

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

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	87.26	175.48		175.48
	87.26	175.48	0.00	175.48
TOTAL TAXATION:	87.26	175.48	0.00	175.48
FEES AND CHARGES				
Sale of Supplies and Gravel				
420-200-300 - F&C - Sale of R.M. Maps	18.87	33.02		33.02
	18.87	33.02	0.00	33.02
Rentals				
420-300-100 - F&C - Rentals - Building/Room	1,900.00	5,565.00		5,565.00
	1,900.00	5,565.00	0.00	5,565.00
TOTAL FEES AND CHARGES:	1,918.87	5,598.02	0.00	5,598.02
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - Federal	23,607.29	23,607.29		23,607.29
	23,607.29	23,607.29	0.00	23,607.29
TOTAL GRANTS IN LIEU OF TAXES:	23,607.29	23,607.29	0.00	23,607.29
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-140-100 - Disability Revenue	5,463.92	23,416.80		23,416.80
	5,463.92	23,416.80	0.00	23,416.80
TOTAL INVESTMENT INCOME AND COMMISSIONS:	5,463.92	23,416.80	0.00	23,416.80
TOTAL REVENUES:	31,077.34	52,797.59	0.00	52,797.59

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
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)
	8,435.78	19,947.25	0.00	(19,947.25)
Benefits				
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)
	1,390.78	5,251.65	0.00	(5,251.65)
	1,390.78	5,251.65	0.00	(5,251.65)
	9,826.56	25,198.90	0.00	(25,198.90)
Professional/Contract Services				
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)
	12,592.56	28,682.59	0.00	(28,682.59)
Utilities				
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)
	517.53	1,549.35	0.00	(1,549.35)
Maintenance, Material and Supplies				
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)
	847.03	9,068.02	0.00	(9,068.02)
TOTAL GENERAL GOVERNMENT SERVICES:	23,783.68	64,498.86	0.00	(64,498.86)

PROTECTIVE SERVICES
FIRE PROTECTION
Utilities

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525-300-140 - PS - Fire - Utility - Telephone		368.00		(368.00)
	0.00	368.00	0.00	(368.00)
TOTAL FIRE PROTECTION:	0.00	368.00	0.00	(368.00)
TOTAL PROTECTIVE SERVICES:	0.00	368.00	0.00	(368.00)
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
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)
	15,591.17	38,928.46	0.00	(38,928.46)
Benefits				
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)
	2,641.70	10,347.86	0.00	(10,347.86)
	18,232.87	49,276.32	0.00	(49,276.32)
Professional/Contractual Services				
530-210-120 - TS - Maint. - Contract - Gravel Haul		(126.45)		126.45
	0.00	(126.45)	0.00	126.45
Utilities				
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)
	537.40	1,143.27	0.00	(1,143.27)
Maintenance, Materials & Supplies				
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)
	3,896.20	8,632.50	0.00	(8,632.50)
TOTAL MAINTENANCE:	22,666.47	58,925.64	0.00	(58,925.64)
TOTAL TRANSPORTATION SERVICES:	22,666.47	58,925.64	0.00	(58,925.64)
ENVIRONMENTAL SERVICES				
Professional/Contractual Services				
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)
	1,671.93	1,921.93	0.00	(1,921.93)
Grants and Contributions				
540-530-100 - EH&W - Grants to Local Government		900.00		(900.00)
	0.00	900.00	0.00	(900.00)

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

ACCOUNT BALANCES	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
Cash and Investments			
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
Total Cash and Investments:	(5,124.93)	(85,615.70)	3,949,887.25

Municipal Taxes Receivable

110-200-100 - Municipal - Tax Receivable - Current

6,643.80

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110-200-110 - Municipal - Tax Receivable - Arrears	(88.05)	(128.22)	3,902.42	
Total Municipal Taxes Receivable:	(88.05)	(128.22)	10,546.22	
Other Receivables				
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	
Total Other Receivables:	(20,303.49)	(2,721.90)	147,555.53	

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

Anna Rintoul
Chief Administrative Officer

Sheldon Vance
Reeve