

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending July 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	1,004,113.00	0.02
410-120-100 - Abatements and Adjustments		(40.13)		(40.13)
410-130-100 - Discount on Municipal Tax - Property	(51,274.26)	(51,882.64)	(56,000.00)	4,117.36
Net Municipal Taxes	(51,274.26)	952,190.25	948,113.00	4,077.25
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	6.11	124.89	1,000.00	(875.11)
	6.11	124.89	1,000.00	(875.11)
TOTAL TAXATION:	(51,268.15)	952,315.14	949,113.00	3,202.14
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		110.79	1,500.00	(1,389.21)
420-100-130 - F&C - Custom Work - Tax Enforcement		25.00	200.00	(175.00)
	0.00	135.79	1,700.00	(1,564.21)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	11.79	100.45	500.00	(399.55)
420-200-900 - F&C - Gravel Excavation Permit Fees		1,109.74	1,000.00	109.74
	11.79	1,210.19	1,500.00	(289.81)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	3,700.00	19,425.00	25,000.00	(5,575.00)
	3,700.00	19,425.00	25,000.00	(5,575.00)
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	40.00	130.00	260.00	(130.00)
	40.00	130.00	260.00	(130.00)
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
	40.00	156.36	260.00	(103.64)
TOTAL FEES AND CHARGES:	3,751.79	20,977.34	28,460.00	(7,482.66)
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)
UTILITIES				
Water				
440-120-100 - Water - General Office Services	26.71	26.71		26.71
	26.71	26.71	0.00	26.71
TOTAL UTILITIES:	26.71	26.71	0.00	26.71
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)		63,327.50	250,000.00	(186,672.50)
	0.00	63,327.50	250,000.00	(186,672.50)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	63,327.50	250,000.00	(186,672.50)
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	(1,500.00)	196.09		196.09
	(1,500.00)	196.09	0.00	196.09
TOTAL CONDITIONAL GRANTS:	(1,500.00)	446.09	67,320.00	(66,873.91)
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	827.42	827.42	1,090.00	(262.58)
	827.42	1,235.42	1,090.00	145.42
TOTAL GRANTS IN LIEU OF TAXES:	827.42	1,235.42	20,090.00	(18,854.58)
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)

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	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			
480-170-100 - Rebates & Surplus		394.79		394.79
	1,000.00	394.79	0.00	394.79
TOTAL OTHER REVENUES:	1,000.00	394.79	0.00	394.79
TOTAL REVENUES:	(47,162.23)	895,635.40	1,336,983.00	(441,347.60)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	1,500.00	10,800.00	26,000.00	15,200.00
	1,500.00	10,800.00	26,000.00	15,200.00
510-110-140 - GG - Council - Indemnity Committee		914.92		(914.92)
510-110-230 - GG - Salaries - Administrator	4,387.00	32,902.50	57,031.00	24,128.50
510-110-530 - GG - Salaries - Office Clerk	2,848.09	22,899.72	38,609.00	15,709.28
	8,735.09	67,517.14	121,640.00	54,122.86
Benefits				
510-130-231 - GG - Benefits - CPP	364.97	2,821.13	5,000.00	2,178.87
510-130-232 - GG - Benefits - EI	133.29	1,028.02	2,000.00	971.98
510-130-233 - GG - Benefits - Superannuation	651.16	5,022.24	9,000.00	3,977.76
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
	1,149.42	17,045.23	23,250.00	6,204.77
	9,884.51	84,562.37	144,890.00	60,327.63
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	104.00	1,688.76	500.00	(1,188.76)
510-200-190 - GG - Cont. - Printing	292.66	292.66	200.00	(92.66)
510-210-100 - GG - Council Travel		34.28	1,000.00	965.72
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)
510-230-100 - GG - Cont. - Insurance - General & Bond	67.61	10,614.17	9,500.00	(1,114.17)
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		579.80	1,400.00	820.20
	464.27	30,755.24	43,200.00	12,444.76
Utilities				
510-300-110 - GG - Utility - Heat	34.10	921.96	2,000.00	1,078.04
510-300-120 - GG - Utility - Power	191.52	1,426.12	2,000.00	573.88
510-300-130 - GG - Utility - Water	196.00	588.00	700.00	112.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	447.16	2,661.72	5,000.00	2,338.28
510-300-145 - GG - Utility - Cell Phone	60.93	327.27	400.00	72.73
	929.71	5,925.07	10,200.00	4,274.93
Maintenance, Material and Supplies				

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510-400-110 - GG - Maint. - Stationery & Postage	(1.79)	823.04	5,000.00	4,176.96
510-410-140 - GG - Maint. - Office Supplies	404.91	7,867.04		(7,867.04)
510-410-160 - GG - Maint. - Residence		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
	403.12	12,633.18	17,500.00	4,866.82
Grants and Contributions				
510-500-110 - GG - Grants and Contributions	1,000.00	1,000.00		(1,000.00)
	1,000.00	1,000.00	0.00	(1,000.00)
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:	12,681.61	134,875.86	237,690.00	102,814.14
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition	9,446.38	9,446.38	9,200.00	(246.38)
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	9,446.38	9,546.38	9,300.00	(246.38)
TOTAL POLICE PROTECTION:	9,446.38	9,546.38	9,300.00	(246.38)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		238.75	500.00	261.25
	0.00	238.75	500.00	261.25
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:	9,446.38	9,785.13	14,800.00	5,014.87
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	5,576.93	40,576.96	70,000.00	29,423.04
530-110-150 - TS - Maint. - Salaries	18,148.98	75,503.66	190,000.00	114,496.34
	23,725.91	116,080.62	261,500.00	145,419.38
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,234.37	5,988.89	11,000.00	5,011.11
530-120-122 - TS - Maint. - Benefits - EI	437.10	2,138.53	4,000.00	1,861.47
530-120-123 - TS - Maint. - Benefits - Superannuation	2,135.33	10,447.29	23,000.00	12,552.71

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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
	3,806.80	21,225.77	46,000.00	24,774.23
	27,532.71	137,306.39	307,500.00	170,193.61
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		11,623.76	40,000.00	28,376.24
530-210-110 - TS - Maint. - Contract - Contract	43.50	373.12	500.00	126.88
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	1,000.00	928.76
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	1,389.82	1,552.20	1,600.00	47.80
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
	1,433.32	13,774.24	353,600.00	339,825.76
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	37.68	1,016.89	2,000.00	983.11
530-300-120 - TS - Maint. - Utility - Power	54.92	484.66	1,000.00	515.34
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	114.06	712.94	2,000.00	1,287.06
530-310-100 - TS - Maint. - Utility - Street Lights	100.91	706.47	1,400.00	693.53
	307.57	2,920.96	7,100.00	4,179.04
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	89.92	9,937.98	15,000.00	5,062.02
530-410-100 - TS - Maint. - Shop Supply & Small Tools	184.42	4,844.99	10,000.00	5,155.01
530-410-120 - TS - Maint. - Shop Supplies	437.75	468.86		(468.86)
530-420-100 - TS - Maint. - Ford F350		298.29	10,000.00	9,701.71
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		3,928.54	8,000.00	4,071.46
530-420-102 - TS - Maint. - Repairs - 2017 JD 772G	1,999.35	4,150.38	6,000.00	1,849.62
530-420-103 - TS - Maint. - Repairs - 2018 JD 772G	659.80	4,130.27	6,000.00	1,869.73
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	676.68	21,806.28	15,000.00	(6,806.28)
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		17,635.15	10,000.00	(7,635.15)
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac	1,459.92	1,459.92	10,000.00	8,540.08
530-420-130 - TS - Maint. - Skid Steer	364.57	364.57	2,000.00	1,635.43
530-425-110 - TS - Maint. - Oil & Gas		4,224.50	500.00	(3,724.50)
530-425-111 - TS - Maint. - Oil & Gas - #1	6,634.30	23,449.77	49,500.00	26,050.23
530-425-112 - TS - Maint. - Oil & Gas - #2	8,917.48	12,035.93	40,000.00	27,964.07
530-440-100 - TS - Maint. - Gravel/Sand	180.00	807.00	75,000.00	74,193.00
530-450-100 - TS - Maint. - Culverts/Drainage			22,000.00	22,000.00
530-470-100 - TS - Maint. - Road/Street Signs		1,461.08	2,000.00	538.92
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	21,604.19	111,003.51	298,500.00	187,496.49
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:	50,877.79	265,005.10	1,015,506.00	750,500.90
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:	50,877.79	265,005.10	1,096,506.00	831,500.90
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,187.79	6,900.68	12,000.00	5,099.32
540-210-100 - EH - Cont. - Pest Control	500.00	4,149.31	4,500.00	350.69
	1,687.79	11,049.99	16,500.00	5,450.01
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies	325.88	325.88	2,000.00	1,674.12
540-430-100 - EH - Maint. - Weed Control Supplies		200.00	500.00	300.00
	325.88	525.88	3,000.00	2,474.12
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:	2,013.67	12,175.87	30,100.00	17,924.13
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				
570-420-150 - 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		750.00	500.00	(250.00)
	0.00	750.00	10,500.00	9,750.00
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
580-285-130 - UT - Water - Cont. Repairs - Wells		153.65		(153.65)
	0.00	153.65	500.00	346.35
Utilities				
580-300-120 - UT - Water - Power	53.71	1,066.34	2,200.00	1,133.66
	53.71	1,066.34	2,200.00	1,133.66
Maintenance, Materials and Supplies				
580-430-120 - UT - Water - Matls & 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:	53.71	1,219.99	4,500.00	3,280.01
TOTAL UTILITIES:	53.71	1,219.99	4,500.00	3,280.01
TOTAL EXPENDITURES:	75,073.16	426,599.60	1,410,596.00	983,996.40
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	(47,162.23)	895,635.40	1,336,983.00	(441,347.60)
Expenditures	75,073.16	426,599.60	1,410,596.00	983,996.40
CHANGE IN NET FINANCIAL ASSETS	(122,235.39)	469,035.80	(73,613.00)	542,648.80
CHANGE IN NET ASSETS	(122,235.39)	469,035.80	(73,613.00)	542,648.80
CHANGE IN SURPLUS	(122,235.39)	469,035.80	(73,613.00)	542,648.80
ACCOUNT BALANCES				
Cash and Investments				
110-110-120 - Cash - Bank - Demand	610,656.01	(123,091.14)	720,244.16	
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:	610,656.01	(121,623.57)	2,866,820.26	

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Statement of Financial Activities - Detailed
For the Period Ending July 31, 2021

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(733,166.01)	262,262.10	262,262.10	
110-200-110 - Municipal - Tax Receivable - Arrears	(418.63)	(6,417.54)	432.19	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(733,584.64)	255,844.56	258,694.29	
Other Receivables				
110-310-100 - Accrued Interest			473.66	
110-320-100 - Accounts Receivable	(1,500.01)	(18,605.76)		
110-330-110 - Wages - Health & Dental	(610.00)	2,540.98	2,540.98	
110-330-120 - Wages - Disability Insurance	(222.00)	1,005.54	1,005.54	
110-340-110 - GST Receivable - 100% Rebate	1,246.79	12,072.84	31,441.57	
Total Other Receivables:	(1,085.22)	(2,986.40)	35,461.75	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on August 9, 2021.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve