

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending October 31, 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	(3,094.62)	(56,522.69)	(56,000.00)	(522.69)
Net Municipal Taxes	(3,094.62)	935,824.95	935,961.00	(136.05)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	5.29	233.38	1,000.00	(766.62)
	5.29	233.38	1,000.00	(766.62)
TOTAL TAXATION:	(3,089.33)	936,058.33	936,961.00	(902.67)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		568.50	1,500.00	(931.50)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	0.00	568.50	1,700.00	(1,131.50)
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	122.59	395.62		395.62
420-200-900 - F&C - Gravel Excavation Permit Fees		53.08	1,000.00	(946.92)
	122.59	451.70	1,500.00	(1,048.30)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,550.00	26,237.50	34,600.00	(8,362.50)
	1,550.00	26,237.50	34,600.00	(8,362.50)
Policing and Fire Fees				
420-400-300 - F&C - Fire Fees	1,025.00	1,025.00		1,025.00
	1,025.00	1,025.00	0.00	1,025.00
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		125.00	260.00	(135.00)
420-710-100 - F&C - Permits		800.00		800.00
	0.00	925.00	260.00	665.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	60.00	400.00		400.00
	60.00	400.00	0.00	400.00
	60.00	400.00	0.00	400.00
TOTAL FEES AND CHARGES:	2,757.59	29,607.70	38,060.00	(8,452.30)
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

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Development Charges				
430-200-100 - M&D - Development Charges		125.00		125.00
	0.00	125.00	0.00	125.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	2,699.87	2,000.00	699.87
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Unconditional Provincial Grants		11,394.00		11,394.00
450-110-100 - Unconditional - (Revenue Sharing)		254,336.00	220,000.00	34,336.00
	0.00	265,730.00	220,000.00	45,730.00
TOTAL UNCONDITIONAL TRANSFERS:	0.00	265,730.00	220,000.00	45,730.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		16,903.50	12,220.00	4,683.50
450-240-100 - Conditional - Federal - FCM			48,000.00	(48,000.00)
	0.00	16,903.50	60,220.00	(43,316.50)
Provincial				
450-300-100 - Conditional - Prov - Infrastructure		27,452.00		27,452.00
450-320-100 - Conditional - Prov - Heavy Haul			14,600.00	(14,600.00)
450-350-100 - Conditional - Prov - PREP & BEAVER		248.96	1,500.00	(1,251.04)
	0.00	27,700.96	16,100.00	11,600.96
TOTAL CONDITIONAL GRANTS:	0.00	44,604.46	76,320.00	(31,715.54)
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		1,090.52	1,090.00	0.52
	0.00	1,498.52	1,090.00	408.52
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,498.52	20,090.00	(18,591.48)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		2,602.42		2,602.42
	0.00	2,602.42	0.00	2,602.42
TOTAL CAPITAL ASSET PROCEEDS:	0.00	2,602.42	0.00	2,602.42
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	6,173.66	14,774.18	28,500.00	(13,725.82)
470-120-100 - Dividends Revenue		320.13		320.13
470-130-100 - Commission Revenue			1,500.00	(1,500.00)
	6,173.66	15,094.31	30,000.00	(14,905.69)

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TOTAL INVESTMENT INCOME AND COMMISSIONS:	6,173.66	15,094.31	30,000.00	(14,905.69)
OTHER REVENUES				
Other Revenue				
480-150-100 - Donations		12.51		12.51
	0.00	12.51	0.00	12.51
TOTAL OTHER REVENUES:	0.00	12.51	0.00	12.51
TOTAL REVENUES:	5,841.92	1,297,908.12	1,323,431.00	(25,522.88)

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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	13,800.00	26,000.00	12,200.00
	4,800.00	13,800.00	26,000.00	12,200.00
510-110-230 - GG - Salaries - Administrator	6,420.00	47,080.00	55,640.00	8,560.00
510-110-530 - GG - Salaries - Office Clerk	4,715.55	29,991.35	42,000.00	12,008.65
	15,935.55	90,871.35	123,640.00	32,768.65
Benefits				
510-130-231 - GG - Benefits - CPP	542.20	3,735.23	5,000.00	1,264.77
510-130-232 - GG - Benefits - EI	206.01	1,425.89	2,000.00	574.11
510-130-233 - GG - Benefits - Superannuation	1,002.21	6,936.45	11,500.00	4,563.55
510-130-234 - GG - Benefits - Worker Compensation	7.58	3,153.79	2,000.00	(1,153.79)
510-130-235 - GG - Benefits - Sarm		3,533.18	4,000.00	466.82
	1,758.00	18,784.54	24,500.00	5,715.46
	17,693.55	109,655.89	148,140.00	38,484.11
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	319.28	405.44	500.00	94.56
510-200-190 - GG - Cont. - Printing	289.37	592.39	200.00	(392.39)
510-210-100 - GG - Council Travel	20.57	41.14	1,000.00	958.86
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		7,943.98	3,200.00	(4,743.98)
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		2,204.80	1,500.00	(704.80)
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges	101.03	1,077.92	1,400.00	322.08
	730.25	34,892.19	32,150.00	(2,742.19)
Utilities				
510-300-110 - GG - Utility - Heat	22.74	890.75	2,000.00	1,109.25
510-300-120 - GG - Utility - Power	164.50	2,183.55	2,000.00	(183.55)
510-300-130 - GG - Utility - Water	191.00	764.00	700.00	(64.00)
510-300-140 - GG - Utility - Telephone	320.64	2,989.64	5,000.00	2,010.36
510-300-145 - GG - Utility - Cell Phone	47.97	282.08	100.00	(182.08)
	746.85	7,110.02	9,800.00	2,689.98
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	22.56	1,413.55	5,000.00	3,586.45
510-410-140 - GG - Maint. - Office Supplies	84.06	4,437.52		(4,437.52)
510-410-160 - GG - Maint. - Residence		8,694.87	5,000.00	(3,694.87)
510-420-100 - GG - Maint. - Janitor Supplies	96.10	1,408.84	1,000.00	(408.84)
510-440-100 - GG - Maint. - Data Processing Supplies			13,000.00	13,000.00

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510-470-100 - GG - Maint. - Pharmaceutical & First Aid		566.50		(566.50)
510-490-100 - GG - Maint. - Office Repairs & Maint.	60.00	60.00		(60.00)
510-490-150 - GG - Maint. - Bad Debt Write Down/ Theft		200.03		(200.03)
	262.72	16,781.31	24,000.00	7,218.69
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:	19,433.37	168,439.41	235,690.00	67,250.59
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		9,199.50	8,900.00	(299.50)
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	9,199.50	9,000.00	(199.50)
TOTAL POLICE PROTECTION:	0.00	9,199.50	9,000.00	(199.50)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911			500.00	500.00
525-210-110 - PS - Fire - Contracted Services	1,795.00	1,795.00		(1,795.00)
	1,795.00	1,795.00	500.00	(1,295.00)
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:	1,795.00	1,795.00	5,500.00	3,705.00
TOTAL PROTECTIVE SERVICES:	1,795.00	10,994.50	14,500.00	3,505.50
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	8,650.50	63,437.00	74,980.00	11,543.00
530-110-150 - TS - Maint. - Salaries	26,201.53	148,984.07	155,020.00	6,035.93
	34,852.03	212,421.07	231,500.00	19,078.93
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,467.90	10,323.87	10,000.00	(323.87)
530-120-122 - TS - Maint. - Benefits - EI	482.54	3,757.00	3,500.00	(257.00)
530-120-123 - TS - Maint. - Benefits - Superannuation	3,136.70	19,118.00	18,000.00	(1,118.00)
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
	5,087.14	40,304.57	40,000.00	(304.57)

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	39,939.17	252,725.64	271,500.00	18,774.36
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		17,086.42	85,000.00	67,913.58
530-210-100 - TS - Maint. - Contract - Dust Control		2,067.00		(2,067.00)
530-210-110 - TS - Maint. - Contract - Contract		1,344.00	90,500.00	89,156.00
530-210-120 - TS - Maint. - Contract - Gravel Haul		108,870.31	60,000.00	(48,870.31)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			500.00	500.00
530-250-110 - TS - Maint. - Council - Travel & Meals	38.10	114.30	2,000.00	1,885.70
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,552.20	1,600.00	47.80
530-280-100 - TS - Maint. - Memberships/Subscriptions		200.00	500.00	300.00
530-290-100 - TS - Maint. - Contracted Repairs	139.71	18,854.34	60,000.00	41,145.66
	177.81	150,088.57	300,100.00	150,011.43
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	25.13	961.04	2,000.00	1,038.96
530-300-120 - TS - Maint. - Utility - Power	61.38	677.10	1,000.00	322.90
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	129.78	1,498.10	3,000.00	1,501.90
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	1,120.22	1,400.00	279.78
	328.19	4,256.46	8,100.00	3,843.54
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	377.26	10,518.69	10,000.00	(518.69)
530-410-100 - TS - Maint. - Shop Supply & Small Tools	149.05	503.95	5,000.00	4,496.05
530-410-120 - TS - Maint. - Shop Supplies	62.80	62.80		(62.80)
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	902.28	8,025.83	17,000.00	8,974.17
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		3,986.46	5,000.00	1,013.54
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2		34,053.06	30,000.00	(4,053.06)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		3,727.07	6,000.00	2,272.93
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	43.68	6,030.81	10,000.00	3,969.19
530-420-130 - TS - Maint. - Skid Steer			2,000.00	2,000.00
530-425-110 - TS - Maint. - Oil & Gas		149.63	500.00	350.37
530-425-111 - TS - Maint. - Oil & Gas - #1	4,751.30	24,931.88	49,500.00	24,568.12
530-425-112 - TS - Maint. - Oil & Gas - #2	8,621.55	23,565.14	40,000.00	16,434.86
530-440-100 - TS - Maint. - Gravel/Sand	9,985.90	10,809.52	75,000.00	64,190.48
530-450-100 - TS - Maint. - Culverts/Drainage	17,764.89	30,158.53	15,000.00	(15,158.53)
530-470-100 - TS - Maint. - Road/Street Signs	449.37	2,390.38	2,000.00	(390.38)
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	43,108.08	162,606.99	285,500.00	122,893.01
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:	83,553.25	569,677.66	914,006.00	344,328.34
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

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TOTAL CONSTRUCTION:	0.00	0.00	81,000.00	81,000.00
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:	83,553.25	570,652.66	996,506.00	425,853.34
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,170.40	9,641.88	12,000.00	2,358.12
540-210-100 - EH - Cont. - Pest Control	2,000.00	4,216.16	4,500.00	283.84
	3,170.40	13,858.04	16,500.00	2,641.96
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel		40.00	500.00	460.00
540-420-100 - EH - Maint. - Pest Control Supplies			2,000.00	2,000.00
540-430-100 - EH - Maint. - Weed Control Supplies		130.00	500.00	370.00
	0.00	170.00	3,000.00	2,830.00
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:	3,170.40	14,628.04	30,100.00	15,471.96
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	

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570-500-130 - R&C - Grants - Library/Museum		750.00	500.00	(250.00)
	0.00	10,750.00	10,500.00	(250.00)
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	47.62	1,593.76	2,200.00	606.24
	47.62	1,593.76	2,200.00	606.24
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:	47.62	1,593.76	4,500.00	2,906.24
TOTAL UTILITIES:	47.62	1,593.76	4,500.00	2,906.24
TOTAL EXPENDITURES:	107,999.64	779,846.02	1,308,296.00	528,449.98
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	5,841.92	1,297,908.12	1,323,431.00	(25,522.88)
Expenditures	107,999.64	779,846.02	1,308,296.00	528,449.98
CHANGE IN NET FINANCIAL ASSETS	(102,157.72)	518,062.10	15,135.00	502,927.10
CHANGE IN NET ASSETS	(102,157.72)	518,062.10	15,135.00	502,927.10
CHANGE IN SURPLUS	(102,157.72)	518,062.10	15,135.00	502,927.10

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	(37,035.20)	(24,575.17)	852,431.49
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings	362.70	58,963.22	1,724,369.24
Total Cash and Investments:	(36,672.50)	34,188.05	2,996,800.73

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current	(75,781.40)	132,996.98	132,996.98
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For the Period Ending October 31, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-200-110 - Municipal - Tax Receivable - Arrears	5.29	(14,898.87)	757.87	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(75,776.11)	118,098.11	129,754.85	
Other Receivables				
110-310-100 - Accrued Interest	(489.04)	(489.04)	978.08	
110-320-100 - Accounts Receivable		(3,094.00)		
110-330-110 - Wages - Health & Dental	(915.00)	571.07	571.07	
110-330-120 - Wages - Disability Insurance	353.61	893.83	893.83	
110-340-110 - GST Receivable - 100% Rebate	2,236.17	5,526.91	15,528.15	
110-350-100 - GST Receivable		(51.00)		
Total Other Receivables:	1,185.74	3,357.77	17,971.13	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on November 16, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve