

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending February 28, 2022

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property	(7.73)	(174.35)		(174.35)
Net Municipal Taxes	(7.73)	(174.35)	0.00	(174.35)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	3.67	39.91		39.91
	3.67	39.91	0.00	39.91
TOTAL TAXATION:	(4.06)	(134.44)	0.00	(134.44)
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	18.86	78.29		78.29
420-200-900 - F&C - Gravel Excavation Permit Fees		543.65		543.65
	18.86	621.94	0.00	621.94
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,102.50	4,757.50		4,757.50
	1,102.50	4,757.50	0.00	4,757.50
Licenses and Permits				
420-700-210 - F&C - Fees - Building Inspections	(200.00)	510.00		510.00
420-710-100 - F&C - Permits - Approaches		50.00		50.00
	(200.00)	560.00	0.00	560.00
TOTAL FEES AND CHARGES:	921.36	5,939.44	0.00	5,939.44
MAINTENANCE AND DEVELOPMENT CHARGES				
Development Charges				
430-200-100 - M&D - Development Charges		400.00		400.00
	0.00	400.00	0.00	400.00
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	400.00	0.00	400.00
CONDITIONAL GRANTS				
Local				
450-400-050 - Conditional - Local	(25,857.64)	(25,857.64)		(25,857.64)
	(25,857.64)	(25,857.64)	0.00	(25,857.64)
TOTAL CONDITIONAL GRANTS:	(25,857.64)	(25,857.64)	0.00	(25,857.64)
TOTAL REVENUES:	(24,940.34)	(19,652.64)	0.00	(19,652.64)

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EXPENDITURES	Current	Year To Date	Budget	Variance
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-230 - GG - Salaries - Administrator	4,439.30	8,878.60		(8,878.60)
510-110-530 - GG - Salaries - Office Clerk	3,251.79	6,450.28		(6,450.28)
	7,691.09	15,328.88	0.00	(15,328.88)
Benefits				
510-120-110 - GG - Council - Payroll Benefits	975.47	975.47		(975.47)
	975.47	975.47	0.00	(975.47)
510-130-231 - GG - Benefits - CPP	407.71	812.38		(812.38)
510-130-232 - GG - Benefits - EI	142.42	283.85		(283.85)
510-130-233 - GG - Benefits - Superannuation	692.20	1,379.60		(1,379.60)
510-130-234 - GG - Benefits - Worker Compensation	1,445.81	1,445.81		(1,445.81)
510-130-235 - GG - Benefits - Sarm		3,485.62		(3,485.62)
	3,663.61	8,382.73	0.00	(8,382.73)
	11,354.70	23,711.61	0.00	(23,711.61)
Professional/Contract Services				
510-200-150 - GG - Cont. - Assessment - SAMA	9,049.00	9,049.00		(9,049.00)
510-200-170 - GG - Cont. - Advertising	54.00	54.00		(54.00)
510-210-170 - GG - Admin. - Training, Travel & Meals	(141.67)	(141.67)		141.67
510-230-100 - GG - Cont. - Insurance - General & Bond		9,440.51		(9,440.51)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,446.67		(2,446.67)
510-290-100 - GG - Cont. - Bank Charges		112.23		(112.23)
	8,961.33	20,960.74	0.00	(20,960.74)
Utilities				
510-300-110 - GG - Utility - Heat	(43.45)	727.78		(727.78)
510-300-120 - GG - Utility - Power	152.68	368.88		(368.88)
510-300-130 - GG - Utility - Water		211.00		(211.00)
510-300-140 - GG - Utility - Telephone	468.57	468.57		(468.57)
510-300-145 - GG - Utility - Cell Phone	175.42	175.42		(175.42)
	753.22	1,951.65	0.00	(1,951.65)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	394.85	1,566.24		(1,566.24)
510-410-140 - GG - Maint. - Office Supplies	471.97	6,766.63		(6,766.63)
	866.82	8,332.87	0.00	(8,332.87)
TOTAL GENERAL GOVERNMENT SERVICES:	21,936.07	54,956.87	0.00	(54,956.87)
PROTECTIVE SERVICES				
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911	300.83	300.83		(300.83)
	300.83	300.83	0.00	(300.83)
Utilities				
525-300-140 - PS - Fire - Utility - Telephone	(300.83)			
	(300.83)	0.00	0.00	0.00
TOTAL FIRE PROTECTION:	0.00	300.83	0.00	(300.83)
TOTAL PROTECTIVE SERVICES:	0.00	300.83	0.00	(300.83)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	6,153.86	12,307.72		(12,307.72)
530-110-150 - TS - Maint. - Salaries	3,373.96	7,416.49		(7,416.49)
	9,527.82	19,724.21	0.00	(19,724.21)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	512.39	1,062.89		(1,062.89)
530-120-122 - TS - Maint. - Benefits - EI	176.44	365.27		(365.27)
530-120-123 - TS - Maint. - Benefits - Superannuation	857.50	1,775.17		(1,775.17)

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530-120-124 - TS - Maint. - Benefits - Worker's Comp	2,665.69	2,665.69		(2,665.69)
530-120-125 - TS - Maint. - Benefits - Sarm		2,624.50		(2,624.50)
	4,212.02	8,493.52	0.00	(8,493.52)
	13,739.84	28,217.73	0.00	(28,217.73)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	765.80	765.80		(765.80)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	84.95	84.95		(84.95)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	700.00	700.00		(700.00)
	1,550.75	1,550.75	0.00	(1,550.75)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	658.48	658.48		(658.48)
530-300-120 - TS - Maint. - Utility - Power	122.34	270.26		(270.26)
530-310-100 - TS - Maint. - Utility - Street Lights	111.90	223.80		(223.80)
	892.72	1,152.54	0.00	(1,152.54)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	150.16	900.16		(900.16)
530-410-100 - TS - Maint. - Shop Supply & Small Tools	25.65	25.65		(25.65)
530-410-120 - TS - Maint. - Shop Supplies	689.00	689.00		(689.00)
530-425-111 - TS - Maint. - Oil & Gas - #1	8,544.59	8,544.59		(8,544.59)
	9,409.40	10,159.40	0.00	(10,159.40)
TOTAL MAINTENANCE:	25,592.71	41,080.42	0.00	(41,080.42)
TOTAL TRANSPORTATION SERVICES:	25,592.71	41,080.42	0.00	(41,080.42)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,213.65	1,213.65		(1,213.65)
540-210-100 - EH - Cont. - Pest Control	250.00	500.00		(500.00)
	1,463.65	1,713.65	0.00	(1,713.65)
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:	1,463.65	2,313.65	0.00	(2,313.65)
RECREATION AND CULTURAL SERVICES				
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum	(750.00)	2,902.25		(2,902.25)
	(750.00)	2,902.25	0.00	(2,902.25)
TOTAL RECREATION AND CULTURAL SERVICES:	(750.00)	2,902.25	0.00	(2,902.25)
UTILITIES				
WATER				
Utilities				
580-300-120 - UT - Water - Power	64.48	143.51		(143.51)
	64.48	143.51	0.00	(143.51)
TOTAL WATER:	64.48	143.51	0.00	(143.51)
TOTAL UTILITIES:	64.48	143.51	0.00	(143.51)
TOTAL EXPENDITURES:	48,306.91	101,697.53	0.00	(101,697.53)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	(24,940.34)	(19,652.64)	0.00	(19,652.64)
Expenditures	48,306.91	101,697.53	0.00	(101,697.53)
CHANGE IN NET FINANCIAL ASSETS	(73,247.25)	(121,350.17)	0.00	(121,350.17)
CHANGE IN NET ASSETS	(73,247.25)	(121,350.17)	0.00	(121,350.17)
CHANGE IN SURPLUS	(73,247.25)	(121,350.17)	0.00	(121,350.17)

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
ACCOUNT BALANCES				
Cash and Investments				
	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>	
110-110-120 - Cash - Bank - Demand	(67,600.75)	(143,126.12)	581,514.02	
110-110-130 - Cash - Bank - Term Deposit			420,000.00	
110-110-140 - Cash - Special Savings			1,729,552.20	
Total Cash and Investments:	(67,600.75)	(143,126.12)	2,731,066.22	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(110.38)	(375.57)	(2,490.52)	
110-200-110 - Municipal - Tax Receivable - Arrears	0.48	(4,338.91)	494.02	
Total Municipal Taxes Receivable:	(109.90)	(4,714.48)	(1,996.50)	
Other Receivables				
110-310-100 - Accrued Interest			97.81	
110-320-100 - Accounts Receivable		(1,266.02)	31,943.55	
110-330-110 - Wages - Health & Dental	(614.00)	6,180.93	6,180.93	
110-330-120 - Wages - Disability Insurance	(240.00)	2,143.94	2,143.94	
110-340-110 - GST Receivable - 100% Rebate	794.62	1,320.57	19,713.97	
Total Other Receivables:	(59.38)	8,379.42	60,080.20	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on March 14, 2022.



Yvonne (Bonny) Goodsman
Chief Administrative Officer



Sheldon Vance
Reeve