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

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			991,961.00	(991,961.00)
410-130-100 - Discount on Municipal Tax - Property	(7.80)	(62.74)	(56,000.00)	55,937.26
Net Municipal Taxes	**(7.80)**	**(62.74)**	**935,961.00**	**(936,023.74)**
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	11.31	195.74	1,000.00	(804.26)
	11.31	**195.74**	**1,000.00**	**(804.26)**
TOTAL TAXATION:	**3.51**	**133.00**	**936,961.00**	**(936,828.00)**
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		66.96		66.96
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	0.00	**69.96**	**1,500.00**	**(1,430.04)**
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,800.00	11,935.00	34,600.00	(22,665.00)
	2,800.00	**11,935.00**	**34,600.00**	**(22,665.00)**
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		125.00	260.00	(135.00)
420-710-100 - F&C - Permits		525.00		525.00
	0.00	**650.00**	**260.00**	**390.00**
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	30.00	90.00		90.00
	30.00	**90.00**	**0.00**	**90.00**
	30.00	**90.00**	**0.00**	**90.00**
TOTAL FEES AND CHARGES:	**2,830.00**	**12,744.96**	**38,060.00**	**(25,315.04)**
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 CHARGI	**0.00**	**2,574.87**	**2,000.00**	**574.87**
UNCONDITIONAL TRANSFERS				

	Current	Year To Date	Budget	Variance
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)			220,000.00	(220,000.00)
	0.00	**0.00**	**220,000.00**	**(220,000.00)**
TOTAL UNCONDITIONAL TRANSFERS:	**0.00**	**0.00**	**220,000.00**	**(220,000.00)**
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			1,500.00	(1,500.00)
	0.00	**0.00**	**16,100.00**	**(16,100.00)**
Local				
450-410-100 - Conditional - Local - Pest Control	2,248.96	2,248.96		2,248.96
	2,248.96	**2,248.96**	**0.00**	**2,248.96**
TOTAL CONDITIONAL GRANTS:	**2,248.96**	**7,883.46**	**76,320.00**	**(68,436.54)**
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		408.00
450-650-100 - GIL - Prov - Sask Tel			1,090.00	(1,090.00)
	408.00	**408.00**	**1,090.00**	**(682.00)**
TOTAL GRANTS IN LIEU OF TAXES:	**408.00**	**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		4,794.31	28,500.00	(23,705.69)
470-120-100 - Dividends Revenue		320.13		320.13
470-130-100 - Commission Revenue			1,500.00	(1,500.00)
	0.00	**5,114.44**	**30,000.00**	**(24,885.56)**
TOTAL INVESTMENT INCOME AND COMMISSIONS:	**0.00**	**5,114.44**	**30,000.00**	**(24,885.56)**
TOTAL REVENUES:	**5,490.47**	**43,273.15**	**1,323,431.00**	**(1,280,157.85)**

	Current	Year To Date	Budget	Variance
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	17,120.00	55,640.00	38,520.00
510-110-530 - GG - Salaries - Office Clerk	3,212.92	11,617.82	42,000.00	30,382.18
	7,492.92	**32,937.82**	**123,640.00**	**90,702.18**
Benefits				
510-130-231 - GG - Benefits - CPP	365.11	1,395.63	5,000.00	3,604.37
510-130-232 - GG - Benefits - EI	138.62	531.67	2,000.00	1,468.33
510-130-233 - GG - Benefits - Superannuation	674.37	2,586.42	11,500.00	8,913.58
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
	1,178.10	**8,046.90**	**24,500.00**	**16,453.10**
	8,671.02	**40,984.72**	**148,140.00**	**107,155.28**
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	77.40	429.97	1,400.00	970.03
	77.40	**31,256.52**	**32,150.00**	**893.48**
Utilities				
510-300-110 - GG - Utility - Heat	131.68	697.25	2,000.00	1,302.75
510-300-120 - GG - Utility - Power	142.04	778.35	2,000.00	1,221.65
510-300-130 - GG - Utility - Water	191.00	382.00	700.00	318.00
510-300-135 - GG - Utility - Garbage			100.00	100.00
510-300-140 - GG - Utility - Telephone	330.72	972.03	5,000.00	4,027.97
	795.44	**2,829.63**	**9,800.00**	**6,970.37**
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	10.82	10.82	5,000.00	4,989.18
510-410-140 - GG - Maint. - Office Supplies	124.14	2,027.92		(2,027.92)
510-410-160 - GG - Maint. - Residence			5,000.00	5,000.00
510-420-100 - GG - Maint. - Janitor Supplies	199.76	843.84	1,000.00	156.16
510-440-100 - GG - Maint. - Data Processing Supplies			13,000.00	13,000.00

	Current	Year To Date	Budget	Variance
510-490-100 - GG - Maint. - Office Repairs & Maint.		700.00		(700.00)
	334.72	**3,582.58**	**24,000.00**	**20,417.42**
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:	**9,878.58**	**78,653.45**	**235,690.00**	**157,036.55**
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	23,068.00	74,980.00	51,912.00
530-110-150 - TS - Maint. - Salaries	7,416.42	23,750.79	155,020.00	131,269.21
	13,183.42	**46,818.79**	**231,500.00**	**184,681.21**
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	649.73	2,295.45	10,000.00	7,704.55
530-120-122 - TS - Maint. - Benefits - EI	243.90	866.21	3,500.00	2,633.79
530-120-123 - TS - Maint. - Benefits - Superannuation	1,186.52	4,213.73	18,000.00	13,786.27
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
	2,080.15	**14,481.09**	**40,000.00**	**25,518.91**
	15,263.57	**61,299.88**	**271,500.00**	**210,200.12**
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering			85,000.00	85,000.00

	Current	Year To Date	Budget	Variance
530-210-110 - TS - Maint. - Contract - Contract	5,934.67	7,278.67	90,500.00	83,221.33
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	200.00	500.00	300.00
530-290-100 - TS - Maint. - Contracted Repairs		8,129.63	60,000.00	51,870.37
	6,134.67	**15,808.78**	**300,100.00**	**284,291.22**
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	145.54	747.20	2,000.00	1,252.80
530-300-120 - TS - Maint. - Utility - Power	86.53	370.80	1,000.00	629.20
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	220.60	654.73	3,000.00	2,345.27
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	448.82	1,400.00	951.18
	564.57	**2,221.55**	**8,100.00**	**5,878.45**
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	464.67	1,298.21	10,000.00	8,701.79
530-410-100 - TS - Maint. - Shop Supply & Small Tools	83.52	253.33	5,000.00	4,746.67
530-410-130 - TS - Maint. - Small Tools	2,565.20	2,565.20	1,000.00	(1,565.20)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	570.63	2,576.39	17,000.00	14,423.61
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		22,069.55		(22,069.55)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	902.14	902.14	6,000.00	5,097.86
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor		4,499.04	10,000.00	5,500.96
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	2,244.70	2,244.70	50,000.00	47,755.30
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			15,000.00	15,000.00
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
	6,830.86	**40,697.77**	**285,500.00**	**244,802.23**
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:	**28,793.67**	**198,311.78**	**914,006.00**	**715,694.22**
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**

SNOW REMOVAL

Professional/Contractual Services

	Current	Year To Date	Budget	Variance
537-210-100 - TS - Snow - Contracted Removal			1,500.00	1,500.00
	0.00	**0.00**	**1,500.00**	**1,500.00**
TOTAL SNOW REMOVAL:	**0.00**	**0.00**	**1,500.00**	**1,500.00**
TOTAL TRANSPORTATION SERVICES:	**28,793.67**	**198,311.78**	**996,506.00**	**798,194.22**
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	972.16	2,817.72	12,000.00	9,182.28
540-210-100 - EH - Cont. - Pest Control		2,001.16	4,500.00	2,498.84
	972.16	**4,818.88**	**16,500.00**	**11,681.12**
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			500.00	500.00
	0.00	**0.00**	**3,000.00**	**3,000.00**
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:	**972.16**	**5,418.88**	**30,100.00**	**24,681.12**
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)**
TOTAL RECREATION AND CULTURAL SERVICES:	**0.00**	**13,537.65**	**14,800.00**	**1,262.35**

	Current	Year To Date	Budget	Variance
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	75.33	346.89	2,200.00	1,853.11
	75.33	**346.89**	**2,200.00**	**1,853.11**
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:	**75.33**	**346.89**	**4,500.00**	**4,153.11**
TOTAL UTILITIES:	**75.33**	**346.89**	**4,500.00**	**4,153.11**
TOTAL EXPENDITURES:	**39,719.74**	**296,268.65**	**1,308,296.00**	**1,012,027.35**
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	**5,490.47**	**43,273.15**	**1,323,431.00**	**(1,280,157.85)**
Expenditures	**39,719.74**	**296,268.65**	**1,308,296.00**	**1,012,027.35**
CHANGE IN NET FINANCIAL ASSETS	**(34,229.27)**	**(252,995.50)**	**15,135.00**	**(268,130.50)**
CHANGE IN NET ASSETS	**(34,229.27)**	**(252,995.50)**	**15,135.00**	**(268,130.50)**
CHANGE IN SURPLUS	**(34,229.27)**	**(252,995.50)**	**15,135.00**	**(268,130.50)**

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash		136.05	336.05
110-110-120 - Cash - Bank - Demand	(23,766.84)	(413,332.73)	463,673.93
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings		4,794.31	1,670,200.33
Total Cash and Investments:	**(23,766.84)**	**(408,402.37)**	**2,554,210.31**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(111.48)	(887.42)	(887.42)
110-200-110 - Municipal - Tax Receivable - Arrears	(51.96)	(14,119.91)	1,536.83
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)
Total Municipal Taxes Receivable:	**(163.44)**	**(15,007.33)**	**(3,350.59)**

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

	Current	Year To Date	Budget	Variance
Other Receivables				
110-310-100 - Accrued Interest			1,467.12	
110-320-100 - Accounts Receivable		(1,094.00)	2,000.00	
110-330-110 - Wages - Health & Dental	(520.00)	4,377.74	4,377.74	
110-330-120 - Wages - Disability Insurance	(96.00)	3,516.54	3,516.54	
110-340-110 - GST Receivable - 100% Rebate	768.52	5,844.62	15,845.86	
110-350-100 - GST Receivable			51.00	
Total Other Receivables:	**152.52**	**12,644.90**	**27,258.26**	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on May 11, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve