

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2020

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property	(24.79)	(54.94)		(54.94)
Net Municipal Taxes	(24.79)	(54.94)	0.00	(54.94)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	26.31	184.43		184.43
	26.31	184.43	0.00	184.43
TOTAL TAXATION:	1.52	129.49	0.00	129.49
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-200 - F&C - Sale of Supplies - Office	3.00	3.00		3.00
420-200-300 - F&C - Sale of R.M. Maps		66.96		66.96
	3.00	69.96	0.00	69.96
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,835.00	9,135.00		9,135.00
	2,835.00	9,135.00	0.00	9,135.00
Licenses and Permits				
420-700-100 - F&C - Licenses & Permits	125.00	125.00		125.00
420-710-100 - F&C - Permits		525.00		525.00
	125.00	650.00	0.00	650.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	60.00		60.00
	20.00	60.00	0.00	60.00
	20.00	60.00	0.00	60.00
TOTAL FEES AND CHARGES:	2,983.00	9,914.96	0.00	9,914.96
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees	2,574.87	2,574.87		2,574.87
	2,574.87	2,574.87	0.00	2,574.87
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	2,574.87	2,574.87	0.00	2,574.87
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF	5,634.50	5,634.50		5,634.50
	5,634.50	5,634.50	0.00	5,634.50
TOTAL CONDITIONAL GRANTS:	5,634.50	5,634.50	0.00	5,634.50
CAPITAL ASSET PROCEEDS				

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Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	14,414.42	14,414.42		14,414.42
	14,414.42	14,414.42	0.00	14,414.42
TOTAL CAPITAL ASSET PROCEEDS:	14,414.42	14,414.42	0.00	14,414.42
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		4,794.31		4,794.31
	0.00	4,794.31	0.00	4,794.31
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	4,794.31	0.00	4,794.31
TOTAL REVENUES:	25,608.31	37,462.55	0.00	37,462.55

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	4,200.00	4,200.00		(4,200.00)
	4,200.00	4,200.00	0.00	(4,200.00)
510-110-230 - GG - Salaries - Administrator	4,280.00	12,840.00		(12,840.00)
510-110-530 - GG - Salaries - Office Clerk	2,687.61	8,404.90		(8,404.90)
	11,167.61	25,444.90	0.00	(25,444.90)
Benefits				
510-130-231 - GG - Benefits - CPP	337.52	1,030.52		(1,030.52)
510-130-232 - GG - Benefits - EI	128.90	393.05		(393.05)
510-130-233 - GG - Benefits - Superannuation	627.09	1,912.05		(1,912.05)
510-130-235 - GG - Benefits - Sarm		3,533.18		(3,533.18)
	1,093.51	6,868.80	0.00	(6,868.80)
	12,261.12	32,313.70	0.00	(32,313.70)
Professional/Contract Services				
510-200-130 - GG - Cont. - Audit/Accounting	4,558.00	4,558.00		(4,558.00)
510-200-150 - GG - Cont. - Assessment - SAMA		8,784.00		(8,784.00)
510-200-170 - GG - Cont. - Advertising		86.16		(86.16)
510-200-190 - GG - Cont. - Printing	303.02	303.02		(303.02)
510-210-100 - GG - Council Travel	20.57	20.57		(20.57)
510-230-100 - GG - Cont. - Insurance - General & Bond		9,034.52		(9,034.52)
510-240-100 - GG - Cont. - Memberships & Subscriptions	105.99	7,790.28		(7,790.28)
510-250-100 - GG - Cont. - Communications	250.00	250.00		(250.00)
510-290-100 - GG - Cont. - Bank Charges	2.23	260.30		(260.30)
	5,239.81	31,086.85	0.00	(31,086.85)
Utilities				
510-300-110 - GG - Utility - Heat	565.57	565.57		(565.57)
510-300-120 - GG - Utility - Power	151.04	636.31		(636.31)
510-300-130 - GG - Utility - Water		191.00		(191.00)
510-300-140 - GG - Utility - Telephone	641.31	641.31		(641.31)
	1,357.92	2,034.19	0.00	(2,034.19)
Maintenance, Material and Supplies				
510-410-140 - GG - Maint. - Office Supplies	617.29	1,903.78		(1,903.78)
510-420-100 - GG - Maint. - Janitor Supplies	105.02	644.08		(644.08)
510-490-100 - GG - Maint. - Office Repairs & Maint.		700.00		(700.00)
	722.31	3,247.86	0.00	(3,247.86)
TOTAL GENERAL GOVERNMENT SERVICES:	19,581.16	68,682.60	0.00	(68,682.60)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	5,767.00	17,301.00		(17,301.00)

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530-110-150 - TS - Maint. - Salaries	5,875.25	16,334.37		(16,334.37)
	11,642.25	33,635.37	0.00	(33,635.37)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	568.82	1,645.72		(1,645.72)
530-120-122 - TS - Maint. - Benefits - EI	215.40	622.31		(622.31)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,047.81	3,027.21		(3,027.21)
530-120-124 - TS - Maint. - Benefits - Worker's Comp		2,621.70		(2,621.70)
530-120-125 - TS - Maint. - Benefits - Sarm		4,484.00		(4,484.00)
	1,832.03	12,400.94	0.00	(12,400.94)
	13,474.28	46,036.31	0.00	(46,036.31)
Professional/Contractual Services				
530-210-110 - TS - Maint. - Contract - Contract	672.00	1,344.00		(1,344.00)
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)
530-290-100 - TS - Maint. - Contracted Repairs	8,129.63	8,129.63		(8,129.63)
	9,002.11	9,674.11	0.00	(9,674.11)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	601.66	601.66		(601.66)
530-300-120 - TS - Maint. - Utility - Power	89.92	284.27		(284.27)
530-300-150 - TS - Maint. - Utility - Cell Phones	213.70	434.13		(434.13)
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	336.92		(336.92)
	1,017.18	1,656.98	0.00	(1,656.98)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	665.24	833.54		(833.54)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		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	2,750.25	3,986.46		(3,986.46)
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2	22,069.55	22,069.55		(22,069.55)
530-420-106 - TS - Maint. - Repair/Parts/Tools -Tractor	4,499.04	4,499.04		(4,499.04)
530-425-110 - TS - Maint. - Oil & Gas		149.63		(149.63)
530-470-100 - TS - Maint. - Road/Street Signs		153.12		(153.12)
	29,984.08	33,866.91	0.00	(33,866.91)
Capital Expenditures				
530-600-130 - TS - Purchase of Cap Assets - Mach	78,283.80	78,283.80		(78,283.80)
	78,283.80	78,283.80	0.00	(78,283.80)
TOTAL MAINTENANCE:	131,761.45	169,518.11	0.00	(169,518.11)
TOTAL TRANSPORTATION SERVICES:	131,761.45	169,518.11	0.00	(169,518.11)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	972.16	1,845.56		(1,845.56)
540-210-100 - EH - Cont. - Pest Control	2,001.16	2,001.16		(2,001.16)
	2,973.32	3,846.72	0.00	(3,846.72)
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		600.00		(600.00)

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	0.00	600.00	0.00	(600.00)
TOTAL ENVIRONMENTAL SERVICES:	2,973.32	4,446.72	0.00	(4,446.72)
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				
570-500-110 - R&C - Grants and Contributions	10,000.00	10,000.00		(10,000.00)
570-500-130 - R&C - Grants - Library/Museum		750.00		(750.00)
	10,000.00	10,750.00	0.00	(10,750.00)
TOTAL RECREATION AND CULTURAL SERVICES:	10,000.00	13,537.65	0.00	(13,537.65)
UTILITIES				
WATER				
Utilities				
580-300-120 - UT - Water - Power	71.53	271.56		(271.56)
	71.53	271.56	0.00	(271.56)
TOTAL WATER:	71.53	271.56	0.00	(271.56)
TOTAL UTILITIES:	71.53	271.56	0.00	(271.56)
TOTAL EXPENDITURES:	164,387.46	256,456.64	0.00	(256,456.64)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	25,608.31	37,462.55	0.00	37,462.55
Expenditures	164,387.46	256,456.64	0.00	(256,456.64)
CHANGE IN NET FINANCIAL ASSETS	(138,779.15)	(218,994.09)	0.00	(218,994.09)
CHANGE IN NET ASSETS	(138,779.15)	(218,994.09)	0.00	(218,994.09)
CHANGE IN SURPLUS	(138,779.15)	(218,994.09)	0.00	(218,994.09)

ACCOUNT BALANCES

Cash and Investments

	Current	Year to Date	Balance
110-110-110 - Cash - On Hand - Petty Cash	136.05	136.05	336.05
110-110-120 - Cash - Bank - Demand	(140,573.51)	(389,473.62)	487,533.04
110-110-130 - Cash - Bank - Term Deposit			420,000.00
110-110-140 - Cash - Special Savings		4,794.31	1,670,200.33
Total Cash and Investments:	(140,437.46)	(384,543.26)	2,578,069.42

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current	(344.90)	(775.94)	(775.94)
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110-200-110 - Municipal - Tax Receivable - Arrears	(1,971.49)	(14,067.95)	1,588.79	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
Total Municipal Taxes Receivable:	(2,316.39)	(14,843.89)	(3,187.15)	
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	(520.00)	4,897.74	4,897.74	
110-330-120 - Wages - Disability Insurance	(96.00)	3,612.54	3,612.54	
110-340-110 - GST Receivable - 100% Rebate	6,738.35	5,090.38	15,091.62	
110-350-100 - GST Receivable			51.00	
Total Other Receivables:	6,122.35	12,506.66	27,120.02	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on April 6, 2020.

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve