

R.M. of Arm River
Statement of Financial Activities - Detailed
For the Period Ending 12/31/2024

Report Date
2025-01-13 2:10 PM

	Current	Year To Date	Budget	Variance
<u>REVENUES</u>				
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	(69.43)	(58,861.30)	(50,000.00)	(8,861.30)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	37.09	1,395.27	2,000.00	(604.73)
Other				
410-900-700 - Tax Enforcement Revenue		534.17	5,000.00	(4,465.83)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	136.96	408.96	2,500.00	(2,091.04)
Sale of Supplies and Gravel				
420-200-100 - F&C - Sale of Gravel		2,565.00	10,000.00	(7,435.00)
420-200-300 - F&C - Sale of R.M. Maps	27.03	279.31	300.00	(20.69)
420-200-900 - F&C - DBP Proceeds	5,095.78	30,101.40		30,101.40
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center	(15,033.71)	18,048.94	18,000.00	48.94
Licenses and Permits				
420-700-100 - F&C - Gravel Extraction Permits	694.42	694.42		694.42
420-710-100 - F&C - Building Permits		325.00	300.00	25.00
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	270.00		270.00
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	(8,562.20)	4,793.60	4,000.00	793.60
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Maintenance Fees	1,741.56	1,741.56		1,741.56
430-100-200 - M&D - Road Maintenance - CTP Corridor		30,030.00	28,000.00	2,030.00
430-100-300 - M&D - Road Maintenance & Cap Loss Charge	591.88	1,642.02	6,000.00	(4,357.98)
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	277,802.00	277,785.00	17.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		15,894.00	22,125.00	(6,231.00)
Provincial				
450-310-100 - Conditional - Prov - PREP	2,000.00	3,553.98	1,000.00	2,553.98
GRANT-IN-LIEU				
Provincial				
450-610-100 - GIL - Provincial		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	46,516.83	116,893.95	80,000.00	36,893.95
470-120-100 - Dividends		7,872.20		7,872.20
470-130-100 - Commission Revenue	984.68	984.68		984.68
OTHER REVENUES				
Other Revenue				

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480-150-100 - Charitable Donations Cemetery		595.00		595.00
Total REVENUES:	103,631.39	1,684,627.21	1,757,707.00	(73,079.79)

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<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	38,010.00	39,305.00	38,000.00	(1,305.00)
510-110-140 - GG - Council - Indemnity Committee	740.00	740.00		(740.00)
510-110-230 - GG - Salaries - Administrator	3,264.84	47,520.34	55,000.00	7,479.66
510-110-330 - GG - Salaries- Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,757.25	19,169.57	18,000.00	(1,169.57)
Benefits				
510-120-110 - GG - Council - Payroll Benefits	2,893.19	4,066.29	4,500.00	433.71
510-130-230 - GG - Benefits - Administrator	557.20	8,068.85	9,075.00	1,006.15
510-130-330 - GG - Benefits - Assistant		2,081.55	2,875.00	793.45
510-140-330 - GG - Benefits - Clerk	302.35	3,307.11	2,425.00	(882.11)
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	114.96	1,557.40	2,200.00	642.60
510-210-150 - GG - Council - Convention/Travel/Meals	1,205.07	2,782.58	2,800.00	17.42
510-210-170 - GG - Admin. - Training, Travel & Meals		1,044.16	700.00	(344.16)
510-230-100 - GG - Cont. - Insurance - General & Bond	769.16	2,385.66	3,500.00	1,114.34
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,935.34	4,000.00	64.66
510-250-100 - GG-Cont.-Communications		1,500.00	2,400.00	900.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection		534.14	1,500.00	965.86
510-260-150 - GG - Cont. - Elections		171.52	500.00	328.48
510-270-150 - GG - Cont. - Repairs		1,000.00	4,000.00	3,000.00
510-280-130 - GG - Cont. - Consulting BOR		450.00	450.00	
510-280-140 - GG-Cont-Admin Consulting		1,166.00	13,500.00	12,334.00
510-290-100 - GG - Cont. - Bank Charges	60.00	60.00	100.00	40.00
Utilities				
510-300-140 - GG - Utility - Telephone	66.58	856.55	2,700.00	1,843.45
510-300-150 - GG - Utility - Energy/Power/Water	(96.00)		2,300.00	2,300.00
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	198.00	968.13	1,200.00	231.87
510-410-140 - GG - Maint. - Office Supplies	301.05	1,027.08	4,500.00	3,472.92
510-490-110 - GG - Maint. - Office Operation Costs	1,763.68	8,266.63	10,000.00	1,733.37
Grants and Contributions				
510-500-110 - GG - Grants and Contributions		50.00		(50.00)
Amortization				
510-600-299 - GG - Amort - Bldgs, Improv & Eng Structu		1,032.00	1,100.00	68.00
510-600-399 - GG - Amort - Machinery & Equipment		336.00	500.00	164.00
510-600-599 - GG - Amort - Office & Information Tech		1,860.00	2,200.00	340.00
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	3,098.40	21,458.99	9,500.00	(11,958.99)
Total GENERAL GOVERNMENT SERVICES:	55,005.73	213,186.11	244,025.00	30,838.89
<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	2,000.00	2,000.00	1,400.00	(600.00)
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:	2,000.00	23,849.96	22,400.00	(1,449.96)

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<u>TRANSPORTATION SERVICES</u>				
MAINTENANCE				
Wages & Benefits				
530-110-110 - TS - Maint. - Council - Supervision	31,080.00	31,080.00	38,000.00	6,920.00
530-110-130 - TS - Maint. - Salaries - Labourers	15,518.65	202,923.94	240,000.00	37,076.06
530-120-105 - TS - Maint. - Benefits - Transportation	1,807.39	36,739.53	50,000.00	13,260.47
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	14,923.46	141,009.05	110,000.00	(31,009.05)
530-210-130 - TS - Maint. - Contract - Road Repair	4,028.68	20,137.10	75,000.00	54,862.90
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		80,558.50	75,000.00	(5,558.50)
530-210-260 - TS - Maint. - Contract - Mulching	14,450.00	14,450.00		(14,450.00)
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	7,427.10	7,849.30	10,000.00	2,150.70
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.	(442.71)	22,138.33	25,000.00	2,861.67
Utilities				
530-300-110 - TS - Maint - Utility - Heat	193.85	3,002.79	3,500.00	497.21
530-300-120 - TS - Maint. - Utility - Power	580.07	4,815.33	5,200.00	384.67
530-300-130 - TS - Maint. - Utility - S&W	(2,688.20)	3,880.80	6,500.00	2,619.20
530-300-140 - TS - Maint. - Utilities - Shop-Telephone	95.07	1,140.49	2,000.00	859.51
530-300-150 - TS - Maint. - Utility - Cellulars	40.00	710.00	1,500.00	790.00
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Building Repairs			5,000.00	5,000.00
530-410-100 - TS - Maint. - Shop Supply	69.57	6,765.56	15,000.00	8,234.44
530-410-130 - TS - Maint. - Small Tools		881.68	5,000.00	4,118.32
530-420-100 - TS - Maint. - Equip./Vehicle Repair	93.31	19,934.35	25,000.00	5,065.65
530-420-101 - TS - Maint. - Repairs/Parts - Graders	458.92	21,572.95	50,000.00	28,427.05
530-420-102 - TS - Maint. - Repair/Parts - Mowers	2,048.39	4,489.41	15,000.00	10,510.59
530-420-104 - TS - Maint. - Repair/Parts - Tractors		5,609.78	15,000.00	9,390.22
530-420-105 - TS - Maint.-Repairs/Parts-Truck&Trailer		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	3,838.96	108,796.55	145,000.00	36,203.45
530-440-100 - TS - Maint. - Gravel	124,230.45	124,230.45	135,000.00	10,769.55
530-450-100 - TS - Maint. - Culverts/Drainage	3,455.33	3,455.33	15,000.00	11,544.67
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		92,748.00	49,157.00	(43,591.00)
530-600-499 - TS - Maint - Amort - Vehicles		6,252.00	8,000.00	1,748.00
530-600-699 - TS - Maint - Amort - Infrastructure		134,333.00	115,000.00	(19,333.00)
TOTAL TRANSPORTATION SERVICES:	221,208.29	1,107,645.94	1,340,152.00	232,506.06

ENVIRONMENTAL SERVICES

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 61.24 668.14 1,500.00 831.86

540-200-120 - EH&W - Cont. - Waste Collection (1,184.09) 1,184.10 3,000.00 1,815.90

540-200-130 - EH&W - Cont. - Weed Inspection/Control 2,357.50 (2,357.50)

540-210-100 - EH&W - Cont. - Pest Control 30.00 4,575.00 10,000.00 5,425.00

540-210-300 - EH&W - Cont. - Travel 74.40 2,413.40 1,500.00 (913.40)

540-250-100 - EH&W - Cont. - Cemetery Maintenance 6,200.00 1,000.00 (5,200.00)

540-250-200 - EH&W - Cont. - Oil Recycling Center (4,988.10) 2,494.06 3,000.00 505.94

Maintenance, Materials and Supplies

540-420-100 - EH&W - Maint. - Pest Control Supplies 2,727.38 4,500.00 1,772.62

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

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540-600-299 - EH&W - Amort - Bldgs,Improv&Eng St		1,125.00	1,125.00	
TOTAL ENVIRONMENTAL SERVICES:	(6,006.55)	34,330.58	53,425.00	19,094.42
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Other				
550-900-110 - H&W - Foundation Meetings	600.00	600.00	400.00	(200.00)
Total PUBLIC HEALTH AND WELFARE SERVICES:	600.00	600.00	400.00	(200.00)
<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
Maintenance, Materials and Supplies				
560-410-120 - P&D - Maint. - Weed Control Supplies	2,274.45	2,274.45		(2,274.45)
TOTAL PLANNING AND DEVELOPMENT SERVICES:	2,274.45	2,599.45	7,000.00	4,400.55
<u>RECREATION AND CULTURAL SERVICES</u>				
Wages				
570-110-110 - R&C - Salaries - Library Rep	450.00	450.00	800.00	350.00
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:	450.00	27,323.91	27,200.00	(123.91)
<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		800.08	900.00	99.92
580-300-121 - UT-GirvinEast-Nonpotable-NE2225282-15178	127.56	510.11	700.00	189.89
580-300-122 - UT- Reservoir-Nonpotable-NE2126282-22572		954.83	1,000.00	45.17
580-300-123 - UT-Kochendorfer-Potable-SE0327282-15179		969.82	900.00	(69.82)
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		840.00	841.00	1.00
TOTAL UTILITIES:	127.56	4,074.84	8,841.00	4,766.16
TOTAL EXPENDITURES:	275,659.48	1,413,610.79	1,703,443.00	289,832.21
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	103,631.39	1,684,627.21	1,757,707.00	(73,079.79)
Expenditures	275,659.48	1,413,610.79	1,703,443.00	289,832.21
CHANGE IN NET FINANCIAL ASSETS	(172,028.09)	271,016.42	54,264.00	216,752.42
Change in Non-Financial Assets				
490-100-100 - Transfer from Reserves		31,000.00		31,000.00
CHANGE IN NET ASSETS	(172,028.09)	302,016.42	54,264.00	247,752.42
CHANGE IN SURPLUS	(172,028.09)	302,016.42	54,264.00	247,752.42

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	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>	
ACCOUNT BALANCES				
Cash and Investments				
110-110-110 - Cash - On Hand - Petty Cash			50.00	
110-110-120 - Cash - Bank - Demand	12,934.13	393,239.79	1,290,719.43	
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		315.53	13,907.68	
Municipal Taxes Receivable				
110-200-100 - Municipal - Tax Receivable - Current	(111,673.57)	16,898.34	16,338.70	
110-200-110 - Municipal - Tax Receivable - Arrears	35.99	(13,166.00)	3,982.95	
110-200-700 - Tax Enforcement Costs Receivable	1.10	171.18	171.18	
Other Receivables				
110-300-100 - Due From Federal Gov't/Agency	1,086.00			
110-300-110 - Due From Provincial Gov't/Agency		(93,391.89)		
110-310-100 - Accrued Interest	11,014.53	1,518.76	13,549.05	
110-320-100 - Accounts Receivable	9,348.24	1,653.90	9,348.24	
110-330-110 - Wages - Health & Dental	(1,208.12)	1,350.82	1,350.82	
110-340-110 - GST Receivable - 100% Rebate	6,342.10	2,116.37	11,379.34	