

# Rural Municipality of Lipton, No. 217

## Meeting Agenda

February 23, 2026 - Special Meeting - 09:00 AM

1. CALL TO ORDER
2. CONFLICT OF INTEREST DECLARATIONS
3. APPROVAL/ADDITIONS/DELETIONS TO THE AGENDA
4. FOREMAN REPORT
5. COUNCIL REPORTS
6. ADMINISTRATION REPORT
7. APPROVAL OF MINUTES
8. BUSINESS ARISING FROM MINUTES
9. FINANCIAL STATEMENT/BANK RECONCILIATIONS
  - 9.1 December 2025 Statement of Financial Activities
  - 9.2 January 2026 Statement of Financial Activities
  - 9.3 January 2026 Bank Reconciliation
10. LIST OF ACCOUNTS FOR APPROVAL
  - 10.1 List of Accounts for Approval
11. DELEGATIONS
  - 11.1 M. Schloser - Gravel Services - 9:30 a.m.
12. UNFINISHED BUSINESS
  - 12.1 Reclaim Wagner Gravel Pit
  - 12.2 Grader Tenders
13. TECHNICAL BREAK
14. NEW BUSINESS
  - 14.1 Gravel Reclaimer Quote
  - 14.2 Gravel Crushing Tender
  - 14.3 Administrative Assistant Hiring
  - 14.4 Signing Authority and Credit Card Authorization
  - 14.5 Administrative Assistant MuniSoft Training
  - 14.6 Computer System Upgrade
  - 14.7 Email Address Set-up
  - 14.8 2026 Grader Purchase
  - 14.9 Office Fridge Purchase
  - 14.10 SMHI Annual Meeting
  - 14.11 SARM Voting Delegate(s)
  - 14.12 Dust Control Quote 2026
  - 14.13 TLE Land Review 837.002
15. TECHNICAL BREAK
16. BY-LAWS
  - 16.1 2026-01 Administration Bylaw
    - 16.1.1 2026-01 Administration Bylaw
    - 16.1.2 2026-01 Administration Bylaw
    - 16.1.3 2026-01 Administration Bylaw
  - 16.2 2026-02 Authorized Disbursement Bylaw

- 16.2.1 2026-02 Authorized Disbursement Bylaw
- 16.2.2 2026-02 Authorized Disbursement Bylaw
- 16.2.3 2026-02 Authorized Disbursement Bylaw
- 16.3 2026-03 Purchasing Bylaw
- 16.3.1 2026-03 Purchasing Bylaw
- 16.3.2 2026-03 Purchasing Bylaw
- 16.3.3 2026-03 Purchasing Bylaw
- 17. CORRESPONDENCE
- 17.1 STARS Letter 2026
- 17.2 Community Policing Report - January 2026
- 18. IN CAMERA
- 18.1 Reconvene
- 18.1.1 Shared Administrative Services Agreement
- 18.1.2 2025 Foreman Performance Evaluation
- 19. ADJOURNMENT

**Rural Municipality of Lipton, No. 217  
Meeting Minutes  
Special Meeting February 23, 2026 - 09:00 AM**

Present: Reeve:

Garnet Harman

Councillors:

Division 1: Bill Huber

Division 2: Darwin Huber

Division 3: Barry Senft

Division 5: Twila Miller

Division 6: Tomas Arthur

Administrator:

Charmain Wowk

Absent:

Councillors:

Division 4: Christopher Catto

**Call To Order**

Reeve Harman called the meeting to order at 9:00 a.m.

**Approval/Additions/Deletions To the Agenda**

**2026/032 Moved By:** Councillor Tomas Arthur

THAT the agenda be adopted as presented.

**CARRIED**

**Foreman Report**

**2026/033 Moved By:** Councillor Twila Miller

THAT Council accepts the Foreman's report as presented.

**CARRIED**

**Council Reports**

**2026/034 Moved By:** Councillor Tomas Arthur

THAT the verbal Council reports be accepted.

**CARRIED**

**Administration Report**

**2026/035 Moved By:** Councillor Barry Senft

THAT Council accept the written Administration Report and further that the report be attached to and form part of the official minutes

**CARRIED**

**Approval of Minutes**

**2026/036 Moved By:** Councillor Barry Senft

THAT the January 12, 2026, Regular Council Meeting and February 3, 2026, Special Council Meeting minutes be approved as presented.

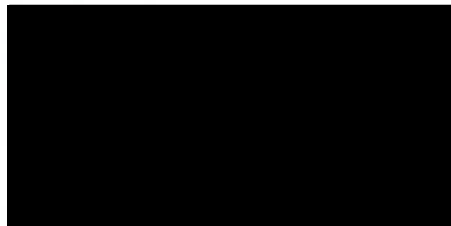
**CARRIED**

**December 2025 Statement of Financial Activities**

**2026/037 Moved By:** Councillor Twila Miller

THAT the Statement of Financial Activities for the month of December 2025 be accepted as presented.

**CARRIED**



**2026/038**      **January 2026 Statement of Financial Activities**  
**Moved By:** Councillor Barry Senft

THAT the Statement of Financial Activities for the month of January 2026 be accepted as presented.

**CARRIED**

**2026/039**      **January 2026 Bank Reconciliation**  
**Moved By:** Councillor Tomas Arthur

THAT the Raymore Credit Union and RBC Bank Reconciliations for the month of January 2026 be accepted as presented.

**CARRIED**

**2026/040**      **List of Accounts for Approval**  
**Moved By:** Councillor Twila Miller

THAT Council Approves the list of accounts for approval for payment as follows: Cheque No. 5817 to 5833 and online payments 2026-02, Pay Period 3 and 4, and 2026-0012 to 2026-0027 totaling \$73,511.00, including Preauthorized payments and Payroll, attached hereto and forming a part of these minutes.

**CARRIED**

**2026/041**      **Administrative Assistant Hiring**  
**Moved By:** Councillor Twila Miller

THAT Council authorize the hiring of Kelly Klisowsky as the Administrative Assistant for the RM of Lipton No. 217 at \$26.00/hour with hours of work to be determined at the Administrator's discretion.

**CARRIED**

**2026/042**      **Signing Authority and Credit Card Authorization**  
**Moved By:** Councillor Twila Miller

That the Council of the Rural Municipality of Lipton No. 217 hereby approves the following changes to the municipality's banking signing authorities:

That Charmain Wowk and Kelly Klisowsky be appointed as authorized signing authorities for the Rural Municipality of Lipton No. 217, effective immediately.

That Ronda Heisler be removed as an authorized signing authority for the Rural Municipality of Lipton No. 217, effective immediately.

That the municipality's credit card currently issued in the name of R. Heisler be cancelled and reissued in the name of C. Wowk.

That the financial institution(s) currently holding accounts for the Rural Municipality of Lipton No. 217 be notified of these changes and authorized to update their records accordingly.

**CARRIED**

**2026/043**      **Administrative Assistant MuniSoft Training**  
**Moved By:** Councillor Tomas Arthur

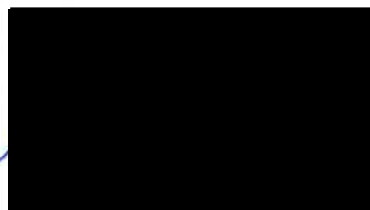
THAT Council accept the quote from MuniSoft in the amount of \$2,650 to proceed with the required training and user license for K. Klisowsky.

**CARRIED**

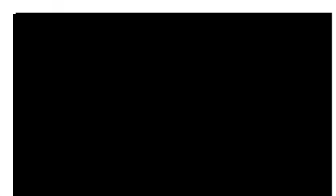
**2026/044**      **Computer System Upgrade**  
**Moved By:** Councillor Barry Senft

THAT Council accept the quote from MuniSoft to upgrade the RM of Lipton No. 217's computer system, internet security and other technical upgrades with a budget not to exceed \$4,000.

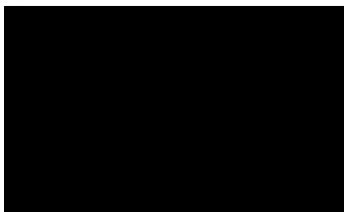
**CARRIED**



- 2026/045**      **Email Address Set-up**  
**Moved By:** Councillor Twila Miller
- THAT Council accept the quote from MuniSoft in the amount of \$845 plus applicable taxes to proceed with municipality specific emails.
- CARRIED**
- 2026/046**      **2026 Grader Purchase**  
**Moved By:** Councillor Tomas Arthur
- THAT Council instruct the Administrator to work with the foreman to obtain quotes for a grader to be purchased in 2026, AND FURTHER the suppliers be requested to bring test models for the operators to trial.
- CARRIED**
- 2026/047**      **Office Fridge Purchase**  
**Moved By:** Councillor Twila Miller
- THAT Council authorize the Administrator to purchase a fridge for the RM office with a budget not to exceed \$300 plus applicable taxes.
- CARRIED**
- 2026/048**      **SMHI Annual Meeting**  
**Moved By:** Reeve Garnet Harman
- THAT Council appoint Garnet Harman as the voting delegate for the SMHI Annual Meeting being held on March 10, 2026, during the SARM Convention.
- CARRIED**
- 2026/049**      **SARM Voting Delegate**  
**Moved By:** Reeve Garnet Harman
- THAT Council appoint Garnet Harman to be voting delegate for the 2026 SARM Annual Convention.
- CARRIED**
- 2026/050**      **Dust Control Quote 2026**  
**Moved By:** Councillor Barry Senft
- THAT Council accept the quote for Fort Distributors in the amount of \$0.425/liter plus taxes for the 2026 season AND FURTHER authorize the Administrator to sign.
- DEFEATED**
- 2026/051**      **TLE Land Review 837.002**  
**Moved By:** Councillor Twila Miller
- THAT Council instruct the Administrator to send the response letter as drafted regarding the TLE Land Review file 837.002.
- CARRIED**
- 2026/052**      **2026-01 Administration Bylaw**  
**Moved By:** Councillor Twila Miller
- THAT Bylaw No. 2026-01 a Bylaw to Provide for the Establishment of Duties and Powers of the Administrator and Designated Officers be introduced and read a first time.
- CARRIED**
- 2026/053**      **2026-01 Administration Bylaw**  
**Moved By:** Reeve Garnet Harman
- THAT Bylaw No. 2026-01 a Bylaw to Provide for the Establishment of Duties and Powers of the Administrator and Designated Officers be read for a second time.
- CARRIED**



- 2026/54**      **2026-01 Administration Bylaw**  
**Moved By:** Councillor Barry Senft  
THAT authorization be given to offer third and final reading to Bylaw 2026-01.  
**CARRIED UNANIMOUSLY**
- 2026/55**      **2026-01 Administration Bylaw**  
**Moved By:** Councillor Twila Miller  
THAT Bylaw No. 2026-01 a Bylaw to Provide for the Establishment of Duties and Powers of the Administrator and Designated Officers be read a third time and adopted.  
**CARRIED**
- 2026/56**      **2026-02 Authorized Disbursement Bylaw**  
**Moved By:** Councillor Tomas Arthur  
THAT Bylaw No. 2026-02 a Bylaw to Authorize the Disbursement of Funds for Routine and Budgeted Expenditures be introduced and read a first time.  
**CARRIED**
- 2026/57**      **2026-02 Authorized Disbursement Bylaw**  
**Moved By:** Councillor Twila Miller  
THAT Bylaw No. 2026-02 a Bylaw to Authorize the Disbursement of Funds for Routine and Budgeted Expenditures be read a second time.  
**CARRIED**
- 2026/58**      **2026-02 Authorized Disbursement Bylaw**  
**Moved By:** Reeve Garnet Harman  
THAT authorization be given to offer third and final reading to Bylaw 2026-02.  
**CARRIED UNANIMOUSLY**
- 2026/59**      **2026-02 Authorized Disbursement Bylaw**  
**Moved By:** Councillor Barry Senft  
THAT Bylaw No. 2026-02 a Bylaw to Authorize the Disbursement of Funds for Routine and Budgeted Expenditures be read a third time and adopted.  
**CARRIED**
- 2026/60**      **2026-03 Purchasing Bylaw**  
**Moved By:** Councillor Twila Miller  
THAT Bylaw No. 2026-03 a Bylaw to Provide a Purchasing Policy be introduced and read a first time.  
**CARRIED**
- 2026/61**      **2026-03 Purchasing Bylaw**  
**Moved By:** Councillor Tomas Arthur  
THAT Bylaw No. 2026-03 a Bylaw to Provide a Purchasing Policy be read a second time.  
**CARRIED**
- 2026/62**      **2026-03 Purchasing Bylaw**  
**Moved By:** Councillor Barry Senft  
THAT authorization be given to offer third and final reading to Bylaw 2026-03.  
**CARRIED UNANIMOUSLY**



**2026/63**                    **2026-03 Purchasing Bylaw**  
**Moved By:** Councillor Twila Miller

THAT Bylaw No. 2026-03 a Bylaw to Provide a Purchasing Policy be read a third time and adopted.

**CARRIED**

**2026/64**                    **Correspondence**  
**Moved By:** Councillor Tomas Arthur

THAT the following correspondence be accepted as presented and filed:

1. START Letter 2026
2. Community Policing Report - January 2026

**CARRIED**

**2026/64**                    **In Camera**  
**Moved By:** Councillor Barry Senft

THAT this meeting move to closed session at 11:42 a.m. as per section 120 of *The Municipalities Act* and *The Local Authority Freedom of Information and Protection of Privacy Act* to discuss the following matters:

Personnel

**CARRIED**

**2026/65**                    **Reconvene**  
**Moved By:** Reeve Garnet Harman

THAT Council reconvene to an open meeting at 11:58 a.m.

**CARRIED**

**2026/66**                    **Shared Administrative Services Agreement**  
**Moved By:** Councillor Barry Senft

THAT Council authorizes the Administrator and Reeve to sign the Shared Administrative Services Agreement with the RM of North Qu'Appelle No. 187 to provide Administration for the RM of Lipton No. 217 for a period of one year.

**CARRIED**

**2026/67**                    **2025 Foreman Performance Evaluation**  
**Moved By:** Councillor Tomas Arthur

THAT Council provide performance feedback regarding the Public Works Foreman to the Administrator, and that the Administrator conduct the 2025 performance evaluation with the HR Committee Chair present as a silent observer to ensure transparency and process integrity, AND FURTHER, the results of the evaluation be provided to Council at the March 17, 2026, Regular Meeting of Council.

**CARRIED**

**2026/68**                    **Adjournment**  
**Moved By:** Councillor Twila Miller

THAT the meeting be adjourned at 12:13 p.m.

**CARRIED**

Approved this 17th day of March 2026

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[Redacted Signature]

Reeve

Administrator

Next regular meeting of Council: April 21, 2026

# RM of Lipton No. 217

## Administration Report to Council

Tuesday, February 17, 2026

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### Financial Summary – As of February 12, 2026

#### Raymore Credit Union Balances

*Operating Account: \$1,252,164.69*

#### RBC Balance:

*General Account: \$421,442.18*

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### Permit & Regulatory Updates

#### Road Agreements

- *Issued: 2*
- *Pending: 2 (drafted and sent for signature February 13, 2026)*

#### Overweight Permits

- *Issued: 0*
- *Pending: 0*

#### Building Permits

- *Issued: 0*
- *Pending: 0*
- *Active: 4*

#### Development Permits

- *Issued: 1*
- *Pending: 0*

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### Key Administrative Updates

#### Meetings

- Special meeting RM of Lipton February 3, 2026
- Joint committee meeting with RM of North Qu'Appelle February 13, 2026
  - Committee members will provide reports to each Council.

#### Bylaw Enforcement

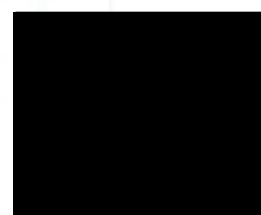
- No outstanding issues reported. Will review previous open files in the coming weeks.

#### Bylaw / Policy Drafting

- Three new bylaws to Council for this meeting to align with changes to legislation and the addition of an office employee. All provide direction for operations.
- This year, the bylaws will be given a refresh and review to ensure they align with current legislation.

#### Other

- Training for Administrative Assistant is going very well. We'll begin working on reconfiguration to the software programs to increase efficiency and reduce time on tasks.



- The RM office has implemented task tracking software to improve workflow management and ensure that no tasks are overlooked or left incomplete.

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**Operational Notes – Administrative Assistant**

- Training scheduled with MuniSoft – quote for required training with Council. Basic system training has been provided. Admin Assistant is now able to process payments, invoices and receipts.
- Waiting on new folders to arrive to reorganize current year financials.
- Training on ownership changes will be provided on February 17 following the Council meeting.

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**Key Dates & Deadlines**

- ✓ **February 10** – School tax collections remitted to the province
- ✓ **February 10** – SMHI tax collections remitted
- ✓ **February 15** – Payroll deductions filed and remitted
- ✓ **February 17** – Financial Statement for Previous Month Activities
- ✓ **February 28** – Annual WBC Employers Payroll Statement
- ✓ **February 28** – Issue T4 Slips
- ✓ **February 28** – Report list of Building Officials to BTS

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**Respectfully submitted,**

**Charmain Wowk**  
**Interim Administrator**  
**RM of Lipton No. 217**



Report Date  
02/13/2026 8:25 AM

**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 31, 2025

Page 1

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-110-100 - General Municipal Levy		1,359,429.47	1,383,885.00	(24,455.53)	1.77-
410-130-100 - Discount on Municipal Tax - Property	(22.23)	(67,257.62)	(56,500.00)	(10,757.62)	19.04-
	<b>(22.23)</b>	<b>1,292,171.85</b>	<b>1,327,385.00</b>	<b>(35,213.15)</b>	<b>2.65-</b>
<b>Penalties on Tax Arrears</b>					
410-400-110 - Penalty on Mun Taxes	200.43	2,894.12	3,200.00	(305.88)	9.56-
	<b>200.43</b>	<b>2,894.12</b>	<b>3,200.00</b>	<b>(305.88)</b>	<b>9.56-</b>
<b>TOTAL TAXATION:</b>	<b>178.20</b>	<b>1,295,065.97</b>	<b>1,330,585.00</b>	<b>(35,519.03)</b>	<b>2.67-</b>
<b>FEES AND CHARGES</b>					
<b>Custom Work</b>					
420-100-100 - Custom Work-Grader or Mower		2,868.75	3,000.00	(131.25)	4.38-
	<b>0.00</b>	<b>2,868.75</b>	<b>3,000.00</b>	<b>(131.25)</b>	<b>4.38-</b>
<b>Sale of Supplies and Gravel</b>					
420-200-300 - F&C - Sale of R.M. Maps		256.00	300.00	(44.00)	14.67-
420-200-400 - F&C - Sale of Pest Control Products	61.49	3,225.39	2,000.00	1,225.39	61.27
420-200-500 - F&C - Sale of Supplies - Other		387.92		387.92	
420-200-600 - Waste Contract Fees	2,337.20	27,064.62	23,550.00	3,514.62	14.92
420-200-700 - F&C - Discretionary Use Advertising Fe		298.50	500.00	(201.50)	40.30-
	<b>2,398.69</b>	<b>31,232.43</b>	<b>26,350.00</b>	<b>4,882.43</b>	<b>18.53</b>
<b>Rentals</b>					
420-300-100 - F&C - Rentals - Pasture Lease	200.00	4,100.00	4,100.00		
	<b>200.00</b>	<b>4,100.00</b>	<b>4,100.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Policing and Fire Fees</b>					
420-400-300 - F&C - Fire Fees		15,968.88	15,000.00	968.88	6.46
	<b>0.00</b>	<b>15,968.88</b>	<b>15,000.00</b>	<b>968.88</b>	<b>6.46</b>
<b>Licenses and Permits</b>					
420-700-100 - Overweight and Primary Permits			500.00	(500.00)	100.00-
420-710-100 - F&C - Permits- Building			1,000.00	(1,000.00)	100.00-
	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>(1,500.00)</b>	<b>100.00-</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate	210.00	1,590.00	1,250.00	340.00	27.20
	<b>210.00</b>	<b>1,590.00</b>	<b>1,250.00</b>	<b>340.00</b>	<b>27.20</b>
	<b>210.00</b>	<b>1,590.00</b>	<b>1,250.00</b>	<b>340.00</b>	<b>27.20</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,808.69</b>	<b>55,760.06</b>	<b>51,200.00</b>	<b>4,560.06</b>	<b>8.91</b>
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>					
<b>Road Maintenance and Restoration Agreements</b>					
430-100-100 - M&D - Road Maintenance Fees	5,397.91	13,060.21	15,000.00	(1,939.79)	12.93-
	<b>5,397.91</b>	<b>13,060.21</b>	<b>15,000.00</b>	<b>(1,939.79)</b>	<b>12.93-</b>
<b>TOTAL MAINTENANCE AND DEVELOPMENT</b>	<b>5,397.91</b>	<b>13,060.21</b>	<b>15,000.00</b>	<b>(1,939.79)</b>	<b>12.93-</b>

Report Date  
02/13/2026 8:25 AM

**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 31, 2025

Page 2

	Current	Year To Date	Budget	Variance	%
<b>UNCONDITIONAL TRANSFERS</b>					
<b>Unconditional Transfers</b>					
450-110-100 - Unconditional - (Revenue Sharing)	91,993.75	367,975.00	367,935.00	40.00	0.01
450-150-100 - TLE Payment		10,122.94	8,800.00	1,322.94	15.03
	<b>91,993.75</b>	<b>378,097.94</b>	<b>376,735.00</b>	<b>1,362.94</b>	<b>0.36</b>
<b>TOTAL UNCONDITIONAL TRANSFERS:</b>	<b>91,993.75</b>	<b>378,097.94</b>	<b>376,735.00</b>	<b>1,362.94</b>	<b>0.36</b>
<b>CONDITIONAL GRANTS</b>					
<b>Provincial</b>					
450-300-110 - Conditional - Prov - New Deal Gas Tax		24,172.40	24,060.00	112.40	0.47
450-320-100 - Conditional - Prov - CTP Corridor Main			23,296.00	(23,296.00)	100.00-
	<b>0.00</b>	<b>24,172.40</b>	<b>47,356.00</b>	<b>(23,183.60)</b>	<b>48.96-</b>
<b>Local</b>					
450-410-100 - Conditional - Local - Pest Control	5,376.00	5,613.20	5,000.00	613.20	12.26
450-430-100 - Conditional - Local - Other		248,285.76	353,105.00	(104,819.24)	29.69-
	<b>5,376.00</b>	<b>253,898.96</b>	<b>358,105.00</b>	<b>(104,206.04)</b>	<b>29.10-</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>5,376.00</b>	<b>278,071.36</b>	<b>405,461.00</b>	<b>(127,389.64)</b>	<b>31.42-</b>
<b>GRANTS IN LIEU OF TAXES</b>					
<b>Provincial</b>					
450-650-100 - GIL - Prov - Sask Tel	135.18	135.18		135.18	
	<b>135.18</b>	<b>135.18</b>	<b>0.00</b>	<b>135.18</b>	<b>0.00</b>
<b>TOTAL GRANTS IN LIEU OF TAXES:</b>	<b>135.18</b>	<b>135.18</b>	<b>0.00</b>	<b>135.18</b>	<b>0.00</b>
<b>CAPITAL ASSET PROCEEDS</b>					
<b>Capital Asset Proceeds</b>					
460-120-200 - CA - Sale of Equipment	(17,760.00)		8,000.00	(8,000.00)	100.00-
460-220-500 - TS - Sale of Machinery/Eqmt - Gain/Lo	(34,710.00)	(34,710.00)		(34,710.00)	
	<b>(52,470.00)</b>	<b>(34,710.00)</b>	<b>8,000.00</b>	<b>(42,710.00)</b>	<b>533.88-</b>
<b>TOTAL CAPITAL ASSET PROCEEDS:</b>	<b>(52,470.00)</b>	<b>(34,710.00)</b>	<b>8,000.00</b>	<b>(42,710.00)</b>	<b>533.88-</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	2,635.88	36,969.11	50,000.00	(13,030.89)	26.06-
470-120-100 - Dividends Revenue		3,183.13	7,500.00	(4,316.87)	57.56-
470-130-100 - RM Hail Commission Share	2,160.14	2,160.14	2,050.00	110.14	5.37
470-900-110 - Other/Sundry		1,088.90		1,088.90	
	<b>4,796.02</b>	<b>43,401.28</b>	<b>59,550.00</b>	<b>(16,148.72)</b>	<b>27.12-</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>4,796.02</b>	<b>43,401.28</b>	<b>59,550.00</b>	<b>(16,148.72)</b>	<b>27.12-</b>
<b>TOTAL REVENUES:</b>	<b>58,215.75</b>	<b>2,028,882.00</b>	<b>2,246,531.00</b>	<b>(217,649.00)</b>	<b>9.69-</b>

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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
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	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-141 - GG - Reeve - Office Supervision			3,000.00	3,000.00	100.00
510-110-145 - GG - Council & Staff Special Events	241.25	261.25	2,000.00	1,738.75	86.94
510-110-230 - GG - Salaries - Administrator	6,621.21	80,679.19	85,500.00	4,820.81	5.64
510-110-530 - GG - Wages - Relief Administrator		1,459.63	2,000.00	540.37	27.02
	<b>6,862.46</b>	<b>82,400.07</b>	<b>92,500.00</b>	<b>10,099.93</b>	<b>10.92</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	669.21	738.63	500.00	(238.63)	47.73-
	<b>669.21</b>	<b>738.63</b>	<b>500.00</b>	<b>(238.63)</b>	<b>47.73-</b>
510-130-231 - GG - Benefits - CPP	109.08	4,489.15	4,500.00	10.85	0.24
510-130-232 - GG - Benefits - EI		1,291.84	1,525.00	233.16	15.29
510-130-233 - GG - Benefits - MEPP	581.78	7,561.06	7,650.00	88.94	1.16
510-130-234 - GG - Benefits - Worker Compensation		5,492.74	6,300.00	807.26	12.81
510-130-236 - GG - Benefits - SARM Health & Den		2,103.57	2,104.00	0.43	0.02
510-150-530 - GG - Benefits - SARM Benfits		1,065.73	1,065.00	(0.73)	0.07-
	<b>1,360.07</b>	<b>22,742.72</b>	<b>23,644.00</b>	<b>901.28</b>	<b>3.81</b>
	<b>8,222.53</b>	<b>105,142.79</b>	<b>116,144.00</b>	<b>11,001.21</b>	<b>9.47</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal	2,085.02	26,752.14	15,000.00	(11,752.14)	78.35-
510-200-120 - GG - Cont. - Building Permits		485.00	1,000.00	515.00	51.50
510-200-130 - GG - Cont. - Audit/Accounting		8,745.00	8,745.00		
510-200-150 - GG - Cont. - Assessment - SAMA	26.54	11,250.54	11,224.00	(26.54)	0.24-
510-200-160 - Development Appeal Board Fees	223.46	250.00	1,000.00	750.00	75.00
510-200-170 - GG - Cont. - Advertising	463.20	1,508.99	1,500.00	(8.99)	0.60-
510-200-200 - GG - Cont. - Printing RM Maps	398.00	1,180.00	800.00	(380.00)	47.50-
510-210-110 - GG - Reeve - Meetings/Travel	3,626.00	3,626.00	3,500.00	(126.00)	3.60-
510-210-120 - GG - Council - Meeting Lunch & Costs	65.25	331.05	1,000.00	668.95	66.90
510-210-121 - GG - Division One-Meetings/Travel	2,559.00	2,559.00	3,500.00	941.00	26.89
510-210-122 - GG - Division Two - Meetings/Travel	3,017.50	3,017.50	3,500.00	482.50	13.79
510-210-123 - GG - Division Three - Meetings/Travel	933.00	2,872.00	3,500.00	628.00	17.94
510-210-124 - GG - Division Four - Meetings/Travel	851.40	2,845.80	3,500.00	654.20	18.69
510-210-125 - GG - Division Five - Meetings/Travel	3,593.20	3,593.20	3,500.00	(93.20)	2.66-
510-210-126 - GG - Division Six - Meetings/Travel	2,692.00	2,692.00	3,500.00	808.00	23.09
510-210-140 - GG - Reevel - Committee/Travel	342.00	342.00	2,000.00	1,658.00	82.90
510-210-141 - GG - Division One - Committee/Travel			1,000.00	1,000.00	100.00
510-210-142 - GG - Division Two - Committee/Travel	642.00	642.00	1,000.00	358.00	35.80
510-210-143 - GG - Division Three - Committee/Trave	683.00	1,917.00	2,000.00	83.00	4.15
510-210-144 - GG - Division Four - Committee/Travel	(83.60)		1,000.00	1,000.00	100.00
510-210-145 - GG - Division Five - Committee/Travel	563.40	563.40	2,000.00	1,436.60	71.83
510-210-146 - GG - Division Six - Committee/Travel	815.40	815.40	2,000.00	1,184.60	59.23
510-210-150 - GG - Reeve - Convention/Travel/Meals	1,830.44	2,042.44	2,500.00	457.56	18.30
510-210-152 - GG - Division 2 -Convention/Travel/Me	1,125.00	2,224.74	2,500.00	275.26	11.01
510-210-153 - GG - Division 3 -Convention/Travel/Me			1,000.00	1,000.00	100.00
510-210-170 - GG - Admin. - Workshops, Travel & Me	1,714.02	3,246.65	3,500.00	253.35	7.24
510-220-100 - GG - Cont. - Office Janitor Fees	440.00	2,610.00	2,700.00	90.00	3.33

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	Current	Year To Date	Budget	Variance	%
510-230-100 - GG - Cont. - Insurance - General & Boi		371.00	310.00	(61.00)	19.68-
510-230-110 - GG - Cont. - Insurance - SARM Liability		3,490.52	3,700.00	209.48	5.66
510-230-120 - GG - Cont.- Insurance-SARM Property		812.50	775.00	(37.50)	4.84-
510-240-100 - GG - Cont. - Memberships & Subscript	(222.06)	5,118.30	5,280.00	161.70	3.06
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	225.00	225.00	500.00	275.00	55.00
510-260-150 - GG - Cont. - Elections		797.10	750.00	(47.10)	6.28-
510-270-100 - GG - Cont. - Computer Maint Contract	(883.90)	9,432.00	12,000.00	2,568.00	21.40
510-280-100 - GG - Cont. - Copy Fees for Maint & Ink		1,063.34	1,000.00	(63.34)	6.33-
510-280-130 - GG - Cont. - Other #1	2,996.86	8,289.90	3,000.00	(5,289.90)	176.33-
510-290-100 - GG - Cont. - Bank Charges	85.00	1,115.71	1,100.00	(15.71)	1.43-
	<b>30,806.13</b>	<b>116,827.22</b>	<b>116,384.00</b>	<b>(443.22)</b>	<b>0.38-</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Office Heat	213.98	2,775.17	3,500.00	724.83	20.71
510-300-120 - GG - Utility - Office Power	430.61	1,904.55	2,200.00	295.45	13.43
510-300-130 - GG - Utility - Office Water/Sewer	98.00	1,176.00	1,165.00	(11.00)	0.94-
510-300-140 - GG - Utility - Office Telephone	163.09	1,965.68	1,800.00	(165.68)	9.20-
510-300-150 - GG - Utility - Office Internet	148.40	1,632.40	1,800.00	167.60	9.31
	<b>1,054.08</b>	<b>9,453.80</b>	<b>10,465.00</b>	<b>1,011.20</b>	<b>9.66</b>
<b>Maintenance, Material and Supplies</b>					
510-400-110 - GG - Maint. - Postage		2,580.49	2,800.00	219.51	7.84
510-410-150 - GG - Maint. - Office Supplies	203.73	2,218.63	4,000.00	1,781.37	44.53
510-420-100 - GG - Maint. - Janitor Supplies	32.92	32.92	250.00	217.08	86.83
510-450-100 - GG - Maint. - Election Supplies		467.25	1,000.00	532.75	53.28
510-490-100 - GG - Maint. - Office Repairs & Maint.		864.12	5,000.00	4,135.88	82.72
510-490-150 - GG - MAINT - OTHER #1		88.03	500.00	411.97	82.39
	<b>236.65</b>	<b>6,251.44</b>	<b>13,550.00</b>	<b>7,298.56</b>	<b>53.86</b>
<b>Grants and Contributions</b>					
510-500-110 - GG - Grants/Donations/ Contributions	(2,500.00)				
	<b>(2,500.00)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Capital Expenditures</b>					
510-600-299 - GG - Amort - Bldgs/Impr & Eng Structu	328.00	328.00		(328.00)	
510-600-399 - GG - Amort - Machinery & Equipment	2,060.00	2,060.00		(2,060.00)	
	<b>2,388.00</b>	<b>2,388.00</b>	<b>0.00</b>	<b>(2,388.00)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>40,207.39</b>	<b>240,063.25</b>	<b>256,543.00</b>	<b>16,479.75</b>	<b>6.42</b>
<b>PROTECTIVE SERVICES</b>					
<b>POLICE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
520-210-100 - PS - Police - Annual Justice Requisition		23,502.06	23,253.00	(249.06)	1.07-
	<b>0.00</b>	<b>23,502.06</b>	<b>23,253.00</b>	<b>(249.06)</b>	<b>1.07-</b>
<b>TOTAL POLICE PROTECTION:</b>	<b>0.00</b>	<b>23,502.06</b>	<b>23,253.00</b>	<b>(249.06)</b>	<b>1.07-</b>
<b>FIRE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - EMS Contract - 911		776.00	870.00	94.00	10.80
525-210-110 - PS - Fire -Local Fire Contracted Servic	(2,012.28)	30,000.00	30,000.00		
525-210-115 - Fire Fees Calls	2,012.28	16,873.49	15,000.00	(1,873.49)	12.49-
	<b>0.00</b>	<b>47,649.49</b>	<b>45,870.00</b>	<b>(1,779.49)</b>	<b>3.88-</b>

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<b>TOTAL FIRE PROTECTION:</b>	<b>0.00</b>	<b>47,649.49</b>	<b>45,870.00</b>	<b>(1,779.49)</b>	<b>3.88-</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>71,151.55</b>	<b>69,123.00</b>	<b>(2,028.55)</b>	<b>2.93-</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-110 - TS - Maint.- Reeve P.W. Supervision	10,837.00	10,837.00	6,000.00	(4,837.00)	80.62-
530-110-111 - TS - Maint. -Division 1 - P.W. Supervis	279.00	279.00	1,000.00	721.00	72.10
530-110-112 - TS - Maint. -Division 2 -P.W. Supervise	855.00	855.00	1,000.00	145.00	14.50
530-110-113 - TS - Maint. -Division 3 -P.W. Supervise			1,000.00	1,000.00	100.00
530-110-114 - TS - Maint. -Division 4 - P.W. Supervis	14.00	45.00	1,000.00	955.00	95.50
530-110-115 - TS - Maint. -Division 5 - P.W. Supervis	583.44	583.44	1,500.00	916.56	61.10
530-110-116 - TS - Maint. -Division 6 - P.W. Supervis	250.00	250.00	1,000.00	750.00	75.00
530-110-140 - TS - Maint. - Salaries - Casual Help		12,396.39	5,000.00	(7,396.39)	147.93-
530-110-150 - TS - Maint. - Salaries -Gaza Michael	1,282.44	42,182.41	60,000.00	17,817.59	29.70
530-110-152 - TS - Maint.-Seasonal Wages-Goodfeat		31,044.29	37,500.00	6,455.71	17.22
530-110-155 - TS - Maint -Saslary Nick Petrar	7,208.68	93,296.90	92,500.00	(796.90)	0.86-
	<b>21,309.56</b>	<b>191,769.43</b>	<b>207,500.00</b>	<b>15,730.57</b>	<b>7.58</b>
<b>Benefits</b>					
530-120-121 - TS - Maint. - Benefits - CPP	70.08	8,765.54	9,700.00	934.46	9.63
530-120-122 - TS - Maint. - Benefits - EI	25.24	2,921.60	3,500.00	578.40	16.53
530-120-123 - TS - Maint. - Benefits - Superannuator	759.24	14,674.21	17,000.00	2,325.79	13.68
530-120-126 - TS - Maint. - Benefits - SARM Health&I		5,607.75	5,282.00	(325.75)	6.17-
530-120-127 - TS - Maint. - SARM Benfits	1,231.39	2,065.21	2,550.00	584.79	22.07
	<b>2,085.95</b>	<b>34,034.31</b>	<b>38,132.00</b>	<b>4,097.69</b>	<b>10.75</b>
	<b>23,395.51</b>	<b>225,803.74</b>	<b>245,632.00</b>	<b>19,828.26</b>	<b>8.07</b>
<b>Professional/Contractual Services</b>					
530-210-100 - TS - Maint. - Contract - Dust Control		16,100.05	20,000.00	3,899.95	19.50
530-210-120 - TS - Maint. - Contract - Contractors	4,980.00	80,769.26	80,000.00	(769.26)	0.96-
530-250-100 - TS - Maint.- O/W -Travel/Meals/Cours	771.00	3,612.60	5,000.00	1,387.40	27.75
530-260-100 - TS - Maint. - Insurance/Vehicle Reg.		1,038.96	1,100.00	61.04	5.55
530-260-101 - TS - Maint. - Building Insurance		1,381.89	1,440.00	58.11	4.04
530-260-102 - TS - Maint. - Machinery & Equip Insura	(21.39)	4,246.69	4,170.00	(76.69)	1.84-
530-280-100 - TS - Maint. - Memberships/Subscriptior		10,521.40	10,000.00	(521.40)	5.21-
530-290-100 - TS - Maint. - Repairs Shop & Maint		3,461.21	5,000.00	1,538.79	30.78
	<b>5,729.61</b>	<b>121,132.06</b>	<b>126,710.00</b>	<b>5,577.94</b>	<b>4.40</b>
<b>Utilities</b>					
530-300-110 - TS - Maint. - Utility - Shop Heat	138.66	1,453.61	1,800.00	346.39	19.24
530-300-120 - TS - Maint. - Utility - Shop Power	(17.04)	1,793.34	1,800.00	6.66	0.37
530-300-130 - TS - Maint. - Utility - Shop Water/Sewe	103.00	1,236.00	1,236.00		
530-300-150 - TS - Maint. - Utility - Cell Phones	60.00	930.00	1,000.00	70.00	7.00
530-300-160 - TS - Maint. - Shop CB Radios		282.08	300.00	17.92	5.97
	<b>284.62</b>	<b>5,695.03</b>	<b>6,136.00</b>	<b>440.97</b>	<b>7.19</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-400-110 - TS - Maint. - Small Tools	31.77	31.77	1,000.00	968.23	96.82
530-400-130 - TS - Maint. - O/W Clothing Allowance		1,110.68	1,650.00	539.32	32.69
530-420-100 - TS Maint - Shop Supplies	591.41	2,484.94	3,500.00	1,015.06	29.00

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	Current	Year To Date	Budget	Variance	%
530-420-101 - TS - Maint - Vehicle Repairs/Parts	119.79	169.27	2,500.00	2,330.73	93.23
530-420-102 - TS - Maint - Repairs - Graders	4,368.66	16,450.46	15,000.00	(1,450.46)	9.67-
530-420-103 - TS - Maint. - Repairs - JD Tractor	31.31	22,628.65	20,000.00	(2,628.65)	13.14-
530-420-104 - TS - Maint- Repairs - Mower	130.13	2,339.09	1,500.00	(839.09)	55.94-
530-425-110 - TS - Maint. - Diesel/Oil/Grease	7,693.34	76,599.36	100,000.00	23,400.64	23.40
530-425-111 - TS - Maint. - Gas for truck	492.10	1,574.22	3,000.00	1,425.78	47.53
530-430-120 - TS - Maint. - Machine - Blades	3,723.17	18,753.37	18,000.00	(753.37)	4.19-
530-440-100 - TS - Maint. -Gravel/Sand-Royalty/Othe		0.22	20,000.00	19,999.78	100.00
530-440-101 - TS - Maint. -Gravel/Sand Hauling Cost:	5,403.76	128,398.46	115,000.00	(13,398.46)	11.65-
530-440-102 - TS - Maint. -Gravel/Sand -Division Two	699.82	13,776.40	16,770.00	2,993.60	17.85
530-440-103 - TS - Maint. -Gravel/Sand-Division Thre		24,510.00	24,349.00	(161.00)	0.66-
530-440-104 - TS - Maint. -Gravel/Sand - Division Fou		18,353.43	20,157.00	1,803.57	8.95
530-440-105 - TS - Maint. -Gravel/Sand - Division Fiv	1,706.25	17,619.63	23,624.00	6,004.37	25.42
530-440-106 - TS - Maint. -Gravel/Sand - Division Six	7,348.11	28,992.34	35,637.00	6,644.66	18.65
530-440-107 - TS-Maint-Gravel Crushing and Royaltie		22,792.85	25,438.00	2,645.15	10.40
530-450-100 - TS - Maint. - Culverts/Drainage	769.08	769.08	10,640.00	9,870.92	92.77
530-470-100 - TS - Maint. - Road Signs	119.49	390.86	1,000.00	609.14	60.91
	<b>33,228.19</b>	<b>397,745.08</b>	<b>458,765.00</b>	<b>61,019.92</b>	<b>13.30</b>
<b>Capital Expenditures</b>					
530-600-130 - TS - Purchase of Cap Assets - Mach	(17,814.44)		18,000.00	18,000.00	100.00
530-600-299 - TS - Maint. - Amort - Bldgs/Impr&Eng	3,124.00	3,124.00		(3,124.00)	
530-600-399 - TS - Maint. - Amort - Machinery & Eqm	159,073.00	159,073.00		(159,073.00)	
530-600-699 - TS - Maint. - Amort - Infrastructure	189,198.34	189,198.34		(189,198.34)	
	<b>333,580.90</b>	<b>351,395.34</b>	<b>18,000.00</b>	<b>(333,395.34)</b>	<b>1852.20-</b>
<b>Interest</b>					
530-700-110 - TS - Maint. - Interest on Loans	1,202.30	17,100.90	17,920.00	819.10	4.57
	<b>1,202.30</b>	<b>17,100.90</b>	<b>17,920.00</b>	<b>819.10</b>	<b>4.57</b>
<b>TOTAL MAINTENANCE:</b>	<b>397,421.13</b>	<b>1,118,872.15</b>	<b>873,163.00</b>	<b>(245,709.15)</b>	<b>28.14-</b>
<b>CONSTRUCTION</b>					
<b>Professional/Contractual Services</b>					
535-200-110 - TS - Const. - Engineering	(29,722.33)	7,160.00	60,000.00	52,840.00	88.07
535-210-120 - TS - Const. - Contract - Contract	(437,443.29)		523,000.00	523,000.00	100.00
535-240-100 - TS - Const. - Clay & Crop Damage	(110,181.28)		75,000.00	75,000.00	100.00
	<b>(577,346.90)</b>	<b>7,160.00</b>	<b>658,000.00</b>	<b>650,840.00</b>	<b>98.91</b>
<b>Maintenance, Materials &amp; Supplies</b>					
535-440-100 - TS - Const. - Gravel/Sand	(20,065.50)		30,000.00	30,000.00	100.00
535-450-100 - TS - Const. - Culverts/Drainage	(1,179.82)	22,038.93	35,000.00	12,961.07	37.03
535-490-110 - TS - Const. - Other	6,328.57	12,496.37	49,000.00	36,503.63	74.50
	<b>(14,916.75)</b>	<b>34,535.30</b>	<b>114,000.00</b>	<b>79,464.70</b>	<b>69.71</b>
<b>Capital Expenditures</b>					
535-600-120 - TS - Const. - Pur of Cap Assets - Build	18,163.66	18,163.66	15,000.00	(3,163.66)	21.09-
	<b>18,163.66</b>	<b>18,163.66</b>	<b>15,000.00</b>	<b>(3,163.66)</b>	<b>21.09-</b>
<b>TOTAL CONSTRUCTION:</b>	<b>(574,099.99)</b>	<b>59,858.96</b>	<b>787,000.00</b>	<b>727,141.04</b>	<b>92.39</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>(176,678.86)</b>	<b>1,178,731.11</b>	<b>1,660,163.00</b>	<b>481,431.89</b>	<b>29.00</b>

ENVIRONMENTAL SERVICES



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**R.M. of Lipton No. 217**  
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For the Period Ending December 31, 2025

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	Current	Year To Date	Budget	Variance	%
<b>Professional/Contractual Services</b>					
540-210-100 - EH - Contract - Pest Control		16,958.50	19,000.00	2,041.50	10.74
540-210-200 - EH - Cont. - Weed Control		4,108.00	6,000.00	1,892.00	31.53
540-210-250 - Contract-Rural Waste Collection	4,649.79	27,293.73	23,550.00	(3,743.73)	15.90-
	<b>4,649.79</b>	<b>48,360.23</b>	<b>48,550.00</b>	<b>189.77</b>	<b>0.39</b>
<b>Maintenance, Materials and Supplies</b>					
540-420-100 - EH - Maint. - Pest Control Supplies	(415.57)	5,329.63	2,500.00	(2,829.63)	113.19-
	<b>(415.57)</b>	<b>5,329.63</b>	<b>2,500.00</b>	<b>(2,829.63)</b>	<b>113.19-</b>
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>4,234.22</b>	<b>53,689.86</b>	<b>51,050.00</b>	<b>(2,639.86)</b>	<b>5.17-</b>
<b>PLANNING AND DEVELOPMENT SERVICES</b>					
<b>Professional/Contractual Services</b>					
560-200-110 - P&D - Cont. - Planning /Zoning Bylaw			1,000.00	1,000.00	100.00
	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100.00</b>
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>100.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-240-100 - R&C - Cont. - Memberships/Subscriptions	(50.00)		50.00	50.00	100.00
570-290-100 - R&C - Cont. - Library Requisition		6,828.80	6,070.00	(758.80)	12.50-
	<b>(50.00)</b>	<b>6,828.80</b>	<b>6,120.00</b>	<b>(708.80)</b>	<b>11.58-</b>
<b>Grants and Contributions</b>					
570-500-110 - R&C - Grants and Contributions	5,000.00	5,000.00	5,000.00		
	<b>5,000.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>4,950.00</b>	<b>11,828.80</b>	<b>11,120.00</b>	<b>(708.80)</b>	<b>6.37-</b>
<b>TOTAL EXPENDITURES:</b>	<b>(127,287.25)</b>	<b>1,555,464.57</b>	<b>2,048,999.00</b>	<b>493,534.43</b>	<b>24.09</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>185,503.00</b>	<b>473,417.43</b>	<b>197,532.00</b>	<b>275,885.43</b>	<b>139.67</b>
Change in Non-Financial Assets	232,979.96	328,646.59		328,646.59	
<b>CHANGE IN NET ASSETS</b>	<b>(47,476.96)</b>	<b>144,770.84</b>	<b>197,532.00</b>	<b>(52,761.16)</b>	<b>26.71-</b>
<b>CHANGE IN SURPLUS</b>	<b>(47,476.96)</b>	<b>144,770.84</b>	<b>197,532.00</b>	<b>(52,761.16)</b>	<b>26.71-</b>



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 31, 2025

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>ACCOUNT BALANCES</b>					
<b>Cash and Investments</b>					
110-110-110 - Cash - On Hand - Petty Cash			750.00		
110-110-120 - Cash - Bank - Demand RCU	69,017.48	(211,628.03)	1,298,738.10		
110-110-121 - Cash - Bank Demand Royal Bank	(12,037.61)	293,576.90	397,574.32		
<b>Total Cash and Investments:</b>	<b>56,979.87</b>	<b>81,948.87</b>	<b>1,697,062.42</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - MUNICIPAL- TAX RECEIVABLE - CUF	(100,143.43)	40,350.89	72,993.71		
110-200-110 - MUNICIPAL - TAX RECEIVABLE - ARI	(2,980.27)	(22,723.14)	(15,009.35)		
<b>Total Municipal Taxes Receivable:</b>	<b>(103,123.70)</b>	<b>17,627.75</b>	<b>57,984.36</b>		



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending December 31, 2025

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>Additional Tax Information</b>					
<u>Receipt of Arrears</u>					
	Receipts		BalFwd		
<u>Current Taxes Collected</u>					
	Receipts		Levy		
<b>Totals Arrears &amp; Current</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Certified correct and in accordance with the records

Presented to council on

February 23, 2026



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

Page 1

	Current	Year To Date	Budget	Variance	%
<b>REVENUES</b>					
<b>TAXATION</b>					
<b>Municipal Taxes</b>					
410-130-100 - Discount on Municipal Tax - Property	(5.19)	(5.19)		(5.19)	
	<b>(5.19)</b>	<b>(5.19)</b>	<b>0.00</b>	<b>(5.19)</b>	<b>0.00</b>
<b>Penalties on Tax Arrears</b>					
410-400-110 - Penalty on Mun Taxes	618.11	618.11		618.11	
	<b>618.11</b>	<b>618.11</b>	<b>0.00</b>	<b>618.11</b>	<b>0.00</b>
<b>TOTAL TAXATION:</b>	<b>612.92</b>	<b>612.92</b>	<b>0.00</b>	<b>612.92</b>	<b>0.00</b>
<b>FEES AND CHARGES</b>					
<b>Sale of Supplies and Gravel</b>					
420-200-600 - Waste Contract Fees	2,312.55	2,312.55		2,312.55	
	<b>2,312.55</b>	<b>2,312.55</b>	<b>0.00</b>	<b>2,312.55</b>	<b>0.00</b>
<b>Other</b>					
<b>Tax Certificate</b>					
420-800-100 - F&C - Tax Certificate	420.00	420.00		420.00	
	<b>420.00</b>	<b>420.00</b>	<b>0.00</b>	<b>420.00</b>	<b>0.00</b>
	<b>420.00</b>	<b>420.00</b>	<b>0.00</b>	<b>420.00</b>	<b>0.00</b>
<b>TOTAL FEES AND CHARGES:</b>	<b>2,732.55</b>	<b>2,732.55</b>	<b>0.00</b>	<b>2,732.55</b>	<b>0.00</b>
<b>CONDITIONAL GRANTS</b>					
<b>Local</b>					
450-430-100 - Conditional - Local - Other	47,939.39	47,939.39		47,939.39	
	<b>47,939.39</b>	<b>47,939.39</b>	<b>0.00</b>	<b>47,939.39</b>	<b>0.00</b>
<b>TOTAL CONDITIONAL GRANTS:</b>	<b>47,939.39</b>	<b>47,939.39</b>	<b>0.00</b>	<b>47,939.39</b>	<b>0.00</b>
<b>INVESTMENT INCOME AND COMMISSIONS</b>					
<b>Investment and Income Revenue</b>					
470-100-100 - Interest Revenue	2,659.20	2,659.20		2,659.20	
470-900-110 - Other/Sundry	32.79	32.79		32.79	
	<b>2,691.99</b>	<b>2,691.99</b>	<b>0.00</b>	<b>2,691.99</b>	<b>0.00</b>
<b>TOTAL INVESTMENT INCOME AND COMMIS</b>	<b>2,691.99</b>	<b>2,691.99</b>	<b>0.00</b>	<b>2,691.99</b>	<b>0.00</b>
<b>TOTAL REVENUES:</b>	<b>53,976.85</b>	<b>53,976.85</b>	<b>0.00</b>	<b>53,976.85</b>	<b>0.00</b>



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

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	Current	Year To Date	Budget	Variance	%
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
510-110-145 - GG - Council & Staff Special Events	390.00	390.00		(390.00)	
510-110-230 - GG - Salaries - Administrator	6,963.07	6,963.07		(6,963.07)	
510-110-530 - GG - Wages - Relief Administrator	215.25	215.25		(215.25)	
	<b>7,568.32</b>	<b>7,568.32</b>	<b>0.00</b>	<b>(7,568.32)</b>	<b>0.00</b>
<b>Benefits</b>					
510-120-110 - GG - Council - Payroll Benefits	69.44	69.44		(69.44)	
	<b>69.44</b>	<b>69.44</b>	<b>0.00</b>	<b>(69.44)</b>	<b>0.00</b>
510-130-231 - GG - Benefits - CPP	370.45	370.45		(370.45)	
510-130-232 - GG - Benefits - EI	123.55	123.55		(123.55)	
510-130-233 - GG - Benefits - MEPP	581.78	581.78		(581.78)	
510-130-234 - GG - Benefits - Worker Compensation	6,446.00	6,446.00		(6,446.00)	
	<b>7,591.22</b>	<b>7,591.22</b>	<b>0.00</b>	<b>(7,591.22)</b>	<b>0.00</b>
	<b>15,159.54</b>	<b>15,159.54</b>	<b>0.00</b>	<b>(15,159.54)</b>	<b>0.00</b>
<b>Professional/Contract Services</b>					
510-200-110 - GG - Cont. - Legal	184.44	184.44		(184.44)	
510-200-170 - GG - Cont. - Advertising	300.00	300.00		(300.00)	
510-220-100 - GG - Cont. - Office Janitor Fees	200.00	200.00		(200.00)	
510-230-100 - GG - Cont. - Insurance - General & Boi	4,122.99	4,122.99		(4,122.99)	
510-230-110 - GG - Cont. - Insurance - SARM Liability	3,513.82	3,513.82		(3,513.82)	
510-240-100 - GG - Cont. - Memberships & Subscript	3,758.75	3,758.75		(3,758.75)	
510-260-100 - GG - Cont. - Tax Enforcement/Collectic	(130.08)	(130.08)		130.08	
510-270-100 - GG - Cont. - Computer Maint Contract	4,414.90	4,414.90		(4,414.90)	
510-280-100 - GG - Cont. - Copy Fees for Maint & Ink	133.76	133.76		(133.76)	
510-280-130 - GG - Cont. - Other #1	156.20	156.20		(156.20)	
510-290-100 - GG - Cont. - Bank Charges	86.80	86.80		(86.80)	
	<b>16,741.58</b>	<b>16,741.58</b>	<b>0.00</b>	<b>(16,741.58)</b>	<b>0.00</b>
<b>Utilities</b>					
510-300-110 - GG - Utility - Office Heat	352.56	352.56		(352.56)	
510-300-120 - GG - Utility - Office Power	187.57	187.57		(187.57)	
510-300-130 - GG - Utility - Office Water/Sewer	100.00	100.00		(100.00)	
510-300-140 - GG - Utility - Office Telephone	162.38	162.38		(162.38)	
	<b>802.51</b>	<b>802.51</b>	<b>0.00</b>	<b>(802.51)</b>	<b>0.00</b>
<b>Maintenance, Material and Supplies</b>					
510-410-150 - GG - Maint. - Office Supplies	61.47	61.47		(61.47)	
	<b>61.47</b>	<b>61.47</b>	<b>0.00</b>	<b>(61.47)</b>	<b>0.00</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>32,765.10</b>	<b>32,765.10</b>	<b>0.00</b>	<b>(32,765.10)</b>	<b>0.00</b>
<b>PROTECTIVE SERVICES</b>					
<b>FIRE PROTECTION</b>					
<b>Professional/Contractual Services</b>					
525-210-100 - PS - Fire - EMS Contract - 911	776.00	776.00		(776.00)	



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

	Current	Year To Date	Budget	Variance	%
	776.00	776.00	0.00	(776.00)	0.00
<b>TOTAL FIRE PROTECTION:</b>	<b>776.00</b>	<b>776.00</b>	<b>0.00</b>	<b>(776.00)</b>	<b>0.00</b>
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>776.00</b>	<b>776.00</b>	<b>0.00</b>	<b>(776.00)</b>	<b>0.00</b>
<b>TRANSPORTATION SERVICES</b>					
<b>MAINTENANCE</b>					
<b>Wages &amp; Benefits</b>					
<b>Wages</b>					
530-110-150 - TS - Maint. - Salaries -Gaza Michael	2,564.88	2,564.88		(2,564.88)	
530-110-155 - TS - Maint -Saslary Nick Petrar	4,330.65	4,330.65		(4,330.65)	
	<b>6,895.53</b>	<b>6,895.53</b>	<b>0.00</b>	<b>(6,895.53)</b>	<b>0.00</b>
<b>Benefits</b>					
530-120-121 - TS - Maint. - Benefits - CPP	532.69	532.69		(532.69)	
530-120-122 - TS - Maint. - Benefits - EI	180.52	180.52		(180.52)	
530-120-123 - TS - Maint. - Benefits - Superannuati	874.66	874.66		(874.66)	
530-120-126 - TS - Maint. - Benefits - SARM Health&I	11,133.33	11,133.33		(11,133.33)	
	<b>12,721.20</b>	<b>12,721.20</b>	<b>0.00</b>	<b>(12,721.20)</b>	<b>0.00</b>
	<b>19,616.73</b>	<b>19,616.73</b>	<b>0.00</b>	<b>(19,616.73)</b>	<b>0.00</b>
<b>Utilities</b>					
530-300-110 - TS - Maint. - Utility - Shop Heat	312.62	312.62		(312.62)	
530-300-120 - TS - Maint. - Utility - Shop Power	165.66	165.66		(165.66)	
530-300-130 - TS - Maint. - Utility - Shop Water/Sewe	104.00	104.00		(104.00)	
530-300-150 - TS - Maint. - Utility - Cell Phones	60.00	60.00		(60.00)	
	<b>642.28</b>	<b>642.28</b>	<b>0.00</b>	<b>(642.28)</b>	<b>0.00</b>
<b>Maintenance, Materials &amp; Supplies</b>					
530-420-100 - TS Maint - Shop Supplies	95.92	95.92		(95.92)	
530-425-110 - TS - Maint. - Diesel/Oil/Grease	3,186.85	3,186.85		(3,186.85)	
	<b>3,282.77</b>	<b>3,282.77</b>	<b>0.00</b>	<b>(3,282.77)</b>	<b>0.00</b>
<b>Interest</b>					
530-700-110 - TS - Maint. - Interest on Loans	1,202.30	1,202.30		(1,202.30)	
	<b>1,202.30</b>	<b>1,202.30</b>	<b>0.00</b>	<b>(1,202.30)</b>	<b>0.00</b>
<b>TOTAL MAINTENANCE:</b>	<b>24,744.08</b>	<b>24,744.08</b>	<b>0.00</b>	<b>(24,744.08)</b>	<b>0.00</b>
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>24,744.08</b>	<b>24,744.08</b>	<b>0.00</b>	<b>(24,744.08)</b>	<b>0.00</b>
<b>RECREATION AND CULTURAL SERVICES</b>					
<b>Professional/Contractual Services</b>					
570-290-100 - R&C - Cont. - Library Requisition	4,035.20	4,035.20		(4,035.20)	
	<b>4,035.20</b>	<b>4,035.20</b>	<b>0.00</b>	<b>(4,035.20)</b>	<b>0.00</b>
<b>TOTAL RECREATION AND CULTURAL SERV</b>	<b>4,035.20</b>	<b>4,035.20</b>	<b>0.00</b>	<b>(4,035.20)</b>	<b>0.00</b>
<b>TOTAL EXPENDITURES:</b>	<b>62,320.38</b>	<b>62,320.38</b>	<b>0.00</b>	<b>(62,320.38)</b>	<b>0.00</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>	<b>(8,343.53)</b>	<b>(8,343.53)</b>	<b>0.00</b>	<b>(8,343.53)</b>	<b>0.00</b>

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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
Change in Non-Financial Assets	250.00	250.00		250.00	
<b>CHANGE IN NET ASSETS</b>	<b>(8,593.53)</b>	<b>(8,593.53)</b>	<b>0.00</b>	<b>(8,593.53)</b>	<b>0.00</b>
<b>CHANGE IN SURPLUS</b>	<b>(8,593.53)</b>	<b>(8,593.53)</b>	<b>0.00</b>	<b>(8,593.53)</b>	<b>0.00</b>



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>ACCOUNT BALANCES</b>					
<b>Cash and Investments</b>					
110-110-110 - Cash - On Hand - Petty Cash			750.00		
110-110-120 - Cash - Bank - Demand RCU	(67,995.57)	(67,995.57)	1,230,742.53		
110-110-121 - Cash - Bank Demand Royal Bank	35,904.00	35,904.00	433,478.32		
<b>Total Cash and Investments:</b>	<b>(32,091.57)</b>	<b>(32,091.57)</b>	<b>1,664,970.85</b>		
<b>Municipal Taxes Receivable</b>					
110-200-100 - MUNICIPAL- TAX RECEIVABLE - CUF	(86.55)	(86.55)	72,907.16		
110-200-110 - MUNICIPAL - TAX RECEIVABLE - ARI	(14,260.74)	(14,260.74)	(29,270.09)		
<b>Total Municipal Taxes Receivable:</b>	<b>(14,347.29)</b>	<b>(14,347.29)</b>	<b>43,637.07</b>		



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**R.M. of Lipton No. 217**  
**Statement of Financial Activities - Detailed**  
For the Period Ending January 31, 2026

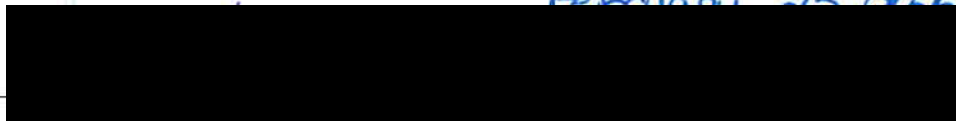
Page 6

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>	<u>%</u>
<b>Additional Tax Information</b>					
<u>Receipt of Arrears</u>					
	Receipts		BalFwd		
<u>Current Taxes Collected</u>					
	Receipts		Levy		
<b>Totals Arrears &amp; Current</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Certified correct and in accordance with the records

Presented to council on

February 23, 2026



Reeve

Administrator

**R.M. of Lipton No. 217  
Bank Reconciliation - Detailed**

Date Printed  
02/07/2026 11:08 AM

**Raymore Credit Union  
For Ending Date 01/31/2026**

**110-110-120 - Cash - Bank - Demand RCU**

**GL Balance to 01/31/2026** **1,228,083.33**

Service Charges: 0.00  
 Interest Charges: 0.00  
 Interest Revenue: 2,659.20

**Adjusted Book Balance** **1,230,742.53**

**Bank Statement Balance:** **1,238,249.98**

Deposits in Transit

Count	Date	Source	Transaction Description	Sub	Amount
1	01/31/2026	2026-0002	Deposit Entry	RC	38,828.51
2	01/31/2026	260002-023	IB - AR - Collin Christopher Chapman	RC	368.24
<b>Subtotal:</b>					<b>39,196.75</b>

Outstanding Payments

Count	Date	Source	Transaction Description	Sub	Amount
1	12/15/2025	Ch 5772	Lipton School	AP	-50.00
2	12/31/2025	Ch 5782	Troy Beckett	AP	-3,160.24
3	12/31/2025	Ch 5784	Christopher Catto	AP	-2,890.80
4	12/31/2025	Ch 5788	Darwin Huber	AP	-5,590.07
5	12/31/2025	Ch 5790	RCS Repair Ltd.	AP	-207.57
6	12/31/2025	Ch 5796	Darrell Wagner	AP	-500.00
7	12/31/2025	Ch 5799	Chambers, Charles Bruce & Edith Vivian	AP	-1,619.37
8	12/31/2025	Ch 5800	Hepting, Mervin & Carol	AP	-3,833.88
9	12/31/2025	Ch 5801	Marvin Fisher	AP	-2,614.56
10	12/31/2025	Ch 5802	Michelson Land & Cattle Corp	AP	-3,379.14
11	12/31/2025	Ch 5803	Miller, Collin or Twila	AP	-2,558.82
12	12/31/2025	Ch 5804	Rocky View Holdings Ltd.	AP	-1,410.69
13	12/31/2025	Ch 5805	Walter Nakonechny	AP	-2,747.20
14	01/08/2026	Ch 5807	FCM	AP	-242.41
15	01/31/2026	Oth 2026-0013	M.E.P.P.	AP	-1,456.44
16	01/31/2026	Oth 2026-0014	Ministry of Finance	AP	-2,551.95
17	01/31/2026	Oth 2026-0018	Sask. Municipal Hail	AP	-815.07
18	01/31/2026	Oth 2026-0020	Saskatchewan Finance	AP	-193.56
19	01/31/2026	Oth 2026-0021	Success Office Systems	AP	-140.07
20	01/31/2026	Ch 5817	Jenna Spence	AP	-215.25
21	01/31/2026	Ch 5818	Prarie Co-operative Limited	AP	-3,446.67
22	01/31/2026	Ch 5819	Canadian Revenue Agency	AP	-69.44
23	01/31/2026	Ch 5820	Regina Dist. Assn Of R.M.'s	AP	-250.00
24	01/31/2026	Ch 5821	SUMA	AP	-315.00
25	01/31/2026	Ch 5822	Sask. Workers' Comp. Board	AP	-6,446.00
<b>Subtotal:</b>					<b>-46,704.20</b>

**Total Uncleared:** **-7,507.45**

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**R.M. of Lipton No. 217  
Bank Reconciliation - Detailed**

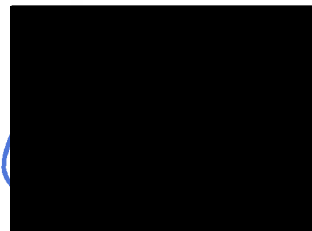
Page 2

**Raymore Credit Union**  
For Ending Date 01/31/2026

110-110-120 - Cash - Bank - Demand RCU

<b>Adjusted Bank Balance</b>	<b>1,230,742.53</b>
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Notes



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**R.M. of Lipton No. 217  
Bank Reconciliation - Detailed**

Page 1

**Royal Bank of Canada**  
For Ending Date 01/31/2026

110-110-121 - Cash - Bank Demand Royal Bank

**GL Balance to 01/31/2026** **433,478.32**

Service Charges: 0.00  
Interest Charges: 0.00  
Interest Revenue: 0.00

**Adjusted Book Balance** **433,478.32**

**Bank Statement Balance:** **433,478.32**

Deposits in Transit

**Subtotal:** 0.00

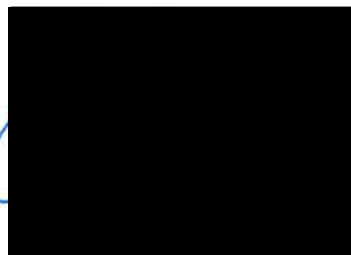
Outstanding Payments

**Subtotal:** 0.00

**Total Uncleared:** 0.00

**Adjusted Bank Balance** **433,478.32**

**Notes**



**R.M. of Lipton No. 217**  
**List of Accounts for Approval**  
Batch: 2026-00005 to 2026-00011

Bank Code - AP - AP GENERAL

**COMPUTER CHEQUE**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
5817 013126-OS	01/31/2026	Jenna Spence 510-110-530 - GG - Wages - Rel	January Office Support - Cc	215.25	215.25
5818 01312026	01/31/2026	Prairie Co-operative Limited 530-425-110 - TS - Maint. - Dies	Bulk Diesel	3,186.85	
		530-420-100 - TS Maint - Shop	Shop Supplies	95.92	
		110-340-112 - GST Rebate Star	Both 2008 Tax Code	4.57	
		110-340-112 - GST Rebate Star	GST 2008 Tax Code	159.33	
		900-110-130 - GST Paid - Eligib	GST 2008 Tax Code	159.33 NL	3,446.67
5819 01/26CPP	01/31/2026	Canadian Revenue Agency 510-120-110 - GG - Council - Pz	PIER 532875950	69.44	69.44
5820 2026 Memshp F	01/31/2026	Regina Dist. Assn Of R.M.'s 120-110-100 - Prepaid Expense	2026 Memshp Fee	250.00	250.00
5821 INV000107334	01/31/2026	SUMA 510-200-170 - GG - Cont. - Advr	Admin Posting Jan	300.00	
		110-340-112 - GST Rebate Star	GST 2008 Tax Code	15.00	
		900-110-130 - GST Paid - Eligib	GST 2008 Tax Code	15.00 NL	315.00
5822 2026 WCB	01/31/2026	Sask. Workers' Comp. Board 510-130-234 - GG - Benefits - W	2026 WCB Premium	6,446.00	6,446.00
5823 INV33062	02/17/2026	Dionco Sales and Service Ltd 210-100-100 - Bank Indebtedne:	INV33062	421.00	
		110-340-112 - GST Rebate Star	Both 2017 Tax Code	17.50	
		900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	17.50 NL	438.50
5824 INV-PA096038	02/17/2026	Finning Canada 530-420-102 - TS - Maint - Repz	INV-PA096038	276.95	
		110-340-112 - GST Rebate Star	Both 2017 Tax Code	13.06	
		900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	13.06 NL	290.01
5825 2026-1007	02/17/2026	Greenline Consulting Inc. 510-280-130 - GG - Cont. - Othe	INV 2026-1007	1,287.50	
		110-340-112 - GST Rebate Star	GST 2008 Tax Code	53.63	
		900-110-130 - GST Paid - Eligib	GST 2008 Tax Code	53.63 NL	1,341.13
5826	02/17/2026	REV - M.E.P.P.			
5827 2026-0009	02/17/2026	RM of North Qu'Appelle No. 187 510-110-230 - GG - Salaries - Ac	Admin Services Jan 29-Feb	3,100.00	3,100.00
5828 INV2026588	02/17/2026	S.A.M.A. 510-200-150 - GG - Cont. - Asse	INV2026588	11,477.00	11,477.00
5829	02/17/2026	REV - S.A.R.M.			
5830 02-2026	02/17/2026	Arthur Seel 510-220-100 - GG - Cont. - Offic	RM office janitor	200.00	200.00
5831 3541129	02/17/2026	Sherwood Co-op Assn. Ltd 530-425-110 - TS - Maint. - Dies	STMT #3541129	797.50	797.50
5832 20340121	02/17/2026	WSP Canada Inc. 535-200-110 - TS - Const. - Eng	Prof Services thru Dec 2025	1,885.00	
		110-340-112 - GST Rebate Star	GST 2008 Tax Code	94.25	
		900-110-130 - GST Paid - Eligib	GST 2008 Tax Code	94.25 NL	1,979.25
5833 PSIP26217-0 WEB/EMAILJan	02/17/2026	S.A.R.M. 560-230-100 - P&D - Cont. - Insr	2026 PSIP	6,124.45	6,124.45
		510-200-170 - GG - Cont. - Advr	Employment Ad WEB/EMAIL	175.00	
		110-340-112 - GST Rebate Star	GST 2008 Tax Code	8.75	
		900-110-130 - GST Paid - Eligib	GST 2008 Tax Code	8.75 NL	183.75
			Payment Total:		6,308.20
			Total Computer Cheque:		36,673.95

**E-TRANSFER**

Payment # Invoice #	Date	Vendor Name GL Account	GL Transaction Description	Detail Amount	Payment Amount
2026-02 JAN-2026	02/12/2026	Collabria 510-210-120 - GG - Council - Mz	JAN-2026	49.82	
		530-420-100 - TS Maint - Shop	Canadian Tire	42.39	

**R.M. of Lipton No. 217**  
**List of Accounts for Approval**  
Batch: 2026-00005 to 2026-00011

**E-TRANSFER**

Payment # Invoice #	Date	Vendor Name	GL Account	GL Transaction Description	Detail Amount	Payment Amount
			510-110-145 - GG - Council & S	Barkers Trophies	19.08	
			120-110-200 - Deposits (Informa	ISC	500.00	
			510-300-150 - GG - Utility - Offic	Starlink - JAN	148.40	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	12.25	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	12.25	NL 771.94
<b>PP3&amp;4</b>	<b>02/12/2026</b>	<b>Dayforce Canada Payroll Trust</b>				
PP3/26 Perm			510-280-130 - GG - Cont. - Othe	PP3/26 Perm	40.93	
			210-200-130 - Income Tax Paya	PP3/26 Perm	1,451.45	
			210-200-110 - C.P.P. Payable	PP3/26 Perm	841.04	
			210-200-120 - E.I. Payable	PP3/26 Perm	259.15	
			210-400-900 - Suspense	PP3/26 Perm	4,665.28	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	1.93	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	1.93	NL 7,259.78
PP4/26 Perm			510-280-130 - GG - Cont. - Othe	PP4/26 Perm	40.93	
			210-200-130 - Income Tax Paya	PP4/26 Perm	1,220.21	
			210-200-110 - C.P.P. Payable	PP4/26 Perm	756.82	
			210-200-120 - E.I. Payable	PP4/26 Perm	234.15	
			210-400-900 - Suspense	PP4/26 Perm	4,242.32	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	1.93	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	1.93	NL 6,496.36
PP4/26 Season:			510-280-130 - GG - Cont. - Othe	PP4/26 Seasonal	37.17	
			210-200-130 - Income Tax Paya	PP4/26 Seasonal	46.17	
			210-200-110 - C.P.P. Payable	PP4/26 Seasonal	113.92	
			210-200-120 - E.I. Payable	PP4/26 Seasonal	42.72	
			210-400-900 - Suspense	PP4/26 Seasonal	872.79	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	1.75	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	1.75	NL 1,114.52
				Payment Total:		14,870.66
<b>PP3&amp;4</b>	<b>02/12/2026</b>	<b>M.E.P.P.</b>				
PP3/26 Perm			210-200-140 - MEPP Payable	PPE Feb 7/26	1,225.60	1,225.60
PP4/26 Perm			210-200-140 - MEPP Payable	PPE Feb 21/26	1,225.60	1,225.60
				Payment Total:		2,451.20
				Total E-Transfer:		18,093.80

**OTHER**

Payment # Invoice #	Date	Vendor Name	GL Account	GL Transaction Description	Detail Amount	Payment Amount
<b>2026-0012</b>	<b>01/31/2026</b>	<b>Dayforce Canada Payroll Trust</b>				
PP 2/26 Perm			210-200-130 - Income Tax Paya	PP 2 Inc Tax Payable Perm	1,189.69	
			210-200-120 - E.I. Payable	PP 2 EI Payable Perm Emp	230.37	
			210-200-110 - C.P.P. Payable	PP 2 CPP Payable Perm Er	744.08	
			210-400-900 - Suspense	PP 2 Perm empl net pay	4,187.46	
			510-280-130 - GG - Cont. - Othe	PP 2 Dayforce fees	40.93	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	1.93	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	1.93	NL 6,394.46
PP2/26 Season:			210-200-130 - Income Tax Paya	PP 2 Inc Tax Payable Seas	82.00	
			210-200-120 - E.I. Payable	PP 2 EI Payable Seasonal	46.35	
			210-200-110 - C.P.P. Payable	PP 2 CPP Payable Season:	140.16	
			210-400-900 - Suspense	PP2 Net Pay Seasonal	983.23	
			510-280-130 - GG - Cont. - Othe	PP2 Dayforce Fees	37.17	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	1.75	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	1.75	NL 1,290.66
				Payment Total:		7,685.12
<b>2026-0013</b>	<b>01/31/2026</b>	<b>M.E.P.P.</b>				
PP1/26 Perm-01			210-200-140 - MEPP Payable	PP1 Permanent Employees	1,225.60	1,225.60
PP1/26 Seaso-0			210-200-140 - MEPP Payable	PP 1 Seasonal Remit	230.84	230.84
				Payment Total:		1,456.44
<b>2026-0014</b>	<b>01/31/2026</b>	<b>Ministry of Finance</b>				
PVSD 01/26			210-200-300 - General Account:	Jan 2026 PVSD EPT	2,551.95	2,551.95
<b>2026-0015</b>	<b>01/31/2026</b>	<b>Operating Engineers Local 870</b>				
01/26 Dec Remi			210-200-180 - Union Payable	PP 25&26 Remittance	219.34	219.34
01/26 Jan Remit			210-200-180 - Union Payable	01/26 PP 1&2 2026	194.70	194.70
				Payment Total:		414.04
<b>2026-0016</b>	<b>01/31/2026</b>	<b>Sask Power Corp.</b>				
01/26 Office			510-300-120 - GG - Utility - Offic	Jan Office SKPower	187.57	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	8.43	
			900-110-130 - GST Paid - Eligib	Both 2017 Tax Code	8.43	NL 196.00
01/26 Shop SKF			530-300-120 - TS - Maint. - Utilit	Jan shop power	165.66	
			110-340-112 - GST Rebate Star	Both 2017 Tax Code	7.44	

**R.M. of Lipton No. 217**  
**List of Accounts for Approval**  
Batch: 2026-00005 to 2026-00011

OTHER						
Payment #	Date	Vendor Name	GL Account	GL Transaction Description	Detail Amount	Payment Amount
Invoice #						
		900-110-130 - GST Paid - Eligib		Both 2017 Tax Code	7.44 NL	173.10
					Payment Total:	369.10
<b>2026-0017</b>	<b>01/31/2026</b>	<b>Sask. Energy</b>				
01/26 shop		530-300-110 - TS - Maint. - Utilit		Jan Shop Heat	312.62	
		110-340-112 - GST Rebate Star		GST 2008 Tax Code	15.63	
		900-110-130 - GST Paid - Eligib		GST 2008 Tax Code	15.63 NL	328.25
01/26 office		510-300-110 - GG - Utility - Offic		Jan Office Heat	352.56	
		110-340-112 - GST Rebate Star		GST 2008 Tax Code	17.62	
		900-110-130 - GST Paid - Eligib		GST 2008 Tax Code	17.62 NL	370.18
					Payment Total:	698.43
<b>2026-0018</b>	<b>01/31/2026</b>	<b>Sask. Municipal Hail</b>				
SMHI0126		210-200-300 - General Account		Jan 2026 SMHI Remittance	815.07	815.07
<b>2026-0019</b>	<b>01/31/2026</b>	<b>Sask. Tel.</b>				
01/26		510-300-140 - GG - Utility - Offic		Jan Office Phone	132.38	
		110-340-112 - GST Rebate Star		Both 2017 Tax Code	6.24	
		900-110-130 - GST Paid - Eligib		Both 2017 Tax Code	6.24 NL	138.62
<b>2026-0020</b>	<b>01/31/2026</b>	<b>Saskatchewan Finance</b>				
2025 PST		210-200-600 - PST Payable		2025 PST	193.56	193.56
<b>2026-0021</b>	<b>01/31/2026</b>	<b>Success Office Systems</b>				
INV475443		510-280-100 - GG - Cont. - Cop		Jan Copier Fees	133.76	
		110-340-112 - GST Rebate Star		Both 2017 Tax Code	6.31	
		900-110-130 - GST Paid - Eligib		Both 2017 Tax Code	6.31 NL	140.07
<b>2026-0022</b>	<b>02/12/2026</b>	<b>HBI Office Plus Inc.</b>				
INV241478		510-410-150 - GG - Maint. - Offic		INV241478	337.23	
		110-340-112 - GST Rebate Star		Both 2017 Tax Code	15.91	
		900-110-130 - GST Paid - Eligib		Both 2017 Tax Code	15.91 NL	353.14
<b>2026-0023</b>	<b>02/12/2026</b>	<b>Loraas Disposal South Ltd</b>				
INV0008264195		540-210-250 - Contract-Rural W		Jan Waste Disposal Fee	2,394.28	
		110-340-112 - GST Rebate Star		GST 2008 Tax Code	119.83	
		900-110-130 - GST Paid - Eligib		GST 2008 Tax Code	119.83 NL	2,514.11
<b>2026-0024</b>	<b>02/12/2026</b>	<b>Sask Power Corp.</b>				
FEB-2026		510-300-120 - GG - Utility - Offic		FEB 2026 Billing	91.10	
		530-300-120 - TS - Maint. - Utilit		FEB 2026 Billing	273.76	
		110-340-112 - GST Rebate Star		Both 2017 Tax Code	16.39	
		900-110-130 - GST Paid - Eligib		Both 2017 Tax Code	16.39 NL	381.25
<b>2026-0025</b>	<b>02/12/2026</b>	<b>Sask. Energy</b>				
FEB-2026		510-300-110 - GG - Utility - Offic		FEB 2026 Billing	330.07	
		530-300-110 - TS - Maint. - Utilit		FEB 2026 Billing	271.64	
		110-340-112 - GST Rebate Star		GST 2008 Tax Code	30.08	
		900-110-130 - GST Paid - Eligib		GST 2008 Tax Code	30.08 NL	631.79
<b>2026-0026</b>	<b>02/12/2026</b>	<b>Village Of Lipton</b>				
Feb 28-2026		510-300-130 - GG - Utility - Offic		JAN 2026 Utilities	100.00	
		530-300-130 - TS - Maint. - Utilit		JAN 2026 Utilities	104.00	204.00
<b>2026-0027</b>	<b>02/13/2026</b>	<b>M.E.P.P.</b>				
PP4/Seasonal		210-200-140 - MEPP Payable		PPE Feb 14/26 Seasonal	196.56	196.56
					Total Other:	18,743.25
					Total AP:	73,511.00

Certified Correct This 23<sup>rd</sup> day of February, 2026

\_\_\_\_\_  
Reeve Administrator

# RURAL MUNICIPALITY OF LIPTON NO. 217

## BYLAW NO. 2026-01

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### A BYLAW TO PROVIDE FOR THE ESTABLISHMENT OF THE DUTIES AND POWERS OF THE ADMINISTRATOR AND DESIGNATED OFFICERS

The Council of the Rural Municipality of Lipton No. 217 in the Province of Saskatchewan enacts as follows:

---

#### PART I – PURPOSE AND DEFINITIONS

##### 1. Short Title

This Bylaw may be cited as the "Administration Bylaw".

##### 2. Purpose

The purpose of this Bylaw is to:

- Establish the powers, duties, and functions of the Administrator and other designated officers;
- Clarify roles in signing municipal documents, agreements, and disbursements;
- Support continuity in municipal operations and management.

##### 3. Definitions

- (a) "Act" means *The Municipalities Act*;
  - (b) "Municipality" means the Rural Municipality of Lipton No. 217;
  - (c) "Administrator" means the Administrator appointed pursuant to section 110 of *The Municipalities Act*;
  - (d) "Administrative Assistant" means the municipal employee assigned to assist the Administrator and designated under this Bylaw;
  - (e) "Foreman" means the Public Works Foreman employed by the Municipality.
- 

#### PART II – ADMINISTRATOR

##### 4. Establishment of Position


The position of Administrator is hereby established in pursuant to section 110 of the Act. Council shall, by resolution, appoint an individual to the position qualified under *The Rural Municipal Administrators Act*. The Administrator is the Chief Administrative Officer of the Municipality.

##### 5. General Responsibilities

The administrator shall perform the duties and exercise the powers and functions that are assigned by *The Municipalities Act*, any other acts, this bylaw, or any other bylaw or resolution of council.

##### 6. Specific Duties

Without limiting the generality of section 5 of this bylaw, the administrator shall:

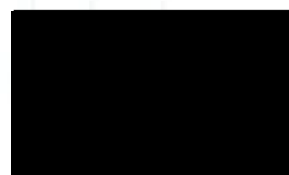
- (a) Take charge of and safely keep all books, documents and records of the municipality that are committed to his or her charge;
  - (b) Produce, when called for by the council, auditor, minister or other competent authority, all books, vouchers, papers and moneys belonging to the municipality;
  - (c) On ceasing to hold office, deliver all books, vouchers, papers and moneys belonging to the municipality to their successor in office or to any other person that the council may designate;
  - (d) Ensure all minutes of council meetings are recorded;
  - (e) Record the names of all council members present at council meetings;
- 

- (f) Ensure the minutes of each council meeting are given to the council for approval at the next regular council meeting;
- (g) Ensure the safe keeping of the corporate seal, bylaws, minutes, funds, securities and any other records or documents of the municipality;
- (h) Advise the council of its legislative responsibilities pursuant to *The Municipalities Act* or any other act;
- (i) Provide the minister with any statements, reports or other information that may be required by *The Municipalities Act* or any other act;
- (j) Ensure that the official correspondence of council is carried out in accordance with council's directions;
- (k) Maintain an indexed register containing certified copies of all bylaws of the municipality;
- (l) Deposit cash collections that have accumulated to ten thousand dollars (\$10,000.00), at least once a month, but not more than once a day, in the bank or credit union designated by council;
- (m) Disburse the funds of the municipality in the manner and to those directed by law or by the bylaws or resolutions of council;
- (n) Maintain an accurate account of assets and liabilities and all transactions affecting the financial position of the municipality in accordance with generally accepted accounting principles;
- (o) Ensure that the financial statements and information requested by resolution are submitted to council;
- (p) Complete a financial statement for the preceding financial year in accordance with the generally accepted accounting principles for municipal governments recommended from time to time by the Chartered Professional Accountants of Canada by June 15 of each year;
- (q) Be responsible for the hiring, suspension and dismissal of all employees of the municipality;
- (r) Witness any oaths or affirmations required pursuant to *The Municipalities Act*;
- (s) Send copies of bylaws for closing roads and closing and leasing roads to the Minister of Highways;
- (t) Bring to council's attention any resignation(s) of elected officials;
- (u) Record each abstention in the meeting minutes that may occur at the time of voting;
- (v) At the first meeting in January of each year, provide all bond or equivalent insurance of employees to council;
- (w) Sign minutes of council and committee meetings;
- (x) Sign bylaws;
- (y) Sign cheques and other negotiable instruments;
- (z) Provide copies of public documents upon request or payment of fee;
- (aa) Provide notice of first meeting of council;
- (bb) Call a special meeting when lawfully requested to do so;
- (cc) Determine the sufficiency of a petition for a public meeting of voters;
- (dd) Determine the sufficiency of a petition for a referendum;
- (ee) Note any change reported on a council member's annual declaration to the member's public disclosure statement, including the date that change was noted;
- (ff) Make each public disclosure statement and declaration available for public inspection during regular business hours;
- (gg) Provide copies of public disclosure statements to any designated officials when directed to do so by council;
- (hh) Record in the minutes every declaration of conflict of interest, including the general nature and material details of the disclosure and any abstention or withdrawal;
- (ii) Provide information to the auditor;
- (jj) Send amended tax notices when required and make necessary adjustments to the tax roll;
- (kk) Provide for payment of writ of execution against the municipality; and
- (ll) Produce certain records upon request of inspector appointed by the minister.

## 7. Additional Duties

The administrator shall:

- (a) Act as the returning officer for all elections under *The Local Government Election Act, 2015*.



- (b) Ensure that public notice is given as required in the Act, any other act, and/or as required by council in this bylaw, any other bylaw or resolution.
  - (c) Ensure the policies and programs of the municipality are implemented, maintained and enforced.
  - (d) Advise, inform and make recommendations to council on the:
    - i. Operations and affairs of the municipality;
    - ii. Policies and programs of the municipality; and
    - iii. The financial position of the municipality.
  - (e) Supervise all operations of the municipality, ensuring appropriate internal controls are in place and followed.
  - (f) Be responsible for the preparation and submission of the annual budget.
  - (g) Monitor and control spending within the budget established by council.
  - (h) Make routine expenditures until the annual budget is adopted by council.
  - (i) Call for tenders in accordance with the RM of Lipton No. 217's established purchasing policy, and ensuring consistency with any provincial, national or international trade agreements related to municipal procurement.
  - (j) Purchase goods, services or work in accordance with the RM of Lipton No. 217's established purchasing policy, and ensuring consistency with any provincial, national or international trade agreements related to municipal procurement.
  - (k) Award contracts in accordance with the RM of Lipton No. 217's established purchasing policy, and ensuring consistency with any provincial, national or international trade agreements related to municipal procurement.
  - (l) Conduct negotiations for land purchases, annexations, etc.
  - (m) Attend meetings of council and other meetings as council directs.
- 

## **PART III – OTHER POSITIONS AND DUTIES**

### **8. Signing Authority**

In accordance with the Bylaw authorizing disbursement of funds for routine and budgeted expenditures, the Administrative Assistant is authorized to sign disbursements in the absence of a member of Council, jointly with the Administrator.

### **9. Establishment of Position**

If the administrator is unable to act for any reason, council will appoint a person within 30 days to fill the position of administrator in an acting capacity. This appointment will be for a period of no longer than three months. Should council require to extend the appointment of the acting administrator beyond three months, they will obtain permission from the Board of Examiners.

### **10. Establishment of Positions**

The administrator is permitted to hire employees necessary for the operations of the municipality subject to the approved municipal budget.

### **11. Duties**

The administrator will determine the job description and list of duties for each position established. Council and/or council committees may provide suggestions regarding municipal operations and duties to the administrator.

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## **PART IV – DELEGATION OF AUTHORITY**

### **12. Delegation**

The Administrator is authorized to delegate any of their duties or functions to another employee of the Municipality, except those that must be performed personally under legislation.

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**PART V – SIGNING AUTHORITY**

**13. Agreements**

All agreements to which the Municipality is a party shall be signed by the Reeve and the Administrator. In the absence of either, the Deputy Reeve or Administrative Assistant, respectively, may sign.

**14. Cheques and Disbursements**

Cheques and other negotiable instruments must be signed by the Administrator or Administrative Assistant and a member of Council. In the absence of a designated Council member, the Administrative Assistant is authorized to sign jointly with the Administrator for routine and budgeted expenditures.

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**PART VI – COMING INTO FORCE**

**15. Coming into Force**

This Bylaw shall come into force and take effect on the date of its final passing.

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**Municipal Adoption**

1<sup>st</sup> Reading: **FEB 23 2026**

2<sup>nd</sup> Reading: **FEB 23 2026**

3<sup>rd</sup> Reading: **FEB 23 2026**

[Redacted Signature]

Reeve

[Redacted Signature]

Administrator



# RURAL MUNICIPALITY OF LIPTON NO. 217

## BYLAW NO. 2026-02

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### A BYLAW TO AUTHORIZE THE DISBURSEMENT OF FUNDS FOR ROUTINE AND BUDGETED EXPENDITURES

The Council of the Rural Municipality of Lipton No. 217, in the Province of Saskatchewan, enacts as follows:

#### 1. Title

This Bylaw may be cited as the “*Authorized Disbursement Bylaw*”.

#### 2. Purpose

The purpose of this Bylaw is to provide clear authorization for the disbursement of funds for wages and other routine or budgeted expenses without requiring individual council resolutions for each payment.

#### 3. Authority to Disburse Funds

##### 3.1 Authorized Expenditures Without Council Resolution

The Administrator, together with the Reeve or other designated signing authority, is authorized to issue payment for the following expenditures without prior council resolution, provided the expenditure is:

- (a) included in the annual operating or capital budget adopted by Council; or
- (b) required by legislation; or
- (c) approved through a contract or agreement previously authorized by council.

##### 3.2 Examples of Authorized Payments

Authorized expenditures may include, but are not limited to:

- Employee wages, salaries, and statutory payroll deductions (e.g., CPP, EI, income tax)
- Employer contributions to pension and benefit plans
- Utility bills and service charges
- Insurance premiums
- Contracted services authorized by Council
- Recurring monthly expenses within the approved budget

#### 4. Signing Authority

All cheques and electronic payments shall be signed or authorized by:

- The Administrator or Administrative Assistant; and
- The Reeve or another Council member appointed by Council by resolution; or
- The Administrator and Administrative Assistant in the absence of a Council member.

#### 5. Reporting to Council

All payments made under this Bylaw shall be reported to Council at the next regular meeting by means of a payment register or list of accounts for ratification for information purposes.

#### 6. Emergency Expenditures



In accordance with section 159 (b) of *The Municipalities Act*, in the event of an emergency where immediate expenditure is necessary for the protection of life, property, or the environment, the Administrator is authorized to make such expenditures, with the approval of the Reeve, and shall report the expenditure to council at the earliest opportunity.

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## 7. Coming into Force

This Bylaw shall come into force and take effect on the date of its final passing.

Bylaw No. 2012-03 is hereby repealed.

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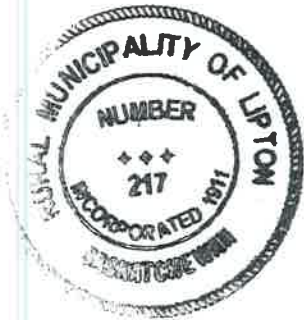
### Municipal Adoption

1<sup>st</sup> Reading: **FEB 23 2026**

2<sup>nd</sup> Reading: **FEB 23 2026**

3<sup>rd</sup> Reading: **FEB 23 2026**

{Seal}



  
\_\_\_\_\_  
Reeve

  
\_\_\_\_\_  
Administrator

# **RURAL MUNICIPALITY OF LIPTON NO. 217**

## **BYLAW NO. 2026-03**

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### **A BYLAW TO PROVIDE A PURCHASING POLICY FOR THE RURAL MUNICIPALITY OF LIPTON NO. 217**

**The Council of the Rural Municipality of Lipton No. 217, in the Province of Saskatchewan, enacts as follows:**

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#### **PART I – PURPOSE AND DEFINITIONS**

##### **1. Short Title**

This Bylaw may be cited as the “Purchasing Policy Bylaw”.

##### **2. Purpose**

The purpose of this Bylaw is to:

- (a) establish a clear, consistent, and transparent purchasing policy for the Municipality;
- (b) ensure that goods, services, and construction are acquired in a manner that provides best value, fairness, and accountability;
- (c) protect Council, Administration, and vendors by clearly defining purchasing authority and procedures; and
- (d) ensure compliance with applicable provincial, national, and interprovincial trade agreements.

##### **3. Definitions**

In this Bylaw:

- (a) “Act” means The Municipalities Act;
  - (b) “Administrator” means the Administrator appointed pursuant to section 110 of the Act;
  - (c) “Council” means the Council of the Rural Municipality of Lipton No. 217;
  - (d) “Municipality” means the Rural Municipality of Lipton No. 217;
  - (e) “Purchasing” includes the acquisition of goods, services, and construction by purchase, lease, or contract.
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#### **PART II – AUTHORITY AND RESPONSIBILITY**

##### **4. Authority of Council**

Council has the ultimate authority for all municipal expenditures. Spending authority is delegated through the approval of the annual budget, by bylaw, or by specific resolution of Council.

##### **5. Authority of Administration**

The Administrator is authorized to carry out purchasing on behalf of the Municipality in accordance with this Bylaw, the approved budget, and any resolutions of Council.

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#### **PART III – PURCHASING PROCEDURES**

##### **6. Purchases Under \$5,000**

Purchases with a value of less than Five Thousand dollars (\$5,000.00) may be made by the Administrator.



**7. Foreman Authority**

Purchases with a value of up to Five Thousand dollars (\$5,000.00) may be made by the Foreman with an approved purchase order.

**8. Quotations**

For purchases exceeding Five Thousand dollars (\$5,000.00), a minimum of three (3) written quotations should be obtained where practical and submitted to Council for consideration.

**PART IV – EXCEPTIONS**

**9. Emergencies**

Where an emergency exists that constitutes an immediate danger to life, health, safety, or property, the Administrator may procure goods or services without following the procedures outlined in this Bylaw and shall report the expenditure to Council at the next meeting.

**PART V – COMING INTO FORCE**

**10. Coming Into Force**

This Bylaw shall come into force and take effect on the date of its final passing.

**Municipal Adoption**

1<sup>st</sup> Reading: FEB 23 2026

2<sup>nd</sup> Reading: FEB 23 2026

3<sup>rd</sup> Reading: FEB 23 2026

  
\_\_\_\_\_  
Reeve

{Seal}

  
\_\_\_\_\_  
Administrator

