

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

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-130-100 - Discount on Municipal Tax - Property	(37.87)	(37.87)		(37.87)
<b>Net Municipal Taxes</b>	<b>(37.87)</b>	<b>(37.87)</b>	<b>0.00</b>	<b>(37.87)</b>
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	138.28	138.28		138.28
	<b>138.28</b>	<b>138.28</b>	<b>0.00</b>	<b>138.28</b>
<b>TOTAL TAXATION:</b>	<b>100.41</b>	<b>100.41</b>	<b>0.00</b>	<b>100.41</b>
<b>FEES AND CHARGES</b>				
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	49.98	49.98		49.98
	<b>49.98</b>	<b>49.98</b>	<b>0.00</b>	<b>49.98</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	5,820.00	5,820.00		5,820.00
	<b>5,820.00</b>	<b>5,820.00</b>	<b>0.00</b>	<b>5,820.00</b>
<b>Other</b>				
<b>General Office Services Provided</b>				
420-800-200 - F&C - General Office Services Provided	2,500.00	2,500.00		2,500.00
	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>
	<b>2,500.00</b>	<b>2,500.00</b>	<b>0.00</b>	<b>2,500.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>8,369.98</b>	<b>8,369.98</b>	<b>0.00</b>	<b>8,369.98</b>
<b>TOTAL REVENUES:</b>	<b>8,470.39</b>	<b>8,470.39</b>	<b>0.00</b>	<b>8,470.39</b>

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
<b>Benefits</b>				
510-130-235 - GG - Benefits - Sarm	6,414.04	6,414.04		(6,414.04)
	<b>6,414.04</b>	<b>6,414.04</b>	<b>0.00</b>	<b>(6,414.04)</b>
	<b>6,414.04</b>	<b>6,414.04</b>	<b>0.00</b>	<b>(6,414.04)</b>
<b>Professional/Contract Services</b>				
510-210-160 - GG - Travel, Meals & Subsistence	151.67	151.67		(151.67)
510-230-100 - GG - Cont. - Insurance - General & Bond	7,433.78	7,433.78		(7,433.78)
510-240-100 - GG - Cont. - Memberships & Subscriptions	2,463.38	2,463.38		(2,463.38)
510-290-100 - GG - Cont. - Bank Charges	12.00	12.00		(12.00)
	<b>10,060.83</b>	<b>10,060.83</b>	<b>0.00</b>	<b>(10,060.83)</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat	223.81	223.81		(223.81)
510-300-120 - GG - Utility - Power	189.83	189.83		(189.83)
510-300-130 - GG - Utility - Water	186.00	186.00		(186.00)
510-300-140 - GG - Utility - Telephone	320.65	320.65		(320.65)
	<b>920.29</b>	<b>920.29</b>	<b>0.00</b>	<b>(920.29)</b>
<b>Maintenance, Material and Supplies</b>				
510-410-140 - GG - Maint. - Office Supplies	5,853.54	5,853.54		(5,853.54)
510-420-100 - GG - Maint. - Janitor Supplies	85.43	85.43		(85.43)
	<b>5,938.97</b>	<b>5,938.97</b>	<b>0.00</b>	<b>(5,938.97)</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>23,334.13</b>	<b>23,334.13</b>	<b>0.00</b>	<b>(23,334.13)</b>
<b>PROTECTIVE SERVICES</b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-240-100 - PS - Police - Memberships & Subscription	100.00	100.00		(100.00)
	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>(100.00)</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>100.00</b>	<b>100.00</b>	<b>0.00</b>	<b>(100.00)</b>
<b>FIRE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
525-210-100 - PS - Fire - EMS Contract - 911	238.75	238.75		(238.75)
	<b>238.75</b>	<b>238.75</b>	<b>0.00</b>	<b>(238.75)</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>238.75</b>	<b>238.75</b>	<b>0.00</b>	<b>(238.75)</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>338.75</b>	<b>338.75</b>	<b>0.00</b>	<b>(338.75)</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Professional/Contractual Services</b>				
530-280-100 - TS - Maint. - Memberships/Subscriptions	1,230.00	1,230.00		(1,230.00)
	<b>1,230.00</b>	<b>1,230.00</b>	<b>0.00</b>	<b>(1,230.00)</b>

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<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat	247.17	247.17		(247.17)
530-300-120 - TS - Maint. - Utility - Power	79.23	79.23		(79.23)
530-300-150 - TS - Maint. - Utility - Cell Phones	167.28	167.28		(167.28)
530-310-100 - TS - Maint. - Utility - Street Lights	109.92	109.92		(109.92)
	<b>603.60</b>	<b>603.60</b>	<b>0.00</b>	<b>(603.60)</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies	22.29	22.29		(22.29)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	132.42	132.42		(132.42)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	310.00	310.00		(310.00)
530-470-100 - TS - Maint. - Road/Street Signs	92.16	92.16		(92.16)
	<b>556.87</b>	<b>556.87</b>	<b>0.00</b>	<b>(556.87)</b>
<b>Capital Expenditures</b>				
530-600-130 - TS - Purchase of Cap Assets - Mach	350,142.00	350,142.00		(350,142.00)
	<b>350,142.00</b>	<b>350,142.00</b>	<b>0.00</b>	<b>(350,142.00)</b>
<b>TOTAL MAINTENANCE:</b>	<b>352,532.47</b>	<b>352,532.47</b>	<b>0.00</b>	<b>(352,532.47)</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>352,532.47</b>	<b>352,532.47</b>	<b>0.00</b>	<b>(352,532.47)</b>
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Grants and Contributions</b>				
570-500-130 - R&C - Grants - Library/Museum	3,537.65	3,537.65		(3,537.65)
	<b>3,537.65</b>	<b>3,537.65</b>	<b>0.00</b>	<b>(3,537.65)</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>3,537.65</b>	<b>3,537.65</b>	<b>0.00</b>	<b>(3,537.65)</b>
<b>UTILITIES</b>				
<b>WATER</b>				
<b>Utilities</b>				
580-300-120 - UT - Water - Power	70.69	70.69		(70.69)
	<b>70.69</b>	<b>70.69</b>	<b>0.00</b>	<b>(70.69)</b>
<b>TOTAL WATER:</b>	<b>70.69</b>	<b>70.69</b>	<b>0.00</b>	<b>(70.69)</b>
<b>TOTAL UTILITIES:</b>	<b>70.69</b>	<b>70.69</b>	<b>0.00</b>	<b>(70.69)</b>
<b>TOTAL EXPENDITURES:</b>	<b>379,813.69</b>	<b>379,813.69</b>	<b>0.00</b>	<b>(379,813.69)</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	8,470.39	8,470.39	0.00	8,470.39
Expenditures	379,813.69	379,813.69	0.00	(379,813.69)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(371,343.30)</b>	<b>(371,343.30)</b>	<b>0.00</b>	<b>(371,343.30)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(371,343.30)</b>	<b>(371,343.30)</b>	<b>0.00</b>	<b>(371,343.30)</b>
<b>CHANGE IN SURPLUS</b>	<b>(371,343.30)</b>	<b>(371,343.30)</b>	<b>0.00</b>	<b>(371,343.30)</b>

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	Current	Year To Date	Budget	Variance
<b>ACCOUNT BALANCES</b>				
<b>Cash and Investments</b>				
110-110-110 - Cash - On Hand - Petty Cash			200.00	
110-110-120 - Cash - Bank - Demand	(404,408.90)	(404,408.90)	679,375.59	
110-110-130 - Cash - Bank - Term Deposit			1,420,000.00	
110-110-140 - Cash - Special Savings			304,770.97	
<b>Total Cash and Investments:</b>	<b>(404,408.90)</b>	<b>(404,408.90)</b>	<b>2,404,346.56</b>	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(541.07)	(541.07)	(541.07)	
110-200-110 - Municipal - Tax Receivable - Arrears	(2,866.12)	(2,866.12)	15,063.05	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
<b>Total Municipal Taxes Receivable:</b>	<b>(3,407.19)</b>	<b>(3,407.19)</b>	<b>10,521.98</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest			8,759.06	
110-320-100 - Accounts Receivable	(594.00)	(594.00)	5,972.73	
110-330-110 - Wages - Health & Dental	6,472.23	6,472.23	6,472.23	
110-330-120 - Wages - Disability Insurance	4,457.70	4,457.70	4,457.70	
110-340-110 - GST Receivable - 100% Rebate	7,639.84	7,639.84	15,813.48	
<b>Total Other Receivables:</b>	<b>17,975.77</b>	<b>17,975.77</b>	<b>41,475.20</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on February 11, 2019.

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Yvonne (Bonny) Goodsman  
Chief Administrative Officer

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Sheldon Vance  
Reeve