

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending March 31, 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	362.60		362.60
	112.16	362.60	0.00	362.60
TOTAL TAXATION:	112.16	324.73	0.00	324.73
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	37.72	106.56		106.56
	37.72	106.56	0.00	106.56
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,800.00	10,220.00		10,220.00
	2,800.00	10,220.00	0.00	10,220.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	20.00		20.00
	20.00	20.00	0.00	20.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	1,250.00	5,350.00		5,350.00
	1,250.00	5,350.00	0.00	5,350.00
	1,270.00	5,370.00	0.00	5,370.00
TOTAL FEES AND CHARGES:	4,107.72	15,696.56	0.00	15,696.56
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF	6,260.00	6,260.00		6,260.00
	6,260.00	6,260.00	0.00	6,260.00
TOTAL CONDITIONAL GRANTS:	6,260.00	6,260.00	0.00	6,260.00
TOTAL REVENUES:	10,479.88	22,281.29	0.00	22,281.29

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	8,100.00	8,100.00		(8,100.00)
	8,100.00	8,100.00	0.00	(8,100.00)
510-110-230 - GG - Salaries - Administrator	4,849.42	14,548.26		(14,548.26)
510-110-530 - GG - Salaries - Office Clerk	3,401.44	10,589.13		(10,589.13)
	16,350.86	33,237.39	0.00	(33,237.39)
Benefits				
510-130-231 - GG - Benefits - CPP	393.34	1,199.65		(1,199.65)
510-130-232 - GG - Benefits - EI	157.86	480.93		(480.93)
510-130-233 - GG - Benefits - Superannuation	742.57	2,262.35		(2,262.35)
510-130-234 - GG - Benefits - Worker Compensation	3,900.39	3,900.39		(3,900.39)
510-130-235 - GG - Benefits - Sarm		4,684.02		(4,684.02)
	5,194.16	12,527.34	0.00	(12,527.34)
	21,545.02	45,764.73	0.00	(45,764.73)
Professional/Contract Services				
510-200-130 - GG - Cont. - Audit/Accounting	4,372.50	4,372.50		(4,372.50)
510-200-150 - GG - Cont. - Assessment - SAMA		8,732.00		(8,732.00)
510-200-170 - GG - Cont. - Advertising	84.00	84.00		(84.00)
510-210-100 - GG - Council Travel	83.05	83.05		(83.05)
510-210-160 - GG - Travel, Meals & Subsistence		151.67		(151.67)
510-230-100 - GG - Cont. - Insurance - General & Bond		8,442.58		(8,442.58)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,463.38		(2,463.38)
510-250-100 - GG - Cont. - Communications	35.00	35.00		(35.00)
510-290-100 - GG - Cont. - Bank Charges		248.68		(248.68)
	4,574.55	24,612.86	0.00	(24,612.86)
Utilities				
510-300-110 - GG - Utility - Heat	449.65	673.46		(673.46)
510-300-120 - GG - Utility - Power	114.05	303.88		(303.88)
510-300-130 - GG - Utility - Water		186.00		(186.00)
510-300-140 - GG - Utility - Telephone	320.65	961.95		(961.95)
	884.35	2,125.29	0.00	(2,125.29)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	21.11	381.11		(381.11)
510-410-140 - GG - Maint. - Office Supplies	554.01	10,316.67		(10,316.67)
510-420-100 - GG - Maint. - Janitor Supplies	125.53	210.96		(210.96)
	700.65	10,908.74	0.00	(10,908.74)
TOTAL GENERAL GOVERNMENT SERVICES:	27,704.57	83,411.62	0.00	(83,411.62)
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-240-100 - PS - Police - Memberships & Subscription		100.00		(100.00)

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	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)
	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	16,961.60		(16,961.60)
530-110-150 - TS - Maint. - Salaries	3,205.15	9,305.32		(9,305.32)
	8,858.99	26,266.92	0.00	(26,266.92)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	424.36	1,257.24		(1,257.24)
530-120-122 - TS - Maint. - Benefits - EI	169.50	502.57		(502.57)
530-120-123 - TS - Maint. - Benefits - Superannuation	797.30	2,364.01		(2,364.01)
	1,391.16	4,123.82	0.00	(4,123.82)
	10,250.15	30,390.74	0.00	(30,390.74)
Professional/Contractual Services				
530-210-110 - TS - Maint. - Contract - Contract		299.80		(299.80)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	118.10	118.10		(118.10)
530-250-110 - TS - Maint. - Council - Travel & Meals	38.10	38.10		(38.10)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	162.38	162.38		(162.38)
530-280-100 - TS - Maint. - Memberships/Subscriptions		1,230.00		(1,230.00)
	318.58	1,848.38	0.00	(1,848.38)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	495.95	743.12		(743.12)
530-300-120 - TS - Maint. - Utility - Power	305.83	385.06		(385.06)
530-300-150 - TS - Maint. - Utility - Cell Phones	164.78	496.84		(496.84)
530-310-100 - TS - Maint. - Utility - Street Lights	221.57	331.49		(331.49)
	1,188.13	1,956.51	0.00	(1,956.51)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	128.42	211.86		(211.86)
530-410-120 - TS - Maint. - Shop Supplies	296.78	296.78		(296.78)
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	134.75	1,288.37		(1,288.37)
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		800.15		(800.15)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		310.00		(310.00)
530-420-130 - TS - Maint. - Skid Steer	15.89	15.89		(15.89)
530-425-110 - TS - Maint. - Oil & Gas	6,713.67	6,713.67		(6,713.67)
530-425-111 - TS - Maint. - Oil & Gas - #1	2,372.37	2,431.62		(2,431.62)
530-470-100 - TS - Maint. - Road/Street Signs		92.16		(92.16)

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Capital Expenditures	9,661.88	12,160.50	0.00	(12,160.50)
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:	21,418.74	396,498.13	0.00	(396,498.13)
SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal		840.00		(840.00)
	0.00	840.00	0.00	(840.00)
TOTAL SNOW REMOVAL:	0.00	840.00	0.00	(840.00)
TOTAL TRANSPORTATION SERVICES:	21,418.74	397,338.13	0.00	(397,338.13)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,766.70	1,533.40		(1,533.40)
	1,766.70	1,533.40	0.00	(1,533.40)
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government	600.00	600.00		(600.00)
	600.00	600.00	0.00	(600.00)
TOTAL ENVIRONMENTAL SERVICES:	2,366.70	2,133.40	0.00	(2,133.40)
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				
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells	258.47	258.47		(258.47)
	258.47	258.47	0.00	(258.47)
Utilities				
580-300-120 - UT - Water - Power	516.67	587.36		(587.36)
	516.67	587.36	0.00	(587.36)
TOTAL WATER:	775.14	845.83	0.00	(845.83)
TOTAL UTILITIES:	775.14	845.83	0.00	(845.83)
TOTAL EXPENDITURES:	52,265.15	487,605.38	0.00	(487,605.38)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	10,479.88	22,281.29	0.00	22,281.29
Expenditures	52,265.15	487,605.38	0.00	(487,605.38)

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CHANGE IN NET FINANCIAL ASSETS	(41,785.27)	(465,324.09)	0.00	(465,324.09)
CHANGE IN NET ASSETS	(41,785.27)	(465,324.09)	0.00	(465,324.09)
CHANGE IN SURPLUS	(41,785.27)	(465,324.09)	0.00	(465,324.09)

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			200.00
110-110-120 - Cash - Bank - Demand	(51,859.58)	(510,963.32)	572,821.17
110-110-130 - Cash - Bank - Term Deposit			1,420,000.00
110-110-140 - Cash - Special Savings			304,770.97
Total Cash and Investments:	(51,859.58)	(510,963.32)	2,297,792.14
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current		(541.07)	(541.07)
110-200-110 - Municipal - Tax Receivable - Arrears	112.16	(2,641.80)	15,287.37
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)
Total Municipal Taxes Receivable:	112.16	(3,182.87)	10,746.30
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)	4,792.23	4,792.23
110-330-120 - Wages - Disability Insurance	(316.00)	3,398.49	3,398.49
110-340-110 - GST Receivable - 100% Rebate	806.73	8,734.10	16,907.74
Total Other Receivables:	(69.27)	16,330.82	39,830.25

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on April 8, 2019.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve