

R.M. of Willner
Statement of Financial Activities - Detailed
For the Period Ending 06/30/2024

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			1,201,411.00	(1,201,411.00)
410-120-100 - Abatements and Adjustments			(100.00)	100.00
410-130-100 - Discount on Municipal Tax - Property		(67.80)	(55,000.00)	54,932.20
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	231.28	1,644.25	1,700.00	(55.75)
Other				
410-900-700 - Tax Enforcement Revenue			250.00	(250.00)
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	27.03	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	290.00	840.00		840.00
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	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)		(6,500.00)
460-220-500 - TS-Sale of Mach & Equipment-Gain/Loss	(24,733.00)	(24,733.00)	(24,733.00)	
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	1,699.70	25,296.61	80,000.00	(54,703.39)
470-120-100 - Dividend Revenue		58.24		58.24
Total REVENUES:	28,322.01	80,999.65	1,567,558.00	(1,486,558.35)

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EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity	6,650.00	12,600.00	33,000.00	20,400.00
510-110-230 - GG - Salaries - Administrator	3,264.84	26,298.88	55,000.00	28,701.12
510-110-330 - GG - Salaries - Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,764.72	8,413.35	18,000.00	9,586.65
Benefits				
510-120-110 - GG - Council - Payroll Benefits	876.29	876.29	3,350.00	2,473.71
510-130-230 - GG - Benefits - Administrator	557.02	4,642.13	9,075.00	4,432.87
510-130-330 - GG - Benefits - Assistant		3,611.30	2,775.00	(836.30)
510-140-330 - GG - Benefits - Clerk	531.06	1,737.57	2,575.00	837.43
510-130-234 - GG - Benefits - Worker's Comp	1,465.00	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		176.06	1,500.00	1,323.94
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		242.00	13,000.00	12,758.00
510-230-100 - GG - Cont. - Insurance - General & Bond		4,950.55	15,000.00	10,049.45
510-240-100 - GG - Cont. - Memberships & Subscriptions	270.48	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	89.80	555.85	1,200.00	644.15
Utilities				
510-300-140 - GG - Utilities - Office - Telephone	348.99	1,754.82	2,800.00	1,045.18
510-300-150 - GG - Utilities - Office - Utilities	345.74	1,853.59	2,500.00	646.41
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage	451.76	583.30	1,500.00	916.70
510-410-140 - GG - Maint. - Office Supplies	114.73	267.10	4,500.00	4,232.90
510-490-110 - GG - Maint. - Office Operations Costs	3,539.60	8,091.10	10,000.00	1,908.90
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		(478.61)
TOTAL GENERAL GOVERNMENT SERVICES:	20,748.64	113,843.41	267,257.00	153,413.59
PROTECTIVE SERVICES				
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			400.00	400.00
525-210-120 - PS - Fire - EMO		586.00		(586.00)
Grants and Contributions				
525-520-110 - PS - Fire - Grants and Contributions		6,671.32	5,500.00	(1,171.32)
TOTAL PROTECTIVE SERVICES:	0.00	7,257.32	25,380.00	18,122.68

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	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
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	5,596.63	45,739.78	97,000.00	51,260.22
530-110-130 - TS - Maint. - Salaries - Labourers	16,165.55	57,478.46	163,000.00	105,521.54
Benefits				
530-120-120 - TS - Maint. - Benefits - Health & Dental	231.26	834.05	2,100.00	1,265.95
530-120-121 - TS - Maint. - Benefits - CPP	1,222.76	5,869.16	10,500.00	4,630.84
530-120-122 - TS - Maint. - Benefits - EI	425.19	2,016.69	4,200.00	2,183.31
530-120-123 - TS - Maint. - Benefits - Superannuation	1,618.76	8,949.79	23,500.00	14,550.21
530-120-124 - TS - Maint. - Benefits - Worker's Comp	3,218.64	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			18,000.00	18,000.00
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	23.62	573.26	5,500.00	4,926.74
530-250-110 - TS - Maint. - Council - Travel & Meals	483.54	932.07	5,000.00	4,067.93
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.	4,256.62	17,294.27	28,000.00	10,705.73
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	337.82	4,815.45	8,000.00	3,184.55
530-300-120 - TS - Maint. - Utility - Power		912.65	3,000.00	2,087.35
530-300-130 - TS - Maint. - Utility - Water & Sewer	135.00	537.00	5,500.00	4,963.00
530-300-140 - TS - Maint. - Utility - Telephone	87.59	438.09	1,500.00	1,061.91
530-300-150 - TS - Maint. - Utility - Cellular Phones	136.26	607.56	1,500.00	892.44
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	190.80	486.82	1,000.00	513.18
530-410-120 - TS - Maint. - Shop Supplies	380.04	2,647.91	9,000.00	6,352.09
530-420-100 - TS - Maint. - Equip./Vehicle Repair		2,070.38	10,000.00	7,929.62
530-420-101 - TS - Maint. - Repair/Parts - Graders	917.41	16,176.55	30,000.00	13,823.45
530-420-102 - TS - Maint. - Repair/Parts - Mowers		2,762.89	5,000.00	2,237.11
530-420-103 - TS - Maint. - Repair/Parts - Payloader	358.94	599.30	2,500.00	1,900.70
530-420-104 - TS - Maint. - Repair/Parts - Tractor	245.51	560.11	10,000.00	9,439.89
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	2,257.52	9,561.11	25,000.00	15,438.89
530-425-110 - TS - Maint. - Oil & Gas & Diesel	16,419.21	54,556.70	200,000.00	145,443.30
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	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:	54,725.29	253,569.31	1,250,060.00	996,490.69
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	62.06	273.18	3,000.00	2,726.82
540-200-120 - EH&W - Cont. - Waste Collection		1,873.45	1,200.00	(673.45)
540-210-100 - EH&W - Cont. - Pest Control	250.00	1,500.00	6,000.00	4,500.00
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	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:	1,776.40	7,034.87	27,325.00	20,290.13
<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	23,650.00	13,650.00
570-500-130 - R&C - Grants - Library		1,350.40	1,350.00	(0.40)
TOTAL RECREATION AND CULTURAL SERVICES:	0.00	15,919.74	30,200.00	14,280.26
<u>UTILITIES</u>				
WATER				
Utilities				
580-300-120 - UT - Water - Power - Well #1	142.20	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:	142.20	300.30	2,408.00	2,107.70
TOTAL EXPENDITURES:	77,392.53	397,924.95	1,604,080.00	1,206,155.05
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	28,322.01	80,999.65	1,567,558.00	(1,486,558.35)
Expenditures	77,392.53	397,924.95	1,604,080.00	1,206,155.05
CHANGE IN NET FINANCIAL ASSETS	(49,070.52)	(316,925.30)	(36,522.00)	(280,403.30)
CHANGE IN NET ASSETS	(49,070.52)	(316,925.30)	(36,522.00)	(280,403.30)
CHANGE IN SURPLUS	(49,070.52)	(316,925.30)	(36,522.00)	(280,403.30)

ACCOUNT BALANCES

Cash and Investments

	<u>Current</u>	<u>Year to Date</u>	<u>Balance</u>
110-110-110 - Cash - On Hand - Petty Cash			50.00
110-110-120 - Cash - Bank - Demand	(286,748.71)	(1,256,845.53)	282,725.58
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		(501.82)	(1,499.98)
110-200-110 - Municipal Tax Receivable - Arrears	215.41	(6,640.55)	22,832.69
110-200-700 - Tax Enforcement	15.87	95.22	1,681.98
Other Receivables			
110-300-110 - Due From Provincial Gov't/Agency		(39,402.92)	
110-310-100 - Accrued Interest		(14,577.03)	23,336.51
110-320-100 - Accounts Receivable		(1,500.00)	

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110-330-110 - Wages - Health & Dental	(1,419.36)	8,233.16	8,233.16	
110-330-120 - Wages - Disability Insurance	(88.90)	577.43	577.43	
110-340-110 - GST Receivable - 100% Rebate	14,562.31	12,090.38	16,611.69	