

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

|  | <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                   | 992,347.64        | 992,347.64          | 991,961.00        | 386.64             |
| 410-130-100 - Discount on Municipal Tax - Property     |                   | (62.74)             | (56,000.00)       | 55,937.26          |
| <b>Net Municipal Taxes</b>                             | <b>992,347.64</b> | <b>992,284.90</b>   | <b>935,961.00</b> | <b>56,323.90</b>   |
| <b>Penalties on Tax Arrears</b>                        |                   |                     |                   |                    |
| 410-400-210 - Penalty on Mun Taxes Arrears - Property  | 11.19             | 206.93              | 1,000.00          | (793.07)           |
|  | <b>11.19</b>      | <b>206.93</b>       | <b>1,000.00</b>   | <b>(793.07)</b>    |
| <b>TOTAL TAXATION:</b>                                 | <b>992,358.83</b> | <b>992,491.83</b>   | <b>936,961.00</b> | <b>55,530.83</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>                     |                   |                     |                   |                    |
| 420-200-200 - F&C - Sale of Supplies - Office          |                   | 3.00                | 500.00            | (497.00)           |
| 420-200-300 - F&C - Sale of R.M. Maps                  |                   | 66.96               |                   | 66.96              |
| 420-200-900 - F&C - Gravel Excavation Permit Fees      |                   |                     | 1,000.00          | (1,000.00)         |
|  | <b>0.00</b>       | <b>69.96</b>        | <b>1,500.00</b>   | <b>(1,430.04)</b>  |
| <b>Rentals</b>   |                   |                     |                   |                    |
| 420-300-100 - F&C - Rentals - Building/Room            | 2,800.00          | 14,735.00           | 34,600.00         | (19,865.00)        |
|  | <b>2,800.00</b>   | <b>14,735.00</b>    | <b>34,600.00</b>  | <b>(19,865.00)</b> |
| <b>Licenses and Permits</b>                            |                   |                     |                   |                    |
| 420-700-100 - F&C - Licenses & Permits                 |                   | 125.00              | 260.00            | (135.00)           |
| 420-710-100 - F&C - Permits                            |                   | 525.00              |                   | 525.00             |
|  | <b>0.00</b>       | <b>650.00</b>       | <b>260.00</b>     | <b>390.00</b>      |
| <b>Other</b>   |                   |                     |                   |                    |
| <b>Tax Certificate</b>                                 |                   |                     |                   |                    |
| 420-800-100 - F&C - Tax Certificate                    | 70.00             | 160.00              |                   | 160.00             |
|  | <b>70.00</b>      | <b>160.00</b>       | <b>0.00</b>       | <b>160.00</b>      |
|  | <b>70.00</b>      | <b>160.00</b>       | <b>0.00</b>       | <b>160.00</b>      |
| <b>TOTAL FEES AND CHARGES:</b>                         | <b>2,870.00</b>   | <b>15,614.96</b>    | <b>38,060.00</b>  | <b>(22,445.04)</b> |
| <b>MAINTENANCE AND DEVELOPMENT CHARGES</b>             |                   |                     |                   |                    |
| <b>Road Maintenance and Restoration Agreements</b>     |                   |                     |                   |                    |
| 430-100-100 - M&D - Road Haul Agreeme Maintenance Fees |                   | 2,574.87            | 2,000.00          | 574.87             |
|  | <b>0.00</b>       | <b>2,574.87</b>     | <b>2,000.00</b>   | <b>574.87</b>      |
| <b>TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:</b>      | <b>0.00</b>       | <b>2,574.87</b>     | <b>2,000.00</b>   | <b>574.87</b>      |
| <b>UNCONDITIONAL TRANSFERS</b>                         |                   |                     |                   |                    |

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|  | <u>Current</u>    | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u>     |
|--|-------------------|---------------------|---------------------|---------------------|
| <b>Unconditional Transfers</b>                         |                   |                     |                     |                     |
| 450-110-100 - Unconditional - (Revenue Sharing)        |                   |                     | 220,000.00          | (220,000.00)        |
|  | <b>0.00</b>       | <b>0.00</b>         | <b>220,000.00</b>   | <b>(220,000.00)</b> |
| <b>TOTAL UNCONDITIONAL TRANSFERS:</b>                  | <b>0.00</b>       | <b>0.00</b>         | <b>220,000.00</b>   | <b>(220,000.00)</b> |
| <b>CONDITIONAL GRANTS</b>                              |                   |                     |                     |                     |
| <b>Federal</b>   |                   |                     |                     |                     |
| 450-200-070 - Conditional - Federal-GTF                |                   | 5,634.50            | 12,220.00           | (6,585.50)          |
| 450-240-100 - Conditional - Federal - FCM              |                   |                     | 48,000.00           | (48,000.00)         |
|  | <b>0.00</b>       | <b>5,634.50</b>     | <b>60,220.00</b>    | <b>(54,585.50)</b>  |
| <b>Provincial</b>                                      |                   |                     |                     |                     |
| 450-320-100 - Conditional - Prov - Heavy Haul          |                   |                     | 14,600.00           | (14,600.00)         |
| 450-350-100 - Conditional - Prov - PREP & BEAVER       |                   |                     | 1,500.00            | (1,500.00)          |
|  | <b>0.00</b>       | <b>0.00</b>         | <b>16,100.00</b>    | <b>(16,100.00)</b>  |
| <b>Local</b>   |                   |                     |                     |                     |
| 450-410-100 - Conditional - Local - Pest Control       |                   | 2,248.96            |                     | 2,248.96            |
|  | <b>0.00</b>       | <b>2,248.96</b>     | <b>0.00</b>         | <b>2,248.96</b>     |
| <b>TOTAL CONDITIONAL GRANTS:</b>                       | <b>0.00</b>       | <b>7,883.46</b>     | <b>76,320.00</b>    | <b>(68,436.54)</b>  |
| <b>GRANTS IN LIEU OF TAXES</b>                         |                   |                     |                     |                     |
| <b>Federal</b>   |                   |                     |                     |                     |
| 450-500-100 - GIL - Federal                            |                   |                     | 19,000.00           | (19,000.00)         |
|  | <b>0.00</b>       | <b>0.00</b>         | <b>19,000.00</b>    | <b>(19,000.00)</b>  |
| <b>Provincial</b>                                      |                   |                     |                     |                     |
| 450-630-100 - GIL - Prov - Transgas                    |                   | 408.00              |                     | 408.00              |
| 450-650-100 - GIL - Prov - Sask Tel                    |                   |                     | 1,090.00            | (1,090.00)          |
|  | <b>0.00</b>       | <b>408.00</b>       | <b>1,090.00</b>     | <b>(682.00)</b>     |
| <b>TOTAL GRANTS IN LIEU OF TAXES:</b>                  | <b>0.00</b>       | <b>408.00</b>       | <b>20,090.00</b>    | <b>(19,682.00)</b>  |
| <b>CAPITAL ASSET PROCEEDS</b>                          |                   |                     |                     |                     |
| <b>Capital Asset Proceeds</b>                          |                   |                     |                     |                     |
| 460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo |                   | 14,414.42           |                     | 14,414.42           |
|  | <b>0.00</b>       | <b>14,414.42</b>    | <b>0.00</b>         | <b>14,414.42</b>    |
| <b>TOTAL CAPITAL ASSET PROCEEDS:</b>                   | <b>0.00</b>       | <b>14,414.42</b>    | <b>0.00</b>         | <b>14,414.42</b>    |
| <b>INVESTMENT INCOME AND COMMISSIONS</b>               |                   |                     |                     |                     |
| <b>Investment and Income Revenue</b>                   |                   |                     |                     |                     |
| 470-100-100 - Interest Revenue                         | 2,018.04          | 6,812.35            | 28,500.00           | (21,687.65)         |
| 470-120-100 - Dividends Revenue                        |                   | 320.13              |                     | 320.13              |
| 470-130-100 - Commission Revenue                       |                   |                     | 1,500.00            | (1,500.00)          |
|  | <b>2,018.04</b>   | <b>7,132.48</b>     | <b>30,000.00</b>    | <b>(22,867.52)</b>  |
| <b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>        | <b>2,018.04</b>   | <b>7,132.48</b>     | <b>30,000.00</b>    | <b>(22,867.52)</b>  |
| <b>TOTAL REVENUES:</b>                                 | <b>997,246.87</b> | <b>1,040,520.02</b> | <b>1,323,431.00</b> | <b>(282,910.98)</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                 |                  | 4,200.00            | 26,000.00         | 21,800.00        |
|  | <b>0.00</b>      | <b>4,200.00</b>     | <b>26,000.00</b>  | <b>21,800.00</b> |
| 510-110-230 - GG - Salaries - Administrator            | 6,420.00         | 23,540.00           | 55,640.00         | 32,100.00        |
| 510-110-530 - GG - Salaries - Office Clerk             | 3,591.64         | 15,209.46           | 42,000.00         | 26,790.54        |
|  | <b>10,011.64</b> | <b>42,949.46</b>    | <b>123,640.00</b> | <b>80,690.54</b> |
| <b>Benefits</b>  |                  |                     |                   |                  |
| 510-130-231 - GG - Benefits - CPP                      | 483.21           | 1,878.84            | 5,000.00          | 3,121.16         |
| 510-130-232 - GG - Benefits - EI                       | 185.23           | 716.90              | 2,000.00          | 1,283.10         |
| 510-130-233 - GG - Benefits - Superannuation           | 901.05           | 3,487.47            | 11,500.00         | 8,012.53         |
| 510-130-234 - GG - Benefits - Worker Compensation      |                  |                     | 2,000.00          | 2,000.00         |
| 510-130-235 - GG - Benefits - Sarm                     |                  | 3,533.18            | 4,000.00          | 466.82           |
|  | <b>1,569.49</b>  | <b>9,616.39</b>     | <b>24,500.00</b>  | <b>14,883.61</b> |
|  | <b>11,581.13</b> | <b>52,565.85</b>    | <b>148,140.00</b> | <b>95,574.15</b> |
| <b>Professional/Contract Services</b>                  |                  |                     |                   |                  |
| 510-200-110 - GG - Cont. - Legal                       |                  |                     | 100.00            | 100.00           |
| 510-200-130 - GG - Cont. - Audit/Accounting            |                  | 4,558.00            | 4,500.00          | (58.00)          |
| 510-200-150 - GG - Cont. - Assessment - SAMA           |                  | 8,784.00            | 8,800.00          | 16.00            |
| 510-200-170 - GG - Cont. - Advertising                 |                  | 86.16               | 500.00            | 413.84           |
| 510-200-190 - GG - Cont. - Printing                    |                  | 303.02              | 200.00            | (103.02)         |
| 510-210-100 - GG - Council Travel                      |                  | 20.57               | 1,000.00          | 979.43           |
| 510-210-160 - GG - Travel, Meals & Subsistence         |                  |                     | 500.00            | 500.00           |
| 510-230-100 - GG - Cont. - Insurance - General & Bond  |                  | 9,034.52            | 9,000.00          | (34.52)          |
| 510-240-100 - GG - Cont. - Memberships & Subscriptions |                  | 7,790.28            | 3,200.00          | (4,590.28)       |
| 510-250-100 - GG - Cont. - Communications              |                  | 250.00              | 500.00            | 250.00           |
| 510-260-100 - GG - Cont. - Tax Enforcement/Collection  |                  |                     | 200.00            | 200.00           |
| 510-260-150 - GG - Cont. - Elections                   |                  |                     | 500.00            | 500.00           |
| 510-270-100 - GG - Cont. - Maintenance                 |                  |                     | 1,500.00          | 1,500.00         |
| 510-280-150 - GG - Cont. - Board of Revision           |                  |                     | 250.00            | 250.00           |
| 510-290-100 - GG - Cont. - Bank Charges                |                  | 429.97              | 1,400.00          | 970.03           |
|  | <b>0.00</b>      | <b>31,256.52</b>    | <b>32,150.00</b>  | <b>893.48</b>    |
| <b>Utilities</b>                                       |                  |                     |                   |                  |
| 510-300-110 - GG - Utility - Heat                      |                  | 697.25              | 2,000.00          | 1,302.75         |
| 510-300-120 - GG - Utility - Power                     |                  | 778.35              | 2,000.00          | 1,221.65         |
| 510-300-130 - GG - Utility - Water                     |                  | 382.00              | 700.00            | 318.00           |
| 510-300-135 - GG - Utility - Garbage                   |                  |                     | 100.00            | 100.00           |
| 510-300-140 - GG - Utility - Telephone                 | 422.65           | 1,394.68            | 5,000.00          | 3,605.32         |
|  | <b>422.65</b>    | <b>3,252.28</b>     | <b>9,800.00</b>   | <b>6,547.72</b>  |
| <b>Maintenance, Material and Supplies</b>              |                  |                     |                   |                  |
| 510-400-110 - GG - Maint. - Stationery & Postage       | 742.72           | 753.54              | 5,000.00          | 4,246.46         |
| 510-410-140 - GG - Maint. - Office Supplies            | 816.58           | 2,844.50            |                   | (2,844.50)       |
| 510-410-160 - GG - Maint. - Residence                  | 6,150.87         | 6,150.87            | 5,000.00          | (1,150.87)       |
| 510-420-100 - GG - Maint. - Janitor Supplies           | 93.78            | 937.62              | 1,000.00          | 62.38            |
| 510-440-100 - GG - Maint. - Data Processing Supplies   |                  |                     | 13,000.00         | 13,000.00        |

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|  | Current          | Year To Date     | Budget            | Variance          |
|--|------------------|------------------|-------------------|-------------------|
| 510-490-100 - GG - Maint. - Office Repairs & Maint.    |                  | 700.00           |                   | (700.00)          |
|  | <b>7,803.95</b>  | <b>11,386.53</b> | <b>24,000.00</b>  | <b>12,613.47</b>  |
| <b>Capital Expenditures</b>                            |                  |                  |                   |                   |
| 510-600-299 - GG - Amortization - Bldgs, Improv. & Eng |                  |                  | 16,500.00         | 16,500.00         |
| 510-600-599 - GG - Amortization - Office & Info Tech   |                  |                  | 5,100.00          | 5,100.00          |
|  | <b>0.00</b>      | <b>0.00</b>      | <b>21,600.00</b>  | <b>21,600.00</b>  |
| <b>TOTAL GENERAL GOVERNMENT SERVICES:</b>              | <b>19,807.73</b> | <b>98,461.18</b> | <b>235,690.00</b> | <b>137,228.82</b> |
| <b>PROTECTIVE SERVICES</b>                             |                  |                  |                   |                   |
| <b>POLICE PROTECTION</b>                               |                  |                  |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                  |                   |                   |
| 520-210-100 - PS - Police - Justice Requisition        |                  |                  | 8,900.00          | 8,900.00          |
| 520-240-100 - PS - Police - Memberships & Subscription |                  |                  | 100.00            | 100.00            |
|  | <b>0.00</b>      | <b>0.00</b>      | <b>9,000.00</b>   | <b>9,000.00</b>   |
| <b>TOTAL POLICE PROTECTION:</b>                        | <b>0.00</b>      | <b>0.00</b>      | <b>9,000.00</b>   | <b>9,000.00</b>   |
| <b>FIRE PROTECTION</b>                                 |                  |                  |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                  |                   |                   |
| 525-210-100 - PS - Fire - EMS Contract - 911           |                  |                  | 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>                        |                  |                  |                   |                   |
| 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>0.00</b>      | <b>5,500.00</b>   | <b>5,500.00</b>   |
| <b>TOTAL PROTECTIVE SERVICES:</b>                      | <b>0.00</b>      | <b>0.00</b>      | <b>14,500.00</b>  | <b>14,500.00</b>  |
| <b>TRANSPORTATION SERVICES</b>                         |                  |                  |                   |                   |
| <b>MAINTENANCE</b>                                     |                  |                  |                   |                   |
| <b>Wages &amp; Benefits</b>                            |                  |                  |                   |                   |
| <b>Wages</b>   |                  |                  |                   |                   |
| 530-110-110 - TS - Maint. - Council - Indemnity        |                  |                  | 1,500.00          | 1,500.00          |
| 530-110-120 - TS - Maint. - Salaries - Foreman         | 8,650.50         | 31,718.50        | 74,980.00         | 43,261.50         |
| 530-110-150 - TS - Maint. - Salaries                   | 23,896.01        | 47,646.80        | 155,020.00        | 107,373.20        |
|  | <b>32,546.51</b> | <b>79,365.30</b> | <b>231,500.00</b> | <b>152,134.70</b> |
| <b>Benefits</b>  |                  |                  |                   |                   |
| 530-120-121 - TS - Maint. - Benefits - CPP             | 1,630.97         | 3,926.42         | 10,000.00         | 6,073.58          |
| 530-120-122 - TS - Maint. - Benefits - EI              | 602.16           | 1,468.37         | 3,500.00          | 2,031.63          |
| 530-120-123 - TS - Maint. - Benefits - Superannuation  | 2,929.19         | 7,142.92         | 18,000.00         | 10,857.08         |
| 530-120-124 - TS - Maint. - Benefits - Worker's Comp   |                  | 2,621.70         | 4,000.00          | 1,378.30          |
| 530-120-125 - TS - Maint. - Benefits - Sarm            |                  | 4,484.00         | 4,500.00          | 16.00             |
|  | <b>5,162.32</b>  | <b>19,643.41</b> | <b>40,000.00</b>  | <b>20,356.59</b>  |
|  | <b>37,708.83</b> | <b>99,008.71</b> | <b>271,500.00</b> | <b>172,491.29</b> |
| <b>Professional/Contractual Services</b>               |                  |                  |                   |                   |
| 530-200-110 - TS - Maint. - Engineering                | 4,469.01         | 4,469.01         | 85,000.00         | 80,530.99         |

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|--|------------------|-------------------|-------------------|--------------------|
| 530-210-110 - TS - Maint. - Contract - Contract        | 4,876.22         | 12,154.89         | 90,500.00         | 78,345.11          |
| 530-210-120 - TS - Maint. - Contract - Gravel Haul     |                  |                   | 60,000.00         | 60,000.00          |
| 530-250-100 - TS - Maint. - Travel, Meal & Subsistence |                  |                   | 2,500.00          | 2,500.00           |
| 530-250-110 - TS - Maint. - Council - Travel & Meals   |                  | 38.10             |                   | (38.10)            |
| 530-260-100 - TS - Maint. - Insurance/Vehicle Reg.     |                  | 162.38            | 1,600.00          | 1,437.62           |
| 530-280-100 - TS - Maint. - Memberships/Subscriptions  |                  | 200.00            | 500.00            | 300.00             |
| 530-290-100 - TS - Maint. - Contracted Repairs         | 397.50           | 8,527.13          | 60,000.00         | 51,472.87          |
|  | <b>9,742.73</b>  | <b>25,551.51</b>  | <b>300,100.00</b> | <b>274,548.49</b>  |
| <b>Utilities</b>                                       |                  |                   |                   |                    |
| 530-300-110 - TS - Maint. - Utility - Heat             |                  | 747.20            | 2,000.00          | 1,252.80           |
| 530-300-120 - TS - Maint. - Utility - Power            |                  | 370.80            | 1,000.00          | 629.20             |
| 530-300-140 - TS - Maint. - Utility - Telephone        |                  |                   | 700.00            | 700.00             |
| 530-300-150 - TS - Maint. - Utility - Cell Phones      | 218.70           | 873.43            | 3,000.00          | 2,126.57           |
| 530-310-100 - TS - Maint. - Utility - Street Lights    |                  | 448.82            | 1,400.00          | 951.18             |
|  | <b>218.70</b>    | <b>2,440.25</b>   | <b>8,100.00</b>   | <b>5,659.75</b>    |
| <b>Maintenance, Materials &amp; Supplies</b>           |                  |                   |                   |                    |
| 530-400-110 - TS - Maint. - Materials & Supplies       |                  | 1,298.21          | 10,000.00         | 8,701.79           |
| 530-410-100 - TS - Maint. - Shop Supply & Small Tools  |                  | 253.33            | 5,000.00          | 4,746.67           |
| 530-410-130 - TS - Maint. - Small Tools                |                  | 2,565.20          | 1,000.00          | (1,565.20)         |
| 530-420-100 - TS - Vehicle/Equip. Repair/Parts/Tools   | 2,731.59         | 6,756.79          | 17,000.00         | 10,243.21          |
| 530-420-101 - TS - Maint. - Repair/Parts/Tools - Gr #1 |                  | 3,986.46          | 35,000.00         | 31,013.54          |
| 530-420-102 - TS - Maint. - Repair/Parts/Tools - Gr #2 | 6,870.95         | 28,940.50         |                   | (28,940.50)        |
| 530-420-104 - TS - Maint - Repair/Parts/Tools - Mower  |                  | 902.14            | 6,000.00          | 5,097.86           |
| 530-420-105 - TS - Maint - Repair/Parts/Tools - Terex  | 1,128.04         | 1,128.04          | 15,000.00         | 13,871.96          |
| 530-420-106 - TS - Maint - Repair/Parts/Tools -Tractor | 73.97            | 4,573.01          | 10,000.00         | 5,426.99           |
| 530-420-130 - TS - Maint. - Skid Steer                 |                  |                   | 2,000.00          | 2,000.00           |
| 530-425-110 - TS - Maint. - Oil & Gas                  |                  | 149.63            |                   | (149.63)           |
| 530-425-111 - TS - Maint. - Oil & Gas - #1             |                  | 2,244.70          | 50,000.00         | 47,755.30          |
| 530-425-112 - TS - Maint. - Oil & Gas - #2             |                  |                   | 40,000.00         | 40,000.00          |
| 530-440-100 - TS - Maint. - Gravel/Sand                |                  |                   | 75,000.00         | 75,000.00          |
| 530-450-100 - TS - Maint. - Culverts/Drainage          | 12,393.64        | 12,393.64         | 15,000.00         | 2,606.36           |
| 530-470-100 - TS - Maint. - Road/Street Signs          |                  | 153.12            | 2,000.00          | 1,846.88           |
| 530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc |                  |                   | 2,500.00          | 2,500.00           |
|  | <b>23,198.19</b> | <b>65,344.77</b>  | <b>285,500.00</b> | <b>220,155.23</b>  |
| <b>Capital Expenditures</b>                            |                  |                   |                   |                    |
| 530-600-130 - TS - Purchase of Cap Assets - Mach       |                  | 78,283.80         |                   | (78,283.80)        |
| 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>78,283.80</b>  | <b>48,806.00</b>  | <b>(29,477.80)</b> |
| <b>TOTAL MAINTENANCE:</b>                              | <b>70,868.45</b> | <b>270,629.04</b> | <b>914,006.00</b> | <b>643,376.96</b>  |
| <b>CONSTRUCTION</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>0.00</b>       | <b>81,000.00</b>  | <b>81,000.00</b>   |
| <b>SNOW REMOVAL</b>                                    |                  |                   |                   |                    |
| <b>Professional/Contractual Services</b>               |                  |                   |                   |                    |

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

|  | Current          | Year To Date      | Budget            | Variance          |
|--|------------------|-------------------|-------------------|-------------------|
| 537-210-100 - TS - Snow - Contracted Removal           | 975.00           | 975.00            | 1,500.00          | 525.00            |
| <b>TOTAL SNOW REMOVAL:</b>                             | <b>975.00</b>    | <b>975.00</b>     | <b>1,500.00</b>   | <b>525.00</b>     |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                  | <b>71,843.45</b> | <b>271,604.04</b> | <b>996,506.00</b> | <b>724,901.96</b> |
| <b>ENVIRONMENTAL SERVICES</b>                          |                  |                   |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                   |                   |                   |
| 540-200-110 - EH - Cont. - Waste Collection/Disposal   |                  | 2,817.72          | 12,000.00         | 9,182.28          |
| 540-210-100 - EH - Cont. - Pest Control                |                  | 2,001.16          | 4,500.00          | 2,498.84          |
|  | <b>0.00</b>      | <b>4,818.88</b>   | <b>16,500.00</b>  | <b>11,681.12</b>  |
| <b>Maintenance, Materials and Supplies</b>             |                  |                   |                   |                   |
| 540-400-120 - EH - Maint. - Travel                     |                  |                   | 500.00            | 500.00            |
| 540-420-100 - EH - Maint. - Pest Control Supplies      |                  |                   | 2,000.00          | 2,000.00          |
| 540-430-100 - EH - Maint. - Weed Control Supplies      |                  |                   | 500.00            | 500.00            |
|  | <b>0.00</b>      | <b>0.00</b>       | <b>3,000.00</b>   | <b>3,000.00</b>   |
| <b>Grants and Contributions</b>                        |                  |                   |                   |                   |
| 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>600.00</b>     | <b>10,600.00</b>  | <b>10,000.00</b>  |
| <b>TOTAL ENVIRONMENTAL SERVICES:</b>                   | <b>0.00</b>      | <b>5,418.88</b>   | <b>30,100.00</b>  | <b>24,681.12</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         |
|  | <b>0.00</b>      | <b>0.00</b>       | <b>12,000.00</b>  | <b>12,000.00</b>  |
| <b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>       | <b>0.00</b>      | <b>0.00</b>       | <b>12,000.00</b>  | <b>12,000.00</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>                |                  |                   |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                   |                   |                   |
| 570-290-100 - R&C - Cont. - Library Requisition        |                  | 2,787.65          | 3,800.00          | 1,012.35          |
|  | <b>0.00</b>      | <b>2,787.65</b>   | <b>3,800.00</b>   | <b>1,012.35</b>   |
| <b>Maintenance, Materials and Supplies</b>             |                  |                   |                   |                   |
| 570-430-170 - R&C - Bldg Mat/Supply - Other            |                  |                   | 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           |                  | 10,000.00         | 10,000.00         |                   |
| 570-500-130 - R&C - Grants - Library/Museum            |                  | 750.00            | 500.00            | (250.00)          |
|  | <b>0.00</b>      | <b>10,750.00</b>  | <b>10,500.00</b>  | <b>(250.00)</b>   |
| <b>TOTAL RECREATION AND CULTURAL SERVICES:</b>         | <b>0.00</b>      | <b>13,537.65</b>  | <b>14,800.00</b>  | <b>1,262.35</b>   |

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

|  | <u>Current</u>    | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u>   |
|--|-------------------|---------------------|---------------------|-------------------|
| <b>UTILITIES</b>                                       |                   |                     |                     |                   |
| <b>WATER</b>   |                   |                     |                     |                   |
| <b>Professional/Contractual Services</b>               |                   |                     |                     |                   |
| 580-285-100 - UT - Cont. Repairs - Building & Equip.   |                   |                     | 500.00              | 500.00            |
|  | <b>0.00</b>       | <b>0.00</b>         | <b>500.00</b>       | <b>500.00</b>     |
| <b>Utilities</b>                                       |                   |                     |                     |                   |
| 580-300-120 - UT - Water - Power                       |                   | 346.89              | 2,200.00            | 1,853.11          |
|  | <b>0.00</b>       | <b>346.89</b>       | <b>2,200.00</b>     | <b>1,853.11</b>   |
| <b>Maintenance, Materials and Supplies</b>             |                   |                     |                     |                   |
| 580-440-100 - UT - Water - Shop 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>346.89</b>       | <b>4,500.00</b>     | <b>4,153.11</b>   |
| <b>TOTAL UTILITIES:</b>                                | <b>0.00</b>       | <b>346.89</b>       | <b>4,500.00</b>     | <b>4,153.11</b>   |
| <b>TOTAL EXPENDITURES:</b>                             | <b>91,651.18</b>  | <b>389,368.64</b>   | <b>1,308,296.00</b> | <b>918,927.36</b> |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                  |                   |                     |                     |                   |
| Revenues   | 997,246.87        | 1,040,520.02        | 1,323,431.00        | (282,910.98)      |
| Expenditures   | 91,651.18         | 389,368.64          | 1,308,296.00        | 918,927.36        |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>                  | <b>905,595.69</b> | <b>651,151.38</b>   | <b>15,135.00</b>    | <b>636,016.38</b> |
| <b>CHANGE IN NET ASSETS</b>                            | <b>905,595.69</b> | <b>651,151.38</b>   | <b>15,135.00</b>    | <b>636,016.38</b> |
| <b>CHANGE IN SURPLUS</b>                               | <b>905,595.69</b> | <b>651,151.38</b>   | <b>15,135.00</b>    | <b>636,016.38</b> |

|  | <u>Current</u>     | <u>Year to Date</u> | <u>Balance</u>      |
|--|--------------------|---------------------|---------------------|
| <b>ACCOUNT BALANCES</b>                            |                    |                     |                     |
| <b>Cash and Investments</b>                        |                    |                     |                     |
| 110-110-110 - Cash - On Hand - Petty Cash          |                    | 136.05              | 336.05              |
| 110-110-120 - Cash - Bank - Demand                 | (64,744.32)        | (490,556.56)        | 386,450.10          |
| 110-110-130 - Cash - Bank - Term Deposit           |                    |                     | 420,000.00          |
| 110-110-140 - Cash - Special Savings               | 2,018.04           | 6,812.35            | 1,672,218.37        |
| <b>Total Cash and Investments:</b>                 | <b>(62,726.28)</b> | <b>(483,608.16)</b> | <b>2,479,004.52</b> |
| <b>Municipal Taxes Receivable</b>                  |                    |                     |                     |
| 110-200-100 - Municipal - Tax Receivable - Current | 992,347.64         | 991,460.22          | 991,460.22          |
| 110-200-110 - Municipal - Tax Receivable - Arrears | (805.41)           | (14,925.32)         | 731.42              |
| 110-200-900 - Municipal - Allow. for Uncollected   |                    |                     | (4,000.00)          |
| <b>Total Municipal Taxes Receivable:</b>           | <b>991,542.23</b>  | <b>976,534.90</b>   | <b>988,191.64</b>   |

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

|  | <u>Current</u> | <u>Year To Date</u> | <u>Budget</u>    | <u>Variance</u> |
|--|----------------|---------------------|------------------|-----------------|
| <b>Other Receivables</b>                   |                |                     |                  |                 |
| 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      | (780.00)       | 3,597.74            | 3,597.74         |                 |
| 110-330-120 - Wages - Disability Insurance | (1,082.00)     | 2,434.54            | 2,434.54         |                 |
| 110-340-110 - GST Receivable - 100% Rebate | 1,906.30       | 7,819.26            | 17,820.50        |                 |
| 110-350-100 - GST Receivable               |                |                     | 51.00            |                 |
| <b>Total Other Receivables:</b>            | <b>44.30</b>   | <b>12,757.54</b>    | <b>27,370.90</b> |                 |

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on June 8, 2020.

\_\_\_\_\_  
Yvonne (Bonny) Goodsman  
Chief Administrative Officer

\_\_\_\_\_  
Sheldon Vance  
Reeve