

**R.M. of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending March 31, 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	55.60	252.35		252.35
	<b>55.60</b>	<b>252.35</b>	<b>0.00</b>	<b>252.35</b>
<b>TOTAL TAXATION:</b>	<b>55.60</b>	<b>112.13</b>	<b>0.00</b>	<b>112.13</b>
<b>FEES AND CHARGES</b>				
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	21.22	49.52		49.52
420-200-900 - F&C - Gravel Excavation Permit Fees		936.85		936.85
	<b>21.22</b>	<b>986.37</b>	<b>0.00</b>	<b>986.37</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	7,455.00		7,455.00
	<b>1,900.00</b>	<b>7,455.00</b>	<b>0.00</b>	<b>7,455.00</b>
<b>Licenses and Permits</b>				
420-700-200 - F&C - Permits - Building	50.00	50.00		50.00
420-700-210 - F&C - Fees - Building Inspections		(390.00)		(390.00)
	<b>50.00</b>	<b>(340.00)</b>	<b>0.00</b>	<b>(340.00)</b>
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate		60.00		60.00
	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>
	<b>0.00</b>	<b>60.00</b>	<b>0.00</b>	<b>60.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>1,971.22</b>	<b>8,161.37</b>	<b>0.00</b>	<b>8,161.37</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>				
<b>Road Maintenance and Restoration Agreements</b>				
430-100-100 - M&D - Road Haul Agreeme 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>Federal</b>				
450-200-070 - Conditional - Federal-GTF	6,131.10	6,131.10		6,131.10
	<b>6,131.10</b>	<b>6,131.10</b>	<b>0.00</b>	<b>6,131.10</b>
<b>Provincial</b>				
450-300-100 - Conditional - Prov - Infrastructure		2,106.00		2,106.00
	<b>0.00</b>	<b>2,106.00</b>	<b>0.00</b>	<b>2,106.00</b>
<b>Local</b>				
450-410-100 - Conditional - Local - Pest Control	2,963.22	2,963.22		2,963.22
	<b>2,963.22</b>	<b>2,963.22</b>	<b>0.00</b>	<b>2,963.22</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>9,094.32</b>	<b>11,200.32</b>	<b>0.00</b>	<b>11,200.32</b>
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Provincial</b>				
450-630-100 - GIL - Prov - Transgas	408.00	408.00		408.00
	<b>408.00</b>	<b>408.00</b>	<b>0.00</b>	<b>408.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>408.00</b>	<b>408.00</b>	<b>0.00</b>	<b>408.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue		3,566.21		3,566.21
	<b>0.00</b>	<b>3,566.21</b>	<b>0.00</b>	<b>3,566.21</b>

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For the Period Ending March 31, 2024

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	3,566.21	0.00	3,566.21
TOTAL REVENUES:	11,529.14	24,501.10	0.00	24,501.10

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	Current	Year To Date	Budget	Variance
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity	5,400.00	5,400.00		(5,400.00)
	<b>5,400.00</b>	<b>5,400.00</b>	<b>0.00</b>	<b>(5,400.00)</b>
510-110-230 - GG - Salaries - Administrator	4,942.30	17,298.05		(17,298.05)
510-110-530 - GG - Salaries - Office Clerk	4,017.92	12,735.79		(12,735.79)
	<b>14,360.22</b>	<b>35,433.84</b>	<b>0.00</b>	<b>(35,433.84)</b>
<b>Benefits</b>				
510-120-110 - GG - Council - Payroll Benefits		876.29		(876.29)
	<b>0.00</b>	<b>876.29</b>	<b>0.00</b>	<b>(876.29)</b>
510-130-231 - GG - Benefits - CPP	501.08	1,674.84		(1,674.84)
510-130-232 - GG - Benefits - EI	175.07	586.80		(586.80)
510-130-233 - GG - Benefits - Superannuation	806.41	2,703.02		(2,703.02)
510-130-234 - GG - Benefits - Worker Compensation		3,863.55		(3,863.55)
510-130-235 - GG - Benefits - Sarm		3,875.69		(3,875.69)
	<b>1,482.56</b>	<b>13,580.19</b>	<b>0.00</b>	<b>(13,580.19)</b>
	<b>15,842.78</b>	<b>49,014.03</b>	<b>0.00</b>	<b>(49,014.03)</b>
<b>Professional/Contract Services</b>				
510-200-150 - GG - Cont. - Assessment - SAMA		9,949.00		(9,949.00)
510-210-100 - GG - Council Travel	30.86	30.86		(30.86)
510-210-160 - GG - Travel, Meals & Subsistence		141.66		(141.66)
510-210-170 - GG - Admin. - Training, Travel & Meals		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		410.99		(410.99)
	<b>30.86</b>	<b>25,279.51</b>	<b>0.00</b>	<b>(25,279.51)</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat		713.19		(713.19)
510-300-120 - GG - Utility - Power		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	941.18		(941.18)
510-300-145 - GG - Utility - Cell Phone	60.96	121.92		(121.92)
	<b>531.55</b>	<b>2,366.19</b>	<b>0.00</b>	<b>(2,366.19)</b>
<b>Maintenance, Material and Supplies</b>				
-410-140 - GG - Maint. - Office Supplies	349.23	7,679.59		(7,679.59)
	<b>349.23</b>	<b>7,679.59</b>	<b>0.00</b>	<b>(7,679.59)</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>16,754.42</b>	<b>84,339.32</b>	<b>0.00</b>	<b>(84,339.32)</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	6,848.78	23,970.73		(23,970.73)
530-110-150 - TS - Maint. - Salaries	5,540.00	19,390.00		(19,390.00)
	<b>12,388.78</b>	<b>43,360.73</b>	<b>0.00</b>	<b>(43,360.73)</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	705.10	2,467.85		(2,467.85)
530-120-122 - TS - Maint. - Benefits - EI	242.04	847.14		(847.14)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,115.00	3,902.50		(3,902.50)

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530-120-124 - TS - Maint. - Benefits - Worker's Comp		37.17		(37.17)
530-120-125 - TS - Maint. - Benefits - Sarm		3,611.09		(3,611.09)
	<b>2,062.14</b>	<b>10,865.75</b>	<b>0.00</b>	<b>(10,865.75)</b>
	<b>14,450.92</b>	<b>54,226.48</b>	<b>0.00</b>	<b>(54,226.48)</b>
<b>Professional/Contractual Services</b>				
530-200-110 - TS - Maint. - Engineering	1,076.86	1,076.86		(1,076.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	129.52	129.52		(129.52)
	<b>1,206.38</b>	<b>1,206.38</b>	<b>0.00</b>	<b>(1,206.38)</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat		713.19		(713.19)
530-300-120 - TS - Maint. - Utility - Power		319.14		(319.14)
530-300-150 - TS - Maint. - Utility - Cell Phones	34.46	68.92		(68.92)
530-310-100 - TS - Maint. - Utility - Street Lights	117.71	353.06		(353.06)
	<b>152.17</b>	<b>1,454.31</b>	<b>0.00</b>	<b>(1,454.31)</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies	379.77	410.23		(410.23)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		890.21		(890.21)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	9,555.89	10,446.10		(10,446.10)
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>9,935.66</b>	<b>15,821.49</b>	<b>0.00</b>	<b>(15,821.49)</b>
<b>TOTAL MAINTENANCE:</b>	<b>25,745.13</b>	<b>72,708.66</b>	<b>0.00</b>	<b>(72,708.66)</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>25,745.13</b>	<b>72,708.66</b>	<b>0.00</b>	<b>(72,708.66)</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,443.56	3,007.71		(3,007.71)
540-210-100 - EH - Cont. - Pest Control	250.00	750.00		(750.00)
540-210-300 - EH - Cont. - Landfill		11,416.13		(11,416.13)
	<b>1,693.56</b>	<b>15,173.84</b>	<b>0.00</b>	<b>(15,173.84)</b>
<b>Maintenance, Materials and Supplies</b>				
540-420-100 - EH - Maint. - Pest Control Supplies	130.38	130.38		(130.38)
	<b>130.38</b>	<b>130.38</b>	<b>0.00</b>	<b>(130.38)</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>1,823.94</b>	<b>16,204.22</b>	<b>0.00</b>	<b>(16,204.22)</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	63.69	185.56		(185.56)
	<b>63.69</b>	<b>185.56</b>	<b>0.00</b>	<b>(185.56)</b>
<b>TOTAL WATER:</b>	<b>63.69</b>	<b>2,665.96</b>	<b>0.00</b>	<b>(2,665.96)</b>
<b>TOTAL UTILITIES:</b>	<b>63.69</b>	<b>2,665.96</b>	<b>0.00</b>	<b>(2,665.96)</b>
<b>TOTAL EXPENDITURES:</b>	<b>44,387.18</b>	<b>179,155.64</b>	<b>0.00</b>	<b>(179,155.64)</b>

CHANGE IN NET-FINANCIAL ASSETS

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For the Period Ending March 31, 2024

	Current	Year To Date	Budget	Variance
Revenues	11,529.14	24,501.10	0.00	24,501.10
Expenditures	44,387.18	179,155.64	0.00	(179,155.64)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(32,858.04)</b>	<b>(154,654.54)</b>	<b>0.00</b>	<b>(154,654.54)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(32,858.04)</b>	<b>(154,654.54)</b>	<b>0.00</b>	<b>(154,654.54)</b>
<b>CHANGE IN SURPLUS</b>	<b>(32,858.04)</b>	<b>(154,654.54)</b>	<b>0.00</b>	<b>(154,654.54)</b>

ACCOUNT BALANCES	Current	Year to Date	Balance
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(28,877.88)	(156,006.21)	867,055.08
110-110-130 - Cash - Bank - Term Deposit			2,220,000.00
110-110-140 - Cash - Special Savings		56,640.70	316,030.05
<b>Total Cash and Investments:</b>	<b>(28,877.88)</b>	<b>(99,365.51)</b>	<b>3,403,085.13</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current		(140.22)	(2,003.56)
200-110 - Municipal - Tax Receivable - Arrears	(1,081.73)	(7,497.54)	6,441.64
<b>Total Municipal Taxes Receivable:</b>	<b>(1,081.73)</b>	<b>(7,637.76)</b>	<b>4,438.08</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)	11,287.26
110-320-100 - Accounts Receivable		199.32	1,699.32
110-330-110 - Wages - Health & Dental	(792.00)	8,985.94	8,985.94
110-330-120 - Wages - Disability Insurance	(338.00)	3,894.06	3,894.06
110-340-110 - GST Receivable - 100% Rebate	712.24	(11,774.45)	2,484.66
<b>Total Other Receivables:</b>	<b>(417.76)</b>	<b>(51,769.62)</b>	<b>36,602.80</b>

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on April 8, 2024.

  
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Yvonne (Bonny) Goodsman  
Chief Administrative Officer

  
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Sheldon Vance  
Reeve