

R.M. of Arm River

Statement of Financial Activities - Detailed  
For the Period Ending 08/31/2024

Report Date  
2024-09-04 1:00 PM

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-110-100 - General Municipal Levy		1,361,749.16	1,361,749.00	0.16
410-130-100 - Discount on Municipal Tax - Property	(6,819.76)	(6,974.56)	(50,000.00)	43,025.44
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	134.08	1,100.77	2,000.00	(899.23)
<b>Other</b>				
410-900-700 - Tax Enforcement Revenue		355.25	5,000.00	(4,644.75)
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work		272.00	2,500.00	(2,228.00)
<b>Sale of Supplies and Gravel</b>				
420-200-100 - F&C - Sale of Gravel			10,000.00	(10,000.00)
420-200-300 - F&C - Sale of R.M. Maps	27.03	153.17	300.00	(146.83)
420-200-900 - F&C - DBP Proceeds	5,924.23	10,047.04		10,047.04
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Rural Service Center	3,078.89	24,036.96	18,000.00	6,036.96
<b>Licenses and Permits</b>				
420-710-100 - F&C - Building Permits		325.00	300.00	25.00
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate		210.00		210.00
<b>General Office Services Provided</b>				
420-800-200 - F&C - General Office Services Provided		3.00		3.00
<b>Landfill/Waste Collection Fees</b>				
420-850-100 - F&C - Oil Recovery Center	1,025.00	10,280.80	4,000.00	6,280.80
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>				
<b>Road Maintenance and Restoration Agreements</b>				
430-100-200 - M&D - Road Maintenance - CTP Corridor			28,000.00	(28,000.00)
430-100-300 - M&D - Road Maintenance & Cap Loss Charge			6,000.00	(6,000.00)
<b>Development Charges</b>				
430-200-100 - M&D - Development Charges			500.00	(500.00)
<b>UNCONDITIONAL TRANSFERS</b>				
<b>Unconditional Transfers</b>				
450-105-100 - Unconditional Prov. - Revenue Sharing	69,450.50	138,901.00	277,785.00	(138,884.00)
<b>CONDITIONAL GRANTS</b>				
<b>Federal</b>				
450-200-070 - Conditional - Federal - GTF		8,025.00	22,125.00	(14,100.00)
<b>Provincial</b>				
450-310-100 - Conditional - Prov - PREP		1,553.98	1,000.00	553.98
<b>GRANT-IN-LIEU</b>				
<b>Provincial</b>				
450-610-100 - GIL - Provincial			75.00	(75.00)
<b>CAPITAL ASSET PROCEEDS</b>				
<b>Capital Asset Proceeds</b>				
460-200-100 - GG - Land Sales - Gain/Loss		383.51		383.51
460-220-500 - TS - Sale of Machinery & Equip-Gain/Loss		(135,657.00)	(11,627.00)	(124,030.00)
<b>LAND SALES - GAIN</b>				
<b>Land Sales Gain</b>				
460-500-100 - Land Sales - Gain		500.00		500.00
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue	6,919.77	30,264.83	80,000.00	(49,735.17)
470-120-100 - Dividends		7,872.20		7,872.20
<b>OTHER REVENUES</b>				
<b>Other Revenue</b>				
480-150-100 - Charitable Donations Cemetery	400.00	545.00		545.00
<b>Total REVENUES:</b>	<b>80,139.74</b>	<b>1,453,947.11</b>	<b>1,757,707.00</b>	<b>(303,759.89)</b>

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b><u>EXPENDITURES</u></b>				
<b><u>GENERAL GOVERNMENT SERVICES</u></b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity		1,295.00	38,000.00	36,705.00
510-110-230 - GG - Salaries - Administrator	4,897.26	34,460.98	55,000.00	20,539.02
510-110-330 - GG - Salaries- Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	2,312.95	12,164.51	18,000.00	5,835.49
<b>Benefits</b>				
510-120-110 - GG - Council - Payroll Benefits		1,173.10	4,500.00	3,326.90
510-130-230 - GG - Benefits - Administrator	835.53	5,840.59	9,075.00	3,234.41
510-130-330 - GG - Benefits - Assistant		2,081.55	2,875.00	793.45
510-140-330 - GG - Benefits - Clerk	398.65	2,102.32	2,425.00	322.68
510-130-234 - GG - Benefits - Worker's Comp		1,950.00	2,000.00	50.00
<b>Professional/Contract Services</b>				
510-200-110 - GG - Cont. - Legal	1,320.24	2,009.94	1,300.00	(709.94)
510-200-130 - GG - Cont. - Audit		9,010.00	11,000.00	1,990.00
510-200-150 - GG - Cont. - Assessment - SAMA		11,337.26	11,000.00	(337.26)
510-200-170 - GG - Cont. - Advertising		1,290.46	2,200.00	909.54
510-210-150 - GG - Council - Convention/Travel/Meals		1,577.51	2,800.00	1,222.49
510-210-170 - GG - Admin. - Training, Travel & Meals		880.00	700.00	(180.00)
510-230-100 - GG - Cont. - Insurance - General & Bond		1,616.50	3,500.00	1,883.50
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,222.54	4,000.00	777.46
510-250-100 - GG-Cont.-Communications			2,400.00	2,400.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection	355.25	355.25	1,500.00	1,144.75
510-260-150 - GG - Cont. - Elections			500.00	500.00
510-270-150 - GG - Cont. - Repairs			4,000.00	4,000.00
510-280-130 - GG - Cont. - Consulting BOR		450.00	450.00	
510-280-140 - GG-Cont-Admin Consulting	650.00	841.00	13,500.00	12,659.00
510-290-100 - GG - Cont. - Bank Charges			100.00	100.00
<b>Utilities</b>				
510-300-140 - GG - Utility - Telephone	133.09	590.23	2,700.00	2,109.77
510-300-150 - GG - Utility - Energy/Power/Water		96.00	2,300.00	2,204.00
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage	44.57	624.80	1,200.00	575.20
510-410-140 - GG - Maint. - Office Supplies		501.85	4,500.00	3,998.15
510-490-110 - GG - Maint. - Office Operation Costs	443.58	5,258.37	10,000.00	4,741.63
<b>Amortization</b>				
510-600-299 - GG - Amort - Bldgs, Improv & Eng Structur			1,100.00	1,100.00
510-600-399 - GG - Amort - Machinery & Equipment			500.00	500.00
510-600-599 - GG - Amort - Office & Information Tech			2,200.00	2,200.00
<b>Allowance for Uncollectibles</b>				
510-800-110 - GG - Allowance for Uncollectibles			4,200.00	4,200.00
<b>Rural Service Centre</b>				
510-900-110 - GG - Other - Rural Service Center	5,786.35	14,170.71	9,500.00	(4,670.71)
<b>Total GENERAL GOVERNMENT SERVICES:</b>	<b>17,177.47</b>	<b>127,078.49</b>	<b>244,025.00</b>	<b>116,946.51</b>
<b><u>PROTECTIVE SERVICES</u></b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-210-110 - PS - Police - Contracted Services	15,262.64	15,262.64	15,000.00	(262.64)
<b>FIRE PROTECTION</b>				
<b>Wages and Benefits</b>				
<b>Wages</b>				
525-110-110 - PS - Fire - Councillor Indemnity			1,400.00	1,400.00
<b>Professional/Contractual Services</b>				
525-210-120 - PS - Fire - EMO		516.00	500.00	(16.00)
<b>Grants and Contributions</b>				
525-520-110 - PS - Fire - Grants and Contributions		6,071.32	5,500.00	(571.32)
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>15,262.64</b>	<b>21,849.96</b>	<b>22,400.00</b>	<b>550.04</b>

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<b><u>TRANSPORTATION SERVICES</u></b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
530-110-110 - TS - Maint. - Council - Supervision			38,000.00	38,000.00
530-110-130 - TS - Maint. - Salaries - Labourers	32,325.86	132,274.80	240,000.00	107,725.20
530-120-105 - TS - Maint. - Benefits - Transportation	6,038.83	26,927.77	50,000.00	23,072.23
<b>Professional/Contractual Services</b>				
530-200-110 - TS - Maint. - Engineering		3,345.22	5,000.00	1,654.78
530-210-050 - TS - Maint. - Contract - Surfacing			3,700.00	3,700.00
530-210-110 - TS - Maint. - Contract - Gravel Haul	126,085.59	126,085.59	110,000.00	(16,085.59)
530-210-130 - TS - Maint. - Contract - Road Repair		8,737.42	75,000.00	66,262.58
530-210-140 - TS - Maint. - Contract - Debris Removal			1,000.00	1,000.00
530-210-150 - TS - Maint. - Contract - Rental			20,000.00	20,000.00
530-210-160 - TS - Maint. - Contract - Snow Removal		495.00	20,000.00	19,505.00
530-210-170 - TS - Maint. - Contract - Gravel Pit Recl			15,000.00	15,000.00
530-210-250 - TS - Maint. - Contract - Mowing		31,840.00	75,000.00	43,160.00
530-240-100 - TS - Maint. - Contract - Advertising			350.00	350.00
530-250-100 - TS - Maint. - Travel, Meals & Training			2,500.00	2,500.00
530-250-110 - TS - Maint. - Council - Travel & Meals		422.20	10,000.00	9,577.80
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	717.82	20,419.38	25,000.00	4,580.62
<b>Utilities</b>				
530-300-110 - TS - Maint - Utility - Heat	67.25	2,414.54	3,500.00	1,085.46
530-300-120 - TS - Maint. - Utility - Power	292.35	3,181.83	5,200.00	2,018.17
530-300-130 - TS - Maint. - Utility - S&W	1,884.92	5,026.22	6,500.00	1,473.78
530-300-140 - TS - Maint. - Utilities - Shop-Telephone	95.04	760.21	2,000.00	1,239.79
530-300-150 - TS - Maint. - Utility - Cellulars	90.00	530.00	1,500.00	970.00
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Building Repairs			5,000.00	5,000.00
530-410-100 - TS - Maint. - Shop Supply	249.14	5,225.96	15,000.00	9,774.04
530-410-130 - TS - Maint. - Small Tools		881.68	5,000.00	4,118.32
530-420-100 - TS - Maint. - Equip./Vehicle Repair	385.16	19,343.07	25,000.00	5,656.93
530-420-101 - TS - Maint. - Repairs/Parts - Graders	676.04	19,717.76	50,000.00	30,282.24
530-420-102 - TS - Maint. - Repair/Parts - Mowers	262.71	2,441.02	15,000.00	12,558.98
530-420-104 - TS - Maint. - Repair/Parts - Tractors		5,125.16	15,000.00	9,874.84
530-420-105 - TS - Maint.-Repairs/Parts-Truck&Trailer			15,000.00	15,000.00
530-420-106 - TS - Maint. - Repair/Parts - Backhoe			5,000.00	5,000.00
530-425-110 - TS - Maint. - Fuel/Oil/Gas	13,218.66	62,072.94	145,000.00	82,927.06
530-440-100 - TS - Maint. - Gravel			135,000.00	135,000.00
530-450-100 - TS - Maint. - Culverts/Drainage			15,000.00	15,000.00
530-460-100 - TS - Maint. - Asphalt/Surfacing Material		174.90		(174.90)
530-470-100 - TS - Maint. - Road Signs			10,000.00	10,000.00
<b>Amortization</b>				
530-600-299 - TS - Maint - Amort - Bldgs,Improv& Eng S			3,745.00	3,745.00
530-600-399 - TS - Maint - Amortization - Mach & Equi			49,157.00	49,157.00
530-600-499 - TS - Maint - Amort - Vehicles			8,000.00	8,000.00
530-600-699 - TS - Maint - Amort - Infrastructure			115,000.00	115,000.00
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>182,389.37</b>	<b>477,442.67</b>	<b>1,340,152.00</b>	<b>862,709.33</b>
<b><u>ENVIRONMENTAL SERVICES</u></b>				
<b>Wages and Benefits</b>				
540-110-110 - EH&W - Council - Indemnity			300.00	300.00
<b>Professional/Contractual Services</b>				
540-200-110 - EH&W - Cont. - Recycle Collection		407.13	1,500.00	1,092.87
540-200-120 - EH&W - Cont. - Waste Collection	144.56	2,214.05	3,000.00	785.95
540-210-100 - EH&W - Cont. - Pest Control	250.00	2,100.00	10,000.00	7,900.00
540-210-300 - EH&W - Cont. - Travel		21.70	1,500.00	1,478.30
540-250-100 - EH&W - Cont. - Cemetery Maintenance	4,850.00	4,850.00	1,000.00	(3,850.00)
540-250-200 - EH&W - Cont. - Oil Recycling Center	1,749.00	4,389.00	3,000.00	(1,389.00)
<b>Maintenance, Materials and Supplies</b>				
540-420-100 - EH&W - Maint. - Pest Control Supplies		1,923.90	4,500.00	2,576.10
540-430-100 - EH&W - Maint. - Weed Control Supplies	3,336.00	3,336.00		(3,336.00)
540-450-100 - EH&W - Maint. - Cemetery Bldg & Supplies			2,000.00	2,000.00
<b>Grants and Contributions</b>				
540-500-110 - EH&W - Grants and Contributions		7,250.00	25,500.00	18,250.00
<b>Amortization</b>				
540-600-299 - EH&W - Amort - Bldgs,Improv&Eng St			1,125.00	1,125.00

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<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>10,329.56</b>	<b>26,491.78</b>	<b>53,425.00</b>	<b>26,933.22</b>
<b><u>PUBLIC HEALTH AND WELFARE SERVICES</u></b>				
<b>Other</b>				
550-900-110 - H&W - Foundation Meetings			400.00	400.00
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>0.00</b>	<b>0.00</b>	<b>400.00</b>	<b>400.00</b>
<b><u>PLANNING AND DEVELOPMENT SERVICES</u></b>				
<b>Wages and Benefits</b>				
560-110-110 - P&D - Salaries			1,000.00	1,000.00
<b>Professional/Contractual Services</b>				
560-200-110 - P&D - Cont. - Travel, Meals, Mileage		325.00		(325.00)
560-200-120 - P&D - Cont. - Weed Control			6,000.00	6,000.00
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</b>	<b>0.00</b>	<b>325.00</b>	<b>7,000.00</b>	<b>6,675.00</b>
<b><u>RECREATION AND CULTURAL SERVICES</u></b>				
<b>Wages</b>				
570-110-110 - R&C - Salaries - Library Rep			800.00	800.00
<b>Professional/Contractual Services</b>				
570-290-100 - R&C - Cont. - Library Requisition		4,023.51	4,000.00	(23.51)
<b>Grants and Contributions</b>				
570-500-110 - R&C - Grants		20,000.00	20,000.00	
570-500-120 - R&C - Grants - Parks		1,500.00	1,300.00	(200.00)
570-500-130 - R&C - Grants - Library		1,350.40	1,100.00	(250.40)
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>0.00</b>	<b>26,873.91</b>	<b>27,200.00</b>	<b>326.09</b>
<b><u>UTILITIES</u></b>				
<b>WATER</b>				
<b>Professional/Contractual Services</b>				
580-285-100 - UT - Water - Cont. Repairs - Bldg & Equi			2,000.00	2,000.00
<b>Utilities</b>				
580-300-120 - UT -Airport Well-Potable-NE2126282-15177	331.69	608.49	900.00	291.51
580-300-121 - UT-GirvinEast-Nonpotable-NE2225282-15178	126.75	382.55	700.00	317.45
580-300-122 - UT- Reservoir-Nonpotable-NE2126282-22572	326.88	717.72	1,000.00	282.28
580-300-123 - UT-Kochendorfer-Potable-SE0327282-15179	480.34	743.97	900.00	156.03
<b>Maintenance, Materials and Supplies</b>				
580-430-100 - UT - Water - Materials & Supplies			2,500.00	2,500.00
<b>Amortization</b>				
580-600-699 - UT - Water - Amort - Infrastructure			841.00	841.00
<b>TOTAL UTILITIES:</b>	<b>1,265.66</b>	<b>2,452.73</b>	<b>8,841.00</b>	<b>6,388.27</b>
<b>TOTAL EXPENDITURES:</b>	<b>226,424.70</b>	<b>682,514.54</b>	<b>1,703,443.00</b>	<b>1,020,928.46</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	80,139.74	1,453,947.11	1,757,707.00	(303,759.89)
Expenditures	226,424.70	682,514.54	1,703,443.00	1,020,928.46
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(146,284.96)</b>	<b>771,432.57</b>	<b>54,264.00</b>	<b>717,168.57</b>
<b>Change in Non-Financial Assets</b>				
490-100-100 - Transfer from Reserves	31,000.00	31,000.00		31,000.00
<b>CHANGE IN NET ASSETS</b>	<b>(115,284.96)</b>	<b>802,432.57</b>	<b>54,264.00</b>	<b>748,168.57</b>
<b>CHANGE IN SURPLUS</b>	<b>(115,284.96)</b>	<b>802,432.57</b>	<b>54,264.00</b>	<b>748,168.57</b>
<b>ACCOUNT BALANCES</b>				
Cash and Investments			50.00	
110-110-110 - Cash - On Hand - Petty Cash			50.00	

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110-110-120 - Cash - Bank - Demand	51,380.26	(647,449.65)	250,029.99	
110-110-130 - Cash - Bank - Shares/Equity			5.00	
110-110-140 - Cash - Investment	(31,000.00)	(31,000.00)	1,560,923.82	
110-110-150 - Cash - Special Investment Savings	28.59	238.64	13,830.79	
<b>Municipal Taxes Receivable</b>				
110-200-100 - Municipal - Tax Receivable - Current	(136,448.36)	1,222,756.81	1,222,197.17	
110-200-110 - Municipal - Tax Receivable - Arrears	(329.48)	(3,631.70)	13,517.25	
110-200-700 - Tax Enforcement Costs Receivable	3.56	358.81	358.81	
<b>Other Receivables</b>				
110-300-100 - Due From Federal Gov't/Agency		(1,086.00)	(1,086.00)	
110-300-110 - Due From Provincial Gov't/Agency		(93,391.89)		
110-310-100 - Accrued Interest	(3,578.47)	(3,578.47)	8,451.82	
110-320-100 - Accounts Receivable		(7,694.34)		
110-330-110 - Wages - Health & Dental	(826.54)	3,708.83	3,708.83	
110-340-110 - GST Receivable - 100% Rebate	7,563.52	20,871.75	30,134.72	

