

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

|  | <u>Current</u>  | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u>       |
|--|-----------------|---------------------|---------------------|-----------------------|
| <b>REVENUES</b>  |                 |                     |                     |                       |
| <b>TAXATION</b>  |                 |                     |                     |                       |
| <b>Municipal Taxes</b>                                 |                 |                     |                     |                       |
| 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             |
| <b>Net Municipal Taxes</b>                             | <b>0.00</b>     | <b>0.00</b>         | <b>1,110,000.00</b> | <b>(1,110,000.00)</b> |
| <b>Penalties on Tax Arrears</b>                        |                 |                     |                     |                       |
| 410-400-210 - Penalty on Mun Taxes Arrears - Property  | 74.83           | 412.38              | 700.00              | (287.62)              |
|  | <b>74.83</b>    | <b>412.38</b>       | <b>700.00</b>       | <b>(287.62)</b>       |
| <b>TOTAL TAXATION:</b>                                 | <b>74.83</b>    | <b>412.38</b>       | <b>1,110,700.00</b> | <b>(1,110,287.62)</b> |
| <b>FEES AND CHARGES</b>                                |                 |                     |                     |                       |
| <b>Custom Work</b>                                     |                 |                     |                     |                       |
| 420-100-100 - F&C - Custom Work                        |                 |                     | 500.00              | (500.00)              |
|  | <b>0.00</b>     | <b>0.00</b>         | <b>500.00</b>       | <b>(500.00)</b>       |
| <b>Sale of Supplies and Gravel</b>                     |                 |                     |                     |                       |
| 420-200-300 - F&C - Sale of R.M. Maps                  | 31.29           | 130.32              | 700.00              | (569.68)              |
| 420-200-900 - F&C - Gravel Excavation Permit Fees      |                 |                     | 1,000.00            | (1,000.00)            |
|  | <b>31.29</b>    | <b>130.32</b>       | <b>1,700.00</b>     | <b>(1,569.68)</b>     |
| <b>Rentals</b>   |                 |                     |                     |                       |
| 420-300-100 - F&C - Rentals - Building/Room            | 1,200.00        | 11,265.00           | 23,800.00           | (12,535.00)           |
|  | <b>1,200.00</b> | <b>11,265.00</b>    | <b>23,800.00</b>    | <b>(12,535.00)</b>    |
| <b>Other</b>   |                 |                     |                     |                       |
| <b>Tax Certificate</b>                                 |                 |                     |                     |                       |
| 420-800-100 - F&C - Tax Certificate                    |                 | 110.00              | 100.00              | 10.00                 |
|  | <b>0.00</b>     | <b>110.00</b>       | <b>100.00</b>       | <b>10.00</b>          |
|  | <b>0.00</b>     | <b>110.00</b>       | <b>100.00</b>       | <b>10.00</b>          |
| <b>TOTAL FEES AND CHARGES:</b>                         | <b>1,231.29</b> | <b>11,505.32</b>    | <b>26,100.00</b>    | <b>(14,594.68)</b>    |
| <b>MAINTENANCE AND DEVELOPMENT CHARGES</b>             |                 |                     |                     |                       |
| <b>Road Maintenance and Restoration Agreements</b>     |                 |                     |                     |                       |
| 430-100-100 - M&D - Road Haul Agreeme Maintenance Fees |                 |                     | 1,000.00            | (1,000.00)            |
|  | <b>0.00</b>     | <b>0.00</b>         | <b>1,000.00</b>     | <b>(1,000.00)</b>     |
| <b>TOTAL MAINTENANCE AND DEVELOPMENT CHARGE</b>        | <b>0.00</b>     | <b>0.00</b>         | <b>1,000.00</b>     | <b>(1,000.00)</b>     |
| <b>UNCONDITIONAL TRANSFERS</b>                         |                 |                     |                     |                       |
| <b>Unconditional Transfers</b>                         |                 |                     |                     |                       |
| 450-110-100 - Unconditional - (Revenue Sharing)        |                 |                     | 342,510.00          | (342,510.00)          |
|  | <b>0.00</b>     | <b>0.00</b>         | <b>342,510.00</b>   | <b>(342,510.00)</b>   |
| <b>TOTAL UNCONDITIONAL TRANSFERS:</b>                  | <b>0.00</b>     | <b>0.00</b>         | <b>342,510.00</b>   | <b>(342,510.00)</b>   |
| <b>CONDITIONAL GRANTS</b>                              |                 |                     |                     |                       |

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

|  | <u>Current</u>   | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u>       |
|--|------------------|---------------------|---------------------|-----------------------|
| <b>Federal</b>   |                  |                     |                     |                       |
| 450-200-070 - Conditional - Federal- CCBF (GTF)        |                  | 5,851.20            | 10,000.00           | (4,148.80)            |
|  | <b>0.00</b>      | <b>5,851.20</b>     | <b>10,000.00</b>    | <b>(4,148.80)</b>     |
| <b>Provincial</b>                                      |                  |                     |                     |                       |
| 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)            |
|  | <b>0.00</b>      | <b>996.29</b>       | <b>17,500.00</b>    | <b>(16,503.71)</b>    |
| <b>TOTAL CONDITIONAL GRANTS:</b>                       | <b>0.00</b>      | <b>6,847.49</b>     | <b>27,500.00</b>    | <b>(20,652.51)</b>    |
| <b>GRANTS IN LIEU OF TAXES</b>                         |                  |                     |                     |                       |
| <b>Federal</b>   |                  |                     |                     |                       |
| 450-500-100 - GIL - Federal                            |                  |                     | 24,000.00           | (24,000.00)           |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>24,000.00</b>    | <b>(24,000.00)</b>    |
| <b>Provincial</b>                                      |                  |                     |                     |                       |
| 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)            |
|  | <b>0.00</b>      | <b>477.00</b>       | <b>1,400.00</b>     | <b>(923.00)</b>       |
| <b>TOTAL GRANTS IN LIEU OF TAXES:</b>                  | <b>0.00</b>      | <b>477.00</b>       | <b>25,400.00</b>    | <b>(24,923.00)</b>    |
| <b>CAPITAL ASSET PROCEEDS</b>                          |                  |                     |                     |                       |
| <b>Capital Asset Proceeds</b>                          |                  |                     |                     |                       |
| 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)           |
|  | <b>0.00</b>      | <b>(80,481.00)</b>  | <b>0.00</b>         | <b>(80,481.00)</b>    |
| <b>TOTAL CAPITAL ASSET PROCEEDS:</b>                   | <b>0.00</b>      | <b>(80,481.00)</b>  | <b>0.00</b>         | <b>(80,481.00)</b>    |
| <b>INVESTMENT INCOME AND COMMISSIONS</b>               |                  |                     |                     |                       |
| <b>Investment and Income Revenue</b>                   |                  |                     |                     |                       |
| 470-100-100 - Interest Revenue                         |                  | 11,544.71           | 100,000.00          | (88,455.29)           |
| 470-120-100 - Dividends Revenue                        | 3,355.69         | 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                       | 6,231.00         | 30,351.00           | 73,365.00           | (43,014.00)           |
|  | <b>9,586.69</b>  | <b>45,251.40</b>    | <b>176,165.00</b>   | <b>(130,913.60)</b>   |
| <b>TOTAL INVESTMENT INCOME AND COMMISSIONS:</b>        | <b>9,586.69</b>  | <b>45,251.40</b>    | <b>176,165.00</b>   | <b>(130,913.60)</b>   |
| <b>TOTAL REVENUES:</b>                                 | <b>10,892.81</b> | <b>(15,987.41)</b>  | <b>1,709,375.00</b> | <b>(1,725,362.41)</b> |

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

|  | Current         | Year To Date     | Budget            | Variance           |
|--|-----------------|------------------|-------------------|--------------------|
| <b>EXPENDITURES</b>                                    |                 |                  |                   |                    |
| <b>GENERAL GOVERNMENT SERVICES</b>                     |                 |                  |                   |                    |
| <b>Wages &amp; Benefits</b>                            |                 |                  |                   |                    |
| <b>Wages</b>   |                 |                  |                   |                    |
| 510-110-110 - GG - Council - Indemnity                 |                 | 4,500.00         | 23,000.00         | 18,500.00          |
|  | <b>0.00</b>     | <b>4,500.00</b>  | <b>23,000.00</b>  | <b>18,500.00</b>   |
| 510-110-230 - GG - Salaries - Administrator            | 5,546.16        | 30,503.88        | 74,160.00         | 43,656.12          |
| 510-110-530 - GG - Salaries - Office Clerk             |                 | 6,305.35         |                   | (6,305.35)         |
|  | <b>5,546.16</b> | <b>41,309.23</b> | <b>97,160.00</b>  | <b>55,850.77</b>   |
| <b>Benefits</b>  |                 |                  |                   |                    |
| 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          | 2,058.49         | 6,500.00          | 4,441.51           |
| 510-130-232 - GG - Benefits - EI                       | 105.50          | 700.19           | 2,300.00          | 1,599.81           |
| 510-130-233 - GG - Benefits - Superannuation           | 499.16          | 3,312.86         | 10,750.00         | 7,437.14           |
| 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)           |
|  | <b>919.24</b>   | <b>14,015.15</b> | <b>28,250.00</b>  | <b>14,234.85</b>   |
|  | <b>919.24</b>   | <b>14,015.15</b> | <b>28,250.00</b>  | <b>14,234.85</b>   |
|  | <b>6,465.40</b> | <b>55,324.38</b> | <b>125,410.00</b> | <b>70,085.62</b>   |
| <b>Professional/Contract Services</b>                  |                 |                  |                   |                    |
| 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                 |                 | 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   | 875.87          | 1,928.02         | 3,500.00          | 1,571.98           |
| 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                | 148.84          | 944.58           | 2,500.00          | 1,555.42           |
|  | <b>1,024.71</b> | <b>33,872.90</b> | <b>20,739.00</b>  | <b>(13,133.90)</b> |
| <b>Utilities</b>                                       |                 |                  |                   |                    |
| 510-300-110 - GG - Utility - Heat                      | 256.22          | 1,268.65         | 2,200.00          | 931.35             |
| 510-300-120 - GG - Utility - Power                     | 200.96          | 840.53           | 2,750.00          | 1,909.47           |
| 510-300-130 - GG - Utility - Water                     |                 | 350.00           | 750.00            | 400.00             |
| 510-300-135 - GG - Utility - Garbage                   |                 | 130.00           | 350.00            | 220.00             |
| 510-300-140 - GG - Utility - Telephone                 | 418.12          | 2,128.91         | 6,500.00          | 4,371.09           |

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

|  | <u>Current</u>   | <u>Year To Date</u> | <u>Budget</u>     | <u>Variance</u>  |
|--|------------------|---------------------|-------------------|------------------|
| 510-300-145 - GG - Utility - Cell Phone                | 103.46           | 356.34              | 1,000.00          | 643.66           |
| 510-300-150 - GG - Utility - Internet                  | 310.80           | 777.00              | 1,500.00          | 723.00           |
|  | <b>1,289.56</b>  | <b>5,851.43</b>     | <b>15,050.00</b>  | <b>9,198.57</b>  |
| <b>Maintenance, Material and Supplies</b>              |                  |                     |                   |                  |
| 510-400-110 - GG - Maint. - Stationery & Postage       | 1,299.09         | 2,185.95            | 2,750.00          | 564.05           |
| 510-410-140 - GG - Maint. - Office Supplies            |                  | 8,593.87            | 4,500.00          | (4,093.87)       |
| 510-410-160 - GG - Maint. - Residence                  | 2,360.89         | 2,360.89            | 2,500.00          | 139.11           |
| 510-410-180 - GG - Maint. - Other #2                   | 256.88           | 256.88              |                   | (256.88)         |
| 510-440-100 - GG - Maint. - Software & Data Processing |                  | 1,257.69            | 10,000.00         | 8,742.31         |
| 510-490-100 - GG - Maint. - Office Repairs & Maint.    |                  | 120.00              | 500.00            | 380.00           |
|  | <b>3,916.86</b>  | <b>14,775.28</b>    | <b>20,250.00</b>  | <b>5,474.72</b>  |
| <b>Capital Expenditures</b>                            |                  |                     |                   |                  |
| 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         |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>18,931.00</b>  | <b>18,931.00</b> |
| <b>TOTAL GENERAL GOVERNMENT SERVICES:</b>              | <b>12,696.53</b> | <b>109,823.99</b>   | <b>200,380.00</b> | <b>90,556.01</b> |
| <b>PROTECTIVE SERVICES</b>                             |                  |                     |                   |                  |
| <b>POLICE PROTECTION</b>                               |                  |                     |                   |                  |
| <b>Professional/Contractual Services</b>               |                  |                     |                   |                  |
| 520-210-100 - PS - Police - Justice Requisition        |                  |                     | 11,500.00         | 11,500.00        |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>11,500.00</b>  | <b>11,500.00</b> |
| <b>TOTAL POLICE PROTECTION:</b>                        | <b>0.00</b>      | <b>0.00</b>         | <b>11,500.00</b>  | <b>11,500.00</b> |
| <b>FIRE PROTECTION</b>                                 |                  |                     |                   |                  |
| <b>Professional/Contractual Services</b>               |                  |                     |                   |                  |
| 525-210-100 - PS - Fire - EMS Contract - 911           |                  |                     | 400.00            | 400.00           |
| 525-210-110 - PS - Fire - Contracted Services          |                  |                     | 500.00            | 500.00           |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>900.00</b>     | <b>900.00</b>    |
| <b>Utilities</b>                                       |                  |                     |                   |                  |
| 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>Grants and Contributions</b>                        |                  |                     |                   |                  |
| 525-520-110 - PS - Fire - Grants and Contributions     |                  |                     | 5,000.00          | 5,000.00         |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>5,000.00</b>   | <b>5,000.00</b>  |
| <b>TOTAL FIRE PROTECTION:</b>                          | <b>0.00</b>      | <b>368.00</b>       | <b>5,900.00</b>   | <b>5,532.00</b>  |
| <b>TOTAL PROTECTIVE SERVICES:</b>                      | <b>0.00</b>      | <b>368.00</b>       | <b>17,400.00</b>  | <b>17,032.00</b> |
| <b>TRANSPORTATION SERVICES</b>                         |                  |                     |                   |                  |
| <b>MAINTENANCE</b>                                     |                  |                     |                   |                  |
| <b>Wages &amp; Benefits</b>                            |                  |                     |                   |                  |
| <b>Wages</b>   |                  |                     |                   |                  |
| 530-110-110 - TS - Maint. - Council - Indemnity        |                  |                     | 1,500.00          | 1,500.00         |
| 530-110-120 - TS - Maint. - Salaries - Foreman         | 5,628.00         | 30,954.00           | 73,365.00         | 42,411.00        |
| 530-110-150 - TS - Maint. - Salaries                   | 24,992.15        | 72,171.94           | 160,000.00        | 87,828.06        |

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

|  | <u>Current</u>   | <u>Year To Date</u> | <u>Budget</u>     | <u>Variance</u>   |
|--|------------------|---------------------|-------------------|-------------------|
|  | <b>30,620.15</b> | <b>103,125.94</b>   | <b>234,865.00</b> | <b>131,739.06</b> |
| <b>Benefits</b>  |                  |                     |                   |                   |
| 530-120-121 - TS - Maint. - Benefits - CPP             | 1,744.77         | 5,833.08            | 15,000.00         | 9,166.92          |
| 530-120-122 - TS - Maint. - Benefits - EI              | 582.46           | 1,971.16            | 4,800.00          | 2,828.84          |
| 530-120-123 - TS - Maint. - Benefits - Superannuation  | 3,012.53         | 9,816.53            | 25,000.00         | 15,183.47         |
| 530-120-124 - TS - Maint. - Benefits - Worker's Comp   |                  |                     | 500.00            | 500.00            |
| 530-120-125 - TS - Maint. - Benefits - Sarm            |                  | 4,329.39            | 4,500.00          | 170.61            |
|  | <b>5,339.76</b>  | <b>21,950.16</b>    | <b>49,800.00</b>  | <b>27,849.84</b>  |
|  | <b>35,959.91</b> | <b>125,076.10</b>   | <b>284,665.00</b> | <b>159,588.90</b> |
| <b>Professional/Contractual Services</b>               |                  |                     |                   |                   |
| 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 | 163.43           | 163.43              | 1,000.00          | 836.57            |
| 530-250-110 - TS - Maint. - Council - Travel & Meals   |                  |                     | 100.00            | 100.00            |
| 530-260-100 - TS - Maint. - Insurance/Vehicle Reg.     |                  | 129.52              | 2,000.00          | 1,870.48          |
| 530-280-100 - TS - Maint. - Memberships/Subscriptions  |                  |                     | 500.00            | 500.00            |
|  | <b>163.43</b>    | <b>166.50</b>       | <b>137,350.00</b> | <b>137,183.50</b> |
| <b>Utilities</b>                                       |                  |                     |                   |                   |
| 530-300-110 - TS - Maint. - Utility - Heat             |                  | 1,028.28            | 3,500.00          | 2,471.72          |
| 530-300-120 - TS - Maint. - Utility - Power            | 146.25           | 833.66              | 2,500.00          | 1,666.34          |
| 530-310-100 - TS - Maint. - Utility - Street Lights    | 120.00           | 598.64              | 2,000.00          | 1,401.36          |
|  | <b>266.25</b>    | <b>2,460.58</b>     | <b>8,000.00</b>   | <b>5,539.42</b>   |
| <b>Maintenance, Materials &amp; Supplies</b>           |                  |                     |                   |                   |
| 530-400-110 - TS - Maint. - Materials & Supplies       |                  | 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              | 190.32           | 288.90              | 500.00            | 211.10            |
| 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  |                  |                     | 5,000.00          | 5,000.00          |
| 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 |                  |                     | 3,000.00          | 3,000.00          |
| 530-420-107 - TS - Maint - Repairs- 2015 JD 6150R Trac |                  | (1,081.31)          | 10,000.00         | 11,081.31         |
| 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             | 10,340.11        | 22,265.93           | 150,000.00        | 127,734.07        |
| 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          | 1,187.20         | 1,441.60            | 15,000.00         | 13,558.40         |
| 530-470-100 - TS - Maint. - Road/Street Signs          |                  |                     | 2,000.00          | 2,000.00          |
|  | <b>11,717.63</b> | <b>31,349.63</b>    | <b>332,000.00</b> | <b>300,650.37</b> |
| <b>Capital Expenditures</b>                            |                  |                     |                   |                   |
| 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         |

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

|  | <u>Current</u>   | <u>Year To Date</u> | <u>Budget</u>     | <u>Variance</u>   |
|--|------------------|---------------------|-------------------|-------------------|
| 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         |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>175,806.00</b> | <b>175,806.00</b> |
| <b>TOTAL MAINTENANCE:</b>                              | <b>48,107.22</b> | <b>159,052.81</b>   | <b>937,821.00</b> | <b>778,768.19</b> |
| <b>CONSTRUCTION</b>                                    |                  |                     |                   |                   |
| <b>Wages &amp; Benefits</b>                            |                  |                     |                   |                   |
| <b>Wages</b>   |                  |                     |                   |                   |
| 535-110-140 - TS - Const. - Salaries - Casual Help     |                  | 356.71              |                   | (356.71)          |
|  | <b>0.00</b>      | <b>356.71</b>       | <b>0.00</b>       | <b>(356.71)</b>   |
|  | <b>0.00</b>      | <b>356.71</b>       | <b>0.00</b>       | <b>(356.71)</b>   |
| <b>Maintenance, Materials &amp; Supplies</b>           |                  |                     |                   |                   |
| 535-400-150 - TS - Const. - Building Maint. Supplies   |                  |                     | 1,500.00          | 1,500.00          |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>1,500.00</b>   | <b>1,500.00</b>   |
| <b>TOTAL CONSTRUCTION:</b>                             | <b>0.00</b>      | <b>356.71</b>       | <b>1,500.00</b>   | <b>1,143.29</b>   |
| <b>TOTAL TRANSPORTATION SERVICES:</b>                  | <b>48,107.22</b> | <b>159,409.52</b>   | <b>939,321.00</b> | <b>779,911.48</b> |
| <b>ENVIRONMENTAL SERVICES</b>                          |                  |                     |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                     |                   |                   |
| 540-200-110 - EH - Cont. - Waste Collection/Disposal   | 2,255.00         | 6,768.17            | 21,000.00         | 14,231.83         |
| 540-210-100 - EH - Cont. - Pest Control                | 1,125.56         | 2,125.56            | 8,500.00          | 6,374.44          |
|  | <b>3,380.56</b>  | <b>8,893.73</b>     | <b>29,500.00</b>  | <b>20,606.27</b>  |
| <b>Maintenance, Materials and Supplies</b>             |                  |                     |                   |                   |
| 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            |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>3,000.00</b>   | <b>3,000.00</b>   |
| <b>Grants and Contributions</b>                        |                  |                     |                   |                   |
| 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          |
|  | <b>0.00</b>      | <b>900.00</b>       | <b>5,600.00</b>   | <b>4,700.00</b>   |
| <b>Capital Expenditures</b>                            |                  |                     |                   |                   |
| 540-600-199 - EH&W - Amortization - Land Improvements  |                  |                     | 17,000.00         | 17,000.00         |
|  | <b>0.00</b>      | <b>0.00</b>         | <b>17,000.00</b>  | <b>17,000.00</b>  |
| <b>TOTAL ENVIRONMENTAL SERVICES:</b>                   | <b>3,380.56</b>  | <b>9,793.73</b>     | <b>55,100.00</b>  | <b>45,306.27</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>15,000.00</b>  | <b>0.00</b>       |
| <b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>       | <b>0.00</b>      | <b>15,000.00</b>    | <b>15,000.00</b>  | <b>0.00</b>       |
| <b>RECREATION AND CULTURAL SERVICES</b>                |                  |                     |                   |                   |
| <b>Professional/Contractual Services</b>               |                  |                     |                   |                   |
| 570-290-100 - R&C - Cont. - Library Requisition        |                  |                     | 3,800.00          | 3,800.00          |

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

|  | <u>Current</u>     | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u>     |
|--|--------------------|---------------------|---------------------|---------------------|
|  | <b>0.00</b>        | <b>0.00</b>         | <b>3,800.00</b>     | <b>3,800.00</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>3,800.00</b>     | <b>780.56</b>       |
| <b>UTILITIES</b>                                       |                    |                     |                     |                     |
| <b>WATER</b>   |                    |                     |                     |                     |
| <b>Professional/Contractual Services</b>               |                    |                     |                     |                     |
| 580-285-130 - UT - Water - Cont. Repairs - Wells       |                    |                     | 2,500.00            | 2,500.00            |
|  | <b>0.00</b>        | <b>0.00</b>         | <b>2,500.00</b>     | <b>2,500.00</b>     |
| <b>Utilities</b>                                       |                    |                     |                     |                     |
| 580-300-120 - UT - Water - Power                       | 46.68              | 540.07              | 2,500.00            | 1,959.93            |
|  | <b>46.68</b>       | <b>540.07</b>       | <b>2,500.00</b>     | <b>1,959.93</b>     |
| <b>Maintenance, Materials and Supplies</b>             |                    |                     |                     |                     |
| 580-440-100 - UT - Water - Shop Supplies               |                    |                     | 500.00              | 500.00              |
|  | <b>0.00</b>        | <b>0.00</b>         | <b>500.00</b>       | <b>500.00</b>       |
| <b>Capital Expenditures</b>                            |                    |                     |                     |                     |
| 580-600-399 - UT - Water - Amort - Machinery & Equipme |                    |                     | 1,566.00            | 1,566.00            |
|  | <b>0.00</b>        | <b>0.00</b>         | <b>1,566.00</b>     | <b>1,566.00</b>     |
| <b>TOTAL WATER:</b>                                    | <b>46.68</b>       | <b>540.07</b>       | <b>7,066.00</b>     | <b>6,525.93</b>     |
| <b>SEWER</b>   |                    |                     |                     |                     |
| <b>Professional/Contractual Services</b>               |                    |                     |                     |                     |
| 585-285-120 - UT - Sewer - Cont Repairs - Line Repair  |                    |                     | 3,000.00            | 3,000.00            |
|  | <b>0.00</b>        | <b>0.00</b>         | <b>3,000.00</b>     | <b>3,000.00</b>     |
| <b>TOTAL SEWER:</b>                                    | <b>0.00</b>        | <b>0.00</b>         | <b>3,000.00</b>     | <b>3,000.00</b>     |
| <b>TOTAL UTILITIES:</b>                                | <b>46.68</b>       | <b>540.07</b>       | <b>10,066.00</b>    | <b>9,525.93</b>     |
| <b>TOTAL EXPENDITURES:</b>                             | <b>64,230.99</b>   | <b>297,954.75</b>   | <b>1,241,067.00</b> | <b>943,112.25</b>   |
| <b>CHANGE IN NET-FINANCIAL ASSETS</b>                  |                    |                     |                     |                     |
| Revenues   | 10,892.81          | (15,987.41)         | 1,709,375.00        | (1,725,362.41)      |
| Expenditures   | 64,230.99          | 297,954.75          | 1,241,067.00        | 943,112.25          |
| <b>CHANGE IN NET FINANCIAL ASSETS</b>                  | <b>(53,338.18)</b> | <b>(313,942.16)</b> | <b>468,308.00</b>   | <b>(782,250.16)</b> |
| <b>CHANGE IN NET ASSETS</b>                            | <b>(53,338.18)</b> | <b>(313,942.16)</b> | <b>468,308.00</b>   | <b>(782,250.16)</b> |
| <b>CHANGE IN SURPLUS</b>                               | <b>(53,338.18)</b> | <b>(313,942.16)</b> | <b>468,308.00</b>   | <b>(782,250.16)</b> |
| <b>ACCOUNT BALANCES</b>                                |                    |                     |                     |                     |
| <b>Cash and Investments</b>                            | <b>Current</b>     | <b>Year to Date</b> | <b>Balance</b>      |                     |

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

|   | <u>Current</u>     | <u>Year To Date</u> | <u>Budget</u>       | <u>Variance</u> |
|---|--------------------|---------------------|---------------------|-----------------|
| 110-110-120 - Cash - Bank - Demand                    | (39,791.02)        | (593,681.90)        | 441,402.80          |                 |
| 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>(39,791.02)</b> | <b>(593,681.90)</b> | <b>3,442,367.30</b> |                 |
| <b>Municipal Taxes Receivable</b>                     |                    |                     |                     |                 |
| 110-200-100 - Municipal - Tax Receivable - Current    |                    |                     | 6,643.80            |                 |
| 110-200-110 - Municipal - Tax Receivable - Arrears    | (52.62)            | (1,539.89)          | 2,490.75            |                 |
| <b>Total Municipal Taxes Receivable:</b>              | <b>(52.62)</b>     | <b>(1,539.89)</b>   | <b>9,134.55</b>     |                 |
| <b>Other Receivables</b>                              |                    |                     |                     |                 |
| 110-300-120 - Due From Local Government               | (12,477.08)        | (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                 | (1,301.22)         | 6,285.39            | 6,645.04            |                 |
| 110-330-120 - Wages - Disability Insurance            | (625.52)           | 3,096.05            | 3,344.34            |                 |
| 110-340-110 - GST Receivable - 100% Rebate            | 1,103.53           | 20,846.61           | 59,370.24           |                 |
| <b>Total Other Receivables:</b>                       | <b>(13,300.29)</b> | <b>(39,522.51)</b>  | <b>105,170.85</b>   |                 |

Certified correct and in accordance with the records of the Rural Municipality of Big Arm, No.251.  
Presented to council on June 8, 2026.

---

Anna Rintoul  
Chief Administrative Officer

---

Sheldon Vance  
Reeve