

R.M. of Willner
Statement of Financial Activities - Detailed (1)

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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	-36,247.00	-45,769.88	-55,000.00	9,230.12
Penalties on Tax Arrears					
410-400-210	Penalty on Mun Taxes Arrears - P	101.57	1,246.17	3,000.00	-1,753.83
Other Taxation					
410-900-700	Tax Enforcement Revenue	0.00	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	63.07	315.35	600.00	-284.65
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	0.00	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					
130-100-100	M&D - Road Maintenance - Heav	0.00	0.00	40,000.00	-40,000.00
130-100-200	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	0.00	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	9,317.40	18,634.80	18,250.00	384.80
Provincial Conditional Grants					
Grants in Lieu of Taxes					
Provincial Grants in Lieu of Taxes					
450-610-100	GIL - Provincial	1,512.89	1,512.89	1,550.00	-37.11
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	5,912.10	30,491.86	90,000.00	-59,508.14
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:		-19,339.97	1,375,638.27	1,674,887.00	-299,248.73
Expenses					
General Government Services					
GG Wages & Benefits					
GG Wages					
510-110-110	GG - Council - Indemnity	7,350.00	21,700.00	35,000.00	13,300.00
510-110-230	GG - Salaries - Administrator	3,830.88	36,082.10	45,086.54	9,004.44
510-110-340	GG - Salaries - Clerk	1,609.51	19,242.29	24,750.00	5,507.71
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	7,313.83	8,800.00	1,486.17
510-140-330	GG - Benefits - Clerk	287.81	3,921.84	4,900.00	978.16
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	55.50	549.37	1,200.00	650.63
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	262.25	3,433.76	4,400.00	966.24
510-250-100	GG - Cont. - Communications	0.00	1,614.05	1,500.00	-114.05
510-260-100	GG - Cont. - Tax Enforcement/Col	0.00	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	61.25	738.59	1,400.00	661.41
GG Utilities					
510-300-140	GG - Utilities - Office - Telephone	319.86	2,829.82	2,800.00	-29.82
510-300-150	GG - Utilities - Office - Utilities	296.81	2,745.34	2,500.00	-245.34
GG Maintenance, Materials & Supplies					
510-400-110	GG - Maint. - Stationery & Postag	336.16	617.11	1,500.00	882.89
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	0.00	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&	1,032.00	1,032.00	1,032.00	0.00
510-600-399	GG - Amort - Machinery & Equipm	336.00	336.00	336.00	0.00
510-600-599	GG - Amortization - Office & Info T	1,860.00	1,860.00	1,860.00	0.00
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	1,049.47	1,049.47	1,000.00	-49.47
Total General Government Services:		19,349.66	140,056.31	207,841.54	67,785.23
Protective Services					
Police Protections					

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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	0.00	3,047.65	5,500.00	2,452.35
Total Protective Services:		0.00	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	6,085.67	63,397.47	95,000.00	31,602.53
530-110-130	TS - Maint. - Salaries - Labourers	23,679.98	168,517.20	190,000.00	21,482.80
Maintenance Benefits					
530-120-120	TS - Maint. - Benefits - Health & D	505.08	2,866.40	4,000.00	1,133.60
530-120-121	TS - Maint. - Benefits - CPP	1,693.94	13,231.18	15,000.00	1,768.82
530-120-122	TS - Maint. - Benefits - EI	566.23	4,417.69	5,000.00	582.31
530-120-123	TS - Maint. - Benefits - Superannu	2,678.91	20,872.29	30,000.00	9,127.71
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	0.00	3,225.81	5,000.00	1,774.19
530-120-126	TS - Maint. - Benefits - Safety Equ	88.78	138.72	800.00	661.28
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	7,579.00	16,536.00	18,000.00	1,464.00
530-210-120	TS - Maint. - Contract - Contract	0.00	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	484.19	1,448.44	5,000.00	3,551.56
530-260-100	TS - Maint. - Contract -Ins/Vehicle	-49.69	17,681.67	30,000.00	12,318.33
Maintenance Utilities					
530-300-110	TS - Maint. - Utility - Heat	138.90	3,962.10	8,000.00	4,037.90
530-300-120	TS - Maint. - Utility - Power	87.21	1,497.42	3,000.00	1,502.58
530-300-130	TS - Maint. - Utility - Water & Sew	160.00	1,303.00	5,500.00	4,197.00
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	846.58	1,500.00	653.42
Maintenance: Maintenance, Materials & Supplies					
530-400-110	TS - Maint. - Bldg Materials & Rep	2,316.10	2,316.10	2,500.00	183.90
530-410-100	TS - Maint. - Small Tools	0.00	0.00	5,000.00	5,000.00
530-410-120	TS - Maint. - Shop Supplies	416.36	5,874.42	9,000.00	3,125.58
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	3,183.38	5,988.30	5,000.00	-988.30
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	144.21	1,106.36	15,000.00	13,893.64
530-420-105	TS - Maint. - Repairs/Parts-Truck/	2,360.59	14,922.20	10,000.00	-4,922.20
530-425-110	TS - Maint. - Oil & Gas & Diesel	24,998.81	133,841.93	250,000.00	116,158.07
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	10,000.00	10,000.00	10,000.00	0.00

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530-600-399	TS - Maint - Amort - Machinery &	168,123.00	168,123.00	137,000.00	-31,123.00
530-600-499	TS - Maint - Amortization - Vehicle	4,007.00	4,007.00	4,007.00	0.00
530-600-699	TS - Maint - Amort - Infrastructure	57,949.00	57,949.00	60,000.00	2,051.00
Total Maintenance:		317,296.65	775,807.01	1,875,128.10	1,099,321.09
Total Transportation Services:		317,296.65	775,807.01	1,875,128.10	1,099,321.09
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	74.96	611.63	1,000.00	388.37
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	2,250.00	6,000.00	3,750.00
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	0.00	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	1,125.00	1,125.00	1,125.00	0.00
Total Environmental Services:		1,449.96	9,049.43	19,375.00	10,325.57
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	177.52	488.01	800.00	311.99
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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Water Capital Expenditures				
580-600-399 UT - Water - Amort - Machinery &	608.00	608.00	608.00	0.00
Total Utility Expenses:	785.52	1,262.92	2,408.00	1,145.08
Total Expenses:	338,881.79	956,678.74	2,161,903.06	1,205,224.32
Change in Net Financial Assets				
Revenues	-19,339.97	1,375,638.27	1,674,887.00	-299,248.73
Expenditures	338,881.79	956,678.74	2,161,903.06	1,205,224.32
Change in Net Assets	-358,221.76	418,959.53	-487,016.06	905,975.59
Change in Net-Financial Assets	-358,221.76	418,959.53	-487,016.06	-1,504,473.05
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	-358,221.76	418,959.53	-187,016.06	605,975.59

M.R.
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