

Statement of Financial Activities - Detailed

Printed: 2025-11-12 4:43:24 PM

End date: 2025-10-31 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	-4,012.38	-50,460.46	-55,000.00	4,539.54
Penalties on Tax Arrears					
410-400-210	Penalty on Mun Taxes Arrears - P	7.75	1,382.53	3,000.00	-1,617.47
Other Taxation					
410-900-700	Tax Enforcement Revenue	0.00	2,065.80	1,100.00	965.80
Fees and Charges					
Custom Work					
420-100-100	F&C - Custom Work	50.00	575.00	3,500.00	-2,925.00
420-100-120	F&C - Custom Work - Dust Contro	1,560.00	1,560.00	0.00	1,560.00
Sale of Supplies					
420-200-300	F&C - Sale of R.M. Maps	9.01	81.09	700.00	-618.91
420-200-900	F&C - Rentals - Land	10,000.00	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	0.00	-400.00	0.00	-400.00
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	450.00	1,000.00	-550.00
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	48,079.00	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	60,880.00	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					

Statement of Financial Activities - Detailed

Printed: 2025-11-12 4:43:24 PM

End date: 2025-10-31 Start Date: 2025-01-01

	Current Month	Year to Date	Budget	Variance
Investment Income and Commissions				
470-100-100 Interest Revenue	2,416.42	60,626.35	90,500.00	-29,873.65
470-120-100 Dividend Revenue	0.00	95.65	0.00	95.65
Other Revenues				
Total Revenue:	119,019.80	1,512,641.91	1,664,570.00	-151,928.09
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	37,038.98	43,775.00	6,736.02
510-110-340 GG - Salaries - Clerk	1,876.05	19,654.61	23,000.00	3,345.39
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	7,535.95	8,800.00	1,264.05
510-140-330 GG - Benefits - Clerk	332.53	4,019.55	4,000.00	-19.55
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	0.00	787.03	1,500.00	712.97
510-210-100 GG - Council Travel	0.00	0.00	2,000.00	2,000.00
510-210-120 GG - Council - Meeting/Travel/Me	0.00	216.69	0.00	-216.69
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	0.00	0.00	1,500.00	1,500.00
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	97.94	1,550.24	1,200.00	-350.24
GG Utilities				
510-300-140 GG - Utilities - Office - Telephone	351.88	3,486.17	2,800.00	-686.17
510-300-150 GG - Utilities - Office - Utilities	489.78	3,176.40	2,500.00	-676.40
GG Maintenance, Materials & Supplies				
510-400-110 GG - Maint. - Stationery & Postag	12.94	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	100.26	5,046.00	10,000.00	4,954.00
GG Grants & Contributions				
510-500-110 GG - Grants and Contributions	0.00	500.00	500.00	0.00
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:	7,212.70	150,995.18	226,256.00	75,260.82

Statement of Financial Activities - Detailed

Printed: 2025-11-12 4:43:24 PM

End date: 2025-10-31 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	0.00	0.00	600.00	600.00
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:		0.00	22,275.49	27,580.00	5,304.51
<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	7,540.94	83,566.39	100,000.00	16,433.61
530-110-130	TS - Maint. - Salaries - Labourers	22,984.50	165,579.07	190,000.00	24,420.93
Maintenance Benefits					
530-120-120	TS - Maint. - Benefits - Health & D	363.91	3,355.44	3,200.00	-155.44
530-120-121	TS - Maint. - Benefits - CPP	1,413.47	13,720.48	14,000.00	279.52
530-120-122	TS - Maint. - Benefits - EI	309.05	4,277.38	4,500.00	222.62
530-120-123	TS - Maint. - Benefits - Superannu	2,747.27	22,423.05	24,000.00	1,576.95
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	0.00	0.00	65,000.00	65,000.00
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	-2.95	429.24	5,500.00	5,070.76
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	0.00	19,507.48	28,000.00	8,492.52
Maintenance Utilities					
530-300-110	TS - Maint. - Utility - Heat	352.26	5,781.42	8,000.00	2,218.58
530-300-120	TS - Maint. - Utility - Power	191.11	1,454.77	3,000.00	1,545.23
530-300-130	TS - Maint. - Utility - Water & Sew	0.00	1,113.40	5,500.00	4,386.60
530-300-140	TS - Maint. - Utility - Telephone	87.69	876.61	1,500.00	623.39
530-300-150	TS - Maint. - Utility - Cellular Phon	146.36	1,245.47	1,500.00	254.53
Maintenance: Maintenance, Materials & Supplies					
530-400-110	TS - Maint. - Bldg Materials & Rep	65.45	827.10	2,500.00	1,672.90
530-410-100	TS - Maint. - Small Tools	0.00	0.00	10,000.00	10,000.00
530-410-120	TS - Maint. - Shop Supplies	709.03	4,993.01	9,000.00	4,006.99
530-420-100	TS - Maint. - Equip./Vehicle Repai	271.55	1,828.65	10,000.00	8,171.35
530-420-101	TS - Maint. - Repair/Parts - Grade	699.24	27,091.24	30,000.00	2,908.76
530-420-102	TS - Maint. - Repair/Parts - Mowe	261.98	5,706.36	5,000.00	-706.36
530-420-103	TS - Maint. - Repair/Parts - Paylo	0.00	187.37	2,500.00	2,312.63
530-420-104	TS - Maint. - Repair/Parts - Tracto	415.54	6,778.72	10,000.00	3,221.28
530-420-105	TS - Maint. - Repairs/Parts-Truck/	4,229.40	17,828.47	25,000.00	7,171.53
530-425-110	TS - Maint. - Oil & Gas & Diesel	18,474.56	121,665.88	200,000.00	78,334.12
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	0.00	954.60	11,000.00	10,045.40
530-470-100	TS - Maint. - Road Signs	0.00	0.00	2,000.00	2,000.00

R.M. of Willner No. 253
Statement of Financial Activities - Detailed

Printed: 2025-11-12 4:43:24 PM

End date: 2025-10-31 Start Date: 2025-01-01

Page 4 of 5

	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:	61,260.36	542,052.08	1,181,060.00	639,007.92
Total Transportation Services:	61,260.36	542,052.08	1,181,060.00	639,007.92
<u>Environmental Services</u>				
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	665.85	3,000.00	2,334.15
540-200-120 EH&W - Cont. - Waste Collection	0.00	136.35	3,500.00	3,363.65
540-210-100 EH&W - Cont. - Pest Control	250.00	2,500.00	6,000.00	3,500.00
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	0.00	1,000.00	1,000.00
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	0.00	2,963.14	4,000.00	1,036.86
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:	319.62	9,637.50	29,125.00	19,487.50
<u>Public Health and Welfare Services</u>				
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
<u>Planning and Development Services</u>				
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
<u>Recreation and Cultural Services</u>				
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
<u>Utility Expenses</u>				
Water Expense				
Water Professional/Contract Services				
Water Utilities				
580-300-120 UT - Water - Power - Well #1	160.63	474.87	800.00	325.13
Water Maintenance, Materials & Supplies				



Statement of Financial Activities - Detailed

Printed: 2025-11-12 4:43:24 PM

End date: 2025-10-31 Start Date: 2025-01-01

	Current Month	Year to Date	Budget	Variance
50-430-100 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:	160.63	474.87	2,408.00	1,933.13
Total Expenses:	68,953.31	754,612.74	1,497,479.00	742,866.26
Change in Net Financial Assets				
Revenues	119,019.80	1,513,285.68	1,668,070.00	-154,784.32
Expenditures	68,953.31	754,612.74	1,498,079.00	743,466.26
Change in Net Assets	50,066.49	758,672.94	169,991.00	-898,250.58
Change in Net-Financial Assets	50,066.49	758,672.94	169,991.00	-898,250.58
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	50,066.49	758,672.94	169,991.00	-898,250.58

Statement of Financial Activities Detailed Account Balances

Printed: 2025-11-12 3:53:11 PM

End date: 2025-10-31 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	-11,489.19	-991,691.80	234,919.02
110-110-125	Aff CU - Chequing Acct	-180,008.83	1,226,589.74	1,226,589.74
110-110-130	Cash - Bank - Term Deposit	0.00	0.00	2,346,770.00
Municipal Receivables				
110-200-100	Municipal - Tax Receivable - Current	-100,361.64	196,780.66	196,295.65
110-200-110	Municipal Tax Receivable - Arrears	-2.15	-31,639.82	61.55
110-200-700	Tax Enforcement	7.17	-1,147.63	781.09
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	-17,614.63	-4,874.41	1,323.05
110-310-100	Accrued Interest	0.00	-14,988.90	76,905.37
110-330-110	Wages - Health & Dental	-1,639.27	2,084.28	2,084.28
110-330-120	Wages - Disability Insurance	-66.05	52.80	158.33

Certified correct and in accordance with the records. Presented to Council on November 13, 2025
 (Date)


 Administrator


 Reeve

