

**RM of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2026

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-110-100 - General Municipal Levy			1,180,000.00	(1,180,000.00)
410-130-100 - Discount on Municipal Tax - Property			(70,000.00)	70,000.00
<b>Net Municipal Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>1,110,000.00</b>	<b>(1,110,000.00)</b>
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	76.10	337.55	700.00	(362.45)
	<b>76.10</b>	<b>337.55</b>	<b>700.00</b>	<b>(362.45)</b>
<b>TOTAL TAXATION:</b>	<b>76.10</b>	<b>337.55</b>	<b>1,110,700.00</b>	<b>(1,110,362.45)</b>
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work			500.00	(500.00)
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>(500.00)</b>
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	56.58	99.03	700.00	(600.97)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	<b>56.58</b>	<b>99.03</b>	<b>1,700.00</b>	<b>(1,600.97)</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	2,600.00	10,065.00	23,800.00	(13,735.00)
	<b>2,600.00</b>	<b>10,065.00</b>	<b>23,800.00</b>	<b>(13,735.00)</b>
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate	30.00	110.00	100.00	10.00
	<b>30.00</b>	<b>110.00</b>	<b>100.00</b>	<b>10.00</b>
	<b>30.00</b>	<b>110.00</b>	<b>100.00</b>	<b>10.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,686.58</b>	<b>10,274.03</b>	<b>26,100.00</b>	<b>(15,825.97)</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>				
<b>Road Maintenance and Restoration Agreements</b>				
430-100-100 - M&D - Road Haul Agreeme Maintenance Fees			1,000.00	(1,000.00)
	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>
<b>TOTAL MAINTENANCE AND DEVELOPMENT CHARGE</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>(1,000.00)</b>
<b>UNCONDITIONAL TRANSFERS</b>				
<b>Unconditional Transfers</b>				
450-110-100 - Unconditional - (Revenue Sharing)			342,510.00	(342,510.00)
	<b>0.00</b>	<b>0.00</b>	<b>342,510.00</b>	<b>(342,510.00)</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>0.00</b>	<b>0.00</b>	<b>342,510.00</b>	<b>(342,510.00)</b>
<b>CONDITIONAL GRANTS</b>				

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<b>Federal</b>				
450-200-070 - Conditional - Federal- CCBF (GTF)		5,851.20	10,000.00	(4,148.80)
	<b>0.00</b>	<b>5,851.20</b>	<b>10,000.00</b>	<b>(4,148.80)</b>
<b>Provincial</b>				
450-320-100 - Conditional - Prov - Heavy Haul			15,000.00	(15,000.00)
450-350-100 - Conditional - Prov - PREP & BEAVER		996.29	2,500.00	(1,503.71)
	<b>0.00</b>	<b>996.29</b>	<b>17,500.00</b>	<b>(16,503.71)</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>0.00</b>	<b>6,847.49</b>	<b>27,500.00</b>	<b>(20,652.51)</b>
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal</b>				
450-500-100 - GIL - Federal		23,607.29	24,000.00	(392.71)
	<b>0.00</b>	<b>23,607.29</b>	<b>24,000.00</b>	<b>(392.71)</b>
<b>Provincial</b>				
450-630-100 - GIL - Prov - Transgas	477.00	477.00	400.00	77.00
450-650-100 - GIL - Prov - Sask Tel			1,000.00	(1,000.00)
	<b>477.00</b>	<b>477.00</b>	<b>1,400.00</b>	<b>(923.00)</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>477.00</b>	<b>24,084.29</b>	<b>25,400.00</b>	<b>(1,315.71)</b>
<b>CAPITAL ASSET PROCEEDS</b>				
<b>Capital Asset Proceeds</b>				
460-200-100 - GG - Land Sales - Gain/Loss	1.00	1.00		1.00
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo	(80,482.00)	(80,482.00)		(80,482.00)
	<b>(80,481.00)</b>	<b>(80,481.00)</b>	<b>0.00</b>	<b>(80,481.00)</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>(80,481.00)</b>	<b>(80,481.00)</b>	<b>0.00</b>	<b>(80,481.00)</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue		11,544.71	100,000.00	(88,455.29)
470-120-100 - Dividends Revenue			1,500.00	(1,500.00)
470-130-100 - Commission Revenue			1,300.00	(1,300.00)
470-140-100 - Disability Revenue	5,988.98	24,120.00	73,365.00	(49,245.00)
	<b>5,988.98</b>	<b>35,664.71</b>	<b>176,165.00</b>	<b>(140,500.29)</b>
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>5,988.98</b>	<b>35,664.71</b>	<b>176,165.00</b>	<b>(140,500.29)</b>
<b>TOTAL REVENUES:</b>	<b>(71,252.34)</b>	<b>(3,272.93)</b>	<b>1,709,375.00</b>	<b>(1,712,647.93)</b>

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>EXPENDITURES</b>				
<b>GENERAL GOVERNMENT SERVICES</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity		4,500.00	23,000.00	18,500.00
	<b>0.00</b>	<b>4,500.00</b>	<b>23,000.00</b>	<b>18,500.00</b>
510-110-230 - GG - Salaries - Administrator	5,546.16	24,957.72	74,160.00	49,202.28
510-110-530 - GG - Salaries - Office Clerk		6,305.35		(6,305.35)
	<b>5,546.16</b>	<b>35,763.07</b>	<b>97,160.00</b>	<b>61,396.93</b>
<b>Benefits</b>				
510-120-110 - GG - Council - Payroll Benefits			1,200.00	1,200.00
510-130-230 - GG - Benefits - Administration		528.20		(528.20)
510-130-231 - GG - Benefits - CPP	314.58	1,743.91	6,500.00	4,756.09
510-130-232 - GG - Benefits - EI	105.50	594.69	2,300.00	1,705.31
510-130-233 - GG - Benefits - Superannuation	499.16	2,813.70	10,750.00	7,936.30
510-130-234 - GG - Benefits - Worker Compensation		6,303.48	5,000.00	(1,303.48)
510-130-235 - GG - Benefits - Sarm		926.93	2,500.00	1,573.07
510-140-330 - GG - Benefits - Assistant		185.00		(185.00)
	<b>919.24</b>	<b>13,095.91</b>	<b>28,250.00</b>	<b>15,154.09</b>
	<b>919.24</b>	<b>13,095.91</b>	<b>28,250.00</b>	<b>15,154.09</b>
	<b>6,465.40</b>	<b>48,858.98</b>	<b>125,410.00</b>	<b>76,551.02</b>
<b>Professional/Contract Services</b>				
510-200-110 - GG - Cont. - Legal			500.00	500.00
510-200-130 - GG - Cont. - Audit/Accounting			(10,000.00)	(10,000.00)
510-200-150 - GG - Cont. - Assessment - SAMA		10,511.00	(10,511.00)	(21,022.00)
510-200-170 - GG - Cont. - Advertising	222.48	478.52	1,000.00	521.48
510-200-190 - GG - Cont. - Printing	2,163.96	2,163.96	750.00	(1,413.96)
510-210-100 - GG - Council Travel		30.86	800.00	769.14
510-210-160 - GG - Travel, Meals & Subsistence			250.00	250.00
510-210-170 - GG - Admin. - Training, Travel & Meals	95.45	862.10	3,500.00	2,637.90
510-220-100 - GG - Cont. - Office Management Consultin		1,850.00	8,500.00	6,650.00
510-230-100 - GG - Cont. - Insurance - General & Bond		11,630.66	15,000.00	3,369.34
510-230-110 - GG - Cont. - Insurance - SARM			2,000.00	2,000.00
510-240-100 - GG - Cont. - Memberships & Subscriptions	(148.40)	3,536.90	3,000.00	(536.90)
510-250-100 - GG - Cont. - Communications			250.00	250.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			200.00	200.00
510-270-100 - GG - Cont. - Maintenance			1,500.00	1,500.00
510-280-130 - GG - Cont. -Building Inspection Charges			500.00	500.00
510-280-150 - GG - Cont. - Board of Revision		650.00	1,000.00	350.00
510-290-100 - GG - Cont. - Bank Charges	187.89	795.74	2,500.00	1,704.26
	<b>2,521.38</b>	<b>32,509.74</b>	<b>20,739.00</b>	<b>(11,770.74)</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat	441.19	1,012.43	2,200.00	1,187.57
510-300-120 - GG - Utility - Power	228.86	639.57	2,750.00	2,110.43
510-300-130 - GG - Utility - Water	175.00	350.00	750.00	400.00
510-300-135 - GG - Utility - Garbage	65.00	130.00	350.00	220.00
510-300-140 - GG - Utility - Telephone	505.79	1,710.79	6,500.00	4,789.21

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510-300-145 - GG - Utility - Cell Phone	63.94	252.88	1,000.00	747.12
510-300-150 - GG - Utility - Internet		466.20	1,500.00	1,033.80
	<b>1,479.78</b>	<b>4,561.87</b>	<b>15,050.00</b>	<b>10,488.13</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage	(76.68)	810.18	2,750.00	1,939.82
510-410-140 - GG - Maint. - Office Supplies	211.37	8,593.87	4,500.00	(4,093.87)
510-410-160 - GG - Maint. - Residence			2,500.00	2,500.00
510-440-100 - GG - Maint. - Software & Data Processing	694.62	1,257.69	10,000.00	8,742.31
510-490-100 - GG - Maint. - Office Repairs & Maint.		120.00	500.00	380.00
	<b>829.31</b>	<b>10,781.74</b>	<b>20,250.00</b>	<b>9,468.26</b>
<b>Capital Expenditures</b>				
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
510-600-499 - GG - Amortization - Vehicles			2,000.00	2,000.00
	<b>0.00</b>	<b>0.00</b>	<b>18,931.00</b>	<b>18,931.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>11,295.87</b>	<b>96,712.33</b>	<b>200,380.00</b>	<b>103,667.67</b>
<b>PROTECTIVE SERVICES</b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-210-100 - PS - Police - Justice Requisition			11,500.00	11,500.00
	<b>0.00</b>	<b>0.00</b>	<b>11,500.00</b>	<b>11,500.00</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>11,500.00</b>	<b>11,500.00</b>
<b>FIRE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
525-210-100 - PS - Fire - EMS Contract - 911			400.00	400.00
525-210-110 - PS - Fire - Contracted Services			500.00	500.00
	<b>0.00</b>	<b>0.00</b>	<b>900.00</b>	<b>900.00</b>
<b>Utilities</b>				
525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)
	<b>0.00</b>	<b>368.00</b>	<b>0.00</b>	<b>(368.00)</b>
<b>Grants and Contributions</b>				
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00
	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>
<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>368.00</b>	<b>5,900.00</b>	<b>5,532.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>368.00</b>	<b>17,400.00</b>	<b>17,032.00</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
530-110-110 - TS - Maint. - Council - Indemnity			1,500.00	1,500.00
530-110-120 - TS - Maint. - Salaries - Foreman	5,628.00	25,326.00	73,365.00	48,039.00
530-110-150 - TS - Maint. - Salaries	12,269.31	47,179.79	160,000.00	112,820.21

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	<b>17,897.31</b>	<b>72,505.79</b>	<b>234,865.00</b>	<b>162,359.21</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	1,003.18	4,088.31	15,000.00	10,911.69
530-120-122 - TS - Maint. - Benefits - EI	516.33	1,388.70	4,800.00	3,411.30
530-120-123 - TS - Maint. - Benefits - Superannuation	1,504.17	6,804.00	25,000.00	18,196.00
530-120-124 - TS - Maint. - Benefits - Worker's Comp			500.00	500.00
530-120-125 - TS - Maint. - Benefits - Sarm		4,329.39	4,500.00	170.61
	<b>3,023.68</b>	<b>16,610.40</b>	<b>49,800.00</b>	<b>33,189.60</b>
	<b>20,920.99</b>	<b>89,116.19</b>	<b>284,665.00</b>	<b>195,548.81</b>
<b>Professional/Contractual Services</b>				
530-200-110 - TS - Maint. - Engineering			3,750.00	3,750.00
530-210-110 - TS - Maint. - Contract - Bridge Repairs			70,000.00	70,000.00
530-210-120 - TS - Maint. - Contract - Gravel Haul		(126.45)	60,000.00	60,126.45
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			1,000.00	1,000.00
530-250-110 - TS - Maint. - Council - Travel & Meals			100.00	100.00
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		129.52	2,000.00	1,870.48
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
	<b>0.00</b>	<b>3.07</b>	<b>137,350.00</b>	<b>137,346.93</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat		1,028.28	3,500.00	2,471.72
530-300-120 - TS - Maint. - Utility - Power	176.78	687.41	2,500.00	1,812.59
530-310-100 - TS - Maint. - Utility - Street Lights	126.00	478.64	2,000.00	1,521.36
	<b>302.78</b>	<b>2,194.33</b>	<b>8,000.00</b>	<b>5,805.67</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies		489.03		(489.03)
530-410-100 - TS - Maint. - Shop Supply & Small Tools			4,000.00	4,000.00
530-410-120 - TS - Maint. - Shop Supplies	98.58	98.58	500.00	401.42
530-420-100 - TS - Maint. - Ford F350			2,000.00	2,000.00
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G			6,000.00	6,000.00
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	(844.17)	(347.18)		347.18
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP	(284.10)	212.89	10,000.00	9,787.11
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower			5,000.00	5,000.00
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex		636.00	5,000.00	4,364.00
530-420-106 - TS - Maint - Repairs - 2010 JD 7330 Trac			3,000.00	3,000.00
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac	(815.99)	(815.99)	10,000.00	10,815.99
530-420-108 - TS - Maint. - Repairs - 2024 JD 772GP			1,000.00	1,000.00
530-420-130 - TS - Maint. - Skid Steer			1,000.00	1,000.00
530-420-140 - TS - Maint. - Blades/Filters			10,000.00	10,000.00
530-425-110 - TS - Maint. - Oil & Lubricant			7,500.00	7,500.00
530-425-111 - TS - Maint. - Oil & Gas - #1	10,134.69	16,553.59	150,000.00	133,446.41
530-425-112 - TS - Maint. - Oil & Gas - #2		7,163.62		(7,163.62)
530-440-100 - TS - Maint. - Gravel/Sand			100,000.00	100,000.00
530-450-100 - TS - Maint. - Culverts/Drainage	254.40	254.40	15,000.00	14,745.60
530-470-100 - TS - Maint. - Road/Street Signs			2,000.00	2,000.00
	<b>8,543.41</b>	<b>24,244.94</b>	<b>332,000.00</b>	<b>307,755.06</b>
<b>Capital Expenditures</b>				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00
530-600-399 - TS - Maint - Amortization - Mach & Equip			97,500.00	97,500.00
530-600-499 - TS - Maint - Amortization - Vehicles			2,600.00	2,600.00

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530-600-699 - TS - Maint - Amortization - Infrastructu			75,000.00	75,000.00
	<b>0.00</b>	<b>0.00</b>	<b>175,806.00</b>	<b>175,806.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>29,767.18</b>	<b>115,558.53</b>	<b>937,821.00</b>	<b>822,262.47</b>
<b>CONSTRUCTION</b>				
<b>Maintenance, Materials &amp; Supplies</b>				
535-400-150 - TS - Const. - Building Maint. Supplies			1,500.00	1,500.00
	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>TOTAL CONSTRUCTION:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>29,767.18</b>	<b>115,558.53</b>	<b>939,321.00</b>	<b>823,762.47</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,669.32	4,513.17	21,000.00	16,486.83
540-210-100 - EH - Cont. - Pest Control	250.00	1,000.00	8,500.00	7,500.00
	<b>1,919.32</b>	<b>5,513.17</b>	<b>29,500.00</b>	<b>23,986.83</b>
<b>Maintenance, Materials and Supplies</b>				
540-420-100 - EH - Maint. - Pest Control Supplies			2,500.00	2,500.00
540-430-100 - EH - Maint. - Weed Control Supplies			500.00	500.00
	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>Grants and Contributions</b>				
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
	<b>0.00</b>	<b>900.00</b>	<b>5,600.00</b>	<b>4,700.00</b>
<b>Capital Expenditures</b>				
540-600-199 - EH&W - Amortization - Land Improvements			17,000.00	17,000.00
	<b>0.00</b>	<b>0.00</b>	<b>17,000.00</b>	<b>17,000.00</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>1,919.32</b>	<b>6,413.17</b>	<b>55,100.00</b>	<b>48,686.83</b>
<b>PUBLIC HEALTH AND WELFARE SERVICES</b>				
<b>Grants and Contributions</b>				
550-500-110 - H&W - Grants and Contributions-Ambulance		15,000.00	15,000.00	
	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>0.00</b>	<b>15,000.00</b>	<b>15,000.00</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
570-290-100 - R&C - Cont. - Library Requisition			3,800.00	3,800.00
	<b>0.00</b>	<b>0.00</b>	<b>3,800.00</b>	<b>3,800.00</b>
<b>Grants and Contributions</b>				
570-500-130 - R&C - Grants - Library/Museum		3,019.44		(3,019.44)
	<b>0.00</b>	<b>3,019.44</b>	<b>0.00</b>	<b>(3,019.44)</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>0.00</b>	<b>3,019.44</b>	<b>3,800.00</b>	<b>780.56</b>
<b>UTILITIES</b>				

**RM of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2026

	Current	Year To Date	Budget	Variance
<b>WATER</b>				
<b>Professional/Contractual Services</b>				
580-285-130 - UT - Water - Cont. Repairs - Wells			2,500.00	2,500.00
	<b>0.00</b>	<b>0.00</b>	<b>2,500.00</b>	<b>2,500.00</b>
<b>Utilities</b>				
580-300-120 - UT - Water - Power	49.75	493.39	2,500.00	2,006.61
	<b>49.75</b>	<b>493.39</b>	<b>2,500.00</b>	<b>2,006.61</b>
<b>Maintenance, Materials and Supplies</b>				
580-440-100 - UT - Water - Shop Supplies			500.00	500.00
	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>
<b>Capital Expenditures</b>				
580-600-399 - UT - Water - Amort - Machinery & Equipme			1,566.00	1,566.00
	<b>0.00</b>	<b>0.00</b>	<b>1,566.00</b>	<b>1,566.00</b>
<b>TOTAL WATER:</b>	<b>49.75</b>	<b>493.39</b>	<b>7,066.00</b>	<b>6,572.61</b>
<b>SEWER</b>				
<b>Professional/Contractual Services</b>				
585-285-120 - UT - Sewer - Cont Repairs - Line Repair			3,000.00	3,000.00
	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>TOTAL SEWER:</b>	<b>0.00</b>	<b>0.00</b>	<b>3,000.00</b>	<b>3,000.00</b>
<b>TOTAL UTILITIES:</b>	<b>49.75</b>	<b>493.39</b>	<b>10,066.00</b>	<b>9,572.61</b>
<b>TOTAL EXPENDITURES:</b>	<b>43,032.12</b>	<b>237,564.86</b>	<b>1,241,067.00</b>	<b>1,003,502.14</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	(71,252.34)	(3,272.93)	1,709,375.00	(1,712,647.93)
Expenditures	43,032.12	237,564.86	1,241,067.00	1,003,502.14
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(114,284.46)</b>	<b>(240,837.79)</b>	<b>468,308.00</b>	<b>(709,145.79)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(114,284.46)</b>	<b>(240,837.79)</b>	<b>468,308.00</b>	<b>(709,145.79)</b>
<b>CHANGE IN SURPLUS</b>	<b>(114,284.46)</b>	<b>(240,837.79)</b>	<b>468,308.00</b>	<b>(709,145.79)</b>

	Current	Year to Date	Balance
<b>ACCOUNT BALANCES</b>			
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(397,752.14)	(552,805.89)	481,732.56
110-110-130 - Cash - Bank - Term Deposit			2,620,000.00
110-110-140 - Cash - Special Savings			380,964.50
<b>Total Cash and Investments:</b>	<b>(397,752.14)</b>	<b>(552,805.89)</b>	<b>3,482,697.06</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current			6,643.80
110-200-110 - Municipal - Tax Receivable - Arrears	(99.21)	(1,487.27)	2,543.37

**RM of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending April 30, 2026

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
<b>Total Municipal Taxes Receivable:</b>	<b>(99.21)</b>	<b>(1,487.27)</b>	<b>9,187.17</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest			77,032.90	
110-320-100 - Accounts Receivable	(4,275.43)	(34,019.69)	104.56	
110-320-140 - Utility Accounts Receivable	353.50	353.50	353.50	
110-330-110 - Wages - Health & Dental	(882.50)	7,586.61	7,946.26	
110-330-120 - Wages - Disability Insurance	(498.74)	3,721.57	3,969.86	
110-340-110 - GST Receivable - 100% Rebate	17,233.13	19,710.08	58,222.42	
<b>Total Other Receivables:</b>	<b>11,929.96</b>	<b>(2,647.93)</b>	<b>147,629.50</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on April 13, 2026.

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Anna Rintoul  
Chief Administrative Officer

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Sheldon Vance  
Reeve