

RM of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2025

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy		1,178,989.41	1,183,556.00	(4,566.59)
410-120-100 - Abatements and Adjustments		(52.44)		(52.44)
410-130-100 - Discount on Municipal Tax - Property	(106.44)	(67,840.89)	(72,000.00)	4,159.11
Net Municipal Taxes	(106.44)	1,111,096.08	1,111,556.00	(459.92)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	34.14	879.25	500.00	379.25
	34.14	879.25	500.00	379.25
TOTAL TAXATION:	(72.30)	1,111,975.33	1,112,056.00	(80.67)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	1,282.55	2,082.55	400.00	1,682.55
	1,282.55	2,082.55	400.00	1,682.55
Sale of Supplies and Gravel				
420-200-210 - F&C - Sale of Supplies - Used TS Goods		3,000.00		3,000.00
420-200-300 - F&C - Sale of R.M. Maps	575.48	779.97	400.00	379.97
420-200-900 - F&C - Gravel Excavation Permit Fees	983.11	983.11	1,000.00	(16.89)
	1,558.59	4,763.08	1,400.00	3,363.08
Rentals				
420-300-100 - F&C - Rentals - Building/Room	(150.00)	23,800.00	23,000.00	800.00
	(150.00)	23,800.00	23,000.00	800.00
Licenses and Permits				
420-700-200 - F&C - Permits - Building			200.00	(200.00)
	0.00	0.00	200.00	(200.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	120.00	350.00	(230.00)
	20.00	120.00	350.00	(230.00)
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided	175.00	175.00	50.00	125.00
420-800-210 - F&C - Photocopy/Fax		6.00		6.00
	175.00	181.00	50.00	131.00
	195.00	301.00	400.00	(99.00)
TOTAL FEES AND CHARGES:	2,886.14	30,946.63	25,400.00	5,546.63
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Haul Agreeeme Maintenance Fees	1,459.17	1,459.17	1,000.00	459.17

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TOTAL MAINTENANCE AND DEVELOPMENT CHARGE	1,459.17	1,459.17	1,000.00	459.17
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-110-100 - Unconditional - (Revenue Sharing)	78,696.50	314,786.00	296,000.00	18,786.00
	78,696.50	314,786.00	296,000.00	18,786.00
TOTAL UNCONDITIONAL TRANSFERS:	78,696.50	314,786.00	296,000.00	18,786.00
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal- CCBF (GTF)		11,463.20	12,000.00	(536.80)
	0.00	11,463.20	12,000.00	(536.80)
Provincial				
450-320-100 - Conditional - Prov - Heavy Haul	23,760.00	23,760.00	14,850.00	8,910.00
450-350-100 - Conditional - Prov - PREP & BEAVER	1,500.00	2,795.90	2,500.00	295.90
	25,260.00	26,555.90	17,350.00	9,205.90
TOTAL CONDITIONAL GRANTS:	25,260.00	38,019.10	29,350.00	8,669.10
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal	23,607.29	23,607.29	23,607.00	0.29
	23,607.29	23,607.29	23,607.00	0.29
Provincial				
450-630-100 - GIL - Prov - Transgas		408.00	400.00	8.00
450-650-100 - GIL - Prov - Sask Tel		1,224.86	992.00	232.86
	0.00	1,632.86	1,392.00	240.86
TOTAL GRANTS IN LIEU OF TAXES:	23,607.29	25,240.15	24,999.00	241.15
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-200-500 - GG - Sale of Machinery & Equip - Gain/Lo	(1,192.00)	(1,192.00)		(1,192.00)
	(1,192.00)	(1,192.00)	0.00	(1,192.00)
TOTAL CAPITAL ASSET PROCEEDS:	(1,192.00)	(1,192.00)	0.00	(1,192.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	62,911.15	87,605.93	100,000.00	(12,394.07)
470-120-100 - Dividends Revenue		3,078.84	25,000.00	(21,921.16)
470-130-100 - Commission Revenue	1,443.73	1,443.73	1,300.00	143.73
470-140-100 - Disability Revenue	12,618.46	24,522.00		24,522.00
	76,973.34	116,650.50	126,300.00	(9,649.50)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	76,973.34	116,650.50	126,300.00	(9,649.50)
TOTAL REVENUES:	207,618.14	1,637,884.88	1,615,105.00	22,779.88

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	5,700.00	21,600.00	22,000.00	400.00
	5,700.00	21,600.00	22,000.00	400.00
510-110-230 - GG - Salaries - Administrator	3,747.32	70,301.24	72,000.00	1,698.76
510-110-530 - GG - Salaries - Office Clerk	2,328.17	32,896.45	35,000.00	2,103.55
	11,775.49	124,797.69	129,000.00	4,202.31
Benefits				
510-120-110 - GG - Council - Payroll Benefits	11.90	1,006.82	800.00	(206.82)
510-130-231 - GG - Benefits - CPP	452.23	5,858.43	6,000.00	141.57
510-130-232 - GG - Benefits - EI	55.11	1,913.33	2,300.00	386.67
510-130-233 - GG - Benefits - Superannuation	756.17	9,497.26	10,750.00	1,252.74
510-130-234 - GG - Benefits - Worker Compensation		4,596.07	4,000.00	(596.07)
510-130-235 - GG - Benefits - Sarm		1,320.30	3,750.00	2,429.70
	1,275.41	24,192.21	27,600.00	3,407.79
	1,275.41	24,192.21	27,600.00	3,407.79
	13,050.90	148,989.90	156,600.00	7,610.10
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal		445.20	350.00	(95.20)
510-200-130 - GG - Cont. - Audit/Accounting		9,438.97	10,000.00	561.03
510-200-150 - GG - Cont. - Assessment - SAMA		10,277.00	10,000.00	(277.00)
510-200-170 - GG - Cont. - Advertising		627.97	500.00	(127.97)
510-200-190 - GG - Cont. - Printing		429.64	750.00	320.36
510-210-100 - GG - Council Travel	30.86	123.44	1,000.00	876.56
510-210-160 - GG - Travel, Meals & Subsistence			250.00	250.00
510-210-170 - GG - Admin. - Training, Travel & Meals	329.77	2,404.19	2,500.00	95.81
510-220-100 - GG - Cont. - Office Management Consultin		2,841.90	5,000.00	2,158.10
510-230-100 - GG - Cont. - Insurance - General & Bond		11,988.78	15,000.00	3,011.22
510-230-110 - GG - Cont. - Insurance - SARM			2,000.00	2,000.00
510-240-100 - GG - Cont. - Memberships & Subscriptions	(1,259.89)	2,003.82	3,000.00	996.18
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	450.00	4,161.25	450.00	(3,711.25)
510-290-100 - GG - Cont. - Bank Charges	224.42	2,286.67	2,500.00	213.33
	(224.84)	47,278.83	55,750.00	8,471.17
Utilities				
510-300-110 - GG - Utility - Heat	168.33	2,042.91	2,200.00	157.09
510-300-120 - GG - Utility - Power	429.94	2,527.25	2,600.00	72.75
510-300-130 - GG - Utility - Water		676.00	700.00	24.00
510-300-135 - GG - Utility - Garbage		260.00	300.00	40.00
510-300-140 - GG - Utility - Telephone	418.12	6,036.99	5,500.00	(536.99)
510-300-145 - GG - Utility - Cell Phone	61.06	848.05	1,000.00	151.95
510-300-150 - GG - Utility - Internet	148.37	1,249.82		(1,249.82)

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	1,225.82	13,641.02	12,300.00	(1,341.02)
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	210.45	3,292.86	2,500.00	(792.86)
510-410-140 - GG - Maint. - Office Supplies	576.84	4,171.25	4,000.00	(171.25)
510-410-160 - GG - Maint. - Residence		2,960.83	1,500.00	(1,460.83)
510-420-100 - GG - Maint. - Janitor Supplies			100.00	100.00
510-440-100 - GG - Maint. - Software & Data Processing	(7,732.76)	7,685.09	9,500.00	1,814.91
510-490-100 - GG - Maint. - Office Repairs & Maint.		3,763.00		(3,763.00)
	(6,945.47)	21,873.03	17,600.00	(4,273.03)
Capital Expenditures				
510-600-199 - GG - Amortization - Land Improvements	331.00	331.00	331.00	
510-600-299 - GG - Amortization - Bldgs, Improv. & Eng	11,948.00	11,948.00	12,000.00	52.00
510-600-399 - GG - Amortization - Machinery & Equipmen	4,560.00	4,560.00	4,600.00	40.00
510-600-599 - GG - Amortization - Office & Info Tech			2,000.00	2,000.00
	16,839.00	16,839.00	18,931.00	2,092.00
TOTAL GENERAL GOVERNMENT SERVICES:	23,945.41	248,621.78	261,181.00	12,559.22
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-100 - PS - Police - Justice Requisition		11,145.31	11,000.00	(145.31)
520-240-100 - PS - Police - Memberships & Subscription			100.00	100.00
	0.00	11,145.31	11,100.00	(45.31)
TOTAL POLICE PROTECTION:	0.00	11,145.31	11,100.00	(45.31)
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS - Fire - EMS Contract - 911	368.00	368.00	400.00	32.00
525-210-110 - PS - Fire - Contracted Services			500.00	500.00
	368.00	368.00	900.00	532.00
Utilities				
525-300-140 - PS - Fire - Utility - Telephone	(368.00)			
	(368.00)	0.00	0.00	0.00
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions	3,894.77	3,894.77	6,500.00	2,605.23
	3,894.77	3,894.77	6,500.00	2,605.23
TOTAL FIRE PROTECTION:	3,894.77	4,262.77	7,400.00	3,137.23
TOTAL PROTECTIVE SERVICES:	3,894.77	15,408.08	18,500.00	3,091.92
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	3,446.55	82,175.55	91,705.16	9,529.61
530-110-140 - TS - Maint. - Salaries - Casual Help		2,024.00		(2,024.00)
530-110-150 - TS - Maint. - Salaries	7,847.09	133,660.01	123,870.16	(9,789.85)

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	11,293.64	217,859.56	217,075.32	(784.24)
Benefits				
530-120-121 - TS - Maint. - Benefits - CPP	806.94	12,052.93	12,500.00	447.07
530-120-122 - TS - Maint. - Benefits - EI	117.01	3,719.11	3,650.00	(69.11)
530-120-123 - TS - Maint. - Benefits - Superannuation	1,506.67	19,850.09	20,250.00	399.91
530-120-124 - TS - Maint. - Benefits - Worker's Comp		34.41	1,350.00	1,315.59
530-120-125 - TS - Maint. - Benefits - Sarm		3,442.26	5,000.00	1,557.74
	2,430.62	39,098.80	42,750.00	3,651.20
	13,724.26	256,958.36	259,825.32	2,866.96
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering	(9,716.14)	2,503.50	5,000.00	2,496.50
530-210-110 - TS - Maint. - Contract - Bridge Repairs		392.73	50,000.00	49,607.27
530-210-120 - TS - Maint. - Contract - Gravel Haul	2,740.95	58,832.45	55,000.00	(3,832.45)
530-250-100 - TS - Maint. - Travel, Meal & Subsistence			1,000.00	1,000.00
530-250-110 - TS - Maint. - Council - Travel & Meals	9.52	9.52	100.00	90.48
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,526.76	1,500.00	(26.76)
530-280-100 - TS - Maint. - Memberships/Subscriptions			500.00	500.00
530-290-103 - TS - Maint. - Cont. Repairs - Culvert/RR			15,000.00	15,000.00
530-290-105 - TS - Maint. - Contracted Repairs - Mulch	26,475.00	26,475.00	25,000.00	(1,475.00)
	19,509.33	89,739.96	153,100.00	63,360.04
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	168.34	2,696.29	3,500.00	803.71
530-300-120 - TS - Maint. - Utility - Power	153.12	2,058.94	1,700.00	(358.94)
530-300-150 - TS - Maint. - Utility - Cell Phones			650.00	650.00
530-310-100 - TS - Maint. - Utility - Street Lights	115.52	1,634.79	1,500.00	(134.79)
	436.98	6,390.02	7,350.00	959.98
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Materials & Supplies		3,751.07	15,000.00	11,248.93
530-410-100 - TS - Maint. - Shop Supply & Small Tools		684.57	8,000.00	7,315.43
530-410-120 - TS - Maint. - Shop Supplies		509.09	1,000.00	490.91
530-420-100 - TS - Maint. - Ford F350		690.72	2,800.00	2,109.28
530-420-101 - TS - Maint. - Repairs - 2013 JD 770G		4,717.81	5,000.00	282.19
530-420-102 - TS - Maint. - Repairs - 2018 JD 772GP	(22,412.57)		16,000.00	16,000.00
530-420-103 - TS - Maint. - Repairs - 2021 JD 772GP	23,588.87	31,615.26	3,000.00	(28,615.26)
530-420-104 - TS - Maint - Repair/Parts/Tools - Mower		4,526.87	1,500.00	(3,026.87)
530-420-105 - TS - Maint - Repair/Parts/Tools - Terex			5,000.00	5,000.00
530-420-106 - TS - Maint - Repairs - 2010 JD 7330 Trac	265.32	3,202.09		(3,202.09)
530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac		7,271.67	10,000.00	2,728.33
530-420-108 - TS - Maint. - Repairs - 2024 JD 772GP		431.86		(431.86)
530-420-130 - TS - Maint. - Skid Steer		584.82	1,000.00	415.18
530-425-110 - TS - Maint. - Oil & Lubricant	5,492.74	6,763.78	10,000.00	3,236.22
530-425-111 - TS - Maint. - Oil & Gas - #1	20,885.71	89,193.02	130,000.00	40,806.98
530-425-112 - TS - Maint. - Oil & Gas - #2	(14,584.43)			
530-440-100 - TS - Maint. - Gravel/Sand	(282,063.15)	80,726.97	250,000.00	169,273.03
530-450-100 - TS - Maint. - Culverts/Drainage	4,144.71	4,144.71	15,000.00	10,855.29
530-460-100 - TS - Maint. - Asphalt/Surfacing Material		724.64		(724.64)
530-470-100 - TS - Maint. - Road/Street Signs			2,000.00	2,000.00
530-490-120 - TS - Maint. - Other - Grass Seeding/Fenc	2,450.00	2,450.00	1,000.00	(1,450.00)
	(262,232.80)	241,988.95	476,300.00	234,311.05

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Capital Expenditures				
530-600-299 - TS - Maint - Amortization - Bldgs,Improv	705.00	705.00	706.00	1.00
530-600-399 - TS - Maint - Amortization - Mach & Equip	97,307.00	97,307.00	97,979.00	672.00
530-600-499 - TS - Maint - Amortization - Vehicles	2,594.00	2,594.00	2,600.00	6.00
530-600-699 - TS - Maint - Amortization - Infrastructu	73,421.00	73,421.00	79,000.00	5,579.00
	174,027.00	174,027.00	180,285.00	6,258.00
TOTAL MAINTENANCE:	(54,535.23)	769,104.29	1,076,860.32	307,756.03
CONSTRUCTION				
Maintenance, Materials & Supplies				
535-400-150 - TS - Const. - Building Maint. Supplies		8,464.18		(8,464.18)
	0.00	8,464.18	0.00	(8,464.18)
TOTAL CONSTRUCTION:	0.00	8,464.18	0.00	(8,464.18)
SNOW REMOVAL				
Professional/Contractual Services				
537-210-100 - TS - Snow - Contracted Removal		1,800.00		(1,800.00)
	0.00	1,800.00	0.00	(1,800.00)
TOTAL SNOW REMOVAL:	0.00	1,800.00	0.00	(1,800.00)
TOTAL TRANSPORTATION SERVICES:	(54,535.23)	779,368.47	1,076,860.32	297,491.85
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
540-200-110 - EH - Cont. - Waste Collection/Disposal	5,426.69	19,576.53	21,000.00	1,423.47
540-210-100 - EH - Cont. - Pest Control	129.00	8,395.51	6,500.00	(1,895.51)
	5,555.69	27,972.04	27,500.00	(472.04)
Maintenance, Materials and Supplies				
540-400-110 - EH - Vehicle Equip. Repair/Parts/Tools			1,000.00	1,000.00
540-420-100 - EH - Maint. - Pest Control Supplies			4,000.00	4,000.00
540-430-100 - EH - Maint. - Weed Control Supplies	(2,450.00)	65.00	500.00	435.00
	(2,450.00)	65.00	5,500.00	5,435.00
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	17,000.00	
	17,000.00	17,000.00	17,000.00	0.00
TOTAL ENVIRONMENTAL SERVICES:	20,105.69	45,937.04	55,600.00	9,662.96
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
PLANNING AND DEVELOPMENT SERVICES				

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Professional/Contractual Services				
560-200-110 - P&D - Cont. - Other Services			100.00	100.00
560-210-100 - P&D - Cont. - Advertising			100.00	100.00
	0.00	0.00	200.00	200.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	200.00	200.00
RECREATION AND CULTURAL SERVICES				
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition	2,955.04	2,955.04	3,800.00	844.96
	2,955.04	2,955.04	3,800.00	844.96
Maintenance, Materials and Supplies				
570-420-150 - R&C - Supplies - Hall			500.00	500.00
	0.00	0.00	500.00	500.00
Grants and Contributions				
570-500-110 - R&C - Grants and Contributions	(2,955.04)		5,000.00	5,000.00
	(2,955.04)	0.00	5,000.00	5,000.00
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	2,955.04	9,300.00	6,344.96
UTILITIES				
WATER				
Professional/Contractual Services				
580-285-100 - UT - Cont. Repairs - Building & Equip.			500.00	500.00
580-285-130 - UT - Water - Cont. Repairs - Wells			2,500.00	2,500.00
	0.00	0.00	3,000.00	3,000.00
Utilities				
580-300-120 - UT - Water - Power	367.31	2,188.38	2,200.00	11.62
	367.31	2,188.38	2,200.00	11.62
Maintenance, Materials and Supplies				
580-440-100 - UT - Water - Shop Supplies			1,000.00	1,000.00
	0.00	0.00	1,000.00	1,000.00
Capital Expenditures				
580-600-399 - UT - Water - Amort - Machinery & Equipme	1,566.00	1,566.00	1,500.00	(66.00)
	1,566.00	1,566.00	1,500.00	(66.00)
TOTAL WATER:	1,933.31	3,754.38	7,700.00	3,945.62
SEWER				
Professional/Contractual Services				
585-285-120 - UT - Sewer - Cont Repairs - Line Repair			6,200.00	6,200.00
	0.00	0.00	6,200.00	6,200.00
TOTAL SEWER:	0.00	0.00	6,200.00	6,200.00
TOTAL UTILITIES:	1,933.31	3,754.38	13,900.00	10,145.62
TOTAL EXPENDITURES:	(4,656.05)	1,111,044.79	1,450,541.32	339,496.53

CHANGE IN NET-FINANCIAL ASSETS

RM of Big Arm
Statement of Financial Activities - Detailed
For the Period Ending December 31, 2025

	Current	Year To Date	Budget	Variance
Revenues	207,618.14	1,637,884.88	1,615,105.00	22,779.88
Expenditures	(4,656.05)	1,111,044.79	1,450,541.32	339,496.53
CHANGE IN NET FINANCIAL ASSETS	212,274.19	526,840.09	164,563.68	362,276.41
CHANGE IN NET ASSETS	212,274.19	526,840.09	164,563.68	362,276.41
CHANGE IN SURPLUS	212,274.19	526,840.09	164,563.68	362,276.41

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-120 - Cash - Bank - Demand	24,800.58	(98,110.05)	1,035,084.70
110-110-130 - Cash - Bank - Term Deposit		400,000.00	2,620,000.00
110-110-140 - Cash - Special Savings	6,203.88	58,391.69	380,964.50
Total Cash and Investments:	31,004.46	360,281.64	4,036,049.20
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	(101,560.25)	7,834.73	6,643.80
110-200-110 - Municipal - Tax Receivable - Arrears	(961.41)	(26,389.91)	4,030.64
Total Municipal Taxes Receivable:	(102,521.66)	(18,555.18)	10,674.44
Other Receivables			
110-310-100 - Accrued Interest	47,830.25	(15,114.36)	47,830.25
110-320-100 - Accounts Receivable	57,626.98	(40,796.29)	57,731.54
110-330-110 - Wages - Health & Dental	683.93	77.23	359.65
110-330-120 - Wages - Disability Insurance	(496.58)	103.43	248.29
110-340-110 - GST Receivable - 100% Rebate	4,266.21	18,619.61	38,523.63
110-350-100 - GST Receivable	92.87		
Total Other Receivables:	110,003.66	(37,110.38)	144,693.36

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.
Presented to council on May 11, 2026.

Anna Rintoul
Chief Administrative Officer

Sheldon Vance
Reeve