

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2021

	<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		(78.63)		(78.63)
Net Municipal Taxes	0.00	(78.63)	0.00	(78.63)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	23.89	81.48		81.48
	23.89	81.48	0.00	81.48
TOTAL TAXATION:	23.89	2.85	0.00	2.85
FEES AND CHARGES				
Custom Work				
420-100-130 - F&C - Custom Work - Tax Enforcement		25.00		25.00
	0.00	25.00	0.00	25.00
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps		18.86		18.86
420-200-900 - F&C - Gravel Excavation Permit Fees		1,109.74		1,109.74
	0.00	1,128.60	0.00	1,128.60
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,550.00	5,080.00		5,080.00
	1,550.00	5,080.00	0.00	5,080.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	40.00	40.00		40.00
	40.00	40.00	0.00	40.00
	40.00	40.00	0.00	40.00
TOTAL FEES AND CHARGES:	1,590.00	6,273.60	0.00	6,273.60
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		1,346.84		1,346.84
	0.00	1,346.84	0.00	1,346.84
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	0.00	1,346.84	0.00	1,346.84
CONDITIONAL GRANTS				
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul		250.00		250.00
	0.00	250.00	0.00	250.00
TOTAL CONDITIONAL GRANTS:	0.00	250.00	0.00	250.00
TOTAL REVENUES:	1,613.89	7,873.29	0.00	7,873.29

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-140 - GG - Council - Indemnity Committee	914.92	914.92		(914.92)
510-110-230 - GG - Salaries - Administrator	4,387.00	8,774.00		(8,774.00)
510-110-530 - GG - Salaries - Office Clerk	3,384.51	5,606.80		(5,606.80)
	8,686.43	15,295.72	0.00	(15,295.72)
Benefits				
510-130-231 - GG - Benefits - CPP	394.20	725.06		(725.06)
510-130-232 - GG - Benefits - EI	143.17	264.92		(264.92)
510-130-233 - GG - Benefits - Superannuation	699.44	1,294.28		(1,294.28)
510-130-234 - GG - Benefits - Worker Compensation	4,552.81	4,552.81		(4,552.81)
510-130-235 - GG - Benefits - Sarm	87.85	3,621.03		(3,621.03)
	5,877.47	10,458.10	0.00	(10,458.10)
	14,563.90	25,753.82	0.00	(25,753.82)
Professional/Contract Services				
510-200-130 - GG - Cont. - Audit/Accounting	4,658.70	4,658.70		(4,658.70)
510-200-150 - GG - Cont. - Assessment - SAMA	8,898.00	8,898.00		(8,898.00)
510-210-170 - GG - Admin. - Training, Travel & Meals	133.33	133.33		(133.33)
510-230-100 - GG - Cont. - Insurance - General & Bond	1,000.00	10,391.53		(10,391.53)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,132.36		(2,132.36)
510-260-100 - GG - Cont. - Tax Enforcement/Collection		25.00		(25.00)
510-280-150 - GG - Cont. - Board of Revision		200.00		(200.00)
510-290-100 - GG - Cont. - Bank Charges		113.79		(113.79)
	14,690.03	26,552.71	0.00	(26,552.71)
Utilities				
510-300-110 - GG - Utility - Heat	186.52	402.57		(402.57)
510-300-120 - GG - Utility - Power	283.58	494.84		(494.84)
510-300-130 - GG - Utility - Water		196.00		(196.00)
510-300-140 - GG - Utility - Telephone	442.18	442.18		(442.18)
510-300-145 - GG - Utility - Cell Phone	48.52	48.52		(48.52)
	960.80	1,584.11	0.00	(1,584.11)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		291.39		(291.39)
510-410-140 - GG - Maint. - Office Supplies	676.69	7,060.75		(7,060.75)
510-420-100 - GG - Maint. - Janitor Supplies	163.31	1,124.95		(1,124.95)
	840.00	8,477.09	0.00	(8,477.09)
TOTAL GENERAL GOVERNMENT SERVICES:	31,054.73	62,367.73	0.00	(62,367.73)
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)

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TOTAL POLICE PROTECTION:	0.00	100.00	0.00	(100.00)
FIRE PROTECTION				
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		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	5,384.62	10,769.24		(10,769.24)
530-110-150 - TS - Maint. - Salaries	7,553.41	14,063.09		(14,063.09)
	12,938.03	24,832.33	0.00	(24,832.33)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	661.10	1,265.33		(1,265.33)
530-120-122 - TS - Maint. - Benefits - EI	238.34	457.46		(457.46)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,164.43	2,234.91		(2,234.91)
530-120-125 - TS - Maint. - Benefits - Sarm	304.00	4,788.00		(4,788.00)
	2,367.87	8,745.70	0.00	(8,745.70)
	15,305.90	33,578.03	0.00	(33,578.03)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	5,168.00	5,168.00		(5,168.00)
530-210-110 - TS - Maint. - Contract - Contract	228.12	228.12		(228.12)
	5,396.12	5,396.12	0.00	(5,396.12)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	206.15	444.95		(444.95)
530-300-120 - TS - Maint. - Utility - Power		93.35		(93.35)
530-300-150 - TS - Maint. - Utility - Cell Phones	123.93	123.93		(123.93)
530-310-100 - TS - Maint. - Utility - Street Lights	100.91	201.82		(201.82)
	430.99	864.05	0.00	(864.05)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	882.94	906.54		(906.54)
	882.94	906.54	0.00	(906.54)
TOTAL MAINTENANCE:	22,015.95	40,744.74	0.00	(40,744.74)
TOTAL TRANSPORTATION SERVICES:	22,015.95	40,744.74	0.00	(40,744.74)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,078.43	1,078.44		(1,078.44)
540-210-100 - EH - Cont. - Pest Control	250.00	500.00		(500.00)
	1,328.43	1,578.44	0.00	(1,578.44)

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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:	1,328.43	2,178.44	0.00	(2,178.44)
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	19.45	109.47		(109.47)
	19.45	109.47	0.00	(109.47)
TOTAL WATER:	19.45	109.47	0.00	(109.47)
TOTAL UTILITIES:	19.45	109.47	0.00	(109.47)
TOTAL EXPENDITURES:	54,418.56	109,276.78	0.00	(109,276.78)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	1,613.89	7,873.29	0.00	7,873.29
Expenditures	54,418.56	109,276.78	0.00	(109,276.78)
CHANGE IN NET FINANCIAL ASSETS	(52,804.67)	(101,403.49)	0.00	(101,403.49)
CHANGE IN NET ASSETS	(52,804.67)	(101,403.49)	0.00	(101,403.49)
CHANGE IN SURPLUS	(52,804.67)	(101,403.49)	0.00	(101,403.49)

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(49,568.99)	(88,501.59)	754,833.71
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings			1,725,108.53
Total Cash and Investments:	(49,568.99)	(88,501.59)	2,899,942.24
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current		(1,123.49)	(1,123.49)
110-200-110 - Municipal - Tax Receivable - Arrears	(1,510.85)	(5,226.41)	1,623.32
110-200-120 - Municipal - Tax Receivable - Enforcement		73.20	73.20
110-200-200 - Municipal - Adjustment/Cancellation	40.13	40.13	40.13

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110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(1,470.72)	(6,236.57)	(3,386.84)	
Other Receivables				
110-310-100 - Accrued Interest			473.66	
110-320-100 - Accounts Receivable	(2,085.75)	(17,105.76)	1,500.00	
110-330-110 - Wages - Health & Dental	(610.00)	5,895.98	5,895.98	
110-330-120 - Wages - Disability Insurance	18.32	2,226.54	2,226.54	
110-340-110 - GST Receivable - 100% Rebate	776.85	(18,284.65)	1,084.08	
Total Other Receivables:	(1,900.58)	(27,267.89)	11,180.26	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on March 8, 2021.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve