

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

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,178,518.60	1,180,953.00	(2,434.40)
410-120-100 - Abatements and Adjustments		(4.34)		(4.34)
410-130-100 - Discount on Municipal Tax - Property	(941.43)	(69,052.00)	(70,000.00)	948.00
Net Municipal Taxes	(941.43)	1,109,462.26	1,110,953.00	(1,490.74)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property		474.58	200.00	274.58
	0.00	474.58	200.00	274.58
TOTAL TAXATION:	(941.43)	1,109,936.84	1,111,153.00	(1,216.16)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work			500.00	(500.00)
	0.00	0.00	500.00	(500.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	9.43	200.42	500.00	(299.58)
420-200-900 - F&C - Gravel Excavation Permit Fees		936.85	100.00	836.85
	9.43	1,137.27	600.00	537.27
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	19,855.00	21,100.00	(1,245.00)
	1,900.00	19,855.00	21,100.00	(1,245.00)
Licenses and Permits				
420-700-200 - F&C - Permits - Building		150.00		150.00
	0.00	150.00	0.00	150.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		280.00	200.00	80.00
	0.00	280.00	200.00	80.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		125.00	60.00	65.00
	0.00	125.00	60.00	65.00
	0.00	405.00	260.00	145.00
TOTAL FEES AND CHARGES:	1,909.43	21,547.27	22,460.00	(912.73)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees		1,053.07	1,000.00	53.07
	0.00	1,053.07	1,000.00	53.07
Development Charges				

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430-200-100 - M&D - Development Charges			2,000.00	(2,000.00)
	0.00	0.00	2,000.00	(2,000.00)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	1,053.07	3,000.00	(1,946.93)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)		148,022.00	275,000.00	(126,978.00)
	0.00	148,022.00	275,000.00	(126,978.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	148,022.00	275,000.00	(126,978.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal-GTF		6,131.10	12,000.00	(5,868.90)
	0.00	6,131.10	12,000.00	(5,868.90)
Provincial				
450-300-100 - Conditional - Prov - Infrastructure		2,106.00		2,106.00
450-320-100 - Conditional - Prov - Heavy Haul			14,850.00	(14,850.00)
450-350-100 - Conditional - Prov - PREP & BEAVER			1,500.00	(1,500.00)
	0.00	2,106.00	16,350.00	(14,244.00)
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	28,350.00	(17,149.68)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			23,500.00	(23,500.00)
	0.00	0.00	23,500.00	(23,500.00)
Provincial				
450-630-100 - GIL - Prov - Transgas		408.00	400.00	8.00
450-650-100 - GIL - Prov - Sask Tel		991.88	992.00	(0.12)
	0.00	1,399.88	1,392.00	7.88
TOTAL GRANTS IN LIEU OF TAXES:	0.00	1,399.88	24,892.00	(23,492.12)
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)	(35,114.00)	0.00
TOTAL CAPITAL ASSET PROCEEDS:	0.00	(35,114.00)	(35,114.00)	0.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		3,566.21	20,000.00	(16,433.79)
470-120-100 - Dividends Revenue		26,460.19	25,000.00	1,460.19
470-130-100 - Commission Revenue			1,300.00	(1,300.00)
	0.00	30,026.40	46,300.00	(16,273.60)

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TOTAL INVESTMENT INCOME AND COMMISSIONS:	0.00	30,026.40	46,300.00	(16,273.60)
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:	968.00	1,289,071.78	1,476,041.00	(186,969.22)

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	5,700.00	16,200.00	23,000.00	6,800.00
	5,700.00	16,200.00	23,000.00	6,800.00
510-110-230 - GG - Salaries - Administrator	5,384.62	52,076.92	70,000.00	17,923.08
510-110-330 - GG - Salaries - Assistant			46,747.00	46,747.00
510-110-530 - GG - Salaries - Office Clerk	2,935.61	35,642.44		(35,642.44)
	14,020.23	103,919.36	139,747.00	35,827.64
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29		(876.29)
510-130-231 - GG - Benefits - CPP	463.01	4,898.84	5,500.00	601.16
510-130-232 - GG - Benefits - EI	162.56	1,713.84	2,500.00	786.16
510-130-233 - GG - Benefits - Superannuation	748.83	7,894.76	11,750.00	3,855.24
510-130-234 - GG - Benefits - Worker Compensation		3,863.55	3,000.00	(863.55)
510-130-235 - GG - Benefits - Sarm		3,647.15	4,200.00	552.85
	1,374.40	22,894.43	26,950.00	4,055.57
	1,374.40	22,894.43	26,950.00	4,055.57
	15,394.63	126,813.79	166,697.00	39,883.21
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			100.00	100.00
510-200-130 - GG - Cont. - Audit/Accounting		9,116.00	10,000.00	884.00
510-200-150 - GG - Cont. - Assessment - SAMA		9,949.00	9,000.00	(949.00)
510-200-170 - GG - Cont. - Advertising		59.40	500.00	440.60
510-200-190 - GG - Cont. - Printing			200.00	200.00
510-210-100 - GG - Council Travel		30.86		(30.86)
510-210-120 - GG - Council - Meeting/Travel/Meals			1,000.00	1,000.00
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	10,000.00	8,442.00
510-230-100 - GG - Cont. - Insurance - General & Bond		12,134.12	12,500.00	365.88
510-240-100 - GG - Cont. - Memberships & Subscriptions		2,921.68	3,500.00	578.32
510-250-100 - GG - Cont. - Communications		250.00	500.00	250.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-260-150 - GG - Cont. - Elections			500.00	500.00
510-270-100 - GG - Cont. - Maintenance			1,500.00	1,500.00
510-280-130 - GG - Cont. -Building Inspection Charges		540.00	1,000.00	460.00
510-280-150 - GG - Cont. - Board of Revision			250.00	250.00
510-290-100 - GG - Cont. - Bank Charges	295.42	1,859.82	2,000.00	140.18
	295.42	39,563.64	52,750.00	13,186.36
Utilities				
510-300-110 - GG - Utility - Heat	24.94	1,514.44	2,000.00	485.56
510-300-120 - GG - Utility - Power	223.13	1,815.06	2,200.00	384.94
510-300-130 - GG - Utility - Water		489.00	750.00	261.00
510-300-135 - GG - Utility - Garbage		195.00	250.00	55.00
510-300-140 - GG - Utility - Telephone		3,765.04	5,800.00	2,034.96

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510-300-145 - GG - Utility - Cell Phone	61.29	488.01	900.00	411.99
	309.36	8,266.55	11,900.00	3,633.45
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		670.35	3,500.00	2,829.65
510-410-140 - GG - Maint. - Office Supplies	302.01	9,956.54		(9,956.54)
510-410-160 - GG - Maint. - Residence		2,115.69	2,500.00	384.31
510-420-100 - GG - Maint. - Janitor Supplies			100.00	100.00
510-440-100 - GG - Maint. - Data Processing Supplies			10,500.00	10,500.00
510-470-100 - GG - Maint. - Pharmaceutical & First Aid			500.00	500.00
	302.01	12,742.58	17,100.00	4,357.42
Capital Expenditures				
510-600-199 - GG - Amortization - Land Improvements			331.00	331.00
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng			12,000.00	12,000.00
510-600-399 - GG - Amortization - Machinery & Equipmen			4,600.00	4,600.00
510-600-599 - GG - Amortization - Office & Info Tech			2,000.00	2,000.00
	0.00	0.00	18,931.00	18,931.00
TOTAL GENERAL GOVERNMENT SERVICES:	16,301.42	187,386.56	267,378.00	79,991.44
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		10,884.98	10,500.00	(384.98)
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	10,884.98	10,600.00	(284.98)
TOTAL POLICE PROTECTION:	0.00	10,884.98	10,600.00	(284.98)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911	368.00	368.00		(368.00)
525-210-110 - PS - Fire - Contracted Services			500.00	500.00
	368.00	368.00	500.00	132.00
Utilities				
525-300-140 - PS - Fire - Utility - Telephone	(368.00)			
	(368.00)	0.00	0.00	0.00
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions			8,000.00	8,000.00
	0.00	0.00	8,000.00	8,000.00
TOTAL FIRE PROTECTION:	0.00	368.00	8,500.00	8,132.00
TOTAL PROTECTIVE SERVICES:	0.00	11,252.98	19,100.00	7,847.02
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			1,500.00	1,500.00
530-110-120 - TS - Maint. - Salaries - Foreman	6,848.78	68,487.80	89,034.00	20,546.20
530-110-150 - TS - Maint. - Salaries	12,053.31	89,250.51	135,966.00	46,715.49

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	18,902.09	157,738.31	226,500.00	68,761.69
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,029.32	8,921.67	10,000.00	1,078.33
530-120-122 - TS - Maint. - Benefits - EI	266.11	2,978.60	3,500.00	521.40
530-120-123 - TS - Maint. - Benefits - Superannuation	1,701.20	14,196.56	20,250.00	6,053.44
530-120-124 - TS - Maint. - Benefits - Worker's Comp		37.17	1,250.00	1,212.83
530-120-125 - TS - Maint. - Benefits - Sarm		3,611.09	5,000.00	1,388.91
	2,996.63	29,745.09	40,000.00	10,254.91
	21,898.72	187,483.40	266,500.00	79,016.60
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		1,076.86	5,000.00	3,923.14
530-210-110 - TS - Maint. - Contract - Bridge Repairs	421.92	421.92		(421.92)
530-210-120 - TS - Maint. - Contract - Gravel Haul		89,172.00	90,000.00	828.00
530-210-140 - TS - Maint. - Contract - Contract		2,293.60		(2,293.60)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			1,000.00	1,000.00
530-250-110 - TS - Maint. - Council - Travel & Meals	30.86	61.72		(61.72)
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52	1,600.00	1,470.48
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
530-290-102 - TS - Maint. - Cont. Repairs - Bridges			80,000.00	80,000.00
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR		15,783.40	10,000.00	(5,783.40)
530-290-105 - TS - Maint. - Contracted Repairs - Mulch			25,000.00	25,000.00
	452.78	108,939.02	213,100.00	104,160.98
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	24.94	1,514.44	3,800.00	2,285.56
530-300-120 - TS - Maint. - Utility - Power	142.16	1,309.35	1,600.00	290.65
530-300-150 - TS - Maint. - Utility - Cell Phones	34.52	275.74	800.00	524.26
530-310-100 - TS - Maint. - Utility - Street Lights	117.71	1,059.32	1,500.00	440.68
	319.33	4,158.85	7,700.00	3,541.15
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	632.12	3,643.56	15,000.00	11,356.44
530-410-100 - TS - Maint. - Shop Supply & Small Tools			8,000.00	8,000.00
530-410-120 - TS - Maint. - Shop Supplies	114.03	310.79		(310.79)
530-420-100 - TS - Maint. - Ford F350		1,900.32	5,000.00	3,099.68
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		3,606.06	3,000.00	(606.06)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP		16,136.14	16,000.00	(136.14)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		1,297.62	1,000.00	(297.62)
530-420-104 - TS - Maint. - Repair/Parts/Tools - Mower		1,746.87	5,000.00	3,253.13
530-420-105 - TS - Maint. - Repair/Parts/Tools - Terex			5,000.00	5,000.00
530-420-106 - TS - Maint. - Repairs - 2010 JD 7330 Trac			5,000.00	5,000.00
530-420-107 - TS - Maint. - Repairs- 2015 JD 6150R Trac		8,430.13	5,000.00	(3,430.13)
530-420-130 - TS - Maint. - Skid Steer		268.01	5,000.00	4,731.99
530-425-110 - TS - Maint. - Oil & Lubricant		1,849.05	12,000.00	10,150.95
530-425-111 - TS - Maint. - Oil & Gas - #1	4,661.09	39,179.00	75,000.00	35,821.00
530-425-112 - TS - Maint. - Oil & Gas - #2		34,420.04	58,000.00	23,579.96
530-430-130 - TS - Maint. - Training		60.00		(60.00)
530-440-100 - TS - Maint. - Gravel/Sand			75,000.00	75,000.00
530-450-100 - TS - Maint. - Culverts/Drainage		13,126.40	25,000.00	11,873.60
530-470-100 - TS - Maint. - Road/Street Signs		151.82	2,000.00	1,848.18
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc			2,500.00	2,500.00

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	5,407.24	126,125.81	322,500.00	196,374.19
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00
530-600-399 - TS - Maint - Amortization - Mach & Equip			80,215.00	80,215.00
530-600-499 - TS - Maint - Amortization - Vehicles			2,600.00	2,600.00
530-600-699 - TS - Maint - Amortization - Infrastructu			79,000.00	79,000.00
	0.00	0.00	162,521.00	162,521.00
TOTAL MAINTENANCE:	28,078.07	426,707.08	972,321.00	545,613.92
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:	28,078.07	428,509.08	972,321.00	543,811.92
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,337.55	11,625.14	16,500.00	4,874.86
540-210-100 - EH - Cont. - Pest Control	250.00	6,396.72	6,500.00	103.28
540-210-300 - EH - Cont. - Landfill	4,452.00	44,839.66	80,000.00	35,160.34
	6,039.55	62,861.52	103,000.00	40,138.48
Maintenance, Materials and Supplies				
540-400-110 - EH - Vehicle Equip. Repair/Parts/Tools			1,000.00	1,000.00
540-420-100 - EH - Maint. - Pest Control Supplies		130.38	4,000.00	3,869.62
540-430-100 - EH - Maint. - Weed Control Supplies		427.00	500.00	73.00
	0.00	557.38	5,500.00	4,942.62
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		900.00	900.00	
540-570-100 - EH&W - Grants Waste Transfer			4,700.00	4,700.00
	0.00	900.00	5,600.00	4,700.00
TOTAL ENVIRONMENTAL SERVICES:	6,039.55	64,318.90	114,100.00	49,781.10
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	12,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	12,000.00	12,000.00	0.00
PLANNING AND DEVELOPMENT SERVICES				
Professional/Contractual Services				
560-200-110 - P&D - Cont. - Other Services			100.00	100.00
560-210-100 - P&D - Cont. - Advertising			100.00	100.00
	0.00	0.00	200.00	200.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	200.00	200.00

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RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition			3,800.00	3,800.00
	0.00	0.00	3,800.00	3,800.00
Maintenance, Materials and Supplies				
570-420-150 - R&C - Supplies - Hall			500.00	500.00
	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions			5,000.00	5,000.00
570-500-130 - R&C - Grants - Library/Museum		2,869.48		(2,869.48)
	0.00	2,869.48	5,000.00	2,130.52
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,869.48	9,300.00	6,430.52
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-100 - UT - Cont. Repairs - Building & Equip.			500.00	500.00
580-285-130 - UT - Water - Cont. Repairs - Wells		2,480.40		(2,480.40)
	0.00	2,480.40	500.00	(1,980.40)
Utilities				
580-300-120 - UT - Water - Power	64.03	1,154.27	2,200.00	1,045.73
	64.03	1,154.27	2,200.00	1,045.73
Maintenance, Materials and Supplies				
580-440-100 - UT - Water - Shop Supplies			1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
Capital Expenditures				
580-600-399 - UT - Water - Amort - Machinery & Equipme			800.00	800.00
	0.00	0.00	800.00	800.00
TOTAL WATER:	64.03	3,634.67	4,500.00	865.33
TOTAL UTILITIES:	64.03	3,634.67	4,500.00	865.33
TOTAL EXPENDITURES:	50,483.07	709,971.67	1,398,899.00	688,927.33
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	968.00	1,289,071.78	1,476,041.00	(186,969.22)
Expenditures	50,483.07	709,971.67	1,398,899.00	688,927.33
CHANGE IN NET FINANCIAL ASSETS	(49,515.07)	579,100.11	77,142.00	501,958.11
CHANGE IN NET ASSETS	(49,515.07)	579,100.11	77,142.00	501,958.11
CHANGE IN SURPLUS	(49,515.07)	579,100.11	77,142.00	501,958.11

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

	Current	Year To Date	Budget	Variance
ACCOUNT BALANCES				
Cash and Investments				
110-110-120 - Cash - Bank - Demand	(30,655.61)	81,820.04	1,104,881.33	
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:	(30,655.61)	138,460.74	3,640,911.38	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(19,510.77)	172,439.25	170,575.91	
110-200-110 - Municipal - Tax Receivable - Arrears		(10,870.58)	3,068.60	
Total Municipal Taxes Receivable:	(19,510.77)	161,568.67	173,644.51	
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)	2,844.20	2,844.20	
110-330-120 - Wages - Disability Insurance	(533.28)	514.02	514.02	
110-340-110 - GST Receivable - 100% Rebate	651.13	(4,186.80)	10,072.31	
Total Other Receivables:	(920.03)	(53,703.75)	34,668.67	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on October 21, 2024.

Anna Rintoul
Chief Administrative Officer

Sheldon Vance
Reeve