

**RM of Big Arm**  
**Statement of Financial Activities - Detailed**  
For the Period Ending February 28, 2026

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	87.26	175.48		175.48
	<b>87.26</b>	<b>175.48</b>	<b>0.00</b>	<b>175.48</b>
<b>TOTAL TAXATION:</b>	<b>87.26</b>	<b>175.48</b>	<b>0.00</b>	<b>175.48</b>
<b>FEES AND CHARGES</b>				
<b>Sale of Supplies and Gravel</b>				
420-200-300 - F&C - Sale of R.M. Maps	18.87	33.02		33.02
	<b>18.87</b>	<b>33.02</b>	<b>0.00</b>	<b>33.02</b>
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	5,565.00		5,565.00
	<b>1,900.00</b>	<b>5,565.00</b>	<b>0.00</b>	<b>5,565.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>1,918.87</b>	<b>5,598.02</b>	<b>0.00</b>	<b>5,598.02</b>
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Federal</b>				
450-500-100 - GIL - Federal	23,607.29	23,607.29		23,607.29
	<b>23,607.29</b>	<b>23,607.29</b>	<b>0.00</b>	<b>23,607.29</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>23,607.29</b>	<b>23,607.29</b>	<b>0.00</b>	<b>23,607.29</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-140-100 - Disability Revenue	5,463.92	23,416.80		23,416.80
	<b>5,463.92</b>	<b>23,416.80</b>	<b>0.00</b>	<b>23,416.80</b>
<b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>	<b>5,463.92</b>	<b>23,416.80</b>	<b>0.00</b>	<b>23,416.80</b>
<b>TOTAL REVENUES:</b>	<b>31,077.34</b>	<b>52,797.59</b>	<b>0.00</b>	<b>52,797.59</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>				
510-110-230 - GG - Salaries - Administrator	5,546.16	13,865.40		(13,865.40)
510-110-530 - GG - Salaries - Office Clerk	2,889.62	6,081.85		(6,081.85)
	<b>8,435.78</b>	<b>19,947.25</b>	<b>0.00</b>	<b>(19,947.25)</b>
<b>Benefits</b>				
510-130-230 - GG - Benefits - Administration		528.20		(528.20)
510-130-231 - GG - Benefits - CPP	471.09	1,109.16		(1,109.16)
510-130-232 - GG - Benefits - EI	160.47	379.44		(379.44)
510-130-233 - GG - Benefits - Superannuation	759.22	1,795.26		(1,795.26)
510-130-235 - GG - Benefits - Sarm		1,254.59		(1,254.59)
510-140-330 - GG - Benefits - Assistant		185.00		(185.00)
	<b>1,390.78</b>	<b>5,251.65</b>	<b>0.00</b>	<b>(5,251.65)</b>
	<b>1,390.78</b>	<b>5,251.65</b>	<b>0.00</b>	<b>(5,251.65)</b>
	<b>9,826.56</b>	<b>25,198.90</b>	<b>0.00</b>	<b>(25,198.90)</b>
<b>Professional/Contract Services</b>				
510-200-150 - GG - Cont. - Assessment - SAMA	10,511.00	10,511.00		(10,511.00)
510-200-170 - GG - Cont. - Advertising	51.84	51.84		(51.84)
510-220-100 - GG - Cont. - Office Management Consultin	1,850.00	1,850.00		(1,850.00)
510-230-100 - GG - Cont. - Insurance - General & Bond		11,630.66		(11,630.66)
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,645.30		(3,645.30)
510-280-150 - GG - Cont. - Board of Revision		650.00		(650.00)
510-290-100 - GG - Cont. - Bank Charges	179.72	343.79		(343.79)
	<b>12,592.56</b>	<b>28,682.59</b>	<b>0.00</b>	<b>(28,682.59)</b>
<b>Utilities</b>				
510-300-110 - GG - Utility - Heat	258.60	571.24		(571.24)
510-300-120 - GG - Utility - Power	194.99	194.99		(194.99)
510-300-130 - GG - Utility - Water		175.00		(175.00)
510-300-135 - GG - Utility - Garbage		65.00		(65.00)
510-300-140 - GG - Utility - Telephone		418.12		(418.12)
510-300-145 - GG - Utility - Cell Phone	63.94	125.00		(125.00)
	<b>517.53</b>	<b>1,549.35</b>	<b>0.00</b>	<b>(1,549.35)</b>
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage		886.86		(886.86)
510-410-140 - GG - Maint. - Office Supplies	550.23	7,764.36		(7,764.36)
510-440-100 - GG - Maint. - Software & Data Processing	296.80	296.80		(296.80)
510-490-100 - GG - Maint. - Office Repairs & Maint.		120.00		(120.00)
	<b>847.03</b>	<b>9,068.02</b>	<b>0.00</b>	<b>(9,068.02)</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>23,783.68</b>	<b>64,498.86</b>	<b>0.00</b>	<b>(64,498.86)</b>
<b>PROTECTIVE SERVICES</b>				
<b>FIRE PROTECTION</b>				
<b>Utilities</b>				

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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>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>368.00</b>	<b>0.00</b>	<b>(368.00)</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>368.00</b>	<b>0.00</b>	<b>(368.00)</b>
<b>TRANSPORTATION SERVICES</b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
530-110-120 - TS - Maint. - Salaries - Foreman	5,628.00	14,070.00		(14,070.00)
530-110-150 - TS - Maint. - Salaries	9,963.17	24,858.46		(24,858.46)
	<b>15,591.17</b>	<b>38,928.46</b>	<b>0.00</b>	<b>(38,928.46)</b>
<b>Benefits</b>				
530-120-121 - TS - Maint. - Benefits - CPP	880.79	2,198.45		(2,198.45)
530-120-122 - TS - Maint. - Benefits - EI	229.35	574.11		(574.11)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,531.56	3,824.45		(3,824.45)
530-120-125 - TS - Maint. - Benefits - Sarm		3,750.85		(3,750.85)
	<b>2,641.70</b>	<b>10,347.86</b>	<b>0.00</b>	<b>(10,347.86)</b>
	<b>18,232.87</b>	<b>49,276.32</b>	<b>0.00</b>	<b>(49,276.32)</b>
<b>Professional/Contractual Services</b>				
530-210-120 - TS - Maint. - Contract - Gravel Haul		(126.45)		126.45
	<b>0.00</b>	<b>(126.45)</b>	<b>0.00</b>	<b>126.45</b>
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat	258.61	571.26		(571.26)
530-300-120 - TS - Maint. - Utility - Power	161.67	339.37		(339.37)
530-310-100 - TS - Maint. - Utility - Street Lights	117.12	232.64		(232.64)
	<b>537.40</b>	<b>1,143.27</b>	<b>0.00</b>	<b>(1,143.27)</b>
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Materials & Supplies	52.99	474.90		(474.90)
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	496.99	496.99		(496.99)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP	496.99	496.99		(496.99)
530-425-112 - TS - Maint. - Oil & Gas - #2	2,849.23	7,163.62		(7,163.62)
	<b>3,896.20</b>	<b>8,632.50</b>	<b>0.00</b>	<b>(8,632.50)</b>
<b>TOTAL MAINTENANCE:</b>	<b>22,666.47</b>	<b>58,925.64</b>	<b>0.00</b>	<b>(58,925.64)</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>22,666.47</b>	<b>58,925.64</b>	<b>0.00</b>	<b>(58,925.64)</b>
<b>ENVIRONMENTAL SERVICES</b>				
<b>Professional/Contractual Services</b>				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,421.93	1,421.93		(1,421.93)
540-210-100 - EH - Cont. - Pest Control	250.00	500.00		(500.00)
	<b>1,671.93</b>	<b>1,921.93</b>	<b>0.00</b>	<b>(1,921.93)</b>
<b>Grants and Contributions</b>				
540-530-100 - EH&W - Grants to Local Government		900.00		(900.00)
	<b>0.00</b>	<b>900.00</b>	<b>0.00</b>	<b>(900.00)</b>

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<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>1,671.93</b>	<b>2,821.93</b>	<b>0.00</b>	<b>(2,821.93)</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>0.00</b>	<b>(15,000.00)</b>
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>0.00</b>	<b>15,000.00</b>	<b>0.00</b>	<b>(15,000.00)</b>
<b>RECREATION AND CULTURAL SERVICES</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>0.00</b>	<b>(3,019.44)</b>
<b>UTILITIES</b>				
<b>WATER</b>				
<b>Utilities</b>				
580-300-120 - UT - Water - Power	62.01	131.93		(131.93)
	<b>62.01</b>	<b>131.93</b>	<b>0.00</b>	<b>(131.93)</b>
<b>TOTAL WATER:</b>	<b>62.01</b>	<b>131.93</b>	<b>0.00</b>	<b>(131.93)</b>
<b>TOTAL UTILITIES:</b>	<b>62.01</b>	<b>131.93</b>	<b>0.00</b>	<b>(131.93)</b>
<b>TOTAL EXPENDITURES:</b>	<b>48,184.09</b>	<b>144,765.80</b>	<b>0.00</b>	<b>(144,765.80)</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
Revenues	31,077.34	52,797.59	0.00	52,797.59
Expenditures	48,184.09	144,765.80	0.00	(144,765.80)
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(17,106.75)</b>	<b>(91,968.21)</b>	<b>0.00</b>	<b>(91,968.21)</b>
<b>CHANGE IN NET ASSETS</b>	<b>(17,106.75)</b>	<b>(91,968.21)</b>	<b>0.00</b>	<b>(91,968.21)</b>
<b>CHANGE IN SURPLUS</b>	<b>(17,106.75)</b>	<b>(91,968.21)</b>	<b>0.00</b>	<b>(91,968.21)</b>

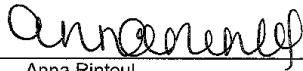
<b>ACCOUNT BALANCES</b>	<b>Current</b>	<b>Year to Date</b>	<b>Balance</b>
<b>Cash and Investments</b>			
110-110-120 - Cash - Bank - Demand	(5,124.93)	(85,615.70)	948,922.75
110-110-130 - Cash - Bank - Term Deposit			2,620,000.00
110-110-140 - Cash - Special Savings			380,964.50
<b>Total Cash and Investments:</b>	<b>(5,124.93)</b>	<b>(85,615.70)</b>	<b>3,949,887.25</b>
<b>Municipal Taxes Receivable</b>			
110-200-100 - Municipal - Tax Receivable - Current			6,643.80

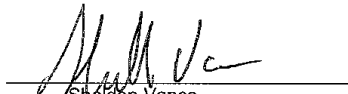
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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-200-110 - Municipal - Tax Receivable - Arrears	(88.05)	(128.22)	3,902.42	
<b>Total Municipal Taxes Receivable:</b>	<b>(88.05)</b>	<b>(128.22)</b>	<b>10,546.22</b>	
<b>Other Receivables</b>				
110-310-100 - Accrued Interest			77,032.90	
110-320-100 - Accounts Receivable	(19,305.00)	(19,901.23)	14,223.02	
110-330-110 - Wages - Health & Dental	(1,192.96)	11,226.64	11,586.29	
110-330-120 - Wages - Disability Insurance	(467.78)	4,318.31	4,566.60	
110-340-110 - GST Receivable - 100% Rebate	662.25	1,634.38	40,146.72	
<b>Total Other Receivables:</b>	<b>(20,303.49)</b>	<b>(2,721.90)</b>	<b>147,555.53</b>	

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on March 9, 2026.

  
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Anna Rintoul  
Chief Administrative Officer

  
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Sheldon Vance  
Reeve