

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

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,178,518.60		1,178,518.60
410-120-100 - Abatements and Adjustments		(4.34)		(4.34)
410-130-100 - Discount on Municipal Tax - Property	(5,755.34)	(68,110.57)		(68,110.57)
Net Municipal Taxes	(5,755.34)	1,110,403.69	0.00	1,110,403.69
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	52.96	474.58		474.58
	52.96	474.58	0.00	474.58
TOTAL TAXATION:	(5,702.38)	1,110,878.27	0.00	1,110,878.27
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	28.29	190.99		190.99
420-200-900 - F&C - Gravel Excavation Permit Fees		936.85		936.85
	28.29	1,127.84	0.00	1,127.84
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	17,955.00		17,955.00
	1,900.00	17,955.00	0.00	17,955.00
Licenses and Permits				
420-700-200 - F&C - Permits - Building		150.00		150.00
420-700-210 - F&C - Fees - Building Inspections	(150.00)	(150.00)		(150.00)
	(150.00)	0.00	0.00	0.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	150.00	280.00		280.00
	150.00	280.00	0.00	280.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	100.00	125.00		125.00
	100.00	125.00	0.00	125.00
	250.00	405.00	0.00	405.00
TOTAL FEES AND CHARGES:	2,028.29	19,487.84	0.00	19,487.84
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
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	74,011.00	148,022.00		148,022.00
	74,011.00	148,022.00	0.00	148,022.00
TOTAL UNCONDITIONAL TRANSFERS:	74,011.00	148,022.00	0.00	148,022.00
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

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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
450-650-100 - GIL - Prov - Sask Tel		991.88		991.88
	0.00	1,399.88	0.00	1,399.88
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,399.88	0.00	1,399.88
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:	70,336.91	1,287,953.78	0.00	1,287,953.78

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For the Period Ending August 31, 2024

Report Date
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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		10,500.00		(10,500.00)
	0.00	10,500.00	0.00	(10,500.00)
510-110-230 - GG - Salaries - Administrator	8,076.93	46,692.30		(46,692.30)
510-110-530 - GG - Salaries - Office Clerk	5,737.79	32,706.83		(32,706.83)
	13,814.72	89,899.13	0.00	(89,899.13)
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29		(876.29)
510-130-231 - GG - Benefits - CPP	773.91	4,435.83		(4,435.83)
510-130-232 - GG - Benefits - EI	269.91	1,551.28		(1,551.28)
510-130-233 - GG - Benefits - Superannuation	1,243.34	7,145.93		(7,145.93)
510-130-234 - GG - Benefits - Worker Compensation		3,863.55		(3,863.55)
510-130-235 - GG - Benefits - Sarm		3,647.15		(3,647.15)
	2,287.16	21,520.03	0.00	(21,520.03)
	2,287.16	21,520.03	0.00	(21,520.03)
	16,101.88	111,419.16	0.00	(111,419.16)
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		1,003.10		(1,003.10)
510-220-100 - GG - Cont. - Office Management Consultin		1,558.00		(1,558.00)
510-230-100 - GG - Cont. - Insurance - General & Bond		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		1,401.22		(1,401.22)
	0.00	38,955.04	0.00	(38,955.04)
Utilities				
510-300-110 - GG - Utility - Heat	24.94	1,489.50		(1,489.50)
510-300-120 - GG - Utility - Power	402.57	1,591.93		(1,591.93)
510-300-130 - GG - Utility - Water		489.00		(489.00)
510-300-135 - GG - Utility - Garbage		195.00		(195.00)
510-300-140 - GG - Utility - Telephone	941.50	3,765.04		(3,765.04)
510-300-145 - GG - Utility - Cell Phone	60.96	426.72		(426.72)
	1,429.97	7,957.19	0.00	(7,957.19)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		670.35		(670.35)
510-410-140 - GG - Maint. - Office Supplies		8,620.86		(8,620.86)
510-410-160 - GG - Maint. - Residence		2,115.69		(2,115.69)
	0.00	11,406.90	0.00	(11,406.90)
TOTAL GENERAL GOVERNMENT SERVICES:	17,531.85	169,738.29	0.00	(169,738.29)
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition	10,884.98	10,884.98		(10,884.98)
	10,884.98	10,884.98	0.00	(10,884.98)
TOTAL POLICE PROTECTION:	10,884.98	10,884.98	0.00	(10,884.98)
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)

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TOTAL PROTECTIVE SERVICES:	10,884.98	11,252.98	0.00	(11,252.98)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS - Maint. - Salaries - Foreman	10,273.17	61,639.02		(61,639.02)
530-110-150 - TS - Maint. - Salaries	17,191.80	77,197.20		(77,197.20)
	27,464.97	138,836.22	0.00	(138,836.22)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,562.08	7,892.35		(7,892.35)
530-120-122 - TS - Maint. - Benefits - EI	536.60	2,712.49		(2,712.49)
530-120-123 - TS - Maint. - Benefits - Superannuation	2,471.87	12,495.36		(12,495.36)
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)
	4,570.55	26,748.46	0.00	(26,748.46)
	32,035.52	165,584.68	0.00	(165,584.68)
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		1,076.86		(1,076.86)
530-210-120 - TS - Maint. - Contract - Gravel Haul	88,089.00	89,172.00		(89,172.00)
530-250-110 - TS - Maint. - Council - Travel & Meals		30.86		(30.86)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52		(129.52)
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR	15,783.40	15,783.40		(15,783.40)
	103,872.40	106,192.64	0.00	(106,192.64)
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	24.94	1,489.50		(1,489.50)
530-300-120 - TS - Maint. - Utility - Power	102.91	1,167.19		(1,167.19)
530-300-150 - TS - Maint. - Utility - Cell Phones	34.46	241.22		(241.22)
530-310-100 - TS - Maint. - Utility - Street Lights	117.71	941.61		(941.61)
	280.02	3,839.52	0.00	(3,839.52)
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	1,114.33	3,011.44		(3,011.44)
530-410-100 - TS - Maint. - Shop Supply & Small Tools	(356.38)			
530-410-120 - TS - Maint. - Shop Supplies	57.91	196.76		(196.76)
530-420-100 - TS - Maint. - Ford F350	1,832.54	1,900.32		(1,900.32)
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		3,606.06		(3,606.06)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	108.33	15,757.11		(15,757.11)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		918.58		(918.58)
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower	364.80	1,746.87		(1,746.87)
530-420-107 - TS - Maint. - Repairs- 2015 JD 6150R Trac	1,869.02	8,430.13		(8,430.13)
530-425-110 - TS - Maint. - Oil & Lubricant		1,849.05		(1,849.05)
530-425-111 - TS - Maint. - Oil & Gas - #1	10,755.63	34,517.91		(34,517.91)
530-425-112 - TS - Maint. - Oil & Gas - #2	9,640.99	31,404.85		(31,404.85)
530-430-130 - TS - Maint. - Training		60.00		(60.00)
530-450-100 - TS - Maint. - Culverts/Drainage		13,126.40		(13,126.40)
530-470-100 - TS - Maint. - Road/Street Signs		151.82		(151.82)
	25,387.17	116,677.30	0.00	(116,677.30)
TOTAL MAINTENANCE:	161,575.11	392,294.14	0.00	(392,294.14)
CONSTRUCTION				
Maintenance, Materials & Supplies				
535-460-100 - TS - Const. - Asphalt/Surfacing Material		1,802.00		(1,802.00)
	0.00	1,802.00	0.00	(1,802.00)
TOTAL CONSTRUCTION:	0.00	1,802.00	0.00	(1,802.00)
TOTAL TRANSPORTATION SERVICES:	161,575.11	394,096.14	0.00	(394,096.14)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,459.08	10,287.59		(10,287.59)
540-210-100 - EH - Cont. - Pest Control	250.00	6,146.72		(6,146.72)
540-210-300 - EH - Cont. - Landfill	16,928.03	40,387.66		(40,387.66)
	18,637.11	56,821.97	0.00	(56,821.97)
Maintenance, Materials and Supplies				

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540-420-100 - EH - Maint. - Pest Control Supplies		130.38		(130.38)
540-430-100 - EH - Maint. - Weed Control Supplies		427.00		(427.00)
	0.00	557.38	0.00	(557.38)
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:	18,637.11	58,279.35	0.00	(58,279.35)
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)
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	43.99	1,090.24		(1,090.24)
	43.99	1,090.24	0.00	(1,090.24)
TOTAL WATER:	43.99	3,570.64	0.00	(3,570.64)
TOTAL UTILITIES:	43.99	3,570.64	0.00	(3,570.64)
TOTAL EXPENDITURES:	208,673.04	651,806.88	0.00	(651,806.88)
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	70,336.91	1,287,953.78	0.00	1,287,953.78
Expenditures	208,673.04	651,806.88	0.00	(651,806.88)
CHANGE IN NET FINANCIAL ASSETS	(138,336.13)	636,146.90	0.00	636,146.90
CHANGE IN NET ASSETS	(138,336.13)	636,146.90	0.00	636,146.90
CHANGE IN SURPLUS	(138,336.13)	636,146.90	0.00	636,146.90

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(38,295.30)	128,043.08	1,151,104.37
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:	(38,295.30)	184,683.78	3,687,134.42
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(97,080.76)	191,950.02	190,086.68
110-200-110 - Municipal - Tax Receivable - Arrears	(1,349.55)	(10,870.58)	3,068.60
Total Municipal Taxes Receivable:	(98,430.31)	181,079.44	193,155.28
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

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-330-110 - Wages - Health & Dental	(1,556.82)	3,882.08	3,882.08	
110-330-120 - Wages - Disability Insurance	(799.92)	1,047.30	1,047.30	
110-340-110 - GST Receivable - 100% Rebate	6,629.88	(5,195.95)	9,063.16	
Total Other Receivables:	4,273.14	(53,141.74)	35,230.68	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on September 9, 2024.



Anna Rintoul
Chief Administrative Officer



Sheldon Vance
Reeve