

**Statement of Financial Activities - Detailed**

Printed: 2026-01-14 1:32:37 PM

End date: 2025-12-31 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
<b>Revenue</b>					
<b>Taxation</b>					
<b>Municipal Taxes</b>					
410-110-100	General Municipal Levy	0.00	1,226,055.16	1,226,055.00	0.16
410-120-100	Abatements and Adjustments	0.00	0.00	-100.00	100.00
410-130-100	Discount on Municipal Tax - Prope	-81.31	-51,764.80	-55,000.00	3,235.20
<b>Penalties on Tax Arrears</b>					
410-400-210	Penalty on Mun Taxes Arrears - P	15.04	1,405.30	3,000.00	-1,594.70
<b>Other Taxation</b>					
410-900-700	Tax Enforcement Revenue	0.00	2,796.77	1,100.00	1,696.77
<b>Fees and Charges</b>					
<b>Custom Work</b>					
420-100-100	F&C - Custom Work	318.60	893.60	3,500.00	-2,606.40
<b>Sale of Supplies</b>					
420-200-300	F&C - Sale of R.M. Maps	378.69	459.78	700.00	-240.22
420-200-900	F&C - Rentals - Land	0.00	20,000.00	0.00	20,000.00
<b>Rentals</b>					
420-300-100	F&C - Rentals - Rural Service Ce	21,203.22	21,203.22	28,049.00	-6,845.78
<b>Policing &amp; Fire Fees</b>					
420-400-300	F&C - Fire Fees	2,454.92	3,185.92	0.00	3,185.92
<b>Cemetery Fees</b>					
<b>Licenses &amp; Permits</b>					
420-700-200	F&C - Building Permits	0.00	0.00	500.00	-500.00
420-710-100	F&C - Permits	0.00	0.00	200.00	-200.00
<b>Other Fees and Charges</b>					
<b>Tax Certificates</b>					
420-800-100	F&C - Tax Certificate	60.00	540.00	1,000.00	-460.00
<b>General Office Services Provided</b>					
<b>Landfill/Waste Collection Fees</b>					
420-850-100	F&C - Oil Recovery Center	5,011.76	5,011.76	4,000.00	1,011.76
<b>Maintenance and Development Charges</b>					
<b>Road Maintenance &amp; Restoration Agreements</b>					
430-100-100	M&D - Road Maintenance - Heav	45,022.53	45,022.53	40,000.00	5,022.53
430-100-200	M&D - Road Maintenance - CTP	0.00	48,079.00	48,100.00	-21.00
430-100-300	M&D - Road Maintenance & Cap	0.00	0.00	10,000.00	-10,000.00
<b>Development Charges</b>					
430-200-100	M&D - Development Charges	420.00	545.00	0.00	545.00
<b>Unconditional Transfers</b>					
450-105-100	Unconditional Prov. Revenue Sha	60,880.00	243,520.00	243,500.00	20.00
<b>Conditional Grants</b>					
<b>Federal Conditional Grants</b>					
450-200-070	Conditional - Federal - CCBF	0.00	18,253.90	17,870.00	383.90
<b>Provincial Conditional Grants</b>					
<b>Grants in Lieu of Taxes</b>					
<b>Provincial Grants in Lieu of Taxes</b>					
450-610-100	GIL - Provincial	0.00	1,512.89	1,596.00	-83.11
<b>Local Grants in Lieu of Taxes</b>					
<b>Other Grants in Lieu of Taxes</b>					
<b>Capital Assets Proceeds</b>					
<b>Land Sales - Gain</b>					
<b>Investment Income and Commissions</b>					

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Printed: 2026-01-14 1:32:37 PM

Page 2 of 5

End date: 2025-12-31 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
470-100-100	Interest Revenue	143,032.37	205,570.85	90,500.00	115,070.85
470-120-100	Dividend Revenue	0.00	95.65	0.00	95.65
470-130-100	Commission Revenue	1,435.30	1,435.30	0.00	1,435.30
<b>Other Revenues</b>					
<b>Total Revenue:</b>		<b>280,151.12</b>	<b>1,793,821.83</b>	<b>1,664,570.00</b>	<b>129,251.83</b>
<b>Expenses</b>					
<b>General Government Services</b>					
<b>GG Wages &amp; Benefits</b>					
<b>GG Wages</b>					
510-110-110	GG - Council - Indemnity	14,175.00	34,825.00	35,000.00	175.00
510-110-230	GG - Salaries - Administrator	3,367.18	43,773.34	43,775.00	1.66
510-110-340	GG - Salaries - Clerk	2,014.00	23,544.66	23,000.00	-544.66
<b>GG Benefits</b>					
510-120-110	GG - Council - Payroll Benefits	2,936.32	3,919.34	3,700.00	-219.34
510-130-230	GG - Benefits - Administrator	573.57	8,693.66	8,800.00	106.34
510-140-330	GG - Benefits - Clerk	345.24	4,697.32	4,000.00	-697.32
510-130-234	GG - Benefits - Worker's Comp	0.00	1,550.00	300.00	-1,250.00
<b>GG Professional/Contract Services</b>					
510-200-110	GG - Cont. - Legal	0.00	0.00	400.00	400.00
510-200-130	GG - Cont. - Audit	0.00	9,010.00	9,435.00	425.00
510-200-150	GG - Cont. - Assessment - SAMA	0.00	9,964.00	9,964.00	0.00
510-200-170	GG - Cont. - Advertising	64.96	1,140.09	1,500.00	359.91
510-210-100	GG - Council Travel	1,108.11	1,108.11	2,000.00	891.89
510-210-120	GG - Council - Meeting/Travel/Me	0.00	246.69	0.00	-246.69
510-210-170	GG - Admin. - Training, Travel &	0.00	515.92	700.00	184.08
510-210-180	GG - Cont. - Admin Consulting	0.00	0.00	5,000.00	5,000.00
510-230-100	GG - Cont. - Insurance - General	604.20	3,131.60	6,000.00	2,868.40
510-240-100	GG - Cont. - Memberships & Sub	0.00	4,306.31	4,400.00	93.69
510-250-100	GG - Cont. - Communications	0.00	1,449.00	1,500.00	51.00
510-260-100	GG - Cont. - Tax Enforcement/Col	0.00	2,096.60	2,500.00	403.40
510-260-150	GG - Cont. - Elections	0.00	0.00	500.00	500.00
510-270-150	GG - Cont. - Repairs (Office)	0.00	0.00	6,000.00	6,000.00
510-280-130	GG - Cont. - Consulting BOR	0.00	450.00	450.00	0.00
510-280-150	GG - Cont. - Building Inspection C	0.00	0.00	100.00	100.00
510-290-100	GG - Cont. - Bank Charges	113.32	1,777.41	1,200.00	-577.41
<b>GG Utilities</b>					
510-300-140	GG - Utilities - Office - Telephone	-1,345.51	2,462.59	2,800.00	337.41
510-300-150	GG - Utilities - Office - Utilities	-1,588.79	1,925.84	2,500.00	574.16
<b>GG Maintenance, Materials &amp; Supplies</b>					
510-400-110	GG - Maint. - Stationery & Postag	162.55	1,245.56	1,500.00	254.44
510-410-140	GG - Maint. - Office Supplies	1,892.76	3,272.73	4,500.00	1,227.27
510-490-110	GG - Maint. - Office Operations C	6,446.98	11,714.40	10,000.00	-1,714.40
<b>GG Grants &amp; Contributions</b>					
510-500-110	GG - Grants and Contributions	0.00	580.00	500.00	-80.00
<b>GG Capital Expenditures</b>					
510-600-299	GG - Amortization-Bldgs,Improv&	1,032.00	1,032.00	1,032.00	0.00
510-600-399	GG - Amort - Machinery & Equipm	336.00	336.00	500.00	164.00
510-600-599	GG - Amortization - Office & Info T	1,860.00	1,860.00	2,200.00	340.00
<b>GG Interest</b>					
<b>GG Allowance for Uncollectibles</b>					
510-800-110	GG - Allowance for Uncollectibles	0.00	0.00	4,000.00	4,000.00
<b>GG Other</b>					
510-900-110	GG - Rural Service Center Expen	13,215.24	25,209.53	25,000.00	-209.53
510-900-150	GG - Mineral Rights Tax	0.00	478.61	0.00	-478.61
510-900-155	GG - Land Taxes	0.00	994.43	1,500.00	505.57
<b>Total General Government Services:</b>		<b>47,313.13</b>	<b>207,310.74</b>	<b>226,256.00</b>	<b>18,945.26</b>

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Printed: 2026-01-14 1:32:37 PM

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<b>Protective Services</b>					
<b>Police Protections</b>					
<b>Police Professional/Contract Services</b>					
520-210-110	PS - Police - Contracted Services	0.00	17,747.69	18,000.00	252.31
<b>Fire Services</b>					
<b>Fire Wages &amp; Benefits</b>					
525-110-110	PS - Fire - Council - Indemnity	1,575.00	1,575.00	1,480.00	-95.00
<b>Fire Professional/Contract Services</b>					
525-210-110	PS - Fire - Contracted Services	3,977.05	5,108.05	600.00	-4,508.05
525-210-120	PS - Fire - EMO	-1,264.92	586.00	0.00	-586.00
<b>Fire Grants &amp; Contributions</b>					
525-520-110	PS - Fire - Grants and Contributio	1,264.92	3,941.80	7,500.00	3,558.20
<b>Total Protective Services:</b>		<b>5,552.05</b>	<b>28,958.54</b>	<b>27,580.00</b>	<b>-1,378.54</b>
<b>Transportation Services</b>					
<b>Maintenance</b>					
<b>Maintenance Wages &amp; Benefits</b>					
<b>Maintenance Wages</b>					
530-110-110	TS - Maint. - Council - Indemnity	36,750.00	36,750.00	39,960.00	3,210.00
530-110-120	TS - Maint. - Salary - Foreman	4,663.47	96,432.29	100,000.00	3,567.71
530-110-130	TS - Maint. - Salaries - Labourers	10,186.56	189,946.18	190,000.00	53.82
<b>Maintenance Benefits</b>					
530-120-120	TS - Maint. - Benefits - Health & D	104.40	3,476.93	3,200.00	-276.93
530-120-121	TS - Maint. - Benefits - CPP	337.57	14,762.06	14,000.00	-762.06
530-120-122	TS - Maint. - Benefits - EI	100.80	4,544.75	4,500.00	-44.75
530-120-123	TS - Maint. - Benefits - Superannu	1,336.51	25,774.02	24,000.00	-1,774.02
530-120-124	TS - Maint. - Benefits - Worker's C	0.00	3,794.34	3,500.00	-294.34
530-120-125	TS - Maint. - Benefits - Short Term	0.00	3,891.94	5,000.00	1,108.06
530-120-126	TS - Maint. - Benefits - Safety Equ	0.00	527.17	800.00	272.83
<b>Maintenance Professional/Contract Services</b>					
530-200-110	TS - Maint. - Engineering	0.00	2,227.74	5,000.00	2,772.26
530-210-100	TS - Maint. - Contract - Dust Cont	0.00	16,536.00	18,000.00	1,464.00
530-210-110	TS - Maint. - Contract - Gravel Ha	0.00	0.00	2,500.00	2,500.00
530-210-120	TS - Maint. - Contract - Contract	62,579.86	63,379.86	65,000.00	1,620.14
530-210-130	TS - Maint. - Contract - Mulching	0.00	0.00	25,000.00	25,000.00
530-240-100	TS - Maint. - Contract - Advertisin	0.00	0.00	600.00	600.00
530-250-100	TS - Maint. - Travel, Meal & Traini	0.00	515.81	5,500.00	4,984.19
530-250-110	TS - Maint. - Council - Travel & M	1,443.29	2,624.67	5,000.00	2,375.33
530-260-100	TS - Maint. - Contract -Ins/Vehicle	8,867.59	28,979.67	28,000.00	-979.67
<b>Maintenance Utilities</b>					
530-300-110	TS - Maint. - Utility - Heat	742.63	6,662.18	8,000.00	1,337.82
530-300-120	TS - Maint. - Utility - Power	217.64	1,825.86	3,000.00	1,174.14
530-300-130	TS - Maint. - Utility - Water & Sew	3,228.89	4,643.29	5,500.00	856.71
530-300-140	TS - Maint. - Utility - Telephone	0.00	876.61	1,500.00	623.39
530-300-150	TS - Maint. - Utility - Cellular Phon	106.36	1,478.19	1,500.00	21.81
<b>Maintenance: Maintenance, Materials &amp; Supplies</b>					
530-400-110	TS - Maint. - Bldg Materials & Rep	0.00	1,819.10	2,500.00	680.90
530-410-100	TS - Maint. - Small Tools	136.58	136.58	10,000.00	9,863.42
530-410-120	TS - Maint. - Shop Supplies	634.49	6,844.51	9,000.00	2,155.49
530-420-100	TS - Maint. - Equip./Vehicle Repai	111.55	2,226.11	10,000.00	7,773.89
530-420-101	TS - Maint. - Repair/Parts - Grade	4,467.70	39,330.46	30,000.00	-9,330.46
530-420-102	TS - Maint. - Repair/Parts - Mowe	0.00	6,014.98	5,000.00	-1,014.98
530-420-103	TS - Maint. - Repair/Parts - Paylo	0.00	744.55	2,500.00	1,755.45
530-420-104	TS - Maint. - Repair/Parts - Tracto	0.00	6,778.72	10,000.00	3,221.28
530-420-105	TS - Maint. - Repairs/Parts-Truck/	7,641.59	25,800.92	25,000.00	-800.92
530-425-110	TS - Maint. - Oil & Gas & Diesel	14,229.44	144,419.09	200,000.00	55,580.91
530-440-100	TS - Maint. - Gravel	1,500.00	4,201.91	85,000.00	80,798.09
530-440-120	TS - Maint. - Rd Maint -Gravel Co	0.00	0.00	15,000.00	15,000.00
530-450-100	TS - Maint. - Culverts/Drainage	4,358.56	11,354.22	11,000.00	-354.22
530-470-100	TS - Maint. - Road Signs	0.00	190.09	2,000.00	1,809.91

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<b>Maintenance Capital Expenditures</b>					
530-600-299	TS - Maint - Amort - Bldgs,Improv	10,000.00	10,000.00	10,000.00	0.00
530-600-399	TS - Maint - Amort - Machinery &	134,833.00	134,833.00	130,000.00	-4,833.00
530-600-499	TS - Maint - Amortization - Vehicle	4,007.00	4,007.00	4,000.00	-7.00
530-600-699	TS - Maint - Amort - Infrastructure	57,949.00	57,949.00	61,000.00	3,051.00
<b>Total Maintenance:</b>		<b>370,534.48</b>	<b>966,299.80</b>	<b>1,181,060.00</b>	<b>214,760.20</b>
<b>Total Transportation Services:</b>		<b>370,534.48</b>	<b>966,299.80</b>	<b>1,181,060.00</b>	<b>214,760.20</b>
<b>Environmental Services</b>					
<b>EH Wages &amp; Benefits</b>					
540-110-110	EH&W - Council Indemnity	0.00	0.00	200.00	200.00
<b>EH Professional/Contract Services</b>					
540-200-110	EH&W - Cont. - Recycle Collectio	174.05	909.52	3,000.00	2,090.48
540-200-120	EH&W - Cont. - Waste Collection	-90.90	90.90	3,500.00	3,409.10
540-210-100	EH&W - Cont. - Pest Control	0.00	4,526.25	6,000.00	1,473.75
540-210-200	EH&W - Cont. - Weed Control	0.00	0.00	2,000.00	2,000.00
540-210-300	EH&W - Cont. - Travel	0.00	1,143.90	1,000.00	-143.90
540-250-200	EH&W - Cont. - Oil Recycling Cen	3,322.90	3,322.90	2,800.00	-522.90
<b>EH Maintenance, Material &amp; Supplies</b>					
540-420-100	EH&W - Maint. - Pest Control Sup	0.00	3,652.14	4,000.00	347.86
540-430-100	EH&W - Maint. - Weed Control Su	0.00	1,622.16	5,000.00	3,377.84
<b>EH Grants &amp; Contributions</b>					
540-530-100	EH&W - Grants to Local Governm	0.00	1,750.00	500.00	-1,250.00
<b>EH Capital Expenditures</b>					
540-600-299	EH&W - Amort - Bldgs,Improv & S	1,125.00	1,125.00	1,125.00	0.00
<b>Total Environmental Services:</b>		<b>4,531.05</b>	<b>18,142.77</b>	<b>29,125.00</b>	<b>10,982.23</b>
<b>Public Health and Welfare Services</b>					
<b>PH Wages and Benefits</b>					
<b>PH Professional/Contract Services</b>					
550-200-100	H&W - Cont. - Operations & Maint	650.00	925.53	600.00	-325.53
<b>PH Grants &amp; Contributions</b>					
550-570-100	H&W Grants - Dr. Recruitment &	0.00	2,500.00	0.00	-2,500.00
<b>Total Public Health and Welfare Services:</b>		<b>650.00</b>	<b>3,425.53</b>	<b>600.00</b>	<b>-2,825.53</b>
<b>Planning and Development Services</b>					
<b>PD Wages &amp; Benefits</b>					
<b>PD Professional/Contract Services</b>					
560-200-110	P&D - Contracted Planner	80.00	405.00	250.00	-155.00
<b>PD Maintenance, Materials &amp; Supplies</b>					
<b>Total Planning and Development Services:</b>		<b>80.00</b>	<b>405.00</b>	<b>250.00</b>	<b>-155.00</b>
<b>Recreation and Cultural Services</b>					
<b>RC Wages &amp; Benefits</b>					
570-110-110	R&C - Salaries	600.00	600.00	600.00	0.00
<b>RC Professional/Contract Services</b>					
570-290-100	R&C - Cont. - Library Requisition	0.00	4,705.58	4,600.00	-105.58
<b>RC Grants &amp; Contributions</b>					
570-500-100	R&C - Grants and Contributions	0.00	20,000.00	25,000.00	5,000.00
570-500-130	R&C - Grants - Library	0.00	1,371.51	0.00	-1,371.51
<b>Total Recreation and Cultural Services:</b>		<b>600.00</b>	<b>26,677.09</b>	<b>30,200.00</b>	<b>3,522.91</b>
<b>Utility Expenses</b>					
<b>Water Expense</b>					
<b>Water Professional/Contract Services</b>					
<b>Water Utilities</b>					
580-300-120	UT - Water - Power - Well #1	150.27	625.14	800.00	174.86
<b>Water Maintenance, Materials &amp; Supplies</b>					

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80-430-100	UT - Water - Materials & Supplies	0.00	0.00	1,000.00	1,000.00
<b>Water Capital Expenditures</b>					
580-600-399	UT - Water - Amort - Machinery &	608.00	608.00	608.00	0.00
<b>Total Utility Expenses:</b>		<b>758.27</b>	<b>1,233.14</b>	<b>2,408.00</b>	<b>1,174.86</b>
<b>Total Expenses:</b>		<b>430,018.98</b>	<b>1,252,452.61</b>	<b>1,497,479.00</b>	<b>245,026.39</b>
<b>Change in Net Financial Assets</b>					
Revenues		282,351.12	1,796,665.60	1,668,070.00	128,595.60
Expenditures		430,718.98	1,253,152.61	1,498,079.00	244,926.39
<b>Change in Net Assets</b>		-148,367.86	543,512.99	169,991.00	-116,330.79
<b>Change in Net-Financial Assets</b>		-148,367.86	543,512.99	169,991.00	-116,330.79
Transfers to Reserves		0.00	0.00	0.00	0.00
Transfers from Reserves		0.00	0.00	0.00	0.00
<b>Change in Surplus</b>		-148,367.86	543,512.99	169,991.00	-116,330.79



R.M. of Willner

**Statement of Financial Activities Detailed Account Balances**

Printed: 2026-01-14 1:34:16 PM

End date: 2025-12-31 Start Date: 2025-01-01

		Current	Year to Date	Balance
<b>Cash</b>				
110-110-110	Cash - On Hand - Petty Cash	0.00	0.00	50.00
110-110-120	BMO Cash - Bank - Demand	-24,336.93	-1,015,629.50	210,981.32
110-110-125	Aff CU - Chequing Acct	-422,589.45	781,533.50	781,533.50
110-110-130	Cash - Bank - Term Deposit	500,000.00	500,000.00	2,846,770.00
<b>Municipal Receivables</b>				
110-200-100	Municipal - Tax Receivable - Current	-147,139.96	-574.21	-1,059.22
110-200-110	Municipal Tax Receivable - Arrears	17,715.50	-13,923.76	17,777.61
110-200-700	Tax Enforcement	14.48	-395.01	1,533.71
<b>Other Receivables</b>				
110-300-110	Due From Provincial Gov't/Agency	45,022.53	6,427.29	45,022.53
110-300-120	Due From Local Government	14,627.48	14,227.48	14,627.48
110-320-100	Accounts Receivable	2,703.53	-3,628.10	2,703.53
110-340-110	GST Receivable - 100% Rebate	5,063.72	1,653.22	7,850.68
110-310-100	Accrued Interest	141,121.76	126,132.86	218,027.13
110-330-110	Wages - Health & Dental	-913.08	0.00	0.00
110-330-120	Wages - Disability Insurance	-131.93	-105.53	0.00

Certified correct and in accordance with the records. Presented to Council on January 15, 2026  
(Date)

  
\_\_\_\_\_  
Administrator

  
\_\_\_\_\_  
Reeve

