

R.M. of Willner
Statement of Financial Activities - Detailed
For the Period Ending 05/31/2024

	Current	Year To Date	Budget	Variance
<u>REVENUES</u>				
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	(9.45)	(67.80)	55,000.00	(55,067.80)
Penalties on Tax Arrears				
410-400-210 - Penalty on Mun Taxes Arrears - Property	261.79	1,412.97	1,700.00	(287.03)
Other				
410-900-700 - Tax Enforcement Revenue			250.00	(250.00)
FEES AND CHARGES				
Custom Work				
420-100-100 - F&C - Custom Work	50.00	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		4.76
420-200-300 - F&C - Sale of R.M. Maps	54.06	171.19	1,000.00	(828.81)
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)
Other				
Tax Certificate				
420-800-100 - F&C - Tax Certificate	20.00	550.00		550.00
General Office Services Provided				
420-800-200 - F&C - General Office Services Provided		7.00		7.00
MAINTENANCE AND DEVELOPMENT CHARGES				
Road Maintenance and Restoration Agreements				
430-100-300 - M&D - Road Maintenance & Cap Loss Charge	412.50	7,276.95		7,276.95
CONDITIONAL GRANTS				
Federal				
450-200-070 - Conditional - Federal - GTF		8,185.50		8,185.50
Local				
450-400-100 - Conditional - PREP		1,381.92		1,381.92
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest Revenue	2,704.96	23,596.91		23,596.91
470-120-100 - Dividend Revenue		58.24		58.24
Total REVENUES:	3,498.62	52,677.64	1,281,361.00	(1,228,683.36)

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For the Period Ending 05/31/2024

Report Date
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	Current	Year To Date	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG - Council - Indemnity		5,950.00	33,000.00	27,050.00
510-110-230 - GG - Salaries - Administrator		19,769.20	55,000.00	35,230.80
510-110-330 - GG - Salaries - Assistant	3,264.84	15,442.86	15,000.00	(442.86)
510-110-340 - GG - Salaries - Clerk	1,768.76	6,648.63	18,000.00	11,351.37
Benefits				
510-120-110 - GG - Council - Payroll Benefits			3,350.00	3,350.00
510-130-230 - GG - Benefits - Administrator		3,334.00	9,075.00	5,741.00
510-130-330 - GG - Benefits - Assistant	751.11	4,362.41	2,775.00	(1,587.41)
510-140-330 - GG - Benefits - Clerk	304.11	1,206.51	2,575.00	1,368.49
510-130-234 - GG - Benefits - Worker's Comp			1,000.00	1,000.00
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	130.50	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			700.00	700.00
510-210-170 - GG - Admin. - Training, Travel & Meals	59.36	144.98		(144.98)
510-210-180 - GG - Cont. - Admin Consulting	242.00	242.00	13,000.00	12,758.00
510-230-100 - GG - Cont. - Insurance - General & Bond	2,408.32	4,950.55	15,000.00	10,049.45
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,266.58	4,400.00	1,133.42
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	89.33	466.05	1,200.00	733.95
Utilities				
510-300-140 - GG - Utilities - Office - Telephone		1,405.83	2,800.00	1,394.17
510-300-150 - GG - Utilities - Office - Utilities	414.51	1,507.85	2,500.00	992.15
Maintenance, Material and Supplies				
510-400-110 - GG - Maint. - Stationery & Postage		131.54	1,500.00	1,368.46
510-410-140 - GG - Maint. - Office Supplies	3.89	152.37	4,500.00	4,347.63
510-490-110 - GG - Maint. - Office Operations Costs	553.04	4,551.50	10,000.00	5,448.50
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
TOTAL GENERAL GOVERNMENT SERVICES:	9,989.77	93,094.77	267,257.00	174,162.23
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>TRANSPORTATION SERVICES</u>				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-110 - TS - Maint. - Council - Indemnity			39,960.00	39,960.00
530-110-120 - TS - Maint. - Salary - Foreman	8,314.37	40,143.15	97,000.00	56,856.85
530-110-130 - TS - Maint. - Salaries - Labourers	11,419.32	41,312.91	163,000.00	121,687.09
Benefits				
530-120-120 - TS - Maint. - Benefits - Health & Dental	176.26	602.79	2,100.00	1,497.21
530-120-121 - TS - Maint. - Benefits - CPP	1,126.10	4,646.40	10,500.00	5,853.60
530-120-122 - TS - Maint. - Benefits - EI	385.56	1,591.50	4,200.00	2,608.50
530-120-123 - TS - Maint. - Benefits - Superannuation	1,776.03	7,331.03	23,500.00	16,168.97
530-120-124 - TS - Maint. - Benefits - Worker's Comp			3,500.00	3,500.00
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	110.99	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	14.58	549.64	5,500.00	4,950.36
530-250-110 - TS - Maint. - Council - Travel & Meals		448.53	5,000.00	4,551.47
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.		13,037.65	28,000.00	14,962.35
Utilities				
530-300-110 - TS - Maint. - Utility - Heat	820.86	4,477.63	8,000.00	3,522.37
530-300-120 - TS - Maint. - Utility - Power	216.52	912.65	3,000.00	2,087.35
530-300-130 - TS - Maint. - Utility - Water & Sewer	135.00	402.00	5,500.00	5,098.00
530-300-140 - TS - Maint. - Utility - Telephone		350.50	1,500.00	1,149.50
530-300-150 - TS - Maint. - Utility - Cellular Phones	106.26	471.30	1,500.00	1,028.70
Maintenance, Materials & Supplies				
530-400-110 - TS - Maint. - Bldg Materials & Repairs	235.40	235.40	2,500.00	2,264.60
530-410-100 - TS - Maint. - Small Tools		296.02	1,000.00	703.98
530-410-120 - TS - Maint. - Shop Supplies	606.37	2,267.87	9,000.00	6,732.13
530-420-100 - TS - Maint. - Equip./Vehicle Repair	2,070.38	2,070.38	10,000.00	7,929.62
530-420-101 - TS - Maint. - Repair/Parts - Graders	5,177.99	15,259.14	30,000.00	14,740.86
530-420-102 - TS - Maint. - Repair/Parts - Mowers	2,762.89	2,762.89	5,000.00	2,237.11
530-420-103 - TS - Maint. - Repair/Parts - Payloader		240.36	2,500.00	2,259.64
530-420-104 - TS - Maint. - Repair/Parts - Tractor		314.60	10,000.00	9,685.40
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	987.57	7,303.59	25,000.00	17,696.41
530-425-110 - TS - Maint. - Oil & Gas & Diesel	13,413.32	38,137.49	200,000.00	161,862.51
530-440-100 - TS - Maint. - Gravel	3,524.24	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	455.80	5,000.00	4,544.20
530-470-100 - TS - Maint. - Road Signs			2,000.00	2,000.00
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:	53,835.81	198,844.02	1,250,060.00	1,051,215.98
<u>ENVIRONMENTAL SERVICES</u>				
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		211.12	3,000.00	2,788.88
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	1,250.00	6,000.00	4,750.00
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	1,923.90	4,000.00	2,076.10
540-430-100 - EH&W - Maint. - Weed Control Supplies			5,000.00	5,000.00
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:	2,173.90	5,258.47	27,325.00	22,066.53
<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		158.10	800.00	641.90
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	158.10	2,408.00	2,249.90
TOTAL EXPENDITURES:	65,999.48	320,532.42	1,604,080.00	1,283,547.58
CHANGE IN NET-FINANCIAL ASSETS				
Revenues	3,498.62	52,677.64	1,281,361.00	(1,228,683.36)
Expenditures	65,999.48	320,532.42	1,604,080.00	1,283,547.58
CHANGE IN NET FINANCIAL ASSETS	(62,500.86)	(267,854.78)	(322,719.00)	54,864.22
CHANGE IN NET ASSETS	(62,500.86)	(267,854.78)	(322,719.00)	54,864.22
CHANGE IN SURPLUS	(62,500.86)	(267,854.78)	(322,719.00)	54,864.22
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	(70,468.18)	(970,096.82)	569,474.29	
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	(188.97)	(501.82)	(1,499.98)	
110-200-110 - Municipal Tax Receivable - Arrears	(2,957.83)	(6,855.96)	22,617.28	
110-200-700 - Tax Enforcement	15.87	79.35	1,666.11	
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	(1,277.24)	9,652.52	9,652.52	
110-330-120 - Wages - Disability Insurance	23.23	666.33	666.33	
110-340-110 - GST Receivable - 100% Rebate	1,361.67	(2,471.93)	2,049.38	