

R.M. of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending June 30, 2024

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-130-100 - Discount on Municipal Tax - Property	(7.73)	(147.95)		(147.95)
Net Municipal Taxes	(7.73)	(147.95)	0.00	(147.95)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	38.24	383.38		383.38
	38.24	383.38	0.00	383.38
TOTAL TAXATION:	30.51	235.43	0.00	235.43
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	28.30	124.97		124.97
420-200-900 - F&C - Gravel Excavation Permit Fees		936.85		936.85
	28.30	1,061.82	0.00	1,061.82
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,900.00	14,155.00		14,155.00
	2,900.00	14,155.00	0.00	14,155.00
Licenses and Permits				
420-700-200 - F&C - Permits - Building	50.00	150.00		150.00
	50.00	150.00	0.00	150.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		130.00		130.00
	0.00	130.00	0.00	130.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	25.00	25.00		25.00
	25.00	25.00	0.00	25.00
	25.00	155.00	0.00	155.00
TOTAL FEES AND CHARGES:	3,003.30	15,521.82	0.00	15,521.82
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
J-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
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	74,011.00	74,011.00		74,011.00
	74,011.00	74,011.00	0.00	74,011.00
TOTAL UNCONDITIONAL TRANSFERS:	74,011.00	74,011.00	0.00	74,011.00
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				

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
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		(35,114.00)		(35,114.00)
	0.00	(35,114.00)	0.00	(35,114.00)
TOTAL CAPITAL ASSET PROCEEDS:	0.00	(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
	0.00	30,026.40	0.00	30,026.40
TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	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:	77,044.81	98,342.04	0.00	98,342.04

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	5,100.00	10,500.00		(10,500.00)
	5,100.00	10,500.00	0.00	(10,500.00)
510-110-230 - GG - Salaries - Administrator	5,276.93	33,230.75		(33,230.75)
510-110-530 - GG - Salaries - Office Clerk	4,077.25	24,359.62		(24,359.62)
	14,454.18	68,090.37	0.00	(68,090.37)
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29		(876.29)
510-130-231 - GG - Benefits - CPP	530.94	3,218.32		(3,218.32)
510-130-232 - GG - Benefits - EI	184.86	1,125.20		(1,125.20)
510-130-233 - GG - Benefits - Superannuation	851.57	5,183.12		(5,183.12)
510-130-234 - GG - Benefits - Worker Compensation		3,863.55		(3,863.55)
510-130-235 - GG - Benefits - Sarm		4,875.69		(4,875.69)
	1,567.37	19,142.17	0.00	(19,142.17)
	1,567.37	19,142.17	0.00	(19,142.17)
	16,021.55	87,232.54	0.00	(87,232.54)
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		791.90		(791.90)
510-220-100 - GG - Cont. - Office Management Consultin		508.00		(508.00)
510-230-100 - GG - Cont. - Insurance - General & Bond	625.70	12,134.12		(12,134.12)
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)
510-290-100 - GG - Cont. - Bank Charges	164.25	1,181.30		(1,181.30)
	789.95	37,473.92	0.00	(37,473.92)
Utilities				
510-300-110 - GG - Utility - Heat	40.37	1,438.59		(1,438.59)
510-300-120 - GG - Utility - Power	157.50	1,189.36		(1,189.36)
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	2,352.95		(2,352.95)
510-300-145 - GG - Utility - Cell Phone	60.96	304.80		(304.80)
	729.42	5,741.70	0.00	(5,741.70)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	179.87	455.87		(455.87)
510-410-140 - GG - Maint. - Office Supplies		8,309.86		(8,309.86)
510-410-160 - GG - Maint. - Residence		2,115.69		(2,115.69)
	179.87	10,881.42	0.00	(10,881.42)
TOTAL GENERAL GOVERNMENT SERVICES:	17,720.79	141,329.58	0.00	(141,329.58)
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	44,517.07		(44,517.07)

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530-110-150 - TS - Maint. - Salaries	11,512.03	48,478.90		(48,478.90)
	18,360.81	92,995.97	0.00	(92,995.97)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,044.41	5,285.00		(5,285.00)
530-120-122 - TS - Maint. - Benefits - EI	358.73	1,816.88		(1,816.88)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,652.49	8,369.71		(8,369.71)
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)
	3,055.63	19,119.85	0.00	(19,119.85)
	21,416.44	112,115.82	0.00	(112,115.82)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		1,076.86		(1,076.86)
530-250-110 - TS - Maint. - Council - Travel & Meals	30.86	30.86		(30.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52		(129.52)
	30.86	1,237.24	0.00	(1,237.24)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	40.37	1,438.60		(1,438.60)
530-300-120 - TS - Maint. - Utility - Power	93.28	836.93		(836.93)
530-300-150 - TS - Maint. - Utility - Cell Phones	34.46	172.30		(172.30)
530-310-100 - TS - Maint. - Utility - Street Lights	117.71	706.19		(706.19)
	285.82	3,154.02	0.00	(3,154.02)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies		1,735.88		(1,735.88)
530-410-120 - TS - Maint. - Shop Supplies	138.85	138.85		(138.85)
530-420-100 - TS - Maint. - Ford F350	67.78	67.78		(67.78)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G	605.71	3,606.06		(3,606.06)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	431.47	14,796.39		(14,796.39)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		918.58		(918.58)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower	1,382.07	1,382.07		(1,382.07)
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac	457.06	457.06		(457.06)
530-425-110 - TS - Maint. - Oil & Lubricant		1,849.05		(1,849.05)
530-425-111 - TS - Maint. - Oil & Gas - #1		16,068.23		(16,068.23)
530-425-112 - TS - Maint. - Oil & Gas - #2		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)
	3,082.94	61,007.18	0.00	(61,007.18)
TOTAL MAINTENANCE:	24,816.06	177,514.26	0.00	(177,514.26)
TOTAL TRANSPORTATION SERVICES:	24,816.06	177,514.26	0.00	(177,514.26)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,459.08	7,369.43		(7,369.43)
540-210-100 - EH - Cont. - Pest Control	250.00	5,646.72		(5,646.72)
540-210-300 - EH - Cont. - Landfill		11,416.13		(11,416.13)
	1,709.08	24,432.28	0.00	(24,432.28)
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	25,462.66	0.00	(25,462.66)
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				

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	Current	Year To Date	Budget	Variance
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	354.82	985.50		(985.50)
	354.82	985.50	0.00	(985.50)
TOTAL WATER:	354.82	3,465.90	0.00	(3,465.90)
TOTAL UTILITIES:	354.82	3,465.90	0.00	(3,465.90)
TOTAL EXPENDITURES:	44,600.75	363,009.88	0.00	(363,009.88)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	77,044.81	98,342.04	0.00	98,342.04
Expenditures	44,600.75	363,009.88	0.00	(363,009.88)
CHANGE IN NET FINANCIAL ASSETS	32,444.06	(264,667.84)	0.00	(264,667.84)
CHANGE IN NET ASSETS	32,444.06	(264,667.84)	0.00	(264,667.84)
CHANGE IN SURPLUS	32,444.06	(264,667.84)	0.00	(264,667.84)

ACCOUNT BALANCES			
	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	33,268.85	(605,684.87)	417,376.42
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:	33,268.85	(549,044.17)	2,953,406.47
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(110.49)	(250.71)	(2,114.05)
110-200-110 - Municipal - Tax Receivable - Arrears	38.24	(8,610.79)	5,328.39
Total Municipal Taxes Receivable:	(72.25)	(8,861.50)	3,214.34
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)	6,020.18	6,020.18
110-330-120 - Wages - Disability Insurance	(533.28)	2,380.50	2,380.50
110-340-110 - GST Receivable - 100% Rebate	320.22	8,165.97	22,425.08
Total Other Receivables:	(1,250.94)	(36,308.52)	52,063.90

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


Anna Rintoul
Chief Administrative Officer


Sheldon Vance
Reeve