

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 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	(0.53)	(57,872.46)	(56,000.00)	(1,872.46)
Net Municipal Taxes	(0.53)	934,475.18	935,961.00	(1,485.82)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	5.29	243.96	1,000.00	(756.04)
	5.29	243.96	1,000.00	(756.04)
TOTAL TAXATION:	4.76	934,719.14	936,961.00	(2,241.86)
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	47.84	47.84	200.00	(152.16)
	47.84	616.34	1,700.00	(1,083.66)
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	19.54	424.59		424.59
420-200-900 - F&C - Gravel Excavation Permit Fees		53.08	1,000.00	(946.92)
	19.54	480.67	1,500.00	(1,019.33)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,407.50	33,400.00	34,600.00	(1,200.00)
	2,407.50	33,400.00	34,600.00	(1,200.00)
Policing and Fire Fees				
420-400-300 - F&C - Fire Fees		1,025.00		1,025.00
	0.00	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	20.00	420.00		420.00
	20.00	420.00	0.00	420.00
General Office Services Provided				
420-800-210 - F&C - Photocopy/Fax	3.00	3.00		3.00
	3.00	3.00	0.00	3.00
	23.00	423.00	0.00	423.00
TOTAL FEES AND CHARGES:	2,497.88	36,870.01	38,060.00	(1,189.99)

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Statement of Financial Activities - Detailed
For the Period Ending December 31, 2020

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MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		2,747.79	2,000.00	747.79
	0.00	2,747.79	2,000.00	747.79
Development Charges				
430-200-100 - M&D - Development Charges	50.00	175.00		175.00
	50.00	175.00	0.00	175.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	50.00	2,922.79	2,000.00	922.79
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	14,600.00	
450-350-100 - Conditional - Prov - PREP & BEAVER	1,500.00	1,748.96	1,500.00	248.96
	16,100.00	43,800.96	16,100.00	27,700.96
TOTAL CONDITIONAL GRANTS:	16,100.00	60,704.46	76,320.00	(15,615.54)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal	18,764.71	18,764.71	19,000.00	(235.29)
	18,764.71	18,764.71	19,000.00	(235.29)
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:	18,764.71	20,263.23	20,090.00	173.23
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	1,115.14	15,009.05	28,500.00	(13,490.95)

Report Date
2021-01-15 12:00 PM

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2020

Page 3

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
470-120-100 - Dividends Revenue	235.99	556.12		556.12
470-130-100 - Commission Revenue	1,421.54	1,421.54	1,500.00	(78.46)
	2,772.67	16,986.71	30,000.00	(13,013.29)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	2,772.67	16,986.71	30,000.00	(13,013.29)
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:	40,190.02	1,340,811.27	1,323,431.00	17,380.27

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 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	4,800.00	18,600.00	26,000.00	7,400.00
	4,800.00	18,600.00	26,000.00	7,400.00
510-110-230 - GG - Salaries - Administrator	4,280.00	55,640.00	55,640.00	
510-110-530 - GG - Salaries - Office Clerk	3,090.76	36,295.03	42,000.00	5,704.97
	12,170.76	110,535.03	123,640.00	13,104.97
Benefits				
510-120-110 - GG - Council - Payroll Benefits	10.50	10.50		(10.50)
	10.50	10.50	0.00	(10.50)
510-130-231 - GG - Benefits - CPP	358.69	4,459.02	5,000.00	540.98
510-130-232 - GG - Benefits - EI	109.78	1,674.29	2,000.00	325.71
510-130-233 - GG - Benefits - Superannuation	663.36	8,274.18	11,500.00	3,225.82
510-130-234 - GG - Benefits - Worker Compensation		3,153.79	2,000.00	(1,153.79)
510-130-235 - GG - Benefits - Sarm		3,533.18	4,000.00	466.82
	1,142.33	21,104.96	24,500.00	3,395.04
	13,313.09	131,639.99	148,140.00	16,500.01
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		544.80	500.00	(44.80)
510-200-190 - GG - Cont. - Printing		592.39	200.00	(392.39)
510-210-100 - GG - Council Travel	59.45	100.59	1,000.00	899.41
510-210-160 - GG - Travel, Meals & Subsistence			500.00	500.00
510-230-100 - GG - Cont. - Insurance - General & Bond	23.64	9,058.16	9,000.00	(58.16)
510-240-100 - GG - Cont. - Memberships & Subscriptions	117.67	8,740.05	3,200.00	(5,540.05)
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	97.85	1,282.25	1,400.00	117.75
	298.61	36,115.04	32,150.00	(3,965.04)
Utilities				
510-300-110 - GG - Utility - Heat	173.67	1,167.12	2,000.00	832.88
510-300-120 - GG - Utility - Power	226.34	2,656.62	2,000.00	(656.62)
510-300-130 - GG - Utility - Water		764.00	700.00	(64.00)
510-300-140 - GG - Utility - Telephone	879.06	4,446.82	5,000.00	553.18
510-300-145 - GG - Utility - Cell Phone	45.52	376.12	100.00	(276.12)
	1,324.59	9,410.68	9,800.00	389.32
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		1,930.39	5,000.00	3,069.61
510-410-140 - GG - Maint. - Office Supplies	626.35	5,549.91	6,000.00	450.09
510-410-160 - GG - Maint. - Residence		8,694.87	9,000.00	305.13

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For the Period Ending December 31, 2020

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510-420-100 - GG - Maint. - Janitor Supplies	661.30	2,179.18	1,000.00	(1,179.18)
510-440-100 - GG - Maint. - Data Processing Supplies			3,000.00	3,000.00
510-470-100 - GG - Maint. - Pharmaceutical & First Aid		566.50		(566.50)
510-490-100 - GG - Maint. - Office Repairs & Maint.		60.00		(60.00)
510-490-150 - GG - Maint. - Bad Debt Write Down/ Theft		200.03		(200.03)
	1,287.65	19,180.88	24,000.00	4,819.12
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng		16,839.00	16,500.00	(339.00)
510-600-599 - GG - Amortization - Office & Info Tech		5,131.00	5,100.00	(31.00)
	0.00	21,970.00	21,600.00	(370.00)
TOTAL GENERAL GOVERNMENT SERVICES:	16,223.94	218,316.59	235,690.00	17,373.41
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		1,025.00		(1,025.00)
	0.00	1,025.00	500.00	(525.00)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions	1,621.31	1,621.31	5,000.00	3,378.69
	1,621.31	1,621.31	5,000.00	3,378.69
TOTAL FIRE PROTECTION:	1,621.31	2,646.31	5,500.00	2,853.69
TOTAL PROTECTIVE SERVICES:	1,621.31	11,845.81	14,500.00	2,654.19
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	74,971.00	74,980.00	9.00
530-110-150 - TS - Maint. - Salaries	6,460.87	166,780.30	155,020.00	(11,760.30)
	12,227.87	241,751.30	231,500.00	(10,251.30)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP		10,805.44	10,000.00	(805.44)
530-120-122 - TS - Maint. - Benefits - EI		3,787.34	3,500.00	(287.34)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,100.52	21,757.74	18,000.00	(3,757.74)
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
	1,100.52	43,456.22	40,000.00	(3,456.22)

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	13,328.39	285,207.52	271,500.00	(13,707.52)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	27,142.00	45,811.92	85,000.00	39,188.08
530-210-100 - TS - Maint. - Contract - Dust Control		2,067.00		(2,067.00)
530-210-110 - TS - Maint. - Contract - Contract	964.26	39,848.26	90,500.00	50,651.74
530-210-120 - TS - Maint. - Contract - Gravel Haul	3,557.00	101,887.31	60,000.00	(41,887.31)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			500.00	500.00
530-250-110 - TS - Maint. - Council - Travel & Meals	38.10	152.40	2,000.00	1,847.60
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	5,644.50	24,498.84	60,000.00	35,501.16
	37,345.86	216,017.93	300,100.00	84,082.07
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	191.95	1,266.49	2,000.00	733.51
530-300-120 - TS - Maint. - Utility - Power	100.09	853.14	1,000.00	146.86
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	296.13	1,918.16	3,000.00	1,081.84
530-310-100 - TS - Maint. - Utility - Street Lights	107.97	1,340.09	1,400.00	59.91
	696.14	5,377.88	8,100.00	2,722.12
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	1,024.37	15,480.85	10,000.00	(5,480.85)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		503.95	5,000.00	4,496.05
530-410-120 - TS - Maint. - Shop Supplies		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	137.29	8,199.09	17,000.00	8,800.91
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	4,815.89	38,868.95	30,000.00	(8,868.95)
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower		4,447.07	6,000.00	1,552.93
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		7,459.29	10,000.00	2,540.71
530-420-130 - TS - Maint. - Skid Steer	1,162.68	1,162.68	2,000.00	837.32
530-425-110 - TS - Maint. - Oil & Gas		149.63	500.00	350.37
530-425-111 - TS - Maint. - Oil & Gas - #1	5,676.88	34,513.14	49,500.00	14,986.86
530-425-112 - TS - Maint. - Oil & Gas - #2	358.82	23,923.96	40,000.00	16,076.04
530-440-100 - TS - Maint. - Gravel/Sand	58,484.75	69,294.27	75,000.00	5,705.73
530-450-100 - TS - Maint. - Culverts/Drainage		34,644.73	15,000.00	(19,644.73)
530-470-100 - TS - Maint. - Road/Street Signs	553.44	2,944.37	2,000.00	(944.37)
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	72,214.12	249,334.48	285,500.00	36,165.52
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach	2,919.23	2,919.23		(2,919.23)
530-600-299 - TS - Maint - Amortization - Bldgs,Improv		706.00	706.00	
530-600-399 - TS - Maint - Amortization - Mach & Equip		64,825.00	48,100.00	(16,725.00)
	2,919.23	68,450.23	48,806.00	(19,644.23)
TOTAL MAINTENANCE:	126,503.74	824,388.04	914,006.00	89,617.96
CONSTRUCTION				
Capital Expenditures				
535-600-699 - TS - Const - Amortization - Infrastructu		77,196.00	81,000.00	3,804.00

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2020

	Current	Year To Date	Budget	Variance
	0.00	77,196.00	81,000.00	3,804.00
TOTAL CONSTRUCTION:	0.00	77,196.00	81,000.00	3,804.00
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:	126,503.74	902,559.04	996,506.00	93,946.96
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	2,340.80	13,153.08	12,000.00	(1,153.08)
540-210-100 - EH - Cont. - Pest Control		4,216.16	4,500.00	283.84
	2,340.80	17,369.24	16,500.00	(869.24)
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:	2,340.80	18,139.24	30,100.00	11,960.76
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	12,000.00	12,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	12,000.00	12,000.00	0.00
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

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For the Period Ending December 31, 2020

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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	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	408.86	2,095.53	2,200.00	104.47
	408.86	2,095.53	2,200.00	104.47
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		776.00	800.00	24.00
	0.00	776.00	800.00	24.00
TOTAL WATER:	408.86	2,871.53	4,500.00	1,628.47
TOTAL UTILITIES:	408.86	2,871.53	4,500.00	1,628.47
TOTAL EXPENDITURES:	147,098.65	1,179,269.86	1,308,296.00	129,026.14
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	40,190.02	1,340,811.27	1,323,431.00	17,380.27
Expenditures	147,098.65	1,179,269.86	1,308,296.00	129,026.14
CHANGE IN NET FINANCIAL ASSETS	(106,908.63)	161,541.41	15,135.00	146,406.41
CHANGE IN NET ASSETS	(106,908.63)	161,541.41	15,135.00	146,406.41
CHANGE IN SURPLUS	(106,908.63)	161,541.41	15,135.00	146,406.41

	Current	Year to Date	Balance
ACCOUNT BALANCES			
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash		(200.00)	
110-110-120 - Cash - Bank - Demand	(5,084.72)	(33,671.36)	843,335.30
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings	739.29	59,702.51	1,725,108.53
Total Cash and Investments:	(4,345.43)	25,831.15	2,988,443.83

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2020

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(59,491.41)	6,033.44	6,033.44	
110-200-110 - Municipal - Tax Receivable - Arrears	53.13	(14,840.45)	816.29	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(59,438.28)	(8,807.01)	2,849.73	
Other Receivables				
110-310-100 - Accrued Interest	375.85	(993.46)	473.66	
110-320-100 - Accounts Receivable	16,520.00	13,426.00	16,520.00	
110-330-110 - Wages - Health & Dental	(110.52)			
110-330-120 - Wages - Disability Insurance	(284.07)			
110-340-110 - GST Receivable - 100% Rebate	2,017.43	10,090.09	20,091.33	
110-350-100 - GST Receivable		(51.00)		
Total Other Receivables:	18,518.69	22,471.63	37,084.99	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on January 18, 2021.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve