

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending September 30, 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	(472.85)	(50,984.28)	(56,000.00)	5,015.72
<b>Net Municipal Taxes</b>	<b>(472.85)</b>	<b>940,976.21</b>	<b>933,966.00</b>	<b>7,010.21</b>
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	16.84	670.86	1,300.00	(629.14)
	<b>16.84</b>	<b>670.86</b>	<b>1,300.00</b>	<b>(629.14)</b>
<b>TOTAL TAXATION:</b>	<b>(456.01)</b>	<b>941,647.07</b>	<b>935,266.00</b>	<b>6,381.07</b>
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work			1,500.00	(1,500.00)
420-100-130 - F&C - Custom Work - Tax Enforcement			200.00	(200.00)
	<b>0.00</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	37.72	379.60	500.00	(120.40)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	<b>37.72</b>	<b>379.60</b>	<b>1,500.00</b>	<b>(1,120.40)</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	2,100.00	24,500.00	34,600.00	(10,100.00)
	<b>2,100.00</b>	<b>24,500.00</b>	<b>34,600.00</b>	<b>(10,100.00)</b>
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate	20.00	200.00	260.00	(60.00)
	<b>20.00</b>	<b>200.00</b>	<b>260.00</b>	<b>(60.00)</b>
<b>General Office Services Provided</b>				
420-800-200 - F&C - General Office Services Provided	1,250.00	11,250.00	15,000.00	(3,750.00)
	<b>1,250.00</b>	<b>11,250.00</b>	<b>15,000.00</b>	<b>(3,750.00)</b>
	<b>1,270.00</b>	<b>11,450.00</b>	<b>15,260.00</b>	<b>(3,810.00)</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>3,407.72</b>	<b>36,329.60</b>	<b>53,060.00</b>	<b>(16,730.40)</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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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>UNCONDITIONAL TRANSFERS</b>				
<b>Unconditional Transfers</b>				
450-110-100 - Unconditional - (Revenue Sharing)		111,209.50	215,060.00	(103,850.50)
	<b>0.00</b>	<b>111,209.50</b>	<b>215,060.00</b>	<b>(103,850.50)</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</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		24,614.50	12,220.00	12,394.50
	<b>0.00</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>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</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		19,076.12	10,000.00	9,076.12
	<b>0.00</b>	<b>19,076.12</b>	<b>10,000.00</b>	<b>9,076.12</b>
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>0.00</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>2,951.71</b>	<b>1,157,067.87</b>	<b>1,266,044.00</b>	<b>(108,976.13)</b>

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<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	4,849.42	46,069.49	62,100.00	16,030.51
510-110-530 - GG - Salaries - Office Clerk	3,891.19	33,998.65	45,000.00	11,001.35
	<b>8,740.61</b>	<b>93,568.14</b>	<b>125,100.00</b>	<b>31,531.86</b>
<b>Benefits</b>				
510-130-231 - GG - Benefits - CPP	418.32	3,822.69	4,500.00	677.31
510-130-232 - GG - Benefits - EI	167.23	1,531.89	2,000.00	468.11
510-130-233 - GG - Benefits - Superannuation	786.65	7,206.09	8,000.00	793.91
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>1,372.20</b>	<b>21,145.08</b>	<b>24,500.00</b>	<b>3,354.92</b>
	<b>10,112.81</b>	<b>114,713.22</b>	<b>149,600.00</b>	<b>34,886.78</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)
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		808.66	1,000.00	191.34
	<b>0.00</b>	<b>29,379.77</b>	<b>33,800.00</b>	<b>4,420.23</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat		879.76	2,000.00	1,120.24
510-300-120 - GG - Utility - Power		1,019.99	3,000.00	1,980.01
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	2,975.94	5,000.00	2,024.06
	<b>320.65</b>	<b>5,433.69</b>	<b>10,600.00</b>	<b>5,166.31</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage		912.31	5,000.00	4,087.69
510-410-140 - GG - Maint. - Office Supplies	87.04	12,715.35	8,000.00	(4,715.35)
510-410-160 - GG - Maint. - Residence	1,393.90	3,198.77		(3,198.77)

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510-420-100 - GG - Maint. - Janitor Supplies	92.43	746.58	1,000.00	253.42
510-440-100 - GG - Maint. - Data Processing Supplies			1,000.00	1,000.00
510-490-110 - GG - Maint. - Office Rent	(700.00)	(700.00)		700.00
	<b>873.37</b>	<b>16,873.01</b>	<b>15,000.00</b>	<b>(1,873.01)</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>11,306.83</b>	<b>166,399.69</b>	<b>229,400.00</b>	<b>63,000.31</b>
<b>PROTECTIVE SERVICES</b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-210-100 - PS - Police - Justice Requisition	8,879.77	8,879.77	8,700.00	(179.77)
520-240-100 - PS - Police - Memberships & Subscription		100.00	100.00	
	<b>8,879.77</b>	<b>8,979.77</b>	<b>8,800.00</b>	<b>(179.77)</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>8,879.77</b>	<b>8,979.77</b>	<b>8,800.00</b>	<b>(179.77)</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>8,879.77</b>	<b>9,218.52</b>	<b>14,050.00</b>	<b>4,831.48</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	5,653.84	53,711.56	73,500.00	19,788.44
530-110-150 - TS - Maint. - Salaries	14,873.74	107,385.80	161,500.00	54,114.20
	<b>20,527.58</b>	<b>161,397.36</b>	<b>236,500.00</b>	<b>75,102.64</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	992.00	7,804.08	10,000.00	2,195.92
530-120-122 - TS - Maint. - Benefits - EI	380.95	3,070.42	3,500.00	429.58
530-120-123 - TS - Maint. - Benefits - Superannuation	1,847.47	14,498.68	18,000.00	3,501.32
530-120-124 - TS - Maint. - Benefits - Worker's Comp			4,000.00	4,000.00
530-120-125 - TS - Maint. - Benefits - Sarm		574.68	4,500.00	3,925.32
	<b>3,220.42</b>	<b>25,947.86</b>	<b>40,000.00</b>	<b>14,052.14</b>
	<b>23,748.00</b>	<b>187,345.22</b>	<b>276,500.00</b>	<b>89,154.78</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	1,600.00	5,583.30	135,500.00	129,916.70
530-210-120 - TS - Maint. - Contract - Gravel Haul	37,021.48	37,021.48	60,000.00	22,978.52
530-210-140 - TS - Maint. - Contract - Other		8,924.68	25,000.00	16,075.32
530-250-100 - TS - Maint. - Travel, Meal & Subsistence		488.77	3,000.00	2,511.23
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		11,159.00		(11,159.00)
	<b>38,621.48</b>	<b>66,173.72</b>	<b>250,100.00</b>	<b>183,926.28</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat		969.71	2,000.00	1,030.29
530-300-120 - TS - Maint. - Utility - Power		714.96	1,000.00	285.04
530-300-140 - TS - Maint. - Utility - Telephone			700.00	700.00
530-300-150 - TS - Maint. - Utility - Cell Phones		1,578.26	3,000.00	1,421.74
530-310-100 - TS - Maint. - Utility - Street Lights		887.82	1,200.00	312.18
	<b>0.00</b>	<b>4,150.75</b>	<b>7,900.00</b>	<b>3,749.25</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies	626.08	3,190.13	8,000.00	4,809.87
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	252.04	7,835.38	17,000.00	9,164.62
530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1		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	360.00	6,964.09	6,000.00	(964.09)
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		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	3,800.98	27,659.59	45,000.00	17,340.41
530-425-112 - TS - Maint. - Oil & Gas - #2	3,523.39	15,352.29	30,000.00	14,647.71
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		591.71	2,000.00	1,408.29
	<b>8,562.49</b>	<b>86,338.37</b>	<b>247,500.00</b>	<b>161,161.63</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>70,931.97</b>	<b>696,275.06</b>	<b>830,806.00</b>	<b>134,530.94</b>

**CONSTRUCTION**

**Professional/Contractual Services**

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535-210-120 - TS - Const. - Contract - Contract		1,045.00		(1,045.00)
	<b>0.00</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>0.00</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>70,931.97</b>	<b>698,160.06</b>	<b>913,306.00</b>	<b>215,145.94</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	963.48	6,361.18	8,400.00	2,038.82
540-210-100 - EH - Cont. - Pest Control	2,011.00	5,166.81	4,500.00	(666.81)
	<b>2,974.48</b>	<b>11,527.99</b>	<b>12,900.00</b>	<b>1,372.01</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)
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>0.00</b>	<b>2,600.00</b>	<b>10,600.00</b>	<b>8,000.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>2,974.48</b>	<b>14,198.99</b>	<b>28,500.00</b>	<b>14,301.01</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 September 30, 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
	0.00	0.00	3,000.00	3,000.00
<b>Maintenance, Materials and Supplies</b>				
570-430-190 - R&C - Small Tools & Equipment			500.00	500.00
	0.00	0.00	500.00	500.00
<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)
	0.00	3,537.65	5,750.00	2,212.35
<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
	0.00	258.47	500.00	241.53
<b>Utilities</b>				
580-300-120 - UT - Water - Power		1,164.17	2,200.00	1,035.83
	0.00	1,164.17	2,200.00	1,035.83
<b>Maintenance, Materials and Supplies</b>				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
<b>Capital Expenditures</b>				
580-600-399 - UT - Water - Amort - Machinery & Equipme			800.00	800.00
	0.00	0.00	800.00	800.00
<b>TOTAL WATER:</b>	<b>0.00</b>	<b>1,422.64</b>	<b>4,500.00</b>	<b>3,077.36</b>
<b>TOTAL UTILITIES:</b>	<b>0.00</b>	<b>1,422.64</b>	<b>4,500.00</b>	<b>3,077.36</b>
<b>TOTAL EXPENDITURES:</b>	<b>94,093.05</b>	<b>905,937.55</b>	<b>1,211,206.00</b>	<b>305,268.45</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	2,951.71	1,157,067.87	1,266,044.00	(108,976.13)
Expenditures	94,093.05	905,937.55	1,211,206.00	305,268.45
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(91,141.34)</b>	<b>251,130.32</b>	<b>54,838.00</b>	<b>196,292.32</b>
<b>CHANGE IN NET ASSETS</b>	<b>(91,141.34)</b>	<b>251,130.32</b>	<b>54,838.00</b>	<b>196,292.32</b>
<b>CHANGE IN SURPLUS</b>	<b>(91,141.34)</b>	<b>251,130.32</b>	<b>54,838.00</b>	<b>196,292.32</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 September 30, 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			200.00	
110-110-120 - Cash - Bank - Demand	(85,444.17)	13,422.37	1,097,206.86	
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>(85,444.17)</b>	<b>16,683.95</b>	<b>2,825,439.41</b>	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(9,486.64)	248,404.50	248,404.50	
110-200-110 - Municipal - Tax Receivable - Arrears	16.84	(15,535.46)	2,393.71	
110-200-900 - Municipal - Allow. for Uncollected			(4,000.00)	
<b>Total Municipal Taxes Receivable:</b>	<b>(9,469.80)</b>	<b>232,869.04</b>	<b>246,798.21</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest		(5,602.18)	3,156.88	
110-320-100 - Accounts Receivable		(5,948.23)	618.50	
110-330-110 - Wages - Health & Dental	(560.00)	1,119.73	1,119.73	
110-330-120 - Wages - Disability Insurance	(546.12)	978.62	978.62	
110-340-110 - GST Receivable - 100% Rebate	2,409.70	(3,445.91)	4,727.73	
<b>Total Other Receivables:</b>	<b>1,303.58</b>	<b>(12,897.97)</b>	<b>10,601.46</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on October 2, 2019.

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Yvonne (Bonny) Goodsman  
Chief Administrative Officer

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Sheldon Vance  
Reeve