

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 2024

|   | Current         | Year To Date     | Budget      | Variance         |
|---|-----------------|------------------|-------------|------------------|
| <b>REVENUES</b>   |                 |                  |             |                  |
| <b>TAXATION</b>   |                 |                  |             |                  |
| <b>Municipal Taxes</b>                                  |                 |                  |             |                  |
| 410-130-100 - Discount on Municipal Tax - Property      |                 | (140.22)         |             | (140.22)         |
| <b>Net Municipal Taxes</b>                              | <b>0.00</b>     | <b>(140.22)</b>  | <b>0.00</b> | <b>(140.22)</b>  |
| <b>Penalties on Tax Arrears</b>                         |                 |                  |             |                  |
| 410-400-210 - Penalty on Mun Taxes Arrears - Property   | 92.20           | 196.75           |             | 196.75           |
|   | <b>92.20</b>    | <b>196.75</b>    | <b>0.00</b> | <b>196.75</b>    |
| <b>TOTAL TAXATION:</b>                                  | <b>92.20</b>    | <b>56.53</b>     | <b>0.00</b> | <b>56.53</b>     |
| <b>FEES AND CHARGES</b>                                 |                 |                  |             |                  |
| <b>Sale of Supplies and Gravel</b>                      |                 |                  |             |                  |
| 420-200-300 - F&C - Sale of R.M. Maps                   | 18.87           | 28.30            |             | 28.30            |
| 420-200-900 - F&C - Gravel Excavation Permit Fees       |                 | 936.85           |             | 936.85           |
|   | <b>18.87</b>    | <b>965.15</b>    | <b>0.00</b> | <b>965.15</b>    |
| <b>Rentals</b>  |                 |                  |             |                  |
| 420-300-100 - F&C - Rentals - Building/Room             | 1,900.00        | 5,555.00         |             | 5,555.00         |
|   | <b>1,900.00</b> | <b>5,555.00</b>  | <b>0.00</b> | <b>5,555.00</b>  |
| <b>Licenses and Permits</b>                             |                 |                  |             |                  |
| 420-700-210 - F&C - Fees - Building Inspections         |                 | (390.00)         |             | (390.00)         |
|   | <b>0.00</b>     | <b>(390.00)</b>  | <b>0.00</b> | <b>(390.00)</b>  |
| <b>Other</b>  |                 |                  |             |                  |
| <b>Tax Certificate</b>                                  |                 |                  |             |                  |
| 420-800-100 - F&C - Tax Certificate                     | 60.00           | 60.00            |             | 60.00            |
|   | <b>60.00</b>    | <b>60.00</b>     | <b>0.00</b> | <b>60.00</b>     |
|   | <b>60.00</b>    | <b>60.00</b>     | <b>0.00</b> | <b>60.00</b>     |
| <b>TOTAL FEES AND CHARGES:</b>                          | <b>1,978.87</b> | <b>6,190.15</b>  | <b>0.00</b> | <b>6,190.15</b>  |
| <b>MAINTENANCE AND DEVELOPMENT CHARGES</b>              |                 |                  |             |                  |
| <b>Road Maintenance and Restoration Agreements</b>      |                 |                  |             |                  |
| 430-100-100 - M&D - Road Haul Agreeeme Maintenance Fees |                 | 1,053.07         |             | 1,053.07         |
|   | <b>0.00</b>     | <b>1,053.07</b>  | <b>0.00</b> | <b>1,053.07</b>  |
| <b>TOTAL MAINTENANCE AND DEVELOPMENT CHARGE</b>         | <b>0.00</b>     | <b>1,053.07</b>  | <b>0.00</b> | <b>1,053.07</b>  |
| <b>CONDITIONAL GRANTS</b>                               |                 |                  |             |                  |
| <b>Provincial</b>                                       |                 |                  |             |                  |
| 450-300-100 - Conditional - Prov - Infrastructure       | 2,106.00        | 2,106.00         |             | 2,106.00         |
|   | <b>2,106.00</b> | <b>2,106.00</b>  | <b>0.00</b> | <b>2,106.00</b>  |
| <b>TOTAL CONDITIONAL GRANTS:</b>                        | <b>2,106.00</b> | <b>2,106.00</b>  | <b>0.00</b> | <b>2,106.00</b>  |
| <b>INVESTMENT INCOME AND COMMISSIONS</b>                |                 |                  |             |                  |
| <b>Investment and Income Revenue</b>                    |                 |                  |             |                  |
| 470-100-100 - Interest Revenue                          | 3,015.45        | 3,566.21         |             | 3,566.21         |
|   | <b>3,015.45</b> | <b>3,566.21</b>  | <b>0.00</b> | <b>3,566.21</b>  |
| <b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>         | <b>3,015.45</b> | <b>3,566.21</b>  | <b>0.00</b> | <b>3,566.21</b>  |
| <b>TOTAL REVENUES:</b>                                  | <b>7,192.52</b> | <b>12,971.96</b> | <b>0.00</b> | <b>12,971.96</b> |

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| EXPENDITURES   | Current          | Year To Date     | Budget      | Variance           |
|--|------------------|------------------|-------------|--------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>                     |                  |                  |             |                    |
| <b>Wages &amp; Benefits</b>                            |                  |                  |             |                    |
| <b>Wages</b>   |                  |                  |             |                    |
| 510-110-230 - GG - Salaries - Administrator            | 7,413.45         | 12,355.75        |             | (12,355.75)        |
| 510-110-530 - GG - Salaries - Office Clerk             | 5,189.20         | 8,717.87         |             | (8,717.87)         |
|  | <b>12,602.65</b> | <b>21,073.62</b> | <b>0.00</b> | <b>(21,073.62)</b> |
| <b>Benefits</b>  |                  |                  |             |                    |
| 510-120-110 - GG - Council - Payroll Benefits          | 876.29           | 876.29           |             | (876.29)           |
|  | <b>876.29</b>    | <b>876.29</b>    | <b>0.00</b> | <b>(876.29)</b>    |
| 510-130-231 - GG - Benefits - CPP                      | 701.78           | 1,173.76         |             | (1,173.76)         |
| 510-130-232 - GG - Benefits - EI                       | 246.24           | 411.73           |             | (411.73)           |
| 510-130-233 - GG - Benefits - Superannuation           | 1,134.23         | 1,896.61         |             | (1,896.61)         |
| 510-130-234 - GG - Benefits - Worker Compensation      | 3,863.55         | 3,863.55         |             | (3,863.55)         |
| 510-130-235 - GG - Benefits - Sarm                     |                  | 3,875.69         |             | (3,875.69)         |
|  | <b>6,822.09</b>  | <b>12,097.63</b> | <b>0.00</b> | <b>(12,097.63)</b> |
|  | <b>19,424.74</b> | <b>33,171.25</b> | <b>0.00</b> | <b>(33,171.25)</b> |
| <b>Professional/Contract Services</b>                  |                  |                  |             |                    |
| 510-200-150 - GG - Cont. - Assessment - SAMA           |                  | 9,949.00         |             | (9,949.00)         |
| 510-210-160 - GG - Travel, Meals & Subsistence         |                  | 141.66           |             | (141.66)           |
| 510-210-170 - GG - Admin. - Training, Travel & Meals   | 741.90           | 741.90           |             | (741.90)           |
| 510-230-100 - GG - Cont. - Insurance - General & Bond  |                  | 11,508.42        |             | (11,508.42)        |
| 510-240-100 - GG - Cont. - Memberships & Subscriptions |                  | 2,496.68         |             | (2,496.68)         |
| 510-290-100 - GG - Cont. - Bank Charges                | 183.79           | 410.99           |             | (410.99)           |
|  | <b>925.69</b>    | <b>25,248.65</b> | <b>0.00</b> | <b>(25,248.65)</b> |
| <b>Utilities</b>                                       |                  |                  |             |                    |
| 510-300-110 - GG - Utility - Heat                      | 410.09           | 713.19           |             | (713.19)           |
| 510-300-120 - GG - Utility - Power                     | 175.87           | 361.90           |             | (361.90)           |
| 510-300-130 - GG - Utility - Water                     |                  | 163.00           |             | (163.00)           |
| 510-300-135 - GG - Utility - Garbage                   |                  | 65.00            |             | (65.00)            |
| 510-300-140 - GG - Utility - Telephone                 | 470.59           | 470.59           |             | (470.59)           |
| 510-300-145 - GG - Utility - Cell Phone                | 60.96            | 60.96            |             | (60.96)            |
|  | <b>1,117.51</b>  | <b>1,834.64</b>  | <b>0.00</b> | <b>(1,834.64)</b>  |
| <b>Maintenance, Material and Supplies</b>              |                  |                  |             |                    |
| 510-410-140 - GG - Maint. - Office Supplies            |                  | 7,330.36         |             | (7,330.36)         |
|  | <b>0.00</b>      | <b>7,330.36</b>  | <b>0.00</b> | <b>(7,330.36)</b>  |
| <b>TOTAL GENERAL GOVERNMENT SERVICES:</b>              | <b>21,467.94</b> | <b>67,584.90</b> | <b>0.00</b> | <b>(67,584.90)</b> |
| <b>PROTECTIVE SERVICES</b>                             |                  |                  |             |                    |
| <b>FIRE PROTECTION</b>                                 |                  |                  |             |                    |
| <b>Utilities</b>                                       |                  |                  |             |                    |
| 525-300-140 - PS - Fire - Utility - Telephone          |                  | 368.00           |             | (368.00)           |
|  | <b>0.00</b>      | <b>368.00</b>    | <b>0.00</b> | <b>(368.00)</b>    |
| <b>TOTAL FIRE PROTECTION:</b>                          | <b>0.00</b>      | <b>368.00</b>    | <b>0.00</b> | <b>(368.00)</b>    |
| <b>TOTAL PROTECTIVE SERVICES:</b>                      | <b>0.00</b>      | <b>368.00</b>    | <b>0.00</b> | <b>(368.00)</b>    |
| <b>TRANSPORTATION SERVICES</b>                         |                  |                  |             |                    |
| <b>MAINTENANCE</b>                                     |                  |                  |             |                    |
| <b>Wages &amp; Benefits</b>                            |                  |                  |             |                    |
| <b>Wages</b>   |                  |                  |             |                    |
| 530-110-120 - TS - Maint. - Salaries - Foreman         | 10,273.17        | 17,121.95        |             | (17,121.95)        |
| 530-110-150 - TS - Maint. - Salaries                   | 8,310.00         | 13,850.00        |             | (13,850.00)        |
|  | <b>18,583.17</b> | <b>30,971.95</b> | <b>0.00</b> | <b>(30,971.95)</b> |
| <b>Benefits</b>  |                  |                  |             |                    |
| 530-120-121 - TS - Maint. - Benefits - CPP             | 1,057.65         | 1,762.75         |             | (1,762.75)         |
| 530-120-122 - TS - Maint. - Benefits - EI              | 363.06           | 605.10           |             | (605.10)           |
| 530-120-123 - TS - Maint. - Benefits - Superannuation  | 1,672.50         | 2,787.50         |             | (2,787.50)         |
| 530-120-124 - TS - Maint. - Benefits - Worker's Comp   | 37.17            | 37.17            |             | (37.17)            |
| 530-120-125 - TS - Maint. - Benefits - Sarm            |                  | 3,611.09         |             | (3,611.09)         |
|  | <b>3,130.38</b>  | <b>8,803.61</b>  | <b>0.00</b> | <b>(8,803.61)</b>  |



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|  | Current            | Year To Date        | Budget      | Variance            |
|--|--------------------|---------------------|-------------|---------------------|
| <b>Utilities</b>                                     | <b>21,713.55</b>   | <b>39,775.56</b>    | <b>0.00</b> | <b>(39,775.56)</b>  |
| 530-300-110 - TS - Maint. - Utility - Heat           | 410.09             | 713.19              |             | (713.19)            |
| 530-300-120 - TS - Maint. - Utility - Power          | 155.71             | 319.14              |             | (319.14)            |
| 530-300-150 - TS - Maint. - Utility - Cell Phones    | 34.46              | 34.46               |             | (34.46)             |
| 530-310-100 - TS - Maint. - Utility - Street Lights  | 117.71             | 235.35              |             | (235.35)            |
|  | <b>717.97</b>      | <b>1,302.14</b>     | <b>0.00</b> | <b>(1,302.14)</b>   |
| <b>Maintenance, Materials &amp; Supplies</b>         |                    |                     |             |                     |
| 530-400-110 - TS - Maint. - Materials & Supplies     |                    | 30.46               |             | (30.46)             |
| 530-420-101 - TS - Maint. - Repairs - 2013 JD 770G   |                    | 890.21              |             | (890.21)            |
| 530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP  |                    | 890.21              |             | (890.21)            |
| 530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP  |                    | 890.22              |             | (890.22)            |
| 530-425-110 - TS - Maint. - Oil & Lubricant          |                    | 201.39              |             | (201.39)            |
| 530-425-111 - TS - Maint. - Oil & Gas - #1           |                    | 2,983.34            |             | (2,983.34)          |
|  | <b>0.00</b>        | <b>5,885.83</b>     | <b>0.00</b> | <b>(5,885.83)</b>   |
| <b>TOTAL MAINTENANCE:</b>                            | <b>22,431.52</b>   | <b>46,963.53</b>    | <b>0.00</b> | <b>(46,963.53)</b>  |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                | <b>22,431.52</b>   | <b>46,963.53</b>    | <b>0.00</b> | <b>(46,963.53)</b>  |
| <b>ENVIRONMENTAL SERVICES</b>                        |                    |                     |             |                     |
| <b>Professional/Contractual Services</b>             |                    |                     |             |                     |
| 540-200-110 - EH - Cont. - Waste Collection/Disposal | 1,564.15           | 1,564.15            |             | (1,564.15)          |
| 540-210-100 - EH - Cont. - Pest Control              |                    | 500.00              |             | (500.00)            |
| 540-210-300 - EH - Cont. - Landfill                  |                    | 11,416.13           |             | (11,416.13)         |
|  | <b>1,564.15</b>    | <b>13,480.28</b>    | <b>0.00</b> | <b>(13,480.28)</b>  |
| <b>Grants and Contributions</b>                      |                    |                     |             |                     |
| 540-530-100 - EH&W - Grants to Local Government      |                    | 900.00              |             | (900.00)            |
|  | <b>0.00</b>        | <b>900.00</b>       | <b>0.00</b> | <b>(900.00)</b>     |
| <b>TOTAL ENVIRONMENTAL SERVICES:</b>                 | <b>1,564.15</b>    | <b>14,380.28</b>    | <b>0.00</b> | <b>(14,380.28)</b>  |
| <b>RECREATION AND CULTURAL SERVICES</b>              |                    |                     |             |                     |
| <b>Grants and Contributions</b>                      |                    |                     |             |                     |
| 570-500-130 - R&C - Grants - Library/Museum          |                    | 2,869.48            |             | (2,869.48)          |
|  | <b>0.00</b>        | <b>2,869.48</b>     | <b>0.00</b> | <b>(2,869.48)</b>   |
| <b>TOTAL RECREATION AND CULTURAL SERVICES:</b>       | <b>0.00</b>        | <b>2,869.48</b>     | <b>0.00</b> | <b>(2,869.48)</b>   |
| <b>UTILITIES</b>                                     |                    |                     |             |                     |
| <b>WATER</b>   |                    |                     |             |                     |
| <b>Professional/Contractual Services</b>             |                    |                     |             |                     |
| 580-285-130 - UT - Water - Cont. Repairs - Wells     |                    | 2,480.40            |             | (2,480.40)          |
|  | <b>0.00</b>        | <b>2,480.40</b>     | <b>0.00</b> | <b>(2,480.40)</b>   |
| <b>Utilities</b>                                     |                    |                     |             |                     |
| 580-300-120 - UT - Water - Power                     | 44.50              | 121.87              |             | (121.87)            |
|  | <b>44.50</b>       | <b>121.87</b>       | <b>0.00</b> | <b>(121.87)</b>     |
| <b>TOTAL WATER:</b>                                  | <b>44.50</b>       | <b>2,602.27</b>     | <b>0.00</b> | <b>(2,602.27)</b>   |
| <b>TOTAL UTILITIES:</b>                              | <b>44.50</b>       | <b>2,602.27</b>     | <b>0.00</b> | <b>(2,602.27)</b>   |
| <b>TOTAL EXPENDITURES:</b>                           | <b>45,508.11</b>   | <b>134,768.46</b>   | <b>0.00</b> | <b>(134,768.46)</b> |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                |                    |                     |             |                     |
| Revenues   | 7,192.52           | 12,971.96           | 0.00        | 12,971.96           |
| Expenditures   | 45,508.11          | 134,768.46          | 0.00        | (134,768.46)        |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>                | <b>(38,315.59)</b> | <b>(121,796.50)</b> | <b>0.00</b> | <b>(121,796.50)</b> |
| <b>CHANGE IN NET ASSETS</b>                          | <b>(38,315.59)</b> | <b>(121,796.50)</b> | <b>0.00</b> | <b>(121,796.50)</b> |
| <b>CHANGE IN SURPLUS</b>                             | <b>(38,315.59)</b> | <b>(121,796.50)</b> | <b>0.00</b> | <b>(121,796.50)</b> |

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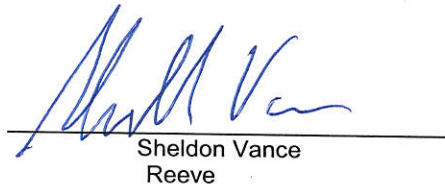


**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 29, 2024

|  | <u>Current</u>     | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u> |
|--|--------------------|---------------------|---------------------|-----------------|
| <b>ACCOUNT BALANCES</b>                            |                    |                     |                     |                 |
| <b>Cash and Investments</b>                        |                    |                     |                     |                 |
| 110-110-120 - Cash - Bank - Demand                 | (19,641.94)        | (127,128.33)        | 895,932.96          |                 |
| 110-110-130 - Cash - Bank - Term Deposit           |                    |                     | 2,220,000.00        |                 |
| 110-110-140 - Cash - Special Savings               | 56,089.94          | 56,640.70           | 316,030.05          |                 |
| <b>Total Cash and Investments:</b>                 | <b>36,448.00</b>   | <b>(70,487.63)</b>  | <b>3,431,963.01</b> |                 |
| <b>Municipal Taxes Receivable</b>                  |                    |                     |                     |                 |
| 110-200-100 - Municipal - Tax Receivable - Current |                    | (140.22)            | 11,065.26           |                 |
| 110-200-110 - Municipal - Tax Receivable - Arrears | (4,859.67)         | (6,415.81)          | (5,545.45)          |                 |
| <b>Total Municipal Taxes Receivable:</b>           | <b>(4,859.67)</b>  | <b>(6,556.03)</b>   | <b>5,519.81</b>     |                 |
| <b>Other Receivables</b>                           |                    |                     |                     |                 |
| 110-300-110 - Due From Provincial Gov't/Agency     |                    |                     | 8,251.56            |                 |
| 110-310-100 - Accrued Interest                     | (53,074.49)        | (53,074.49)         | 11,287.26           |                 |
| 110-320-100 - Accounts Receivable                  |                    | 199.32              | 1,699.32            |                 |
| 110-330-110 - Wages - Health & Dental              | (1,188.00)         | 9,777.94            | 9,777.94            |                 |
| 110-330-120 - Wages - Disability Insurance         | (507.00)           | 4,232.06            | 4,232.06            |                 |
| 110-340-110 - GST Receivable - 100% Rebate         | (14,025.93)        | (12,486.69)         | 1,772.42            |                 |
| <b>Total Other Receivables:</b>                    | <b>(68,795.42)</b> | <b>(51,351.86)</b>  | <b>37,020.56</b>    |                 |

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on March 18, 2024.

  
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Yvonne (Bonny) Goodsman  
Chief Administrative Officer

  
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Sheldon Vance  
Reeve