R.M. of Big Arm
Statement of Financial Activities - Detailed

Report Date
2020-10-14 2:11 PM

For the Period Ending September 30, 2020

	Current	Year To Date	Budget	Variance
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	(1,826.96)	(53,428.07)	(56,000.00)	2,571.93
Net Municipal Taxes	**(1,826.96)**	**938,919.57**	**935,961.00**	**2,958.57**
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	5.29	228.09	1,000.00	(771.91)
	5.29	**228.09**	**1,000.00**	**(771.91)**
TOTAL TAXATION:	**(1,821.67)**	**939,147.66**	**936,961.00**	**2,186.66**
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	568.50	568.50	1,500.00	(931.50)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	568.50	**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	68.85	273.03		273.03
420-200-900 - F&C - Gravel Excavation Permit Fees	53.08	53.08	1,000.00	(946.92)
	121.93	**329.11**	**1,500.00**	**(1,170.89)**
Rentals				
420-300-100 - F&C - Rentals - Building/Room	3,335.00	24,687.50	34,600.00	(9,912.50)
	3,335.00	**24,687.50**	**34,600.00**	**(9,912.50)**
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits		125.00	260.00	(135.00)
420-710-100 - F&C - Permits	125.00	800.00		800.00
	125.00	**925.00**	**260.00**	**665.00**
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	340.00		340.00
	20.00	**340.00**	**0.00**	**340.00**
	20.00	**340.00**	**0.00**	**340.00**
TOTAL FEES AND CHARGES:	**4,170.43**	**26,850.11**	**38,060.00**	**(11,209.89)**
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**
Development Charges				
430-200-100 - M&D - Development Charges		125.00		125.00
	0.00	**125.00**	**0.00**	**125.00**

	Current	Year To Date	Budget	Variance
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		11,394.00
450-110-100 - Unconditional - (Revenue Sharing)		254,336.00	220,000.00	34,336.00
	11,394.00	**265,730.00**	**220,000.00**	**45,730.00**
TOTAL UNCONDITIONAL TRANSFERS:	**11,394.00**	**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		8,159.37	28,500.00	(20,340.63)
470-120-100 - Dividends Revenue		320.13		320.13
470-130-100 - Commission Revenue			1,500.00	(1,500.00)
	0.00	**8,479.50**	**30,000.00**	**(21,520.50)**
TOTAL INVESTMENT INCOME AND COMMISSIONS:	**0.00**	**8,479.50**	**30,000.00**	**(21,520.50)**

OTHER REVENUES
Other Revenue

	Current	Year To Date	Budget	Variance
480-150-100 - Donations	12.51	12.51		12.51
	12.51	**12.51**	**0.00**	**12.51**
TOTAL OTHER REVENUES:	**12.51**	**12.51**	**0.00**	**12.51**
TOTAL REVENUES:	**13,755.27**	**1,291,625.05**	**1,323,431.00**	**(31,805.95)**

	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		9,000.00	26,000.00	17,000.00
	0.00	**9,000.00**	**26,000.00**	**17,000.00**
510-110-230 - GG - Salaries - Administrator	4,280.00	40,660.00	55,640.00	14,980.00
510-110-530 - GG - Salaries - Office Clerk	3,249.57	25,275.80	42,000.00	16,724.20
	7,529.57	**74,935.80**	**123,640.00**	**48,704.20**
Benefits				
510-130-231 - GG - Benefits - CPP	367.02	3,193.03	5,000.00	1,806.97
510-130-232 - GG - Benefits - EI	139.30	1,219.88	2,000.00	780.12
510-130-233 - GG - Benefits - Superannuation	677.66	5,934.24	11,500.00	5,565.76
510-130-234 - GG - Benefits - Worker Compensation	3,146.21	3,146.21	2,000.00	(1,146.21)
510-130-235 - GG - Benefits - Sarm		3,533.18	4,000.00	466.82
	4,330.19	**17,026.54**	**24,500.00**	**7,473.46**
	11,859.76	**91,962.34**	**148,140.00**	**56,177.66**
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		7,943.98	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	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	89.35	978.89	1,400.00	421.11
	2,294.15	**34,163.94**	**32,150.00**	**(2,013.94)**
Utilities				
510-300-110 - GG - Utility - Heat	38.33	868.01	2,000.00	1,131.99
510-300-120 - GG - Utility - Power	474.20	2,019.05	2,000.00	(19.05)
510-300-130 - GG - Utility - Water		573.00	700.00	127.00
510-300-140 - GG - Utility - Telephone	318.58	2,669.00	5,000.00	2,331.00
510-300-145 - GG - Utility - Cell Phone	117.48	234.11	100.00	(134.11)
	948.59	**6,363.17**	**9,800.00**	**3,436.83**
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		1,390.99	5,000.00	3,609.01
510-410-140 - GG - Maint. - Office Supplies	598.14	4,353.46		(4,353.46)
510-410-160 - GG - Maint. - Residence		8,694.87	5,000.00	(3,694.87)
510-420-100 - GG - Maint. - Janitor Supplies	93.78	1,312.74	1,000.00	(312.74)
510-440-100 - GG - Maint. - Data Processing Supplies			13,000.00	13,000.00

	Current	Year To Date	Budget	Variance
510-470-100 - GG - Maint. - Pharmaceutical & First Aid	566.50	566.50		(566.50)
510-490-150 - GG - Maint. - Bad Debt Write Down/ Theft		200.03		(200.03)
	1,258.42	**16,518.59**	**24,000.00**	**7,481.41**
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:	**16,360.92**	**149,008.04**	**235,690.00**	**86,681.96**
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
	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**	**9,199.50**	**14,500.00**	**5,300.50**
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	5,767.00	54,786.50	74,980.00	20,193.50
530-110-150 - TS - Maint. - Salaries	18,353.99	122,782.54	155,020.00	32,237.46
	24,120.99	**177,569.04**	**231,500.00**	**53,930.96**
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,209.82	8,855.97	10,000.00	1,144.03
530-120-122 - TS - Maint. - Benefits - EI	435.41	3,274.46	3,500.00	225.54
530-120-123 - TS - Maint. - Benefits - Superannuation	2,170.90	15,981.30	18,000.00	2,018.70
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
	3,816.13	**35,217.43**	**40,000.00**	**4,782.57**
	27,937.12	**212,786.47**	**271,500.00**	**58,713.53**
Professional/Contractual Services				

	Current	Year To Date	Budget	Variance
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	91,550.71	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		76.20	2,000.00	1,923.80
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		18,714.63	60,000.00	41,285.37
	91,550.71	**149,910.76**	**300,100.00**	**150,189.24**
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	42.34	935.91	2,000.00	1,064.09
530-300-120 - TS - Maint. - Utility - Power	141.57	615.72	1,000.00	384.28
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	59.85	1,368.32	3,000.00	1,631.68
530-310-100 - TS - Maint. - Utility - Street Lights	223.80	1,008.32	1,400.00	391.68
	467.56	**3,928.27**	**8,100.00**	**4,171.73**
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	2,476.68	10,141.43	10,000.00	(141.43)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		354.90	5,000.00	4,645.10
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	257.62	7,123.55	17,000.00	9,876.45
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		5,987.13	10,000.00	4,012.87
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	3,480.12	20,180.58	49,500.00	29,319.42
530-425-112 - TS - Maint. - Oil & Gas - #2		14,943.59	40,000.00	25,056.41
530-440-100 - TS - Maint. - Gravel/Sand	823.62	823.62	75,000.00	74,176.38
530-450-100 - TS - Maint. - Culverts/Drainage		12,393.64	15,000.00	2,606.36
530-470-100 - TS - Maint. - Road/Street Signs	1,787.89	1,941.01	2,000.00	58.99
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00
	8,825.93	**119,498.91**	**285,500.00**	**166,001.09**
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:	**128,781.32**	**486,124.41**	**914,006.00**	**427,881.59**
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

	Current	Year To Date	Budget	Variance
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:	**128,781.32**	**487,099.41**	**996,506.00**	**509,406.59**
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	2,340.80	8,471.48	12,000.00	3,528.52
540-210-100 - EH - Cont. - Pest Control		2,216.16	4,500.00	2,283.84
	2,340.80	**10,687.64**	**16,500.00**	**5,812.36**
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**	**11,457.64**	**30,100.00**	**18,642.36**
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)**

	Current	Year To Date	Budget	Variance
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	1,029.30	1,546.14	2,200.00	653.86
	1,029.30	**1,546.14**	**2,200.00**	**653.86**
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:	**1,029.30**	**1,546.14**	**4,500.00**	**2,953.86**
TOTAL UTILITIES:	**1,029.30**	**1,546.14**	**4,500.00**	**2,953.86**
TOTAL EXPENDITURES:	**148,512.34**	**671,848.38**	**1,308,296.00**	**636,447.62**
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	**13,755.27**	**1,291,625.05**	**1,323,431.00**	**(31,805.95)**
Expenditures	**148,512.34**	**671,848.38**	**1,308,296.00**	**636,447.62**
CHANGE IN NET FINANCIAL ASSETS	**(134,757.07)**	**619,776.67**	**15,135.00**	**604,641.67**
CHANGE IN NET ASSETS	**(134,757.07)**	**619,776.67**	**15,135.00**	**604,641.67**
CHANGE IN SURPLUS	**(134,757.07)**	**619,776.67**	**15,135.00**	**604,641.67**

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	(192,993.01)	12,458.03	889,464.69
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings	50,000.00	58,159.37	1,723,565.39
Total Cash and Investments:	**(142,993.01)**	**70,417.40**	**3,033,030.08**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(36,777.30)	208,778.38	208,778.38
110-200-110 - Municipal - Tax Receivable - Arrears	5.29	(14,904.16)	752.58
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)

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

	Current	Year To Date	Budget	Variance
Total Municipal Taxes Receivable:	**(36,772.01)**	**193,874.22**	**205,530.96**	
Other Receivables				
110-310-100 - Accrued Interest			1,467.12	
110-320-100 - Accounts Receivable		(3,094.00)		
110-330-110 - Wages - Health & Dental	(610.00)	1,486.07	1,486.07	
110-330-120 - Wages - Disability Insurance	(100.95)	540.22	540.22	
110-340-110 - GST Receivable - 100% Rebate	(12,136.57)	3,290.74	13,291.98	
110-350-100 - GST Receivable		(51.00)		
Total Other Receivables:	**(12,847.52)**	**2,172.03**	**16,785.39**	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on October 19, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve