

R.M. of Willner

Statement of Financial Activities - Detailed (1)

Printed: 2026-09-02 9:19:12 AM

Start Date: 2026-01-01 End date: 2026-08-31

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		Current Month	Year to Date	Budget	Variance
Revenue					
Taxation					
Municipal Taxes					
410-110-100	General Municipal Levy	0.00	1,226,807.56	1,226,807.00	0.56
410-130-100	Discount on Municipal Tax - Prope	-9,013.71	-9,522.88	-55,000.00	45,477.12
Penalties on Tax Arrears					
410-400-210	Penalty on Mun Taxes Arrears - P	101.57	1,144.60	3,000.00	-1,855.40
Other Taxation					
410-900-700	Tax Enforcement Revenue	786.38	786.38	1,200.00	-413.62
Fees and Charges					
Custom Work					
420-100-100	F&C - Custom Work	0.00	0.00	3,000.00	-3,000.00
Sale of Supplies					
420-200-200	F&C - Sale of Supplies - Office	0.00	2.38	0.00	2.38
420-200-300	F&C - Sale of R.M. Maps	36.04	252.28	600.00	-347.72
420-200-900	F&C - Rentals - Land	0.00	10,000.00	20,000.00	-10,000.00
Rentals					
20-300-100	F&C - Rentals - Rural Service Ce	0.00	0.00	22,230.00	-22,230.00
Policing & Fire Fees					
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	125.00	0.00	125.00
Other Fees and Charges					
Tax Certificates					
420-800-100	F&C - Tax Certificate	10.00	200.00	600.00	-400.00
General Office Services Provided					
420-800-200	F&C - General Office Services Pr	0.00	8.00	0.00	8.00
Landfill/Waste Collection Fees					
420-850-100	F&C - Oil Recovery Center	0.00	0.00	5,000.00	-5,000.00
Maintenance and Development Charges					
Road Maintenance & Restoration Agreements					
30-100-100	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	0.00	48,100.00	-48,100.00
Development Charges					
Unconditional Transfers					
450-105-100	Unconditional Prov. Revenue Sha	67,260.00	134,520.00	244,000.00	-109,480.00
450-130-110	PREP	0.00	858.24	3,500.00	-2,641.76
Conditional Grants					
Federal Conditional Grants					
450-200-070	Conditional - Federal - CCBF	0.00	9,317.40	18,250.00	-8,932.60
Provincial Conditional Grants					
Grants in Lieu of Taxes					
Provincial Grants in Lieu of Taxes					
450-610-100	GIL - Provincial	0.00	0.00	1,550.00	-1,550.00
Local Grants in Lieu of Taxes					
Other Grants in Lieu of Taxes					
Capital Assets Proceeds					
460-120-100	CA - Trade-in of Equipment	0.00	-20,114.00	0.00	-20,114.00
460-220-500	TS-Sale of Mach & Equipment-Gai	0.00	16,000.00	0.00	16,000.00
Land Sales - Gain					

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		Current Month	Year to Date	Budget	Variance
Investment Income and Commissions					
470-100-100	Interest Revenue	3,764.41	24,579.76	90,000.00	-65,420.24
470-120-100	Dividend Revenue	0.00	13.52	100.00	-86.48
470-130-100	Commission Revenue	0.00	0.00	1,450.00	-1,450.00
Other Revenues					
Total Revenue:		62,944.69	1,394,978.24	1,674,887.00	-279,908.76
Expenses					
General Government Services					
GG Wages & Benefits					
GG Wages					
510-110-110	GG - Council - Indemnity	0.00	14,350.00	35,000.00	20,650.00
510-110-230	GG - Salaries - Administrator	3,830.88	32,251.22	45,086.54	12,835.32
510-110-340	GG - Salaries - Clerk	2,177.58	17,632.78	24,750.00	7,117.22
GG Benefits					
510-120-110	GG - Council - Payroll Benefits	0.00	0.00	4,000.00	4,000.00
510-130-230	GG - Benefits - Administrator	662.16	6,651.67	8,800.00	2,148.33
510-140-330	GG - Benefits - Clerk	383.54	3,634.03	4,900.00	1,265.97
510-130-234	GG - Benefits - Worker's Comp	0.00	2,265.00	1,600.00	-665.00
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	10,000.00	990.00
510-200-150	GG - Cont. - Assessment - SAMA	0.00	10,527.00	10,527.00	0.00
510-200-170	GG - Cont. - Advertising	0.00	493.87	1,200.00	706.13
510-210-100	GG - Council Travel	0.00	0.00	2,000.00	2,000.00
510-210-170	GG - Admin. - Training, Travel &	0.00	559.59	700.00	140.41
510-230-100	GG - Cont. - Insurance - General	0.00	2,657.30	2,500.00	-157.30
510-240-100	GG - Cont. - Memberships & Sub	0.00	3,171.51	4,400.00	1,228.49
510-250-100	GG - Cont. - Communications	1,614.05	1,614.05	1,500.00	-114.05
510-260-100	GG - Cont. - Tax Enforcement/Col	786.38	786.38	2,500.00	1,713.62
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	5,000.00	5,000.00
510-280-130	GG - Cont. - Consulting BOR	0.00	650.00	450.00	-200.00
510-280-150	GG - Cont. - Building Inspection C	0.00	0.00	100.00	100.00
510-290-100	GG - Cont. - Bank Charges	61.44	677.34	1,400.00	722.66
GG Utilities					
510-300-140	GG - Utilities - Office - Telephone	319.24	2,509.96	2,800.00	290.04
510-300-150	GG - Utilities - Office - Utilities	199.05	2,448.53	2,500.00	51.47
GG Maintenance, Materials & Supplies					
510-400-110	GG - Maint. - Stationery & Postag	0.00	280.95	1,500.00	1,219.05
510-410-140	GG - Maint. - Office Supplies	0.00	1,407.67	4,500.00	3,092.33
510-490-110	GG - Maint. - Office Operations C	120.00	6,649.19	10,000.00	3,350.81
GG Grants & Contributions					
510-500-110	GG - Grants and Contributions	0.00	0.00	500.00	500.00
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	336.00	336.00
510-600-599	GG - Amortization - Office & Info T	0.00	0.00	1,860.00	1,860.00
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	0.00	10,000.00	10,000.00
510-900-150	GG - Mineral Rights Tax	0.00	478.61	500.00	21.39
510-900-155	GG - Land Taxes	0.00	0.00	1,000.00	1,000.00
Total General Government Services:		10,154.32	120,706.65	207,841.54	87,134.89
Protective Services					
Police Protections					

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		Current Month	Year to Date	Budget	Variance
Police Professional/Contract Services					
520-210-110	PS - Police - Contracted Services	0.00	0.00	18,000.00	18,000.00
Fire Services					
Fire Wages & Benefits					
525-110-110	PS - Fire - Council - Indemnity	0.00	0.00	1,600.00	1,600.00
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	586.00	586.00	0.00
Fire Grants & Contributions					
525-520-110	PS - Fire - Grants and Contributio	1,876.88	3,047.65	5,500.00	2,452.35
Total Protective Services:		1,876.88	3,633.65	26,286.00	22,652.35
Transportation Services					
Maintenance					
Maintenance Wages & Benefits					
Maintenance Wages					
530-110-110	TS - Maint. - Council - Indemnity	0.00	0.00	37,000.00	37,000.00
530-110-120	TS - Maint. - Salary - Foreman	7,876.77	57,311.80	95,000.00	37,688.20
530-110-130	TS - Maint. - Salaries - Labourers	24,379.05	144,837.22	190,000.00	45,162.78
Maintenance Benefits					
530-120-120	TS - Maint. - Benefits - Health & D	469.08	2,361.32	4,000.00	1,638.68
530-120-121	TS - Maint. - Benefits - CPP	1,842.10	11,537.24	15,000.00	3,462.76
530-120-122	TS - Maint. - Benefits - EI	613.57	3,851.46	5,000.00	1,148.54
530-120-123	TS - Maint. - Benefits - Superannu	2,903.02	18,193.38	30,000.00	11,806.62
530-120-124	TS - Maint. - Benefits - Worker's C	0.00	3,233.48	4,000.00	766.52
530-120-125	TS - Maint. - Benefits - Short Term	261.82	3,225.81	5,000.00	1,774.19
530-120-126	TS - Maint. - Benefits - Safety Equ	49.94	49.94	800.00	750.06
Maintenance Professional/Contract Services					
530-200-110	TS - Maint. - Engineering	0.00	0.00	5,000.00	5,000.00
530-210-100	TS - Maint. - Contract - Dust Cont	0.00	8,957.00	18,000.00	9,043.00
530-210-120	TS - Maint. - Contract - Contract	1,540.00	1,540.00	65,000.00	63,460.00
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	3,705.34	3,000.00	-705.34
530-250-110	TS - Maint. - Council - Travel & M	0.00	964.25	5,000.00	4,035.75
530-260-100	TS - Maint. - Contract -Ins/Vehicle	0.00	17,731.36	30,000.00	12,268.64
Maintenance Utilities					
530-300-110	TS - Maint. - Utility - Heat	0.00	3,823.20	8,000.00	4,176.80
530-300-120	TS - Maint. - Utility - Power	260.18	1,410.21	3,000.00	1,589.79
530-300-130	TS - Maint. - Utility - Water & Sew	270.00	1,143.00	5,500.00	4,357.00
530-300-140	TS - Maint. - Utility - Telephone	0.00	0.00	1,500.00	1,500.00
530-300-150	TS - Maint. - Utility - Cellular Phon	100.00	746.58	1,500.00	753.42
Maintenance: Maintenance, Materials & Supplies					
530-400-110	TS - Maint. - Bldg Materials & Rep	0.00	0.00	2,500.00	2,500.00
530-410-100	TS - Maint. - Small Tools	0.00	0.00	5,000.00	5,000.00
530-410-120	TS - Maint. - Shop Supplies	1,146.59	5,458.06	9,000.00	3,541.94
530-420-100	TS - Maint. - Equip./Vehicle Repai	0.00	3,096.14	5,000.00	1,903.86
530-420-101	TS - Maint. - Repair/Parts - Grade	0.00	29,114.89	10,000.00	-19,114.89
530-420-102	TS - Maint. - Repair/Parts - Mowe	19.04	2,804.92	5,000.00	2,195.08
530-420-103	TS - Maint. - Repair/Parts - Paylo	0.00	4,173.30	2,500.00	-1,673.30
530-420-104	TS - Maint. - Repair/Parts - Tracto	595.53	962.15	15,000.00	14,037.85
530-420-105	TS - Maint.- Repairs/Parts-Truck/	4,058.98	12,561.61	10,000.00	-2,561.61
530-425-110	TS - Maint. - Oil & Gas & Diesel	24,667.44	108,843.12	250,000.00	141,156.88
530-440-100	TS - Maint. - Gravel	0.00	2,673.58	400,000.00	397,326.42
530-450-100	TS - Maint. - Culverts/Drainage	0.00	0.00	5,000.00	5,000.00
530-470-100	TS - Maint. - Road Signs	0.00	0.00	1,000.00	1,000.00
530-490-110	TS - Maint. - Equipment Rental	0.00	4,200.00	0.00	-4,200.00
Maintenance Capital Expenditures					
530-600-130	TS - Purchase of Cap Assets - Ma	0.00	0.00	316,709.10	316,709.10
530-600-140	TS - Purchase of Cap Assets - Eq	0.00	0.00	95,512.00	95,512.00
530-600-299	TS - Maint - Amort - Bldgs,Improv	0.00	0.00	10,000.00	10,000.00

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		Current Month	Year to Date	Budget	Variance
530-600-399	TS - Maint - Amort - Machinery &	0.00	0.00	137,000.00	137,000.00
530-600-499	TS - Maint - Amortization - Vehicle	0.00	0.00	4,007.00	4,007.00
530-600-699	TS - Maint - Amort - Infrastructure	0.00	0.00	60,000.00	60,000.00
Total Maintenance:		71,053.11	458,510.36	1,875,128.10	1,416,617.74
Total Transportation Services:		71,053.11	458,510.36	1,875,128.10	1,416,617.74
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	72.26	536.67	1,000.00	463.33
540-200-120	EH&W - Cont. - Waste Collection	0.00	141.81	600.00	458.19
540-210-100	EH&W - Cont. - Pest Control	250.00	2,000.00	6,000.00	4,000.00
540-210-300	EH&W - Cont. - Travel	0.00	0.00	1,200.00	1,200.00
540-250-200	EH&W - Cont. - Oil Recycling Cen	0.00	0.00	3,500.00	3,500.00
EH Maintenance, Material & Supplies					
540-420-100	EH&W - Maint. - Pest Control Sup	0.00	1,367.93	4,000.00	2,632.07
540-430-100	EH&W - Maint. - Weed Control Su	567.96	1,803.06	0.00	-1,803.06
EH Grants & Contributions					
540-530-100	EH&W - Grants to Local Governm	0.00	1,750.00	1,750.00	0.00
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:		890.22	7,599.47	19,375.00	11,775.53
Public Health and Welfare Services					
PH Wages and Benefits					
550-900-110	EH&W - Other - Health Trust Meet	0.00	0.00	600.00	600.00
PH Professional/Contract Services					
550-200-100	H&W - Cont. - Operations & Maint	0.00	0.00	1,500.00	1,500.00
PH Grants & Contributions					
550-570-100	H&W Grants - Dr. Recruitment &	0.00	0.00	2,500.00	2,500.00
Total Public Health and Welfare Services:		0.00	0.00	4,600.00	4,600.00
Planning and Development Services					
PD Wages & Benefits					
PD Professional/Contract Services					
560-200-110	P&D - Contracted Planner	0.00	505.00	0.00	-505.00
560-200-120	P&D - Cont. - Weed Control	0.00	100.00	0.00	-100.00
PD Maintenance, Materials & Supplies					
Total Planning and Development Services:		0.00	605.00	0.00	-605.00
Recreation and Cultural Services					
RC Wages & Benefits					
RC Professional/Contract Services					
570-290-100	R&C - Cont. - Library Requisition	0.00	4,808.13	4,808.13	0.00
RC Grants & Contributions					
570-500-100	R&C - Grants and Contributions	0.00	20,000.00	20,000.00	0.00
570-500-130	R&C - Grants - Library	0.00	1,456.29	1,456.29	0.00
Total Recreation and Cultural Services:		0.00	26,264.42	26,264.42	0.00
Utility Expenses					
Water Expense					
Water Professional/Contract Services					
Water Utilities					
580-300-120	UT - Water - Power - Well #1	0.00	310.49	800.00	489.51
Water Maintenance, Materials & Supplies					
580-430-100	UT - Water - Materials & Supplies	0.00	0.00	1,000.00	1,000.00
580-430-120	UT - Water - Matls & Suppl - Publi	0.00	166.91	0.00	-166.91

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		Current Month	Year to Date	Budget	Variance
Water Capital Expenditures					
580-600-399	UT - Water - Amort - Machinery &	0.00	0.00	608.00	608.00
Total Utility Expenses:		0.00	477.40	2,408.00	1,930.60
Total Expenses:		83,974.53	617,796.95	2,161,903.06	1,544,106.11
Change in Net Financial Assets					
Revenues		62,944.69	1,394,978.24	1,674,887.00	-279,908.76
Expenditures		83,974.53	617,796.95	2,161,903.06	1,544,106.11
Change in Net Assets		-21,029.84	777,181.29	-487,016.06	1,264,197.35
Change in Net-Financial Assets		-21,029.84	777,181.29	-487,016.06	-1,824,014.87
Transfers to Reserves		0.00	0.00	0.00	0.00
Transfers from Reserves		0.00	0.00	-300,000.00	300,000.00
Change in Surplus		-21,029.84	777,181.29	-187,016.06	964,197.35

Statement of Financial Activities Detailed Account Balances

Printed: 2026-09-02 9:24:02 AM
End date: 2026-08-31 12:00:00 AM Start Date: 2026-01-01 12:00:00 AM

		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	731.27	-132,470.82	78,510.50
110-110-125	Aff CU - Chequing Acct	146,796.86	-542,145.62	239,371.29
110-110-130	Cash - Bank - Term Deposit	143,115.00	143,115.00	2,989,885.00
Municipal Receivables				
110-200-100	Municipal - Tax Receivable - Current	-180,335.43	1,038,175.41	1,037,116.19
110-200-110	Municipal Tax Receivable - Arrears	86.18	-8,462.84	9,314.77
110-200-700	Tax Enforcement	801.72	909.10	2,442.81
Other Receivables				
110-300-110	Due From Provincial Gov't/Agency	0.00	-45,022.53	0.00
110-300-120	Due From Local Government	0.00	-14,627.48	0.00
110-320-100	Accounts Receivable	0.00	-2,703.53	0.00
110-340-110	GST Receivable - 100% Rebate	1,784.69	-5,110.32	2,860.32
110-310-100	Accrued Interest	-2,031.41	-2,031.41	139,090.35
110-330-110	Wages - Health & Dental	-173.42	7,110.33	7,110.33
110-330-120	Wages - Disability Insurance	-48.42	561.01	561.01

Certified correct and in accordance with the records. Presented to Council on Sept. 3, 2026
(Date)

Administrator

Reeve

