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

	Current	Year To Date	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,170,628.00	1,180,000.00	(9,372.00)
410-120-100 - Abatements and Adjustments		(372.30)		(372.30)
410-130-100 - Discount on Municipal Tax - Property	(11,088.25)	(66,994.47)	(70,000.00)	3,005.53
Net Municipal Taxes	**(11,088.25)**	**1,103,261.23**	**1,110,000.00**	**(6,738.77)**
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	40.68	598.69	700.00	(101.31)
	40.68	**598.69**	**700.00**	**(101.31)**
Other				
410-900-100 - Other	5,000.00	5,000.00		5,000.00
	5,000.00	**5,000.00**	**0.00**	**5,000.00**
TOTAL TAXATION:	**(6,047.57)**	**1,108,859.92**	**1,110,700.00**	**(1,840.08)**
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	243.51	700.00	(456.49)
420-200-900 - F&C - Gravel Excavation Permit Fees			1,000.00	(1,000.00)
	9.43	**243.51**	**1,700.00**	**(1,456.49)**
Rentals				
420-300-100 - F&C - Rentals - Building/Room	2,900.00	18,665.00	23,800.00	(5,135.00)
	2,900.00	**18,665.00**	**23,800.00**	**(5,135.00)**
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	10.00	150.00	100.00	50.00
	10.00	**150.00**	**100.00**	**50.00**
	10.00	**150.00**	**100.00**	**50.00**
TOTAL FEES AND CHARGES:	**2,919.43**	**19,058.51**	**26,100.00**	**(7,041.49)**
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeme 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)	85,640.50	171,281.00	342,510.00	(171,229.00)

	Current	Year To Date	Budget	Variance
	85,640.50	**171,281.00**	**342,510.00**	**(171,229.00)**
TOTAL UNCONDITIONAL TRANSFERS:	**85,640.50**	**171,281.00**	**342,510.00**	**(171,229.00)**
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal- CCBF (GTF)		5,851.20	10,000.00	(4,148.80)
	0.00	**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	2,500.00	(1,503.71)
	0.00	**996.29**	**17,500.00**	**(16,503.71)**
TOTAL CONDITIONAL GRANTS:	**0.00**	**6,847.49**	**27,500.00**	**(20,652.51)**
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal			24,000.00	(24,000.00)
	0.00	**0.00**	**24,000.00**	**(24,000.00)**
Provincial				
450-630-100 - GIL - Prov - Transgas		477.00	400.00	77.00
450-650-100 - GIL - Prov - Sask Tel			1,000.00	(1,000.00)
	0.00	**477.00**	**1,400.00**	**(923.00)**
TOTAL GRANTS IN LIEU OF TAXES:	**0.00**	**477.00**	**25,400.00**	**(24,923.00)**
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-200-100 - GG - Land Sales - Gain/Loss		1.00		1.00
460-220-500 - TS - Sale of Machinery & Equip - Gain/Lo		(80,482.00)		(80,482.00)
	0.00	**(80,481.00)**	**0.00**	**(80,481.00)**
TOTAL CAPITAL ASSET PROCEEDS:	**0.00**	**(80,481.00)**	**0.00**	**(80,481.00)**
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue		11,544.71	100,000.00	(88,455.29)
470-120-100 - Dividends Revenue		3,355.69	1,500.00	1,855.69
470-130-100 - Commission Revenue			1,300.00	(1,300.00)
470-140-100 - Disability Revenue	4,824.00	47,436.00	73,365.00	(25,929.00)
	4,824.00	**62,336.40**	**176,165.00**	**(113,828.60)**
TOTAL INVESTMENT INCOME AND COMMISSIONS:	**4,824.00**	**62,336.40**	**176,165.00**	**(113,828.60)**
TOTAL REVENUES:	**87,336.36**	**1,288,379.32**	**1,709,375.00**	**(420,995.68)**

	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		9,600.00	23,000.00	13,400.00
	0.00	**9,600.00**	**23,000.00**	**13,400.00**
510-110-230 - GG - Salaries - Administrator	5,546.16	49,915.44	74,160.00	24,244.56
510-110-530 - GG - Salaries - Office Clerk		6,305.35		(6,305.35)
	5,546.16	**65,820.79**	**97,160.00**	**31,339.21**
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	314.58	3,159.52	6,500.00	3,340.48
510-130-232 - GG - Benefits - EI	105.50	1,069.44	2,300.00	1,230.56
510-130-233 - GG - Benefits - Superannuation	499.16	5,059.92	10,750.00	5,690.08
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)
	919.24	**17,232.49**	**28,250.00**	**11,017.51**
	919.24	**17,232.49**	**28,250.00**	**11,017.51**
	6,465.40	**83,053.28**	**125,410.00**	**42,356.72**
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			500.00	500.00
510-200-130 - GG - Cont. - Audit/Accounting		9,752.00	(10,000.00)	(19,752.00)
510-200-150 - GG - Cont. - Assessment - SAMA		10,511.00	(10,511.00)	(21,022.00)
510-200-170 - GG - Cont. - Advertising		478.52	1,000.00	521.48
510-200-190 - GG - Cont. - Printing		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		1,928.02	3,500.00	1,571.98
510-220-100 - GG - Cont. - Office Management Consultin		4,850.00	8,500.00	3,650.00
510-230-100 - GG - Cont. - Insurance - General & Bond		11,651.28	15,000.00	3,348.72
510-230-110 - GG - Cont. - Insurance - SARM	226.86	226.86	2,000.00	1,773.14
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	191.80	1,566.32	2,500.00	933.68
	418.66	**47,494.12**	**20,739.00**	**(26,755.12)**
Utilities				
510-300-110 - GG - Utility - Heat		1,268.65	2,200.00	931.35
510-300-120 - GG - Utility - Power		1,226.25	2,750.00	1,523.75
510-300-130 - GG - Utility - Water		590.00	750.00	160.00
510-300-135 - GG - Utility - Garbage		130.00	350.00	220.00
510-300-140 - GG - Utility - Telephone	438.06	3,442.65	6,500.00	3,057.35

	Current	Year To Date	Budget	Variance
510-300-145 - GG - Utility - Cell Phone	63.99	548.21	1,000.00	451.79
510-300-150 - GG - Utility - Internet	155.40	1,243.20	1,500.00	256.80
	657.45	**8,448.96**	**15,050.00**	**6,601.04**
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	248.00	2,448.54	2,750.00	301.46
510-410-140 - GG - Maint. - Office Supplies	499.16	9,503.79	4,500.00	(5,003.79)
510-410-160 - GG - Maint. - Residence		2,360.89	2,500.00	139.11
510-410-180 - GG - Maint. - Other #2		256.88		(256.88)
510-440-100 - GG - Maint. - Software & Data Processing	28.85	1,190.95	10,000.00	8,809.05
510-490-100 - GG - Maint. - Office Repairs & Maint.		406.25	500.00	93.75
	776.01	**16,167.30**	**20,250.00**	**4,082.70**
Capital Expenditures				
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
	0.00	**0.00**	**18,931.00**	**18,931.00**
TOTAL GENERAL GOVERNMENT SERVICES:	**8,317.52**	**155,163.66**	**200,380.00**	**45,216.34**
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition			11,500.00	11,500.00
	0.00	**0.00**	**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
	0.00	**0.00**	**900.00**	**900.00**
Utilities				
525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)
	0.00	**368.00**	**0.00**	**(368.00)**
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions			5,000.00	5,000.00
	0.00	**0.00**	**5,000.00**	**5,000.00**
TOTAL FIRE PROTECTION:	**0.00**	**368.00**	**5,900.00**	**5,532.00**
TOTAL PROTECTIVE SERVICES:	**0.00**	**368.00**	**17,400.00**	**17,032.00**
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			1,500.00	1,500.00
530-110-120 - TS - Maint. - Salaries - Foreman	5,628.00	50,652.00	73,365.00	22,713.00
530-110-150 - TS - Maint. - Salaries	19,013.89	138,213.29	160,000.00	21,786.71

	Current	Year To Date	Budget	Variance
	24,641.89	**188,865.29**	**234,865.00**	**45,999.71**
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	1,404.49	10,718.59	15,000.00	4,281.41
530-120-122 - TS - Maint. - Benefits - EI	468.73	3,602.09	4,800.00	1,197.91
530-120-123 - TS - Maint. - Benefits - Superannuation	2,346.12	17,982.31	25,000.00	7,017.69
530-120-124 - TS - Maint. - Benefits - Worker's Comp			500.00	500.00
530-120-125 - TS - Maint. - Benefits - Sarm		4,434.15	4,500.00	65.85
	4,219.34	**36,737.14**	**49,800.00**	**13,062.86**
	28,861.23	**225,602.43**	**284,665.00**	**59,062.57**
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	23,579.17	44,444.63	60,000.00	15,555.37
530-210-140 - TS - Maint. - Contract - Contract	1,550.00	1,550.00		(1,550.00)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence	118.29	566.87	1,000.00	433.13
530-250-110 - TS - Maint. - Council - Travel & Meals		30.86	100.00	69.14
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,573.40	2,000.00	426.60
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
	25,247.46	**48,165.76**	**137,350.00**	**89,184.24**
Utilities				
530-300-110 - TS - Maint. - Utility - Heat		3,742.45	3,500.00	(242.45)
530-300-120 - TS - Maint. - Utility - Power	235.34	1,069.00	2,500.00	1,431.00
530-310-100 - TS - Maint. - Utility - Street Lights	120.00	964.64	2,000.00	1,035.36
	355.34	**5,776.09**	**8,000.00**	**2,223.91**
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies		522.59		(522.59)
530-410-100 - TS - Maint. - Shop Supply & Small Tools		87.97	4,000.00	3,912.03
530-410-120 - TS - Maint. - Shop Supplies	205.29	501.05	500.00	(1.05)
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		(67.03)		67.03
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP		212.89	10,000.00	9,787.11
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		5,937.00	5,000.00	(937.00)
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	2,518.68	2,518.68	3,000.00	481.32
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac	50,809.56	49,728.25	10,000.00	(39,728.25)
530-420-108 - TS - Maint. - Repairs - 2024 JD 772GP	10,839.38	10,839.38	1,000.00	(9,839.38)
530-420-130 - TS - Maint. - Skid Steer		167.95	1,000.00	832.05
530-420-140 - TS - Maint. - Blades/Filters	1,254.07	1,254.07	10,000.00	8,745.93
530-425-110 - TS - Maint. - Oil & Lubricant			7,500.00	7,500.00
530-425-111 - TS - Maint. - Oil & Gas - #1	22,585.51	76,466.01	150,000.00	73,533.99
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	15,134.73	16,576.33	15,000.00	(1,576.33)
530-470-100 - TS - Maint. - Road/Street Signs	535.60	535.60	2,000.00	1,464.40
	103,882.82	**173,080.36**	**332,000.00**	**158,919.64**
Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv			706.00	706.00

	Current	Year To Date	Budget	Variance
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
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:	**158,346.85**	**452,624.64**	**937,821.00**	**485,196.36**
CONSTRUCTION				
Wages & Benefits				
Wages				
535-110-140 - TS - Const. - Salaries - Casual Help		356.71		(356.71)
	0.00	**356.71**	**0.00**	**(356.71)**
	0.00	**356.71**	**0.00**	**(356.71)**
Professional/Contractual Services				
535-210-140 - TS - Const. - Contract - Other		6,825.00		(6,825.00)
	0.00	**6,825.00**	**0.00**	**(6,825.00)**
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**	**7,181.71**	**1,500.00**	**(5,681.71)**
TOTAL TRANSPORTATION SERVICES:	**158,346.85**	**459,806.35**	**939,321.00**	**479,514.65**
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	1,687.16	11,305.81	21,000.00	9,694.19
540-210-100 - EH - Cont. - Pest Control	250.00	2,875.56	8,500.00	5,624.44
	1,937.16	**14,181.37**	**29,500.00**	**15,318.63**
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:	**1,937.16**	**15,081.37**	**55,100.00**	**40,018.63**
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**

	Current	Year To Date	Budget	Variance
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				
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	397.57	1,402.61	2,500.00	1,097.39
	397.57	**1,402.61**	**2,500.00**	**1,097.39**
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:	**397.57**	**1,402.61**	**7,066.00**	**5,663.39**
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:	**397.57**	**1,402.61**	**10,066.00**	**8,663.39**
TOTAL EXPENDITURES:	**168,999.10**	**649,841.43**	**1,241,067.00**	**591,225.57**
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	**87,336.36**	**1,288,379.32**	**1,709,375.00**	**(420,995.68)**
Expenditures	**168,999.10**	**649,841.43**	**1,241,067.00**	**591,225.57**
CHANGE IN NET FINANCIAL ASSETS	**(81,662.74)**	**638,537.89**	**468,308.00**	**170,229.89**
CHANGE IN NET ASSETS	**(81,662.74)**	**638,537.89**	**468,308.00**	**170,229.89**
CHANGE IN SURPLUS	**(81,662.74)**	**638,537.89**	**468,308.00**	**170,229.89**

	Current	Year To Date	Budget	Variance

ACCOUNT BALANCES	**Current**	**Year to Date**	**Balance**
Cash and Investments			
110-110-120 - Cash - Bank - Demand	(88,367.49)	(15,735.45)	1,019,349.25
110-110-130 - Cash - Bank - Term Deposit			2,620,000.00
110-110-140 - Cash - Special Savings			380,964.50
Total Cash and Investments:	**(88,367.49)**	**(15,735.45)**	**4,020,313.75**
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(180,190.94)	191,285.76	190,193.16
110-200-110 - Municipal - Tax Receivable - Arrears	(309.94)	(6,376.21)	5,390.83
Total Municipal Taxes Receivable:	**(180,500.88)**	**184,909.55**	**195,583.99**
Other Receivables			
110-300-120 - Due From Local Government		(12,477.08)	(12,477.08)
110-310-100 - Accrued Interest			47,830.25
110-320-100 - Accounts Receivable		(57,731.54)	
110-320-140 - Utility Accounts Receivable		353.50	353.50
110-320-160 - Allowance for Uncollectible Receivables		104.56	104.56
110-330-110 - Wages - Health & Dental	(1,388.14)	2,573.70	2,933.35
110-330-120 - Wages - Disability Insurance	(453.68)	1,801.10	2,049.39
110-340-110 - GST Receivable - 100% Rebate	12,909.86	38,327.33	76,850.96
Total Other Receivables:	**11,068.04**	**(27,048.43)**	**117,644.93**

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on Monday September 14, 2026.

Anna Rintoul
Chief Administrative Officer

Sheldon Vance
Reeve