

R.M. of Arm River
Statement of Financial Activities - Detailed
For the Period Ending 09/30/2024

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,361,749.16	1,361,749.00	0.16
410-130-100 - Discount on Municipal Tax - Property	(44,101.72)	(51,076.28)	(50,000.00)	(1,076.28)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	129.82	1,230.59	2,000.00	(769.41)
Other				
410-900-700 - Tax Enforcement Revenue		355.25	5,000.00	(4,644.75)
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	36.04	189.21	300.00	(110.79)
420-200-900 - F&C - DBP Proceeds	4,931.40	14,978.44		14,978.44
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center	3,015.23	27,052.19	18,000.00	9,052.19
Licenses and Permits				
420-710-100 - F&C - Building Permits		325.00	300.00	25.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	40.00	250.00		250.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		3.00		3.00
Landfill/Waste Collection Fees				
420-850-100 - F&C - Oil Recovery Center	1,025.00	11,305.80	4,000.00	7,305.80
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		138,901.00	277,785.00	(138,884.00)
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	84.38	84.38	75.00	9.38
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
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)
LAND SALES - GAIN				
Land Sales Gain				
460-500-100 - Land Sales - Gain		500.00		500.00
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	18,766.74	49,031.57	80,000.00	(30,968.43)
470-120-100 - Dividends		7,872.20		7,872.20
OTHER REVENUES				
Other Revenue				
480-150-100 - Charitable Donations Cemetery	50.00	595.00		595.00
Total REVENUES:	(16,023.11)	1,437,924.00	1,757,707.00	(319,783.00)

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	Current	Year To Date	Budget	Variance
<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		1,295.00	38,000.00	36,705.00
510-110-230 - GG - Salaries - Administrator	3,264.84	37,725.82	55,000.00	17,274.18
510-110-330 - GG - Salaries- Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,815.40	13,979.91	18,000.00	4,020.09
Benefits				
510-120-110 - GG - Council - Payroll Benefits		1,173.10	4,500.00	3,326.90
510-130-230 - GG - Benefits - Administrator	557.02	6,397.61	9,075.00	2,677.39
510-130-330 - GG - Benefits - Assistant		2,081.55	2,875.00	793.45
510-140-330 - GG - Benefits - Clerk	312.00	2,414.32	2,425.00	10.68
510-130-234 - GG - Benefits - Worker's Comp		1,950.00	2,000.00	50.00
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal		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	712.80	3,935.34	4,000.00	64.66
510-250-100 - GG-Cont.-Communications			2,400.00	2,400.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection		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		841.00	13,500.00	12,659.00
510-290-100 - GG - Cont. - Bank Charges			100.00	100.00
Utilities				
510-300-140 - GG - Utility - Telephone		590.23	2,700.00	2,109.77
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	124.66	749.46	1,200.00	450.54
510-410-140 - GG - Maint. - Office Supplies		501.85	4,500.00	3,998.15
510-490-110 - GG - Maint. - Office Operation Costs	444.49	5,702.86	10,000.00	4,297.14
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	1,221.69	15,392.40	9,500.00	(5,892.40)
Total GENERAL GOVERNMENT SERVICES:	8,452.90	135,531.39	244,025.00	108,493.61
<u>PROTECTIVE SERVICES</u>				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-110 - PS - Police - Contracted Services		15,262.64	15,000.00	(262.64)
FIRE PROTECTION				
Wages and Benefits				
Wages				
525-110-110 - PS - Fire - Councillor Indemnity			1,400.00	1,400.00
Professional/Contractual Services				
525-210-120 - PS - Fire - EMO		516.00	500.00	(16.00)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions		6,071.32	5,500.00	(571.32)
TOTAL PROTECTIVE SERVICES:	0.00	21,849.96	22,400.00	550.04

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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	19,180.37	151,455.17	240,000.00	88,544.83
530-120-105 - TS - Maint. - Benefits - Transportation	2,981.90	29,909.67	50,000.00	20,090.33
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		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.		20,419.38	25,000.00	4,580.62
Utilities				
530-300-110 - TS - Maint - Utility - Heat	66.26	2,480.80	3,500.00	1,019.20
530-300-120 - TS - Maint. - Utility - Power	161.78	3,343.61	5,200.00	1,856.39
530-300-130 - TS - Maint. - Utility - S&W		5,026.22	6,500.00	1,473.78
530-300-140 - TS - Maint. - Utilities - Shop-Telephone	95.07	855.28	2,000.00	1,144.72
530-300-150 - TS - Maint. - Utility - Cellulars	60.00	590.00	1,500.00	910.00
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Building Repairs			5,000.00	5,000.00
530-410-100 - TS - Maint. - Shop Supply	475.34	5,701.30	15,000.00	9,298.70
530-410-130 - TS - Maint. - Small Tools		881.68	5,000.00	4,118.32
530-420-100 - TS - Maint. - Equip./Vehicle Repair	497.97	19,841.04	25,000.00	5,158.96
530-420-101 - TS - Maint. - Repairs/Parts - Graders	1,396.27	21,114.03	50,000.00	28,885.97
530-420-102 - TS - Maint. - Repair/Parts - Mowers		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	381.60	381.60	15,000.00	14,618.40
530-420-106 - TS - Maint. - Repair/Parts - Backhoe			5,000.00	5,000.00
530-425-110 - TS - Maint. - Fuel/Oil/Gas	22,739.04	84,811.98	145,000.00	60,188.02
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
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
TOTAL TRANSPORTATION SERVICES:	48,035.60	525,478.27	1,340,152.00	814,673.73
<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	77.29	484.42	1,500.00	1,015.58
540-200-120 - EH&W - Cont. - Waste Collection	40.68	2,254.73	3,000.00	745.27
540-210-100 - EH&W - Cont. - Pest Control	250.00	2,350.00	10,000.00	7,650.00
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	1,000.00	(3,850.00)
540-250-200 - EH&W - Cont. - Oil Recycling Center	2,050.00	6,439.00	3,000.00	(3,439.00)
Maintenance, Materials and Supplies				
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)
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		7,250.00	25,500.00	18,250.00
Amortization				
540-600-299 - EH&W - Amort - Bldgs,Improv&Eng St			1,125.00	1,125.00

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TOTAL ENVIRONMENTAL SERVICES:	2,417.97	28,909.75	53,425.00	24,515.25
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Other				
550-900-110 - H&W - Foundation Meetings			400.00	400.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	0.00	400.00	400.00
<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	4,000.00	(23.51)
Grants and Contributions				
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)
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		608.49	900.00	291.51
580-300-121 - UT-GirvinEast-Nonpotable-NE2225282-15178		382.55	700.00	317.45
580-300-122 - UT- Reservoir-Nonpotable-NE2126282-22572		717.72	1,000.00	282.28
580-300-123 - UT-Kochendorfer-Potable-SE0327282-15179		743.97	900.00	156.03
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	2,452.73	8,841.00	6,388.27
TOTAL EXPENDITURES:	58,906.47	741,421.01	1,703,443.00	962,021.99
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	(16,023.11)	1,437,924.00	1,757,707.00	(319,783.00)
Expenditures	58,906.47	741,421.01	1,703,443.00	962,021.99
CHANGE IN NET FINANCIAL ASSETS	(74,929.58)	696,502.99	54,264.00	642,238.99
Change in Non-Financial Assets				
490-100-100 - Transfer from Reserves		31,000.00		31,000.00
CHANGE IN NET ASSETS	(74,929.58)	727,502.99	54,264.00	673,238.99
CHANGE IN SURPLUS	(74,929.58)	727,502.99	54,264.00	673,238.99
ACCOUNT BALANCES				
	Current	Year to Date	Balance	
Cash and Investments				
110-110-110 - Cash - On Hand - Petty Cash			50.00	

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110-110-120 - Cash - Bank - Demand	1,034,915.99	387,466.34	1,284,945.98	
110-110-130 - Cash - Bank - Shares/Equity			5.00	
110-110-140 - Cash - Investment		(31,000.00)	1,560,923.82	
110-110-150 - Cash - Special Investment Savings		238.64	13,830.79	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(882,111.71)	340,645.10	340,085.46	
110-200-110 - Municipal - Tax Receivable - Arrears	(4,089.69)	(7,721.39)	9,427.56	
110-200-700 - Tax Enforcement Costs Receivable	3.56	362.37	362.37	
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	(5,917.30)	(9,495.77)	2,534.52	
110-320-100 - Accounts Receivable		(7,694.34)		
110-330-110 - Wages - Health & Dental	(436.86)	3,271.97	3,271.97	
110-340-110 - GST Receivable - 100% Rebate	1,373.23	22,244.98	31,507.95	

