

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property		(37.87)		(37.87)
Net Municipal Taxes	0.00	(37.87)	0.00	(37.87)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	112.16	250.44		250.44
	112.16	250.44	0.00	250.44
TOTAL TAXATION:	112.16	212.57	0.00	212.57
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	18.86	68.84		68.84
	18.86	68.84	0.00	68.84
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,600.00	7,420.00		7,420.00
	1,600.00	7,420.00	0.00	7,420.00
Other				
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	1,600.00	4,100.00		4,100.00
	1,600.00	4,100.00	0.00	4,100.00
	1,600.00	4,100.00	0.00	4,100.00
TOTAL FEES AND CHARGES:	3,218.86	11,588.84	0.00	11,588.84
TOTAL REVENUES:	3,331.02	11,801.41	0.00	11,801.41

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-230 - GG - Salaries - Administrator	4,849.42	9,698.84		(9,698.84)
510-110-530 - GG - Salaries - Office Clerk	3,914.53	7,187.69		(7,187.69)
	8,763.95	16,886.53	0.00	(16,886.53)
Benefits				
510-130-231 - GG - Benefits - CPP	419.51	806.31		(806.31)
510-130-232 - GG - Benefits - EI	167.67	323.07		(323.07)
510-130-233 - GG - Benefits - Superannuation	788.75	1,519.78		(1,519.78)
510-130-235 - GG - Benefits - Sarm	(1,730.02)	4,684.02		(4,684.02)
	(354.09)	7,333.18	0.00	(7,333.18)
	8,409.86	24,219.71	0.00	(24,219.71)
Professional/Contract Services				
510-200-150 - GG - Cont. - Assessment - SAMA	8,732.00	8,732.00		(8,732.00)
510-210-160 - GG - Travel, Meals & Subsistence		151.67		(151.67)
510-230-100 - GG - Cont. - Insurance - General & Bond	1,008.80	8,442.58		(8,442.58)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,463.38		(2,463.38)
510-290-100 - GG - Cont. - Bank Charges		106.76		(106.76)
	9,740.80	19,896.39	0.00	(19,896.39)
Utilities				
510-300-110 - GG - Utility - Heat		223.81		(223.81)
510-300-120 - GG - Utility - Power		189.83		(189.83)
510-300-130 - GG - Utility - Water		186.00		(186.00)
510-300-140 - GG - Utility - Telephone	320.65	641.30		(641.30)
	320.65	1,240.94	0.00	(1,240.94)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	360.00	360.00		(360.00)
510-410-140 - GG - Maint. - Office Supplies	3,909.12	9,762.66		(9,762.66)
510-420-100 - GG - Maint. - Janitor Supplies		85.43		(85.43)
	4,269.12	10,208.09	0.00	(10,208.09)
TOTAL GENERAL GOVERNMENT SERVICES:	22,740.43	55,565.13	0.00	(55,565.13)
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-240-100 - PS - Police - Memberships & Subscription		100.00		(100.00)
	0.00	100.00	0.00	(100.00)
TOTAL POLICE PROTECTION:	0.00	100.00	0.00	(100.00)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911		238.75		(238.75)

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	0.00	238.75	0.00	(238.75)
TOTAL FIRE PROTECTION:	0.00	238.75	0.00	(238.75)
TOTAL PROTECTIVE SERVICES:	0.00	338.75	0.00	(338.75)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	5,653.84	11,307.76		(11,307.76)
530-110-150 - TS - Maint. - Salaries	3,436.15	6,100.17		(6,100.17)
	9,089.99	17,407.93	0.00	(17,407.93)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	436.13	832.88		(832.88)
530-120-122 - TS - Maint. - Benefits - EI	173.93	333.07		(333.07)
530-120-123 - TS - Maint. - Benefits - Superannuation	818.10	1,566.71		(1,566.71)
	1,428.16	2,732.66	0.00	(2,732.66)
	10,518.15	20,140.59	0.00	(20,140.59)
Professional/Contractual Services				
530-210-110 - TS - Maint. - Contract - Contract	299.80	299.80		(299.80)
530-280-100 - TS - Maint. - Memberships/Subscriptions		1,230.00		(1,230.00)
	299.80	1,529.80	0.00	(1,529.80)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat		247.17		(247.17)
530-300-120 - TS - Maint. - Utility - Power		79.23		(79.23)
530-300-150 - TS - Maint. - Utility - Cell Phones	164.78	332.06		(332.06)
530-310-100 - TS - Maint. - Utility - Street Lights		109.92		(109.92)
	164.78	768.38	0.00	(768.38)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	61.15	83.44		(83.44)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	1,021.20	1,153.62		(1,153.62)
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1	800.15	800.15		(800.15)
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower		310.00		(310.00)
530-425-111 - TS - Maint. - Oil & Gas - #1	59.25	59.25		(59.25)
530-470-100 - TS - Maint. - Road/Street Signs		92.16		(92.16)
	1,941.75	2,498.62	0.00	(2,498.62)
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach		350,142.00		(350,142.00)
	0.00	350,142.00	0.00	(350,142.00)
TOTAL MAINTENANCE:	12,924.48	375,079.39	0.00	(375,079.39)
SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal	840.00	840.00		(840.00)
	840.00	840.00	0.00	(840.00)
TOTAL SNOW REMOVAL:	840.00	840.00	0.00	(840.00)

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TOTAL TRANSPORTATION SERVICES:	13,764.48	375,919.39	0.00	(375,919.39)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	(233.30)	(233.30)		233.30
	(233.30)	(233.30)	0.00	233.30
TOTAL ENVIRONMENTAL SERVICES:	(233.30)	(233.30)	0.00	233.30
RECREATION AND CULTURAL SERVICES				
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum		3,537.65		(3,537.65)
	0.00	3,537.65	0.00	(3,537.65)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	3,537.65	0.00	(3,537.65)
UTILITIES				
WATER				
Utilities				
580-300-120 - UT - Water - Power		70.69		(70.69)
	0.00	70.69	0.00	(70.69)
TOTAL WATER:	0.00	70.69	0.00	(70.69)
TOTAL UTILITIES:	0.00	70.69	0.00	(70.69)
TOTAL EXPENDITURES:	36,271.61	435,198.31	0.00	(435,198.31)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	3,331.02	11,801.41	0.00	11,801.41
Expenditures	36,271.61	435,198.31	0.00	(435,198.31)
CHANGE IN NET FINANCIAL ASSETS	(32,940.59)	(423,396.90)	0.00	(423,396.90)
CHANGE IN NET ASSETS	(32,940.59)	(423,396.90)	0.00	(423,396.90)
CHANGE IN SURPLUS	(32,940.59)	(423,396.90)	0.00	(423,396.90)

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	(45,215.02)	(458,961.82)	624,822.67
110-110-130 - Cash - Bank - Term Deposit			1,420,000.00
110-110-140 - Cash - Special Savings			304,770.97
Total Cash and Investments:	(45,215.02)	(458,961.82)	2,349,793.64

Municipal Taxes Receivable

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110-200-100 - Municipal - Tax Receivable - Current		(541.07)	(541.07)	
110-200-110 - Municipal - Tax Receivable - Arrears	112.16	(2,753.96)	15,175.21	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	112.16	(3,295.03)	10,634.14	
Other Receivables				
110-310-100 - Accrued Interest			8,759.06	
110-320-100 - Accounts Receivable		(594.00)	5,972.73	
110-330-110 - Wages - Health & Dental	(560.00)	5,352.23	5,352.23	
110-330-120 - Wages - Disability Insurance	(316.00)	3,714.49	3,714.49	
110-340-110 - GST Receivable - 100% Rebate	287.53	7,927.37	16,101.01	
Total Other Receivables:	(588.47)	16,400.09	39,899.52	

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

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve