

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
REVENUES				
TAXATION				
Municipal Taxes				
410-110-100 - General Municipal Levy			1,290,796.00	(1,290,796.00)
410-120-100 - Abatements, Adjustments			(5,000.00)	5,000.00
410-130-100 - Discount on Municipal Taxes	(2,978.74)	(2,777.66)	(32,000.00)	29,021.26
	(2,978.74)	(2,777.66)	1,253,796.00	(1,256,774.74)
Trailer License Fees				
410-300-100 - Trailer License Fees	915.00	1,220.00	2,300.00	(1,385.00)
	915.00	1,220.00	2,300.00	(1,385.00)
Penalties on Tax Arrears				
410-400-210 - Penalty on Municipal Taxes	16,825.34	16,893.95	25,000.00	(8,174.66)
	16,825.34	16,893.95	25,000.00	(8,174.66)
TOTAL TAXATION:	14,761.60	15,336.29	1,281,096.00	(1,266,334.40)
FEES AND CHARGES				
Custom Work				
420-100-100 - TS Custom Work, Equipment Rental	620.56	952.00	1,000.00	(379.44)
	620.56	952.00	1,000.00	(379.44)
Sale of Supplies and Gravel				
420-200-200 - GG Sale of Supplies - Office	537.25	228.92	300.00	237.25
420-200-201 - GG - Courses & Registrations	520.00		1,200.00	(680.00)
420-200-500 - TS Sale of Supplies	62.50			62.50
420-200-700 - TS Other Charges		407.00		
	1,119.75	635.92	1,500.00	(380.25)
Rentals				
420-300-100 - GG Rental - Lots, Rooms, etc	906.00	1,192.50	2,500.00	(1,594.00)
420-300-107 - GG Rentals - Compound	3,200.00	3,150.00	3,150.00	50.00
420-350-100 - PD - Wadena Promo Items		72.08	200.00	(200.00)
	4,106.00	4,414.58	5,850.00	(1,744.00)
Policing and Fire Fees				
420-400-110 - PS Fines	2,680.19	2,080.53	5,000.00	(2,319.81)
420-400-700 - PS Pound Fees	111.00			111.00
	2,791.19	2,080.53	5,000.00	(2,208.81)
Recreation Fees				
Recreation Centre Fees				
420-500-100 - RC - Ice Rental by Contract			1,000.00	(1,000.00)
420-500-101 - RC - Ice Rental - Minor Sports	15,750.00	15,000.00	23,000.00	(7,250.00)
420-500-102 - RC - Ice Rental - Skating		2,800.00	4,500.00	(4,500.00)
420-500-103 - RC - Ice Rental - Mens Rec Hockey	945.01	1,219.11	1,500.00	(554.99)
420-500-104 - RC - Ice Rental - Wildcats	2,586.94	1,087.50	4,000.00	(1,413.06)
420-500-105 - RC - Ice Rental - Other	2,554.25	2,322.00	2,000.00	554.25
420-500-106 - RC - Ice Rental - Women's Rec	826.88	1,284.75	1,500.00	(673.12)
420-500-120 - RC - Skate Sharpening	161.00	58.00		161.00
420-500-130 - RC Rec. Centre - Tournaments			3,000.00	(3,000.00)
420-500-140 - RC - Auditorium Rental	725.00	825.00	1,000.00	(275.00)
420-500-160 - RC Rec Centre Board/Ice Ads	6,425.00	1,766.75	4,000.00	2,425.00
420-500-161 - RC Rec Centre Zamboni Ads		2,000.00	3,000.00	(3,000.00)

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
420-500-162 - RC Rec Centre Sponsorships	5,000.00			5,000.00
420-500-200 - RC Rec Centre Concession		85.41	1,440.00	(1,440.00)
420-500-800 - RC Campground Fees	375.00	1,390.00	5,824.00	(5,449.00)
420-500-801 - RC - Sportsgrounds Advertising	1,000.00		500.00	500.00
420-500-900 - RC Sports Grounds Fees	1,900.00		2,705.00	(805.00)
420-500-950 - RC Donations - Sports Grounds			930.00	(930.00)
	38,249.08	29,838.52	59,899.00	(21,649.92)
Recreation Program Fees				
420-520-120 - RC Musuem, Co-op Cash Back	56.23			56.23
420-520-300 - RC Pool - Lessons	10,435.00	11,945.00	17,114.00	(6,679.00)
420-520-310 - RC Pool - Season Tickets	2,445.00	2,320.00	5,345.00	(2,900.00)
420-520-320 - RC Pool - Daily Admissions		263.00	7,619.00	(7,619.00)
420-520-330 - RC Pool - Rentals			3,435.00	(3,435.00)
420-520-350 - RC Pool - Concession			324.00	(324.00)
420-520-360 - RC Pool - Donations	50.00	150.00		50.00
420-520-400 - RC Playground Program			1,286.00	(1,286.00)
420-520-800 - RC Custom Work, Equipment Rental		5,040.00	5,000.00	(5,000.00)
420-520-900 - RC Rental - (Grill, tables, etc.)			200.00	(200.00)
	12,986.23	19,718.00	40,323.00	(27,336.77)
420-530-100 - RC Museum - Admissions, Souvenirs, Other			200.00	(200.00)
420-530-110 - RC Museum - Donations		120.00	500.00	(500.00)
420-530-115 - RC Museum - Fundraising	1,730.00	1,256.15	5,000.00	(3,270.00)
420-530-116 - RC Museum - Crop Income		760.00	1,000.00	(1,000.00)
420-530-140 - RC Museum - Refunds, Interest, etc	33.10	33.04	50.00	(16.90)
420-530-200 - RC Hall - Rental	16,240.60	15,282.44	40,000.00	(23,759.40)
420-530-205 - RC Hall - P.P, glasses, TV / VCR	150.00	200.00	300.00	(150.00)
420-530-210 - RC Hall - Other	50.00	204.50		50.00
420-540-230 - RC Fitness Centre Memberships	12,404.00	13,415.69	20,000.00	(7,596.00)
420-540-236 - RC Fitness -keyless DO NOT USE		434.00		
420-540-237 - RC Fitness Centre - Rentals	80.00		200.00	(120.00)
420-540-240 - RC Fitness Centre Classes		1,645.00	3,000.00	(3,000.00)
	30,687.70	33,350.82	70,250.00	(39,562.30)
	81,923.01	82,907.34	170,472.00	(88,548.99)
Cemetery Fees				
420-600-100 - HW Cemetery - Fees, Other	1,300.00	2,400.00	3,000.00	(1,700.00)
	1,300.00	2,400.00	3,000.00	(1,700.00)
Licenses and Permits				
420-700-200 - GG Licenses - Business	3,525.00	2,145.00	4,000.00	(475.00)
420-700-210 - GG Licenses - Pets	910.00	748.00	1,800.00	(890.00)
420-710-100 - GG Permits	1,132.00	230.00	500.00	632.00
	5,567.00	3,123.00	6,300.00	(733.00)
Other				
Tax Certificate				
420-800-100 - GG Administration, Office Services	160.00	375.00	300.00	(140.00)
	160.00	375.00	300.00	(140.00)
General Office Services Provided				
420-800-220 - GG Appeal Fees	25.00		2,000.00	(1,975.00)
	25.00	0.00	2,000.00	(1,975.00)

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
Landfill/Waste Collection Fees				
420-850-135 - EH Scrap Metal	333.06	268.50	300.00	33.06
	333.06	268.50	300.00	33.06
	518.06	643.50	2,600.00	(2,081.94)
TOTAL FEES AND CHARGES:	97,945.57	97,156.87	195,722.00	(97,776.43)
MAINTENANCE AND DEVELOPMENT CHARGES				
Development Charges				
430-200-100 - PS Building Inspection Fees	4,297.78	1,425.00	5,000.00	(702.22)
	4,297.78	1,425.00	5,000.00	(702.22)
TOTAL MAINTENANCE AND DEVELOPMENT CHARGES:	4,297.78	1,425.00	5,000.00	(702.22)
UTILITIES				
Water				
440-110-100 - UW Water Charges, Sales	46,751.64	45,331.15	180,000.00	(133,248.36)
440-110-101 - UW Infrastructure Fees	51,387.03	50,798.89	200,000.00	(148,612.97)
440-110-102 - UW Interest Revenue	421.28	132.20	500.00	(78.72)
440-120-200 - UW C. W, Equipment Rental	2,961.84	377.70		2,961.84
440-130-100 - UW Pumphouse Water Sales	167.00	115.00	250.00	(83.00)
440-140-100 - UW Connection Fees	425.00	225.00	300.00	125.00
	102,113.79	96,979.94	381,050.00	(278,936.21)
Sewer				
440-220-100 - US Sewer Charges	26,029.50	24,711.21	100,000.00	(73,970.50)
	26,029.50	24,711.21	100,000.00	(73,970.50)
TOTAL UTILITIES:	128,143.29	121,691.15	481,050.00	(352,906.71)
UNCONDITIONAL TRANSFERS				
Unconditional Transfers				
450-105-100 - Revenue Sharing Grant			257,290.00	(257,290.00)
	0.00	0.00	257,290.00	(257,290.00)
TOTAL UNCONDITIONAL TRANSFERS:	0.00	0.00	257,290.00	(257,290.00)
CONDITIONAL GRANTS				
Federal				
450-200-070 - Fed Grant - New Gas Deal	40,877.80	38,918.80	80,000.00	(39,122.20)
450-200-080 - Fed Grant - C.I.I.F.	4,000.00			4,000.00
450-240-100 - Fed Grant - Other		3,339.00	3,339.00	(3,339.00)
	44,877.80	42,257.80	83,339.00	(38,461.20)
Provincial				
450-300-102 - Prov Grant - Transit		4,410.00		
450-305-100 - Prov Grant - Sask. Lotteries		13,864.00		
450-315-110 - Prov Grant - Summer Students - Museum		1,539.18		
450-315-160 - Prov Grant - C.I.F.		5,000.00		
450-315-161 - Prov Grant - SPRA	220.00	660.00		220.00
450-345-113 - Prov Grant - MMSW Recycling Program	3,571.70	5,357.55	10,000.00	(6,428.30)

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
450-350-115 - Prov Grant - Museum	11,000.00			11,000.00
	14,791.70	30,830.73	10,000.00	4,791.70
Local				
450-430-130 - Grants - Unconditional - Other	500.00	500.00		500.00
450-430-140 - Grants - Swim Day Sponsorships		500.00	2,000.00	(2,000.00)
	500.00	1,000.00	2,000.00	(1,500.00)
TOTAL CONDITIONAL GRANTS:	60,169.50	74,088.53	95,339.00	(35,169.50)
GRANTS IN LIEU OF TAXES				
Federal				
450-500-100 - GIL - R.C.M.P., C.M.H.C., C.P		4,261.70	17,000.00	(17,000.00)
	0.00	4,261.70	17,000.00	(17,000.00)
Provincial				
450-600-100 - GIL - Sask Tel, Housing, L.B			18,000.00	(18,000.00)
450-620-100 - GIL - Sask. Energy	23,751.89			23,751.89
	23,751.89	0.00	18,000.00	5,751.89
Other				
450-800-100 - GIL - Sask. Power Surcharge	34,190.00	33,109.32	60,000.00	(25,810.00)
	34,190.00	33,109.32	60,000.00	(25,810.00)
TOTAL GRANTS IN LIEU OF TAXES:	57,941.89	37,371.02	95,000.00	(37,058.11)
CAPITAL ASSET PROCEEDS				
Capital Asset Proceeds				
460-200-100 - GG Land Sales - Gain/Loss	(3,875.00)			(3,875.00)
460-220-400 - TS Sale of Vehicles - Gain/Loss		2,250.00		
	(3,875.00)	2,250.00	0.00	(3,875.00)
TOTAL CAPITAL ASSET PROCEEDS:	(3,875.00)	2,250.00	0.00	(3,875.00)
INVESTMENT INCOME AND COMMISSIONS				
Investment and Income Revenue				
470-100-100 - Interest, Investment Income	973.33	2,695.16	15,000.00	(14,026.67)
470-100-105 - Interest -A.R	864.32			864.32
470-100-110 - GG - Commissions, Dividends, Refunds	1,859.99	17,214.05	10,000.00	(8,140.01)
470-100-141 - GG - Credit Recovery (Collections)	107.54			107.54
470-200-200 - GG Insurance Claims	7,712.04			7,712.04
	11,517.22	19,909.21	25,000.00	(13,482.78)
TOTAL INVESTMENT INCOME AND COMMISSIONS:	11,517.22	19,909.21	25,000.00	(13,482.78)
OTHER REVENUES				
Other Revenue				
480-150-100 - Donations - General		450.00	500.00	(500.00)
480-150-116 - Donations - W.C.C	20.00			20.00
480-150-119 - Donations - Rec Centre	1,000.00	270.00		1,000.00
480-150-126 - Donations - Parks / Playgrounds	10,064.84			10,064.84
480-150-128 - Donations - In-Kind Product/Item	100.00			100.00
480-150-131 - Donations - Water Slide		92.50		
480-170-120 - Prepaid Local Imp. #1 Curbs, Gutters			30,000.00	(30,000.00)
480-170-121 - Prepaid Local Imp. #2 - Paving			30,000.00	(30,000.00)

Report Date
6/17/2019 3:07 PM

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

Page 5

	<u>Year To Date</u>	<u>Last Year TD</u>	<u>Budget</u>	<u>Variance</u>
480-170-135 - Dental Clinic Lease	3,000.00	3,000.00	7,200.00	(4,200.00)
	14,184.84	3,812.50	67,700.00	(53,515.16)
TOTAL OTHER REVENUES:	14,184.84	3,812.50	67,700.00	(53,515.16)
TRANSFERS				
490-100-107 - Transfer from Reserves - Utilities			200,000.00	(200,000.00)
490-100-108 - Transfer from Reserves - Transportation			166,000.00	(166,000.00)
490-100-109 - Transfer from Reserves - Parks & Rec			110,869.00	(110,869.00)
Total TRANSFERS:	0.00	0.00	476,869.00	(476,869.00)
TOTAL REVENUES:	385,086.69	373,040.57	2,980,066.00	(2,594,979.31)

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
EXPENDITURES				
GENERAL GOVERNMENT SERVICES				
Wages & Benefits				
Wages				
510-110-110 - GG Council Remuneration - Meetings	14,453.35		20,000.00	5,546.65
	14,453.35	0.00	20,000.00	5,546.65
510-110-230 - GG Salaries - Administrator	19,189.52	28,827.15	85,000.00	65,810.48
510-110-231 - GG - Salaries - Deputy CAO	18,399.04		63,250.00	44,850.96
510-110-530 - GG Salaries - Admin Assist. LVL 1	48,046.17	42,829.04	110,000.00	61,953.83
	100,088.08	71,656.19	278,250.00	178,161.92
Benefits				
510-120-110 - GG Council - Benefits	1,057.26	405.99	2,000.00	942.74
	1,057.26	405.99	2,000.00	942.74
510-130-230 - GG Benefits - Administrator	4,925.28	7,150.98	19,000.00	14,074.72
510-130-234 - GG Benefits - Workers' Compensation Brd			12,000.00	12,000.00
510-130-237 - GG Benefits - Deputy CAO	4,521.08			(4,521.08)
510-150-530 - GG Benefits - Admin Assistants LVL 1	17,306.46	9,176.66	25,000.00	7,693.54
	27,810.08	16,733.63	58,000.00	30,189.92
	127,898.16	88,389.82	336,250.00	208,351.84
Professional/Contract Services				
510-200-110 - GG Legal, Negotiating	4,382.38		6,500.00	2,117.62
510-200-130 - GG Audit, Accounting	7,059.60		25,000.00	17,940.40
510-200-150 - GG Assessment - S.A.M.A.	18,531.00	18,143.00	18,500.00	(31.00)
510-200-170 - GG Advertising	1,451.52	1,595.12	4,000.00	2,548.48
510-210-150 - GG Council Per Diem (Conferences, etc.)	5,951.85	5,576.56	6,500.00	548.15
510-210-170 - GG Staff Travel, Training	3,105.03	2,832.21	6,000.00	2,894.97
510-220-100 - GG Office Caretaking	2,750.00	2,950.00	5,700.00	2,950.00
510-230-100 - GG Insurance	61,433.64		115,000.00	53,566.36
510-240-100 - GG Memberships, Sub.	3,059.41	2,971.27	3,900.00	840.59
510-260-100 - GG Tax Enforcement	(1,143.59)		2,500.00	3,643.59
510-260-105 - GG Bylaw Enforcement	188.24		2,000.00	1,811.76
510-260-150 - GG Elections			1,300.00	1,300.00
510-270-050 - GG Asset Management			5,000.00	5,000.00
510-270-100 - GG Office Data Processing	13,659.83	11,926.92	15,000.00	1,340.17
510-270-150 - GG Office Building Mnt.	1,282.26	2,067.00	5,000.00	3,717.74
510-280-135 - GG Courtesy	897.27	2,363.80	3,800.00	2,902.73
510-280-140 - GG Equipment Maintenance	35.21	22.33	500.00	464.79
510-280-150 - GG Building Inspections	1,484.28	300.00	5,000.00	3,515.72
510-280-160 - GG Board of Revision	500.00	200.00	2,000.00	1,500.00
510-280-180 - GG Professional Fees, Penalties	1,465.88	1,248.17	6,000.00	4,534.12
510-290-100 - GG Bank Charges	2,619.43	2,512.09	6,000.00	3,380.57
510-290-101 - GG Cash Over/Short/Penny Round	0.07	(35.02)	50.00	49.93
510-290-200 - GG Wadena Bucks Issued		391.00	2,500.00	2,500.00
	128,713.31	55,064.45	247,750.00	119,036.69
Utilities				
510-300-110 - GG Heat, Power, Phone	5,935.03	5,829.06	13,500.00	7,564.97
	5,935.03	5,829.06	13,500.00	7,564.97

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
Maintenance, Material and Supplies				
510-410-140 - GG Office Supplies	1,936.37	3,538.43	7,000.00	5,063.63
510-410-141 - GG Postage & Freight	10.55	3,183.92	4,500.00	4,489.45
510-420-100 - GG Janitorial, Cln. supplies		843.88	1,000.00	1,000.00
	1,946.92	7,566.23	12,500.00	10,553.08
Grants and Contributions				
510-500-110 - GG Grts, Dnts, Contributions			10,000.00	10,000.00
	0.00	0.00	10,000.00	10,000.00
Capital Expenditures				
510-600-140 - GG Capital - Office Equip	(4.81)		6,500.00	6,504.81
510-600-141 - GG - Capital Furniture			18,000.00	18,000.00
	(4.81)	0.00	24,500.00	24,504.81
Allowance for Uncollectibles				
510-800-110 - GG Allow for Uncollectible Acnts		1,496.60	1,500.00	1,500.00
	0.00	1,496.60	1,500.00	1,500.00
TOTAL GENERAL GOVERNMENT SERVICES:	264,488.61	158,346.16	646,000.00	381,511.39
PROTECTIVE SERVICES				
POLICE PROTECTION				
Professional/Contractual Services				
520-210-110 - PS R.C.M.P. Contract			96,000.00	96,000.00
	0.00	0.00	96,000.00	96,000.00
TOTAL POLICE PROTECTION:	0.00	0.00	96,000.00	96,000.00
FIRE PROTECTION				
Professional/Contractual Services				
525-210-100 - PS EMO Honourarium		1,000.00	2,500.00	2,500.00
525-210-110 - PS Fire Protection	1,610.00	1,610.00	30,000.00	28,390.00
525-210-120 - PS Advertising			200.00	200.00
525-230-101 - PS Emergency Planning		126.32	1,500.00	1,500.00
	1,610.00	2,736.32	34,200.00	32,590.00
Grants and Contributions				
525-520-110 - PS Grants, Contributions	100.00			(100.00)
	100.00	0.00	0.00	(100.00)
TOTAL FIRE PROTECTION:	1,710.00	2,736.32	34,200.00	32,490.00
TOTAL PROTECTIVE SERVICES:	1,710.00	2,736.32	130,200.00	128,490.00
TRANSPORTATION SERVICES				
MAINTENANCE				
Wages & Benefits				
Wages				
530-110-120 - TS Salaries - Equip. Op	29,418.21	29,642.56	87,000.00	57,581.79
	29,418.21	29,642.56	87,000.00	57,581.79
Benefits				
530-120-120 - TS Benefits - Equip. Op	7,503.94	7,781.75	20,000.00	12,496.06

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
	7,503.94	7,781.75	20,000.00	12,496.06
	36,922.15	37,424.31	107,000.00	70,077.85
Professional/Contractual Services				
530-210-110 - TS Pavement Repair			50,000.00	50,000.00
530-210-120 - TS Property, Street Mnt.		487.60	50,000.00	50,000.00
530-210-145 - TS Snow Removal Contracted	3,957.51	16,950.00	20,000.00	16,042.49
530-210-150 - TS Flood Control		234.10	1,000.00	1,000.00
530-240-100 - TS Advertising	163.00	27.25	200.00	37.00
530-250-110 - TS Staff Travel, Training		394.01	1,200.00	1,200.00
530-260-100 - TS Insurance, Vehicle Rgs.	2,549.78	8,136.88	12,000.00	9,450.22
530-260-101 - TS Airstrip - Ins., Mnt., Lights	314.31		1,500.00	1,185.69
530-280-100 - TS Repair - Radio Equipment	229.00	1,574.42	500.00	271.00
530-290-113 - TS Repair - Other			1,000.00	1,000.00
530-290-115 - TS Repair - 26 - Sweeper	1,133.85			(1,133.85)
530-290-120 - TS Repair - 30 - '00 IHC 3-ton truck	95.15			(95.15)
	8,442.60	27,804.26	137,400.00	128,957.40
Utilities				
530-300-110 - TS Heat, Power, Phone	2,745.26	3,739.10	3,504.00	758.74
530-310-100 - TS Street Lights	12,401.44	15,284.54	24,667.00	12,265.56
530-320-100 - TS Decorative Lighting	486.00			(486.00)
	15,632.70	19,023.64	28,171.00	12,538.30
Maintenance, Materials & Supplies				
530-400-110 - TS Grounds, Bld. sup.	296.29			(296.29)
530-400-150 - TS Mts, Spl - General	1,393.15	1,820.27	3,147.00	1,753.85
530-410-120 - TS Workshop Supplies, Tools	784.68	69.17	732.00	(52.68)
530-410-140 - TS Sidewalks		78.40	20,588.00	20,588.00
530-420-113 - TS Fuel,Supplies- 14 - Grader		2,265.78		
530-420-116 - TS Fuel, Supplies - Toolcat		2,738.50		
530-420-117 - TS F, S - 26 - Sweeper		180.49		
530-420-118 - TS F, S- 27 - Loader		3,325.22		
530-420-119 - TS F, S - 28 - '01 Chev 1-ton		97.62		
530-420-120 - TS F,S - 30 - '00 IHC 3-ton		274.98		
530-425-125 - TS Fuel, Oil, Supplies	10,865.99	1,122.33	1,388.00	(9,477.99)
530-425-126 - TS Fuel - Oil, General		379.88		
530-425-130 - Fuel, Supplies 2016 GMC Sierra		623.02		
530-425-135 - Fuel, Supplies 2011 Chevy Silverado		294.62		
530-430-110 - TS Snow Fencing			74.00	74.00
530-440-100 - TS Gravel		260.00	13,260.00	13,260.00
530-440-101 - TS Gravel Tax			83.00	83.00
530-440-120 - TS Salt, Sand	3,053.00	532.75	533.00	(2,520.00)
530-450-100 - TS Culverts, Drainage	3,960.45	800.00	800.00	(3,160.45)
530-460-105 - TS Pavement, Asphalt	3,283.46		3,842.00	558.54
530-460-110 - TS Dust Control			16,972.00	16,972.00
530-470-100 - TS Traffic Lights	968.38	992.00	1,984.00	1,015.62
530-480-100 - TS Signs, Signals, Markers	4,449.49			(4,449.49)
	29,054.89	15,855.03	63,403.00	34,348.11
Other				
530-900-111 - TS Interest & Charges	74.00		1,109.00	1,035.00
	74.00	0.00	1,109.00	1,035.00

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
TOTAL MAINTENANCE:	90,126.34	100,107.24	337,083.00	246,956.66
TOTAL TRANSPORTATION SERVICES:	90,126.34	100,107.24	337,083.00	246,956.66
ENVIRONMENTAL HEALTH SERVICES				
Professional/Contractual Services				
540-200-110 - EH Waste Collect, Disposal	2,285.00	2,840.00	17,040.00	14,755.00
540-200-112 - Curbside Collection Residential	29,646.64	32,480.00	73,080.00	43,433.36
540-200-113 - Curbside Collection Commercial	4,407.02	38,699.00	53,950.00	49,542.98
540-210-100 - EH Pest, Animal Control	3,877.78	64.53	6,025.00	2,147.22
	40,216.44	74,083.53	150,095.00	109,878.56
Maintenance, Materials and Supplies				
540-420-100 - EH Pet Tags, Supplies			279.00	279.00
	0.00	0.00	279.00	279.00
Grants and Contributions				
540-500-111 - EH Landfill Levy			78,803.00	78,803.00
	0.00	0.00	78,803.00	78,803.00
Total ENVIRONMENTAL HEALTH SERVICES:	40,216.44	74,083.53	229,177.00	188,960.56
HEALTH AND WELFARE SERVICES				
Professional/Contractual Services				
550-200-110 - HW Cemetery - Maintenance	2,749.76	5,350.00	18,900.00	16,150.24
550-200-115 - HW Cemetery - Advertising	321.52	386.10	665.00	343.48
	3,071.28	5,736.10	19,565.00	16,493.72
Grants and Contributions				
550-500-115 - HW Grants - Tran Van, Other	8,000.00	12,410.00	16,410.00	8,410.00
550-500-130 - HW Grants - Health Care	1,790.96	617.18	2,579.00	788.04
	9,790.96	13,027.18	18,989.00	9,198.04
Total HEALTH AND WELFARE SERVICES:	12,862.24	18,763.28	38,554.00	25,691.76
PLANNING AND DEVELOPMENT SERVICES				
Wages and Benefits				
560-100-100 - PD - Salary - Community Development	8,600.47	12,964.65	25,009.00	16,408.53
560-100-110 - PD - Benefits - Community Development	2,108.23	2,692.18	5,354.00	3,245.77
	10,708.70	15,656.83	30,363.00	19,654.30
Professional/Contractual Services				
560-200-110 - PD Community Development, Planning	16,836.99		5,555.00	(11,281.99)
560-210-100 - PD Advertising, Tourism, Promo	364.85	184.58	3,815.00	3,450.15
560-210-110 - PD - Website & branding	8,965.13	12,362.84	12,963.00	3,997.87
560-240-100 - PD Subscriptions/Memberships	802.24	312.00	312.00	(490.24)
	26,969.21	12,859.42	22,645.00	(4,324.21)
TOTAL PLANNING AND DEVELOPMENT SERVICES:	37,677.91	28,516.25	53,008.00	15,330.09
RECREATION AND CULTURAL SERVICES				
Wages				
570-110-110 - RC Salaries - Rec. Director	21,898.61	17,575.88	40,692.00	18,793.39
570-110-140 - RC Salaries - Pool	5,630.89	1,223.04	49,488.00	43,857.11
570-110-155 - RC Salaries- Museum - Labourer, Student	2,774.57		16,429.00	13,654.43

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
570-110-160 - RC Salaries -Museum- Curator	2,377.82		11,106.00	8,728.18
570-110-171 - RC Salaries - Parks Labourer	65,759.44	56,643.81	118,945.00	53,185.56
570-110-175 - RC Salaries - Parks - Seasonal/Student	8,125.82	5,975.88	20,674.00	12,548.18
570-110-180 - RC Salaries - Playground Program			6,735.00	6,735.00
	106,567.15	81,418.61	264,069.00	157,501.85
Benefits				
570-120-110 - RC Benefits - Rec. Director	6,655.67	5,391.79	11,627.00	4,971.33
570-120-140 - RC Benefits - Pool	332.36	89.70	2,198.00	1,865.64
570-120-155 - RC Benefits - Museum - Seasonal/Student	203.20		866.00	662.80
570-120-160 - RC Benefits - Museum- Curator	53.93		258.00	204.07
570-120-171 - RC Benefits - Parks Labour	17,239.70	16,458.62	32,542.00	15,302.30
570-120-175 - RC Benefits - Parks - Seasonal/Student	559.27	490.43	2,087.00	1,527.73
570-120-180 - RC Benefits - Play Program			160.00	160.00
	25,044.13	22,430.54	49,738.00	24,693.87
Professional/Contractual Services				
570-200-110 - RC Advertising	76.26	537.76	578.00	501.74
570-200-112 - RC Advertising - Pool		19.73	112.00	112.00
570-200-113 - RC Advertising - Rec. Centre			16.00	16.00
570-200-115 - RC Advertising - Museum		294.22	485.00	485.00
570-200-126 - RC Insurance - Museum		144.16		
570-200-130 - RC Insurance - Vehicle Registration		4,580.90	2,023.00	2,023.00
570-220-100 - RC Staff Travel, Training	1,759.68	2,492.73	2,780.00	1,020.32
570-240-100 - RC Memberships, Subscriptions	165.00	165.00	165.00	
570-240-110 - RC Memberships - Museum	100.00	100.00		(100.00)
570-250-111 - RC Pool Staff Training	100.00		3,104.00	3,004.00
570-250-112 - RC Refunds & Discounts - Programs	70.00	351.20	969.00	899.00
570-250-113 - RC Refunds & Discounts - Rentals, etc.	300.00		141.00	(159.00)
570-250-125 - RC Museum - Office, Postage, Interest		471.54	2,776.00	2,776.00
570-270-100 - RC Maintenance - Hall	14,245.81	11,342.69	14,568.00	322.19
570-270-102 - RC Maintenance - Campground, Parks		5.00	258.00	258.00
570-270-103 - RC Maintenance - Pool	412.34	9,150.41	18,391.00	17,978.66
570-270-104 - RC Maintenance - Rec. Centre	3,473.99	24,259.61	29,320.00	25,846.01
570-270-105 - RC Maintenance - Zamboni	2,747.90		171.00	(2,576.90)
570-270-106 - RC Maintenance - Ice Plant	6,812.20	16,155.69	6,582.00	(230.20)
570-270-107 - RC Tree, Shrub Trimming		2,470.66	7,644.00	7,644.00
570-270-108 - RC Library Caretaking	1,364.64	1,300.00	2,600.00	1,235.36
570-270-109 - RC Maintenance - Library		808.49	1,296.00	1,296.00
570-270-110 - RC Maintenance - Sports Grounds	1,954.44	1,364.52	2,584.00	629.56
570-270-113 - RC Maintenance - Fitness Centre Cntrct		975.00	(1,067.00)	(1,067.00)
570-270-120 - RC Maintenance - Museum	46.59	118.62	1,864.00	1,817.41
570-270-121 - RC Septic Tank Maintenance - Museum			315.00	315.00
570-270-125 - RC Maintenance - Curling Rink	788.19			(788.19)
570-270-130 - RC Fitness Centre - Maintenance	5,559.22	1,770.57	1,811.00	(3,748.22)
570-270-140 - RC Fitness Centre - Equipment Lease	3,864.14	3,195.00	5,751.00	1,886.86
570-270-141 - RC Hall - Equipment Lease	504.56	507.92	1,265.00	760.44
570-290-108 - RC R - 22 - '09 GMC 1/2-ton		134.04	134.00	134.00
570-290-113 - RC R - 21 - '08 Silverado		45.83	46.00	46.00
570-290-116 - RC R - 16, 19 - Kubota, Mowers		976.02	976.00	976.00
	44,344.96	83,737.31	107,658.00	63,313.04
Utilities				
570-300-110 - RC Heat, Power, Phone - Rec. Centre	19,439.18	14,913.39	13,777.00	(5,662.18)
570-300-111 - RC Power - Ice Plant	9,470.42	10,500.02	12,535.00	3,064.58

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
570-300-130 - RC H,P,P - Pool	1,436.68	1,072.00	10,730.00	9,293.32
570-300-140 - RC H,P,P- Library	1,596.94	1,858.32	2,377.00	780.06
570-300-150 - RC H,P,P - Hall	14,735.99	12,447.87	15,200.00	464.01
570-300-160 - RC H,P,P- Museum	3,335.49	5,192.92	6,019.00	2,683.51
570-300-165 - RC - Heat, Power, Phone Fitness Centre	2,500.03	3,811.57	4,283.00	1,782.97
570-300-170 - RC Power - Sports Grounds	982.41	264.46	1,111.00	128.59
570-310-140 - RC Heat, Power - CG	1,285.07	771.40	1,642.00	356.93
570-330-100 - RC Phone - Rec. On Call Mobile	166.32	67.10	178.00	11.68
Total Utilities:	54,948.53	50,899.05	67,852.00	12,903.47
Maintenance, Materials and Supplies				
570-410-100 - RC Office Supplies, Postage	70.60	345.35	400.00	329.40
570-410-101 - RC - Data Processing & Technology		1,369.83	1,370.00	1,370.00
570-410-110 - RC Supplies - Pool	222.28	1,599.47	10,197.00	9,974.72
570-420-110 - RC Supplies - Rec. Centre	5,929.40	5,790.57	10,949.00	5,019.60
570-420-130 - RC Supplies - Pool- Chemicals	2,436.50	3,466.58	8,101.00	5,664.50
570-420-132 - RC Supplies - Pool Programs		2,211.47	2,053.00	2,053.00
570-420-140 - RC Supplies - Rec Program			770.00	770.00
570-420-150 - RC Supplies - Hall	12,503.66	5,072.39	7,033.00	(5,470.66)
570-420-170 - RC Supplies - Library		39.76	163.00	163.00
570-420-180 - RC Museum - Cleaning	159.00	58.00	146.00	(13.00)
570-420-183 - RC Museum - Fundraising, Souvenirs	32.96	152.74	2,024.00	1,991.04
570-420-184 - RC Museum- Exhibits, Acquisitions			475.00	475.00
570-420-187 - RC Museum - Gardens		182.61	748.00	748.00
570-430-111 - RC S, Fuel, Propane - Zamboni	862.72	737.87	457.00	(405.72)
570-430-170 - RC Supplies - Campground			778.00	778.00
570-430-175 - RC Museum Blacksmith - Boles			32.00	32.00
570-430-177 - RC Museum - Machinery	288.48	738.89	1,820.00	1,531.52
570-430-179 - RC Museum - Station House	913.95	4,056.66	7,933.00	7,019.05
570-430-180 - RC Supplies - Parks		3,368.20	9,273.00	9,273.00
570-430-181 - RC Supplies - Sportsground	2,542.79		3,674.00	1,131.21
570-430-183 - RC Museum - Old Pole Shed (Kitchen)		44.94	45.00	45.00
570-430-191 - RC - Fitness Centre - Supplies	2,926.78	728.87	3,118.00	191.22
570-430-198 - RC - Fuel, Oil, Supplies- Vehicle/Equip	1,616.37	1,150.40	9,101.00	7,484.63
570-430-199 - RC Fuel, S- 16 - Kubota, Mowers	45.93	72.72	139.00	93.07
570-430-230 - RC Fuel, S- 21 - '08 Silverado		162.86	163.00	163.00
570-430-235 - RC Fuel, S - 22 - 09 GMC 1/2-ton		459.62	460.00	460.00
570-430-239 - RC Fuel, S 28 - '01 Chev 1-ton		6.00	51.00	51.00
570-430-292 - RC Fuel, Supplies - Chipper		58.53	253.00	253.00
	30,551.42	31,874.33	81,726.00	51,174.58
Grants and Contributions				
570-500-115 - RC Grants - Sask. Lotteries	10,364.00		3,500.00	(6,864.00)
570-500-121 - RC Grants - Curling Club		6,678.00	6,678.00	6,678.00
570-500-129 - RC Grants - Library - Reg.	8,500.80	8,694.00	17,002.00	8,501.20
570-500-130 - RC Grants - Library - Local			1,500.00	1,500.00
	18,864.80	15,372.00	28,680.00	9,815.20
Capital Expenditures				
570-600-111 - RC Capital - Sports Grounds			2,895.00	2,895.00
570-600-122 - RC Capital - Parks and Playgrounds	10,737.80			(10,737.80)
570-600-123 - RC Capital - Rec. Centre	48,199.42	2,613.00	254,520.00	206,320.58
570-600-127 - RC Capital - Pool	170,015.28		130,253.00	(39,762.28)
570-600-131 - RC Cap - Park Equip., Vehicles		7,403.00	24,901.00	24,901.00
570-600-132 - RC Capital - Other		23,506.37	52,027.00	52,027.00

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
	228,952.50	33,522.37	464,596.00	235,643.50
TOTAL RECREATION AND CULTURAL SERVICES:	509,273.49	319,254.21	1,064,319.00	555,045.51
UTILITIES				
WATER				
Wages and Benefits				
580-110-110 - UW Salaries - Foreman	24,319.70	29,669.11	62,695.00	38,375.30
580-110-120 - UW Salaries - Labourer	45,329.29	13,733.88	35,875.00	(9,454.29)
580-120-110 - UW Benefits - Foreman	4,418.02	7,042.79	13,372.00	8,953.98
580-120-120 - UW Benefits - Labourer	13,550.67	4,225.44	10,500.00	(3,050.67)
	87,617.68	54,671.22	122,442.00	34,824.32
Professional/Contractual Services				
580-210-100 - UW Advertising, Printing	163.00			(163.00)
580-230-100 - UW Staff Travel, Training	1,861.66	4,413.11	4,413.00	2,551.34
580-250-100 - UW Memberships, Sub.		216.62	787.00	787.00
580-285-100 - UW Building, Equip Repair	453.30		(220.00)	(673.30)
580-285-140 - UW Repair - W.T.P	2,147.87	2,380.25	2,829.00	681.13
580-285-150 - UW Repair - Water Lines	50,611.60		2,020.00	(48,591.60)
580-285-155 - UW Repair - Curb-Stops	826.80		3,150.00	2,323.20
580-290-100 - UW Water Testing	788.40	625.15	1,371.00	582.60
580-295-100 - UW Contract Services - Other	95.40			(95.40)
580-295-110 - UW Connection Costs		921.51	370.00	370.00
	56,948.03	8,556.64	14,720.00	(42,228.03)
Utilities				
580-300-110 - UW Heat, Power, Phone	19,325.19	22,102.09	32,034.00	12,708.81
	19,325.19	22,102.09	32,034.00	12,708.81
Maintenance, Materials and Supplies				
580-410-100 - UW Off Supp, Pstg., Freight	2,732.49	1,538.96	4,364.00	1,631.51
580-430-100 - UW Mtls, Supplies - General	26.50			(26.50)
580-430-120 - UW Supplies - Conn Costs			40.00	40.00
580-430-130 - UW Supplies - Treatment Plt.	2,805.63	57.35	165.00	(2,640.63)
580-430-140 - UW Supplies - Water Lines	21,554.93		563.00	(20,991.93)
580-430-161 - UW F. S- 11 - 09 GMC 1/2-ton			466.00	466.00
580-440-115 - UW Water Meters		546.36	2,083.00	2,083.00
580-450-100 - UW Chemicals	6,228.59	5,827.95	10,950.00	4,721.41
	33,348.14	7,970.62	18,631.00	(14,717.14)
Allowance for Uncollectibles				
580-800-110 - UW Allow for Uncollectible Acts.	158.72		50.00	(108.72)
	158.72	0.00	50.00	(108.72)
TOTAL WATER:	197,397.76	93,300.57	187,877.00	(9,520.76)
SEWER				
Professional/Contractual Services				
585-285-110 - US Repair - Lift Station - Main	190.80	11,408.90	6,342.00	6,151.20
585-285-111 - US Repair - L.S - Kennedy / 3rd	390.00	325.00	715.00	325.00
585-285-120 - US Repair - S.L, Manholes			642.00	642.00
585-285-125 - US Line Clean-Out	2,047.50	125.00	125.00	(1,922.50)
585-290-150 - US Alarm System		49.62	50.00	50.00
585-290-200 - Quill Lakes Watershed Authority	3,200.00		3,200.00	

Town Of Wadena
Statement of Financial Activities - Detailed
For the Period Ending May 31, 2019

	Year To Date	Last Year TD	Budget	Variance
	5,828.30	11,908.52	11,074.00	5,245.70
Maintenance, Materials and Supplies				
585-430-110 - US Supplies - L.S - Main		2,348.69	1,867.00	1,867.00
585-430-111 - US Supplies - L.S- Kennedy			83.00	83.00
585-430-120 - US Supplies - Sewer Lines, Manholes		413.40		
585-430-130 - US Supplies - Lagoon		3,719.54	3,720.00	3,720.00
	0.00	6,481.63	5,670.00	5,670.00
TOTAL SEWER:	5,828.30	18,390.15	16,744.00	10,915.70
TOTAL UTILITIES:	203,226.06	111,690.72	204,621.00	1,394.94
TRANSFERS TO RESERVES				
590-110-105 - Transfer - Reserves - Museum		(13,073.39)	(13,073.00)	(13,073.00)
590-110-106 - Transfer - Reserves - Cemetery		(4,580.96)	(4,581.00)	(4,581.00)
590-120-100 - Transfer - Surplus		40,252.42		
Total TRANSFERS TO RESERVES:	0.00	22,598.07	(17,654.00)	(17,654.00)
TOTAL EXPENDITURES:	1,159,581.09	836,095.78	2,685,308.00	1,525,726.91
CHANGE IN NET-FINANCIAL ASSETS	(774,494.40)	(463,055.21)	294,758.00	(1,069,252.40)
Change in Non-Financial Assets		1,310.00		
CHANGE IN NET ASSETS	(774,494.40)	(464,365.21)	294,758.00	(1,069,252.40)
CHANGE IN SURPLUS	(774,494.40)	(464,365.21)	294,758.00	(1,069,252.40)