

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2024

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property		(140.22)		(140.22)
Net Municipal Taxes	0.00	(140.22)	0.00	(140.22)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	55.60	252.35		252.35
	55.60	252.35	0.00	252.35
TOTAL TAXATION:	55.60	112.13	0.00	112.13
FEES AND CHARGES				
Sale of Supplies and Gravel				
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
	21.22	986.37	0.00	986.37
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	7,455.00		7,455.00
	1,900.00	7,455.00	0.00	7,455.00
Licenses and Permits				
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)
	50.00	(340.00)	0.00	(340.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		60.00		60.00
	0.00	60.00	0.00	60.00
	0.00	60.00	0.00	60.00
TOTAL FEES AND CHARGES:	1,971.22	8,161.37	0.00	8,161.37
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		1,053.07		1,053.07
	0.00	1,053.07	0.00	1,053.07
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	0.00	1,053.07	0.00	1,053.07
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF	6,131.10	6,131.10		6,131.10
	6,131.10	6,131.10	0.00	6,131.10
Provincial				
450-300-100 - Conditional - Prov - Infrastructure		2,106.00		2,106.00
	0.00	2,106.00	0.00	2,106.00

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Local				
450-410-100 - Conditional - Local - Pest Control	2,963.22	2,963.22		2,963.22
	2,963.22	2,963.22	0.00	2,963.22
TOTAL CONDITIONAL GRANTS:	9,094.32	11,200.32	0.00	11,200.32
GRANTS IN LIEU OF TAXES				
Provincial				
450-630-100 - GIL - Prov - Transgas	408.00	408.00		408.00
	408.00	408.00	0.00	408.00
TOTAL GRANTS IN LIEU OF TAXES:	408.00	408.00	0.00	408.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		3,566.21		3,566.21
	0.00	3,566.21	0.00	3,566.21
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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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	5,400.00	5,400.00		(5,400.00)
	5,400.00	5,400.00	0.00	(5,400.00)
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)
	14,360.22	35,433.84	0.00	(35,433.84)
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29		(876.29)
	0.00	876.29	0.00	(876.29)
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)
	1,482.56	13,580.19	0.00	(13,580.19)
	15,842.78	49,014.03	0.00	(49,014.03)
Professional/Contract Services				
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)
	30.86	25,279.51	0.00	(25,279.51)
Utilities				
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)
	531.55	2,366.19	0.00	(2,366.19)
Maintenance, Material and Supplies				
510-410-140 - GG - Maint. - Office Supplies	349.23	7,679.59		(7,679.59)
	349.23	7,679.59	0.00	(7,679.59)
TOTAL GENERAL GOVERNMENT SERVICES:	16,754.42	84,339.32	0.00	(84,339.32)
PROTECTIVE SERVICES				
FIRE PROTECTION				
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)

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	0.00	368.00	0.00	(368.00)
TOTAL FIRE PROTECTION:	0.00	368.00	0.00	(368.00)
TOTAL PROTECTIVE SERVICES:	0.00	368.00	0.00	(368.00)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
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)
	12,388.78	43,360.73	0.00	(43,360.73)
Benefits				
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)
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)
	2,062.14	10,865.75	0.00	(10,865.75)
	14,450.92	54,226.48	0.00	(54,226.48)
Professional/Contractual Services				
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)
	1,206.38	1,206.38	0.00	(1,206.38)
Utilities				
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)
	152.17	1,454.31	0.00	(1,454.31)
Maintenance, Materials & Supplies				
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)
	9,935.66	15,821.49	0.00	(15,821.49)
TOTAL MAINTENANCE:	25,745.13	72,708.66	0.00	(72,708.66)
TOTAL TRANSPORTATION SERVICES:	25,745.13	72,708.66	0.00	(72,708.66)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
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)

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	Current	Year To Date	Budget	Variance
	1,693.56	15,173.84	0.00	(15,173.84)
Maintenance, Materials and Supplies				
540-420-100 - EH - Maint. - Pest Control Supplies	130.38	130.38		(130.38)
	130.38	130.38	0.00	(130.38)
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		900.00		(900.00)
	0.00	900.00	0.00	(900.00)
TOTAL ENVIRONMENTAL SERVICES:	1,823.94	16,204.22	0.00	(16,204.22)
RECREATION AND CULTURAL SERVICES				
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum		2,869.48		(2,869.48)
	0.00	2,869.48	0.00	(2,869.48)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,869.48	0.00	(2,869.48)
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells		2,480.40		(2,480.40)
	0.00	2,480.40	0.00	(2,480.40)
Utilities				
580-300-120 - UT - Water - Power	63.69	185.56		(185.56)
	63.69	185.56	0.00	(185.56)
TOTAL WATER:	63.69	2,665.96	0.00	(2,665.96)
TOTAL UTILITIES:	63.69	2,665.96	0.00	(2,665.96)
TOTAL EXPENDITURES:	44,387.18	179,155.64	0.00	(179,155.64)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	11,529.14	24,501.10	0.00	24,501.10
Expenditures	44,387.18	179,155.64	0.00	(179,155.64)
CHANGE IN NET FINANCIAL ASSETS	(32,858.04)	(154,654.54)	0.00	(154,654.54)
CHANGE IN NET ASSETS	(32,858.04)	(154,654.54)	0.00	(154,654.54)
CHANGE IN SURPLUS	(32,858.04)	(154,654.54)	0.00	(154,654.54)

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
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

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-110-140 - Cash - Special Savings		56,640.70	316,030.05	
Total Cash and Investments:	(28,877.88)	(99,365.51)	3,403,085.13	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current		(140.22)	(2,003.56)	
110-200-110 - Municipal - Tax Receivable - Arrears	(1,081.73)	(7,497.54)	6,441.64	
Total Municipal Taxes Receivable:	(1,081.73)	(7,637.76)	4,438.08	
Other Receivables				
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	
Total Other Receivables:	(417.76)	(51,769.62)	36,602.80	

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

Yvonne (Bonny) Goodsman
Chief Administrative Officer

Sheldon Vance
Reeve