

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending May 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	45.54	345.14		345.14
	45.54	345.14	0.00	345.14
TOTAL TAXATION:	45.54	204.92	0.00	204.92
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	28.29	96.67		96.67
420-200-900 - F&C - Gravel Excavation Permit Fees		936.85		936.85
	28.29	1,033.52	0.00	1,033.52
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	11,255.00		11,255.00
	1,900.00	11,255.00	0.00	11,255.00
Licenses and Permits				
420-700-200 - F&C - Permits - Building	100.00	100.00		100.00
420-700-210 - F&C - Fees - Building Inspections	390.00			
	490.00	100.00	0.00	100.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	50.00	130.00		130.00
	50.00	130.00	0.00	130.00
	50.00	130.00	0.00	130.00
TOTAL FEES AND CHARGES:	2,468.29	12,518.52	0.00	12,518.52
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 CHARGE	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
	0.00	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
Local				
450-410-100 - Conditional - Local - Pest Control		2,963.22		2,963.22
	0.00	2,963.22	0.00	2,963.22
TOTAL CONDITIONAL GRANTS:	0.00	11,200.32	0.00	11,200.32
GRANTS IN LIEU OF TAXES				
Provincial				
450-630-100 - GIL - Prov - Transgas		408.00		408.00
	0.00	408.00	0.00	408.00
TOTAL GRANTS IN LIEU OF TAXES:	0.00	408.00	0.00	408.00
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	(272,264.00)	(35,114.00)		(35,114.00)
	(272,264.00)	(35,114.00)	0.00	(35,114.00)

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
TOTAL CAPITAL ASSET PROCEEDS:	(272,264.00)	(35,114.00)	0.00	(35,114.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		3,566.21		3,566.21
470-120-100 - Dividends Revenue	26,460.19	26,460.19		26,460.19
	26,460.19	30,026.40	0.00	30,026.40
TOTAL INVESTMENT INCOME AND COMMISSIONS:	26,460.19	30,026.40	0.00	30,026.40
OTHER REVENUES				
Other Revenue				
480-170-100 - Rebates & Insurance		1,000.00		1,000.00
	0.00	1,000.00	0.00	1,000.00
TOTAL OTHER REVENUES:	0.00	1,000.00	0.00	1,000.00
TOTAL REVENUES:	(243,289.98)	21,297.23	0.00	21,297.23

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		5,400.00		(5,400.00)
	0.00	5,400.00	0.00	(5,400.00)
510-110-230 - GG - Salaries - Administrator	5,384.62	27,953.82		(27,953.82)
510-110-530 - GG - Salaries - Office Clerk	4,017.92	20,282.37		(20,282.37)
	9,402.54	53,636.19	0.00	(53,636.19)
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	527.41	2,687.38		(2,687.38)
510-130-232 - GG - Benefits - EI	183.71	940.34		(940.34)
510-130-233 - GG - Benefits - Superannuation	846.24	4,331.55		(4,331.55)
510-130-234 - GG - Benefits - Worker Compensation		3,863.55		(3,863.55)
510-130-235 - GG - Benefits - Sarm	1,000.00	4,875.69		(4,875.69)
	2,557.36	17,574.80	0.00	(17,574.80)
	11,959.90	71,210.99	0.00	(71,210.99)
Professional/Contract Services				
510-200-130 - GG - Cont. - Audit/Accounting		9,116.00		(9,116.00)
510-200-150 - GG - Cont. - Assessment - SAMA		9,949.00		(9,949.00)
510-200-170 - GG - Cont. - Advertising		59.40		(59.40)
510-210-100 - GG - Council Travel		30.86		(30.86)
510-210-160 - GG - Travel, Meals & Subsistence		141.66		(141.66)
510-210-170 - GG - Admin. - Training, Travel & Meals	50.00	791.90		(791.90)
510-220-100 - GG - Cont. - Office Management Consultin	508.00	508.00		(508.00)
510-230-100 - GG - Cont. - Insurance - General & Bond		11,508.42		(11,508.42)
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,921.68		(2,921.68)
510-250-100 - GG - Cont. - Communications		250.00		(250.00)
510-280-130 - GG - Cont. -Building Inspection Charges	390.00	390.00		(390.00)
510-290-100 - GG - Cont. - Bank Charges	177.83	1,005.05		(1,005.05)
	1,125.83	36,671.97	0.00	(36,671.97)
Utilities				
510-300-110 - GG - Utility - Heat	78.43	1,398.22		(1,398.22)
510-300-120 - GG - Utility - Power	364.05	1,031.86		(1,031.86)
510-300-130 - GG - Utility - Water		326.00		(326.00)
510-300-135 - GG - Utility - Garbage		130.00		(130.00)
510-300-140 - GG - Utility - Telephone	470.59	1,882.36		(1,882.36)
510-300-145 - GG - Utility - Cell Phone	60.96	243.84		(243.84)
	974.03	5,012.28	0.00	(5,012.28)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		276.00		(276.00)
510-410-140 - GG - Maint. - Office Supplies	137.90	8,037.33		(8,037.33)
510-410-160 - GG - Maint. - Residence		2,115.69		(2,115.69)
	137.90	10,429.02	0.00	(10,429.02)
TOTAL GENERAL GOVERNMENT SERVICES:	14,197.66	123,324.26	0.00	(123,324.26)
PROTECTIVE SERVICES				
FIRE PROTECTION				
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)
	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	37,668.29		(37,668.29)

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530-110-150 - TS - Maint. - Salaries	10,786.84	36,966.87		(36,966.87)
	17,635.62	74,635.16	0.00	(74,635.16)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,001.27	4,240.59		(4,240.59)
530-120-122 - TS - Maint. - Benefits - EI	344.55	1,458.15		(1,458.15)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,587.22	6,717.22		(6,717.22)
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)
	2,933.04	16,064.22	0.00	(16,064.22)
	20,568.66	90,699.38	0.00	(90,699.38)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		1,076.86		(1,076.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52		(129.52)
	0.00	1,206.38	0.00	(1,206.38)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	78.44	1,398.23		(1,398.23)
530-300-120 - TS - Maint. - Utility - Power	125.39	743.65		(743.65)
530-300-150 - TS - Maint. - Utility - Cell Phones	34.46	137.84		(137.84)
530-310-100 - TS - Maint. - Utility - Street Lights	117.71	588.48		(588.48)
	356.00	2,868.20	0.00	(2,868.20)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	480.79	1,527.74		(1,527.74)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		3,000.35		(3,000.35)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		14,364.92		(14,364.92)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		918.58		(918.58)
530-425-110 - TS - Maint. - Oil & Lubricant	1,647.66	1,849.05		(1,849.05)
530-425-111 - TS - Maint. - Oil & Gas - #1		2,983.34		(2,983.34)
530-425-112 - TS - Maint. - Oil & Gas - #2	6,480.83	6,480.83		(6,480.83)
530-430-130 - TS - Maint. - Training		380.00		(380.00)
530-450-100 - TS - Maint. - Culverts/Drainage	13,126.40	13,126.40		(13,126.40)
	21,735.68	44,631.21	0.00	(44,631.21)
TOTAL MAINTENANCE:	42,660.34	139,405.17	0.00	(139,405.17)
TOTAL TRANSPORTATION SERVICES:	42,660.34	139,405.17	0.00	(139,405.17)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,459.08	5,910.35		(5,910.35)
540-210-100 - EH - Cont. - Pest Control	250.00	5,396.72		(5,396.72)
540-210-300 - EH - Cont. - Landfill		11,416.13		(11,416.13)
	1,709.08	22,723.20	0.00	(22,723.20)
Maintenance, Materials and Supplies				
540-420-100 - EH - Maint. - Pest Control Supplies		130.38		(130.38)
	0.00	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:	1,709.08	23,753.58	0.00	(23,753.58)
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		12,000.00		(12,000.00)
	0.00	12,000.00	0.00	(12,000.00)
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	12,000.00	0.00	(12,000.00)
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)

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R.M. of Big Arm
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For the Period Ending May 31, 2024

	Current	Year To Date	Budget	Variance
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	56.94	630.68		(630.68)
	56.94	630.68	0.00	(630.68)
TOTAL WATER:	56.94	3,111.08	0.00	(3,111.08)
TOTAL UTILITIES:	56.94	3,111.08	0.00	(3,111.08)
TOTAL EXPENDITURES:	58,624.02	304,831.57	0.00	(304,831.57)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	(243,289.98)	21,297.23	0.00	21,297.23
Expenditures	58,624.02	304,831.57	0.00	(304,831.57)
CHANGE IN NET FINANCIAL ASSETS	(301,914.00)	(283,534.34)	0.00	(283,534.34)
CHANGE IN NET ASSETS	(301,914.00)	(283,534.34)	0.00	(283,534.34)
CHANGE IN SURPLUS	(301,914.00)	(283,534.34)	0.00	(283,534.34)

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(13,761.28)	(609,798.02)	413,263.27
110-110-130 - Cash - Bank - Term Deposit			2,220,000.00
110-110-140 - Cash - Special Savings		56,640.70	316,030.05
Total Cash and Investments:	(13,761.28)	(553,157.32)	2,949,293.32
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current		(140.22)	(2,003.56)
110-200-110 - Municipal - Tax Receivable - Arrears	(963.51)	(8,649.03)	5,290.15
Total Municipal Taxes Receivable:	(963.51)	(8,789.25)	3,286.59
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	(1,037.88)	7,058.06	7,058.06
110-330-120 - Wages - Disability Insurance	(533.28)	2,913.78	2,913.78
110-340-110 - GST Receivable - 100% Rebate	(11,139.09)	7,130.06	21,389.17
Total Other Receivables:	(12,710.25)	(35,773.27)	52,599.15

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on June 10, 2024.



Anna Rintoul
Chief Administrative Officer



Sheldon Vance
Reeve