

RM of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending March 31, 2026

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
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
Net Municipal Taxes	0.00	0.00	1,110,000.00	(1,110,000.00)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	85.97	261.45	700.00	(438.55)
	85.97	261.45	700.00	(438.55)
TOTAL TAXATION:	85.97	261.45	1,110,700.00	(1,110,438.55)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work			500.00	(500.00)
	0.00	0.00	500.00	(500.00)
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	9.43	42.45	700.00	(657.55)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	9.43	42.45	1,700.00	(1,657.55)
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	7,465.00	23,800.00	(16,335.00)
	1,900.00	7,465.00	23,800.00	(16,335.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	80.00	80.00	100.00	(20.00)
	80.00	80.00	100.00	(20.00)
	80.00	80.00	100.00	(20.00)
TOTAL FEES AND CHARGES:	1,989.43	7,587.45	26,100.00	(18,512.55)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeeme Maintenance Fees			1,000.00	(1,000.00)
	0.00	0.00	1,000.00	(1,000.00)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	0.00	0.00	1,000.00	(1,000.00)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)			342,510.00	(342,510.00)
	0.00	0.00	342,510.00	(342,510.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	0.00	342,510.00	(342,510.00)
CONDITIONAL GRANTS				

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Federal				
450-200-070 - Conditional - Federal- CCBF (GTF)	5,851.20	5,851.20	10,000.00	(4,148.80)
	5,851.20	5,851.20	10,000.00	(4,148.80)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul			15,000.00	(15,000.00)
450-350-100 - Conditional - Prov - PREP & BEAVER	996.29	996.29	2,500.00	(1,503.71)
	996.29	996.29	17,500.00	(16,503.71)
TOTAL CONDITIONAL GRANTS:	6,847.49	6,847.49	27,500.00	(20,652.51)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal		23,607.29	24,000.00	(392.71)
	0.00	23,607.29	24,000.00	(392.71)
Provincial				
450-630-100 - GIL - Prov - Transgas			400.00	(400.00)
450-650-100 - GIL - Prov - Sask Tel			1,000.00	(1,000.00)
	0.00	0.00	1,400.00	(1,400.00)
TOTAL GRANTS IN LIEU OF TAXES:	0.00	23,607.29	25,400.00	(1,792.71)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	11,544.71	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	6,617.76	18,131.02	73,365.00	(55,233.98)
	18,162.47	29,675.73	176,165.00	(146,489.27)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	18,162.47	29,675.73	176,165.00	(146,489.27)
TOTAL REVENUES:	27,085.36	67,979.41	1,709,375.00	(1,641,395.59)

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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	4,500.00	4,500.00	23,000.00	18,500.00
	4,500.00	4,500.00	23,000.00	18,500.00
510-110-230 - GG - Salaries - Administrator	5,546.16	19,411.56	74,160.00	54,748.44
510-110-530 - GG - Salaries - Office Clerk	223.50	6,305.35		(6,305.35)
	10,269.66	30,216.91	97,160.00	66,943.09
Benefits				
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	320.17	1,429.33	6,500.00	5,070.67
510-130-232 - GG - Benefits - EI	109.75	489.19	2,300.00	1,810.81
510-130-233 - GG - Benefits - Superannuation	519.28	2,314.54	10,750.00	8,435.46
510-130-234 - GG - Benefits - Worker Compensation	6,303.48	6,303.48	5,000.00	(1,303.48)
510-130-235 - GG - Benefits - Sarm	(327.66)	926.93	2,500.00	1,573.07
510-140-330 - GG - Benefits - Assistant		185.00		(185.00)
	6,925.02	12,176.67	28,250.00	16,073.33
	6,925.02	12,176.67	28,250.00	16,073.33
	17,194.68	42,393.58	125,410.00	83,016.42
Professional/Contract Services				
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	204.20	256.04	1,000.00	743.96
510-200-190 - GG - Cont. - Printing			750.00	750.00
510-210-100 - GG - Council Travel	30.86	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	126.14	126.14	3,500.00	3,373.86
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		3,685.30	3,000.00	(685.30)
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	223.19	566.98	2,500.00	1,933.02
	584.39	29,306.98	20,739.00	(8,567.98)
Utilities				
510-300-110 - GG - Utility - Heat		571.24	2,200.00	1,628.76
510-300-120 - GG - Utility - Power	215.72	410.71	2,750.00	2,339.29
510-300-130 - GG - Utility - Water		175.00	750.00	575.00
510-300-135 - GG - Utility - Garbage		65.00	350.00	285.00
510-300-140 - GG - Utility - Telephone	786.88	1,205.00	6,500.00	5,295.00

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510-300-145 - GG - Utility - Cell Phone	63.94	188.94	1,000.00	811.06
510-300-150 - GG - Utility - Internet			1,500.00	1,500.00
Maintenance, Material and Supplies	1,066.54	2,615.89	15,050.00	12,434.11
510-400-110 - GG - Maint. - Stationery & Postage		886.86	2,750.00	1,863.14
510-410-140 - GG - Maint. - Office Supplies		7,764.36	4,500.00	(3,264.36)
510-410-160 - GG - Maint. - Residence			2,500.00	2,500.00
510-440-100 - GG - Maint. - Software & Data Processing		296.80	10,000.00	9,703.20
510-490-100 - GG - Maint. - Office Repairs & Maint.		120.00	500.00	380.00
Capital Expenditures	0.00	9,068.02	20,250.00	11,181.98
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
TOTAL GENERAL GOVERNMENT SERVICES:	18,845.61	83,384.47	200,380.00	116,995.53
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition			11,500.00	11,500.00
TOTAL POLICE PROTECTION:	0.00	0.00	11,500.00	11,500.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911			400.00	400.00
525-210-110 - PS - Fire - Contracted Services			500.00	500.00
Utilities	0.00	0.00	900.00	900.00
525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)
Grants and Contributions	0.00	368.00	0.00	(368.00)
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00
TOTAL FIRE PROTECTION:	0.00	0.00	5,000.00	5,000.00
TOTAL PROTECTIVE SERVICES:	0.00	368.00	5,900.00	5,532.00
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity	5,628.00	19,698.00	1,500.00	1,500.00
530-110-120 - TS - Maint. - Salaries - Foreman	10,052.02	34,910.48	73,365.00	53,667.00
530-110-150 - TS - Maint. - Salaries			160,000.00	125,089.52

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RM of Big Arm

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Statement of Financial Activities - Detailed
For the Period Ending March 31, 2026

	Current	Year To Date	Budget	Variance
	15,680.02	54,608.48	234,865.00	180,256.52
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	886.68	3,085.13	15,000.00	11,914.87
530-120-122 - TS - Maint. - Benefits - EI	298.26	872.37	4,800.00	3,927.63
530-120-123 - TS - Maint. - Benefits - Superannuation	1,475.38	5,299.83	25,000.00	19,700.17
530-120-124 - TS - Maint. - Benefits - Worker's Comp			500.00	500.00
530-120-125 - TS - Maint. - Benefits - Sarm	578.54	4,329.39	4,500.00	170.61
	3,238.86	13,586.72	49,800.00	36,213.28
	18,918.88	68,195.20	284,665.00	216,469.80
Professional/Contractual Services				
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	129.52	2,000.00	1,870.48
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
	129.52	3.07	137,350.00	137,346.93
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	457.02	1,028.28	3,500.00	2,471.72
530-300-120 - TS - Maint. - Utility - Power	171.26	510.63	2,500.00	1,989.37
530-310-100 - TS - Maint. - Utility - Street Lights	120.00	352.64	2,000.00	1,647.36
	748.28	1,891.55	8,000.00	6,108.45
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies	14.13	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			500.00	500.00
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		496.99		(496.99)
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		496.99	10,000.00	9,503.01
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	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			10,000.00	10,000.00
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	6,418.90	6,418.90	150,000.00	143,581.10
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			15,000.00	15,000.00
530-470-100 - TS - Maint. - Road/Street Signs			2,000.00	2,000.00
	7,069.03	15,701.53	332,000.00	316,298.47
Capital Expenditures				
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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	Current	Year To Date	Budget	Variance
530-600-699 - TS - Maint - Amortization - Infrastructu			75,000.00	75,000.00
	0.00	0.00	175,806.00	175,806.00
TOTAL MAINTENANCE:	26,865.71	85,791.35	937,821.00	852,029.65
CONSTRUCTION				
Maintenance, Materials & Supplies				
535-400-150 - TS - Const. - Building Maint. Supplies			1,500.00	1,500.00
	0.00	0.00	1,500.00	1,500.00
TOTAL CONSTRUCTION:	0.00	0.00	1,500.00	1,500.00
TOTAL TRANSPORTATION SERVICES:	26,865.71	85,791.35	939,321.00	853,529.65
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,421.92	2,843.85	21,000.00	18,156.15
540-210-100 - EH - Cont. - Pest Control	250.00	750.00	8,500.00	7,750.00
	1,671.92	3,593.85	29,500.00	25,906.15
Maintenance, Materials and Supplies				
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
	0.00	0.00	3,000.00	3,000.00
Grants and Contributions				
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
	0.00	900.00	5,600.00	4,700.00
Capital Expenditures				
540-600-199 - EH&W - Amortization - Land Improvements			17,000.00	17,000.00
	0.00	0.00	17,000.00	17,000.00
TOTAL ENVIRONMENTAL SERVICES:	1,671.92	4,493.85	55,100.00	50,606.15
PUBLIC HEALTH AND WELFARE SERVICES				
Grants and Contributions				
550-500-110 - H&W - Grants and Contributions-Ambulance		15,000.00	15,000.00	
	0.00	15,000.00	15,000.00	0.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	15,000.00	15,000.00	0.00
RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition			3,800.00	3,800.00
	0.00	0.00	3,800.00	3,800.00
Grants and Contributions				
570-500-130 - R&C - Grants - Library/Museum		3,019.44		(3,019.44)
	0.00	3,019.44	0.00	(3,019.44)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	3,019.44	3,800.00	780.56
UTILITIES				

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
WATER				
Professional/Contractual Services				
580-285-130 - UT - Water - Cont. Repairs - Wells			2,500.00	2,500.00
	0.00	0.00	2,500.00	2,500.00
Utilities				
580-300-120 - UT - Water - Power	311.71	443.64	2,500.00	2,056.36
	311.71	443.64	2,500.00	2,056.36
Maintenance, Materials and Supplies				
580-440-100 - UT - Water - Shop Supplies			500.00	500.00
	0.00	0.00	500.00	500.00
Capital Expenditures				
580-600-399 - UT - Water - Amort - Machinery & Equipme			1,566.00	1,566.00
	0.00	0.00	1,566.00	1,566.00
TOTAL WATER:	311.71	443.64	7,066.00	6,622.36
SEWER				
Professional/Contractual Services				
585-285-120 - UT - Sewer - Cont Repairs - Line Repair			3,000.00	3,000.00
	0.00	0.00	3,000.00	3,000.00
TOTAL SEWER:	0.00	0.00	3,000.00	3,000.00
TOTAL UTILITIES:	311.71	443.64	10,066.00	9,622.36
TOTAL EXPENDITURES:	47,694.95	192,500.75	1,241,067.00	1,048,566.25
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	27,085.36	67,979.41	1,709,375.00	(1,641,395.59)
Expenditures	47,694.95	192,500.75	1,241,067.00	1,048,566.25
CHANGE IN NET FINANCIAL ASSETS	(20,609.59)	(124,521.34)	468,308.00	(592,829.34)
CHANGE IN NET ASSETS	(20,609.59)	(124,521.34)	468,308.00	(592,829.34)
CHANGE IN SURPLUS	(20,609.59)	(124,521.34)	468,308.00	(592,829.34)

ACCOUNT BALANCES

Cash and Investments

	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
110-110-120 - Cash - Bank - Demand	(67,398.84)	(153,014.54)	881,523.91
110-110-130 - Cash - Bank - Term Deposit			2,620,000.00
110-110-140 - Cash - Special Savings			380,964.50
Total Cash and Investments:	(67,398.84)	(153,014.54)	3,882,488.41

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current			6,643.80
110-200-110 - Municipal - Tax Receivable - Arrears	(1,259.84)	(1,388.06)	2,642.58

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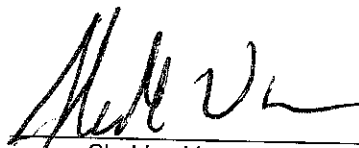
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Total Municipal Taxes Receivable:	(1,259.84)	(1,388.06)	9,286.38	
Other Receivables				
110-310-100 - Accrued Interest			77,032.90	
110-320-100 - Accounts Receivable	2,034.66	(29,744.26)	4,379.99	
110-330-110 - Wages - Health & Dental	(2,757.53)	8,469.11	8,828.76	
110-330-120 - Wages - Disability Insurance	(98.00)	4,220.31	4,468.60	
110-340-110 - GST Receivable - 100% Rebate	835.35	2,469.73	40,982.07	
Total Other Receivables:	14.48	(14,585.11)	135,692.32	

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



Anna Rintoul
Chief Administrative Officer



Sheldon Vance
Reeve