

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy	991,960.49	991,960.49	989,966.00	1,994.49
410-130-100 - Discount on Municipal Tax - Property	(20.08)	(57.95)	(56,000.00)	55,942.05
Net Municipal Taxes	991,940.41	991,902.54	933,966.00	57,936.54
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	105.64	580.40	1,300.00	(719.60)
	105.64	580.40	1,300.00	(719.60)
TOTAL TAXATION:	992,046.05	992,482.94	935,266.00	57,216.94
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				
420-200-300 - F&C - Sale of R.M. Maps	47.63	191.91	500.00	(308.09)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	47.63	191.91	1,500.00	(1,308.09)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,100.00	13,300.00	34,600.00	(21,300.00)
	2,100.00	13,300.00	34,600.00	(21,300.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	80.00	100.00	260.00	(160.00)
	80.00	100.00	260.00	(160.00)
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	1,250.00	6,250.00	15,000.00	(8,750.00)
	1,250.00	6,250.00	15,000.00	(8,750.00)
	1,330.00	6,350.00	15,260.00	(8,910.00)
TOTAL FEES AND CHARGES:	3,477.63	19,841.91	53,060.00	(33,218.09)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees			2,000.00	(2,000.00)
	0.00	0.00	2,000.00	(2,000.00)
Development Charges				
430-200-100 - M&D - Development Charges	50.00	50.00		50.00
	50.00	50.00	0.00	50.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	50.00	50.00	2,000.00	(1,950.00)

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)			215,060.00	(215,060.00)
	0.00	0.00	215,060.00	(215,060.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	0.00	215,060.00	(215,060.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		6,260.00	12,220.00	(5,960.00)
	0.00	6,260.00	12,220.00	(5,960.00)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			16,000.00	(16,000.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	0.00	0.00	17,500.00	(17,500.00)
Local				
450-410-100 - Conditional - Local - Pest Control	848.34	848.34		848.34
	848.34	848.34	0.00	848.34
TOTAL CONDITIONAL GRANTS:	848.34	7,108.34	29,720.00	(22,611.66)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			19,848.00	(19,848.00)
	0.00	0.00	19,848.00	(19,848.00)
Provincial				
450-630-100 - GIL - Prov - Transgas		375.00		375.00
450-650-100 - GIL - Prov - Sask Tel			1,090.00	(1,090.00)
	0.00	375.00	1,090.00	(715.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	375.00	20,938.00	(20,563.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		1,619.74	10,000.00	(8,380.26)
	0.00	1,619.74	10,000.00	(8,380.26)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	1,619.74	10,000.00	(8,380.26)
OTHER REVENUES				
Other Revenue				
480-150-100 - Donations	1,000.00			
480-170-100 - Rebates & Surplus	3,500.00	3,500.00		3,500.00
	4,500.00	3,500.00	0.00	3,500.00
TOTAL OTHER REVENUES:	4,500.00	3,500.00	0.00	3,500.00
TOTAL REVENUES:	1,000,922.02	1,024,977.93	1,266,044.00	(241,066.07)

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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		8,100.00	18,000.00	9,900.00
	0.00	8,100.00	18,000.00	9,900.00
510-110-230 - GG - Salaries - Administrator	7,274.13	26,671.81	62,100.00	35,428.19
510-110-530 - GG - Salaries - Office Clerk	5,819.31	20,124.72	45,000.00	24,875.28
	13,093.44	54,896.53	125,100.00	70,203.47
Benefits				
510-130-231 - GG - Benefits - CPP	626.58	2,235.63	4,500.00	2,264.37
510-130-232 - GG - Benefits - EI	250.51	895.32	2,000.00	1,104.68
510-130-233 - GG - Benefits - Superannuation	1,178.40	4,211.66	8,000.00	3,788.34
510-130-234 - GG - Benefits - Worker Compensation		3,900.39	4,000.00	99.61
510-130-235 - GG - Benefits - Sarm		4,684.02	6,000.00	1,315.98
	2,055.49	15,927.02	24,500.00	8,572.98
	15,148.93	70,823.55	149,600.00	78,776.45
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		4,372.50	4,500.00	127.50
510-200-150 - GG - Cont. - Assessment - SAMA		8,732.00	8,800.00	68.00
510-200-170 - GG - Cont. - Advertising		84.00	500.00	416.00
510-200-190 - GG - Cont. - Printing	286.65	286.65	200.00	(86.65)
510-210-100 - GG - Council Travel		83.05	500.00	416.95
510-210-160 - GG - Travel, Meals & Subsistence		151.67	500.00	348.33
510-230-100 - GG - Cont. - Insurance - General & Bond		8,442.58	7,000.00	(1,442.58)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,463.38	3,000.00	536.62
510-250-100 - GG - Cont. - Communications		285.00	500.00	215.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-260-150 - GG - Cont. - Elections			250.00	250.00
510-270-100 - GG - Cont. - Maintenance	2,458.66	2,458.66	1,500.00	(958.66)
510-270-150 - GG - Cont. - Repairs			5,000.00	5,000.00
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges		427.48	1,000.00	572.52
	2,745.31	27,786.97	33,800.00	6,013.03
Utilities				
510-300-110 - GG - Utility - Heat		768.25	2,000.00	1,231.75
510-300-120 - GG - Utility - Power		467.97	3,000.00	2,532.03
510-300-130 - GG - Utility - Water		372.00	600.00	228.00
510-300-140 - GG - Utility - Telephone	320.65	1,693.34	5,000.00	3,306.66
	320.65	3,301.56	10,600.00	7,298.44
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	242.75	754.89	5,000.00	4,245.11
510-410-140 - GG - Maint. - Office Supplies	1,011.88	11,447.72	8,000.00	(3,447.72)
510-410-160 - GG - Maint. - Residence	1,804.87	1,804.87		(1,804.87)
510-420-100 - GG - Maint. - Janitor Supplies	86.11	383.18	1,000.00	616.82
510-440-100 - GG - Maint. - Data Processing Supplies			1,000.00	1,000.00

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510-490-110 - GG - Maint. - Office Rent	(700.00)	(700.00)		700.00
	2,445.61	13,690.66	15,000.00	1,309.34
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			16,200.00	16,200.00
510-600-599 - GG - Amortization - Office & Info Tech			4,200.00	4,200.00
	0.00	0.00	20,400.00	20,400.00
TOTAL GENERAL GOVERNMENT SERVICES:	20,660.50	115,602.74	229,400.00	113,797.26
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition			8,700.00	8,700.00
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	0.00	100.00	8,800.00	8,700.00
TOTAL POLICE PROTECTION:	0.00	100.00	8,800.00	8,700.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		238.75	250.00	11.25
	0.00	238.75	250.00	11.25
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	5,250.00	5,011.25
TOTAL PROTECTIVE SERVICES:	0.00	338.75	14,050.00	13,711.25
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	8,480.76	31,096.20	73,500.00	42,403.80
530-110-150 - TS - Maint. - Salaries	23,162.59	39,878.29	161,500.00	121,621.71
	31,643.35	70,974.49	236,500.00	165,525.51
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,538.29	3,427.48	10,000.00	6,572.52
530-120-122 - TS - Maint. - Benefits - EI	605.40	1,357.92	3,500.00	2,142.08
530-120-123 - TS - Maint. - Benefits - Superannuation	2,847.89	6,387.67	18,000.00	11,612.33
530-120-124 - TS - Maint. - Benefits - Worker's Comp			4,000.00	4,000.00
530-120-125 - TS - Maint. - Benefits - Sarm			4,500.00	4,500.00
	4,991.58	11,173.07	40,000.00	28,826.93
	36,634.93	82,147.56	276,500.00	194,352.44
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering			25,000.00	25,000.00

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	Current	Year To Date	Budget	Variance
530-210-110 - TS - Maint. - Contract - Contract	3,683.50	3,983.30	135,500.00	131,516.70
530-210-120 - TS - Maint. - Contract - Gravel Haul			60,000.00	60,000.00
530-210-140 - TS - Maint. - Contract - Other	8,924.68	8,924.68	25,000.00	16,075.32
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		118.10	3,000.00	2,881.90
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	100.00	1,330.00		(1,330.00)
530-290-100 - TS - Maint. - Contracted Repairs	108.12	1,221.12		(1,221.12)
	12,816.30	15,777.68	250,100.00	234,322.32
Utilities				
530-300-110 - TS - Maint. - Utility - Heat		846.79	2,000.00	1,153.21
530-300-120 - TS - Maint. - Utility - Power		458.42	1,000.00	541.58
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	213.56	952.90	3,000.00	2,047.10
530-310-100 - TS - Maint. - Utility - Street Lights		441.81	1,200.00	758.19
	213.56	2,699.92	7,900.00	5,200.08
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	135.66	834.89	8,000.00	7,165.11
530-410-120 - TS - Maint. - Shop Supplies		296.78	6,500.00	6,203.22
530-410-130 - TS - Maint. - Small Tools			1,000.00	1,000.00
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	3,666.54	7,274.19	17,000.00	9,725.81
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1	4,854.44	5,689.25	15,000.00	9,310.75
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		310.00	6,000.00	5,690.00
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor			10,000.00	10,000.00
530-420-130 - TS - Maint. - Skid Steer		15.89	2,000.00	1,984.11
530-425-110 - TS - Maint. - Oil & Gas		8,316.54		(8,316.54)
530-425-111 - TS - Maint. - Oil & Gas - #1		7,146.98	45,000.00	37,853.02
530-425-112 - TS - Maint. - Oil & Gas - #2		250.39	30,000.00	29,749.61
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		202.42	2,000.00	1,797.58
	8,656.64	30,337.33	247,500.00	217,162.67
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach		350,142.00		(350,142.00)
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	350,142.00	48,806.00	(301,336.00)
TOTAL MAINTENANCE:	58,321.43	481,104.49	830,806.00	349,701.51
CONSTRUCTION				
Professional/Contractual Services				
535-210-120 - TS - Const. - Contract - Contract	(2,458.66)			
	(2,458.66)	0.00	0.00	0.00
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:	(2,458.66)	0.00	81,000.00	81,000.00

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SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal		840.00	1,500.00	660.00
	0.00	840.00	1,500.00	660.00
TOTAL SNOW REMOVAL:	0.00	840.00	1,500.00	660.00
TOTAL TRANSPORTATION SERVICES:	55,862.77	481,944.49	913,306.00	431,361.51
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal		2,003.10	8,400.00	6,396.90
540-210-100 - EH - Cont. - Pest Control	1,134.81	3,155.81	4,500.00	1,344.19
	1,134.81	5,158.91	12,900.00	7,741.09
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Oil & Gas			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies			4,000.00	4,000.00
540-430-100 - EH - Maint. - Weed Control Supplies			500.00	500.00
	0.00	0.00	5,000.00	5,000.00
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:	1,134.81	5,758.91	28,500.00	22,741.09
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00	12,000.00	
550-570-100 - H&W - Grants Other	1,000.00	1,000.00		(1,000.00)
	1,000.00	13,000.00	12,000.00	(1,000.00)
Total PUBLIC HEALTH AND WELFARE SERVICES:	1,000.00	13,000.00	12,000.00	(1,000.00)
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			3,000.00	3,000.00
	0.00	0.00	3,000.00	3,000.00
Maintenance, Materials and Supplies				
570-430-190 - R&C - Small Tools & Equipment			500.00	500.00
	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions			5,000.00	5,000.00
570-500-130 - R&C - Grants - Library/Museum		3,537.65	750.00	(2,787.65)

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TOTAL RECREATION AND CULTURAL SERVICES:	0.00	3,537.65	5,750.00	2,212.35
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells		258.47	500.00	241.53
	0.00	258.47	500.00	241.53
Utilities				
580-300-120 - UT - Water - Power		660.54	2,200.00	1,539.46
	0.00	660.54	2,200.00	1,539.46
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & 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:	0.00	919.01	4,500.00	3,580.99
TOTAL UTILITIES:	0.00	919.01	4,500.00	3,580.99
TOTAL EXPENDITURES:	78,658.08	621,101.55	1,211,206.00	590,104.45
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	1,000,922.02	1,024,977.93	1,266,044.00	(241,066.07)
Expenditures	78,658.08	621,101.55	1,211,206.00	590,104.45
CHANGE IN NET FINANCIAL ASSETS	922,263.94	403,876.38	54,838.00	349,038.38
CHANGE IN NET ASSETS	922,263.94	403,876.38	54,838.00	349,038.38
CHANGE IN SURPLUS	922,263.94	403,876.38	54,838.00	349,038.38

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			200.00
110-110-120 - Cash - Bank - Demand	(31,775.41)	(594,078.25)	489,706.24
110-110-130 - Cash - Bank - Term Deposit			1,420,000.00
110-110-140 - Cash - Special Savings		1,619.74	306,390.71
Total Cash and Investments:	(31,775.41)	(592,458.51)	2,216,296.95
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	991,673.32	991,132.25	991,132.25
110-200-110 - Municipal - Tax Receivable - Arrears	(9,812.93)	(13,237.90)	4,691.27

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110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	981,860.39	977,894.35	991,823.52	
Other Receivables				
110-310-100 - Accrued Interest			8,759.06	
110-320-100 - Accounts Receivable		(5,099.89)	1,466.84	
110-330-110 - Wages - Health & Dental	(840.00)	3,392.23	3,392.23	
110-330-120 - Wages - Disability Insurance	(612.00)	2,470.49	2,470.49	
110-340-110 - GST Receivable - 100% Rebate	1,040.50	10,513.04	18,686.68	
Total Other Receivables:	(411.50)	11,275.87	34,775.30	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on June 10, 2019.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve