

R.M. of Willner
Statement of Financial Activities - Detailed
For the Period Ending 07/31/2024

	Current	Year To Date	Budget	Variance
<u>REVENUES</u>				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy	1,199,782.10	1,199,782.10	1,201,411.00	(1,628.90)
410-120-100 - Abatements and Adjustments			(100.00)	100.00
410-130-100 - Discount on Municipal Tax - Property	(2.48)	(70.28)	(55,000.00)	54,929.72
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	231.28	1,875.53	1,700.00	175.53
Other				
410-900-700 - Tax Enforcement Revenue	967.40	967.40	250.00	717.40
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work		100.00	3,500.00	(3,400.00)
Sale of Supplies and Gravel				
420-200-200 - F&C - Sale of Supplies - Office			700.00	(700.00)
420-200-210 - F&C - Sale of Supplies - TS - Supplies		4.76		4.76
420-200-300 - F&C - Sale of R.M. Maps		198.22	1,000.00	(801.78)
420-200-900 - F&C - Rentals - Land		10,000.00		10,000.00
Rentals				
420-300-100 - F&C - Rentals - Rural Service Center			17,500.00	(17,500.00)
Licenses and Permits				
420-700-200 - F&C - Building Permits			200.00	(200.00)
420-710-100 - F&C - Permits			500.00	(500.00)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	860.00		860.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		7.00		7.00
Landfill/Waste Collection Fees				
420-850-100 - F&C - Oil Recovery Center			4,000.00	(4,000.00)
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-100 - M&D - Road Maintenance - Heavy Haul Agr			40,000.00	(40,000.00)
430-100-200 - M&D - Road Maintenance - CTP Corridor			38,320.00	(38,320.00)
430-100-300 - M&D - Road Maintenance & Cap Loss Charge		7,276.95	10,000.00	(2,723.05)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Unconditional Prov. Revenue Sharing		57,307.00	229,214.00	(171,907.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		8,185.50	16,000.00	(7,814.50)
Local				
450-400-100 - Conditional - PREP		1,381.92	1,500.00	(118.08)
GRANTS IN LIEU OF TAXES				
Provincial				
450-610-100 - GIL - Provincial			1,596.00	(1,596.00)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-120-200 - CA - Sale of Equipment		(6,500.00)		(6,500.00)
460-220-500 - TS-Sale of Mach & Equipment-Gain/Loss		(24,733.00)	(24,733.00)	
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	9,131.58	34,428.19	80,000.00	(45,571.81)
470-120-100 - Dividend Revenue		58.24		58.24
Total REVENUES:	1,210,129.88	1,291,129.53	1,567,558.00	(276,428.47)

	Current	Year To Date	Budget	Variance
<u>EXPENDITURES</u>				
<u>GENERAL GOVERNMENT SERVICES</u>				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		12,600.00	33,000.00	20,400.00
510-110-230 - GG - Salaries - Administrator	3,264.84	29,563.72	55,000.00	25,436.28
510-110-330 - GG - Salaries - Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,438.21	9,851.56	18,000.00	8,148.44
Benefits				
510-120-110 - GG - Council - Payroll Benefits		876.29	3,350.00	2,473.71
510-130-230 - GG - Benefits - Administrator	557.02	5,199.15	9,075.00	3,875.85
510-130-330 - GG - Benefits - Assistant		3,611.30	2,775.00	(836.30)
510-140-330 - GG - Benefits - Clerk	248.22	1,985.79	2,575.00	589.21
510-130-234 - GG - Benefits - Worker's Comp		1,465.00	1,000.00	(465.00)
Professional/Contract Services				
510-200-110 - GG - Cont. - Legal			400.00	400.00
510-200-130 - GG - Cont. - Audit		8,692.00	10,000.00	1,308.00
510-200-150 - GG - Cont. - Assessment - SAMA		10,069.65	10,100.00	30.35
510-200-170 - GG - Cont. - Advertising	207.14	383.20	1,500.00	1,116.80
510-210-100 - GG - Council Travel			2,000.00	2,000.00
510-210-120 - GG - Council - Meeting/Travel/Meals			400.00	400.00
510-210-170 - GG - Admin. - Training, Travel & Meals		144.98	300.00	155.02
510-210-180 - GG - Cont. - Admin Consulting	150.00	392.00	13,000.00	12,608.00
510-230-100 - GG - Cont. - Insurance - General & Bond		4,950.55	15,000.00	10,049.45
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,537.06	4,400.00	862.94
510-250-100 - GG - Cont. - Communications			500.00	500.00
510-260-100 - GG - Cont. - Tax Enforcement/Collection			2,500.00	2,500.00
510-260-150 - GG - Cont. - Elections		174.20	500.00	325.80
510-270-150 - GG - Cont. - Repairs (Office)			26,000.00	26,000.00
510-280-130 - GG - Cont. - Consulting BOR		450.00	450.00	
510-280-150 - GG - Cont. - Building Inspection Charges			100.00	100.00
510-290-100 - GG - Cont. - Bank Charges	100.19	656.04	1,200.00	543.96
Utilities				
510-300-140 - GG - Utilities - Office - Telephone	698.62	2,453.44	2,800.00	346.56
510-300-150 - GG - Utilities - Office - Utilities	172.31	2,025.90	2,500.00	474.10
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	61.74	645.04	1,500.00	854.96
510-410-140 - GG - Maint. - Office Supplies	107.75	374.85	4,500.00	4,125.15
510-490-110 - GG - Maint. - Office Operations Costs	346.79	8,437.89	10,000.00	1,562.11
Grants and Contributions				
510-500-110 - GG - Grants and Contributions			500.00	500.00
Amortization				
510-600-299 - GG - Amortization-Bldgs,Improv&Eng Stru			1,032.00	1,032.00
510-600-399 - GG - Amort - Machinery & Equipment			500.00	500.00
510-600-599 - GG - Amortization - Office & Info Tech			2,200.00	2,200.00
Allowance for Uncollectibles				
510-800-110 - GG - Allowance for Uncollectibles			4,000.00	4,000.00
Other				
510-900-110 - GG - Rural Service Center Expenses			9,600.00	9,600.00
510-900-150 - GG - Mineral Rights Tax		478.61		(478.61)
TOTAL GENERAL GOVERNMENT SERVICES:	7,352.83	121,196.24	267,257.00	146,060.76
<u>PROTECTIVE SERVICES</u>				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-110 - PS - Police - Contracted Services			18,000.00	18,000.00
FIRE PROTECTION				
Wages and Benefits				
Wages				
525-110-110 - PS - Fire - Council - Indemnity			1,480.00	1,480.00
Professional/Contractual Services				
525-210-110 - PS - Fire - Contracted Services	586.00	586.00	400.00	(186.00)
525-210-120 - PS - Fire - EMO	(586.00)			
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions	750.75	7,422.07	5,500.00	(1,922.07)
TOTAL PROTECTIVE SERVICES:	750.75	8,008.07	25,380.00	17,371.93

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<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
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R.M. of Willner

Statement of Financial Activities - Detailed
For the Period Ending 07/31/2024

Report Date
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	Current	Year To Date	Budget	Variance
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			39,960.00	39,960.00
530-110-120 - TS - Maint. - Salary - Foreman	8,464.76	54,204.54	97,000.00	42,795.46
530-110-130 - TS - Maint. - Salaries - Labourers	23,387.96	80,866.42	163,000.00	82,133.58
Benefits				
530-120-120 - TS - Maint. - Benefits - Health & Dental	286.26	1,120.31	2,100.00	979.69
530-120-121 - TS - Maint. - Benefits - CPP	1,815.15	7,684.31	10,500.00	2,815.69
530-120-122 - TS - Maint. - Benefits - EI	622.35	2,639.04	4,200.00	1,560.96
530-120-123 - TS - Maint. - Benefits - Superannuation	2,383.21	11,333.00	23,500.00	12,167.00
530-120-124 - TS - Maint. - Benefits - Worker's Comp		3,218.64	3,500.00	281.36
530-120-125 - TS - Maint. - Benefits - Short Term Dis		4,722.29	4,450.00	(272.29)
530-120-126 - TS - Maint. - Benefits - Safety Equipmen		412.87	750.00	337.13
Professional/Contractual Services				
530-200-110 - TS - Maint. - Engineering		4,563.40	5,000.00	436.60
530-210-100 - TS - Maint. - Contract - Dust Control	8,957.00	8,957.00	18,000.00	9,043.00
530-210-110 - TS - Maint. - Contract - Gravel Haul			2,500.00	2,500.00
530-210-120 - TS - Maint. - Contract - Contract			45,000.00	45,000.00
530-210-130 - TS - Maint. - Contract - Mulching			25,000.00	25,000.00
530-210-140 - TS - Maint. - Contract - Gravel Pit Recl			5,000.00	5,000.00
530-240-100 - TS - Maint. - Contract - Advertising			600.00	600.00
530-250-100 - TS - Maint. - Travel, Meal & Training		573.26	5,500.00	4,926.74
530-250-110 - TS - Maint. - Council - Travel & Meals		932.07	5,000.00	4,067.93
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.	1,580.41	18,874.68	28,000.00	9,125.32
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	85.02	4,900.47	8,000.00	3,099.53
530-300-120 - TS - Maint. - Utility - Power	182.04	1,094.69	3,000.00	1,905.31
530-300-130 - TS - Maint. - Utility - Water & Sewer	209.60	746.60	5,500.00	4,753.40
530-300-140 - TS - Maint. - Utility - Telephone	175.18	613.27	1,500.00	886.73
530-300-150 - TS - Maint. - Utility - Cellular Phones	146.26	753.82	1,500.00	746.18
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Bldg Materials & Repairs		235.40	2,500.00	2,264.60
530-410-100 - TS - Maint. - Small Tools	68.89	555.71	1,000.00	444.29
530-410-120 - TS - Maint. - Shop Supplies	968.17	3,616.08	9,000.00	5,383.92
530-420-100 - TS - Maint. - Equip./Vehicle Repair	204.83	2,275.21	10,000.00	7,724.79
530-420-101 - TS - Maint. - Repair/Parts - Graders		16,176.55	30,000.00	13,823.45
530-420-102 - TS - Maint. - Repair/Parts - Mowers	11.93	2,774.82	5,000.00	2,225.18
530-420-103 - TS - Maint. - Repair/Parts - Payloader		599.30	2,500.00	1,900.70
530-420-104 - TS - Maint. - Repair/Parts - Tractor	14.83	574.94	10,000.00	9,425.06
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	808.97	10,370.08	25,000.00	14,629.92
530-425-110 - TS - Maint. - Oil & Gas & Diesel	12,609.37	67,166.07	200,000.00	132,833.93
530-440-100 - TS - Maint. - Gravel		3,524.24	85,000.00	81,475.76
530-440-120 - TS - Maint. - Rd Maint -Gravel Corr Line			150,000.00	150,000.00
530-450-100 - TS - Maint. - Culverts/Drainage		455.80	5,000.00	4,544.20
530-470-100 - TS - Maint. - Road Signs		16.62	2,000.00	1,983.38
Amortization				
530-600-299 - TS - Maint - Amort - Bldgs,Improv& Struc			10,000.00	10,000.00
530-600-399 - TS - Maint - Amort - Machinery & Equipme			130,000.00	130,000.00
530-600-499 - TS - Maint - Amortization - Vehicles			4,000.00	4,000.00
530-600-699 - TS - Maint - Amort - Infrastructure			61,000.00	61,000.00
TOTAL TRANSPORTATION SERVICES:	62,982.19	316,551.50	1,250,060.00	933,508.50
ENVIRONMENTAL SERVICES				
Wages and Benefits				
540-110-110 - EH&W - Council Indemnity			200.00	200.00
Professional/Contractual Services				
540-200-110 - EH&W - Cont. - Recycle Collection	122.84	396.02	3,000.00	2,603.98
540-200-120 - EH&W - Cont. - Waste Collection	45.45	1,918.90	1,200.00	(718.90)
540-210-100 - EH&W - Cont. - Pest Control	588.49	2,088.49	6,000.00	3,911.51
540-210-200 - EH&W - Cont. - Weed Control			2,000.00	2,000.00
540-210-300 - EH&W - Cont. - Travel			1,000.00	1,000.00
540-250-200 - EH&W - Cont. - Oil Recycling Center			2,800.00	2,800.00
Maintenance, Materials and Supplies				
540-420-100 - EH&W - Maint. - Pest Control Supplies		1,923.90	4,000.00	2,076.10
540-430-100 - EH&W - Maint. - Weed Control Supplies		1,464.34	5,000.00	3,535.66
Grants and Contributions				
540-530-200 - EH&W - Grants/Contributions			1,000.00	1,000.00
Amortization				

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540-600-299 - EH&W - Amort - Bldgs,Improv & Structures			1,125.00	1,125.00
TOTAL ENVIRONMENTAL SERVICES:	756.78	7,791.65	27,325.00	19,533.35
<u>PUBLIC HEALTH AND WELFARE SERVICES</u>				
Wages and Benefits				
550-110-110 - H&W - Trust Board Meeting			600.00	600.00
Professional/Contractual Services				
550-200-100 - H&W - Cont. - Operations & Maintenance			600.00	600.00
Total PUBLIC HEALTH AND WELFARE SERVICES:	0.00	0.00	1,200.00	1,200.00
<u>PLANNING AND DEVELOPMENT SERVICES</u>				
Professional/Contractual Services				
560-200-110 - P&D - Contracted Planner			250.00	250.00
TOTAL PLANNING AND DEVELOPMENT SERVICES:	0.00	0.00	250.00	250.00
<u>RECREATION AND CULTURAL SERVICES</u>				
Wages				
570-110-110 - R&C - Salaries			600.00	600.00
Professional/Contractual Services				
570-290-100 - R&C - Cont. - Library Requisition		4,569.34	4,600.00	30.66
Grants and Contributions				
570-500-100 - R&C - Grants and Contributions	10,000.00	20,000.00	23,650.00	3,650.00
570-500-130 - R&C - Grants - Library		1,350.40	1,350.00	(0.40)
TOTAL RECREATION AND CULTURAL SERVICES:	10,000.00	25,919.74	30,200.00	4,280.26
<u>UTILITIES</u>				
WATER				
Utilities				
580-300-120 - UT - Water - Power - Well #1		300.30	800.00	499.70
Maintenance, Materials and Supplies				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
Amortization				
580-600-399 - UT - Water - Amort - Machinery & Equip			608.00	608.00
TOTAL UTILITIES:	0.00	300.30	2,408.00	2,107.70
TOTAL EXPENDITURES:	81,842.55	479,767.50	1,604,080.00	1,124,312.50
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	1,210,129.88	1,291,129.53	1,567,558.00	(276,428.47)
Expenditures	81,842.55	479,767.50	1,604,080.00	1,124,312.50
CHANGE IN NET FINANCIAL ASSETS	1,128,287.33	811,362.03	(36,522.00)	847,884.03
CHANGE IN NET ASSETS	1,128,287.33	811,362.03	(36,522.00)	847,884.03
CHANGE IN SURPLUS	1,128,287.33	811,362.03	(36,522.00)	847,884.03

ACCOUNT BALANCES	Current	Year to Date	Balance
Cash and Investments			
110-110-110 - Cash - On Hand - Petty Cash			50.00
110-110-120 - Cash - Bank - Demand	(46,692.96)	(1,303,538.49)	236,032.62
110-110-130 - Cash - Bank - Term Deposit		(57,000.00)	2,346,770.00
110-110-140 - Cash - Bank - Term Deposit - Gravel		(250,000.00)	
Municipal Taxes Receivable			
110-200-100 - Municipal - Tax Receivable - Current	1,199,777.74	1,199,275.92	1,198,277.76
110-200-110 - Municipal Tax Receivable - Arrears	(2,921.99)	(9,562.54)	19,910.70
110-200-700 - Tax Enforcement	983.27	1,078.49	2,665.25
Other Receivables			
110-300-110 - Due From Provincial Gov't/Agency		(39,402.92)	
110-310-100 - Accrued Interest	(6,819.12)	(21,396.15)	16,517.39
110-320-100 - Accounts Receivable		(1,500.00)	

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110-330-110 - Wages - Health & Dental	(1,080.57)	7,152.59	7,152.59	
110-330-120 - Wages - Disability Insurance	(88.90)	488.53	488.53	
110-340-110 - GST Receivable - 100% Rebate	(15,339.84)	(3,249.46)	1,271.85	