R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending February 29, 2020

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property		(30.15)		(30.15)
Net Municipal Taxes	**0.00**	**(30.15)**	**0.00**	**(30.15)**
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	39.31	158.12		158.12
	39.31	**158.12**	**0.00**	**158.12**
TOTAL TAXATION:	**39.31**	**127.97**	**0.00**	**127.97**
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	9.43	66.96		66.96
	9.43	**66.96**	**0.00**	**66.96**
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,800.00	6,300.00		6,300.00
	2,800.00	**6,300.00**	**0.00**	**6,300.00**
Licenses and Permits				
420-710-100 - F&C - Permits		525.00		525.00
	0.00	**525.00**	**0.00**	**525.00**
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		40.00		40.00
	0.00	**40.00**	**0.00**	**40.00**
	0.00	**40.00**	**0.00**	**40.00**
TOTAL FEES AND CHARGES:	**2,809.43**	**6,931.96**	**0.00**	**6,931.96**
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	4,794.31	4,794.31		4,794.31
	4,794.31	**4,794.31**	**0.00**	**4,794.31**
TOTAL INVESTMENT INCOME AND COMMISSIONS:	**4,794.31**	**4,794.31**	**0.00**	**4,794.31**
TOTAL REVENUES:	**7,643.05**	**11,854.24**	**0.00**	**11,854.24**

	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-230 - GG - Salaries - Administrator	4,280.00	8,560.00		(8,560.00)
510-110-530 - GG - Salaries - Office Clerk	3,029.67	5,717.29		(5,717.29)
	7,309.67	**14,277.29**	**0.00**	**(14,277.29)**
Benefits				
510-130-231 - GG - Benefits - CPP	355.48	693.00		(693.00)
510-130-232 - GG - Benefits - EI	135.23	264.15		(264.15)
510-130-233 - GG - Benefits - Superannuation	657.87	1,284.96		(1,284.96)
510-130-235 - GG - Benefits - Sarm	(15,644.44)	3,533.18		(3,533.18)
	(14,495.86)	**5,775.29**	**0.00**	**(5,775.29)**
	(7,186.19)	**20,052.58**	**0.00**	**(20,052.58)**
Professional/Contract Services				
510-200-150 - GG - Cont. - Assessment - SAMA	8,784.00	8,784.00		(8,784.00)
510-200-170 - GG - Cont. - Advertising	86.16	86.16		(86.16)
510-230-100 - GG - Cont. - Insurance - General & Bond		9,034.52		(9,034.52)
510-240-100 - GG - Cont. - Memberships & Subscriptions	355.00	7,684.29		(7,684.29)
510-290-100 - GG - Cont. - Bank Charges	144.80	258.07		(258.07)
	9,369.96	**25,847.04**	**0.00**	**(25,847.04)**
Utilities				
510-300-120 - GG - Utility - Power	341.48	485.27		(485.27)
510-300-130 - GG - Utility - Water		191.00		(191.00)
	341.48	**676.27**	**0.00**	**(676.27)**
Maintenance, Material and Supplies				
510-410-140 - GG - Maint. - Office Supplies	860.90	1,286.49		(1,286.49)
510-420-100 - GG - Maint. - Janitor Supplies	446.55	539.06		(539.06)
510-490-100 - GG - Maint. - Office Repairs & Maint.		700.00		(700.00)
	1,307.45	**2,525.55**	**0.00**	**(2,525.55)**
TOTAL GENERAL GOVERNMENT SERVICES:	**3,832.70**	**49,101.44**	**0.00**	**(49,101.44)**
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	5,767.00	11,534.00		(11,534.00)
530-110-150 - TS - Maint. - Salaries	5,170.65	10,459.12		(10,459.12)
	10,937.65	**21,993.12**	**0.00**	**(21,993.12)**
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	538.89	1,076.90		(1,076.90)
530-120-122 - TS - Maint. - Benefits - EI	202.36	406.91		(406.91)
530-120-123 - TS - Maint. - Benefits - Superannuation	984.40	1,979.40		(1,979.40)
530-120-124 - TS - Maint. - Benefits - Worker's Comp	2,621.70	2,621.70		(2,621.70)

	Current	Year To Date	Budget	Variance
530-120-125 - TS - Maint. - Benefits - Sarm	4,484.00	4,484.00		(4,484.00)
	8,831.35	**10,568.91**	**0.00**	**(10,568.91)**
	19,769.00	**32,562.03**	**0.00**	**(32,562.03)**
Professional/Contractual Services				
530-210-110 - TS - Maint. - Contract - Contract		672.00		(672.00)
	0.00	**672.00**	**0.00**	**(672.00)**
Utilities				
530-300-120 - TS - Maint. - Utility - Power	105.35	194.35		(194.35)
530-300-150 - TS - Maint. - Utility - Cell Phones	220.43	220.43		(220.43)
530-310-100 - TS - Maint. - Utility - Street Lights	113.65	225.02		(225.02)
	439.43	**639.80**	**0.00**	**(639.80)**
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	23.93	168.30		(168.30)
530-410-100 - TS - Maint. - Shop Supply & Small Tools	169.81	169.81		(169.81)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools		2,005.76		(2,005.76)
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		1,236.21		(1,236.21)
530-425-110 - TS - Maint. - Oil & Gas	149.63	149.63		(149.63)
530-470-100 - TS - Maint. - Road/Street Signs	153.12	153.12		(153.12)
	496.49	**3,882.83**	**0.00**	**(3,882.83)**
TOTAL MAINTENANCE:	**20,704.92**	**37,756.66**	**0.00**	**(37,756.66)**
TOTAL TRANSPORTATION SERVICES:	**20,704.92**	**37,756.66**	**0.00**	**(37,756.66)**
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,170.40	873.40		(873.40)
	1,170.40	**873.40**	**0.00**	**(873.40)**
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		600.00		(600.00)
	0.00	**600.00**	**0.00**	**(600.00)**
TOTAL ENVIRONMENTAL SERVICES:	**1,170.40**	**1,473.40**	**0.00**	**(1,473.40)**
RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition		2,787.65		(2,787.65)
	0.00	**2,787.65**	**0.00**	**(2,787.65)**
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum		750.00		(750.00)
	0.00	**750.00**	**0.00**	**(750.00)**
TOTAL RECREATION AND CULTURAL SERVICES:	**0.00**	**3,537.65**	**0.00**	**(3,537.65)**
UTILITIES				
WATER				
Utilities				
580-300-120 - UT - Water - Power	114.83	200.03		(200.03)

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	Current	Year To Date	Budget	Variance
	114.83	**200.03**	**0.00**	**(200.03)**
TOTAL WATER:	**114.83**	**200.03**	**0.00**	**(200.03)**
TOTAL UTILITIES:	**114.83**	**200.03**	**0.00**	**(200.03)**
TOTAL EXPENDITURES:	**25,822.85**	**92,069.18**	**0.00**	**(92,069.18)**
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	**7,643.05**	**11,854.24**	**0.00**	**11,854.24**
Expenditures	**25,822.85**	**92,069.18**	**0.00**	**(92,069.18)**
CHANGE IN NET FINANCIAL ASSETS	**(18,179.80)**	**(80,214.94)**	**0.00**	**(80,214.94)**
CHANGE IN NET ASSETS	**(18,179.80)**	**(80,214.94)**	**0.00**	**(80,214.94)**
CHANGE IN SURPLUS	**(18,179.80)**	**(80,214.94)**	**0.00**	**(80,214.94)**

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	(34,175.85)	(248,900.11)	628,106.55
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings	4,794.31	4,794.31	1,670,200.33
Total Cash and Investments:	**(29,381.54)**	**(244,105.80)**	**2,718,506.88**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current		(431.04)	(431.04)
110-200-110 - Municipal - Tax Receivable - Arrears	(1,719.85)	(12,096.46)	3,560.28
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)
Total Municipal Taxes Receivable:	**(1,719.85)**	**(12,527.50)**	**(870.76)**
Other Receivables			
110-310-100 - Accrued Interest			1,467.12
110-320-100 - Accounts Receivable		(1,094.00)	2,000.00
110-330-110 - Wages - Health & Dental	5,937.74	5,417.74	5,417.74
110-330-120 - Wages - Disability Insurance	4,474.14	3,708.54	3,708.54
110-340-100 - GST Receivable - Rebate	75.01		
110-340-110 - GST Receivable - 100% Rebate	223.44	(1,647.97)	8,353.27
110-350-100 - GST Receivable			51.00
Total Other Receivables:	**10,710.33**	**6,384.31**	**20,997.67**

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending February 29, 2020

	Current	Year To Date	Budget	Variance

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on March 16, 2020.

Yvonne (Bonny) Goodsman	Sheldon Vance
Chief Administrative Officer	Reeve