

Statement of Financial Activities - Detailed

Printed: 2025-12-04 4:40:23 PM

End date: 2025-11-30 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
Revenue					
Taxation					
Municipal Taxes					
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	-1,223.03	-51,683.49	-55,000.00	3,316.51
Penalties on Tax Arrears					
410-400-210	Penalty on Mun Taxes Arrears - P	7.73	1,390.26	3,000.00	-1,609.74
Other Taxation					
410-900-700	Tax Enforcement Revenue	730.97	2,796.77	1,100.00	1,696.77
Fees and Charges					
Custom Work					
420-100-100	F&C - Custom Work	0.00	575.00	3,500.00	-2,925.00
420-100-120	F&C - Custom Work - Dust Contro	-1,560.00	0.00	0.00	0.00
Sale of Supplies					
420-200-300	F&C - Sale of R.M. Maps	0.00	81.09	700.00	-618.91
420-200-900	F&C - Rentals - Land	0.00	20,000.00	0.00	20,000.00
Rentals					
420-300-100	F&C - Rentals - Rural Service Ce	0.00	0.00	28,049.00	-28,049.00
Policing & Fire Fees					
420-400-300	F&C - Fire Fees	1,131.00	731.00	0.00	731.00
Cemetery Fees					
Licenses & Permits					
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
Other Fees and Charges					
Tax Certificates					
420-800-100	F&C - Tax Certificate	30.00	480.00	1,000.00	-520.00
General Office Services Provided					
Landfill/Waste Collection Fees					
420-850-100	F&C - Oil Recovery Center	0.00	0.00	4,000.00	-4,000.00
Maintenance and Development Charges					
Road Maintenance & Restoration Agreements					
430-100-100	M&D - Road Maintenance - Heav	0.00	0.00	40,000.00	-40,000.00
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
Development Charges					
430-200-100	M&D - Development Charges	0.00	125.00	0.00	125.00
Unconditional Transfers					
450-105-100	Unconditional Prov. Revenue Sha	0.00	182,640.00	243,500.00	-60,860.00
Conditional Grants					
Federal Conditional Grants					
450-200-070	Conditional - Federal - CCBF	0.00	18,253.90	17,870.00	383.90
Provincial Conditional Grants					
Grants in Lieu of Taxes					
Provincial Grants in Lieu of Taxes					
450-610-100	GIL - Provincial	0.00	1,512.89	1,596.00	-83.11
Local Grants in Lieu of Taxes					
Other Grants in Lieu of Taxes					
Capital Assets Proceeds					
Land Sales - Gain					

W.M.R. 

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Printed: 2025-12-04 4:40:23 PM

Page 2 of 5

End date: 2025-11-30 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
Investment Income and Commissions					
470-100-100	Interest Revenue	1,912.13	62,538.48	90,500.00	-27,961.52
470-120-100	Dividend Revenue	0.00	95.65	0.00	95.65
Other Revenues					
Total Revenue:		1,028.80	1,513,670.71	1,664,570.00	-150,899.29
Expenses					
General Government Services					
GG Wages & Benefits					
GG Wages					
510-110-110	GG - Council - Indemnity	0.00	20,650.00	35,000.00	14,350.00
510-110-230	GG - Salaries - Administrator	3,367.18	40,406.16	43,775.00	3,368.84
510-110-340	GG - Salaries - Clerk	1,876.05	21,530.66	23,000.00	1,469.34
GG Benefits					
510-120-110	GG - Council - Payroll Benefits	0.00	983.02	3,700.00	2,716.98
510-130-230	GG - Benefits - Administrator	584.14	8,120.09	8,800.00	679.91
510-140-330	GG - Benefits - Clerk	332.53	4,352.08	4,000.00	-352.08
510-130-234	GG - Benefits - Worker's Comp	0.00	1,550.00	300.00	-1,250.00
GG Professional/Contract Services					
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	288.10	1,075.13	1,500.00	424.87
510-210-100	GG - Council Travel	0.00	0.00	2,000.00	2,000.00
510-210-120	GG - Council - Meeting/Travel/Me	30.00	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	0.00	2,527.40	6,000.00	3,472.60
510-240-100	GG - Cont. - Memberships & Sub	0.00	4,306.31	4,400.00	93.69
510-250-100	GG - Cont. - Communications	1,449.00	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	113.85	1,664.09	1,200.00	-464.09
GG Utilities					
510-300-140	GG - Utilities - Office - Telephone	321.93	3,808.10	2,800.00	-1,008.10
510-300-150	GG - Utilities - Office - Utilities	338.23	3,514.63	2,500.00	-1,014.63
GG Maintenance, Materials & Supplies					
510-400-110	GG - Maint. - Stationery & Postag	0.00	1,083.01	1,500.00	416.99
510-410-140	GG - Maint. - Office Supplies	0.00	1,379.97	4,500.00	3,120.03
510-490-110	GG - Maint. - Office Operations C	221.42	5,267.42	10,000.00	4,732.58
GG Grants & Contributions					
510-500-110	GG - Grants and Contributions	80.00	580.00	500.00	-80.00
GG Capital Expenditures					
510-600-299	GG - Amortization-Bldgs,Improv&	0.00	0.00	1,032.00	1,032.00
510-600-399	GG - Amort - Machinery & Equipm	0.00	0.00	500.00	500.00
510-600-599	GG - Amortization - Office & Info T	0.00	0.00	2,200.00	2,200.00
GG Interest					
GG Allowance for Uncollectibles					
510-800-110	GG - Allowance for Uncollectibles	0.00	0.00	4,000.00	4,000.00
GG Other					
510-900-110	GG - Rural Service Center Expen	0.00	11,994.29	25,000.00	13,005.71
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
Total General Government Services:		9,002.43	159,997.61	226,256.00	66,258.39

M.R.

Statement of Financial Activities - Detailed

Printed: 2025-12-04 4:40:23 PM

End date: 2025-11-30 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
<u>Protective Services</u>					
Police Protections					
Police Professional/Contract Services					
520-210-110	PS - Police - Contracted Services	0.00	17,747.69	18,000.00	252.31
Fire Services					
Fire Wages & Benefits					
525-110-110	PS - Fire - Council - Indemnity	0.00	0.00	1,480.00	1,480.00
Fire Professional/Contract Services					
525-210-110	PS - Fire - Contracted Services	1,131.00	1,131.00	600.00	-531.00
525-210-120	PS - Fire - EMO	0.00	1,850.92	0.00	-1,850.92
Fire Grants & Contributions					
525-520-110	PS - Fire - Grants and Contributio	0.00	2,676.88	7,500.00	4,823.12
Total Protective Services:		1,131.00	23,406.49	27,580.00	4,173.51
<u>Transportation Services</u>					
Maintenance					
Maintenance Wages & Benefits					
Maintenance Wages					
530-110-110	TS - Maint. - Council - Indemnity	0.00	0.00	39,960.00	39,960.00
530-110-120	TS - Maint. - Salary - Foreman	8,202.43	91,768.82	100,000.00	8,231.18
530-110-130	TS - Maint. - Salaries - Labourers	14,180.55	179,759.62	190,000.00	10,240.38
Maintenance Benefits					
530-120-120	TS - Maint. - Benefits - Health & D	17.09	3,372.53	3,200.00	-172.53
530-120-121	TS - Maint. - Benefits - CPP	704.01	14,424.49	14,000.00	-424.49
530-120-122	TS - Maint. - Benefits - EI	166.57	4,443.95	4,500.00	56.05
530-120-123	TS - Maint. - Benefits - Superannu	2,014.46	24,437.51	24,000.00	-437.51
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
Maintenance Professional/Contract Services					
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	800.00	800.00	65,000.00	64,200.00
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	86.57	515.81	5,500.00	4,984.19
530-250-110	TS - Maint. - Council - Travel & M	0.00	1,181.38	5,000.00	3,818.62
530-260-100	TS - Maint. - Contract -Ins/Vehicle	604.60	20,112.08	28,000.00	7,887.92
Maintenance Utilities					
530-300-110	TS - Maint. - Utility - Heat	138.13	5,919.55	8,000.00	2,080.45
530-300-120	TS - Maint. - Utility - Power	153.45	1,608.22	3,000.00	1,391.78
530-300-130	TS - Maint. - Utility - Water & Sew	301.00	1,414.40	5,500.00	4,085.60
530-300-140	TS - Maint. - Utility - Telephone	0.00	876.61	1,500.00	623.39
530-300-150	TS - Maint. - Utility - Cellular Phon	126.36	1,371.83	1,500.00	128.17
Maintenance: Maintenance, Materials & Supplies					
530-400-110	TS - Maint. - Bldg Materials & Rep	992.00	1,819.10	2,500.00	680.90
530-410-100	TS - Maint. - Small Tools	0.00	0.00	10,000.00	10,000.00
530-410-120	TS - Maint. - Shop Supplies	1,217.01	6,210.02	9,000.00	2,789.98
530-420-100	TS - Maint. - Equip./Vehicle Repai	285.91	2,114.56	10,000.00	7,885.44
530-420-101	TS - Maint. - Repair/Parts - Grade	7,771.52	34,862.76	30,000.00	-4,862.76
530-420-102	TS - Maint. - Repair/Parts - Mowe	308.62	6,014.98	5,000.00	-1,014.98
530-420-103	TS - Maint. - Repair/Parts - Paylo	557.18	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/	330.86	18,159.33	25,000.00	6,840.67
530-425-110	TS - Maint. - Oil & Gas & Diesel	8,523.77	130,189.65	200,000.00	69,810.35
530-440-100	TS - Maint. - Gravel	0.00	2,701.91	85,000.00	82,298.09
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	6,041.06	6,995.66	11,000.00	4,004.34
530-470-100	TS - Maint. - Road Signs	190.09	190.09	2,000.00	1,809.91

M.R.

Statement of Financial Activities - Detailed

Printed: 2025-12-04 4:40:23 PM

Page 4 of 5

End date: 2025-11-30 Start Date: 2025-01-01

		Current Month	Year to Date	Budget	Variance
Maintenance Capital Expenditures					
530-600-299	TS - Maint - Amort - Bldgs,Improv	0.00	0.00	10,000.00	10,000.00
530-600-399	TS - Maint - Amort - Machinery &	0.00	0.00	130,000.00	130,000.00
530-600-499	TS - Maint - Amortization - Vehicle	0.00	0.00	4,000.00	4,000.00
530-600-699	TS - Maint - Amort - Infrastructure	0.00	0.00	61,000.00	61,000.00
Total Maintenance:		53,713.24	595,765.32	1,181,060.00	585,294.68
Total Transportation Services:		53,713.24	595,765.32	1,181,060.00	585,294.68
Environmental Services					
EH Wages & Benefits					
540-110-110	EH&W - Council Indemnity	0.00	0.00	200.00	200.00
EH Professional/Contract Services					
540-200-110	EH&W - Cont. - Recycle Collectio	69.62	735.47	3,000.00	2,264.53
540-200-120	EH&W - Cont. - Waste Collection	45.45	181.80	3,500.00	3,318.20
540-210-100	EH&W - Cont. - Pest Control	2,026.25	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	1,143.90	1,143.90	1,000.00	-143.90
540-250-200	EH&W - Cont. - Oil Recycling Cen	0.00	0.00	2,800.00	2,800.00
EH Maintenance, Material & Supplies					
540-420-100	EH&W - Maint. - Pest Control Sup	689.00	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
EH Grants & Contributions					
540-530-100	EH&W - Grants to Local Governm	0.00	1,750.00	500.00	-1,250.00
EH Capital Expenditures					
540-600-299	EH&W - Amort - Bldgs,Improv & S	0.00	0.00	1,125.00	1,125.00
Total Environmental Services:		3,974.22	13,611.72	29,125.00	15,513.28
Public Health and Welfare Services					
PH Wages and Benefits					
PH Professional/Contract Services					
550-200-100	H&W - Cont. - Operations & Maint	0.00	275.53	600.00	324.47
PH Grants & Contributions					
550-570-100	H&W Grants - Dr. Recruitment &	0.00	2,500.00	0.00	-2,500.00
Total Public Health and Welfare Services:		0.00	2,775.53	600.00	-2,175.53
Planning and Development Services					
PD Wages & Benefits					
PD Professional/Contract Services					
560-200-110	P&D - Contracted Planner	0.00	325.00	250.00	-75.00
PD Maintenance, Materials & Supplies					
Total Planning and Development Services:		0.00	325.00	250.00	-75.00
Recreation and Cultural Services					
RC Wages & Benefits					
570-110-110	R&C - Salaries	0.00	0.00	600.00	600.00
RC Professional/Contract Services					
570-290-100	R&C - Cont. - Library Requisition	0.00	4,705.58	4,600.00	-105.58
RC Grants & Contributions					
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
Total Recreation and Cultural Services:		0.00	26,077.09	30,200.00	4,122.91
Utility Expenses					
Water Expense					
Water Professional/Contract Services					
Water Utilities					
580-300-120	UT - Water - Power - Well #1	0.00	474.87	800.00	325.13
Water Maintenance, Materials & Supplies					

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Printed: 2025-12-04 4:40:23 PM

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	Current Month	Year to Date	Budget	Variance
580-430-100 UT - Water - Materials & Supplies	0.00	0.00	1,000.00	1,000.00
Water Capital Expenditures				
580-600-399 UT - Water - Amort - Machinery &	0.00	0.00	608.00	608.00
Total Utility Expenses:	0.00	474.87	2,408.00	1,933.13
Total Expenses:	67,820.89	822,433.63	1,497,479.00	675,045.37
Change in Net Financial Assets				
Revenues	1,028.80	1,514,314.48	1,668,070.00	-153,755.52
Expenditures	67,820.89	822,433.63	1,498,079.00	675,645.37
Change in Net Assets	-66,792.09	691,880.85	169,991.00	-829,400.89
Change in Net-Financial Assets	-66,792.09	691,880.85	169,991.00	-829,400.89
Transfers to Reserves	0.00	0.00	0.00	0.00
Transfers from Reserves	0.00	0.00	0.00	0.00
Change in Surplus	-66,792.09	691,880.85	169,991.00	-829,400.89

UM:R.

R.M. of Willner

Statement of Financial Activities Detailed Account Balances

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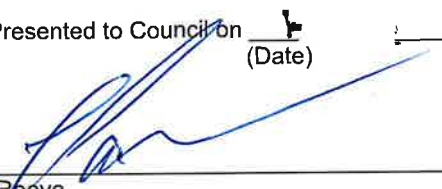
End date: 2025-11-30 Start Date: 2025-01-01

		Current	Year to Date	Balance
Cash				
110-110-110	Cash - On Hand - Petty Cash	0.00	0.00	50.00
110-110-120	BMO Cash - Bank - Demand	399.23	-991,292.57	235,318.25
110-110-125	Aff CU - Chequing Acct	-22,466.79	1,204,122.95	1,204,122.95
110-110-130	Cash - Bank - Term Deposit	0.00	0.00	2,346,770.00
Municipal Receivables				
110-200-100	Municipal - Tax Receivable - Current	-50,214.91	146,565.75	146,080.74
110-200-110	Municipal Tax Receivable - Arrears	0.56	-31,639.26	62.11
110-200-700	Tax Enforcement	738.14	-409.49	1,519.23
Other Receivables				
110-300-110	Due From Provincial Gov't/Agency	0.00	-38,595.24	0.00
110-300-120	Due From Local Government	0.00	-400.00	0.00
110-320-100	Accounts Receivable	0.00	-6,331.63	0.00
110-340-110	GST Receivable - 100% Rebate	1,463.91	-3,410.50	2,786.96
110-310-100	Accrued Interest	0.00	-14,988.90	76,905.37
110-330-110	Wages - Health & Dental	-1,171.20	913.08	913.08
110-330-120	Wages - Disability Insurance	-26.40	26.40	131.93

Certified correct and in accordance with the records. Presented to Council on December 11, 2025
(Date)



Administrator



Reeve

