

**Townships of Head, Clara & Maria**

**Comparative Income Statement**

**Report #07/01/11/901**

|                                      | Budget Jan 01, 2011 to Dec 31, 2011 |            | Actual Jan 01, 2010 to Dec 31, 2010 |            | Difference |
|--------------------------------------|-------------------------------------|------------|-------------------------------------|------------|------------|
| <b>REVENUE</b>                       |                                     |            |                                     |            |            |
| <b>SOURCES OF FINANCING</b>          |                                     |            |                                     |            |            |
| Previous Year Surplus                | 5,000.00                            |            | 16,483.00                           |            | -11,483.00 |
| Taxation Revenue                     | 342,625.00                          |            | 341,961.00                          |            | 664.00     |
| Transfer from Reserves               | 130,247.00                          |            | 116,020.00                          |            | 14,227.00  |
| Total General Revenue                |                                     | 477,872.00 |                                     | 474,464.00 | 3,408.00   |
| Grants in Lieu - Hydro               | 99,581.00                           |            | 99,933.00                           |            | -352.00    |
| MMAH                                 | 32,000.00                           |            | 64,038.32                           |            | -32,038.32 |
| Railroad ROW                         | 2,800.00                            |            | 14,682.00                           |            | -11,882.00 |
| Total Grants in Lieu                 |                                     | 134,381.00 |                                     | 178,653.32 | -44,272.32 |
| Recycling Grants                     | 8,000.00                            |            | 7,748.91                            |            | 251.09     |
| Ontario Municipal Partnership Fund   | 175,200.00                          |            | 175,200.00                          |            | 0.00       |
| Special Grants                       | 0.00                                |            | 0.00                                |            | 0.00       |
| Special Funding                      | 0.00                                |            | 0.00                                |            | 0.00       |
| Roads Grant                          | 0.00                                |            | 0.00                                |            | 0.00       |
| ISF Grant                            | 45,666.00                           |            | 27,186.14                           |            | 18,479.86  |
| HRSDC - Enabling Accessiblity Grant  | 44,260.00                           |            | 44,260.00                           |            | 0.00       |
| Trillium Grant (Old Mackey Park)     | 20,000.00                           |            | 30,800.00                           |            | -10,800.00 |
| Total Grants                         |                                     | 293,126.00 |                                     | 285,195.05 | 7,930.95   |
| MR Event Earnings                    | 150.00                              |            | 615.65                              |            | -465.65    |
| MR Hall Rental                       | 1,000.00                            |            | 845.00                              |            | 155.00     |
| Total MR Earnings                    |                                     | 1,150.00   |                                     | 1,460.65   | -310.65    |
| Lottery Licenses                     | 15.00                               |            | 0.00                                |            | 15.00      |
| Trailer Permits                      | 40.00                               |            | 80.00                               |            | -40.00     |
| Building Permits                     | 1,500.00                            |            | 2,118.50                            |            | -618.50    |
| Fire Donations/Proceeds              | 0.00                                |            | 0.00                                |            | 0.00       |
| Fire Permits                         | 20.00                               |            | 34.00                               |            | -14.00     |
| Tax Certificates                     | 400.00                              |            | 190.00                              |            | 210.00     |
| Fees                                 | 100.00                              |            | 435.00                              |            | -335.00    |
| Timber Sales                         | 0.00                                |            | 840.74                              |            | -840.74    |
| Investment Income                    | 2,000.00                            |            | 1,282.48                            |            | 717.52     |
| General Account Interest             | 1,000.00                            |            | 678.02                              |            | 321.98     |
| Penalty & Interest on Taxes          | 500.00                              |            | 167.61                              |            | 332.39     |
| Supplementary Taxes                  | 0.00                                |            | 116.12                              |            | -116.12    |
| Miscellaneous Revenue                | 500.00                              |            | 74.32                               |            | 425.68     |
| Gas Tax                              | 7,408.00                            |            | 3,496.95                            |            | 3,911.05   |
| Sale of Road Supplies                | 0.00                                |            | 2,750.00                            |            | -2,750.00  |
| Recyclable Income                    | 0.00                                |            | 2,078.16                            |            | -2,078.16  |
| Rental of Use of Disposal Site       | 0.00                                |            | 0.00                                |            | 0.00       |
| Disposal Site Fees                   | 500.00                              |            | 3,620.00                            |            | -3,120.00  |
| Disposal Site Income                 | 0.00                                |            | 0.00                                |            | 0.00       |
| Aggreagate Resources                 | 0.00                                |            | 626.10                              |            | -626.10    |
| Sales of Road Allowance              | 0.00                                |            | 0.00                                |            | 0.00       |
| Helipad                              | 500.00                              |            | 0.00                                |            | 500.00     |
| Funds Collected for Library          | 100.00                              |            | 50.00                               |            | 50.00      |
| Library Wage Expense Recovered       | 39,472.00                           |            | 27,062.78                           |            | 12,409.22  |
| Election Bond                        | 1,000.00                            |            | 0.00                                |            | 1,000.00   |
| Tax Sale Recovered Costs             | 2,500.00                            |            | 13,848.05                           |            | -11,348.05 |
| Total Other Income                   |                                     | 57,555.00  |                                     | 59,548.83  | -1,993.83  |
| <b>Financing Available In Period</b> |                                     | 964,084.00 |                                     | 999,321.85 | -35,237.85 |
| <b>TOTAL REVENUE</b>                 |                                     | 964,084.00 |                                     | 999,321.85 | -35,237.85 |
| <b>EXPENSE</b>                       |                                     |            |                                     |            |            |

|                              |           |            |           |            |           |
|------------------------------|-----------|------------|-----------|------------|-----------|
| <b>Expenses</b>              |           |            |           |            |           |
| Council Honorariums          | 25,000.00 |            | 15,427.17 |            | 9,572.83  |
| Conventions & Training       | 2,000.00  |            | 99.00     |            | 1,901.00  |
| Council employment costs     | 0.00      |            | 0.00      |            | 0.00      |
| Reeve's Mileage              | 2,000.00  |            | 1,202.76  |            | 797.24    |
| Councillor's Mileage         | 750.00    |            | 99.84     |            | 650.16    |
| Councillors Paid Expenses    | 250.00    |            | 0.00      |            | 250.00    |
| Elections                    | 4,000.00  |            | 85.80     |            | 3,914.20  |
| Charges to be reimbursed     | 1,000.00  |            | 0.00      |            | 1,000.00  |
| Council Total                |           | 35,000.00  |           | 16,914.57  | 18,085.43 |
| Administration Salaries      | 80,000.00 |            | 88,026.64 |            | -8,026.64 |
| Administration Wage Expenses | 0.00      |            | 0.00      |            | 0.00      |
| Employment Benefits          | 13,200.00 |            | 14,086.75 |            | -886.75   |
| EI Employer Expense          | 5,000.00  |            | 4,544.73  |            | 455.27    |
| CPP Employer Expense         | 8,000.00  |            | 7,906.71  |            | 93.29     |
| Education                    | 3,000.00  |            | 3,133.30  |            | -133.30   |
| Admin mileage                | 2,500.00  |            | 1,569.88  |            | 930.12    |
| Office Supplies              | 2,500.00  |            | 2,548.58  |            | -48.58    |
| Vacation Pay Expense         | 4,500.00  |            | 4,305.12  |            | 194.88    |
| WSIB                         | 3,750.00  |            | 4,115.86  |            | -365.86   |
| EHT expense                  | 2,000.00  |            | 2,206.70  |            | -206.70   |
| Tax Billing                  | 1,500.00  |            | 3,363.80  |            | -1,863.80 |
| Associations                 | 2,500.00  |            | 2,280.26  |            | 219.74    |
| Resource Materials           | 500.00    |            | 603.10    |            | -103.10   |
| HST                          | 10,000.00 |            | 5,197.00  |            | 4,803.00  |
| Audit Fees                   | 14,700.00 |            | 18,000.00 |            | -3,300.00 |
| Internet                     | 2,000.00  |            | 1,983.91  |            | 16.09     |
| Legal Fees                   | 6,000.00  |            | 1,871.42  |            | 4,128.58  |
| Telephone                    | 2,500.00  |            | 2,063.71  |            | 436.29    |
| taxes written off            | 0.00      |            | 0.00      |            | 0.00      |
| Insurance                    | 20,000.00 |            | 20,579.84 |            | -579.84   |
| Computer Software            | 2,500.00  |            | 104.74    |            | 2,395.26  |
| Computer Hardware            | 0.00      |            | 48.60     |            | -48.60    |
| Postage and Courier          | 1,200.00  |            | 1,017.15  |            | 182.85    |
| tax rebates                  | 15,000.00 |            | 17,457.88 |            | -2,457.88 |
| Advertising                  | 500.00    |            | 162.60    |            | 337.40    |
| Property Maintenance         | 2,000.00  |            | 932.95    |            | 1,067.05  |
| Office Furniture & Equipment | 500.00    |            | 26.73     |            | 473.27    |
| Miscellaneous Expenses       | 1,000.00  |            | 511.59    |            | 488.41    |
| Bank Service Charges         | 1,500.00  |            | 1,379.93  |            | 120.07    |
| Late Fees                    | 0.00      |            | 0.00      |            | 0.00      |
| Taxes Written Off            | 0.00      |            | 0.00      |            | 0.00      |
| Tax Rebates                  | 0.00      |            | 0.00      |            | 0.00      |
| Tax Sale                     | 3,000.00  |            | 10,037.79 |            | -7,037.79 |
| Grants & Donations           | 500.00    |            | 400.00    |            | 100.00    |
| Civic Addressing             | 1,000.00  |            | 623.50    |            | 376.50    |
| PSAB Mileage                 | 0.00      |            | 0.00      |            | 0.00      |
| PSAB                         | 0.00      |            | 0.00      |            | 0.00      |
| Suspense                     | 0.00      |            | 0.00      |            | 0.00      |
| Total General Government     |           | 212,850.00 |           | 221,090.77 | -8,240.77 |
| Em Man Public Education      | 200.00    |            | 0.00      |            | 200.00    |
| Em Man Expenses              | 300.00    |            | 510.19    |            | -210.19   |
| Em Man Mileage               | 500.00    |            | 83.20     |            | 416.80    |
| Em Man Training              | 300.00    |            | 11.87     |            | 288.13    |
| Emergency Preparedness       | 3,000.00  |            | 2,372.10  |            | 627.90    |
| Emerg Management Total       |           | 4,300.00   |           | 2,977.36   | 1,322.64  |
| MNR Fire Agreement           | 6,000.00  |            | 5,460.06  |            | 539.94    |
| 911 agreement                | 2,000.00  |            | 0.00      |            | 2,000.00  |
| Fire Safety Expenses         | 1,250.00  |            | 487.10    |            | 762.90    |
| Total Fire                   |           | 9,250.00   |           | 5,947.16   | 3,302.84  |
| Health & Safety Expense      | 1,250.00  |            | 692.30    |            | 557.70    |

|                                |            |            |            |            |
|--------------------------------|------------|------------|------------|------------|
| Health & Safety Mileage        | 250.00     |            | 0.00       | 250.00     |
| Health & Safety Total          |            | 1,500.00   | 692.30     | 807.70     |
| Fire Safety Expenses           | 0.00       |            | 0.00       | 0.00       |
| By-Law Enforcement Officer     | 0.00       |            | 0.00       | 0.00       |
| Building Inspector Expenses    | 1,500.00   |            | 1,099.25   | 400.75     |
| C B O Mileage                  | 1,500.00   |            | 931.84     | 568.16     |
| Building Permits               | 100.00     |            | 0.00       | 100.00     |
| Building Wage Expenses         | 0.00       |            | 0.00       | 0.00       |
| Building Inspector Wages       | 7,500.00   |            | 9,251.78   | -1,751.78  |
| Total Building Inspection      |            | 10,600.00  | 11,282.87  | -682.87    |
| MR Expenses                    | 750.00     |            | 787.52     | -37.52     |
| Recreation (Canada Day)        | 2,000.00   |            | 619.05     | 1,380.95   |
| hall maintenance               | 1,000.00   |            | 1,449.03   | -449.03    |
| Hall Upgrades                  | 103,387.00 |            | 113,232.11 | -9,845.11  |
| MR Wage Expenses               | 0.00       |            | 0.00       | 0.00       |
| MR Refunds                     | 225.00     |            | 75.00      | 150.00     |
| Parks & Boat Ramps             | 49,500.00  |            | 28,848.84  | 20,651.16  |
| Parks and Launch Capital       | 0.00       |            | 16,800.00  | -16,800.00 |
| Utilities                      | 6,500.00   |            | 6,852.30   | -352.30    |
| Hall Supplies                  | 3,000.00   |            | 88.99      | 2,911.01   |
| MR Wages                       | 5,000.00   |            | 3,804.51   | 1,195.49   |
| Total Parks & Recreation       |            | 171,362.00 | 172,557.35 | -1,195.35  |
| Bridges & Culverts for County  | 0.00       |            | 0.00       | 0.00       |
| Other Culverts                 | 12,000.00  |            | 10,146.74  | 1,853.26   |
| Road Maintenance               | 0.00       |            | 31.32      | -31.32     |
| Special Projects               | 0.00       |            | 0.00       | 0.00       |
| Gravel Resurfacing             | 6,000.00   |            | 7,755.00   | -1,755.00  |
| Grading                        | 14,500.00  |            | 14,580.00  | -80.00     |
| Ploughing                      | 20,000.00  |            | 13,765.22  | 6,234.78   |
| Sand & Salt Purchase           | 14,000.00  |            | 9,969.00   | 4,031.00   |
| Standby                        | 8,500.00   |            | 8,925.00   | -425.00    |
| Sanding Expense                | 13,500.00  |            | 7,746.70   | 5,753.30   |
| Calcium                        | 14,500.00  |            | 13,503.31  | 996.69     |
| Roads Salary                   | 44,000.00  |            | 40,795.91  | 3,204.09   |
| Roads Wage Expenses            | 0.00       |            | 0.00       | 0.00       |
| Tools                          | 2,000.00   |            | 439.89     | 1,560.11   |
| Road Mileage                   | 100.00     |            | 95.40      | 4.60       |
| Miscellaneous                  | 1,000.00   |            | 660.35     | 339.65     |
| Signs                          | 900.00     |            | 1,010.66   | -110.66    |
| Roads Truck & Gas              | 37,500.00  |            | 36,787.69  | 712.31     |
| Roads Garage                   | 3,000.00   |            | 4,653.02   | -1,653.02  |
| Garage Upgrades                | 40,000.00  |            | 42,086.61  | -2,086.61  |
| Garage Capital                 | 0.00       |            | 0.00       | 0.00       |
| Gravel Crushing                | 0.00       |            | 0.00       | 0.00       |
| Roads Administration           | 300.00     |            | 138.00     | 162.00     |
| Gravel Pits                    | 1,500.00   |            | 3,912.93   | -2,412.93  |
| Contingency (storm damage)     | 0.00       |            | 0.00       | 0.00       |
| Ditching                       | 3,500.00   |            | 2,055.00   | 1,445.00   |
| Total Roads                    |            | 236,800.00 | 219,057.75 | 17,742.25  |
| Environment - Salaries         | 20,000.00  |            | 17,888.16  | 2,111.84   |
| Disposal Site Truck Expenses   | 5,000.00   |            | 4,012.50   | 987.50     |
| Environment Wage Expenses      | 0.00       |            | 0.00       | 0.00       |
| Environment - Excavation       | 15,000.00  |            | 11,992.50  | 3,007.50   |
| Environment Expenses           | 5,000.00   |            | 2,242.20   | 2,757.80   |
| Environmental Mileage          | 250.00     |            | 0.00       | 250.00     |
| Disposal Site Monitoring       | 30,000.00  |            | 27,953.89  | 2,046.11   |
| Emission Monitoring            | 0.00       |            | 0.00       | 0.00       |
| Disposal Site Study            | 15,000.00  |            | 6,420.88   | 8,579.12   |
| Environmental Concerns         | 0.00       |            | 0.00       | 0.00       |
| Share of Garage Costs          | 0.00       |            | 0.00       | 0.00       |
| Landfill Closure Site Expenses | 0.00       |            | 0.00       | 0.00       |

|                                   |           |            |           |            |             |
|-----------------------------------|-----------|------------|-----------|------------|-------------|
| Environment Capital               | 3,000.00  |            | 1,000.00  |            | 2,000.00    |
| Recycling                         | 30,000.00 |            | 23,933.92 |            | 6,066.08    |
| Household Hazardous Waste         | 3,000.00  |            | 0.00      |            | 3,000.00    |
| Total Waste Management            |           | 126,250.00 |           | 95,444.05  | 30,805.95   |
| Library Reimbursed Costs          | 500.00    |            | 275.21    |            | 224.79      |
| Library Wage Expense              | 39,472.00 |            | 22,689.75 |            | 16,782.25   |
| Library Levy                      | 0.00      |            | 0.00      |            | 0.00        |
| Total Library                     |           | 39,972.00  |           | 22,964.96  | 17,007.04   |
| Cemetery                          |           | 500.00     |           | 0.00       | 500.00      |
| Promotions                        |           | 400.00     |           | 0.00       | 400.00      |
| Transfer to Reserves              |           | 50,400.00  |           | 50,400.00  | 0.00        |
| Economic Development              |           | 4,000.00   |           | 3,557.00   | 443.00      |
| Tourist Info Centre               |           | 1,000.00   |           | 1,000.00   | 0.00        |
| Policing Costs                    |           | 55,000.00  |           | 37,871.00  | 17,129.00   |
| Auto Ex                           |           | 800.00     |           | 0.00       | 800.00      |
| Physician Recruitment             |           | 3,600.00   |           | 5,400.00   | -1,800.00   |
| County Consult Fees               |           | 500.00     |           | 0.00       | 500.00      |
| Amort Exp - General Government    |           | 0.00       |           | 0.00       | 0.00        |
| Amort Exp - Roads                 |           | 0.00       |           | 0.00       | 0.00        |
| Amort Exp - Environment           |           | 0.00       |           | 0.00       | 0.00        |
| Amort Exp - Recreation            |           | 0.00       |           | 0.00       | 0.00        |
| <b>Funds Expended in Period</b>   |           | 964,084.00 |           | 867,157.14 | 96,926.86   |
|                                   |           |            |           |            |             |
| <b>TOTAL EXPENSE</b>              |           | 964,084.00 |           | 867,157.14 | 96,926.86   |
|                                   |           |            |           |            |             |
| <b>NET INCOME</b>                 |           | 0.00       |           | 132,164.71 | -132,164.71 |
|                                   |           |            |           |            |             |
| <b>Generated On: Jan 04, 2011</b> |           |            |           |            |             |