100 - Conditional - Local - Pest Control	1,696.09	1,696.09		1,696.09
	1,696.09	1,696.09	0.00	1,696.09
TOTAL CONDITIONAL GRANTS:	1,696.09	1,946.09	67,320.00	(65,373.91)
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			1,090.00	(1,090.00)
	0.00	408.00	1,090.00	(682.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	408.00	20,090.00	(19,682.00)
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		1,467.57	20,000.00	(18,532.43)
	0.00	1,467.57	20,000.00	(18,532.43)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	1,467.57	20,000.00	(18,532.43)
OTHER REVENUES				
Other Revenue				
480-150-100 - Donations		(1,000.00)		(1,000.00)

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
480-170-100 - Rebates & Surplus	394.79	394.79		394.79
	394.79	(605.21)	0.00	(605.21)
TOTAL OTHER REVENUES:	394.79	(605.21)	0.00	(605.21)
TOTAL REVENUES:	1,008,992.89	878,302.94	1,336,983.00	(458,680.06)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		4,800.00	26,000.00	21,200.00
	0.00	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	24,128.50	57,031.00	32,902.50
510-110-530 - GG - Salaries - Office Clerk	3,397.28	16,922.55	38,609.00	21,686.45
	7,784.28	46,765.97	121,640.00	74,874.03
Benefits				
510-130-231 - GG - Benefits - CPP	394.90	2,075.88	5,000.00	2,924.12
510-130-232 - GG - Benefits - EI	143.41	756.26	2,000.00	1,243.74
510-130-233 - GG - Benefits - Superannuation	700.59	3,694.63	9,000.00	5,305.37
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
	1,238.90	14,700.61	23,250.00	8,549.39
	9,023.18	61,466.58	144,890.00	83,423.42
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	537.04	1,584.76	500.00	(1,084.76)
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel		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		831.19		(831.19)
510-220-100 - GG - Cont. - Office Caretaking	450.32	450.32		(450.32)
510-230-100 - GG - Cont. - Insurance - General & Bond		10,546.56	9,500.00	(1,046.56)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,132.36	8,750.00	6,617.64
510-250-100 - GG - Cont. - Communications		350.00	500.00	150.00
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		401.35	1,400.00	998.65
	987.36	30,091.95	43,200.00	13,108.05
Utilities				
510-300-110 - GG - Utility - Heat	67.74	848.91	2,000.00	1,151.09
510-300-120 - GG - Utility - Power	128.08	1,022.48	2,000.00	977.52
510-300-130 - GG - Utility - Water		392.00	700.00	308.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	442.18	1,768.72	5,000.00	3,231.28
510-300-145 - GG - Utility - Cell Phone	59.85	205.41	400.00	194.59
	697.85	4,237.52	10,200.00	5,962.48
Maintenance, Material and Supplies				

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510-400-110 - GG - Maint. - Stationery & Postage	132.48	448.97	5,000.00	4,551.03
510-410-140 - GG - Maint. - Office Supplies	560.43	8,083.80		(8,083.80)
510-410-160 - GG - Maint. - Residence	929.24	2,732.98		(2,732.98)
510-420-100 - GG - Maint. - Janitor Supplies		1,210.12	2,000.00	789.88
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
	1,622.15	12,475.87	17,500.00	5,024.13
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:	12,330.54	108,271.92	237,690.00	129,418.08
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	29,615.41	70,000.00	40,384.59
530-110-150 - TS - Maint. - Salaries	12,360.68	41,284.68	190,000.00	148,715.32
	17,745.30	70,900.09	261,500.00	190,599.91
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	923.09	3,643.94	11,000.00	7,356.06
530-120-122 - TS - Maint. - Benefits - EI	326.94	1,306.17	4,000.00	2,693.83
530-120-123 - TS - Maint. - Benefits - Superannuation	1,597.08	6,381.03	23,000.00	16,618.97

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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
	2,847.11	13,982.20	46,000.00	32,017.80
	20,592.41	84,882.29	307,500.00	222,617.71
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		10,915.24	40,000.00	29,084.76
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	71.24	71.24	1,000.00	928.76
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		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		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			100,000.00	100,000.00
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR			40,000.00	40,000.00
	71.24	11,530.90	353,600.00	342,069.10
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	74.97	936.16	2,000.00	1,063.84
530-300-120 - TS - Maint. - Utility - Power	57.38	371.77	1,000.00	628.23
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	112.60	484.39	2,000.00	1,515.61
530-310-100 - TS - Maint. - Utility - Street Lights	101.01	504.65	1,400.00	895.35
	345.96	2,296.97	7,100.00	4,803.03
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	363.05	4,169.24	15,000.00	10,830.76
530-410-100 - TS - Maint. - Shop Supply & Small Tools		4,660.57	10,000.00	5,339.43
530-410-120 - TS - Maint. - Shop Supplies		31.11		(31.11)
530-420-100 - TS - Maint. - Ford F350	258.17	298.29	10,000.00	9,701.71
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		2,502.06	8,000.00	5,497.94
530-420-102 - TS - Maint. - Repairs - 2017 JD 772G		2,151.03	6,000.00	3,848.97
530-420-103 - TS - Maint. - Repairs - 2018 JD 772G		2,167.73	6,000.00	3,832.27
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		18,282.05	15,000.00	(3,282.05)
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	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		4,224.50	500.00	(3,724.50)
530-425-111 - TS - Maint. - Oil & Gas - #1		5,499.27	49,500.00	44,000.73
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
	621.22	59,361.62	298,500.00	239,138.38
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

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TOTAL MAINTENANCE:	21,630.83	158,071.78	1,015,506.00	857,434.22
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:	21,630.83	158,071.78	1,096,506.00	938,434.22
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,187.78	4,525.11	12,000.00	7,474.89
540-210-100 - EH - Cont. - Pest Control	250.00	3,649.31	4,500.00	850.69
	1,437.78	8,174.42	16,500.00	8,325.58
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		200.00	500.00	300.00
	0.00	200.00	3,000.00	2,800.00
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:	1,437.78	8,974.42	30,100.00	21,125.58
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				
570-420-150 - R&C - Supplies - Hall			500.00	500.00
	0.00	0.00	500.00	500.00

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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	62.86	584.38	2,200.00	1,615.62
	62.86	584.38	2,200.00	1,615.62
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:	62.86	584.38	4,500.00	3,915.62
TOTAL UTILITIES:	62.86	584.38	4,500.00	3,915.62
TOTAL EXPENDITURES:	35,462.01	279,778.90	1,410,596.00	1,130,817.10
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	1,008,992.89	878,302.94	1,336,983.00	(458,680.06)
Expenditures	35,462.01	279,778.90	1,410,596.00	1,130,817.10
CHANGE IN NET FINANCIAL ASSETS	973,530.88	598,524.04	(73,613.00)	672,137.04
CHANGE IN NET ASSETS	973,530.88	598,524.04	(73,613.00)	672,137.04
CHANGE IN SURPLUS	973,530.88	598,524.04	(73,613.00)	672,137.04


ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(158,484.35)	(734,094.42)	109,240.88
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings		1,467.57	1,726,576.10
Total Cash and Investments:	(158,484.35)	(732,626.85)	2,255,816.98

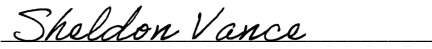
Municipal Taxes Receivable

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110-200-100 - Municipal - Tax Receivable - Current	1,003,473.81	1,002,105.81	1,002,105.81	
110-200-110 - Municipal - Tax Receivable - Arrears	6.11	(6,005.02)	844.71	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	1,003,479.92	996,100.79	998,950.52	
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)	3,760.98	3,760.98	
110-330-120 - Wages - Disability Insurance	(222.00)	1,449.54	1,449.54	
110-340-110 - GST Receivable - 100% Rebate	8,168.73	9,649.41	29,018.14	
Total Other Receivables:	7,336.73	(2,245.82)	36,202.33	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on June 14, 2021.


Yvonne (Bonny) Goodsman
Chief Administrative Officer


Sheldon Vance
Reeve