

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		992,347.64	991,961.00	386.64
410-130-100 - Discount on Municipal Tax - Property	(206.99)	(269.73)	(56,000.00)	55,730.27
Net Municipal Taxes	(206.99)	992,077.91	935,961.00	56,116.91
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	5.29	212.22	1,000.00	(787.78)
	5.29	212.22	1,000.00	(787.78)
TOTAL TAXATION:	(201.70)	992,290.13	936,961.00	55,329.13
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			200.00	(200.00)
	0.00	0.00	1,700.00	(1,700.00)
Sale of Supplies and Gravel				
420-200-200 - F&C - Sale of Supplies - Office		3.00	500.00	(497.00)
420-200-300 - F&C - Sale of R.M. Maps	9.43	76.39		76.39
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	9.43	79.39	1,500.00	(1,420.61)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,800.00	17,535.00	34,600.00	(17,065.00)
	2,800.00	17,535.00	34,600.00	(17,065.00)
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		125.00	260.00	(135.00)
420-710-100 - F&C - Permits	100.00	625.00		625.00
	100.00	750.00	260.00	490.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	120.00	280.00		280.00
	120.00	280.00	0.00	280.00
	120.00	280.00	0.00	280.00
TOTAL FEES AND CHARGES:	3,029.43	18,644.39	38,060.00	(19,415.61)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		2,574.87	2,000.00	574.87
	0.00	2,574.87	2,000.00	574.87
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	0.00	2,574.87	2,000.00	574.87
UNCONDITIONAL TRANSFERS				

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	254,336.00	254,336.00	220,000.00	34,336.00
	254,336.00	254,336.00	220,000.00	34,336.00
TOTAL UNCONDITIONAL TRANSFERS:	254,336.00	254,336.00	220,000.00	34,336.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		5,634.50	12,220.00	(6,585.50)
450-240-100 - Conditional - Federal - FCM			48,000.00	(48,000.00)
	0.00	5,634.50	60,220.00	(54,585.50)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
450-350-100 - Conditional - Prov - PREP & BEAVER	248.96	248.96	1,500.00	(1,251.04)
	248.96	248.96	16,100.00	(15,851.04)
Local				
450-410-100 - Conditional - Local - Pest Control	(2,248.96)			
	(2,248.96)	0.00	0.00	0.00
TOTAL CONDITIONAL GRANTS:	(2,000.00)	5,883.46	76,320.00	(70,436.54)
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		14,414.42		14,414.42
	0.00	14,414.42	0.00	14,414.42
TOTAL CAPITAL ASSET PROCEEDS:	0.00	14,414.42	0.00	14,414.42
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		6,812.35	28,500.00	(21,687.65)
470-120-100 - Dividends Revenue		320.13		320.13
470-130-100 - Commission Revenue			1,500.00	(1,500.00)
	0.00	7,132.48	30,000.00	(22,867.52)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	7,132.48	30,000.00	(22,867.52)
TOTAL REVENUES:	255,163.73	1,295,683.75	1,323,431.00	(27,747.25)

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<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		4,200.00	26,000.00	21,800.00
	0.00	4,200.00	26,000.00	21,800.00
510-110-230 - GG - Salaries - Administrator	4,280.00	27,820.00	55,640.00	27,820.00
510-110-530 - GG - Salaries - Office Clerk	2,577.67	17,787.13	42,000.00	24,212.87
	6,857.67	49,807.13	123,640.00	73,832.87
Benefits				
510-130-231 - GG - Benefits - CPP	331.76	2,210.60	5,000.00	2,789.40
510-130-232 - GG - Benefits - EI	126.88	843.78	2,000.00	1,156.22
510-130-233 - GG - Benefits - Superannuation	617.19	4,104.66	11,500.00	7,395.34
510-130-234 - GG - Benefits - Worker Compensation			2,000.00	2,000.00
510-130-235 - GG - Benefits - Sarm		3,533.18	4,000.00	466.82
	1,075.83	10,692.22	24,500.00	13,807.78
	7,933.50	60,499.35	148,140.00	87,640.65
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		4,558.00	4,500.00	(58.00)
510-200-150 - GG - Cont. - Assessment - SAMA		8,784.00	8,800.00	16.00
510-200-170 - GG - Cont. - Advertising		86.16	500.00	413.84
510-200-190 - GG - Cont. - Printing		303.02	200.00	(103.02)
510-210-100 - GG - Council Travel		20.57	1,000.00	979.43
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00
510-230-100 - GG - Cont. - Insurance - General & Bond		9,034.52	9,000.00	(34.52)
510-240-100 - GG - Cont. - Memberships & Subscriptions		7,790.28	3,200.00	(4,590.28)
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			1,500.00	1,500.00
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges		550.29	1,400.00	849.71
	0.00	31,376.84	32,150.00	773.16
Utilities				
510-300-110 - GG - Utility - Heat	111.62	808.87	2,000.00	1,191.13
510-300-120 - GG - Utility - Power	604.37	1,382.72	2,000.00	617.28
510-300-130 - GG - Utility - Water		382.00	700.00	318.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	318.58	1,713.26	5,000.00	3,286.74
510-300-145 - GG - Utility - Cell Phone	56.78	56.78		(56.78)
	1,091.35	4,343.63	9,800.00	5,456.37
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	225.43	978.97	5,000.00	4,021.03
510-410-140 - GG - Maint. - Office Supplies	910.82	3,755.32		(3,755.32)
510-410-160 - GG - Maint. - Residence	2,544.00	8,694.87	5,000.00	(3,694.87)
510-420-100 - GG - Maint. - Janitor Supplies	93.78	1,031.40	1,000.00	(31.40)

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
510-440-100 - GG - Maint. - Data Processing Supplies			13,000.00	13,000.00
510-490-100 - GG - Maint. - Office Repairs & Maint.		700.00		(700.00)
	3,774.03	15,160.56	24,000.00	8,839.44
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			16,500.00	16,500.00
510-600-599 - GG - Amortization - Office & Info Tech			5,100.00	5,100.00
	0.00	0.00	21,600.00	21,600.00
TOTAL GENERAL GOVERNMENT SERVICES:	12,798.88	111,380.38	235,690.00	124,309.62
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition			8,900.00	8,900.00
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	0.00	9,000.00	9,000.00
TOTAL POLICE PROTECTION:	0.00	0.00	9,000.00	9,000.00
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
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	0.00	5,500.00	5,500.00
TOTAL PROTECTIVE SERVICES:	0.00	0.00	14,500.00	14,500.00
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	5,767.00	37,485.50	74,980.00	37,494.50
530-110-150 - TS - Maint. - Salaries	19,000.43	66,647.23	155,020.00	88,372.77
	24,767.43	104,132.73	231,500.00	127,367.27
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,243.75	5,170.17	10,000.00	4,829.83
530-120-122 - TS - Maint. - Benefits - EI	458.24	1,926.61	3,500.00	1,573.39
530-120-123 - TS - Maint. - Benefits - Superannuation	2,229.09	9,372.01	18,000.00	8,627.99
530-120-124 - TS - Maint. - Benefits - Worker's Comp		2,621.70	4,000.00	1,378.30
530-120-125 - TS - Maint. - Benefits - Sarm		4,484.00	4,500.00	16.00
	3,931.08	23,574.49	40,000.00	16,425.51
	28,698.51	127,707.22	271,500.00	143,792.78
Professional/Contractual Services				

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	Current	Year To Date	Budget	Variance
530-200-110 - TS - Maint. - Engineering	6,197.91	10,666.92	85,000.00	74,333.08
530-210-100 - TS - Maint. - Contract - Dust Control	4,134.00	4,134.00		(4,134.00)
530-210-110 - TS - Maint. - Contract - Contract	2,200.00	14,354.89	90,500.00	76,145.11
530-210-120 - TS - Maint. - Contract - Gravel Haul			60,000.00	60,000.00
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			2,500.00	2,500.00
530-250-110 - TS - Maint. - Council - Travel & Meals		38.10		(38.10)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		162.38	1,600.00	1,437.62
530-280-100 - TS - Maint. - Memberships/Subscriptions		200.00	500.00	300.00
530-290-100 - TS - Maint. - Contracted Repairs	289.75	8,816.88	60,000.00	51,183.12
	12,821.66	38,373.17	300,100.00	261,726.83
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	123.37	870.57	2,000.00	1,129.43
530-300-120 - TS - Maint. - Utility - Power	51.89	422.69	1,000.00	577.31
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	156.92	1,030.35	3,000.00	1,969.65
530-310-100 - TS - Maint. - Utility - Street Lights	223.80	672.62	1,400.00	727.38
	555.98	2,996.23	8,100.00	5,103.77
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	976.48	2,274.69	10,000.00	7,725.31
530-410-100 - TS - Maint. - Shop Supply & Small Tools		253.33	5,000.00	4,746.67
530-410-130 - TS - Maint. - Small Tools		2,565.20	1,000.00	(1,565.20)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools		6,756.79	17,000.00	10,243.21
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		3,986.46	35,000.00	31,013.54
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2	1,172.91	30,113.41		(30,113.41)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		902.14	6,000.00	5,097.86
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex		1,128.04	15,000.00	13,871.96
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor	43.80	4,616.81	10,000.00	5,383.19
530-420-130 - TS - Maint. - Skid Steer			2,000.00	2,000.00
530-425-110 - TS - Maint. - Oil & Gas		149.63		(149.63)
530-425-111 - TS - Maint. - Oil & Gas - #1	4,706.65	6,951.35	50,000.00	43,048.65
530-425-112 - TS - Maint. - Oil & Gas - #2	8,972.31	8,972.31	40,000.00	31,027.69
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage		12,393.64	15,000.00	2,606.36
530-470-100 - TS - Maint. - Road/Street Signs		153.12	2,000.00	1,846.88
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	15,872.15	81,216.92	285,500.00	204,283.08
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach		78,283.80		(78,283.80)
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	78,283.80	48,806.00	(29,477.80)
TOTAL MAINTENANCE:	57,948.30	328,577.34	914,006.00	585,428.66
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

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	Current	Year To Date	Budget	Variance
SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal		975.00	1,500.00	525.00
	0.00	975.00	1,500.00	525.00
TOTAL SNOW REMOVAL:	0.00	975.00	1,500.00	525.00
TOTAL TRANSPORTATION SERVICES:	57,948.30	329,552.34	996,506.00	666,953.66
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	651.28	3,469.00	12,000.00	8,531.00
540-210-100 - EH - Cont. - Pest Control	193.00	2,194.16	4,500.00	2,305.84
	844.28	5,663.16	16,500.00	10,836.84
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	130.00	130.00	500.00	370.00
	130.00	130.00	3,000.00	2,870.00
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:	974.28	6,393.16	30,100.00	23,706.84
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		2,787.65	3,800.00	1,012.35
	0.00	2,787.65	3,800.00	1,012.35
Maintenance, Materials and Supplies				
570-430-170 - R&C - Bldg Mat/Supply - Other			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	10,750.00	10,500.00	(250.00)

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	13,537.65	14,800.00	1,262.35
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	109.66	456.55	2,200.00	1,743.45
	109.66	456.55	2,200.00	1,743.45
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			800.00	800.00
	0.00	0.00	800.00	800.00
TOTAL WATER:	109.66	456.55	4,500.00	4,043.45
TOTAL UTILITIES:	109.66	456.55	4,500.00	4,043.45
TOTAL EXPENDITURES:	71,831.12	461,320.08	1,308,296.00	846,975.92
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	255,163.73	1,295,683.75	1,323,431.00	(27,747.25)
Expenditures	71,831.12	461,320.08	1,308,296.00	846,975.92
CHANGE IN NET FINANCIAL ASSETS	183,332.61	834,363.67	15,135.00	819,228.67
CHANGE IN NET ASSETS	183,332.61	834,363.67	15,135.00	819,228.67
CHANGE IN SURPLUS	183,332.61	834,363.67	15,135.00	819,228.67
ACCOUNT BALANCES				
	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>	
Cash and Investments				
110-110-110 - Cash - On Hand - Petty Cash		136.05	336.05	
110-110-120 - Cash - Bank - Demand	181,051.95	(309,624.93)	567,381.73	
110-110-130 - Cash - Bank - Term Deposit			420,000.00	
110-110-140 - Cash - Special Savings		6,812.35	1,672,218.37	
Total Cash and Investments:	181,051.95	(302,676.53)	2,659,936.15	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(2,956.98)	988,503.24	988,503.24	
110-200-110 - Municipal - Tax Receivable - Arrears	5.29	(14,920.03)	736.71	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
Total Municipal Taxes Receivable:	(2,951.69)	973,583.21	985,239.95	
Other Receivables				
110-310-100 - Accrued Interest			1,467.12	
110-320-100 - Accounts Receivable	(2,000.00)	(3,094.00)		
110-330-110 - Wages - Health & Dental	(610.00)	2,987.74	2,987.74	
110-330-120 - Wages - Disability Insurance	352.00	2,786.54	2,786.54	
110-340-110 - GST Receivable - 100% Rebate	1,751.55	9,570.81	19,572.05	
110-350-100 - GST Receivable			51.00	
Total Other Receivables:	(506.45)	12,251.09	26,864.45	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on July 13, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve