

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending November 30, 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	989,966.00	1,994.49
410-130-100 - Discount on Municipal Tax - Property	(1,248.60)	(55,492.59)	(56,000.00)	507.41
	(1,248.60)	936,467.90	933,966.00	2,501.90
Net Municipal Taxes				
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	16.84	704.54	1,300.00	(595.46)
	16.84	704.54	1,300.00	(595.46)
TOTAL TAXATION:	(1,231.76)	937,172.44	935,266.00	1,906.44
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	150.00	150.00	1,500.00	(1,350.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	150.00	150.00	1,700.00	(1,550.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps		483.36	500.00	(16.64)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	0.00	483.36	1,500.00	(1,016.64)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,800.00	30,800.00	34,600.00	(3,800.00)
	2,800.00	30,800.00	34,600.00	(3,800.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	210.00	260.00	(50.00)
	10.00	210.00	260.00	(50.00)
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	1,250.00	13,750.00	15,000.00	(1,250.00)
	1,250.00	13,750.00	15,000.00	(1,250.00)
	1,260.00	13,960.00	15,260.00	(1,300.00)
TOTAL FEES AND CHARGES:	4,210.00	45,393.36	53,060.00	(7,666.64)
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
	0.00	50.00	0.00	50.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	0.00	50.00	2,000.00	(1,950.00)

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UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)		166,814.25	215,060.00	(48,245.75)
	0.00	166,814.25	215,060.00	(48,245.75)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	166,814.25	215,060.00	(48,245.75)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		24,614.50	12,220.00	12,394.50
	0.00	24,614.50	12,220.00	12,394.50
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul	14,600.00	14,600.00	16,000.00	(1,400.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	14,600.00	14,600.00	17,500.00	(2,900.00)
TOTAL CONDITIONAL GRANTS:	14,600.00	39,214.50	29,720.00	9,494.50
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal		18,525.56	19,848.00	(1,322.44)
	0.00	18,525.56	19,848.00	(1,322.44)
Provincial				
450-630-100 - GIL - Prov - Transgas		375.00		375.00
450-650-100 - GIL - Prov - Sask Tel		1,090.52	1,090.00	0.52
	0.00	1,465.52	1,090.00	375.52
TOTAL GRANTS IN LIEU OF TAXES:	0.00	19,991.08	20,938.00	(946.92)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	1,614.30	20,914.17	10,000.00	10,914.17
470-120-100 - Dividends Revenue		118.09		118.09
	1,614.30	21,032.26	10,000.00	11,032.26
TOTAL INVESTMENT INCOME AND COMMISSIONS:	1,614.30	21,032.26	10,000.00	11,032.26
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Surplus		4,150.00		4,150.00
	0.00	4,150.00	0.00	4,150.00
TOTAL OTHER REVENUES:	0.00	4,150.00	0.00	4,150.00
TOTAL REVENUES:	19,192.54	1,233,817.89	1,266,044.00	(32,226.11)

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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		19,500.00	18,000.00	(1,500.00)
	0.00	19,500.00	18,000.00	(1,500.00)
510-110-230 - GG - Salaries - Administrator	7,274.13	58,193.04	62,100.00	3,906.96
510-110-530 - GG - Salaries - Office Clerk	5,632.74	43,475.94	45,000.00	1,524.06
	12,906.87	121,168.98	125,100.00	3,931.02
Benefits				
510-130-231 - GG - Benefits - CPP	562.77	4,801.40	4,500.00	(301.40)
510-130-232 - GG - Benefits - EI	149.51	1,847.74	2,000.00	152.26
510-130-233 - GG - Benefits - Superannuation	1,161.61	9,150.15	8,000.00	(1,150.15)
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
	1,873.89	24,383.70	24,500.00	116.30
	14,780.76	145,552.68	149,600.00	4,047.32
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		218.96	500.00	281.04
510-200-190 - GG - Cont. - Printing		286.65	200.00	(86.65)
510-210-100 - GG - Council Travel		204.19	500.00	295.81
510-210-160 - GG - Travel, Meals & Subsistence		151.67	500.00	348.33
510-220-100 - GG - Cont. - Office Caretaking		246.75		(246.75)
510-230-100 - GG - Cont. - Insurance - General & Bond		8,442.58	7,000.00	(1,442.58)
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,068.98	3,000.00	(68.98)
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		3,710.36	1,500.00	(2,210.36)
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges	104.27	1,156.66	1,000.00	(156.66)
	104.27	30,876.30	28,800.00	(2,076.30)
Utilities				
510-300-110 - GG - Utility - Heat	111.05	1,030.10	2,000.00	969.90
510-300-120 - GG - Utility - Power	228.75	1,556.23	3,000.00	1,443.77
510-300-130 - GG - Utility - Water		694.00	600.00	(94.00)
510-300-135 - GG - Utility - Garbage		50.00		(50.00)
510-300-140 - GG - Utility - Telephone	330.72	3,627.31	5,000.00	1,372.69
	670.52	6,957.64	10,600.00	3,642.36
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		912.31	5,000.00	4,087.69
510-410-140 - GG - Maint. - Office Supplies	(2,438.84)	12,473.72	8,000.00	(4,473.72)
510-410-160 - GG - Maint. - Residence		3,198.77	5,000.00	1,801.23
510-420-100 - GG - Maint. - Janitor Supplies	92.51	1,024.03	1,000.00	(24.03)

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510-440-100 - GG - Maint. - Data Processing Supplies			1,000.00	1,000.00
	(2,346.33)	17,608.83	20,000.00	2,391.17
Capital Expenditures				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng	16,484.00	16,484.00	16,200.00	(284.00)
510-600-599 - GG - Amortization - Office & Info Tech	5,131.00	5,131.00	4,200.00	(931.00)
	21,615.00	21,615.00	20,400.00	(1,215.00)
TOTAL GENERAL GOVERNMENT SERVICES:	34,824.22	222,610.45	229,400.00	6,789.55
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		8,879.77	8,700.00	(179.77)
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	0.00	8,979.77	8,800.00	(179.77)
TOTAL POLICE PROTECTION:	0.00	8,979.77	8,800.00	(179.77)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911	250.69	489.44	250.00	(239.44)
	250.69	489.44	250.00	(239.44)
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:	250.69	489.44	5,250.00	4,760.56
TOTAL PROTECTIVE SERVICES:	250.69	9,469.21	14,050.00	4,580.79
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity		300.00	1,500.00	1,200.00
530-110-120 - TS - Maint. - Salaries - Foreman	8,480.76	67,846.16	73,500.00	5,653.84
530-110-150 - TS - Maint. - Salaries	14,782.08	137,548.40	161,500.00	23,951.60
	23,262.84	205,694.56	236,500.00	30,805.44
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	705.83	9,393.14	10,000.00	606.86
530-120-122 - TS - Maint. - Benefits - EI	206.96	3,571.64	3,500.00	(71.64)
530-120-123 - TS - Maint. - Benefits - Superannuation	2,093.63	18,485.40	18,000.00	(485.40)
530-120-124 - TS - Maint. - Benefits - Worker's Comp			4,000.00	4,000.00
530-120-125 - TS - Maint. - Benefits - Sarm		574.68	4,500.00	3,925.32
	3,006.42	32,024.86	40,000.00	7,975.14
	26,269.26	237,719.42	276,500.00	38,780.58
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering			25,000.00	25,000.00

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530-210-110 - TS - Maint. - Contract - Contract	249.50	35,461.18	120,500.00	85,038.82
530-210-120 - TS - Maint. - Contract - Gravel Haul	2,546.00	43,291.48	60,000.00	16,708.52
530-210-140 - TS - Maint. - Contract - Other	763.00	9,687.68	25,000.00	15,312.32
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		488.77	3,000.00	2,511.23
530-250-110 - TS - Maint. - Council - Travel & Meals		190.48		(190.48)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,552.20	1,600.00	47.80
530-280-100 - TS - Maint. - Memberships/Subscriptions		1,330.00		(1,330.00)
530-290-100 - TS - Maint. - Contracted Repairs		11,159.00	15,000.00	3,841.00
	3,558.50	103,160.79	250,100.00	146,939.21
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	122.68	1,135.71	2,000.00	864.29
530-300-120 - TS - Maint. - Utility - Power	6.58	909.66	1,000.00	90.34
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	215.21	2,219.30	3,000.00	780.70
530-310-100 - TS - Maint. - Utility - Street Lights	111.02	1,222.65	1,200.00	(22.65)
	455.49	5,487.32	7,900.00	2,412.68
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	3,216.97	6,932.15	8,000.00	1,067.85
530-400-130 - TS - Maint. - Materials		1,538.76		(1,538.76)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		1,229.34		(1,229.34)
530-410-120 - TS - Maint. - Shop Supplies		296.78	6,500.00	6,203.22
530-410-130 - TS - Maint. - Small Tools		29.67	1,000.00	970.33
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	3,529.04	18,083.42	17,000.00	(1,083.42)
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		8,315.67	15,000.00	6,684.33
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2		3,610.64		(3,610.64)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		6,913.62	6,000.00	(913.62)
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor		50.40	10,000.00	9,949.60
530-420-130 - TS - Maint. - Skid Steer	1,039.61	1,919.14	2,000.00	80.86
530-425-110 - TS - Maint. - Oil & Gas		9,269.06		(9,269.06)
530-425-111 - TS - Maint. - Oil & Gas - #1	7,002.13	38,459.35	45,000.00	6,540.65
530-425-112 - TS - Maint. - Oil & Gas - #2	6,791.22	27,824.35	30,000.00	2,175.65
530-440-100 - TS - Maint. - Gravel/Sand	40,474.86	40,778.82	75,000.00	34,221.18
530-450-100 - TS - Maint. - Culverts/Drainage			15,000.00	15,000.00
530-470-100 - TS - Maint. - Road/Street Signs		786.11	2,000.00	1,213.89
	62,053.83	166,037.28	247,500.00	81,462.72
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach	(350,142.00)			
530-600-299 - TS - Maint - Amortization - Bldgs,Improv	706.00	706.00	706.00	
530-600-399 - TS - Maint - Amortization - Mach & Equip	48,105.00	48,105.00	48,100.00	(5.00)
	(301,331.00)	48,811.00	48,806.00	(5.00)
Other				
530-900-120 - TS - Maint. - Other - Fence/Grass Seed		2,125.00		(2,125.00)
	0.00	2,125.00	0.00	(2,125.00)
TOTAL MAINTENANCE:	(208,993.92)	563,340.81	830,806.00	267,465.19
CONSTRUCTION				
Capital Expenditures				
535-600-699 - TS - Const - Amortization - Infrastructu	78,762.00	78,762.00	81,000.00	2,238.00
	78,762.00	78,762.00	81,000.00	2,238.00

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TOTAL CONSTRUCTION:	78,762.00	78,762.00	81,000.00	2,238.00
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:	(130,231.92)	642,942.81	913,306.00	270,363.19
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,420.02	8,744.68	8,400.00	(344.68)
540-210-100 - EH - Cont. - Pest Control		3,479.00	4,500.00	1,021.00
	1,420.02	12,223.68	12,900.00	676.32
Maintenance, Materials and Supplies				
540-400-120 - EH - Maint. - Travel		640.00	500.00	(140.00)
540-420-100 - EH - Maint. - Pest Control Supplies		1,793.47	4,000.00	2,206.53
540-430-100 - EH - Maint. - Weed Control Supplies		71.00	500.00	429.00
	0.00	2,504.47	5,000.00	2,495.53
Grants and Contributions				
540-500-110 - EH - Grants and Contributions		2,000.00		(2,000.00)
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	2,600.00	10,600.00	8,000.00
TOTAL ENVIRONMENTAL SERVICES:	1,420.02	17,328.15	28,500.00	11,171.85
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)
	0.00	13,000.00	12,000.00	(1,000.00)
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	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

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	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions	500.00	500.00	5,000.00	4,500.00
570-500-130 - R&C - Grants - Library/Museum		3,537.65	750.00	(2,787.65)
	500.00	4,037.65	5,750.00	1,712.35
TOTAL RECREATION AND CULTURAL SERVICES:	500.00	4,037.65	9,250.00	5,212.35
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	5.75	1,635.54	2,200.00	564.46
	5.75	1,635.54	2,200.00	564.46
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	776.00	776.00	800.00	24.00
	776.00	776.00	800.00	24.00
TOTAL WATER:	781.75	2,670.01	4,500.00	1,829.99
TOTAL UTILITIES:	781.75	2,670.01	4,500.00	1,829.99
TOTAL EXPENDITURES:	(92,455.24)	912,058.28	1,211,206.00	299,147.72
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	19,192.54	1,233,817.89	1,266,044.00	(32,226.11)
Expenditures	(92,455.24)	912,058.28	1,211,206.00	299,147.72
CHANGE IN NET FINANCIAL ASSETS	111,647.78	321,759.61	54,838.00	266,921.61
CHANGE IN NET ASSETS	111,647.78	321,759.61	54,838.00	266,921.61
CHANGE IN SURPLUS	111,647.78	321,759.61	54,838.00	266,921.61
ACCOUNT BALANCES				
Cash and Investments				
110-110-110 - Cash - On Hand - Petty Cash			200.00	
110-110-120 - Cash - Bank - Demand	(84,580.85)	(45,377.57)	1,038,406.92	
110-110-130 - Cash - Bank - Term Deposit		(1,000,000.00)	420,000.00	
110-110-140 - Cash - Special Savings	101,614.30	1,106,467.21	1,411,238.18	
Total Cash and Investments:	17,033.45	61,089.64	2,869,845.10	

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Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(62,430.14)	108,468.29	108,468.29	
110-200-110 - Municipal - Tax Receivable - Arrears	16.84	(15,501.78)	2,427.39	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(62,413.30)	92,966.51	106,895.68	
Other Receivables				
110-310-100 - Accrued Interest		(7,291.94)	1,467.12	
110-320-100 - Accounts Receivable		(5,948.23)	618.50	
110-330-110 - Wages - Health & Dental	(447.48)	112.25	112.25	
110-330-120 - Wages - Disability Insurance	(462.75)	191.70	191.70	
110-340-110 - GST Receivable - 100% Rebate	1,349.72	557.67	8,731.31	
Total Other Receivables:	439.49	(12,378.55)	11,120.88	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on December 9, 2019.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve