

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

	Current	Year To Date	Budget	Variance
<b>REVENUES</b>				
<b>TAXATION</b>				
<b>Municipal Taxes</b>				
410-110-100 - General Municipal Levy		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	(4,423.63)	(51,402.73)	(55,000.00)	3,597.27
<b>Penalties on Tax Arrears</b>				
410-400-210 - Penalty on Mun Taxes Arrears - Property	149.15	2,415.22	1,700.00	715.22
<b>Other</b>				
410-900-700 - Tax Enforcement Revenue	108.56	1,075.96	250.00	825.96
<b>FEES AND CHARGES</b>				
<b>Custom Work</b>				
420-100-100 - F&C - Custom Work		100.00	3,500.00	(3,400.00)
<b>Sale of Supplies and Gravel</b>				
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	63.07	279.31	1,000.00	(720.69)
420-200-900 - F&C - Rentals - Land		10,000.00		10,000.00
<b>Rentals</b>				
420-300-100 - F&C - Rentals - Rural Service Center			17,500.00	(17,500.00)
<b>Licenses and Permits</b>				
420-700-200 - F&C - Building Permits			200.00	(200.00)
420-710-100 - F&C - Permits			500.00	(500.00)
<b>Other</b>				
<b>Tax Certificate</b>				
420-800-100 - F&C - Tax Certificate	10.00	930.00		930.00
<b>General Office Services Provided</b>				
420-800-200 - F&C - General Office Services Provided		7.00		7.00
<b>Landfill/Waste Collection Fees</b>				
420-850-100 - F&C - Oil Recovery Center			4,000.00	(4,000.00)
<b>MAINTENANCE AND DEVELOPMENT CHARGES</b>				
<b>Road Maintenance and Restoration Agreements</b>				
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)
<b>UNCONDITIONAL TRANSFERS</b>				
<b>Unconditional Transfers</b>				
450-105-100 - Unconditional Prov. Revenue Sharing	57,307.00	171,921.00	229,214.00	(57,293.00)
<b>CONDITIONAL GRANTS</b>				
<b>Federal</b>				
450-200-070 - Conditional - Federal - GTF	8,936.50	17,122.00	16,000.00	1,122.00
<b>Local</b>				
450-400-100 - Conditional - PREP		1,381.92	1,500.00	(118.08)
<b>GRANTS IN LIEU OF TAXES</b>				
<b>Provincial</b>				
450-610-100 - GIL - Provincial		1,595.75	1,596.00	(0.25)
<b>CAPITAL ASSET PROCEEDS</b>				
<b>Capital Asset Proceeds</b>				
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)	
<b>INVESTMENT INCOME AND COMMISSIONS</b>				
<b>Investment and Income Revenue</b>				
470-100-100 - Interest Revenue	11,441.80	68,787.44	80,000.00	(11,212.56)
470-120-100 - Dividend Revenue		58.24		58.24
<b>Total REVENUES:</b>	<b>73,592.45</b>	<b>1,400,101.92</b>	<b>1,567,558.00</b>	<b>(167,456.08)</b>

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

Report Date  
2024-11-04 3:05 PM

	Current	Year To Date	Budget	Variance
<b><u>EXPENDITURES</u></b>				
<b><u>GENERAL GOVERNMENT SERVICES</u></b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
510-110-110 - GG - Council - Indemnity		19,600.00	33,000.00	13,400.00
510-110-230 - GG - Salaries - Administrator	3,264.84	40,990.66	55,000.00	14,009.34
510-110-330 - GG - Salaries - Assistant		12,178.02	15,000.00	2,821.98
510-110-340 - GG - Salaries - Clerk	1,733.62	15,713.53	18,000.00	2,286.47
<b>Benefits</b>				
510-120-110 - GG - Council - Payroll Benefits		876.29	3,350.00	2,473.71
510-130-230 - GG - Benefits - Administrator	557.02	7,188.00	9,075.00	1,887.00
510-130-330 - GG - Benefits - Assistant		3,611.30	2,775.00	(836.30)
510-140-330 - GG - Benefits - Clerk	298.17	2,994.61	2,575.00	(419.61)
510-130-234 - GG - Benefits - Worker's Comp		1,465.00	1,000.00	(465.00)
<b>Professional/Contract Services</b>				
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	293.60	676.80	1,500.00	823.20
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	198.50	343.48	300.00	(43.48)
510-210-180 - GG - Cont. - Admin Consulting	550.00	942.00	13,000.00	12,058.00
510-230-100 - GG - Cont. - Insurance - General & Bond		5,204.35	15,000.00	9,795.65
510-240-100 - GG - Cont. - Memberships & Subscriptions		3,537.06	4,400.00	862.94
510-250-100 - GG - Cont. - Communications	1,500.00	1,500.00	500.00	(1,000.00)
510-260-100 - GG - Cont. - Tax Enforcement/Collection		967.35	2,500.00	1,532.65
510-260-150 - GG - Cont. - Elections	91.12	265.32	500.00	234.68
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	100.45	966.99	1,200.00	233.01
<b>Utilities</b>				
510-300-140 - GG - Utilities - Office - Telephone	697.17	3,496.46	2,800.00	(696.46)
510-300-150 - GG - Utilities - Office - Utilities	149.56	2,770.78	2,500.00	(270.78)
<b>Maintenance, Material and Supplies</b>				
510-400-110 - GG - Maint. - Stationery & Postage	142.07	827.58	1,500.00	672.42
510-410-140 - GG - Maint. - Office Supplies	275.19	1,252.81	4,500.00	3,247.19
510-490-110 - GG - Maint. - Office Operations Costs	153.11	9,492.96	10,000.00	507.04
<b>Grants and Contributions</b>				
510-500-110 - GG - Grants and Contributions			500.00	500.00
<b>Amortization</b>				
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
<b>Allowance for Uncollectibles</b>				
510-800-110 - GG - Allowance for Uncollectibles			4,000.00	4,000.00
<b>Other</b>				
510-900-110 - GG - Rural Service Center Expenses		112.29	9,600.00	9,487.71
510-900-150 - GG - Mineral Rights Tax		478.61		(478.61)
510-900-155 - GG - Land Taxes		960.56		(960.56)
<b>TOTAL GENERAL GOVERNMENT SERVICES:</b>	<b>10,004.42</b>	<b>157,624.46</b>	<b>267,257.00</b>	<b>109,632.54</b>
<b><u>PROTECTIVE SERVICES</u></b>				
<b>POLICE PROTECTION</b>				
<b>Professional/Contractual Services</b>				
520-210-110 - PS - Police - Contracted Services		17,333.15	18,000.00	666.85
<b>FIRE PROTECTION</b>				
<b>Wages and Benefits</b>				
<b>Wages</b>				
525-110-110 - PS - Fire - Council - Indemnity			1,480.00	1,480.00
<b>Professional/Contractual Services</b>				
525-210-110 - PS - Fire - Contracted Services		586.00	400.00	(186.00)
<b>Grants and Contributions</b>				
525-520-110 - PS - Fire - Grants and Contributions		7,422.07	5,500.00	(1,922.07)
<b>TOTAL PROTECTIVE SERVICES:</b>	<b>0.00</b>	<b>25,341.22</b>	<b>25,380.00</b>	<b>38.78</b>

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

Report Date  
2024-11-04 3:05 PM

<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
----------------	---------------------	---------------	-----------------

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

Report Date  
2024-11-06 10:22 AM

	Current	Year To Date	Budget	Variance
<b><u>TRANSPORTATION SERVICES</u></b>				
<b>MAINTENANCE</b>				
<b>Wages &amp; Benefits</b>				
<b>Wages</b>				
530-110-110 - TS - Maint. - Council - Indemnity			39,960.00	39,960.00
530-110-120 - TS - Maint. - Salary - Foreman	7,949.13	80,382.97	97,000.00	16,617.03
530-110-130 - TS - Maint. - Salaries - Labourers	22,907.19	160,688.86	163,000.00	2,311.14
<b>Benefits</b>				
530-120-120 - TS - Maint. - Benefits - Health & Dental	294.64	2,180.60	2,100.00	(80.60)
530-120-121 - TS - Maint. - Benefits - CPP	1,260.57	13,091.00	10,500.00	(2,591.00)
530-120-122 - TS - Maint. - Benefits - EI	318.14	4,233.79	4,200.00	(33.79)
530-120-123 - TS - Maint. - Benefits - Superannuation	2,777.07	19,864.18	23,500.00	3,635.82
530-120-124 - TS - Maint. - Benefits - Worker's Comp		3,231.84	3,500.00	268.16
530-120-125 - TS - Maint. - Benefits - Short Term Dis	219.82	4,942.11	4,450.00	(492.11)
530-120-126 - TS - Maint. - Benefits - Safety Equipmen	306.76	1,063.32	750.00	(313.32)
<b>Professional/Contractual Services</b>				
530-200-110 - TS - Maint. - Engineering		4,563.40	5,000.00	436.60
530-210-100 - TS - Maint. - Contract - Dust Control		16,536.00	18,000.00	1,464.00
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		1,413.84	5,000.00	3,586.16
530-260-100 - TS - Maint. - Contract -Ins/Vehicle Reg.		18,874.68	28,000.00	9,125.32
<b>Utilities</b>				
530-300-110 - TS - Maint. - Utility - Heat	82.06	5,153.56	8,000.00	2,846.44
530-300-120 - TS - Maint. - Utility - Power	193.34	1,439.61	3,000.00	1,560.39
530-300-130 - TS - Maint. - Utility - Water & Sewer		1,016.60	5,500.00	4,483.40
530-300-140 - TS - Maint. - Utility - Telephone	175.30	876.20	1,500.00	623.80
530-300-150 - TS - Maint. - Utility - Cellular Phones	146.33	1,232.81	1,500.00	267.19
<b>Maintenance, Materials &amp; Supplies</b>				
530-400-110 - TS - Maint. - Bldg Materials & Repairs	7,731.60	7,983.03	2,500.00	(5,483.03)
530-410-100 - TS - Maint. - Small Tools		894.02	1,000.00	105.98
530-410-120 - TS - Maint. - Shop Supplies	309.70	5,174.26	9,000.00	3,825.74
530-420-100 - TS - Maint. - Equip./Vehicle Repair		2,510.91	10,000.00	7,489.09
530-420-101 - TS - Maint. - Repair/Parts - Graders	395.73	16,572.28	30,000.00	13,427.72
530-420-102 - TS - Maint. - Repair/Parts - Mowers	2,093.44	5,447.50	5,000.00	(447.50)
530-420-103 - TS - Maint. - Repair/Parts - Payloader		772.03	2,500.00	1,727.97
530-420-104 - TS - Maint. - Repair/Parts - Tractor		594.00	10,000.00	9,406.00
530-420-105 - TS - Maint. - Repairs/Parts-Truck/Trailer	89.38	13,848.22	25,000.00	11,151.78
530-425-110 - TS - Maint. - Oil & Gas & Diesel	21,327.17	134,048.06	200,000.00	65,951.94
530-440-100 - TS - Maint. - Gravel	16,800.00	20,324.24	85,000.00	64,675.76
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		575.21	2,000.00	1,424.79
<b>Amortization</b>				
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
<b>TOTAL TRANSPORTATION SERVICES:</b>	<b>85,377.37</b>	<b>550,558.19</b>	<b>1,250,060.00</b>	<b>699,501.81</b>
<b><u>ENVIRONMENTAL SERVICES</u></b>				
<b>Wages and Benefits</b>				
540-110-110 - EH&W - Council Indemnity			200.00	200.00
<b>Professional/Contractual Services</b>				
540-200-110 - EH&W - Cont. - Recycle Collection	61.24	609.67	3,000.00	2,390.33
540-200-120 - EH&W - Cont. - Waste Collection		1,918.90	1,200.00	(718.90)
540-210-100 - EH&W - Cont. - Pest Control	2,147.75	4,736.24	6,000.00	1,263.76
540-210-200 - EH&W - Cont. - Weed Control			2,000.00	2,000.00
540-210-300 - EH&W - Cont. - Travel	1,054.00	1,054.00	1,000.00	(54.00)
540-250-200 - EH&W - Cont. - Oil Recycling Center			2,800.00	2,800.00
<b>Maintenance, Materials and Supplies</b>				
540-420-100 - EH&W - Maint. - Pest Control Supplies	803.48	2,727.38	4,000.00	1,272.62
540-430-100 - EH&W - Maint. - Weed Control Supplies		1,464.34	5,000.00	3,535.66
<b>Grants and Contributions</b>				
540-530-200 - EH&W - Grants/Contributions			1,000.00	1,000.00
<b>Amortization</b>				

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

	Current	Year To Date	Budget	Variance
540-600-299 - EH&W - Amort - Bldgs,Improv & Structures			1,125.00	1,125.00
<b>TOTAL ENVIRONMENTAL SERVICES:</b>	<b>4,066.47</b>	<b>12,510.53</b>	<b>27,325.00</b>	<b>14,814.47</b>
<b><u>PUBLIC HEALTH AND WELFARE SERVICES</u></b>				
<b>Wages and Benefits</b>				
550-110-110 - H&W - Trust Board Meeting			600.00	600.00
<b>Professional/Contractual Services</b>				
550-200-100 - H&W - Cont. - Operations & Maintenance			600.00	600.00
<b>Total PUBLIC HEALTH AND WELFARE SERVICES:</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>	<b>1,200.00</b>
<b><u>PLANNING AND DEVELOPMENT SERVICES</u></b>				
<b>Professional/Contractual Services</b>				
560-200-110 - P&D - Contracted Planner			250.00	250.00
<b>TOTAL PLANNING AND DEVELOPMENT SERVICES:</b>	<b>0.00</b>	<b>0.00</b>	<b>250.00</b>	<b>250.00</b>
<b><u>RECREATION AND CULTURAL SERVICES</u></b>				
<b>Wages</b>				
570-110-110 - R&C - Salaries			600.00	600.00
<b>Professional/Contractual Services</b>				
570-290-100 - R&C - Cont. - Library Requisition		4,569.34	4,600.00	30.66
<b>Grants and Contributions</b>				
570-500-100 - R&C - Grants and Contributions	1,933.58	21,933.58	23,650.00	1,716.42
570-500-130 - R&C - Grants - Library		1,350.40	1,350.00	(0.40)
<b>TOTAL RECREATION AND CULTURAL SERVICES:</b>	<b>1,933.58</b>	<b>27,853.32</b>	<b>30,200.00</b>	<b>2,346.68</b>
<b><u>UTILITIES</u></b>				
<b>WATER</b>				
<b>Utilities</b>				
580-300-120 - UT - Water - Power - Well #1	155.87	456.17	800.00	343.83
<b>Maintenance, Materials and Supplies</b>				
580-430-100 - UT - Water - Materials & Supplies			1,000.00	1,000.00
580-430-120 - UT - Water - Matts & Suppl - Public Well		250.00		(250.00)
<b>Amortization</b>				
580-600-399 - UT - Water - Amort - Machinery & Equip			608.00	608.00
<b>TOTAL UTILITIES:</b>	<b>155.87</b>	<b>706.17</b>	<b>2,408.00</b>	<b>1,701.83</b>
<b>TOTAL EXPENDITURES:</b>	<b>101,537.71</b>	<b>774,593.89</b>	<b>1,604,080.00</b>	<b>829,486.11</b>
<b>CHANGE IN NET-FINANCIAL ASSETS</b>				
<b>Revenues</b>	73,592.45	1,400,101.92	1,567,558.00	(167,456.08)
<b>Expenditures</b>	101,537.71	774,593.89	1,604,080.00	829,486.11
<b>CHANGE IN NET FINANCIAL ASSETS</b>	<b>(27,945.26)</b>	<b>625,508.03</b>	<b>(36,522.00)</b>	<b>662,030.03</b>
<b>CHANGE IN NET ASSETS</b>	<b>(27,945.26)</b>	<b>625,508.03</b>	<b>(36,522.00)</b>	<b>662,030.03</b>
<b>CHANGE IN SURPLUS</b>	<b>(27,945.26)</b>	<b>625,508.03</b>	<b>(36,522.00)</b>	<b>662,030.03</b>

**ACCOUNT BALANCES**

**Cash and Investments**

	Current	Year to Date	Balance
110-110-110 - Cash - On Hand - Petty Cash			50.00
110-110-120 - Cash - Bank - Demand	(17,217.87)	(359,161.13)	1,180,409.98
110-110-130 - Cash - Bank - Term Deposit	(200,000.00)	(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	(110,663.97)	151,044.11	150,045.95
110-200-110 - Municipal Tax Receivable - Arrears	(991.97)	(16,043.40)	13,429.84
110-200-700 - Tax Enforcement	98.24	306.70	1,893.46

**Other Receivables**

110-300-110 - Due From Provincial Gov't/Agency		(39,402.92)	
110-310-100 - Accrued Interest	(2,398.63)	(30,966.56)	6,946.98

**R.M. of Willner**  
**Statement of Financial Activities - Detailed**  
For the Period Ending 10/31/2024

	<u>Current</u>	<u>Year To Date</u>	<u>Budget</u>	<u>Variance</u>
110-320-100 - Accounts Receivable		(1,500.00)		
110-330-110 - Wages - Health & Dental	(941.89)	1,870.95	1,870.95	
110-330-120 - Wages - Disability Insurance	(88.90)	177.38	177.38	
110-340-110 - GST Receivable - 100% Rebate	(1,816.30)	(1,910.87)	2,610.44	