

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2013 - From Period 1 To Period 12 Ending DEC 31,2013

Account	Description	Previous Year Total	Current Year To Date Budget
Fund: 01 OPERATING FUND			
Category: 1???			
1090 TAXATION OWN PURPOSE			
Revenue			
01-1090-4010	TAXATION OWN PURPOSE		2,615,832.00
01-1090-4020	SUPPLEMENTARY TAX BILLING		25,000.00
Total Revenue			2,640,832.00
Expense			
01-1090-4030	TOWNSHIP TAX REDUCTIONS		15,000.00
Total Expense			15,000.00
Dept Excess Revenue Over (Under) Expenditures			2,625,832.00
1091 COUNCIL EXPENSES			
Revenue			
01-1091-7000	TAX RATE STABILIZATION		25,000.00
Total Revenue			25,000.00
Expense			
01-1091-7105	COUNCIL WAGES		46,000.00
01-1091-7107	COUNCIL PER DIEMS		13,500.00
01-1091-7108	COUNCIL C.P.P. DEDUCTION		1,200.00
01-1091-7109	COUNCIL MEAL EXPENSE		250.00
01-1091-7110	COUNCIL MILEAGE/TRAVEL		2,000.00
01-1091-7111	COUNCIL CONVENTION/CONFERENCE		6,000.00
01-1091-7112	COUNCIL EHT		850.00
Total Expense			69,800.00
Dept Excess Revenue Over (Under) Expenditures			(44,800.00)
1092 ADMIN - EXPENDITURES			
Expense			
01-1092-7040	DEPN - LAND IMPROVEMENTS (PARKING)		0.00
01-1092-7054	DEPN - BUILDINGS		0.00
01-1092-7057	DEPN - IT, F & E (POOLED)		0.00
01-1092-7060	DEPN - EQUIPMENT (NON-POOLED)		0.00
01-1092-7110	ADMIN. SALARIES		375,500.00
01-1092-7112	ADMIN EI DEDUCTIONS REDUCED RATE		6,000.00
01-1092-7113	ADMIN. C.P.P. DEDUCTION		12,450.00
01-1092-7114	ADMIN. E.H.T.		7,300.00
01-1092-7116	ADMIN BENEFITS (MANULIFE)		33,600.00
01-1092-7117	ADMIN. WORKER'S COMPENSATION		7,900.00
01-1092-7302	ADMIN. OFFICE SUPPLIES		7,500.00
01-1092-7310	ADMIN. HYDRO		7,000.00
01-1092-7315	ADMIN CLEANING		4,200.00
01-1092-7320	POSTAGE		6,500.00
01-1092-7325	POSTAGE METER RENTAL		2,000.00
01-1092-7328	CANNON SCANNER LEASE		1,200.00
01-1092-7329	CANON COPIER/PRINTER/FAX EXPENSE		8,000.00
01-1092-7330	CONVENTIONS & CONFERENCES		1,500.00
01-1092-7331	PUBLISHING ADS IN NEWSPAPERS		2,000.00
01-1092-7335	SUBSCRIPTIONS & MEMBERSHIP FEES		3,000.00

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Account	Description	Previous Year Total	Current Year To Date Budget
01-1092-7336	TRAVEL		1,500.00
01-1092-7337	COURIER FEES		100.00
01-1092-7338	ADMIN. TELEPHONE EXPENSE		4,200.00
01-1092-7339	REGISTRATION FEES		500.00
01-1092-7341	ADMIN. OTHER.		1,600.00
01-1092-7343	ONGOING STAFF EDUCATION		1,200.00
01-1092-7349	ADMIN HEALTH & SAFETY		3,000.00
01-1092-7350	ADMIN. AUDIT		14,600.00
01-1092-7352	ADMIN-CONTRACTED TREASURER		0.00
01-1092-7355	ADMIN. PROFESSIONAL (LEGAL)		1,000.00
01-1092-7356	COMPUTER SUPPLIES INC. HARDWARE		1,550.00
01-1092-7357	INTERNET		2,500.00
01-1092-7358	COMPUTER SOFTWARE SUPPORT		13,500.00
01-1092-7359	WEB SITE		200.00
01-1092-7360	ADMIN. INSURANCE		26,500.00
01-1092-7362	ADMIN. TWP. PORTION OF R.R.S.P.		19,750.00
01-1092-7363	GIS/SATELLITE MAPPING ENG EXPENSE		2,000.00
01-1092-7365	ASSET MANAGEMENT (PSAB & PLAN)		750.00
01-1092-7366	GENERATOR REPAIRS & MAINTENANCE		500.00
01-1092-7367	ADMIN TWP PORTION OMERS		14,500.00
01-1092-7373	ADMIN BLDG WATER TESTING		300.00
01-1092-7374	ADMINISTRATION GROUNDS MAINTENAN		1,200.00
01-1092-7375	ADMINSTRATION BUILDING REPAIRS		1,300.00
01-1092-7376	ADMIN CAPITAL EXP < \$2,500		0.00
01-1092-7378	DEBENTURES - ADMIN BUILDING		25,200.00
01-1092-7600	NEW EQUIPMENT ACQUISTION		1,200.00
01-1092-7605	GENERAL GRANTS		5,000.00
01-1092-7620	TAX REFUND		0.00
01-1092-7625	BANK STATEMENT CHARGES		3,000.00
Total Expense			632,300.00
Dept Excess Revenue Over (Under) Expenditures			(632,300.00)
1093 ADMIN - REVENUES/EXPEND			
Revenue			
01-1093-4135	TR IN FROM DEV CHGS		7,800.00
01-1093-4145	CANWIRELESS/ZING PROP RENTAL		2,850.00
01-1093-4150	ADMINSTRATION OFFICE REVENUE		13,800.00
01-1093-4160	ADMIN. 10% PLANNING FEES		1,500.00
01-1093-5001	TSF IN FROM ROSEMONT FIRE CAPITAL		10,000.00
Total Revenue			35,950.00
Expense			
01-1093-5010	SHELBURNE FIRE OPERATING		33,542.00
01-1093-5011	SHELBURNE FIRE CAPITAL		11,638.00
01-1093-5020	MULMUR-MELANCTHON FIRE OPERATING		126,800.00
01-1093-5021	MULMUR-MELANCTHON FIRE CAPITAL		25,000.00
01-1093-5040	ROSEMONT FIRE DEPT. OPERATING		144,944.00
01-1093-5041	ROSEMONT FIRE CAPITAL		16,807.00
Total Expense			358,731.00
Dept Excess Revenue Over (Under) Expenditures			(322,781.00)
1101 CONSERVATION AUTH. - EXPENDITURES			
Expense			
01-1101-6303	NOTTAWASAGA VALLEY CON. AUTH.		37,700.00

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Account	Description	Previous Year Total	Current Year To Date Budget
Total Expense			37,700.00
Dept Excess Revenue Over (Under) Expenditures			(37,700.00)
1102 PROTECTIVE INSPECTION			
Revenue			
01-1102-7100	DOG LICENCING FEES		7,000.00
11-1102-7110	WILDLIFE DAMAGE COMPENSATION		5,000.00
11-1102-7111	WILDLIFE ADMINISTRATION COMPENSAT		450.00
Total Revenue			12,450.00
Expense			
01-1102-7206	CANINE CONTROL FEES		5,500.00
01-1102-7209	MILEAGE		2,000.00
1-1102-7210	CANINE GENERAL EXPENSE		250.00
1-1102-7212	PROPERTY STANDARDS BY-LAW EXPEN:		1,000.00
01-1102-7300	LIVESTOCK VALUATING EXPENSE		1,200.00
01-1102-7305	VALUATING MILEAGE		400.00
1-1102-7311	ANIMALS KILLED BY WOLVES		5,000.00
Total Expense			15,350.00
Dept Excess Revenue Over (Under) Expenditures			(2,900.00)
1251 ROADS - REVENUE			
Revenue			
01-1251-5100	EQUIPMENT RENTALS		3,700.00
1-1251-5101	PW ACCIDENT RECOVERY		0.00
01-1251-5110	AGGREGATE REBATE		10,000.00
01-1251-5111	ROADWAYS - ENT PER/RD WIDE		10,000.00
1-1251-5116	GAS TAX REVENUE 2011/2012		102,000.00
1-1251-5118	TR IN FROM GAS TX RESERVE		176,200.00
01-1251-5119	TR IN FROM DEVELOPMENT CHARGES		58,650.00
01-1251-5124	SALE OF EQUIPMENT		45,000.00
1-1251-5134	TR IN FM EQUIPMENT RESERVE		32,000.00
1-1251-5135	BCF - INTAKE 1 2ND LINE		0.00
01-1251-5139	LONG TERM BORROWING - GRADER		255,000.00
01-1251-5140	TSF IN FROM SKIWAYS RESERVE		24,500.00
-1251-5141	M111 ASSET MNGT FUNDS		21,164.00
-1251-5142	TSF IN FROM STANTON RESERVE		12,000.00
Total Revenue			750,214.00
Dept Excess Revenue Over (Under) Expenditures			750,214.00
1252 ROADS - MAINT. EXPENDITURES			
Expense			
-1252-5101	GAS TAX TRANSFER TO RESERVE		102,000.00
01-1252-5102	GAS TAX-AUDIT EXPENSE		1,300.00
01-1252-7040	DEPN - LAND IMPROVEMENTS (PARKING		0.00
-1252-7050	DEPN - ROADS, BRIDGES & CULVERTS		0.00
-1252-7051	DEPN - STREET LIGHTS & ROAD SIGNS		0.00
01-1252-7054	DEPN - BUILDINGS		0.00
01-1252-7057	DEPN - IT, F & E (POOLED)		0.00
-1252-7058	DEPN - COMMUNICATIONS EQUIPMENT (0.00
-1252-7060	DEPN - EQUIPMENT (NON-POOLED)		0.00
01-1252-7101	WINTER MAINT--SALARIES		150,000.00
01-1252-7102	WINTER MAINT--CPP/EI/EHT/WSIB		18,100.00

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01-1252-7103	WINTER MAINT--MATERIALS		35,000.00
01-1252-7104	WINTER MAINT- CONTRACTED SERVICES		41,000.00
01-1252-7105	WINTER MAINT--FUEL		75,000.00
01-1252-7108	WINTER MAINTENANCE - RRSP/OMERS		14,550.00
01-1252-7113	HARDTOP MAINT--MATERIALS		5,000.00
01-1252-7114	HARDTOP MAINT--CONTR SERVICES		20,000.00
01-1252-7123	LOOSETOP MAINT--MAT (GRAVEL)		150,000.00
01-1252-7124	LOOSETOP MAINT--CALCIUM CONTR SEF		120,000.00
01-1252-7125	LOOSETOP MAINT--FUEL		60,000.00
01-1252-7133	ROADSIDE MAINT--MATERIALS/EROSION		5,000.00
01-1252-7134	ROADSIDE MAINT--CONTRACTED SERVIC		30,000.00
01-1252-7143	SAFETY DEVICES--MATERIALS		5,000.00
01-1252-7144	SAFETY DEVICES--CONTRACTED SERVIC		15,000.00
01-1252-7151	OVERHEAD--SALARIES,VAC,STAT,SICK,S		195,300.00
01-1252-7152	OVERHEAD--CPP/EI/EHT/WSIB		12,800.00
01-1252-7153	OVERHEAD--MATERIALS		30,000.00
01-1252-7154	OVERHEAD--CONTRACTED SERVICES		5,000.00
01-1252-7155	OVERHEAD--LEGAL/LAND/SURVEYING		5,000.00
01-1252-7156	OVERHEAD--CONFERENCES		1,500.00
01-1252-7157	OVERHEAD--RDS ADVIS COMM		600.00
01-1252-7158	OVERHEAD--RRSP/OMERS		15,200.00
01-1252-7159	OVERHEAD - SHOP SUPPLIES		7,500.00
01-1252-7160	OVERHEAD - STAFF TRAINING		4,000.00
01-1252-7162	OVERHEAD - MANULIFE		47,300.00
01-1252-7172	BUILDING AND GROUNDS MAINTENANCE		7,500.00
01-1252-7173	BRIDGES & CULVERTS		5,000.00
01-1252-7181	SUMMER MAINT - SALARIES		145,900.00
01-1252-7182	SUMMER MAINT - CPP/EI/EHT/WSIB		17,200.00
01-1252-7188	SUMMER MAINT - RRSP/OMERS		11,800.00
01-1252-7350	OVERHEAD - AUDIT		7,300.00
Total Expense			1,365,850.00
Dept Excess Revenue Over (Under) Expenditures			(1,365,850.00)
1253 ROADS - CAPITAL & CONSTR			
Expense			
01-1253-1000	EQUIPMENT PURCHASE		332,950.00
01-1253-1002	CAPITAL IMPROVEMENTS TO FACILITIES		10,000.00
01-1253-1004	MOBILE SOLUTIONS FLEET/ROUTE&WIN		10,000.00
01-1253-1005	GIS MAPPING MODULE MAINT		2,000.00
01-1253-1006	ASSET MANAGEMENT (PSAB & PLAN)		32,000.00
01-1253-1007	REPAY LG TM BORROWG BRIDGES		55,100.00
01-1253-1008	REPAY LG TM BORROWG LOADER/TRUC		110,600.00
01-1253-1099	GAS TAX - DITCHING		32,000.00
01-1253-1104	GAS TAX/DC'S/RES - SKIWAYS		227,350.00
01-1253-1200	5TH SIDEROAD/AIRPORT ROAD (STANTO		12,000.00
Total Expense			824,000.00
Dept Excess Revenue Over (Under) Expenditures			(824,000.00)
1254 ROADS - EQUIPMENT EXPENSE			
Expense			
01-1254-2180	GEN MAINT--INSURANCE & LICENSES		45,000.00
01-1254-2190	GEN MAINT--LEGAL		0.00
01-1254-7055	DEPN - VEHICLES		0.00
01-1254-7056	DEPN - MOTORIZED/NON-MOTORIZED EC		0.00

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Account	Description	Previous Year Total	Current Year To Date Budget
01-1254-9000	F1-FLOAT TRAILER		1,000.00
01-1254-9015	G2-2000 CHAMP GRADER		16,000.00
01-1254-9026	G3 2004 CAT GRADER		21,000.00
01-1254-9035	G4 - 2010 JOHN DEERE GRADER		16,000.00
01-1254-9045	T2-IH 2004 PAYSTAR		21,000.00
01-1254-9050	PU3-2010 CHEV SILVERADO		3,000.00
01-1254-9052	PU4 - 2010 GMC		3,000.00
01-1254-9060	T5-2001 WESTERN STAR		15,000.00
01-1254-9065	T6-2002 FORD DUMPTR 350		3,000.00
01-1254-9070	PU2-06 2006 GMC SIERRA 4X4		4,000.00
01-1254-9072	740 SWEEPER		2,000.00
01-1254-9075	B2 2006 CAT 430 BACKHOE		10,000.00
01-1254-9080	T7-2009 FREIGHTLINER		12,000.00
01-1254-9082	WATER TANK/PUMP		2,000.00
01-1254-9085	L2-2009 HYUNDAI LOADER		5,000.00
01-1254-9090	T8 - 2013 FREIGHTLINER		5,000.00
01-1254-9300	EQUIPMENT SUPPLIES		5,000.00
Total Expense			189,000.00
Dept Excess Revenue Over (Under) Expenditures			(189,000.00)
1301 GRAVEL PIT			
Revenue			
01-1301-0010	GRAVEL PIT SALES		85,000.00
01-1301-0020	GRAVEL PIT RENTAL OF FARM LAND		7,250.00
Total Revenue			92,250.00
Expense			
01-1301-0105	AGGREGATES CRUSHING/GRADATION		0.00
01-1301-0110	AGGREGATES LICENSE FEES		8,050.00
01-1301-0111	AGGREGATES WAGES		6,100.00
01-1301-0114	AGGREGATES CONTRACTED SERVICES		1,000.00
01-1301-0118	AGGREGATES STRIPPING		2,500.00
01-1301-0120	AGGREGATES SCALES EXPENSE		3,000.00
01-1301-0130	AGGREGATES SCALE HOUSE		2,000.00
01-1301-0140	AGGREGATES HYDRO CHARGES		1,000.00
01-1301-0160	AGGREGATES PROPERTY TAX		550.00
01-1301-0180	AGGREGATES MISCELLANEOUS		4,000.00
01-1301-0300	AGGREGATES TSF TO REHAB RESERVE		5,600.00
01-1301-7054	GRAVEL PIT DEPN - BUILDINGS		0.00
01-1301-7060	GRAVEL PIT DEPN - EQUIPMENT (NON-PC)		0.00
Total Expense			33,800.00
Dept Excess Revenue Over (Under) Expenditures			58,450.00
1311 POLICING - REVENUE/EXPENSES			
Revenue			
01-1311-0610	POLICING REVENUES - RIDE GRT/FALSE		9,000.00
01-1311-0620	POLICING REVENUES - POA		25,000.00
Total Revenue			34,000.00
Expense			
01-1311-0510	POLICING - OPP SERVICES		502,666.00
01-1311-0520	POLICING - PAID DUTY/INTERNET/ETC.		5,000.00
01-1311-0530	POLICING - WEBSITE		150.00

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Total Expense			507,816.00
Dept Excess Revenue Over (Under) Expenditures			(473,816.00)
1321 LANDFILL SITE			
Revenue			
01-1321-0321	LANDFILL - STICKERS \$2 EA		0.00
01-1321-0322	LANDFILL - SCRAP METAL REVENUE		0.00
01-1321-0325	LANDFILL - WDO/STEWARDSHIP ONT GR.		41,000.00
Total Revenue			41,000.00
Expense			
01-1321-0100	LANDFILL - DUFFERIN RECYCLING		0.00
01-1321-0106	LANDFILL - WAGES (MAINT/CLOSURE)		1,300.00
01-1321-0200	LANDFILL- RECYCLING BINS		0.00
01-1321-0220	LANDFILL - STICKERS		0.00
01-1321-0230	LANDFILL - MONITORING		10,000.00
01-1321-0240	LANDFILL - SURVEYING		10,000.00
01-1321-0900	LANDFILL - POST CLOSURE		8,700.00
01-1321-7040	LANDFILL - DEPN - LAND IMPROVEMENT:		0.00
Total Expense			30,000.00
Dept Excess Revenue Over (Under) Expenditures			11,000.00
1351 RECREATION/LIBRARY			
Revenue			
01-1351-6115	RECREATION - LIBRARY GRANT		6,100.00
Total Revenue			6,100.00
Expense			
01-1351-4091	RECREATION - GROUNDS MAINTENANCE		2,000.00
01-1351-7060	DEPN - EQUIPMENT (NON-POOLED)		0.00
01-1351-7101	RECREATION - NDCC GRANT		19,100.00
01-1351-7105	SHELBURNE LIBRARY LEVY PAID		22,600.00
01-1351-7106	CLEARVIEW (CREEMORE BR) LIBRARY LI		4,480.00
01-1351-7107	NEW TECUMSETH LIBRARY LEVY PAID		5,019.00
Total Expense			53,199.00
Dept Excess Revenue Over (Under) Expenditures			(47,099.00)
1420 CEMETERY/HERITAGE			
Revenue			
01-1420-0008	HONEYWOOD CEMETERY REVENUE		1,000.00
01-1420-0011	ABND CEM-TRANSF FROM RESERVE		7,100.00
Total Revenue			8,100.00
Expense			
01-1420-0110	HONEYWOOD CEMETERY EXPENSES		1,000.00
01-1420-0210	ABAND CEMTRY GRASS CUTTING		3,400.00
01-1420-0220	ABAND CEMTRY PW WAGES		1,000.00
01-1420-0310	ABAND CEMTRY REHAB/REPAIR EXPENS		9,500.00
01-1420-4121	ABAND CEMETERY PER DIEMS		600.00
01-1420-4150	HERITAGE SUPPLIES & MATERIALS		1,000.00
Total Expense			16,500.00

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Dept Excess Revenue Over (Under) Expenditures			(8,400.00)
1501 PLANNING AND ZONING			
Revenue			
01-1501-5412	ZONING COMPLIANCE		1,000.00
01-1501-5430	COA CONSENT FEES		10,000.00
01-1501-5435	NON-REFUNDBLE PORTN DEV DEP		5,000.00
Total Revenue			16,000.00
Expense			
01-1501-7105	PLANNING - MUNICIPAL PROJECT		40,000.00
01-1501-7106	MULMUR ZONING BY-LAW UPDATE		15,000.00
01-1501-7108	PLANNING--LEGAL EXPENSES		20,000.00
01-1501-7115	COA PER DIEMS		2,000.00
01-1501-7120	COA EXPENSES		5,000.00
01-1501-7123	COA/PAC WSIB/E.H.T.		100.00
01-1501-7125	PLANNING ADVISORY COMMITTEE WAGE		2,000.00
01-1501-7165	GIS MAPPING MODULE		1,000.00
01-1501-7348	STRATEGIC PLANNING		0.00
Total Expense			85,100.00
Dept Excess Revenue Over (Under) Expenditures			(69,100.00)
1601 OTHER REVENUE			
Revenue			
1-1601-5103	ONT MUN PRNRSHP FND/OLD CRF		406,800.00
1-1601-5108	PROVINCIAL GRANT IN LIEU OF TAXES		49,000.00
01-1601-5109	COUNTY GIL (COMM TOWER R#3-18701)		500.00
01-1601-5110	TAX CERTIFICATES		2,300.00
1-1601-5120	MUNICIPAL APPROVAL FEE		2,000.00
1-1601-5200	TRAILER LICENCES		500.00
01-1601-5330	LOTTERY LICENSE REVENUE		200.00
01-1601-5345	SATELLITE PHOTOS SOLD		200.00
1-1601-5350	N. S. F. CHARGES		600.00
1-1601-5530	BASEMENT/MEETING ROOM RENTALS		300.00
01-1601-5640	PENALTIES & INTEREST ON TAXES		115,000.00
01-1601-5750	INTEREST INCOME		4,000.00
1-1601-5820	MISCELLAENOUS REVENUE		100.00
01-1601-5900	GAIN/LOSS ON DISPOSAL OF TCA		0.00
Total Revenue			581,500.00
Dept Excess Revenue Over (Under) Expenditures			581,500.00
Category Excess Revenue Over (Under) Expenditures			9,250.00

Category: 2???

2000 RECREATION - NDCC

Revenue			
01-2000-3000	NDCC MULMUR GRANT		19,100.00
01-2000-3010	NDCC MELANCTHON GRANT		7,500.00
1-2000-3030	NDCC INSUR/F & E RENTALS/MISC		0.00
1-2000-3041	NDCC BOOTH RENTAL/HYDRO RECOVER		3,800.00
01-2000-3049	NDCC NDACT STOMP		500.00
01-2000-3050	NDCC BARBECUE REVENUE		15,000.00

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01-2000-3061	NDCC HALL RENTAL		3,500.00
01-2000-3126	NDCC ICE RENTALS (NON-PRIME)		1,500.00
01-2000-3131	NDCC HON MIN HOCKEY ICE TIME BILLIN		60,800.00
01-2000-3132	NDCC HON FIG SKATG ICE INC CARNIVAL		13,400.00
01-2000-3133	NDCC TOURNAMENT ICE TIME BILLINGS		6,400.00
01-2000-3134	NDCC PRIVATE RENTAL TEAMS ICE BILLI		38,000.00
01-2000-3151	NDCC MISC-SIGNS/CANDY		4,500.00
01-2000-3177	NDCC - CHILDRENS SUMMER PROGRAM		600.00
Total Revenue			174,600.00
Expense			
01-2000-4001	NDCC BOOTH		1,200.00
01-2000-4002	NDCC HYDRO BOOTH/NORDUFF		5,000.00
01-2000-4010	NDCC BBQ		6,000.00
01-2000-4021	NDCC FUEL/ZAMB PROPANE		15,000.00
01-2000-4031	NDCC HYDRO ICE PLANT		45,000.00
01-2000-4041	NDCC TELEPHONE		1,000.00
01-2000-4059	NDCC BENEFITS/WSIB/EHT		5,800.00
01-2000-4060	NDCC WAGES ICE		31,900.00
01-2000-4065	NDCC WAGES PUBLIC WORKS		1,000.00
01-2000-4067	NDCC WAGES HALL		2,750.00
01-2000-4068	NDCC WAGES MAINT		11,000.00
01-2000-4069	NDCC WAGES ADMIN		4,400.00
01-2000-4071	NDCC ICE PLANT/MACH MAINT		7,500.00
01-2000-4081	NDCC BLDG/FXTR MAINT		4,000.00
01-2000-4091	NDCC GROUNDS MAINTENANCE		2,000.00
01-2000-4092	NDCC SNOW REMOVAL		3,500.00
01-2000-4121	NDCC PER DIEMS		1,500.00
01-2000-4141	NDCC MISC		500.00
01-2000-4143	NDCC HEALTH & SAFETY		3,000.00
01-2000-4151	NDCC INSURANCE		17,000.00
01-2000-4161	NDCC AUDIT FEES		2,100.00
01-2000-4171	NDCC SECRETARY/TREASURY		4,000.00
01-2000-4220	NDCC PROF FEES INC WATER TEST		250.00
01-2000-6001	NDCC CAPITAL EXPENDITURES		0.00
01-2000-6010	NDCC RESERVE CAPITAL PLAN-5 YR STA		5,000.00
01-2000-7040	NDCC DEPN - LAND IMPROVEMENTS (PA		0.00
01-2000-7054	NDCC DEPN - BUILDINGS		0.00
01-2000-7056	NDCC DEPN - MOTORIZED/NON-MOTORI;		0.00
01-2000-7057	NDCC DEPN - IT, F & E (POOLED)		0.00
01-2000-7060	NDCC DEPN - EQUIPMENT (NON-POOLEE		0.00
01-2000-7336	NDCC - TRAVEL		100.00
01-2000-7356	NDCC - OFFICE/COMPUTER SUPPLIES		150.00
01-2000-7365	NDCC ASSET MANAGEMENT		350.00
Total Expense			181,000.00
Dept Excess Revenue Over (Under) Expenditures			(6,400.00)
2500 RECREATION - MANSFIELD PARK			
Revenue			
01-2500-2020	TRANSFER IN FROM DC'S		7,500.00
01-2500-2031	GRANT - HRDC		1,900.00
01-2500-3051	BALL TOURNAMENT REVENUE		2,000.00
01-2500-3061	PAVILION RENTAL		150.00
01-2500-3131	BASEBALL BILLINGS		2,400.00
01-2500-3151	SIGNAGE FEES		900.00

General Ledger

Annual Department Budget vs. Actual Comparison Report
 Fiscal Year Ending: DEC 31,2013 - From Period 1 To Period 12 Ending DEC 31,2013

Account	Description	Previous Year Total	Current Year To Date Budget
Total Revenue			14,850.00
Expense			
01-2500-4011	BALL TOURNAMENT EXPENSES		1,000.00
01-2500-4031	HYDRO		600.00
01-2500-4032	WATER		450.00
01-2500-4059	EMPLOYEE BENEFITS/WSIB/EHT		500.00
01-2500-4065	WAGES - PW		1,000.00
01-2500-4068	WAGES - STUDENT MAINTENANCE		3,800.00
01-2500-4081	BUILDING MAINTENANCE		500.00
01-2500-4091	GROUNDS MAINTENANCE		1,500.00
01-2500-4093	GARBAGE REMOVAL		100.00
01-2500-4121	PER DIEMS		600.00
01-2500-4141	MISC		100.00
01-2500-8001	CAPITAL EXPENDITURES		7,500.00
01-2500-7040	DEPN - LAND IMPROVEMENTS (WALKING		0.00
01-2500-7054	DEPN - BUILDINGS		0.00
01-2500-7336	TRAVEL		50.00
Total Expense			17,700.00
Dept Excess Revenue Over (Under) Expenditures			(2,850.00)
Category Excess Revenue Over (Under) Expenditures			(9,250.00)

General Ledger

Annual Department Budget vs. Actual Comparison Report

Fiscal Year Ending: DEC 31,2013 - From Period 1 To Period 12 Ending DEC 31,2013

Account	Description	Previous Year Total	Current Year To Date Budget
REPORT SUMMARY			
01-1090	TAXATION OWN PURPOSE		2,640,832.00
01-1091	COUNCIL EXPENSES		25,000.00
01-1093	ADMIN - REVENUES/EXPEND		35,950.00
01-1102	PROTECTIVE INSPECTION		12,450.00
01-1251	ROADS - REVENUE		750,214.00
01-1301	GRAVEL PIT		92,250.00
01-1311	POLICING - REVENUE/EXPENSES		34,000.00
01-1321	LANDFILL SITE		41,000.00
01-1351	RECREATION/LIBRARY		6,100.00
01-1420	CEMETERY/HERITAGE		8,100.00
01-1501	PLANNING AND ZONING		16,000.00
01-1601	OTHER REVENUE		581,500.00
01-2000	RECREATION - NDCC		174,600.00
01-2500	RECREATION - MANSFIELD PARK		14,850.00
Fund 01 Total Revenue			4,432,846.00
01-1090	TAXATION OWN PURPOSE		15,000.00
01-1091	COUNCIL EXPENSES		69,800.00
01-1092	ADMIN - EXPENDITURES		632,300.00
01-1093	ADMIN - REVENUES/EXPEND		358,731.00
01-1101	CONSERVATION AUTH. - EXPENDITURES		37,700.00
01-1102	PROTECTIVE INSPECTION		15,350.00
01-1252	ROADS - MAINT. EXPENDITURES		1,365,850.00
01-1253	ROADS - CAPITAL & CONSTR		824,000.00
01-1254	ROADS - EQUIPMENT EXPENSE		189,000.00
01-1301	GRAVEL PIT		33,800.00
01-1311	POLICING - REVENUE/EXPENSES		507,816.00
01-1321	LANDFILL SITE		30,000.00
01-1351	RECREATION/LIBRARY		53,199.00
01-1420	CEMETERY/HERITAGE		16,500.00
01-1501	PLANNING AND ZONING		85,100.00
01-2000	RECREATION - NDCC		181,000.00
01-2500	RECREATION - MANSFIELD PARK		17,700.00
Fund 01 Total Expenditure			4,432,846.00
Fund 01 Excess Revenue Over (Under) Expenditures			0.00
Report Total Revenue			4,432,846.00
Report Total Expenditure			4,432,846.00

General Ledger

Annual Department Budget vs. Actual Comparison Report Fiscal Year Ending: DEC 31,2013 - From Period 1 To Period 12 Ending DEC 31,2013

Account	Description	Previous Year Total	Current Year To Date Budget
Fund: 03 MANSFIELD WATER 2006 ON			
Category: 1???			
1419 MANSFIELD WATER OPERATING REV/EXP			
Revenue			
03-1419-0110	WATER CONSUMPTION REVENUE		142,000.00
03-1419-0118	WATER M111 ASSET MNGT FUNDS		5,000.00
03-1419-5110	WATER CERTIFICATES		400.00
Total Revenue			147,400.00
Expense			
03-1419-0010	WATER HYDRO		12,000.00
03-1419-0020	WATER REPAIRS/MAINTENANCE		85,000.00
03-1419-0025	WATER MISC		5,000.00
03-1419-0030	WATER PHONE		1,000.00
03-1419-0040	WATER ADMIN CHG TO TWP		3,000.00
03-1419-0120	WATER TRANSFER TO RESERVE		28,700.00
03-1419-7052	WATER DEPN - WATER SYSTEM		0.00
03-1419-7350	WATER AUDIT		1,200.00
03-1419-7358	WATER COMPUTER SOFTWARE SUPPOR		1,500.00
03-1419-7365	WATER ASSET MANAGEMENT		10,000.00
Total Expense			147,400.00
Dept Excess Revenue Over (Under) Expenditures			0.00
Category Excess Revenue Over (Under) Expenditures			0.00

Re-Statement of Township of Mulmur 2013 Budget

2013 Adjustments from Cash Basis Budget to Accrual Basis Budget

	Cash Basis 2013 Budget	"A" Debt Principal	"B" LT Debt (New)	"C" Reserves Withdrawals Tsf From	"D" Reserves Additions Tsf To	"E" Capital Expenditures Additions/Disposals	"F" Amortization	Accrual Basis 2013 Budget
General Government								
Revenue	-\$ 667,450							-\$ 667,450
Expenses	\$ 717,100	-\$ 16,666				-\$ 1,550	\$ 20,990	\$ 719,874
Protection Services								
Revenue	-\$ 46,450			\$ 10,000				-\$ 36,450
Expenses	\$ 919,597						\$ 9,940	\$ 929,537
Transportation								
Revenue	-\$ 842,464			\$ 303,350				-\$ 539,114
Expenses	\$ 2,412,650	-\$ 131,640			-\$ 107,600	-\$ 687,300	\$ 570,960	\$ 2,057,070
Environmental Services								
Revenue	-\$ 188,400							-\$ 188,400
Expenses	\$ 177,400				-\$ 28,700		\$ 70,580	\$ 219,280
Health Services								
Revenue	-\$ 8,100			\$ 7,100				-\$ 1,000
Expenses	\$ 16,500							\$ 16,500
Recreation & Cultural Services								
Revenue	-\$ 195,550			\$ 7,500				-\$ 188,050
Expenses	\$ 251,899				-\$ 5,000	-\$ 7,500	\$ 35,160	\$ 274,559
Planning & Development								
Revenue	-\$ 16,000							-\$ 16,000
Expenses	\$ 85,100							\$ 85,100
Net Department Costs	\$ 2,615,832	-\$ 148,306	\$ -	\$ 327,950	-\$ 141,300	-\$ 696,350	\$ 707,630	\$ 2,665,456
Tax Levy	\$ 2,615,832							-\$ 2,615,832
Net Budget Variance - Estimated Change in Accumulated Surplus								\$ 49,624
Accumulated Surplus (Estimated) - January 1, 2013								-\$ 16,287,986
Accumulated Surplus (Estimated) - December 31, 2013								-\$ 16,238,362
Notes:								
1 Tax levy for 2013 is \$2,615,832 as per motion dated March 20, 2013.								
2 Column "A" - Repayment of principal on debentures is included in cash budget for tax levy purposes but in full accrual accounting is eliminated since repayment is considered a financing transaction over a term greater than the current year. Only interest on debt is expensed.								
3 Column "C" & "D" - Reserve transactions form part of accumulated surplus in full accrual accounting. Reserves are not considered part of revenue or expenses since they are considered to be financing tools for operations or capital projects.								
4 Column "E" - Capital expenditures are removed from the budget as these form part of the Statement of Financial Position (Balance Sheet) in full accrual accounting.								
5 Column "F" - Amortization is estimated for 2013. TCA historical cost values for 2012 are \$22,401,854, exclusive of consolidated Fire assets. In full accrual accounting, assets are amortized (expensed) over their estimated useful lives. TCA amortization is an indicator of the amount that should be contributed towards the replacement of existing infrastructure. Although replacement cost will likely be higher than the TCA amortization, which is based on historical cost, revenues to offset TCA amortization would be a significant contribution to ensuring that a municipality has sufficient funds to repair and replace existing infrastructure.								