

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending August 31, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-110-100 - General Municipal Levy		991,960.49	989,966.00	1,994.49
410-130-100 - Discount on Municipal Tax - Property	(5,305.74)	(50,511.43)	(56,000.00)	5,488.57
<b>Net Municipal Taxes</b>	<b>(5,305.74)</b>	<b>941,449.06</b>	<b>933,966.00</b>	<b>7,483.06</b>
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	16.94	654.02	1,300.00	(645.98)
	<b>16.94</b>	<b>654.02</b>	<b>1,300.00</b>	<b>(645.98)</b>
<b>TOTAL TAXATION:</b>	<b>(5,288.80)</b>	<b>942,103.08</b>	<b>935,266.00</b>	<b>6,837.08</b>
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work	246.75		1,500.00	(1,500.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	<b>246.75</b>	<b>0.00</b>	<b>1,700.00</b>	<b>(1,700.00)</b>
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	42.44	341.88	500.00	(158.12)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	<b>42.44</b>	<b>341.88</b>	<b>1,500.00</b>	<b>(1,158.12)</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	4,200.00	22,400.00	34,600.00	(12,200.00)
	<b>4,200.00</b>	<b>22,400.00</b>	<b>34,600.00</b>	<b>(12,200.00)</b>
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate		180.00	260.00	(80.00)
	<b>0.00</b>	<b>180.00</b>	<b>260.00</b>	<b>(80.00)</b>
<b>General Office Services Provided</b>				
420-800-200 - F&C - General Office Services Provided	550.00	10,000.00	15,000.00	(5,000.00)
	<b>550.00</b>	<b>10,000.00</b>	<b>15,000.00</b>	<b>(5,000.00)</b>
	<b>550.00</b>	<b>10,180.00</b>	<b>15,260.00</b>	<b>(5,080.00)</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>5,039.19</b>	<b>32,921.88</b>	<b>53,060.00</b>	<b>(20,138.12)</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>				
<b>Road Maintenance and Restoration Agreements</b>				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees			2,000.00	(2,000.00)
	<b>0.00</b>	<b>0.00</b>	<b>2,000.00</b>	<b>(2,000.00)</b>
<b>Development Charges</b>				
430-200-100 - M&D - Development Charges		50.00		50.00
	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>
<b>TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:</b>	<b>0.00</b>	<b>50.00</b>	<b>2,000.00</b>	<b>(1,950.00)</b>

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	Current	Year To Date	Budget	Variance
<b>UNCONDITIONAL TRANSFERS</b>				
<b>Unconditional Transfers</b>				
450-110-100 - Unconditional - (Revenue Sharing)	55,604.75	111,209.50	215,060.00	(103,850.50)
450-115-100 - Unconditional Local Grants	2,000.00			
	<b>57,604.75</b>	<b>111,209.50</b>	<b>215,060.00</b>	<b>(103,850.50)</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>57,604.75</b>	<b>111,209.50</b>	<b>215,060.00</b>	<b>(103,850.50)</b>
<b>CONDITIONAL GRANTS</b>				
<b>Federal</b>				
450-200-070 - Conditional - Federal-GTF	5,634.50	24,614.50	12,220.00	12,394.50
	<b>5,634.50</b>	<b>24,614.50</b>	<b>12,220.00</b>	<b>12,394.50</b>
<b>Provincial</b>				
450-320-100 - Conditional - Prov - Heavy Haul			16,000.00	(16,000.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	<b>0.00</b>	<b>0.00</b>	<b>17,500.00</b>	<b>(17,500.00)</b>
<b>Local</b>				
450-410-100 - Conditional - Local - Pest Control	(848.34)			
	<b>(848.34)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>4,786.16</b>	<b>24,614.50</b>	<b>29,720.00</b>	<b>(5,105.50)</b>
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal</b>				
450-500-100 - GIL - Federal		18,525.56	19,848.00	(1,322.44)
	<b>0.00</b>	<b>18,525.56</b>	<b>19,848.00</b>	<b>(1,322.44)</b>
<b>Provincial</b>				
450-630-100 - GIL - Prov - Transgas		375.00		375.00
450-650-100 - GIL - Prov - Sask Tel		1,090.52	1,090.00	0.52
	<b>0.00</b>	<b>1,465.52</b>	<b>1,090.00</b>	<b>375.52</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>0.00</b>	<b>19,991.08</b>	<b>20,938.00</b>	<b>(946.92)</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue	15,814.54	19,076.12	10,000.00	9,076.12
	<b>15,814.54</b>	<b>19,076.12</b>	<b>10,000.00</b>	<b>9,076.12</b>
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>15,814.54</b>	<b>19,076.12</b>	<b>10,000.00</b>	<b>9,076.12</b>
<b>OTHER REVENUES</b>				
<b>Other Revenue</b>				
480-170-100 - Rebates & Surplus		4,150.00		4,150.00
	<b>0.00</b>	<b>4,150.00</b>	<b>0.00</b>	<b>4,150.00</b>
<b>TOTAL OTHER REVENUES:</b>	<b>0.00</b>	<b>4,150.00</b>	<b>0.00</b>	<b>4,150.00</b>
<b>TOTAL REVENUES:</b>	<b>77,955.84</b>	<b>1,154,116.16</b>	<b>1,266,044.00</b>	<b>(111,927.84)</b>

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity		13,500.00	18,000.00	4,500.00
	<b>0.00</b>	<b>13,500.00</b>	<b>18,000.00</b>	<b>4,500.00</b>
510-110-230 - GG - Salaries - Administrator	9,698.84	46,069.49	62,100.00	16,030.51
510-110-530 - GG - Salaries - Office Clerk	7,199.36	33,707.14	45,000.00	11,292.86
	<b>16,898.20</b>	<b>93,276.63</b>	<b>125,100.00</b>	<b>31,823.37</b>
<b>Benefits</b>				
510-130-231 - GG - Benefits - CPP	806.92	3,807.83	4,500.00	692.17
510-130-232 - GG - Benefits - EI	323.32	1,526.32	2,000.00	473.68
510-130-233 - GG - Benefits - Superannuation	1,520.84	7,179.86	8,000.00	820.14
510-130-234 - GG - Benefits - Worker Compensation		3,900.39	4,000.00	99.61
510-130-235 - GG - Benefits - Sarm		4,684.02	6,000.00	1,315.98
	<b>2,651.08</b>	<b>21,098.42</b>	<b>24,500.00</b>	<b>3,401.58</b>
	<b>19,549.28</b>	<b>114,375.05</b>	<b>149,600.00</b>	<b>35,224.95</b>
<b>Professional/Contract Services</b>				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		4,372.50	4,500.00	127.50
510-200-150 - GG - Cont. - Assessment - SAMA		8,732.00	8,800.00	68.00
510-200-170 - GG - Cont. - Advertising		168.00	500.00	332.00
510-200-190 - GG - Cont. - Printing		286.65	200.00	(86.65)
510-210-100 - GG - Council Travel		151.62	500.00	348.38
510-210-160 - GG - Travel, Meals & Subsistence		151.67	500.00	348.33
510-220-100 - GG - Cont. - Office Caretaking	246.75	246.75		(246.75)
510-230-100 - GG - Cont. - Insurance - General & Bond		8,442.58	7,000.00	(1,442.58)
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,068.98	3,000.00	(68.98)
510-250-100 - GG - Cont. - Communications		285.00	500.00	215.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-260-150 - GG - Cont. - Elections			250.00	250.00
510-270-100 - GG - Cont. - Maintenance		2,665.36	1,500.00	(1,165.36)
510-270-150 - GG - Cont. - Repairs			5,000.00	5,000.00
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges		715.95	1,000.00	284.05
	<b>246.75</b>	<b>29,287.06</b>	<b>33,800.00</b>	<b>4,512.94</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat		859.84	2,000.00	1,140.16
510-300-120 - GG - Utility - Power		931.38	3,000.00	2,068.62
510-300-130 - GG - Utility - Water		508.00	600.00	92.00
510-300-135 - GG - Utility - Garbage		50.00		(50.00)
510-300-140 - GG - Utility - Telephone	320.65	2,655.29	5,000.00	2,344.71
	<b>320.65</b>	<b>5,004.51</b>	<b>10,600.00</b>	<b>5,595.49</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage		844.10	5,000.00	4,155.90
510-410-140 - GG - Maint. - Office Supplies	368.18	12,513.48	8,000.00	(4,513.48)
510-410-160 - GG - Maint. - Residence		1,804.87		(1,804.87)

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510-420-100 - GG - Maint. - Janitor Supplies	92.43	654.15	1,000.00	345.85
510-440-100 - GG - Maint. - Data Processing Supplies			1,000.00	1,000.00
510-490-110 - GG - Maint. - Office Rent	700.00			
	<b>1,160.61</b>	<b>15,816.60</b>	<b>15,000.00</b>	<b>(816.60)</b>
<b>Capital Expenditures</b>				
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			16,200.00	16,200.00
510-600-599 - GG - Amortization - Office & Info Tech			4,200.00	4,200.00
	<b>0.00</b>	<b>0.00</b>	<b>20,400.00</b>	<b>20,400.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>21,277.29</b>	<b>164,483.22</b>	<b>229,400.00</b>	<b>64,916.78</b>
<b>PROTECTIVE SERVICES</b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-210-100 - PS - Police - Justice Requisition			8,700.00	8,700.00
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	<b>0.00</b>	<b>100.00</b>	<b>8,800.00</b>	<b>8,700.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>100.00</b>	<b>8,800.00</b>	<b>8,700.00</b>
<b>FIRE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
525-210-100 - PS - Fire - EMS Contract - 911		238.75	250.00	11.25
	<b>0.00</b>	<b>238.75</b>	<b>250.00</b>	<b>11.25</b>
<b>Grants and Contributions</b>				
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00
	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>238.75</b>	<b>5,250.00</b>	<b>5,011.25</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>338.75</b>	<b>14,050.00</b>	<b>13,711.25</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
530-110-110 - TS - Maint. - Council - Indemnity		300.00	1,500.00	1,200.00
530-110-120 - TS - Maint. - Salaries - Foreman	11,307.68	53,711.56	73,500.00	19,788.44
530-110-150 - TS - Maint. - Salaries	32,335.58	108,679.85	161,500.00	52,820.15
	<b>43,643.26</b>	<b>162,691.41</b>	<b>236,500.00</b>	<b>73,808.59</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	2,115.96	7,870.06	10,000.00	2,129.94
530-120-122 - TS - Maint. - Benefits - EI	835.00	3,106.97	3,500.00	393.03
530-120-123 - TS - Maint. - Benefits - Superannuation	3,927.88	14,615.15	18,000.00	3,384.85
530-120-124 - TS - Maint. - Benefits - Worker's Comp			4,000.00	4,000.00
530-120-125 - TS - Maint. - Benefits - Sarm	574.68	574.68	4,500.00	3,925.32
	<b>7,453.52</b>	<b>26,166.86</b>	<b>40,000.00</b>	<b>13,833.14</b>
	<b>51,096.78</b>	<b>188,858.27</b>	<b>276,500.00</b>	<b>87,641.73</b>

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<b>Professional/Contractual Services</b>				
530-200-110 - TS - Maint. - Engineering			25,000.00	25,000.00
530-210-110 - TS - Maint. - Contract - Contract		3,983.30	135,500.00	131,516.70
530-210-120 - TS - Maint. - Contract - Gravel Haul			60,000.00	60,000.00
530-210-140 - TS - Maint. - Contract - Other		8,924.68	25,000.00	16,075.32
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	64.00	520.77	3,000.00	2,479.23
530-250-110 - TS - Maint. - Council - Travel & Meals		114.29		(114.29)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,552.20	1,600.00	47.80
530-280-100 - TS - Maint. - Memberships/Subscriptions		1,330.00		(1,330.00)
530-290-100 - TS - Maint. - Contracted Repairs	9,817.88	11,159.00		(11,159.00)
	<b>9,881.88</b>	<b>27,584.24</b>	<b>250,100.00</b>	<b>222,515.76</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat		947.73	2,000.00	1,052.27
530-300-120 - TS - Maint. - Utility - Power		699.03	1,000.00	300.97
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones	208.40	1,578.26	3,000.00	1,421.74
530-310-100 - TS - Maint. - Utility - Street Lights		775.05	1,200.00	424.95
	<b>208.40</b>	<b>4,000.07</b>	<b>7,900.00</b>	<b>3,899.93</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies	1,350.75	2,942.83	8,000.00	5,057.17
530-400-130 - TS - Maint. - Materials		1,538.76		(1,538.76)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		1,229.34		(1,229.34)
530-410-120 - TS - Maint. - Shop Supplies		296.78	6,500.00	6,203.22
530-410-130 - TS - Maint. - Small Tools		29.67	1,000.00	970.33
530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools	127.80	7,401.99	17,000.00	9,598.01
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1	2,046.03	7,841.00	15,000.00	7,159.00
530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2		3,610.64		(3,610.64)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		6,604.09	6,000.00	(604.09)
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			15,000.00	15,000.00
530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor		50.40	10,000.00	9,949.60
530-420-130 - TS - Maint. - Skid Steer	245.36	879.53	2,000.00	1,120.47
530-425-110 - TS - Maint. - Oil & Gas		9,269.06		(9,269.06)
530-425-111 - TS - Maint. - Oil & Gas - #1	8,044.26	23,858.61	45,000.00	21,141.39
530-425-112 - TS - Maint. - Oil & Gas - #2	4,413.42	11,828.90	30,000.00	18,171.10
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage			15,000.00	15,000.00
530-470-100 - TS - Maint. - Road/Street Signs	345.23	591.71	2,000.00	1,408.29
	<b>16,572.85</b>	<b>77,973.31</b>	<b>247,500.00</b>	<b>169,526.69</b>
<b>Capital Expenditures</b>				
530-600-130 - TS - Purchase of Cap Assets - Mach		350,142.00		(350,142.00)
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00
530-600-399 - TS - Maint - Amortization - Mach & Equip			48,100.00	48,100.00
	<b>0.00</b>	<b>350,142.00</b>	<b>48,806.00</b>	<b>(301,336.00)</b>
<b>Other</b>				
530-900-120 - TS - Maint. - Other - Fence/Grass Seed		2,125.00		(2,125.00)
	<b>0.00</b>	<b>2,125.00</b>	<b>0.00</b>	<b>(2,125.00)</b>
<b>TOTAL MAINTENANCE:</b>	<b>77,759.91</b>	<b>650,682.89</b>	<b>830,806.00</b>	<b>180,123.11</b>
<b>CONSTRUCTION</b>				
<b>Professional/Contractual Services</b>				

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535-210-120 - TS - Const. - Contract - Contract	1,045.00	1,045.00		(1,045.00)
	<b>1,045.00</b>	<b>1,045.00</b>	<b>0.00</b>	<b>(1,045.00)</b>
<b>Capital Expenditures</b>				
535-600-699 - TS - Const - Amortization - Infrastructu			81,000.00	81,000.00
	<b>0.00</b>	<b>0.00</b>	<b>81,000.00</b>	<b>81,000.00</b>
<b>TOTAL CONSTRUCTION:</b>	<b>1,045.00</b>	<b>1,045.00</b>	<b>81,000.00</b>	<b>79,955.00</b>
<b>SNOW REMOVAL</b>				
<b>Professional/Contractual Services</b>				
537-210-100 - TS - Snow - Contracted Removal		840.00	1,500.00	660.00
	<b>0.00</b>	<b>840.00</b>	<b>1,500.00</b>	<b>660.00</b>
<b>TOTAL SNOW REMOVAL:</b>	<b>0.00</b>	<b>840.00</b>	<b>1,500.00</b>	<b>660.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>78,804.91</b>	<b>652,567.89</b>	<b>913,306.00</b>	<b>260,738.11</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	963.48	5,397.70	8,400.00	3,002.30
540-210-100 - EH - Cont. - Pest Control		3,155.81	4,500.00	1,344.19
	<b>963.48</b>	<b>8,553.51</b>	<b>12,900.00</b>	<b>4,346.49</b>
<b>Maintenance, Materials and Supplies</b>				
540-400-120 - EH - Maint. - Oil & Gas			500.00	500.00
540-420-100 - EH - Maint. - Pest Control Supplies			4,000.00	4,000.00
540-430-100 - EH - Maint. - Weed Control Supplies		71.00	500.00	429.00
	<b>0.00</b>	<b>71.00</b>	<b>5,000.00</b>	<b>4,929.00</b>
<b>Grants and Contributions</b>				
540-500-110 - EH - Grants and Contributions	2,000.00	2,000.00		(2,000.00)
540-530-100 - EH&W - Grants to Local Government		600.00	600.00	
540-570-100 - EH&W - Grants Waste Transfer			10,000.00	10,000.00
	<b>2,000.00</b>	<b>2,600.00</b>	<b>10,600.00</b>	<b>8,000.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>2,963.48</b>	<b>11,224.51</b>	<b>28,500.00</b>	<b>17,275.49</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>				
<b>Grants and Contributions</b>				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00	12,000.00	
550-570-100 - H&W - Grants Other		1,000.00		(1,000.00)
	<b>0.00</b>	<b>13,000.00</b>	<b>12,000.00</b>	<b>(1,000.00)</b>
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>0.00</b>	<b>13,000.00</b>	<b>12,000.00</b>	<b>(1,000.00)</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>				
<b>Professional/Contractual Services</b>				
560-200-110 - P&D - Cont. - Other Services			100.00	100.00
560-210-100 - P&D - Cont. - Advertising			100.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>				

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending August 31, 2019

	Current	Year To Date	Budget	Variance
<b>Professional/Contractual Services</b>				
570-290-100 - R&C - Cont. - Library Requisition			3,000.00	3,000.00
	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Maintenance, Materials and Supplies</b>				
570-430-190 - R&C - Small Tools & Equipment			500.00	500.00
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
<b>Grants and Contributions</b>				
570-500-110 - R&C - Grants and Contributions			5,000.00	5,000.00
570-500-130 - R&C - Grants - Library/Museum		3,537.65	750.00	(2,787.65)
	<b>0.00</b>	<b>3,537.65</b>	<b>5,750.00</b>	<b>2,212.35</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>0.00</b>	<b>3,537.65</b>	<b>9,250.00</b>	<b>5,712.35</b>
<b>UTILITIES</b>				
<b>WATER</b>				
<b>Professional/Contractual Services</b>				
580-285-130 - UT - Water - Cont. Repairs - Wells		258.47	500.00	241.53
	<b>0.00</b>	<b>258.47</b>	<b>500.00</b>	<b>241.53</b>
<b>Utilities</b>				
580-300-120 - UT - Water - Power		1,106.67	2,200.00	1,093.33
	<b>0.00</b>	<b>1,106.67</b>	<b>2,200.00</b>	<b>1,093.33</b>
<b>Maintenance, Materials and Supplies</b>				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>
<b>Capital Expenditures</b>				
580-600-399 - UT - Water - Amort - Machinery & Equipme			800.00	800.00
	<b>0.00</b>	<b>0.00</b>	<b>800.00</b>	<b>800.00</b>
<b>TOTAL WATER:</b>	<b>0.00</b>	<b>1,365.14</b>	<b>4,500.00</b>	<b>3,134.86</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>1,365.14</b>	<b>4,500.00</b>	<b>3,134.86</b>
<b>TOTAL EXPENDITURES:</b>	<b>103,045.68</b>	<b>846,517.16</b>	<b>1,211,206.00</b>	<b>364,688.84</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	77,955.84	1,154,116.16	1,266,044.00	(111,927.84)
Expenditures	103,045.68	846,517.16	1,211,206.00	364,688.84
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(25,089.84)</b>	<b>307,599.00</b>	<b>54,838.00</b>	<b>252,761.00</b>
<b>CHANGE IN NET ASSETS</b>	<b>(25,089.84)</b>	<b>307,599.00</b>	<b>54,838.00</b>	<b>252,761.00</b>
<b>CHANGE IN SURPLUS</b>	<b>(25,089.84)</b>	<b>307,599.00</b>	<b>54,838.00</b>	<b>252,761.00</b>

ACCOUNT BALANCES	Current	Year to Date	Balance
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**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending August 31, 2019

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>Cash and Investments</b>				
110-110-110 - Cash - On Hand - Petty Cash	68.21	68.21	268.21	
110-110-120 - Cash - Bank - Demand	(28,146.73)	98,095.47	1,181,879.96	
110-110-130 - Cash - Bank - Term Deposit			1,420,000.00	
110-110-140 - Cash - Special Savings		3,261.58	308,032.55	
<b>Total Cash and Investments:</b>	<b>(28,078.52)</b>	<b>101,425.26</b>	<b>2,910,180.72</b>	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(88,262.82)	257,891.14	257,891.14	
110-200-110 - Municipal - Tax Receivable - Arrears	3.30	(15,552.30)	2,376.87	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
<b>Total Municipal Taxes Receivable:</b>	<b>(88,259.52)</b>	<b>242,338.84</b>	<b>256,268.01</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest	(5,602.18)	(5,602.18)	3,156.88	
110-320-100 - Accounts Receivable	(848.34)	(5,948.23)	618.50	
110-330-110 - Wages - Health & Dental	(1,120.00)	1,119.73	1,119.73	
110-330-120 - Wages - Disability Insurance	(794.54)	767.95	767.95	
110-340-110 - GST Receivable - 100% Rebate	1,310.07	(5,864.76)	2,308.88	
<b>Total Other Receivables:</b>	<b>(7,054.99)</b>	<b>(15,527.49)</b>	<b>7,971.94</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on September 9, 2019.

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Yvonne (Bonny) Goodsman  
Chief Administrative Officer

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Sheldon Vance  
Reeve