

Township of Hilton
Consolidated Financial
Statements
For the year ended December 31, 2023

Township of Hilton
Consolidated Financial Statements
For the year ended December 31, 2023

| | Contents |
|--|-----------------|
| Management's Responsibility for Financial Reporting | 2 |
| Independent Auditor's Report | 3 |
| Consolidated Financial Statements | |
| Statement of Financial Position | 5 |
| Statement of Operations | 6 |
| Statement of Changes in Net Financial Assets | 7 |
| Statement of Cash Flows | 8 |
| Notes to Financial Statements | 9 |
| Schedule 1 - Tangible Capital Assets | 16 |
| Schedule 2 - Segment Disclosure | 18 |
| Trust Funds | |
| Independent Auditor's Report | 21 |
| Financial Statements | |
| Statements of Financial Position and Continuity | 23 |
| Notes to Financial Statements | 24 |

Township of Hilton

Management's Responsibility for Financial Reporting

December 31, 2023

The accompanying consolidated financial statements of the Township of Hilton are the responsibility of management and have been approved by the Reeve and Clerk-Treasurer on behalf of Council.

The consolidated financial statements have been prepared by management in accordance with Canadian public sector accounting standards. Consolidated financial statements are not precise since they include certain amounts based on estimates and judgements. When alternative accounting methods exist, management has chosen those it deems most appropriate in the circumstances, in order to ensure that the consolidated financial statements are presented fairly, in all material respects.

The municipality maintains systems of internal accounting and administrative controls of high quality, consistent with reasonable cost. Such systems are designed to provide reasonable assurance that the financial information is relevant, reliable and accurate and the municipality's assets are appropriately accounted for and adequately safeguarded.

The municipal Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and is ultimately responsible for reviewing and approving the consolidated financial statements.

The consolidated financial statements have been audited by BDO Canada LLP in accordance with Canadian generally accepted auditing standards on behalf of the ratepayers and inhabitants of the municipality. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the municipality's consolidated financial statements.

 _____ Reeve

 _____ Clerk-Treasurer

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of Township of Hilton

Qualified Opinion

We have audited the consolidated financial statements of Township of Hilton (the Township), which comprise the consolidated statement of financial position as at December 31, 2023 and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, except for the possible effects of the matter described in the **Basis for Qualified Opinion** section of our report the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2023, and its consolidated results of operations, its consolidated changes in net financial assets (debt) and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Qualified Opinion

Effective April 1, 2022, the Township was required to adopt PS 3280 Asset Retirement Obligations which requires the recognition of legal obligations associated with the retirement of tangible capital assets by public sector entities. Under the modified retroactive application method, the asset retirement obligation on transition is to be recorded using assumptions as of April 1, 2022. The corresponding asset retirement cost is added to the carrying value of the related tangible capital assets adjusted for amortization since the time the legal obligation was incurred. The net adjustment is charged to accumulated surplus. Comparative figures are to be restated to reflect this change in accounting policy. Management has not completed its assessment of the tangible capital assets for potential asset retirement obligations. As a result, it is not possible to quantify the impact of this departure from Canadian public sector accounting standards on expenses and annual surplus for the years ended December 31, 2023 and 2022, tangible capital assets and the asset retirement obligation as at December 31, 2023 and 2022, and accumulated surplus as at January 1 and December 31 for both the 2023 and 2022 years.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Consolidated Financial Statements* section of our report. We are independent of the Township in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing the Township's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Township or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Township's financial reporting process.

Independent Auditor's Report (continued)

Auditor's Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Township's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Township's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Township to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Township to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants
Sault Ste. Marie, Ontario
August 5, 2024

Township of Hilton
Consolidated Statement of Financial Position

| December 31 | 2023 | 2022 |
|--|---------------------|---------------------|
| Financial assets | | |
| Cash and short term investments | \$ 1,178,268 | \$ 1,030,871 |
| Taxes receivable | 87,465 | 74,202 |
| Accounts receivable | 63,251 | 152,996 |
| | <u>1,328,984</u> | <u>1,258,069</u> |
| Liabilities | | |
| Accounts payable and accrued liabilities | 97,292 | 90,019 |
| Obligatory park reserve fund | 68,178 | 65,778 |
| Deferred revenue - federal gas tax | 67,189 | 45,661 |
| Deferred revenue - museum fees | - | 848 |
| Deferred revenue - grants | 63,597 | - |
| | <u>296,256</u> | <u>202,306</u> |
| Net financial assets | <u>1,032,728</u> | <u>1,055,763</u> |
| Non-financial assets | | |
| Tangible capital assets (Schedule 1) | 2,385,154 | 2,343,768 |
| Prepaid expenses and inventory of supplies | 8,780 | 6,392 |
| | <u>2,393,934</u> | <u>2,350,160</u> |
| Accumulated surplus (Note 4) | <u>\$ 3,426,662</u> | <u>\$ 3,405,923</u> |

On behalf of the Council:

 Reeve

 Clerk-Treasurer

Township of Hilton
Consolidated Statement of Operations

| For the year ended December 31 | Budget | 2023 | 2022 |
|--|------------------|------------------|------------------|
| Revenue | | | |
| Taxation (Note 3) | \$ 763,700 | \$ 769,338 | \$ 687,229 |
| Government grants - Provincial | 483,315 | 436,529 | 610,117 |
| Government grants - Federal | - | 2,270 | 91,470 |
| Other municipalities | - | 1,466 | 425 |
| User fees and service charges | 7,050 | 10,025 | 11,699 |
| Licences, permits and rents | 4,000 | 7,730 | 10,101 |
| Penalties and interest on taxes | 7,000 | 11,486 | 9,784 |
| Investment income | 30,960 | 29,027 | 6,944 |
| Other income including gain (loss) of disposal of tangible capital assets | - | 450 | (21,756) |
| | <u>1,296,025</u> | <u>1,268,321</u> | <u>1,406,013</u> |
| Expenses | | | |
| General government | 265,145 | 333,443 | 291,307 |
| Protection services | 123,200 | 126,231 | 120,668 |
| Transportation services | 381,260 | 377,781 | 368,166 |
| Environmental services | 46,000 | 42,139 | 36,243 |
| Health services | 166,954 | 166,624 | 156,249 |
| Social and family services | 163,346 | 163,326 | 156,385 |
| Recreation and cultural services | 29,985 | 33,774 | 27,466 |
| Planning and development | 3,475 | 4,264 | 3,374 |
| | <u>1,179,365</u> | <u>1,247,582</u> | <u>1,159,858</u> |
| Annual surplus | 116,660 | 20,739 | 246,155 |
| Accumulated surplus, beginning of year | 3,405,923 | 3,405,923 | 3,159,768 |
| Accumulated surplus, end of year | \$ 3,522,583 | \$ 3,426,662 | \$ 3,405,923 |

The accompanying notes are an integral part of these financial statements.

Township of Hilton
Consolidated Statement of Change in Net Financial Assets

| <u>For the year ended December 31</u> | <u>Budget</u> | <u>2023</u> | <u>2022</u> |
|--|---------------|--------------|--------------|
| Annual surplus | \$ 116,660 | \$ 20,739 | \$ 246,155 |
| Acquisition of tangible capital assets | (223,600) | (240,225) | (524,684) |
| Amortization of tangible capital assets | - | 198,841 | 193,233 |
| Loss on disposal of tangible capital assets | - | - | 45,928 |
| Prepaid expenses and inventory of supplies | - | (2,390) | (6,392) |
| Net change in net financial assets | (106,940) | (23,035) | (45,760) |
| Net financial assets, beginning of year | 1,055,763 | 1,055,763 | 1,101,523 |
| Net financial assets, end of year | \$ 948,823 | \$ 1,032,728 | \$ 1,055,763 |

The accompanying notes are an integral part of these financial statements.

Township of Hilton
Consolidated Statement of Cash Flows

| For the year ended December 31 | 2023 | 2022 |
|---|---------------------|---------------------|
| Operating transactions | | |
| Annual surplus | \$ 20,739 | \$ 246,155 |
| Items not involving cash | | |
| Amortization | 198,841 | 193,233 |
| Loss on disposal of tangible capital assets | - | 45,928 |
| Increase in obligatory funds and deferred revenue | 85,125 | (29,714) |
| | <u>304,705</u> | <u>455,602</u> |
| Changes in non-cash operating balances | | |
| Taxes receivable | (13,263) | 15,284 |
| Accounts receivable | 89,745 | (105,261) |
| Prepaid expenses and inventories of supplies | (2,390) | (6,392) |
| Accounts payable and accrued liabilities | 7,273 | 10,078 |
| Obligatory reserve and deferred revenue | 1,552 | 1,328 |
| | <u>387,622</u> | <u>370,639</u> |
| Capital transactions | | |
| Acquisition of tangible capital assets | (240,225) | (524,684) |
| Net change in cash and cash equivalents | 147,397 | (154,045) |
| Cash and cash equivalents, beginning of year | 1,030,871 | 1,184,916 |
| Cash and cash equivalents, end of year | \$ 1,178,268 | \$ 1,030,871 |

The accompanying notes are an integral part of these financial statements

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies

The consolidated financial statements of the municipality have been prepared in accordance with Canadian public sector accounting standards, as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

Basis of Consolidation These consolidated financial statements reflect the assets, liabilities, sources of financing and expenditures of all municipal organizations, committees and boards which are owned or controlled by the municipality. The following joint local boards/committees have been proportionately consolidated at the indicated percentages:

St. Joseph Island Museum Board - 21%
Hilton Union Fire Department - 50%

Cash and Cash Equivalents Management considers all highly liquid investments with maturity of twelve months or less at acquisition to be cash equivalents.

Financial Instruments Cash and equity instruments quoted in an active market are measured at fair value. Accounts receivable, accounts payable, and long-term debt are measured at cost or amortized cost. The carrying amount of each of these financial instruments is presented on the statement of financial position.

Unrealized gains and losses from changes in the fair value of financial instruments are recognized in the statement of remeasurement gains and losses. Upon settlement, the cumulative gain or loss is reclassified from the statement of remeasurement gains and losses and recognized in the statement of operations. Interest and dividends attributable to financial instruments are reported in the statement of operations.

When investment income and realized and unrealized gains and losses from changes in the fair value of financial instruments are externally restricted, the investment income and fair value changes are recognized as revenue in the period in which the resources are used for the purpose specified.

For financial instruments measured using amortized cost, the effective interest rate method is used to determine interest revenue or expense.

All financial assets are tested annually for impairment. When financial assets are impaired, impairment losses are recorded in the statement of operations.

Transaction costs are added to the carrying value for financial instruments measured using cost or amortized cost. Transaction costs are expensed for financial instruments measured at fair value. Portfolio investments are recorded at cost. A write down is recorded where there has been a loss in value that is other than a temporary decline.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies (continued)

Tangible Capital Assets

Tangible capital assets are recorded at cost less accumulated amortization. Cost includes all costs directly attributable to acquisition or construction of the tangible capital asset including transportation costs, installation costs, design and engineering fees, legal fees and site preparation costs. Contributed tangible capital assets are recorded at fair value at the time of the donation, with a corresponding amount recorded as revenue. Amortization is recorded on a straight-line basis over the estimated life of the tangible capital asset commencing once the asset is available for productive use as follows:

| | |
|--|----------------|
| Land improvements | 25 to 50 years |
| Buildings | 25 to 50 years |
| Machinery and equipment | 5 to 30 years |
| Vehicles | 10 to 25 years |
| Furnishings and fixtures | 5 to 20 years |
| Infrastructure - roads, bridges and culverts | 25 to 50 years |

Collection of Taxes on Behalf of Other Taxation Authorities The township collects taxation revenue on behalf of other entities.

Such levies, other revenues, expenses, assets and liabilities with respect to the operations of these other entities are not reflected in these consolidated financial statements.

Retirement Benefits The municipality provides pension benefits to specified employees through the Ontario Municipal Employees Retirement Fund (OMERS), a multi-employer plan. The municipality's contributions due during the period are expensed as incurred.

Deferred Revenue Funds received for specific purposes which are externally restricted by legislation, regulation or agreement and are not available for general municipal purposes are accounted for as deferred revenue on the consolidated statement of financial position. The revenue is recognized in the consolidated statement of operations in the year in which it is used for the specified purpose.

Government Transfers Government transfers are recognized as revenue in the financial statements when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recognized as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Revenue Recognition Taxes are recorded at estimated amounts when they meet the definition of an asset, have been authorized and the taxable event occurs. For property taxes, the taxable event is the period for which the tax is levied. Taxes receivable are recognized net of an allowance for anticipated uncollectable amounts.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

1. Significant accounting policies (continued)

Conditional grant revenue is recognized to the extent the conditions imposed on it have been fulfilled. Unconditional grant revenue is recognized when monies are receivable.

Grants for the acquisition of tangible capital assets are recognized in the period in which eligible expenditures are made.

Sales of service and other revenue is recognized on an accrual basis.

Use of Estimates

The preparation of financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from management's best estimates as additional information becomes available in the future.

Trust Funds

Funds held in trust by the township are not included in these consolidated financial statements. The financial activity and financial position of the trust funds are reported separately.

2. Change in Accounting Policy

Effective January 1, 2023, the Authority adopted PS 3450 Financial Instruments which establishes standards for recognizing and measuring financial assets, financial liabilities and non-financial derivatives. This standard is required to be adopted prospectively. There were no unrealized gains and losses on investments for the year ended December 31, 2023, and therefore the new statement, the statement of measurement gains and losses, was not presented.

3. Taxation

| | 2023 | 2022 |
|--|-------------------|-------------------|
| Residential and multi-residential | \$ 895,542 | \$ 813,200 |
| Commercial and industrial | 3,509 | 1,540 |
| Taxation from other governments | 6,273 | 5,722 |
| | 905,324 | 820,462 |
| Deduct: amounts received or receivable for school boards | (135,986) | (133,233) |
| | <u>\$ 769,338</u> | <u>\$ 687,229</u> |

Property tax billings are prepared by the municipality based on an assessment roll prepared by Municipal Property Assessment Corporation ("MPAC"), an agency of the Ontario government. All assessed property values in the municipality were reviewed and values established based on a common valuation date which was used by the municipality in computing the property tax billings. However, property tax revenue and taxes receivable of the municipality are subject to measurement uncertainty as ratepayers may appeal the values assessed.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

4. Accumulated surplus

| | 2023 | 2022 |
|--|---------------------|---------------------|
| Reserves set aside for specific purposes by Council | | |
| Working funds | \$ 160,669 | \$ 233,553 |
| Office equipment | 8,930 | 8,930 |
| Physician recruitment | 4,350 | 4,350 |
| Protection services - fire | 11,258 | 7,190 |
| Volunteer fundraising | 420 | 420 |
| Transportation services - roadways | 18,587 | 18,587 |
| Succession planning | 60,000 | 60,000 |
| Museum | 816 | 816 |
| Modernization | 31,372 | 31,372 |
| Cannabis | 20,450 | 20,450 |
| COVID-19 Restart | 34,531 | 33,863 |
| Cenotaph | 1,500 | 1,500 |
| Enabling Accessibility | 53,113 | 53,113 |
| Total reserves | 405,996 | 474,144 |
| Reserve funds set aside for specific purposes by Council | | |
| Protection services - fire | 92,769 | 84,617 |
| General government | 142,490 | 127,407 |
| General purposes | 160,352 | 154,456 |
| Transportation services - roadways equipment | 186,766 | 170,166 |
| Museum | 32,627 | 30,857 |
| Cemetery | 20,508 | 20,508 |
| Total reserve funds | 635,512 | 588,011 |
| Total reserves | 1,041,508 | 1,062,155 |
| Equity in tangible capital assets | 2,385,154 | 2,343,768 |
| | \$ 3,426,662 | \$ 3,405,923 |

5. Employee benefits plans liabilities

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of eligible members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The municipality's contributions to OMERS equal those made by the employees. During the year, the municipality contributed \$20,385 (2022 - \$15,227) to the plan. As this is a multi-employer pension plan, these contributions are the municipality's pension benefit expense. Contribution amounts are determined by OMERS which adjusts rates to reflect actuarial requirements. Any surplus or deficit of the pension plan is not included in the municipality's financial statements.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

6. Public Sector Salary Disclosure Act

For 2023, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996 of \$100,000 or more.

7. Trust funds

Trust funds administered by the municipality amounting to \$15,755 (2022 - \$15,434) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Operations".

8. Segmented information

The municipality is a diversified local government institution that provides a wide range of services to its citizens. For management reporting purposes, municipal operations and activities are organized and reported by Fund. Funds were created for the purpose of recording specific activities to attain certain objectives in accordance with special regulations, restrictions or limitations.

Municipal services are provided by departments and their activities are reported in these funds. Certain departments that have been separately disclosed in the segmented information, along with the services they provide, are as follows:

General government

The administration department oversees the delivery of all government services. The department is responsible for ensuring that there are adequate policies and procedures in place to safeguard assets and to properly report financial activities. In addition, this department includes the governance activities of council.

Protection

Protection is comprised of the police, fire/emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens; preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression service; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

Transportation

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems and winter control.

Environmental

The Township provides for the environmental needs of the municipality's citizens by purchasing service for garbage disposal, hazardous waste and recycling.

Health

Through the Algoma Health Unit, the municipality contributes to public health services and education and through the Algoma District Services Administration Board, to ambulance services.

Township of Hilton

Notes to Consolidated Financial Statements

December 31, 2023

8. Segmented information (continued)

Social and family

Through the Algoma District Services Administration Board, the municipality contributes to social assistance payments, child care services and social housing.

Recreation and cultural

The recreation and cultural department provides public services that contribute to neighbourhood development and sustainability through the provision of recreation and leisure services such as parks, fitness and sports programs. It provides public services that contribute to healthy communities through partnerships, promotion, prevention, protection and enforcement. The department also contributes towards the information and cultural needs of the municipality's citizens through the contribution to the local library and museum.

Planning

The planning department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighbourhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

For each reported segment, revenues and expenses include both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. Therefore, certain allocation methodologies are employed in the preparation of segmented financial information.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in the summary of significant accounting policies. For additional information see Schedule 1 - Consolidated Schedule of Segment Disclosure.

9. Financial instruments

The Township is exposed to credit risk and liquidity risk from its financial instruments. This note describes the Township's objectives, policies and processes for managing those risks and the methods used to measure them. Further qualitative and quantitative information in respect of these risks is presented below and throughout these financial statements.

a) Credit risk

Credit risk is the risk that one party to a financial instrument will cause a financial loss for the other party by failing to discharge an obligation. The Township is exposed to credit risk through its cash and accounts receivable.

The Township's maximum exposure to credit risk at the financial statement date is the carrying value of its cash and accounts receivable as presented on the statement of financial position. The Township holds its cash accounts with large reputable financial institutions, from which management believes the risk of loss due to credit risk to be remote.

The Township is exposed to credit risk in accounts receivable which includes government and other receivables. The Township measures its exposure to credit risk with respect to accounts receivable based on how long the amounts have been outstanding and management's analysis of accounts including managements on-going monitoring of outstanding accounts. In the opinion of management, the credit risk exposure in accounts receivable is considered to be moderate.

Township of Hilton
Notes to Consolidated Financial Statements

December 31, 2023

9. Financial instruments (continued)

b) Liquidity risk

Liquidity risk is the risk that the Township cannot repay its obligations when they become due to its creditors. The Township is exposed to this risk relating to its accounts payable and accrued liabilities.

The Township reduces its exposure to liquidity risk by monitoring cash and investing activities and expected outflow through extensive budgeting and maintaining enough cash to repay trade creditors as payables become due. In the opinion of management, the liquidity risk exposure to the Township is low.

There have not been any changes from the prior year in the First Nation's exposure to all of the above risks or the policies, procedures and methods it uses to measure these risks.

Township of Hilton **Schedule 1 - Consolidated Tangible Capital Assets**

For the year ended December 31, 2023

| | Land | Land Improve- ments | Buildings | Machinery and Equipment | Vehicles | Infra- structure | Construction in Progress | Total |
|--|-------------------|---------------------------|-------------------|-------------------------------|-------------------|---------------------|-----------------------------|---------------------|
| Cost, beginning of year | \$ 128,701 | \$ 19,582 | \$ 351,908 | \$ 244,027 | \$ 516,060 | \$ 4,309,760 | \$ - | \$ 5,570,038 |
| Additions | - | - | - | - | - | 240,225 | - | 240,225 |
| Cost, end of year | 128,701 | 19,582 | 351,908 | 244,027 | 516,060 | 4,549,985 | - | 5,810,263 |
| Accumulated amortization, beginning of year | - | 19,582 | 180,773 | 167,337 | 145,452 | 2,713,124 | - | 3,226,268 |
| Amortization | - | - | 8,211 | 14,157 | 36,434 | 140,039 | - | 198,841 |
| Accumulated amortization, end of year | - | 19,582 | 188,984 | 181,494 | 181,886 | 2,853,163 | - | 3,425,109 |
| Net carrying amount, end of year | \$ 128,701 | \$ - | \$ 162,924 | \$ 62,533 | \$ 334,174 | \$ 1,696,822 | \$ - | \$ 2,385,154 |

The accompanying notes are an integral part of these financial statements

Schedule 1 - Consolidated Tangible Capital Assets (continued)
Township of Hilton

For the year ended December 31, 2022 (comparative figures)

| | Land | Land Improve- ments | Buildings | Machinery and Equipment | Vehicles | Infra- structure | Construction in Progress | Total |
|--|------------|---------------------------|------------|-------------------------------|------------|---------------------|-----------------------------|--------------|
| Cost, beginning of year | \$ 128,700 | \$ 19,582 | \$ 351,908 | \$ 203,923 | \$ 377,366 | \$ 4,267,348 | \$ - | \$ 5,348,827 |
| Additions | 1 | - | - | 40,104 | 138,694 | 345,885 | - | 524,684 |
| Disposals | - | - | - | - | - | (303,473) | - | (303,473) |
| Cost, end of year | 128,701 | 19,582 | 351,908 | 244,027 | 516,060 | 4,309,760 | - | 5,570,038 |
| Accumulated amortization, beginning of year | - | 19,582 | 173,138 | 158,300 | 103,323 | 2,836,239 | - | 3,290,582 |
| Amortization | - | - | 8,211 | 14,158 | 36,434 | 134,430 | - | 193,233 |
| Disposals | - | - | - | - | - | (257,545) | - | (257,545) |
| Accumulated amortization, end of year | - | 19,582 | 181,349 | 172,458 | 139,757 | 2,713,124 | - | 3,226,270 |
| Net carrying amount, end of year | \$ 128,701 | \$ - | \$ 170,559 | \$ 71,569 | \$ 376,303 | \$ 1,596,636 | \$ - | \$ 2,343,768 |

The accompanying notes are an integral part of these financial statements

Township of Hilton

Schedule 2 - Consolidated Segment Disclosure

For the year ended December 31, 2023

| Revenue | General Government | Protection | Transportation | Environmental | Health | Social and Family | Recreation and Cultural | Planning | Consolidated Total |
|--|--------------------|------------|----------------|---------------|-------------|-------------------|-------------------------|----------|--------------------|
| Taxation | | | | | | | | | |
| Government grants - Provincial | \$ 205,886 | \$ 76,954 | \$ 233,263 | \$ 26,019 | \$ 102,883 | \$ 100,846 | \$ 20,854 | \$ 2,633 | \$ 769,338 |
| Government grants - Federal | 100,870 | 31,418 | 200,852 | 10,623 | 42,004 | 41,173 | 8,514 | 1,075 | 436,529 |
| Other Municipalities | - | - | - | - | - | - | 2,270 | - | 2,270 |
| User fees and service charges | - | 1,466 | - | - | - | - | - | - | 1,466 |
| Licences, permits and rents | 2,028 | - | 4,186 | - | - | - | 3,036 | - | 10,025 |
| Penalties and interest on taxes | - | 7,730 | - | - | - | - | - | 775 | 7,730 |
| Investment income | 11,486 | - | - | - | - | - | - | - | 11,486 |
| Other including gain on disposal on assets | 29,027 | - | - | - | - | - | - | - | 29,027 |
| | 450 | - | - | - | - | - | - | - | 450 |
| | 349,747 | 117,568 | 438,301 | 36,642 | 144,887 | 142,019 | 34,674 | 4,483 | 1,268,321 |
| Expenses | | | | | | | | | |
| Salaries and benefits | 188,727 | 6,219 | 134,268 | - | 1,667 | - | 8,809 | - | 339,688 |
| Materials and supplies | 77,702 | 13,213 | 64,474 | - | 1,356 | - | 5,347 | 400 | 162,491 |
| Contracted services | 48,265 | 99,222 | - | 42,139 | - | - | 1,197 | - | 190,823 |
| Rents and financial | 7,228 | - | - | - | - | - | - | - | 7,228 |
| External transfers and other | - | - | - | - | - | - | - | - | - |
| Amortization | 11,521 | 7,577 | 179,041 | - | 163,602 | 163,326 | 17,719 | 3,864 | 348,511 |
| | 333,443 | 126,231 | 377,781 | 42,139 | 166,624 | 163,326 | 33,774 | 4,264 | 1,247,582 |
| Net surplus (deficit) | \$ 16,304 | \$ (8,663) | \$ 60,520 | \$ (5,497) | \$ (21,737) | \$ (21,307) | \$ 900 | \$ 219 | \$ 20,739 |

The accompanying notes are an integral part of these financial statements

Township of Hilton **Schedule 2 - Consolidated Segment Disclosure (continued)**

For the year ended December 31, 2022 (comparative figures)

| | General Government | Protection | Trans- portation | Environ- mental | Health | Social and Family | Recreation and Cultural | Planning | Consolidated Total |
|--|-----------------------|------------|---------------------|--------------------|------------|-------------------------|-------------------------------|----------|-----------------------|
| Revenue | | | | | | | | | |
| Taxation | \$ 185,161 | \$ 105,659 | \$ 50,286 | \$ 30,511 | \$ 138,856 | \$ 140,339 | \$ 24,386 | \$ 3,029 | \$ 687,229 |
| Government grants - Provincial | 173,322 | 44,110 | 251,945 | 12,738 | 57,970 | 58,588 | 10,180 | 1,264 | 610,117 |
| Government grants - Federal | 40,410 | - | 50,000 | - | - | - | 1,060 | - | 91,470 |
| Other Municipalities | - | 425 | - | - | - | - | - | - | 425 |
| User fees and service charges | 690 | - | 6,739 | - | - | - | 3,020 | 1,250 | 11,699 |
| Licences, permits and rents | 4,406 | 5,695 | - | - | - | - | - | - | 10,101 |
| Penalties and interest on taxes | 9,784 | - | - | - | - | - | - | - | 9,784 |
| Investment income | 6,944 | - | - | - | - | - | - | - | 6,944 |
| Other including loss on disposal on assets | (21,756) | - | - | - | - | - | - | - | (21,756) |
| | 398,961 | 155,889 | 367,970 | 43,249 | 196,828 | 198,927 | 38,646 | 5,543 | 1,406,013 |
| Expenses | | | | | | | | | |
| Salaries and benefits | 129,610 | 5,554 | 115,186 | - | 847 | - | 6,289 | - | 257,486 |
| Materials and supplies | 72,496 | 7,523 | 79,549 | - | 1,816 | - | 4,966 | 300 | 166,650 |
| Contracted services | 70,581 | 100,014 | - | 36,243 | - | - | 758 | - | 207,596 |
| Rents and financial | 7,603 | - | - | - | - | - | - | - | 7,603 |
| External transfers and other | - | - | - | - | 153,586 | 156,385 | 14,246 | 3,074 | 327,291 |
| Amortization | 11,017 | 7,577 | 173,431 | - | - | - | 1,207 | - | 193,232 |
| | 291,307 | 120,668 | 368,166 | 36,243 | 156,249 | 156,385 | 27,466 | 3,374 | 1,159,858 |
| Net surplus | \$ 107,654 | \$ 35,221 | \$ (196) | \$ 7,006 | \$ 40,579 | \$ 42,542 | \$ 11,180 | \$ 2,169 | \$ 246,155 |

The accompanying notes are an integral part of these financial statements

**Township of Hilton
Trust Funds
Financial Statements
For the year ended December 31, 2023**

Independent Auditor's Report

To the Members of Council, Inhabitants and Ratepayers of Township of Hilton Trust Fund

Opinion

We have audited the financial statements of the Township of Hilton Trust Fund (the Trust Fund), which comprise the statement of financial position as at December 31, 2023, and the statement of continuity for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Trust Fund as at December 31, 2023, and the continuity thereof, in accordance with the basis of accounting as described in Note 1.

Basis of Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Trust Fund in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter - Basis of Accounting

Without modifying our opinion, we draw attention to Note 1 to the financial statements which describes the basis of accounting. The financial statements are prepared to assist the Trust Fund to comply with the reporting requirements of the Bereavement Authority of Ontario. As a result, the financial statements may not be suitable for another purpose.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the basis of accounting as described in Note 1, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Trust Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Trust Fund or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Trust Fund's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Independent Auditor's Report (continued)

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Trust Fund's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust Fund's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants, Licensed Public Accountants

Sault Ste. Marie, Ontario
August 5, 2024

**Township of Hilton
Trust Funds
Cemetery Care and Maintenance**

Statement of Financial Position

| <u>December 31</u> | <u>2023</u> | <u>2022</u> |
|---------------------|-------------|-------------|
| Assets | | |
| Current | | |
| Cash | \$ 15,755 | \$ 15,434 |
| Fund Balance | | |
| Capital | \$ 15,755 | \$ 15,434 |

Statement of Continuity

| <u>For the year ended December 31</u> | <u>2023</u> | <u>2022</u> |
|---------------------------------------|------------------|------------------|
| Balance, beginning of year | \$ 15,434 | \$ 14,248 |
| Revenue | | |
| Sale of plots | - | 250 |
| Monument charge | - | 700 |
| Interest earned | 321 | 236 |
| | 321 | 1,186 |
| Balance, end of year | \$ 15,755 | \$ 15,434 |

**Township of Hilton
Trust Funds
Cemetery Care and Maintenance
Notes to Financial Statements**

December 31, 2023

1. Significant accounting policies

Management's responsibility

The financial statements of the Township of Hilton Trust Fund are the representation of management and have been prepared in accordance with accrual based accounting principles. Precise determination of some assets and liabilities may be dependent upon future events and estimates and approximations. These estimates and approximations have been based upon the available information, using careful judgement and review.

Accrual basis of accounting

Sources of financing and expenditures are reported on the accrual basis of accounting.

The accrual basis of accounting recognizes revenues as they become available and measurable; expenditures are recognized as they are incurred and measurable as a result of receipts of goods or services and the creation of a legal obligation to pay.

2. Nature of Trust Fund

The Cemetery Perpetual Care Trust Fund was established in accordance with the Funeral, Burial and Cremation Services Act, 2002 for the care and maintenance of certain cemetery grounds.

3. Statement of changes in cash flows

A statement of changes in cash flows has not been provided since the sources and uses of cash are readily apparent from the information included in the financial statements.

4. Cash

Cash is represented by funds on deposit in chartered banks or investment portfolios.

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JAN 2024-08-09 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|---------------------|---------------------|------------------|---------------------|---------------------|--------------------|-------------|
| A Cash | 1,281,488.47 | (103,220.85) | 0.00 | 1,178,267.62 | 1,030,870.67 | 147,396.95 | 14 |
| A. 1 Bank Reconciliation and Bank Statement: | 438,292.35 | (11,159.07) | 0.00 | 427,133.28 | 353,840.07 | 73,293.21 | 21 |
| 100010 Petty cash general | 75.00 | 0.00 | 0.00 | 75.00 | 75.00 | 0.00 | 0 |
| 100012 Change fund general | 50.00 | 0.00 | 0.00 | 50.00 | 50.00 | 0.00 | 0 |
| 100014 Share account general | 56.50 | 0.00 | 0.00 | 56.50 | 56.50 | 0.00 | 0 |
| 101000 Bank-general-1810023-06 | 157,572.10 | (11,159.07) | 0.00 | 146,413.03 | 141,284.04 | 5,128.99 | 4 |
| 101025 Bank - Hi Savings a/c (OCIF) | 970.32 | 0.00 | 0.00 | 970.32 | 384.99 | 585.33 | 152 |
| 101030 Bank - Hi Savings a/c (Cannabis) | 20,773.72 | 0.00 | 0.00 | 20,773.72 | 20,450.46 | 323.26 | 2 |
| 101035 Bank- Hi Savings a/c (Accessibility) | 54,124.66 | 0.00 | 0.00 | 54,124.66 | 53,112.95 | 1,011.71 | 2 |
| 101040 Bank- Hi Savings a/c (COVID Restart) | 34,531.26 | 0.00 | 0.00 | 34,531.26 | 33,863.05 | 668.21 | 2 |
| 101045 Bank - Hi Savings a/c (NORDS) | 64,558.20 | 0.00 | 0.00 | 64,558.20 | 263.65 | 64,294.55 | 4386 |
| 101050 Bank- Hi Savings a/c (GU Cemetery) | 20,840.70 | 0.00 | 0.00 | 20,840.70 | 20,508.46 | 332.24 | 2 |
| 101090 Bank-Hi Savings a/c (Modernization) | 24,223.14 | 0.00 | 0.00 | 24,223.14 | 23,790.97 | 432.17 | 2 |
| 101091 Bank- Savings-(Succession Plan) | 60,516.75 | 0.00 | 0.00 | 60,516.75 | 0.00 | 60,516.75 | 0 |
| 101150 Term Deposit-Succession Plan Reserv | 0.00 | 0.00 | 0.00 | 0.00 | 60,000.00 | (60,000.00) | (100) |
| A. 2 Bank - Obligatory | 135,366.24 | 0.00 | 0.00 | 135,366.24 | 111,438.21 | 23,928.03 | 21 |
| A. 2. 1 Bank - Park Reserve Fund | 68,177.51 | 0.00 | 0.00 | 68,177.51 | 65,777.51 | 2,400.00 | 4 |
| 105650 Bank-park reserve 181002 | 8,177.51 | 0.00 | 0.00 | 8,177.51 | 5,777.51 | 2,400.00 | 42 |
| 105652 Term deposit-park reserve | 60,000.00 | 0.00 | 0.00 | 60,000.00 | 60,000.00 | 0.00 | 0 |
| A. 2. 2 Bank - Gas Tax | 67,188.73 | 0.00 | 0.00 | 67,188.73 | 45,660.70 | 21,528.03 | 47 |
| 105691 Bank-Hi Savings a/c (FedGasTax) | 67,188.73 | 0.00 | 0.00 | 67,188.73 | 45,660.70 | 21,528.03 | 47 |
| A. 3 Bank - Reserve Funds | 707,829.88 | (92,061.78) | 0.00 | 615,768.10 | 565,592.39 | 50,175.71 | 9 |
| A. 3. 1 Bank - Fire | 185,734.75 | (92,867.38) | 0.00 | 92,867.37 | 84,717.33 | 8,150.04 | 10 |
| 100020 Petty cash-fire department | 200.00 | (100.00) | 0.00 | 100.00 | 100.00 | 0.00 | 0 |
| 105210 Bank-Fire Reserve Fund 181002 | 5,534.75 | (2,767.38) | 0.00 | 2,767.37 | 7,117.33 | (4,349.96) | (61) |
| 105212 Term deposit-Fire Reserve Fund | 180,000.00 | (90,000.00) | 0.00 | 90,000.00 | 77,500.00 | 12,500.00 | 16 |
| A. 3. 2 Bank - General Gov't | 142,482.16 | 0.00 | 0.00 | 142,482.16 | 127,406.95 | 15,075.21 | 12 |
| 105205 Bank-bldg reserve 181002 | 2,482.16 | 0.00 | 0.00 | 2,482.16 | 2,406.95 | 75.21 | 3 |
| 105206 Term deposit - bldg res fd | 140,000.00 | 0.00 | 0.00 | 140,000.00 | 125,000.00 | 15,000.00 | 12 |
| A. 3. 3 Bank - General Purposes | 160,349.44 | 0.00 | 0.00 | 160,349.44 | 150,766.08 | 9,583.36 | 6 |
| 105290 Bank-general reserve | 5,349.44 | 0.00 | 0.00 | 5,349.44 | 5,766.08 | (416.64) | (7) |
| 105292 Term deposit-gen reserve fund | 155,000.00 | 0.00 | 0.00 | 155,000.00 | 145,000.00 | 10,000.00 | 7 |
| A. 3. 4 Bank - Transportation | 186,727.89 | 0.00 | 0.00 | 186,727.89 | 170,166.39 | 16,561.50 | 10 |
| 105215 Bank equip res fd-181002 | 1,727.89 | 0.00 | 0.00 | 1,727.89 | 5,166.39 | (3,438.50) | (67) |
| 105216 Term deposit-equip res fund | 185,000.00 | 0.00 | 0.00 | 185,000.00 | 165,000.00 | 20,000.00 | 12 |
| A. 3. 10 Bank - Museum | 32,535.64 | 805.60 | 0.00 | 33,341.24 | 32,535.64 | 805.60 | 2 |
| 105298 Bank-museum | 32,535.64 | 805.60 | 0.00 | 33,341.24 | 32,535.64 | 805.60 | 2 |
| C Accounts receivable | 610.23 | 1,469.44 | 44,358.26 | 46,437.93 | 100,955.68 | (54,517.75) | (54) |
| C. 1 A/R Canada | 440.23 | 3.82 | 44,358.26 | 44,802.31 | 69,735.80 | (24,933.49) | (36) |
| 110413 A/R - HST Federal | 150.00 | 0.00 | 44,545.46 | 44,695.46 | 31,502.33 | 13,193.13 | 42 |
| 110415 A/R - HST Provincial | 187.20 | 0.00 | (187.20) | 0.00 | 38,130.44 | (38,130.44) | (100) |
| 110418 A/R-museum-canada | 103.03 | 3.82 | 0.00 | 106.85 | 103.03 | 3.82 | 4 |
| C. 3 A/R Municipalities | 0.00 | 1,465.62 | 0.00 | 1,465.62 | 24,694.60 | (23,228.98) | (94) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

O. 06-1

| | | | |
|-------------------------------------|------------------------------------|----------------------------------|--------------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JAX 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | % Chg |
|---|---------------------|---------------------|--------------------|---------------------|---------------------|--------------------|--------------|
| 110440 A/R - other municipalities | 0.00 | 1,465.62 | 0.00 | 1,465.62 | 24,694.60 | (23,228.98) | (94) |
| C. 5 A/R Trade | 170.00 | 0.00 | 0.00 | 170.00 | 6,525.28 | (6,355.28) | (97) |
| 110460 A/R 2022 Balance | 0.00 | 0.00 | 0.00 | 0.00 | 6,525.28 | (6,525.28) | (100) |
| 110491 A/R - other | 170.00 | 0.00 | 0.00 | 170.00 | 0.00 | 170.00 | 0 |
| E Grants Receivable | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 52,040.58 | (35,227.99) | (58) |
| E. 1 Grants Receivable - Federal | 0.00 | 0.00 | 0.00 | 0.00 | 40,410.00 | (40,410.00) | (100) |
| 110410 A/R - canada | 0.00 | 0.00 | 0.00 | 0.00 | 40,410.00 | (40,410.00) | (100) |
| E. 2 Grants Receivable - Provincial | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 11,630.58 | 5,182.01 | 45 |
| 110420 A/R - ontario | 65,322.00 | (4,151.15) | (44,358.26) | 16,812.59 | 11,630.58 | 5,182.01 | 45 |
| F | 87,464.84 | 0.00 | 0.00 | 87,464.84 | 74,201.88 | 13,262.96 | 18 |
| 120610 Taxes receivable-current | 58,218.75 | 0.00 | 0.00 | 58,218.75 | 54,197.62 | 4,021.14 | 7 |
| 120620 Taxes receivable-previous | 13,593.33 | 0.00 | 0.00 | 13,593.33 | 9,437.42 | 4,155.91 | 44 |
| 120630 Taxes receivable-prior | 7,682.08 | 0.00 | 0.00 | 7,682.08 | 5,426.00 | 2,256.08 | 42 |
| 120640 Taxes receivable-interest | 7,985.81 | 0.00 | (15.14) | 7,970.67 | 5,140.84 | 2,829.83 | 55 |
| 120650 Taxes Receivable - clearing | (15.14) | 0.00 | 15.14 | 0.00 | 0.00 | 0.00 | 0 |
| L Non-Financial Current Assets | 6,392.10 | 2,387.44 | 0.00 | 8,779.54 | 6,392.10 | 2,387.44 | 37 |
| 137000 Prepaid Insurance | 6,392.10 | 2,299.25 | 0.00 | 8,691.35 | 6,392.10 | 2,299.25 | 36 |
| 137100 Museum - Prepaid Expenses | 0.00 | 88.19 | 0.00 | 88.19 | 0.00 | 88.19 | 0 |
| U Capital assets | 2,583,994.59 | (198,841.31) | 0.00 | 2,385,153.28 | 2,343,769.55 | 41,383.73 | 2 |
| U. GG General Gov't - NBV | 96,080.47 | (11,016.74) | 0.00 | 85,063.73 | 96,080.47 | (11,016.74) | (11) |
| U. GG. 1 General Gov't - Cost | 181,983.38 | 0.00 | 0.00 | 181,983.38 | 181,983.38 | 0.00 | 0 |
| 131200 GG-Land-BaseLine-Twp Office-Corpora | 800.00 | 0.00 | 0.00 | 800.00 | 800.00 | 0.00 | 0 |
| 141100 GG-Land Imp-GG well at twp office | 6,211.00 | 0.00 | 0.00 | 6,211.00 | 6,211.00 | 0.00 | 0 |
| 151200 GG-municipal office-corporate mgmt | 103,490.00 | 0.00 | 0.00 | 103,490.00 | 103,490.00 | 0.00 | 0 |
| 151210 GG-Storage Bldg | 17,560.78 | 0.00 | 0.00 | 17,560.78 | 17,560.78 | 0.00 | 0 |
| 191250 GG-computer equip/software | 48,173.18 | 0.00 | 0.00 | 48,173.18 | 48,173.18 | 0.00 | 0 |
| 191260 GG-Furnace | 5,748.42 | 0.00 | 0.00 | 5,748.42 | 5,748.42 | 0.00 | 0 |
| U. GG. 2 General Gov't - Accum Amort | (85,902.91) | (11,016.74) | 0.00 | (96,919.65) | (85,902.91) | (11,016.74) | 13 |
| 141101 GG-amort municipal well | (6,211.00) | 0.00 | 0.00 | (6,211.00) | (6,211.00) | 0.00 | 0 |
| 151201 GG-accum amort-municipal office | (60,024.20) | (2,069.80) | 0.00 | (62,094.00) | (60,024.20) | (2,069.80) | 3 |
| 151211 GG-accum amort-Storage Bldg | (702.44) | (351.22) | 0.00 | (1,053.66) | (702.44) | (351.22) | 50 |
| 191251 GG-accum amort computer equip/softw | (16,090.27) | (8,020.72) | 0.00 | (24,110.99) | (16,090.27) | (8,020.72) | 50 |
| 191261 GG-accum amort furnace | (2,875.00) | (575.00) | 0.00 | (3,450.00) | (2,875.00) | (575.00) | 20 |
| U.FIR Fire - NBV | 24,897.07 | (7,577.26) | 0.00 | 17,319.81 | 24,897.07 | (7,577.26) | (30) |
| U.FIR. 1 Fire - Cost | 99,807.79 | 0.00 | 0.00 | 99,807.79 | 99,807.79 | 0.00 | 0 |
| 132100 PS-Land-BaseLine-Fire | 600.00 | 0.00 | 0.00 | 600.00 | 600.00 | 0.00 | 0 |
| 152100 PS-firehall-fire | 34,250.83 | 0.00 | 0.00 | 34,250.83 | 34,250.83 | 0.00 | 0 |
| 162100 PS-Fire Turnout gear-50%Hil/50%Vill | 16,243.44 | 0.00 | 0.00 | 16,243.44 | 16,243.44 | 0.00 | 0 |
| 172100 PS-tanker-fire-50%HilTwp/50%Village | 21,238.32 | 0.00 | 0.00 | 21,238.32 | 21,238.32 | 0.00 | 0 |
| 172120 PS-FirePumper-1995-50%HTwp/50%Vill | 27,475.20 | 0.00 | 0.00 | 27,475.20 | 27,475.20 | 0.00 | 0 |
| U.FIR. 2 Fire - Accum Amort | (74,910.72) | (7,577.26) | 0.00 | (82,487.98) | (74,910.72) | (7,577.26) | 10 |
| 152101 PS-accum amort-firehall | (24,615.54) | (1,376.50) | 0.00 | (25,992.04) | (24,615.54) | (1,376.50) | 6 |
| 162101 PS-accum amort-turnout gear | (14,156.06) | (829.34) | 0.00 | (14,985.40) | (14,156.06) | (829.34) | 6 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06-2

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev PA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount | Chg | %Chg |
|--|-----------------------|---------------------|-------------|-----------------------|-----------------------|---------------------|-----------|------|
| 172101 PS-accum amort-tanker-fire | (14,158.96) | (3,539.74) | 0.00 | (17,698.70) | (14,158.96) | (3,539.74) | 25 | |
| 172121 PS-accum amort Pumper Truck - 1995 | (21,980.15) | (1,831.68) | 0.00 | (23,811.84) | (21,980.15) | (1,831.68) | 8 | |
| U.RDP Roads Paved - NBV | 1,807,483.91 | (53,477.52) | 0.00 | 1,754,006.39 | 1,567,258.87 | 186,747.52 | 12 | |
| U.RDP. 1 Roads Paved - Cost | 3,024,655.29 | 335,710.00 | 0.00 | 3,360,365.29 | 2,784,430.25 | 575,935.04 | 21 | |
| 133300 TS-Land-BaseLine-Roads | 600.00 | 0.00 | 0.00 | 600.00 | 600.00 | 0.00 | 0 | |
| 153105 TS-Steel Bldg-Paved 30% | 15,430.15 | 0.00 | 0.00 | 15,430.15 | 15,430.15 | 0.00 | 0 | |
| 153110 TS-Garage- Paved Roads | 35,110.00 | 0.00 | 0.00 | 35,110.00 | 35,110.00 | 0.00 | 0 | |
| 153100 TS-Float-Paved Roads-30% | 2,860.92 | 0.00 | 0.00 | 2,860.92 | 2,860.92 | 0.00 | 0 | |
| 173100 TS-plow truck-paved-30% | 72,539.00 | 0.00 | 0.00 | 72,539.00 | 72,539.00 | 0.00 | 0 | |
| 173120 TS-excavator-paved-25% | 11,690.00 | 0.00 | 0.00 | 11,690.00 | 11,690.00 | 0.00 | 0 | |
| 173125 TS-JohnDeereTractor-paved-40% | 27,343.23 | 0.00 | 0.00 | 27,343.23 | 27,343.23 | 0.00 | 0 | |
| 173135 TS-Cat Backhoe-paved 30% | 41,608.07 | 0.00 | 0.00 | 41,608.07 | 41,608.07 | 0.00 | 0 | |
| 173140 TS-Chev Pickup-paved 20% | 3,700.00 | 0.00 | 0.00 | 3,700.00 | 3,700.00 | 0.00 | 0 | |
| 183100 TS-canoe point road-paved | 35,328.60 | 0.00 | 0.00 | 35,328.60 | 35,328.60 | 0.00 | 0 | |
| 183105 TS-neal drive-paved | 79,627.24 | 0.00 | 0.00 | 79,627.24 | 79,627.24 | 0.00 | 0 | |
| 183107 TS - Ellwood Blvd - paved | 100,712.02 | 0.00 | 0.00 | 100,712.02 | 100,712.02 | 0.00 | 0 | |
| 183115 TS-Milford Haven Rd-paved | 90,959.71 | 0.00 | 0.00 | 90,959.71 | 90,959.71 | 0.00 | 0 | |
| 183118 TS-BaseLine-pave(HiltonRd - P Line) | 41,292.49 | 0.00 | 0.00 | 41,292.49 | 0.00 | 41,292.49 | 0 | |
| 183120 TS-base line-paved (PLine-Q&R) | 231,856.06 | 0.00 | 0.00 | 231,856.06 | 231,856.06 | 0.00 | 0 | |
| 183122 TS-BaseLine- paved - Q & R to S & T | 177,289.65 | 0.00 | 0.00 | 177,289.65 | 177,289.65 | 0.00 | 0 | |
| 183125 TS-Hilton Rd (part) - paved | 302,606.47 | 0.00 | 0.00 | 302,606.47 | 302,606.47 | 0.00 | 0 | |
| 183130 TS-hamilton bay road-paved | 106,911.43 | 0.00 | 0.00 | 106,911.43 | 106,911.43 | 0.00 | 0 | |
| 183135 TS-Red Maple Dr - paved | 128,555.93 | 335,710.00 | 0.00 | 464,265.93 | 0.00 | 464,265.93 | 0 | |
| 183140 TS-m&n line-paved | 37,850.43 | 0.00 | 0.00 | 37,850.43 | 10,235.00 | 27,615.43 | 270 | |
| 183145 TS - P Line (part) - paved | 15,147.09 | 0.00 | 0.00 | 15,147.09 | 15,147.09 | 0.00 | 0 | |
| 183150 TS-20th side road-paved | 152,758.11 | 0.00 | 0.00 | 152,758.11 | 113,314.96 | 39,443.15 | 35 | |
| 183155 TS- X Line (HamBay-North end) -pave | 115,961.37 | 0.00 | 0.00 | 115,961.37 | 115,961.37 | 0.00 | 0 | |
| 183157 TS- X Line -(HamBay-BigPt)-paved | 102,349.94 | 0.00 | 0.00 | 102,349.94 | 102,349.94 | 0.00 | 0 | |
| 183160 TS-hamilton drive-paved | 237,739.61 | 0.00 | 0.00 | 237,739.61 | 237,739.61 | 0.00 | 0 | |
| 183165 TS-garside rd east-paved | 38,416.56 | 0.00 | 0.00 | 38,416.56 | 38,416.56 | 0.00 | 0 | |
| 183170 TS-whybourne rd-paved | 36,925.99 | 0.00 | 0.00 | 36,925.99 | 33,507.95 | 3,318.04 | 10 | |
| 183175 TS-haight rd (part)-paved | 32,637.35 | 0.00 | 0.00 | 32,637.35 | 32,637.35 | 0.00 | 0 | |
| 183180 TS-garside rd west (part)-paved | 134,349.84 | 0.00 | 0.00 | 134,349.84 | 134,349.84 | 0.00 | 0 | |
| 183185 TS-Big Point Rd (Pt 1)-paved | 251,119.03 | 0.00 | 0.00 | 251,119.03 | 251,119.03 | 0.00 | 0 | |
| 183190 TS-PavedRoads Other-Fully Amortized | 363,379.00 | 0.00 | 0.00 | 363,379.00 | 363,379.00 | 0.00 | 0 | |
| U.RDP. 2 Roads Paved - Accum Amort | (1,217,171.38) | (389,187.52) | 0.00 | (1,606,358.90) | (1,217,171.38) | (389,187.52) | 32 | |
| 153106 TS-Accum Amort Steel Bldg-Paved 30% | (617.20) | (308.60) | 0.00 | (925.80) | (617.20) | (308.60) | 50 | |
| 153111 TS-A amort garage paved | (21,432.79) | (804.83) | 0.00 | (22,237.62) | (21,432.79) | (804.83) | 4 | |
| 163101 TS-A amort float paved roads | (2,002.69) | (143.05) | 0.00 | (2,145.74) | (2,002.69) | (143.05) | 7 | |
| 173101 TS-accum amort-plow truck | (19,343.72) | (4,835.93) | 0.00 | (24,179.65) | (19,343.72) | (4,835.93) | 25 | |
| 173121 TS-accum amort-excavator-roads-pavd | (11,690.00) | 0.00 | 0.00 | (11,690.00) | (11,690.00) | 0.00 | 0 | |
| 173126 TS-accum amort-JD tractor-paved 40% | (6,835.80) | (2,278.60) | 0.00 | (9,114.40) | (6,835.80) | (2,278.60) | 33 | |
| 173136 TS-Accum Amort-Backhoe-paved 30% | (2,773.87) | (2,773.87) | 0.00 | (5,547.74) | (2,773.87) | (2,773.87) | 100 | |
| 173141 TS-accum amort-pickup 2011-paved | (3,700.00) | 0.00 | 0.00 | (3,700.00) | (3,700.00) | 0.00 | 0 | |
| 183101 TS-accum amort-canoe point rd-paved | (27,497.01) | (1,957.91) | 0.00 | (29,454.92) | (27,497.01) | (1,957.91) | 7 | |
| 183106 TS-accum amort-neal dr-paved | (25,480.72) | (3,185.09) | 0.00 | (28,665.81) | (25,480.72) | (3,185.09) | 13 | |
| 183108 TS-accum amort-Ellwood Blvd-paved | (20,142.40) | (10,071.20) | 0.00 | (30,213.60) | (20,142.40) | (10,071.20) | 50 | |
| 183116 TS-accum amort-MilfordHavenRd-paved | (30,801.65) | (8,594.00) | 0.00 | (39,395.65) | (30,801.65) | (8,594.00) | 28 | |
| 183121 TS-accumamort-baseline-pv(PLine-Q&R | (162,678.93) | (14,747.31) | 0.00 | (177,426.24) | (162,678.93) | (14,747.31) | 9 | |
| 183123 TS-accum amort-BaseLine(QR-ST)-pave | (7,091.59) | (7,091.59) | 0.00 | (14,183.18) | (7,091.59) | (7,091.59) | 100 | |
| 183126 TS-accum amort-Hilton Rd (pt)-paved | (72,625.57) | (12,104.26) | 0.00 | (84,729.83) | (72,625.57) | (12,104.26) | 17 | |
| 183131 TS-accum amort-hamilton bay rd-pavd | (21,382.00) | (4,276.40) | 0.00 | (25,658.40) | (21,382.00) | (4,276.40) | 20 | |
| 183136 TS-accum amort-red-maple | 0.00 | (260,281.84) | 0.00 | (260,281.84) | 0.00 | (260,281.84) | 0 | |

Township of Hilton

Year End: December 31, 2023

Leadsheet Summary

0. 06-3

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev FA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg % Chg |
|---|-----------------------|---------------------|-------------|-----------------------|-----------------------|--------------------------|
| 183141 TS-accum amort-m&n line-paved | (3,597.40) | (1,514.02) | 0.00 | (10,111.42) | (8,597.40) | (1,514.02) 19 |
| 183146 TS -accum amort - P Line (pt) paved | (6,058.84) | (1,514.71) | 0.00 | (7,573.55) | (6,058.84) | (1,514.71) 25 |
| 183151 TS-accum amort-20th side road-paved | (40,793.40) | (6,110.33) | 0.00 | (46,903.73) | (40,793.40) | (6,110.33) 15 |
| 183156 TS-accumamort- XLine(HBay-North)-pv | (58,835.69) | (4,760.48) | 0.00 | (63,596.17) | (58,835.69) | (4,760.48) 8 |
| 183158 TS-accumamort-XLine(HBay-BigPt)-pav | (4,094.00) | (4,094.00) | 0.00 | (8,138.00) | (4,094.00) | (4,094.00) 100 |
| 183161 TS-accum amort-hamilton drive-paved | (123,624.55) | (9,509.58) | 0.00 | (133,134.13) | (123,624.55) | (9,509.58) 8 |
| 183166 TS-accum amort-garside rd east-pave | (21,513.25) | (1,536.66) | 0.00 | (23,049.91) | (21,513.25) | (1,536.66) 7 |
| 183171 TS-accum amort-whybourne rd-paved | (3,360.80) | (3,692.60) | 0.00 | (7,053.40) | (3,360.80) | (3,692.60) 110 |
| 183176 TS-accum amort-haight rd(part)-pave | (3,263.74) | (3,263.74) | 0.00 | (6,527.48) | (3,263.74) | (3,263.74) 100 |
| 183181 TS-accum amort-garside west(pt)-pav | (47,107.17) | (9,692.16) | 0.00 | (56,799.33) | (47,107.17) | (9,692.16) 21 |
| 183186 TS-accum amort-Big Point(Pt 1)-pave | (100,447.60) | (10,044.76) | 0.00 | (110,492.36) | (100,447.60) | (10,044.76) 10 |
| 183191 TS-A amort pavd other-full amortizd | (363,379.00) | 0.00 | 0.00 | (363,379.00) | (363,379.00) | 0.00 0 |
| U.RDU Roads Unpaved - NBV | 343,279.17 | (111,853.31) | 0.00 | 231,425.86 | 343,279.17 | (111,853.31) (33) |
| U.RDU. 1 Roads Unpaved - Cost | 2,060,880.38 | (335,710.00) | 0.00 | 1,725,170.38 | 2,060,880.38 | (335,710.00) (16) |
| 153205 TS-Steel Bldg-Unpaved 35% | 18,001.88 | 0.00 | 0.00 | 18,001.88 | 18,001.88 | 0.00 0 |
| 153210 TS-Garage unpaved roads | 40,970.00 | 0.00 | 0.00 | 40,970.00 | 40,970.00 | 0.00 0 |
| 163200 TS-Float-Roads-Unpaved-70% | 6,675.48 | 0.00 | 0.00 | 6,675.48 | 6,675.48 | 0.00 0 |
| 173200 TS-plow truck-unpaved-30% | 72,539.00 | 0.00 | 0.00 | 72,539.00 | 72,539.00 | 0.00 0 |
| 173210 TS-grader-unpaved-70% | 78,765.00 | 0.00 | 0.00 | 78,765.00 | 78,765.00 | 0.00 0 |
| 173220 TS-excavator-unpaved-75% | 35,066.00 | 0.00 | 0.00 | 35,066.00 | 35,066.00 | 0.00 0 |
| 173225 TS-JohnDeereTractor-unpaved-40% | 27,343.23 | 0.00 | 0.00 | 27,343.23 | 27,343.23 | 0.00 0 |
| 173235 TS-Cat Backhoe-Unpaved 30% | 41,608.07 | 0.00 | 0.00 | 41,608.07 | 41,608.07 | 0.00 0 |
| 173240 TS-Chev Pickup-unpaved 20% | 3,700.00 | 0.00 | 0.00 | 3,700.00 | 3,700.00 | 0.00 0 |
| 183200 TS-ellwood blvd-unpaved | 325,084.00 | 0.00 | 0.00 | 325,084.00 | 325,084.00 | 0.00 0 |
| 183210 TS-haefner drive-unpaved | 43,436.00 | 0.00 | 0.00 | 43,436.00 | 43,436.00 | 0.00 0 |
| 183220 TS-red maple drive-unpaved | 335,710.00 | (335,710.00) | 0.00 | 0.00 | 335,710.00 | (335,710.00) (100) |
| 183230 TS-richmond bay road-unpaved | 342,297.00 | 0.00 | 0.00 | 342,297.00 | 342,297.00 | 0.00 0 |
| 183270 TS-Trainor SideRd - unpaved | 92,695.72 | 0.00 | 0.00 | 92,695.72 | 92,695.72 | 0.00 0 |
| 183290 TS-UnpavedRds Other-Fully Amortized | 596,989.00 | 0.00 | 0.00 | 596,989.00 | 596,989.00 | 0.00 0 |
| U.RDU. 2 Roads Unpaved - Accum Amort | (1,717,601.21) | 223,856.69 | 0.00 | (1,493,744.52) | (1,717,601.21) | 223,856.69 (13) |
| 153206 TS-Accum Amort SteelBldg-Unpavd 35% | (720.08) | (360.04) | 0.00 | (1,080.12) | (720.08) | (360.04) 50 |
| 153211 TS-A amort garage unpaved | (25,004.93) | (938.97) | 0.00 | (25,943.90) | (25,004.93) | (938.97) 4 |
| 163201 TS-Accum Amort-Float-Roads-Unpaved | (4,672.79) | (333.77) | 0.00 | (5,006.56) | (4,672.79) | (333.77) 7 |
| 173201 TS-accum amort-plow truck | (19,343.72) | (4,835.93) | 0.00 | (24,179.65) | (19,343.72) | (4,835.93) 25 |
| 173211 TS-accum amort-grader-unpaved | (55,135.50) | (2,625.50) | 0.00 | (57,761.00) | (55,135.50) | (2,625.50) 5 |
| 173221 TS-accum amort-excavator-roads-unpv | (35,066.00) | 0.00 | 0.00 | (35,066.00) | (35,066.00) | 0.00 0 |
| 173226 TS-accum amort-JD tractor unpav 40% | (6,835.80) | (2,278.60) | 0.00 | (9,114.40) | (6,835.80) | (2,278.60) 33 |
| 173236 TS-Accum Amort-Backhoe-Unpaved 30% | (2,773.87) | (2,773.87) | 0.00 | (5,547.74) | (2,773.87) | (2,773.87) 100 |
| 173241 TS-accum amort-pickup 2011-unpaved | (3,700.00) | 0.00 | 0.00 | (3,700.00) | (3,700.00) | 0.00 0 |
| 183201 TS-accum amort-ellwood blvd-unpaved | (325,084.00) | 0.00 | 0.00 | (325,084.00) | (325,084.00) | 0.00 0 |
| 183211 TS-accum amort-haefner drive-unpave | (43,436.00) | 0.00 | 0.00 | (43,436.00) | (43,436.00) | 0.00 0 |
| 183221 TS-accum amort-red maple drive-unpv | (241,711.20) | 241,711.20 | 0.00 | 0.00 | (241,711.20) | 241,711.20 (100) |
| 183231 TS-accum amort-richmond bay-unpaved | (342,297.00) | 0.00 | 0.00 | (342,297.00) | (342,297.00) | 0.00 0 |
| 183271 TS-accum amort-Trainor SideRd-unpav | (14,831.32) | (3,707.83) | 0.00 | (18,539.15) | (14,831.32) | (3,707.83) 25 |
| 183291 TS-A amort unpavd othr-full amortiz | (596,989.00) | 0.00 | 0.00 | (596,989.00) | (596,989.00) | 0.00 0 |
| U.WCE Winter Control - Except Sidewalk - NBV | 176,333.69 | (13,709.95) | 0.00 | 162,623.74 | 176,333.69 | (13,709.95) (8) |
| U.WCE. 1 Winter Control - Ex Side - Cost | 265,094.93 | 0.00 | 0.00 | 265,094.93 | 265,094.93 | 0.00 0 |
| 153500 TS-Garage winter control | 40,970.00 | 0.00 | 0.00 | 40,970.00 | 40,970.00 | 0.00 0 |
| 153505 TS-Steel Bldg-Winter Control 35% | 18,001.88 | 0.00 | 0.00 | 18,001.88 | 18,001.88 | 0.00 0 |
| 173500 TS-plowtruck-wintr contrl-exp lots | 96,718.67 | 0.00 | 0.00 | 96,718.67 | 96,718.67 | 0.00 0 |
| 173510 TS-grader-winter-30% | 33,757.00 | 0.00 | 0.00 | 33,757.00 | 33,757.00 | 0.00 0 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06-4

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev TVA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount | Chg %Chg |
|---|--------------------|--------------------|-------------|---------------------|--------------------|--------------------|------------|
| 173525 TS-JohnDeereTractor-wintr contrl-20% | 13,671.60 | 0.00 | 0.00 | 13,671.60 | 13,671.60 | 0.00 | 0 |
| 173535 TS-Cat Backhoe-Winter Control 40% | 55,477.44 | 0.00 | 0.00 | 55,477.44 | 55,477.44 | 0.00 | 0 |
| 173540 TS-Chev Pickup-winter control 35% | 6,498.34 | 0.00 | 0.00 | 6,498.34 | 6,498.34 | 0.00 | 0 |
| U.WCE. 2 Winter Control - Ex Side - Accum Ar | (88,761.24) | (13,709.95) | 0.00 | (102,471.19) | (88,761.24) | (13,709.95) | 15 |
| 153501 TS-A amort garage winter control | (25,004.93) | (938.97) | 0.00 | (25,943.90) | (25,004.93) | (938.97) | 4 |
| 153506 TS-AccumAmort SteelBldg-WinCtrl 35% | (720.08) | (360.04) | 0.00 | (1,080.12) | (720.08) | (360.04) | 50 |
| 173501 TS-accum amort-plowtruck-wintr cont | (25,791.64) | (6,447.91) | 0.00 | (32,239.55) | (25,791.64) | (6,447.91) | 25 |
| 173511 TS-accum amort-grader-winter-x sdwk | (23,629.86) | (1,125.23) | 0.00 | (24,755.09) | (23,629.86) | (1,125.23) | 5 |
| 173526 TS-accum amort-JD tractor-WCtrl 20% | (3,417.90) | (1,139.30) | 0.00 | (4,557.20) | (3,417.90) | (1,139.30) | 33 |
| 173536 TS-Accum Amort-Backhoe-WinterCtrl40% | (3,698.50) | (3,698.50) | 0.00 | (7,397.00) | (3,698.50) | (3,698.50) | 100 |
| 173541 TS-accum amort-pickup 2011-winterco | (6,498.33) | 0.00 | 0.00 | (6,498.33) | (6,498.33) | 0.00 | 0 |
| U.PAR Parks - NBV | 135,919.28 | (1,206.53) | 0.00 | 134,712.75 | 135,919.28 | (1,206.53) | (1) |
| U.PAR. 1 Parks - Cost | 177,840.28 | 0.00 | 0.00 | 177,840.28 | 177,840.28 | 0.00 | 0 |
| 138110 RC-Land-HamiltonCourt-Parks | 300.00 | 0.00 | 0.00 | 300.00 | 300.00 | 0.00 | 0 |
| 138120 RC-Land-TwinLakesPark-Parks | 3,000.00 | 0.00 | 0.00 | 3,000.00 | 3,000.00 | 0.00 | 0 |
| 138130 RC-Land-EllwoodBlvd-Lot35-Parks | 9,100.00 | 0.00 | 0.00 | 9,100.00 | 9,100.00 | 0.00 | 0 |
| 138135 RC-Land-EllwoodBlvd-Lot36-Parks | 9,100.00 | 0.00 | 0.00 | 9,100.00 | 9,100.00 | 0.00 | 0 |
| 138140 RC-Land-MilfordHaven-Parks | 7,200.00 | 0.00 | 0.00 | 7,200.00 | 7,200.00 | 0.00 | 0 |
| 138150 RC-Land-RedMapleDrive-Parks | 28,000.00 | 0.00 | 0.00 | 28,000.00 | 28,000.00 | 0.00 | 0 |
| 138160 RC-Land- W Line - Parks | 70,000.00 | 0.00 | 0.00 | 70,000.00 | 70,000.00 | 0.00 | 0 |
| 148150 RC-Boat launch milford haven-parks | 13,371.00 | 0.00 | 0.00 | 13,371.00 | 13,371.00 | 0.00 | 0 |
| 158100 RC-pavillion at twin lakes-parks | 5,845.00 | 0.00 | 0.00 | 5,845.00 | 5,845.00 | 0.00 | 0 |
| 158110 RC-washroom facilities twin lks-pks | 12,813.00 | 0.00 | 0.00 | 12,813.00 | 12,813.00 | 0.00 | 0 |
| 158120 RC-Washroom-MilfordHaven-Parks | 9,464.00 | 0.00 | 0.00 | 9,464.00 | 9,464.00 | 0.00 | 0 |
| 168100 RC-Lawn Tractor | 5,047.28 | 0.00 | 0.00 | 5,047.28 | 5,047.28 | 0.00 | 0 |
| 178100 RC-Chev Pickup-Parks-25% | 4,600.00 | 0.00 | 0.00 | 4,600.00 | 4,600.00 | 0.00 | 0 |
| U.PAR. 2 Parks - Accum Amort | (41,921.00) | (1,206.53) | 0.00 | (43,127.53) | (41,921.00) | (1,206.53) | 3 |
| 148151 RC- A amort Boat launch | (13,371.00) | 0.00 | 0.00 | (13,371.00) | (13,371.00) | 0.00 | 0 |
| 158101 RC-accum amort-pavillion twin lks | (5,845.00) | 0.00 | 0.00 | (5,845.00) | (5,845.00) | 0.00 | 0 |
| 158111 RC-accum amort-washroom twin lks | (12,300.48) | (512.52) | 0.00 | (12,813.00) | (12,300.48) | (512.52) | 4 |
| 158121 RC-A amort washroom Milford Haven | (3,785.60) | (189.28) | 0.00 | (3,974.88) | (3,785.60) | (189.28) | 5 |
| 168101 RC-Accum Amort - Lawn Tractor | (2,018.92) | (504.73) | 0.00 | (2,523.65) | (2,018.92) | (504.73) | 25 |
| 178101 RC-accum amort-pickup 2011-park-25% | (4,600.00) | 0.00 | 0.00 | (4,600.00) | (4,600.00) | 0.00 | 0 |
| U.CEM. 1 Cemetery - Cost | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0 |
| 145100 HS-Land-Grace United Cemetery | 1.00 | 0.00 | 0.00 | 1.00 | 1.00 | 0.00 | 0 |
| CC Accounts payable and accrued liabilities | (94,713.16) | (2,581.66) | 0.00 | (97,294.82) | (90,022.17) | (7,272.65) | 8 |
| CC. 2 A/P - Ontario | (16,404.00) | 0.00 | 0.00 | (16,404.00) | (16,713.02) | 309.02 | (2) |
| 212220 A/P-ontario | (13,480.00) | 0.00 | 0.00 | (13,480.00) | (14,270.00) | 790.00 | (6) |
| 213250 Group Insurance Payable | (82.47) | 0.00 | 0.00 | (82.47) | 0.00 | (82.47) | 0 |
| 213260 EHT Payable | (2,841.55) | 0.00 | 0.00 | (2,841.55) | (2,443.02) | (398.53) | 16 |
| 213270 Federal/Provincial Income Tax | 0.02 | 0.00 | 0.00 | 0.02 | 0.00 | 0.02 | 0 |
| CC. 3 A/P - Municipalities | (42,138.78) | (1,600.00) | 0.00 | (43,738.78) | (41,780.23) | (1,958.55) | 5 |
| 212240 A/P-other municipalities | (42,138.78) | (1,600.00) | 0.00 | (43,738.78) | (41,780.23) | (1,958.55) | 5 |
| CC. 4 A/P - Schools | 0.00 | (1,005.19) | 0.00 | (1,005.19) | (824.45) | (180.74) | 22 |
| 212250 A/P-school boards | 0.00 | (1,005.19) | 0.00 | (1,005.19) | (824.45) | (180.74) | 22 |
| CC. 5 A/P - Trade | (36,170.38) | 23.53 | 0.00 | (36,146.85) | (30,704.47) | (5,442.38) | 18 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-5

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-----------------------|---------------------|-------------|-----------------------|-----------------------|---------------------|--------------|
| 212270 A/P 2022 Balance | (3,943.79) | 0.00 | 0.00 | (8,943.79) | (7,656.70) | (1,287.09) | 17 |
| 212288 A/P-museum-trade & other | (116.82) | 23.53 | 0.00 | (93.29) | (116.82) | 23.53 | (20) |
| 212292 A/P-audit accrual | (13,500.00) | 0.00 | 0.00 | (13,500.00) | (13,500.00) | 0.00 | 0 |
| 212294 A/P-tax credits | (13,607.77) | 0.00 | 0.00 | (13,607.77) | (9,430.95) | (4,176.82) | 44 |
| 213200 A/P Balance | (2.00) | 0.00 | 0.00 | (2.00) | 0.00 | (2.00) | 0 |
| KK Deferred revenue & other long-term liabilities | (136,214.24) | (62,748.96) | 0.00 | (198,963.20) | (112,286.21) | (86,676.99) | 77 |
| 222500 Deferred Revenue - Grants | 0.00 | (63,596.96) | 0.00 | (63,596.96) | 0.00 | (63,596.96) | 0 |
| KK. 1 Park Reserve Analysis | (68,177.51) | 0.00 | 0.00 | (68,177.51) | (65,777.51) | (2,400.00) | 4 |
| 222410 Parks reserve fd-obligatory | (42,102.12) | 0.00 | 0.00 | (42,102.12) | (42,102.12) | 0.00 | 0 |
| 222411 Parks reserve fd-interest-obligator | (26,075.39) | 0.00 | 0.00 | (26,075.39) | (23,675.39) | (2,400.00) | 10 |
| KK. 2 Gas Tax & Gas Tax Interest Source Doc | (67,188.73) | 0.00 | 0.00 | (67,188.73) | (45,660.70) | (21,528.03) | 47 |
| 222420 Federal gas tax reserv-obligatory | (64,039.83) | 0.00 | 0.00 | (64,039.83) | (43,720.07) | (20,319.76) | 46 |
| 222421 Federal gas tax reserve-int-oblig | (3,148.90) | 0.00 | 0.00 | (3,148.90) | (1,940.63) | (1,208.27) | 62 |
| KK. 3 Museum Deferred Revenues | (848.00) | 848.00 | 0.00 | 0.00 | (848.00) | 848.00 | (100) |
| 222450 Museum - Deferred Membership Fees | (848.00) | 848.00 | 0.00 | 0.00 | (848.00) | 848.00 | (100) |
| SS Retained earnings | (3,497,729.51) | 91,807.45 | 0.00 | (3,405,922.06) | (3,159,767.11) | (246,154.95) | 8 |
| SS. 1 Equity in Tangible Capital Assets | (2,343,769.55) | (41,383.73) | 0.00 | (2,385,153.28) | (2,343,769.55) | (41,383.73) | 2 |
| 300100 Equity in Tangible Capital Assets | (2,343,769.55) | (41,383.73) | 0.00 | (2,385,153.28) | (2,343,769.55) | (41,383.73) | 2 |
| SS. 2 Reserves & Reserve Funds | (1,454,664.41) | 413,159.91 | 0.00 | (1,041,504.50) | (1,062,152.25) | 20,647.75 | (2) |
| SS. 2. 1 Reserves | (481,997.88) | 76,005.89 | 0.00 | (405,991.99) | (474,139.58) | 68,147.59 | (14) |
| 315010 Reserve-working funds | (233,546.93) | 72,883.27 | 0.00 | (160,663.66) | (233,546.93) | 72,883.27 | (31) |
| 315203 Reserve-Covid Restart | (34,531.26) | 0.00 | 0.00 | (34,531.26) | (33,863.05) | (668.21) | 2 |
| 315204 Reserve - Cannabis | (20,450.46) | 0.00 | 0.00 | (20,450.46) | (20,450.46) | 0.00 | 0 |
| 315205 Reserve-office equipment | (8,930.43) | 0.00 | 0.00 | (8,930.43) | (8,930.43) | 0.00 | 0 |
| 315206 Reserve-Succession Planning | (60,000.00) | 0.00 | 0.00 | (60,000.00) | (60,000.00) | 0.00 | 0 |
| 315207 Reserve-Physician Recruitment | (4,350.00) | 0.00 | 0.00 | (4,350.00) | (4,350.00) | 0.00 | 0 |
| 315208 Reserve - Volunteer Fundraising | (420.16) | 0.00 | 0.00 | (420.16) | (420.16) | 0.00 | 0 |
| 315209 Reserve-Modernization | (31,371.85) | 0.00 | 0.00 | (31,371.85) | (31,371.85) | 0.00 | 0 |
| 315210 Reserve-fire department | (14,380.17) | 3,122.41 | 0.00 | (11,257.76) | (7,190.08) | (4,067.68) | 57 |
| 315215 Reserve-roads working capital | (18,587.26) | 0.00 | 0.00 | (18,587.26) | (18,587.26) | 0.00 | 0 |
| 315217 Reserve - Canotaph | (1,500.00) | 0.00 | 0.00 | (1,500.00) | (1,500.00) | 0.00 | 0 |
| 315218 Reserve - Enabling Accessibility | (53,112.95) | 0.00 | 0.00 | (53,112.95) | (53,112.95) | 0.00 | 0 |
| 315292 Reserve-museum working funds | (816.41) | 0.21 | 0.00 | (816.20) | (816.41) | 0.21 | 0 |
| SS. 2. 2 Reserve Funds | (972,666.53) | 337,154.02 | 0.00 | (635,512.51) | (588,012.67) | (47,499.84) | 8 |
| 335205 Reserve fund-building | (142,489.76) | 0.00 | 0.00 | (142,489.76) | (127,406.95) | (15,082.81) | 12 |
| 335210 Reserve fund-fire equipment | (185,537.35) | 92,768.68 | 0.00 | (92,768.67) | (84,617.33) | (8,151.34) | 10 |
| 335215 Reserve fund-roads equipment | (186,766.39) | 0.00 | 0.00 | (186,766.39) | (170,166.39) | (16,600.00) | 10 |
| 335290 Reserve fund-general | (160,352.14) | 0.00 | 0.00 | (160,352.14) | (154,456.08) | (5,896.06) | 4 |
| 335295 Reserve fund - Grace United Cemetery | (20,508.46) | 0.00 | 0.00 | (20,508.46) | (20,508.46) | 0.00 | 0 |
| 335298 Reserve fund-museum building | (30,857.46) | (1,769.35) | 0.00 | (32,626.81) | (30,857.46) | (1,769.35) | 6 |
| 340000 General surplus(deficit) | (246,154.97) | 246,154.69 | 0.00 | (0.28) | 0.00 | (0.28) | 0 |
| SS. 3 General Surplus or Deficit | 300,704.45 | (279,968.73) | 0.00 | 20,735.72 | 246,154.69 | (225,418.97) | (92) |
| 370000 Alloc to reserves from as-gs | 103,190.18 | (98,454.48) | 0.00 | 4,735.70 | 102,521.97 | (97,786.27) | (95) |
| 373000 Alloc from reserves to as-gs | (190,987.34) | 118,104.07 | 0.00 | (72,883.27) | (190,987.34) | 118,104.07 | (62) |
| 376000 Alloc to reserve funds from as-gs | 102,978.09 | (55,478.53) | 0.00 | 47,499.56 | 49,096.54 | (1,596.98) | (3) |
| 382000 Alloc from as-gs to as-cta | 524,683.08 | (284,458.03) | 0.00 | 240,225.05 | 524,683.08 | (284,458.03) | (54) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0.06-6

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev FAA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|---------------------|-------------------|-------------|---------------------|---------------------|--------------------|--------------|
| 385000 Alloc to as-gs from as-cta | (239,159.56) | 40,318.24 | 0.00 | (198,841.32) | (239,159.56) | 40,318.24 | (17) |
| ZZ. 1 Trust funds - Cash | 15,754.67 | 0.00 | 0.00 | 15,754.67 | 15,433.97 | 320.70 | 2 |
| 101055 Bank-HI Savings (GU Cemetery C & M) | 15,754.67 | 0.00 | 0.00 | 15,754.67 | 15,433.97 | 320.70 | 2 |
| ZZ. 2 Trust funds | (15,433.97) | (320.70) | 0.00 | (15,754.67) | (15,433.97) | (320.70) | 2 |
| 222440 Cemetery Care Mtce ResFd-Obligatory | (15,289.40) | 0.00 | 0.00 | (15,289.40) | (15,289.40) | 0.00 | 0 |
| 222441 Cemetery Care MtceResFd-Int-Obligat | (144.57) | (320.70) | 0.00 | (465.27) | (144.57) | (320.70) | 222 |
| TAX_M Taxation | (770,342.17) | 1,005.19 | 0.00 | (769,336.98) | (687,228.65) | (82,108.33) | 12 |
| TAX_M. 1 Taxation - Municipal | (763,063.98) | 0.00 | 0.00 | (763,063.98) | (681,506.26) | (81,557.72) | 12 |
| 401000 Tax levy-municipal | (757,427.17) | 0.00 | 0.00 | (757,427.17) | (677,607.89) | (79,819.28) | 12 |
| 402000 Tax Levy-supplemental-municipal | (7,857.20) | 0.00 | 0.00 | (7,857.20) | (6,227.53) | (1,629.67) | 26 |
| 403000 Mun tax write offs | 2,220.39 | 0.00 | 0.00 | 2,220.39 | 2,329.16 | (108.77) | (5) |
| TAX_M. 2 Taxation - In lieu | (6,273.00) | 0.00 | 0.00 | (6,273.00) | (5,722.39) | (550.61) | 10 |
| 411000 Grant-in-lieu-ontario | (5,051.16) | 0.00 | 0.00 | (5,051.16) | (4,607.79) | (443.37) | 10 |
| 412000 Grant-in-lieu-municipal | (1,221.84) | 0.00 | 0.00 | (1,221.84) | (1,114.60) | (107.24) | 10 |
| TAX_M. 3 Taxation - Education | (1,005.19) | 1,005.19 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 415000 Tax levy-school board | (134,504.72) | 0.00 | 0.00 | (134,504.72) | (131,919.38) | (2,585.34) | 2 |
| 415100 Tax levy-supplemental school board | (1,397.58) | 0.00 | 0.00 | (1,397.58) | (1,229.37) | (168.21) | 14 |
| 415200 Tax levy-french school | (84.15) | 0.00 | 0.00 | (84.15) | (84.15) | 0.00 | 0 |
| 418000 Board of education | 134,504.46 | 1,005.19 | 0.00 | 135,509.65 | 132,559.40 | 2,850.25 | 2 |
| 418100 Brd of education-tax write offs | 392.65 | 0.00 | 0.00 | 392.65 | 489.35 | (96.70) | (20) |
| 419000 French public school board | 84.15 | 0.00 | 0.00 | 84.15 | 84.15 | 0.00 | 0 |
| GRA Grants | (504,277.70) | 65,477.80 | 0.00 | (438,799.90) | (701,586.80) | 262,786.90 | (37) |
| GRA. O Grants - Ontario | (335,063.74) | 4,151.15 | 0.00 | (330,912.59) | (382,922.88) | 52,010.29 | (14) |
| GRA. O. 1 Ontario - unconditional | (335,063.74) | 4,151.15 | 0.00 | (330,912.59) | (382,922.88) | 52,010.29 | (14) |
| 420620 Ontario-OMPF grant | (314,100.00) | 0.00 | 0.00 | (314,100.00) | (286,900.00) | (27,200.00) | 9 |
| 420640 Ontario - Modernization Grant | (20,963.74) | 4,151.15 | 0.00 | (16,812.59) | (96,022.88) | 79,210.29 | (32) |
| GRA.CAP. O Ontario Capital Grants | (169,213.96) | 63,596.96 | 0.00 | (105,617.00) | (227,193.92) | 121,576.92 | (54) |
| 453100 Ontario-capital grant-roads | (169,213.96) | 63,596.96 | 0.00 | (105,617.00) | (227,193.92) | 121,576.92 | (54) |
| GRA. C Grants - Canada | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (41,470.00) | 39,199.69 | (95) |
| GRA. C. 1 Canada - admin | 0.00 | 0.00 | 0.00 | 0.00 | (40,410.00) | 40,410.00 | (100) |
| 431200 Canada-gg | 0.00 | 0.00 | 0.00 | 0.00 | (40,410.00) | 40,410.00 | (100) |
| GRA. C. 17 Canada - museum | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (1,060.00) | (1,210.31) | 114 |
| 438700 Canada-museum | 0.00 | (2,270.31) | 0.00 | (2,270.31) | (1,060.00) | (1,210.31) | 114 |
| GRA.CAP. C Canada capital grant | 0.00 | 0.00 | 0.00 | 0.00 | (50,000.00) | 50,000.00 | (100) |
| 463100 Canada-capital grant-roads(inc amo) | 0.00 | 0.00 | 0.00 | 0.00 | (50,000.00) | 50,000.00 | (100) |
| OMUN Other municipalities | (26,837.50) | 25,371.88 | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |
| OMUN. 3 Mun - fire | (26,837.50) | 25,371.88 | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |
| 442101 Other mun-village HB 50%fire levy | (26,837.50) | 26,837.50 | 0.00 | 0.00 | 0.00 | 0.00 | 0 |
| 442700 Other mun-provincial offences act | 0.00 | (1,465.62) | 0.00 | (1,465.62) | (424.75) | (1,040.87) | 245 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-7

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-23 | Detail Rev KH 2024-07-31 | Gen Rev JAN 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg %Chg |
|--|--------------------|-------------------|-------------------|--------------------|--------------------|------------------------|
| REV User Fees & Service Charges | (8,716.69) | (1,307.88) | 0.00 | (10,024.57) | (11,699.41) | 1,674.84 (14) |
| REV. 1 Fees - general | (3,755.50) | 1,727.75 | 0.00 | (2,027.75) | (690.00) | (1,337.75) 194 |
| 471100 Fees-tax certificates | (300.00) | 0.00 | 0.00 | (300.00) | (455.00) | 155.00 (34) |
| 472100 Fees-Fire Volunteers | (3,455.50) | 1,727.75 | 0.00 | (1,727.75) | (235.00) | (1,492.75) 635 |
| REV. 4 Fees - roads paved | (300.00) | 0.00 | 0.00 | (300.00) | 0.00 | (300.00) 0 |
| 473160 Fees-entrance permit-paved | (300.00) | 0.00 | 0.00 | (300.00) | 0.00 | (300.00) 0 |
| REV. 5 Fees - roads unpaved | (2,461.19) | 0.00 | 0.00 | (2,461.19) | (3,984.49) | 1,523.30 (38) |
| 473170 Fees-aggregate resources | (2,461.19) | 0.00 | 0.00 | (2,461.19) | (3,784.49) | 1,323.30 (35) |
| 473260 Fees - entrance permits - unpaved | 0.00 | 0.00 | 0.00 | 0.00 | (200.00) | 200.00 (100) |
| REV. 8 Fees - winter control | (1,425.00) | 0.00 | 0.00 | (1,425.00) | (2,755.00) | 1,330.00 (48) |
| 473530 Fees - truck rental - winter ctrl | (1,425.00) | 0.00 | 0.00 | (1,425.00) | (2,755.00) | 1,330.00 (48) |
| REV. 12 Fees - museum | 0.00 | (3,035.63) | 0.00 | (3,035.63) | (3,019.92) | (15.71) 1 |
| 478700 Fees-museum | 0.00 | (3,035.63) | 0.00 | (3,035.63) | (3,019.92) | (15.71) 1 |
| REV. 14 Fees - planning | (775.00) | 0.00 | 0.00 | (775.00) | (1,250.00) | 475.00 (38) |
| 479100 Fees-zoning fees | (775.00) | 0.00 | 0.00 | (775.00) | (1,250.00) | 475.00 (38) |
| OTH Other Revenues | (51,220.20) | 2,527.58 | 0.00 | (48,692.62) | (5,072.88) | (43,619.74) 860 |
| OTH. 2 Licences and permits | (7,730.00) | 0.00 | 0.00 | (7,730.00) | (10,101.04) | 2,371.04 (23) |
| 479130 Fees-certificate of compliance | 0.00 | 0.00 | 0.00 | 0.00 | (25.00) | 25.00 (100) |
| 480100 Lic. permits-building permits | (7,730.00) | 0.00 | 0.00 | (7,730.00) | (5,695.00) | (2,035.00) 36 |
| 495000 Other revenue-miscellaneous | 0.00 | 0.00 | 0.00 | 0.00 | (4,381.04) | 4,381.04 (100) |
| OTH. 4 Penalties & interest on ta | (11,485.70) | 0.00 | 0.00 | (11,485.70) | (9,783.81) | (1,701.89) 17 |
| 493000 Penalties & interest on taxes | (11,485.70) | 0.00 | 0.00 | (11,485.70) | (9,783.81) | (1,701.89) 17 |
| OTH. 5 Investment income | (31,554.50) | 2,527.58 | 0.00 | (29,026.92) | (6,944.49) | (22,082.43) 318 |
| 496000 Bank interest-general | (7,672.95) | 0.00 | 0.00 | (7,672.95) | (2,642.00) | (5,030.95) 190 |
| 496200 Interest-reserve funds-bank | (23,881.55) | 2,527.58 | 0.00 | (21,353.97) | (4,302.49) | (17,051.48) 396 |
| OTH. 6 Miscellaneous & other | (450.00) | 0.00 | 0.00 | (450.00) | (24,171.29) | 23,721.29 (98) |
| 478210 Fees-fundraising | (100.00) | 0.00 | 0.00 | (100.00) | 0.00 | (100.00) 0 |
| 478750 Fees- Cemetery - Grace United | (350.00) | 0.00 | 0.00 | (350.00) | 0.00 | (350.00) 0 |
| 497000 Donations/severances/Shrd sales | 0.00 | 0.00 | 0.00 | 0.00 | (24,171.29) | 24,171.29 (100) |
| OTH. 7 Sale of land & equipment | 0.00 | 0.00 | 0.00 | 0.00 | 45,927.75 | (45,927.75) 100 |
| 498000 Gain/Loss-Sale of land & TCA | 0.00 | 0.00 | 0.00 | 0.00 | 45,927.75 | (45,927.75) 100 |
| GEN General Government | 330,497.83 | 11,273.83 | (8,326.43) | 333,445.23 | 291,307.33 | 42,137.90 14 |
| GEN. C Governance - Council | 18,231.60 | 0.00 | 0.00 | 18,231.60 | 14,100.29 | 4,131.31 29 |
| GEN. C. 1 Council - wages | 17,650.00 | 0.00 | 0.00 | 17,650.00 | 13,800.29 | 3,849.71 28 |
| 511100 Council honorariums | 17,650.00 | 0.00 | 0.00 | 17,650.00 | 13,800.29 | 3,849.71 28 |
| GEN. C. 2 Council - materials | 581.60 | 0.00 | 0.00 | 581.60 | 300.00 | 281.60 94 |
| 511480 Council training | 381.60 | 0.00 | 0.00 | 381.60 | 150.00 | 231.60 154 |
| 511490 Council travel | 200.00 | 0.00 | 0.00 | 200.00 | 150.00 | 50.00 33 |
| GEN. G Corp Management - Administration | 312,266.23 | 11,273.83 | (8,326.43) | 315,213.63 | 277,207.04 | 38,006.59 14 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-8

| | | | |
|------------------------------|-----------------------------|--------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev TA 2024-05-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-------------------|--------------------|-------------------|-------------------|-------------------|--------------------|-------------|
| GEN. G. 1 Admin - wages | 174,769.73 | 0.00 | (3,691.28) | 171,078.45 | 115,810.78 | 55,267.67 | 48 |
| 512100 Admin salaries | 138,172.45 | 0.00 | 0.00 | 133,172.45 | 96,740.68 | 41,431.77 | 43 |
| 512101 Office mtce-wages | 1,416.24 | 0.00 | 0.00 | 1,416.24 | 1,331.12 | 85.12 | 6 |
| 512210 Admin-cpp | 5,284.47 | 0.00 | 0.00 | 5,284.47 | 3,499.80 | 1,784.67 | 51 |
| 512220 Admin-ei | 2,510.66 | 0.00 | 0.00 | 2,510.66 | 1,590.44 | 920.22 | 58 |
| 512221 Office mtce-EI | 31.59 | 0.00 | 0.00 | 31.59 | 30.01 | 1.58 | 5 |
| 512230 Admin-wsib | 12,850.15 | 0.00 | (3,691.28) | 9,158.87 | 2,069.66 | 7,089.21 | 343 |
| 512231 Office mtce-WSiB | 0.00 | 0.00 | 0.00 | 0.00 | 42.20 | (42.20) | (100) |
| 512240 Admin-omers | 11,396.50 | 0.00 | 0.00 | 11,396.50 | 7,595.92 | 3,800.58 | 50 |
| 512250 Admin-group | 1,570.84 | 0.00 | 0.00 | 1,570.84 | 1,831.18 | (260.34) | (14) |
| 512260 Admin-aht | 1,521.25 | 0.00 | 0.00 | 1,521.25 | 1,065.12 | 456.13 | 43 |
| 512261 Office mtce-EHT | 15.58 | 0.00 | 0.00 | 15.58 | 14.65 | 0.93 | 6 |
| GEN. G. 2 Admin - materials | 82,003.61 | (247.64) | (4,635.15) | 77,120.82 | 72,196.16 | 4,924.66 | 7 |
| 512330 Misc expenses | 257.26 | 0.00 | (4,063.75) | (3,806.49) | 724.94 | (4,531.43) | (525) |
| 512331 Misc expenses-Fire Volunteers | 1,807.05 | 0.00 | (571.40) | 1,235.65 | 700.31 | 535.34 | 75 |
| 512335 Covid 19 expenses | 4,900.35 | 0.00 | 0.00 | 4,900.35 | 3,831.68 | 1,068.67 | 28 |
| 512345 Digitization Project Expenses | 44,692.07 | 0.00 | 0.00 | 44,692.07 | 43,375.88 | 1,315.19 | 3 |
| 512347 Tech Support | 306.30 | 0.00 | 0.00 | 306.30 | 0.00 | 306.30 | 0 |
| 512350 Postage | 1,725.95 | 0.00 | 0.00 | 1,725.95 | 1,981.10 | (255.15) | (13) |
| 512400 Photocopier maintenance | 1,222.81 | 0.00 | 0.00 | 1,222.81 | 1,058.22 | 164.59 | 16 |
| 512410 Office building mtce | 362.72 | 0.00 | 0.00 | 362.72 | 912.97 | (550.25) | (60) |
| 512420 Office maintenance | 681.55 | 0.00 | 0.00 | 681.55 | 631.06 | 50.49 | 8 |
| 512424 Computer equipment/sof | 4,616.52 | 0.00 | 0.00 | 4,616.52 | 4,204.05 | 412.47 | 10 |
| 512432 Office furnishing | 274.76 | 0.00 | 0.00 | 274.76 | 0.00 | 274.76 | 0 |
| 512440 Subscriptions & dues | 1,506.87 | 0.00 | 0.00 | 1,506.87 | 1,392.09 | 114.78 | 8 |
| 512450 Stationary & supplies | 2,594.24 | 0.00 | 0.00 | 2,594.24 | 310.64 | 2,283.60 | 735 |
| 512480 Administration training | 75.00 | 0.00 | 0.00 | 75.00 | 0.00 | 75.00 | 0 |
| 512490 Administration travel | 405.00 | 0.00 | 0.00 | 405.00 | 240.00 | 165.00 | 69 |
| 512570 Insurance | 11,687.76 | (247.64) | 0.00 | 11,440.12 | 8,344.35 | 3,095.77 | 37 |
| 512680 Telephone | 2,356.15 | 0.00 | 0.00 | 2,356.15 | 2,130.22 | 225.93 | 11 |
| 512690 Office utilities | 2,531.25 | 0.00 | 0.00 | 2,531.25 | 2,357.65 | 173.60 | 7 |
| GEN. G. 3 Admin - contracted ser | 48,264.77 | 0.00 | 0.00 | 48,264.77 | 70,580.74 | (22,315.97) | (32) |
| 512510 Advertising | 877.17 | 0.00 | 0.00 | 877.17 | 249.99 | 627.18 | 251 |
| 512512 Audit fees | 19,016.44 | 0.00 | 0.00 | 19,016.44 | 14,998.65 | 4,017.79 | 27 |
| 512516 Assessment services | 17,715.44 | 0.00 | 0.00 | 17,715.44 | 17,859.44 | (144.00) | (1) |
| 512530 Election | 0.00 | 0.00 | 0.00 | 0.00 | 625.62 | (625.62) | (100) |
| 512580 Legal fees | 5,290.54 | 0.00 | 0.00 | 5,290.54 | 1,759.71 | 3,530.83 | 201 |
| 512590 Website maintenance | 1,266.91 | 0.00 | 0.00 | 1,266.91 | 1,221.12 | 45.79 | 4 |
| 512612 TCA implementation | 2,101.16 | 0.00 | 0.00 | 2,101.16 | 33,207.53 | (31,106.37) | (94) |
| 512682 Internet | 1,997.11 | 0.00 | 0.00 | 1,997.11 | 658.68 | 1,338.43 | 203 |
| GEN. G. 4 Admin - rents & financi | 7,228.12 | 0.00 | 0.00 | 7,228.12 | 7,602.62 | (374.50) | (5) |
| 512700 Bank service charges | 825.39 | 0.00 | 0.00 | 825.39 | 764.83 | 60.56 | 8 |
| 512720 Donations/gifts | 6,402.73 | 0.00 | 0.00 | 6,402.73 | 6,837.79 | (435.06) | (6) |
| GEN. G. 7 Admin - Amortization | 0.00 | 11,521.47 | 0.00 | 11,521.47 | 11,016.74 | 504.73 | 5 |
| 512900 Amortization-corporate management | 0.00 | 11,521.47 | 0.00 | 11,521.47 | 11,016.74 | 504.73 | 5 |
| PRO Protective Services | 133,391.85 | (11,424.03) | 4,262.68 | 126,230.50 | 120,667.95 | 5,562.55 | 5 |
| PRO. F Fire | 33,132.47 | (11,424.03) | 4,262.68 | 25,971.12 | 21,147.18 | 4,823.94 | 23 |
| PRO. F. 1 Fire - wages | 8,746.38 | (6,218.83) | 3,691.28 | 6,218.83 | 5,553.93 | 664.90 | 12 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-9

| | | | |
|-------------------------------------|------------------------------------|----------------------------------|--------------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JVA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount | Chg %Chg |
|---|-------------------|--------------------|--------------------|-------------------|-------------------|-------------------|-------------|
| 521100 Chief-wages | 4,200.00 | (2,123.19) | 0.00 | 2,076.81 | 2,070.87 | 5.94 | 0 |
| 521110 Firefighters-honorarium | 4,500.01 | (2,250.00) | 0.00 | 2,250.01 | 2,250.00 | 0.01 | 0 |
| 521230 Fire-wsib | 0.00 | (1,845.64) | 3,691.28 | 1,845.64 | 1,174.80 | 670.84 | 57 |
| 521260 Fire-eht | 46.37 | 0.00 | 0.00 | 46.37 | 58.26 | (11.89) | (20) |
| PRO. F. 2 Fire - materials | 22,862.20 | (12,820.51) | 571.40 | 10,613.09 | 5,514.91 | 5,098.18 | 92 |
| 521330 Fire-miscellaneous | 65.04 | (318.22) | 571.40 | 318.22 | 0.00 | 318.22 | 0 |
| 521400 Truck-repairs and maintenance | 1,062.37 | (531.19) | 0.00 | 531.18 | 319.52 | 211.66 | 66 |
| 521410 Building maintenance | 74.72 | (37.36) | 0.00 | 37.36 | 21.32 | 16.04 | 75 |
| 521420 Compressor maintenance | 0.00 | 0.00 | 0.00 | 0.00 | 576.44 | (576.44) | (100) |
| 521438 Prevention | 0.00 | (804.91) | 1,609.81 | 804.90 | (60.00) | 864.90 | (1442) |
| 521450 Equipment/purchases/re | 1,609.81 | 0.00 | (1,609.81) | 0.00 | 998.76 | (998.76) | (100) |
| 521460 Truck-fuel | 814.50 | (407.25) | 0.00 | 407.25 | 204.87 | 202.38 | 99 |
| 521470 Turnout gear | 2,244.82 | (1,122.41) | 0.00 | 1,122.41 | 110.94 | 1,011.47 | 912 |
| 521570 Insurance | 13,328.28 | (7,767.84) | 0.00 | 5,560.44 | 2,343.73 | 3,216.71 | 137 |
| 521610 Inspections | 1,222.64 | (611.32) | 0.00 | 611.32 | 228.96 | 382.36 | 167 |
| 521690 Power | 2,440.02 | (1,220.01) | 0.00 | 1,220.01 | 770.37 | 449.64 | 58 |
| PRO. F. 3 Fire - contracted services | 1,523.89 | 38.05 | 0.00 | 1,561.94 | 2,501.08 | (939.14) | (38) |
| 521512 Audit fees | 1,116.05 | (558.03) | 0.00 | 558.02 | 530.80 | 27.22 | 5 |
| 521600 Hydrant maintenance | 0.00 | 800.00 | 0.00 | 800.00 | 789.24 | 10.76 | 1 |
| 521682 Communications expense | 407.84 | (203.92) | 0.00 | 203.92 | 1,181.04 | (977.12) | (83) |
| PRO. F. 7 Fire - amortization | 0.00 | 7,577.26 | 0.00 | 7,577.26 | 7,577.26 | 0.00 | 0 |
| 521900 Amortization-fire | 0.00 | 7,577.26 | 0.00 | 7,577.26 | 7,577.26 | 0.00 | 0 |
| PRO. P Policing | 80,304.23 | 0.00 | 0.00 | 80,304.23 | 85,127.96 | (4,823.73) | (6) |
| PRO. P. 3 Police - contracted ser | 80,304.23 | 0.00 | 0.00 | 80,304.23 | 85,127.96 | (4,823.73) | (6) |
| 522600 Policing | 80,214.48 | 0.00 | 0.00 | 80,214.48 | 85,127.96 | (4,913.48) | (6) |
| 524620 Bylaw Enforcement-Materials & Supp | 89.75 | 0.00 | 0.00 | 89.75 | 0.00 | 89.75 | 0 |
| PRO. I Protection Inspection | 865.69 | 0.00 | 0.00 | 865.69 | 1,279.10 | (413.41) | (32) |
| PRO. I. 3 Protection - contracted services | 865.69 | 0.00 | 0.00 | 865.69 | 1,279.10 | (413.41) | (32) |
| 525510 Algoma veterinary com | 60.14 | 0.00 | 0.00 | 60.14 | 0.00 | 60.14 | 0 |
| 526620 Emergency response-911 | 159.74 | 0.00 | 0.00 | 159.74 | 159.74 | 0.00 | 0 |
| 526640 Emergency management | 645.81 | 0.00 | 0.00 | 645.81 | 1,119.36 | (473.55) | (42) |
| PRO. B Building Inspection | 19,089.46 | 0.00 | 0.00 | 19,089.46 | 13,113.71 | 5,975.75 | 46 |
| PRO. B. 2 Building - materials | 2,599.55 | 0.00 | 0.00 | 2,599.55 | 2,008.20 | 591.35 | 29 |
| 525610 Building inspection-mileage | 2,599.55 | 0.00 | 0.00 | 2,599.55 | 2,008.20 | 591.35 | 29 |
| PRO. B. 3 Building - contracted services | 16,489.91 | 0.00 | 0.00 | 16,489.91 | 11,105.51 | 5,384.40 | 48 |
| 525600 Building inspections-contracted | 16,489.91 | 0.00 | 0.00 | 16,489.91 | 11,105.51 | 5,384.40 | 48 |
| TRA Transportation Services | 195,624.12 | 178,092.87 | 4,063.75 | 377,780.74 | 368,166.26 | 9,614.48 | 3 |
| TRA. RP Roads Paved | 143,802.06 | 152,453.62 | (79,565.40) | 216,690.28 | 170,038.75 | 46,651.53 | 27 |
| TRA. RP. 1 Roads paved - wages | 130,201.87 | 0.00 | (79,565.40) | 50,636.47 | 26,004.53 | 24,631.94 | 95 |
| 531100 Roads-wages-paved | 111,505.53 | 0.00 | 0.00 | 111,505.53 | 103,553.36 | 7,952.17 | 8 |
| 531101 Road Wages Program Allocation | (4,063.75) | 0.00 | (79,565.40) | (83,629.15) | (83,190.39) | (438.76) | 1 |
| 531201 Road Benefits Program Allocation | 0.00 | 0.00 | 0.00 | 0.00 | (18,088.71) | 18,088.71 | (100) |
| 531210 Roads-cpp-paved | 5,283.84 | 0.00 | 0.00 | 5,283.84 | 4,651.51 | 632.33 | 14 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-10

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev KH 2024-07-31 | Gen Rev JAV 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|------------------|-------------------|------------------|-------------------|-------------------|--------------------|-------------|
| 531220 Roads-ei-paved | 2,033.27 | 0.00 | 0.00 | 2,033.27 | 1,822.88 | 210.39 | 12 |
| 531230 Roads-wsib-paved | 0.00 | 0.00 | 0.00 | 0.00 | 2,223.30 | (2,223.30) | (100) |
| 531240 Roads-omers-paved | 8,871.97 | 0.00 | 0.00 | 8,871.97 | 7,631.05 | 1,240.92 | 16 |
| 531250 Roads-group-paved | 5,343.35 | 0.00 | 0.00 | 5,343.35 | 5,251.39 | (918.04) | (15) |
| 531260 roads-ehnt-paved | 1,227.66 | 0.00 | 0.00 | 1,227.66 | 1,140.14 | 87.52 | 8 |
| TRA. RP. 2 Roads paved - materials | 13,600.19 | 141.38 | 0.00 | 13,741.57 | 15,595.79 | (1,854.22) | (12) |
| 531330 Roads-miscellaneous-paved | 290.44 | 0.00 | 0.00 | 290.44 | 160.64 | 129.80 | 81 |
| 531360 Truck maintenance-paved | 2,102.01 | 0.00 | 0.00 | 2,102.01 | 2,559.01 | (457.00) | (13) |
| 531362 Truck fuel-paved | 3,587.45 | 0.00 | 0.00 | 3,587.45 | 4,756.81 | (1,169.36) | (25) |
| 531370 Tractor maintenance-paved | 0.00 | 0.00 | 0.00 | 0.00 | 159.45 | (159.45) | (100) |
| 531380 Excavator maintenance-paved | 149.62 | 0.00 | 0.00 | 149.62 | 260.13 | (110.51) | (42) |
| 531390 Misc equipment expense-paved | 5.78 | 0.00 | 0.00 | 5.78 | 223.30 | (217.52) | (97) |
| 531450 Signs & posts-paved | 0.00 | 0.00 | 0.00 | 0.00 | 170.95 | (170.95) | (100) |
| 531460 Hard top patching | 0.00 | 0.00 | 0.00 | 0.00 | 2,700.68 | (2,700.68) | (100) |
| 531464 Shop supplies-paved | 484.80 | 0.00 | 0.00 | 484.80 | 351.20 | 133.60 | 38 |
| 531470 Small tools | 0.00 | 0.00 | 0.00 | 0.00 | 16.81 | (16.81) | (100) |
| 531570 Insurance-paved | 5,891.65 | 141.38 | 0.00 | 6,033.03 | 3,012.86 | 3,020.17 | 100 |
| 531680 Telephone-paved | 407.79 | 0.00 | 0.00 | 407.79 | 434.19 | (26.40) | (6) |
| 531690 Utilities-paved | 680.65 | 0.00 | 0.00 | 680.65 | 789.76 | (109.11) | (14) |
| TRA. RP. 7 Roads paved - amortization | 0.00 | 152,312.24 | 0.00 | 152,312.24 | 128,438.43 | 23,873.81 | 19 |
| 531900 Amortization-roads-paved | 0.00 | 152,312.24 | 0.00 | 152,312.24 | 128,438.43 | 23,873.81 | 19 |
| TRA. RU Roads Unpaved | 28,389.66 | 13,159.97 | 50,177.49 | 91,727.12 | 122,676.26 | (30,949.14) | (25) |
| TRA. RU. 1 Roads unpaved - wages | 0.00 | 0.00 | 50,177.49 | 50,177.49 | 58,544.30 | (8,366.81) | (14) |
| 532100 Roads-Wages-unpaved | 0.00 | 0.00 | 50,177.49 | 50,177.49 | 46,657.25 | 3,520.24 | 8 |
| 532200 Roads-Benefits-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 11,887.05 | (11,887.05) | (100) |
| TRA. RU. 2 Roads unpaved - materials | 28,389.66 | 141.38 | 0.00 | 28,531.04 | 32,849.05 | (4,318.01) | (13) |
| 532330 Roads-miscellaneous-unpaved | 290.44 | 0.00 | 0.00 | 290.44 | 160.64 | 129.80 | 81 |
| 532350 Grader maintenance-unpaved | 700.86 | 0.00 | 0.00 | 700.86 | 6,335.56 | (5,634.70) | (89) |
| 532352 Grader fuel-unpaved | 2,828.76 | 0.00 | 0.00 | 2,828.76 | 2,998.79 | (170.03) | (6) |
| 532360 Truck maintenance-unpaved | 2,102.01 | 0.00 | 0.00 | 2,102.01 | 2,559.01 | (457.00) | (18) |
| 532362 Truck fuel-unpaved | 3,288.25 | 0.00 | 0.00 | 3,288.25 | 4,756.81 | (1,468.56) | (31) |
| 532370 Tractor maintenance-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 159.45 | (159.45) | (100) |
| 532380 Excavator maintenance-unpaved | 448.87 | 0.00 | 0.00 | 448.87 | 780.44 | (331.57) | (42) |
| 532390 Misc equipment expense-unpaved | 5.78 | 0.00 | 0.00 | 5.78 | 223.30 | (217.52) | (97) |
| 532420 Calcium Chloride-unpaved | 10,904.33 | 0.00 | 0.00 | 10,904.33 | 9,487.43 | 1,416.90 | 15 |
| 532428 Gravel-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 220.80 | (220.80) | (100) |
| 532450 Signs & Posts-unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 256.44 | (256.44) | (100) |
| 532464 Shop supplies-unpaved | 564.66 | 0.00 | 0.00 | 564.66 | 409.71 | 154.95 | 38 |
| 532470 Small Tools - Unpaved | 0.00 | 0.00 | 0.00 | 0.00 | 16.81 | (16.81) | (100) |
| 532570 Insurance-unpaved | 5,891.65 | 141.38 | 0.00 | 6,033.03 | 3,012.86 | 3,020.17 | 100 |
| 532680 Telephone-unpaved | 683.41 | 0.00 | 0.00 | 683.41 | 687.27 | (3.86) | (1) |
| 532690 Utilities-unpaved | 680.64 | 0.00 | 0.00 | 680.64 | 783.73 | (103.09) | (13) |
| TRA. RU. 7 Roads unpaved - amortization | 0.00 | 13,018.59 | 0.00 | 13,018.59 | 31,282.91 | (18,264.32) | (58) |
| 532900 Amortization-roads-unpaved | 0.00 | 13,018.59 | 0.00 | 13,018.59 | 31,282.91 | (18,264.32) | (58) |
| TRA. WC Winter Control Except Sidewalks | 23,432.40 | 12,479.28 | 33,451.66 | 69,363.34 | 75,451.25 | (6,087.91) | (8) |
| TRA. WC. 1 Winter Control - wages | 0.00 | 0.00 | 33,451.66 | 33,451.66 | 30,637.22 | 2,814.44 | 9 |
| 535100 Roads-Wages-winter control | 0.00 | 0.00 | 33,451.66 | 33,451.66 | 24,435.56 | 9,016.10 | 37 |
| 535200 Roads-Benefits-winter control | 0.00 | 0.00 | 0.00 | 0.00 | 6,201.66 | (6,201.66) | (100) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-11

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JAV 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|---|------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------|
| TRA. WC. 2 Winter Control - materials | 23,432.40 | (1,230.67) | 0.00 | 22,201.73 | 31,104.09 | (8,902.36) | (29) |
| 535330 Roads-misc-winter control | 248.90 | 0.00 | 0.00 | 248.90 | 137.08 | 111.22 | 81 |
| 535350 Grader maintenance-winter control | 300.36 | 0.00 | 0.00 | 300.36 | 2,715.21 | (2,414.85) | (89) |
| 535352 Grader fuel-winter control | 1,211.13 | 0.00 | 0.00 | 1,211.13 | 1,285.18 | (74.05) | (6) |
| 535360 Truck maintenance-winter control | 2,802.55 | 0.00 | 0.00 | 2,802.55 | 3,411.94 | (609.39) | (18) |
| 535362 Truck fuel-winter control | 4,583.54 | 0.00 | 0.00 | 4,583.54 | 6,368.90 | (1,785.36) | (28) |
| 535370 Tractor maintenance-winter control | 0.00 | 0.00 | 0.00 | 0.00 | 79.73 | (79.73) | (100) |
| 535390 Misc equip expense-winter control | 4.94 | 0.00 | 0.00 | 4.94 | 285.49 | (280.55) | (98) |
| 535430 Sand-winter control | 5,358.13 | 0.00 | 0.00 | 5,358.13 | 9,263.96 | (3,905.83) | (42) |
| 535464 Shop supplies-winter control | 566.76 | 0.00 | 0.00 | 566.76 | 409.71 | 157.05 | 38 |
| 535470 Small Tools - Winter Control | 0.00 | 0.00 | 0.00 | 0.00 | 17.31 | (17.31) | (100) |
| 535570 Insurance-winter control | 6,070.18 | (1,230.67) | 0.00 | 4,839.51 | 4,480.50 | 359.01 | 8 |
| 535680 Telephone-winter control | 270.70 | 0.00 | 0.00 | 270.70 | 288.38 | (17.68) | (6) |
| 535690 Utilities-winter control | 2,015.21 | 0.00 | 0.00 | 2,015.21 | 2,360.10 | (344.89) | (15) |
| TRA. WC. 7 Winter Control - amortization | 0.00 | 13,709.95 | 0.00 | 13,709.95 | 13,709.94 | 0.01 | 0 |
| 535900 Amortization-winter ctrl-excpt sdwk | 0.00 | 13,709.95 | 0.00 | 13,709.95 | 13,709.94 | 0.01 | 0 |
| ENV. Environmental Services | 42,138.78 | 0.00 | 0.00 | 42,138.78 | 36,243.34 | 5,895.44 | 16 |
| ENV. G Garbage | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| ENV. G. 3 Garbage - contracted ser | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| 546600 Dump expense | 35,742.65 | 0.00 | 0.00 | 35,742.65 | 31,631.94 | 4,110.71 | 13 |
| ENV. R Recycling | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| ENV. R. 3 Recycling - contracted | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| 547600 Recycling | 6,396.13 | 0.00 | 0.00 | 6,396.13 | 4,611.40 | 1,784.73 | 39 |
| HEA. Health Services | 18,470.52 | 0.00 | 148,153.75 | 166,624.27 | 156,248.93 | 10,375.34 | 7 |
| HEA. P Public Health | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| HEA. P. 5 Public Health - external transfers | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| 551800 Algoma health unit-external tsf | 15,448.00 | 0.00 | 0.00 | 15,448.00 | 12,351.00 | 3,097.00 | 25 |
| HEA. A Ambulance Services | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| HEA. A. 5 Ambulance - transfers | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| 553800 Ambulance services | 0.00 | 0.00 | 148,153.75 | 148,153.75 | 141,235.49 | 6,918.26 | 5 |
| HEA. C Cemeteries | 3,022.52 | 0.00 | 0.00 | 3,022.52 | 2,662.44 | 360.08 | 14 |
| HEA. C. 1 Cemetery - wages | 1,667.15 | 0.00 | 0.00 | 1,667.15 | 846.89 | 820.26 | 97 |
| 555100 Cemetery - wages | 1,503.60 | 0.00 | 0.00 | 1,503.60 | 777.13 | 726.47 | 93 |
| 555210 Cemetery - cpp | 54.75 | 0.00 | 0.00 | 54.75 | 19.38 | 35.37 | 183 |
| 555220 Cemetery - ei | 34.26 | 0.00 | 0.00 | 34.26 | 17.19 | 17.07 | 99 |
| 555230 Cemetery - wsib | 0.00 | 0.00 | 0.00 | 0.00 | 24.64 | (24.64) | (100) |
| 555240 Cemetery - OMERS | 58.01 | 0.00 | 0.00 | 58.01 | 0.00 | 58.01 | 0 |
| 555260 Cemetery - eht | 16.53 | 0.00 | 0.00 | 16.53 | 8.55 | 7.98 | 93 |
| HEA. C. 2 Cemetery - materials | 1,355.37 | 0.00 | 0.00 | 1,355.37 | 1,815.55 | (460.18) | (25) |
| 555320 Cemetery - materials and supplies | 1,355.37 | 0.00 | 0.00 | 1,355.37 | 1,815.55 | (460.18) | (25) |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-12

| | | | |
|------------------------------|-----------------------------|------------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev CH 2024-07-31 | Gen Rev 11/1/2024 (S.A.J) | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-------------------|-------------------|---------------------|-------------------|-------------------|-----------------|-------------|
| SOC Social & Family Services | 311,480.00 | 0.00 | (148,153.75) | 163,326.25 | 156,384.51 | 6,941.74 | 4 |
| SOC. B Social - board transfers | 311,480.00 | 0.00 | (148,153.75) | 163,326.25 | 156,384.51 | 6,941.74 | 4 |
| 561800 General welfare-external tsf | 311,480.00 | 0.00 | (272,914.33) | 38,565.67 | 37,274.10 | 1,291.57 | 3 |
| 563800 Child care-external tsf | 0.00 | 0.00 | 28,320.39 | 28,320.39 | 27,222.55 | 1,097.84 | 4 |
| 571800 Social housing-external tsf | 0.00 | 0.00 | 96,440.19 | 96,440.19 | 91,887.86 | 4,552.33 | 5 |
| REC Recreation & Cultural Services | 28,590.95 | 5,183.06 | 0.00 | 33,774.01 | 27,465.20 | 6,308.81 | 23 |
| REC. P Parks | 1,779.42 | 701.80 | 0.00 | 2,481.22 | 1,793.45 | 687.77 | 38 |
| REC. P. 1 Parks - wages | 1,414.93 | 0.00 | 0.00 | 1,414.93 | 586.92 | 828.01 | 141 |
| 581100 Parks-wages | 1,288.80 | 0.00 | 0.00 | 1,288.80 | 546.85 | 741.95 | 136 |
| 581210 Parks-cpp | 24.60 | 0.00 | 0.00 | 24.60 | 4.64 | 19.96 | 430 |
| 581220 Parks-ei | 29.35 | 0.00 | 0.00 | 29.35 | 12.08 | 17.27 | 143 |
| 581230 Parks-wsib | 0.00 | 0.00 | 0.00 | 0.00 | 17.34 | (17.34) | (100) |
| 581240 Parks - OMERS | 58.02 | 0.00 | 0.00 | 58.02 | 0.00 | 58.02 | 0 |
| 581260 Parks-eh | 14.16 | 0.00 | 0.00 | 14.16 | 6.01 | 8.15 | 136 |
| REC. P. 2 Parks - materials | 364.49 | 0.00 | 0.00 | 364.49 | 0.00 | 364.49 | 0 |
| 581320 Parks-main/services | 364.49 | 0.00 | 0.00 | 364.49 | 0.00 | 364.49 | 0 |
| REC. P. 7 Parks - amortization | 0.00 | 701.80 | 0.00 | 701.80 | 1,206.53 | (504.73) | (42) |
| 581900 Amortization-parks | 0.00 | 701.80 | 0.00 | 701.80 | 1,206.53 | (504.73) | (42) |
| REC. R Recreation Programs | 1,794.18 | 0.00 | 0.00 | 1,794.18 | 1,444.72 | 349.46 | 24 |
| REC. R. 2 Recreation - materials | 1,794.18 | 0.00 | 0.00 | 1,794.18 | 1,444.72 | 349.46 | 24 |
| 582330 Recreation programs-miscellaneous | 560.00 | 0.00 | 0.00 | 560.00 | 0.00 | 560.00 | 0 |
| 582460 Children's programs | 1,234.18 | 0.00 | 0.00 | 1,234.18 | 1,444.72 | (210.54) | (15) |
| REC. F Recreation Facilities - Other | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| REC. F. 3 Rec Fac - contracted services | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| 583690 Recreation facil-power-milford havn | 879.35 | 0.00 | 0.00 | 879.35 | 457.77 | 421.58 | 92 |
| REC. L Library | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| REC. L. 5 Library - board transfer | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| 585800 Library-external transfer | 17,719.00 | 0.00 | 0.00 | 17,719.00 | 14,246.00 | 3,473.00 | 24 |
| REC. M Museum | 6,419.00 | 4,481.26 | 0.00 | 10,900.26 | 9,523.26 | 1,377.00 | 14 |
| REC. M. 1 Museum - wages | 0.00 | 7,394.14 | 0.00 | 7,394.14 | 5,702.38 | 1,691.76 | 30 |
| 586100 Museum-wages | 0.00 | 7,394.14 | 0.00 | 7,394.14 | 5,702.38 | 1,691.76 | 30 |
| REC. M. 2 Museum - materials | 0.00 | 3,188.69 | 0.00 | 3,188.69 | 3,520.90 | (332.21) | (9) |
| 586320 Museum-materials & supplies | 0.00 | 3,188.69 | 0.00 | 3,188.69 | 3,520.90 | (332.21) | (9) |
| REC. M. 3 Museum - contracted se | 6,419.00 | (6,101.57) | 0.00 | 317.43 | 299.98 | 17.45 | 6 |
| 586600 Museum-contracted services | 6,419.00 | (6,101.57) | 0.00 | 317.43 | 299.98 | 17.45 | 6 |
| PLA Planning | 4,264.19 | 0.00 | 0.00 | 4,264.19 | 3,374.00 | 890.19 | 26 |
| PLA. P Planning and Zoning | 3,864.19 | 0.00 | 0.00 | 3,864.19 | 3,074.00 | 790.19 | 26 |

Township of Hilton
Year End: December 31, 2023
Leadsheet Summary

0. 06-13

| | | | |
|------------------------------|-----------------------------|---------------------------|-------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-31 | Gen Rev JVA 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Account | Prelim | Adj's | Reclass | Rep | Rep 12/22 | Amount Chg | %Chg |
|--|-------------------|-------------|-------------|------------------|-------------------|---------------------|-------------|
| PLA. P. 5 Planning - external transfers | 3,864.19 | 0.00 | 0.00 | 3,864.19 | 3,074.00 | 790.19 | 26 |
| 591320 Planning materials & supplies | 790.19 | 0.00 | 0.00 | 790.19 | 0.00 | 790.19 | 0 |
| 591800 Planning board-external transfer | 3,074.00 | 0.00 | 0.00 | 3,074.00 | 3,074.00 | 0.00 | 0 |
| PLA. A Planning - Agricultural | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| PLA. A. 2 Planning - horticultural | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| 593320 Horticultural society | 400.00 | 0.00 | 0.00 | 400.00 | 300.00 | 100.00 | 33 |
| | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0</u> |
| Net Income (Loss) | 296,936.02 | | | 20,735.72 | 246,154.97 | (225,419.25) | (92) |

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31

0. 10-3

| | | | |
|------------------------------|------------------------|---------------------|-------------|
| Prepared by MT 2024-05-29 | Detail Rev 6-2024-3 | Gen Rev 6-2024-3 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|-------------------|------------|--|------------|-----------|--------------|--------------|------------|--------------|
| 17 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | CN 02 02 | 9 135.36 | | | |
| | | To transfer 2023 surplus for fire dept to fire working capital reserve | | | | | | |
| 18 | 2023-12-31 | Reserve working funds | 315010 | SG | 72,883.27 | | | |
| 18 | 2023-12-31 | Alloc from reserves to as-gs | 373000 | SS | | 72 883.27 | | |
| | | To record transfer to working fund reserve | | | | | | |
| 19 | 2023-12-31 | A/P-other municipalities | 212240 | | | 1,600.00 | | |
| 19 | 2023-12-31 | Hydrant maintenance | 521600 | | 1,600.00 | | | |
| | | To record hydrant maintenance for 2023 based on budget | | | | | | |
| | | | | | 2,016,810.95 | 2,016,810.95 | | |
| Net Income (Loss) | | | 20,735.72 | | | | | |

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31
0. 10-2

| | | | |
|-------------------------------|------------------------------|----------------------------|-------------|
| Prepared by: MT 2024-05-23 | Detail Rev 4 4 2024-07-31 | Gen Rev PS 1 2024-08-01 | Quality Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--------|------------|---|------------|-----------|------------|------------|------------|--------------|
| 9 | 2023-12-31 | A/R - Ontario | 110420 | GRA 05 02 | | 4 151 15 | | |
| 9 | 2023-12-31 | Ontario - Modernization Grant | 420640 | GRA 05 02 | 4 151 15 | | | |
| | | To adjust MMP receivable to actual at year end | | | | | | |
| 10 | 2023-12-31 | Petty cash-fire department | 100020 | | | 100 00 | | |
| 10 | 2023-12-31 | Bank-general-1810023-06 | 101000 | | | 11 159 07 | | |
| 10 | 2023-12-31 | Bank-Fire Reserve Fund 191002 | 105210 | | | 2,767.38 | | |
| 10 | 2023-12-31 | Term deposit-Fire Reserve Fund | 105212 | | | 90,000 00 | | |
| 10 | 2023-12-31 | Reserve-fire department | 315210 | | 11 257 77 | | | |
| 10 | 2023-12-31 | Reserve fund-fire equipment | 335210 | | 92 758 58 | | | |
| | | To record Village of Hilton Beach's 50% portion of the balance sheet amounts of which the balance is from the general account | | | | | | |
| 11 | 2023-12-31 | TS-Red Maple Dr - paved | 183135 | U 02 | 335,710.00 | | | |
| 11 | 2023-12-31 | TS-accum amort-red-maple | 183136 | U 02 | | 24,711 20 | | |
| 11 | 2023-12-31 | TS-red maple drive-unpaved | 183220 | U 02 | | 335,710 00 | | |
| 11 | 2023-12-31 | TS-accum amort-red maple drive-unpv | 183221 | U 02 | 241,711 20 | | | |
| | | To transfer unpaved portion of Red Maple Drive (road resurfaced within the year) to paved roads account | | | | | | |
| 12 | 2023-12-31 | Bank-museum | 105298 | | 805 60 | | | |
| 12 | 2023-12-31 | A/R-museum-canada | 110418 | | 3 82 | | | |
| 12 | 2023-12-31 | Museum - Prepaid Expenses | 137100 | | 98 19 | | | |
| 12 | 2023-12-31 | A/P-museum-trade & other | 212298 | | 23 53 | | | |
| 12 | 2023-12-31 | Museum - Deferred Membership Fees | 222450 | | 348 00 | | | |
| 12 | 2023-12-31 | Reserve-museum working funds | 315292 | | 0 21 | | | |
| 12 | 2023-12-31 | Reserve fund-museum building | 335298 | | | 1 759 35 | | |
| 12 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | | | 0 21 | | |
| 12 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | | 1 759 35 | | | |
| 12 | 2023-12-31 | Canada-museum | 438700 | | | 2,270 31 | | |
| 12 | 2023-12-31 | Fees-museum | 478700 | | | 3,035 63 | | |
| 12 | 2023-12-31 | Fees-museum | 478700 | | | | | |
| 12 | 2023-12-31 | Interest-reserve funds-bank | 496200 | | | 944 46 | | |
| 12 | 2023-12-31 | Museum-wages | 586100 | | 7,394 14 | | | |
| 12 | 2023-12-31 | Museum-materials & supplies | 586320 | | 3 188 59 | | | |
| 12 | 2023-12-31 | Museum-contracted services | 586600 | | | 5 419 00 | | |
| 12 | 2023-12-31 | Museum-contracted services | 586600 | | 317 43 | | | |
| | | To consolidate museum board into the Township | | | | | | |
| 13 | 2023-12-31 | Equity in Tangible Capital Assets | 300100 | SS 02 | | 41,383.73 | | |
| 13 | 2023-12-31 | Alloc from as-gs to as-cta | 382000 | SS 02 | 240,225 05 | | | |
| 13 | 2023-12-31 | Alloc to as-gs from as-cta | 385000 | SS 02 | | 198,841 32 | | |
| | | To adjust equity in TCA | | | | | | |
| 15 | 2023-12-31 | General surplus(deficit) | 340000 | SS | 246,154 69 | | | |
| 15 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | SS | | 102 521 97 | | |
| 15 | 2023-12-31 | Alloc from reserves to as-gs | 373000 | SS | 190 987 34 | | | |
| 15 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | SS | | 49,096 54 | | |
| 15 | 2023-12-31 | Alloc from as-gs to as-cta | 382000 | SS | | 524,583 08 | | |
| 15 | 2023-12-31 | Alloc to as-gs from as-cta | 385000 | SS | 239,159 56 | | | |
| | | To balance general account 340000 and clear opening allocations | | | | | | |
| 16 | 2023-12-31 | A/P-school boards | 212250 | CC 04 | | 1,005 19 | | |
| 16 | 2023-12-31 | Board of education | 418000 | CC 04 | 1 005 19 | | | |
| | | To record additional school board payable | | | | | | |
| 17 | 2023-12-31 | Reserve-fire department | 315210 | CN 02 02 | | 8,135 36 | | |

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31

0. 10-1

| | | | |
|------------------------------|----------------------------|-------------------------|-----------------------------|
| Prepared by MT 2024-05-23 | Detail Rev 14 2024 07 1 | Gen Rev 14 2024 07 1 | Quality Rev 14 2024 07 1 |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|---|------------|--------------------------------------|------------|-----------|------------|-----------|------------|--------------|
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PL ne-Q&R | 183121 | U 02 | | 1,551.70 | | |
| 5 | 2023-12-31 | TS-accum amort-BaseLine(QR-ST)-pave | 183123 | U 02 | | 7,091.59 | | |
| 5 | 2023-12-31 | TS-accum amort-Hilton Rd (pt)-paved | 183125 | U 02 | | 12,104.25 | | |
| 5 | 2023-12-31 | TS-accum amort-hamilton bay rd-paved | 183131 | U 02 | | 4,275.40 | | |
| 5 | 2023-12-31 | TS-accum amort-red-maple | 183136 | U 02 | | 5,142.24 | | |
| 5 | 2023-12-31 | TS-accum amort-red-maple | 183136 | U 02 | | 13,428.40 | | |
| 5 | 2023-12-31 | TS-accum amort-m&n line-paved | 183141 | U 02 | | 409.40 | | |
| 5 | 2023-12-31 | TS-accum amort-m&n line-paved | 183141 | U 02 | | 1,104.52 | | |
| 5 | 2023-12-31 | TS-accum amort - P Line (pt) paved | 183146 | U 02 | | 1,514.71 | | |
| 5 | 2023-12-31 | TS-accum amort-20th side road-paved | 183151 | U 02 | | 4,532.60 | | |
| 5 | 2023-12-31 | TS-accum amort-20th side road-paved | 183151 | U 02 | | 1,577.73 | | |
| 5 | 2023-12-31 | TS-accum amort- XLine(HB&Y-North)-pv | 183156 | U 02 | | 4,760.48 | | |
| 5 | 2023-12-31 | TS-accum amort-XLine(HB&Y-BigPt)-pav | 183158 | U 02 | | 4,094.00 | | |
| 5 | 2023-12-31 | TS-accum amort-hamilton drive-paved | 183161 | U 02 | | 9,509.58 | | |
| 5 | 2023-12-31 | TS-accum amort-garside rd east-pave | 183166 | U 02 | | 1,536.66 | | |
| 5 | 2023-12-31 | TS-accum amort-whybourne rd-paved | 183171 | U 02 | | 3,360.80 | | |
| 5 | 2023-12-31 | TS-accum amort-whybourne rd-paved | 183171 | U 02 | | 331.80 | | |
| 5 | 2023-12-31 | TS-accum amort-haigt rd(part)-pave | 183175 | U 02 | | 3,263.74 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 183181 | U 02 | | 925.73 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 183181 | U 02 | | 1,369.42 | | |
| 5 | 2023-12-31 | TS-accum amort-garside west(pt)-pav | 183181 | U 02 | | 7,196.96 | | |
| 5 | 2023-12-31 | TS-accum amort-Big Point(Pt 1)-pave | 183186 | U 02 | | 10,044.76 | | |
| 5 | 2023-12-31 | TS-accum amort-Trainor SideRd-unpav | 183271 | U 02 | | 3,707.83 | | |
| 5 | 2023-12-31 | GG-accum amort computer equip/softw | 191251 | U 02 | | 8,020.72 | | |
| 5 | 2023-12-31 | GG-accum amort furnace | 191251 | U 02 | | 575.00 | | |
| 5 | 2023-12-31 | Amortization-corporate management | 512900 | U 02 | 11,521.47 | | | |
| 5 | 2023-12-31 | Amortization-fire | 521900 | U 02 | 7,577.26 | | | |
| 5 | 2023-12-31 | Amortization-roads-paved | 531900 | U 02 | 155,111.29 | | | |
| 5 | 2023-12-31 | Amortization-roads-unpaved | 532900 | U 02 | 13,019.59 | | | |
| 5 | 2023-12-31 | Amortization-winter ctrl-excpt sdwk | 535900 | U 02 | 13,709.35 | | | |
| 5 | 2023-12-31 | Amortization-parks | 581900 | U 02 | 701.30 | | | |
| To record capital asset amortization | | | | | | | | |
| 5 | 2023-12-31 | Cemetery Care MtceResFnd-int-Obligat | 222441 | ZZ L | | 320.70 | | |
| 5 | 2023-12-31 | Interest-reserve funds-bank | 496200 | ZZ L | 320.70 | | | |
| To adjust cemetery reserve funds for interest earned on bank balances | | | | | | | | |
| 7 | 2023-12-31 | A/R - other municipalities | 110440 | | 1,465.62 | | | |
| 7 | 2023-12-31 | Other mun-provincial offences act | 442700 | | | 1,465.62 | | |
| To record estimate for 2023 POA revenue | | | | | | | | |
| 8 | 2023-12-31 | Alloc to reserves from as-gs | 370000 | CN 02 02 | | 4,067.66 | | |
| 8 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | CN 02 02 | | 3,151.34 | | |
| 8 | 2023-12-31 | Alloc to reserve funds from as-gs | 376000 | CN 02 02 | | 5,000.00 | | |
| 8 | 2023-12-31 | Other mun-village HB 50% fire levy | 442101 | CN 02 02 | 25,837.50 | | | |
| 8 | 2023-12-31 | Fees-Fire Volunteers | 472100 | CN 02 02 | 1,727.75 | | | |
| 8 | 2023-12-31 | Interest-reserve funds-bank | 496200 | CN 02 02 | 3,151.34 | | | |
| 8 | 2023-12-31 | Chief-wages | 521100 | CN 02 02 | | 2,123.19 | | |
| 8 | 2023-12-31 | Firefighters-honorarium | 521110 | CN 02 02 | | 2,250.00 | | |
| 8 | 2023-12-31 | Fire-wsib | 521230 | CN 02 02 | | 1,845.64 | | |
| 8 | 2023-12-31 | Fire-miscellaneous | 521330 | CN 02 02 | | 318.22 | | |
| 8 | 2023-12-31 | Truck-repairs and maintenance | 521400 | CN 02 02 | | 531.19 | | |
| 8 | 2023-12-31 | Building maintenance | 521410 | CN 02 02 | | 37.36 | | |
| 8 | 2023-12-31 | Prevention | 521438 | CN 02 02 | | 804.91 | | |
| 8 | 2023-12-31 | Truck-fuel | 521460 | CN 02 02 | | 407.25 | | |
| 8 | 2023-12-31 | Turnout gear | 521470 | CN 02 02 | | 1,122.41 | | |
| 8 | 2023-12-31 | Audit fees | 521512 | CN 02 02 | | 558.03 | | |
| 8 | 2023-12-31 | Insurance | 521570 | CN 02 02 | | 6,664.14 | | |
| 8 | 2023-12-31 | Hydrant maintenance | 521600 | CN 02 02 | | 800.00 | | |
| 8 | 2023-12-31 | Inspections | 521610 | CN 02 02 | | 611.32 | | |
| 8 | 2023-12-31 | Communications expense | 521582 | CN 02 02 | | 203.92 | | |
| 8 | 2023-12-31 | Power | 521690 | CN 02 02 | | 1,220.01 | | |

To remove the Village of Hilton Beach's 50% share of the fire & income expenses.

Township of Hilton
Year End: December 31, 2023
Journal Entries
Date: 1999-01-12 To 2023-12-31

0.10

| | | | |
|------------------------------|-----------------------------|--------------------------|--------------|
| Prepared by MT 2024-05-28 | Detail Rev KH 2024-07-01 | Gen Rev KH 2024-07-01 | Quantity Rev |
| 4th Level Rev | Tax Rev | IS Audit Rev | Other Rev |

| Number | Date | Name | Account No | Reference | Debit | Credit | Recurrence | Misstatement |
|--------|------------|---|------------|--------------|-----------|-----------|------------|--------------|
| 1 | 2023-12-31 | Deferred Revenue - Grants | 222500 | GRA. 04 | | 63 596 36 | | |
| 1 | 2023-12-31 | Ontario-capital grant-roads | 453100 | GRA. 04 | 63 596 36 | | | |
| | | To defer NORDS funding to 2024 | | | | | | |
| 2 | 2023-12-31 | Prepaid insurance | 137000 | PY L L | | 5,392 10 | | |
| 2 | 2023-12-31 | Insurance | 512570 | PY L L | 2 121 33 | | | |
| 2 | 2023-12-31 | Insurance | 521570 | PY L L | 1 598 47 | | | |
| 2 | 2023-12-31 | Insurance-paved | 531570 | PY L L | 1 335 35 | | | |
| 2 | 2023-12-31 | Insurance-unpaved | 532570 | PY L L | 1,335 35 | | | |
| | | To reverse prior year prepaid | | | | | | |
| 3 | 2023-12-31 | Prepaid Insurance | 137000 | | 8,591.35 | | | |
| 3 | 2023-12-31 | Insurance | 512570 | | | 2,369 57 | | |
| 3 | 2023-12-31 | Insurance | 521570 | | | 2,702 17 | | |
| 3 | 2023-12-31 | Insurance-paved | 531570 | | | 1 194 47 | | |
| 3 | 2023-12-31 | Insurance-unpaved | 532570 | | | 1,194 47 | | |
| 3 | 2023-12-31 | Insurance-winter control | 535570 | | | 1,230 57 | | |
| | | To record prepaid insurance for the year | | | | | | |
| 4 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 INFRAS | 2,799 05 | | | |
| 4 | 2023-12-31 | Amortization-roads-paved | 531900 | U 02, INFRAS | | 2,799 05 | | |
| | | To adjust for prior period accumulated amortization errors in paved roads | | | | | | |
| 5 | 2023-12-31 | GG-accum amort-municipal office | 151201 | U 02 | | 2,069 80 | | |
| 5 | 2023-12-31 | GG-accum amort-Storage Bldg | 151211 | U 02 | | 351 22 | | |
| 5 | 2023-12-31 | PS-accum amort-firehall | 152101 | U 02 | | 1 375 50 | | |
| 5 | 2023-12-31 | TS-Accum Amort Steel Bldg-Paved 30% | 153106 | U 02 | | 308 60 | | |
| 5 | 2023-12-31 | TS-A amort garage paved | 153111 | U 02 | | 804 83 | | |
| 5 | 2023-12-31 | TS-Accum Amort SteelBldg-Unpaved 35% | 153206 | U 02 | | 360 04 | | |
| 5 | 2023-12-31 | TS-A amort garage unpaved | 153211 | U 02 | | 938 97 | | |
| 5 | 2023-12-31 | TS-A amort garage winter control | 153501 | U 02 | | 938 97 | | |
| 5 | 2023-12-31 | TS-AccumAmort SteelBldg-WinCtrl 35% | 153506 | U 02 | | 360 04 | | |
| 5 | 2023-12-31 | RC-accum amort-washroom twin lks | 158111 | U 02 | | 512 52 | | |
| 5 | 2023-12-31 | RC-A amort washroom Milford Haven | 158121 | U 02 | | 189 23 | | |
| 5 | 2023-12-31 | PS-accum amort-tumout gear | 162101 | U 02 | | 400 68 | | |
| 5 | 2023-12-31 | PS-accum amort-tumout gear | 162101 | U 02 | | 428 66 | | |
| 5 | 2023-12-31 | TS-A amort float paved roads | 163101 | U 02 | | 143 05 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Float-Roads-Unpaved | 163201 | U 02 | | 333 77 | | |
| 5 | 2023-12-31 | RC-Accum Amort - Lawn Tractor | 168101 | U 02 | | 504 73 | | |
| 5 | 2023-12-31 | PS-accum amort-tanker-fire | 172101 | U 02 | | 3 539 74 | | |
| 5 | 2023-12-31 | PS-accum amort Pumper Truck - 1995 | 172121 | U 02 | | 1 831 68 | | |
| 5 | 2023-12-31 | TS-accum amort-plow truck | 173101 | U 02 | | 4 835 93 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor-paved 40% | 173126 | U 02 | | 2,278 60 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-paved 30% | 173136 | U 02 | | 2,773 87 | | |
| 5 | 2023-12-31 | TS-accum amort-plow truck | 173201 | U 02 | | 4,835 93 | | |
| 5 | 2023-12-31 | TS-accum amort-grader-unpaved | 173211 | U 02 | | 2,625 50 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor unpav 40% | 173226 | U 02 | | 2,279 60 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-Unpaved 30% | 173236 | U 02 | | 2,773 87 | | |
| 5 | 2023-12-31 | TS-accum amort-plowtruck-winter cont | 173501 | U 02 | | 6,447 91 | | |
| 5 | 2023-12-31 | TS-accum amort-grader-winter-x sdwk | 173511 | U 02 | | 1,125 23 | | |
| 5 | 2023-12-31 | TS-accum amort-JD tractor-WCtrl 20% | 173526 | U 02 | | 1,139 30 | | |
| 5 | 2023-12-31 | TS-Accum Amort-Backhoe-WinterCtrl 40% | 173536 | U 02 | | 3,698 50 | | |
| 5 | 2023-12-31 | TS-accum amort-canoe point rd-paved | 183101 | U 02 | | 596 00 | | |
| 5 | 2023-12-31 | TS-accum amort-canoe point rd-paved | 183101 | U 02 | | 1,361 31 | | |
| 5 | 2023-12-31 | TS-accum amort-neal dr-paved | 183106 | U 02 | | 3 185 09 | | |
| 5 | 2023-12-31 | TS-accum amort-Elmwood Blvd-paved | 183108 | U 02 | | 10,071 20 | | |
| 5 | 2023-12-31 | TS-accum amort-MilfordHavenRd-paved | 183116 | U 02 | | 8,594.00 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 1,508 16 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 862 79 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 3,707 27 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 1,619 27 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 4,917 50 | | |
| 5 | 2023-12-31 | TS-accum amort-baseline-pv(PLine-Q&R | 183121 | U 02 | | 3 473 67 | | |

THE CORPORATION OF THE TOWNSHIP OF HILTON

Resolution No. 2024 – 22\

September 11, 2024

Moved by:

Mike Garside

Janet Gordanier

Dave Leask

Mike Trainor

Seconded by:

Mike Garside

Janet Gordanier

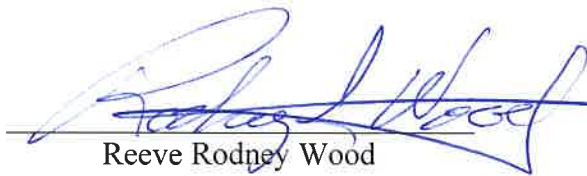
Dave Leask

Mike Trainor

BE IT RESOLVED THAT THE COUNCIL OF THE TOWNSHIP OF HILTON does accept the financial statements of 2023 drafted by BDO Canada LLP.

Carried: _____

Defeated: _____


Reeve Rodney Wood


Acting Clerk Sara Dinsdale