

R.M. of Arm River
Statement of Financial Activities - Detailed
For the Period Ending 06/30/2024

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<u>REVENUES</u>				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			1,361,749.00	(1,361,749.00)
410-130-100 - Discount on Municipal Tax - Property	(9.13)	(99.65)	(50,000.00)	49,900.35
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	130.52	836.17	2,000.00	(1,163.83)
Other				
410-900-700 - Tax Enforcement Revenue			5,000.00	(5,000.00)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		272.00	2,500.00	(2,228.00)
Sale of Supplies and Gravel				
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	126.14	300.00	(173.86)
420-200-900 - F&C - DBP Proceeds	1,880.58	1,880.58		1,880.58
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center	2,994.01	17,964.06	18,000.00	(35.94)
Licenses and Permits				
420-710-100 - F&C - Building Permits	325.00	325.00	300.00	25.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate		190.00		190.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	3.00	3.00		3.00
Landfill/Waste Collection Fees				
420-850-100 - F&C - Oil Recovery Center	1,025.00	8,230.80	4,000.00	4,230.80
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
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)
Development Charges				
430-200-100 - M&D - Development Charges			500.00	(500.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Unconditional Prov. - Revenue Sharing	69,450.50	69,450.50	277,785.00	(208,334.50)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		8,025.00	22,125.00	(14,100.00)
Provincial				
450-310-100 - Conditional - Prov - PREP		1,553.98	1,000.00	553.98
GRANT-IN-LIEU				
Provincial				
450-610-100 - GIL - Provincial			75.00	(75.00)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-220-500 - TS - Sale of Machinery & Equip-Gain/Loss			(11,627.00)	11,627.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	2,981.88	21,994.33	80,000.00	(58,005.67)
470-120-100 - Dividends		7,872.20		7,872.20
Total REVENUES:	78,808.39	138,624.11	1,757,707.00	(1,619,082.89)

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<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity			38,000.00	38,000.00
510-110-140 - GG - Council - Indemnity Committee		1,295.00		(1,295.00)
510-110-230 - GG - Salaries - Administrator	3,264.84	26,298.88	55,000.00	28,701.12
510-110-330 - GG - Salaries- Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,764.72	8,413.35	18,000.00	9,586.65
Benefits				
510-120-110 - GG - Council - Payroll Benefits	1,173.10	1,173.10	4,500.00	3,326.90
510-130-230 - GG - Benefits - Administrator	557.02	4,448.04	9,075.00	4,626.96
510-130-330 - GG - Benefits - Assistant		2,081.55	2,875.00	793.45
510-140-330 - GG - Benefits - Clerk	303.41	1,455.45	2,425.00	969.55
510-130-234 - GG - Benefits - Worker's Comp	1,950.00	1,950.00	2,000.00	50.00
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			1,300.00	1,300.00
510-200-130 - GG - Cont. - Audit		9,010.00	11,000.00	1,990.00
510-200-150 - GG - Cont. - Assessment - SAMA	253.26	11,337.26	11,000.00	(337.26)
510-200-170 - GG - Cont. - Advertising	576.72	1,233.32	2,200.00	966.68
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	476.38	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	270.48	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			1,500.00	1,500.00
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	191.00	191.00	13,500.00	13,309.00
510-290-100 - GG - Cont. - Bank Charges			100.00	100.00
Utilities				
510-300-140 - GG - Utility - Telephone	20.50	390.63	2,700.00	2,309.37
510-300-150 - GG - Utility - Energy/Power/Water		96.00	2,300.00	2,204.00
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	25.38	538.35	1,200.00	661.65
510-410-140 - GG - Maint. - Office Supplies	140.99	501.85	4,500.00	3,998.15
510-490-110 - GG - Maint. - Office Operation Costs	120.00	4,237.56	10,000.00	5,762.44
Amortization				
510-600-299 - GG - Amort - Bldgs, Improv & Eng Structu			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
Allowance for Uncollectibles				
510-800-110 - GG - Allowance for Uncollectibles			4,200.00	4,200.00
Rural Service Centre				
510-900-110 - GG - Other - Rural Service Center	1,152.25	6,161.88	9,500.00	3,338.12
Total GENERAL GOVERNMENT SERVICES:	12,240.05	100,737.79	244,025.00	143,287.21
<u>PROTECTIVE SERVICES</u>				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-110 - PS - Police - Contracted Services			15,000.00	15,000.00
FIRE PROTECTION				
Wages and Benefits				
Wages				
525-110-110 - PS - Fire - Councillor Indemnity			1,400.00	1,400.00
Professional/Contractual Services				
525-210-110 - PS - Fire Charges		516.00		(516.00)
525-210-120 - PS - Fire - EMO		6,071.32	500.00	(5,571.32)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions			5,500.00	5,500.00
TOTAL PROTECTIVE SERVICES:	0.00	6,587.32	22,400.00	15,812.68

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<u>TRANSPORTATION SERVICES</u>				
MAINTENANCE				
Wages & Benefits				
530-110-110 - TS - Maint. - Council - Supervision			38,000.00	38,000.00
530-110-130 - TS - Maint. - Salaries - Labourers	20,294.21	78,936.58	240,000.00	161,063.42
530-120-105 - TS - Maint. - Benefits - Transportation	6,639.46	17,745.27	50,000.00	32,254.73
Professional/Contractual Services				
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			110,000.00	110,000.00
530-210-130 - TS - Maint. - Contract - Road Repair		300.00	75,000.00	74,700.00
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			75,000.00	75,000.00
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.	1,362.26	18,756.94	25,000.00	6,243.06
Utilities				
530-300-110 - TS - Maint - Utility - Heat	114.65	2,278.07	3,500.00	1,221.93
530-300-120 - TS - Maint. - Utility - Power	404.89	2,523.30	5,200.00	2,676.70
530-300-130 - TS - Maint. - Utility - S&W		3,141.30	6,500.00	3,358.70
530-300-140 - TS - Maint. - Utilities - Shop-Telephone	95.01	570.06	2,000.00	1,429.94
530-300-150 - TS - Maint. - Utility - Cellulars	80.00	350.00	1,500.00	1,150.00
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Building Repairs			5,000.00	5,000.00
530-410-100 - TS - Maint. - Shop Supply	802.31	4,487.47	15,000.00	10,512.53
530-410-130 - TS - Maint. - Small Tools		881.68	5,000.00	4,118.32
530-420-100 - TS - Maint. - Equip./Vehicle Repair	385.40	18,957.91	25,000.00	6,042.09
530-420-101 - TS - Maint. - Repairs/Parts - Graders	12,625.04	18,933.50	50,000.00	31,066.50
530-420-102 - TS - Maint. - Repair/Parts - Mowers		2,178.31	15,000.00	12,821.69
530-420-104 - TS - Maint. - Repair/Parts - Tractors	114.97	5,125.16	15,000.00	9,874.84
530-420-105 - TS - Maint.-Repairs/Parts-Truck&Trailer	89.22	89.22	15,000.00	14,910.78
530-420-106 - TS - Maint. - Repair/Parts - Backhoe			5,000.00	5,000.00
530-425-110 - TS - Maint. - Fuel/Oil/Gas	15,773.23	32,113.88	145,000.00	112,886.12
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
530-470-100 - TS - Maint. - Road Signs			10,000.00	10,000.00
Amortization				
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
CONSTRUCTION				
Professional/Contractual Services				
535-210-130 - TS - Const. - Contract - Legal		689.70		(689.70)
TOTAL TRANSPORTATION SERVICES:	58,780.65	212,320.77	1,340,152.00	1,127,831.23
<u>ENVIRONMENTAL SERVICES</u>				
Wages and Benefits				
540-110-110 - EH&W - Council - Indemnity			300.00	300.00
Professional/Contractual Services				
540-200-110 - EH&W - Cont. - Recycle Collection	56.76	350.37	1,500.00	1,149.63
540-200-120 - EH&W - Cont. - Waste Collection	60.27	2,009.22	3,000.00	990.78
540-210-100 - EH&W - Cont. - Pest Control	350.00	1,600.00	10,000.00	8,400.00
540-210-300 - EH&W - Cont. - Travel	21.70	21.70	1,500.00	1,478.30
540-250-100 - EH&W - Cont. - Cemetery Maintenance			1,000.00	1,000.00
540-250-200 - EH&W - Cont. - Oil Recycling Center	1,320.00	1,320.00	3,000.00	1,680.00
Maintenance, Materials and Supplies				
540-420-100 - EH&W - Maint. - Pest Control Supplies	1,923.90	1,923.90	4,500.00	2,576.10
540-450-100 - EH&W - Maint. - Cemetery Bldg & Supplies			2,000.00	2,000.00
Grants and Contributions				
540-500-110 - EH&W - Grants and Contributions	7,000.00	7,000.00	25,500.00	18,500.00
Amortization				

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For the Period Ending 06/30/2024

Report Date
2024-07-03 10:03 AM

	Current	Year To Date	Budget	Variance
540-600-299 - EH&W - Amort - Bldgs,Improv&Eng St			1,125.00	1,125.00
TOTAL ENVIRONMENTAL SERVICES:	10,732.63	14,225.19	53,425.00	39,199.81
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions		250.00		(250.00)
Other				
550-900-110 - H&W - Foundation Meetings			400.00	400.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	250.00	400.00	150.00
<u>PLANNING AND DEVELOPMENT SERVICES</u>				
Wages and Benefits				
560-110-110 - P&D - Salaries			1,000.00	1,000.00
Professional/Contractual Services				
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
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	325.00	7,000.00	6,675.00
<u>RECREATION AND CULTURAL SERVICES</u>				
Wages				
570-110-110 - R&C - Salaries - Library Rep			800.00	800.00
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition		4,023.51	5,100.00	1,076.49
Grants and Contributions				
570-500-100 - R&C - GRANTS AND CONTRIBUTIONS		20,000.00		(20,000.00)
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		(1,350.40)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	26,873.91	27,200.00	326.09
<u>UTILITIES</u>				
WATER				
Professional/Contractual Services				
580-285-100 - UT - Water - Cont. Repairs - Bldg & Equi			2,000.00	2,000.00
Utilities				
580-300-120 - UT -Airport Well-Potable-NE2126282-15177		276.80	900.00	623.20
580-300-121 - UT-GirvinEast-Nonpotable-NE2225282-15178		255.80	700.00	444.20
580-300-122 - UT- Reservoir-Nonpotable-NE2126282-22572		390.84	1,000.00	609.16
580-300-123 - UT-Kochendorfer-Potable-SE0327282-15179		263.63	900.00	636.37
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & Supplies			2,500.00	2,500.00
Amortization				
580-600-699 - UT - Water - Amort - Infrastructure			841.00	841.00
TOTAL UTILITIES:	0.00	1,187.07	8,841.00	7,653.93
TOTAL EXPENDITURES:	81,753.33	362,507.05	1,703,443.00	1,340,935.95
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	78,808.39	138,624.11	1,757,707.00	(1,619,082.89)
Expenditures	81,753.33	362,507.05	1,703,443.00	1,340,935.95
CHANGE IN NET FINANCIAL ASSETS	(2,944.94)	(223,882.94)	54,264.00	(278,146.94)
CHANGE IN NET ASSETS	(2,944.94)	(223,882.94)	54,264.00	(278,146.94)
CHANGE IN SURPLUS	(2,944.94)	(223,882.94)	54,264.00	(278,146.94)
ACCOUNT BALANCES	Current	Year to Date	Balance	

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Cash and Investments				
110-110-110 - Cash - On Hand - Petty Cash			50.00	
110-110-120 - Cash - Bank - Demand	(3,971.53)	(171,409.80)	726,069.84	
110-110-130 - Cash - Bank - Shares/Equity			5.00	
110-110-140 - Cash - Investment			1,591,923.82	
110-110-150 - Cash - Special Investment Savings	29.56	180.22	13,772.37	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(182.57)	(1,432.84)	(1,992.48)	
110-200-110 - Municipal - Tax Receivable - Arrears	130.52	(3,432.74)	13,716.21	
Other Receivables				
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			12,030.29	
110-320-100 - Accounts Receivable		(7,694.34)		
110-330-110 - Wages - Health & Dental	(666.24)	5,098.03	5,098.03	
110-340-110 - GST Receivable - 100% Rebate	1,587.19	(6,562.96)	2,700.01	