Rural Municipality of Dufferin

2025 Financial Statements

As at August 31st, 2025

Reeve Cor Lodder

CAO Sharla Murray

Approved by the Council of the Rural Municipality of Dufferin September 16th, 2025

RM OF DUFFERIN

2025-Sep-16

General Fund - Operating Fund Balance Sheet 1:52:35PM

For the Period Ending August 31, 2025

Description	2025 YTD Balance
* Cash On Hand	300.00
* Cash On Deposit	7,425,707.03
* Tax Assets - Taxes on Roll	4,528,809.27
* Tax Assets - Tax Titles	479.52
* Tax Assets - Allow. for Uncoll	0.00
* AR - Other Government	147,304.00
* AR - Trade	69,985.28
* AR - GST	39,000.01
* AR - MISC	0.00
* Due From Own Funds	4,605,299.10
* Inventories	74,154.04
* Prepaids	(111,646.97)
*** Total Assets	16,779,391.28
* Education Payable	(2,579,470.72)
* AP - Trade	0.00
* AP - GST	(394.05)
* AP - Other Government	(2,666,331.29)
* AP - Other	(47,602.89)
* Payroll Liabilities	(41,225.18)
* Debenture Liabilities	0.00
* Accrued Accounts	(92,793.80)
* Due To Own Funds	(8,805,833.40)
* Deferred Revenues	0.00
* Loan Payable	0.00
** TOTAL Liabilities	(14,233,651.33)
* Nominal Surplus	(517,243.81)
* Current Surplus	(2,028,496.14)
** TOTAL Surplus	(2,545,739.95)
*** TOTAL Liabilities & Surplus	(16,779,391.28)

*** End of Report ***

RM OF DUFFERIN

2025-Sep-16

General Fund Revenue & Expenditure 1:52:52PM

Dufferin

For the Period Ending August 31, 2025

Description	2025 Budget	2025 YTD Actual
* Tax Levy	(9,136,180.77)	(9,135,796.57)
* Grant In Lieu	(93,197.56)	(93,197.56)
** Subtotal	(9,229,378.33)	(9,228,994.13)
** Requisitions - School Levies	4,907,998.00	4,877,595.00
*** Net Municipal Taxes and GUI of	(4,321,380.33)	(4,351,399.13)
* Other Revenue	(1,316,740.91)	(985,249.96)
* Transfers from ACCUM SUR	(363,649.24)	0.00
**** Total Revenue	(6,001,770.48)	(5,336,649.09)
* General Government Servi	1,032,399.89	605,935.66
* Protective Services	232,454.84	75,908.35
* Transportation Services	2,237,261.69	1,459,225.61
* Environmental Health Ser	18,174.08	13,652.08
* Public Health and Welfar	138,816.81	37,411.14
* Environmental Developmen	261,856.92	222,730.41
* Economic Development Ser	0.00	2,500.00
* Recreation Services	1,026,363.58	507,030.52
* Fiscal Services	836,643.72	383,731.92
* Transfers - Deferred Surplus	0.00	0.00
* Transfers - Reserves	217,771.69	0.00
** Total Basic Expenditures	6,001,743.22	3,308,125.69
* Allowance for Tax Assets	27.26	27.26
*** Total Expenditures	6,001,770.48	3,308,152.95
***** Net Operating (Surplus)Deficit	0.00	(2,028,496.14)

*** End of Report ***

RM OF DUFFERIN

Schedule of Other Revenue

For the Period Ending August 31, 2025

	Description	2025 Budget	2025 YTD Actual
*	Taxes Added	(58,000.00)	(24,804.08)
*	Licenses - Lottery	(6.00)	(6.00)
*	Permits - Building	(32,850.00)	(23,101.85)
*	Permits - Plumbing	(2,166.67)	(1,601.67)
*	Permits - Development	(1,750.00)	(758.33)
*	Fines	0.00	0.00
*	Sales of Services - Gen Gov't	(2,000.00)	(1,950.00)
*	Sales of Services - Protective	(50.00)	0.00
*	Sales of Services - Transporta	0.00	0.00
*	Sales of Services - Enviro. He	0.00	(133.30)
*	Sales of Services - Enviro. Dv	(250.00)	0.00
*	Sales of Services - Econ. Dvlp	0.00	0.00
*	Sales of Services - Rec & Cult	(183,410.95)	(23,051.19)
*	Sales of Goods	(13,124.00)	(96,730.02)
*	Rentals	(104,448.15)	(55,698.06)
*	Returns from Investment	(131,642.19)	(110,366.80)
*	Tax and Redemption Penalties	(30,000.00)	(19,916.67)
*	Provincial Municipal Tax Shari	(349,334.81)	(372,826.15)
*	Cond. Transf. - Fed Gov't	(9,570.00)	(2,590.44)
*	Cond. Transf. - Fed Gov't Gas	(147,304.00)	(147,304.00)
*	Cond. Transf. - Prov Gov't	(50,852.51)	(2,105.00)
*	Cond. Transf. - Local Gov't	(65,467.57)	(58,367.50)
*	Cond. Transf. - Other	(20,913.50)	(10,747.03)
*	Other Income	(113,281.54)	(32,872.85)
*	Grazing Lease	(319.02)	(319.02)
**	Total Other Revenue	(1,316,740.91)	(985,249.96)
*	Transfers From Reserves	(363,649.24)	0.00
**	Total Transfers	(363,649.24)	0.00
***	Total Other Revenue and Transf	(1,680,390.15)	(985,249.96)

*** End of Report ***

RM OF DUFFERIN

General Operating Fund Expenditures
For the Period Ending August 31, 2025

	Description	2025 Budget	2025 YTD Actual
*	General Government Legislative	164,677.67	104,811.03
*	General Admin. - CAO and Staff	338,808.76	268,901.92
*	General Admin. - Office	143,632.42	36,326.30
*	General Admin. - Legal	21,884.72	0.00
*	General Admin. - Audit	53,286.00	53,286.00
*	General Admin. - Assessment	65,525.00	0.00
*	General Admin. - Taxation	29,850.00	12,453.00
*	General Admin. - Elections	2,880.00	1,430.00
*	General Admin. - Convention Ex	17,000.00	4,617.09
*	General Admin. - Damage Claim	88,972.14	88,279.52
*	General Admin. - Intergovernme	36,195.28	28,305.80
*	General Admin. - Grants	69,687.90	7,525.00
**	Total Government Services	1,032,399.89	605,935.66
*	Protective Services - Fire	209,273.91	69,877.46
*	Protective Services - Emergenc	12,011.00	2,880.00
*	Protective Serv - Other Buildi	0.00	0.00
*	Protective Serv - Other Licens	0.00	0.00
*	Protective Serv - Other Fire I	0.00	0.00
*	Protective Serv - Other Animal	10,750.00	2,730.96
*	Protective Serv - Other	419.93	419.93
*	Protective Serv - Other Safe C	0.00	0.00
**	Tota Protective Services	232,454.84	75,908.35

*** End of Report ***

RM OF DUFFERIN

General Operating Fund Expenditures
For the Period Ending August 31, 2025

	Description	2025 Budget	2025 YTD Actual
*	Trans Serv - PW Road Inspectio	36,750.00	24,500.00
*	Trans Serv - Equipment Operato	685,258.01	370,759.32
*	Trans Serv - Equipment Fuel	250,000.00	90,764.98
*	Trans Serv - Equipment Repairs	100,760.00	63,195.74
*	Trans Serv - Equipment Insuran	13,984.26	25,251.00
*	Trans Serv - Workshop & Yard O	51,010.87	19,396.03
*	Trans Serv - Road Maintenance	1,020,555.89	827,675.56
*	Trans Serv - Bridges	61,831.00	20,606.31
*	Trans Serv - Street Lighting	8,991.66	4,683.42
*	Trans Serv - Traffic Services	3,000.00	7,693.25
*	Trans Serv - Other Services &	5,120.00	4,700.00
**	Total Transportation Services	2,237,261.69	1,459,225.61
*	Environmtl Hlth Serv - Garbage	17,120.00	12,777.29
*	Environmental Hlth Serv - Well	1,054.08	874.79
**	Total Environmental Health Ser	18,174.08	13,652.08
*	Public Health - Cemeteries	27,660.00	4,711.14
*	Public Health - Hosp & Other P	0.00	0.00
*	Public Health - Social Welfare	7,888.56	0.00
*	Public Health - Grants	103,268.25	32,700.00
**	Total Public Health & Welfare	138,816.81	37,411.14
*	Environmental Dvlpmt - Plannin	66,945.93	33,891.27
*	Environmental Dvlpmt - Weed Co	114,802.59	127,492.72
*	Environmental Dvlpmt - Drainag	40,890.00	31,301.22
*	Environmental Dvlpmt - Other	39,218.40	30,045.20
**	Total Environmental Developmen	261,856.92	222,730.41

*** End of Report ***

RM OF DUFFERIN

General Operating Fund Expenditures
For the Period Ending August 31, 2025

	Description	2025 Budget	2025 YTD Actual
*	Economic Development - Ind Dvl	0.00	0.00
*	Economic Development - Other	0.00	0.00
*	Economic Development - Tourism	0.00	0.00
*	Economic Development - Public	0.00	2,500.00
*	Economic Development - Website	0.00	0.00
**	Total Economic Development	0.00	2,500.00
*	Recreation	497,835.46	261,525.87
*	Recreation - Community Centres	136,694.63	54,156.72
*	Recreation - Swimming Pools &	64,758.76	22,574.15
*	Recreation - Skating Rinks & A	160,174.50	21,911.36
*	Recreation - Parts & Playgroun	30,685.00	13,238.63
*	Recreation - Other Facilities	3,924.54	1,508.10
*	Recreation - Museums	9,175.00	9,000.00
*	Recreation - Libraries	111,688.19	111,688.19
*	Recreation - Other Cultural Fa	11,427.50	11,427.50
**	Total Recreation & Cultural Se	1,026,363.58	507,030.52
*	Fiscal Services - Transf to Ca	474,438.82	265,454.32
*	Fiscal Services - Transf to Ut	33,126.13	33,126.13
*	Fiscal Services - Debenture De	304,078.77	62,707.22
*	Fiscal Services - Tax Discount	25,000.00	22,444.25
*	Fiscal Services - Other Debt C	0.00	0.00
**	Total Fiscal Services	836,643.72	383,731.92
*	Transfers - General Reserve	0.00	0.00
*	Transfers - Machinery Reserve	70,467.69	0.00
*	Transfers - Cemetery Reserve	0.00	0.00
*	Transfers - Gas Tax Reserve	147,304.00	0.00
*	Transfers - Other	0.00	0.00
*	Transfers - Deferred Surplus	0.00	0.00
**	Total Transfers	217,771.69	0.00

*** End of Report ***

RM OF DUFFERIN

2025-Sep-16
3:28:41PM

General Fund - Capital Fund Balance Sheet
For the Period Ending August 31, 2025

	Description	2025 YTD Balance
*	Due From Own Funds	928,488.06
*	Construction in Progress	245,787.22
*	Fixed Assets - Land and Land I	1,496,217.06
*	Fixed Assets - Buildings	6,112,748.20
*	Fixed Assets - Vehicles and Eq	5,827,223.00
*	Fixed Assets - Computer Hardwa	131,716.01
*	Fixed Assets - Transportation	14,498,385.60
**	Total Assets	29,240,565.15
*	Temporary Borrowing - Pending	0.00
*	Debentures Unmatured - Memoria	0.00
*	Debentures Unmatured - Bridges	0.00
*	Debentures Unmatured - Other	0.06
*	Debentures Unmatured - Municip	(120,562.84)
*	Debentures Unmatured - Persona	(474,981.30)
*	Capital Surplus	(28,645,021.07)
**	TOTAL Liabilities & Surplus	(29,240,565.15)

*** End of Report ***

RM OF DUFFERIN

General Fund - Reserve Fund Balance Sheet

For the Period Ending August 31, 2025

	Description	2025 YTD Balance
*	General Reserve Assets	0.00
*	General Reserve - Due From Oth	594,279.87
**	Total Assets	594,279.87
*	General Reserve - Fund Total	(594,279.87)
**	Total Liabilities & Surplus	(594,279.87)
*	Machinery Reserve - Assets	0.00
*	Machinery Reserve - Due From O	38,661.29
**	Total Assets	38,661.29
*	Machinery Reserve - Fund Total	(38,661.29)
**	Total Liabilities & Surplus	(38,661.29)
*	Drainage Reserve - Assets	0.00
*	Drainage Reserve - Due From Ot	0.00
**	Total Assets	0.00
*	Drainage Reserve - Fund Total	0.00
**	Total Liabilities & Surplus	0.00
*	CDI Reserve - Due From Own Fun	64,070.84
**	Total Assets	64,070.84
*	CDI Reserve - Fund Total	(64,070.84)
**	Total Liabilities & Surplus	(64,070.84)

*** End of Report ***

RM OF DUFFERIN

General Fund - Reserve Fund Balance Sheet
For the Period Ending August 31, 2025

	Description	2025 YTD Balance
*	CCBF Gas Tax Reserve - Assets	0.00
*	CCBF Gas Tax Reserve - Due Fro	341,152.73
**	Total Assets	341,152.73
*	CCBF Gas Tax Reserve - Fund To	(341,152.73)
**	Total Liabilities & Surplus	(341,152.73)
*	PR Road Reserve - Assets	0.00
*	PR Road Reserve - Due From Own	50,902.17
**	Total Assets	50,902.17
*	PR Road Reserve - Fund Total	(50,902.17)
**	Total Liabilities & Surplus	(50,902.17)
*	Cemetery Reserve - Due From Ow	8,500.00
**	Total Assets	8,500.00
*	Cemetery Reserve - Fund Total	(8,500.00)
**	Total Liabilities & Surplus	(8,500.00)

*** End of Report ***

RM OF DUFFERIN

2025-Sep-16

Utility Fund - Operating Fund Balance Sheet 1:55:26PM

For the Period Ending August 31, 2025

Description	2025 YTD Balance
* AR - Consumer	60,924.01
* AR - Other	8,936.30
* Due From Utility Reserve	147,575.32
* Due From General Operating	1,943,858.82
** Total Grants & Other Receivabl	2,161,294.45
* Inventory	28,002.33
* Prepaid Expenses	0.00
** Total Other Assets	28,002.33
*** Total Assets	2,189,296.78
* AP - Other	0.00
* Debenture Installment Payable	0.00
* Accrued Liabilities	(10,362.80)
* Due To Utility Reserve Fund	(1,440,104.83)
* Due To Utility Capital Fund	(413,618.38)
** Total Payables	(1,864,086.01)
* Nominal Surplus	(225,521.46)
* Current Surplus	(99,689.31)
** Total Surplus	(325,210.77)
*** Total Liabilities & Surplus	(2,189,296.78)

*** End of Report ***

RM OF DUFFERIN

2025-Sep-16

Utility Fund Revenue & Expenditure 2:14:28PM

For the Period Ending August 31, 2025

Description	2025 Budget	2025 YTD Actual
* Water Consumer Sales	(1,102,891.61)	(597,455.76)
* Penalties	(4,500.00)	(4,009.75)
* Hydrant Rentals	0.00	0.00
* Installation Service	(50,000.00)	(29,586.24)
* Grants	0.00	0.00
* Other Revenue	0.00	0.00
* Transfer from Revenue Fund - p	(33,126.13)	(33,126.13)
* Transfer from Reserves - Utili	(306,444.19)	0.00
*** Total Revenue	(1,496,961.93)	(664,177.88)
* Water Supply - Admin	201,386.13	112,133.95
* Water Supply - Purification &	19,440.00	5,263.37
* Water Supply - Water Purchases	623,443.10	377,187.24
* Water Supply - Transmission &	216,115.20	42,811.46
* Water Supply - Other Water Sup	43,451.37	5,818.81
* Water Supply - Connections Net	65,000.00	21,273.74
** Total Water Supply	1,168,835.80	564,488.57
* Transfer to Capital	295,000.00	0.00
* Transfer to S/W Reserve	0.00	0.00
* Debenture Debt Charges	33,126.13	0.00
** Total	328,126.13	0.00
* Deferred Surplus re Deficit, 2	0.00	0.00
** Total	0.00	0.00
*** Total Expenditure	1,496,961.93	564,488.57
**** Net Operating Surplus (Deficit	0.00	(99,689.31)

*** End of Report ***

RM OF DUFFERIN

Utility Fund - Capital Fund Balance Sheet
For the Period Ending August 31, 2025

	Description	2025 YTD Balance
*	Due From Other Funds	413,618.38
*	Construction In Progress	0.00
*	Fixed Assets - W & S	11,428,857.34
**	Total Assets	11,842,475.72
*	Temporary Borrowing - Own Fund	0.00
*	Debentures Unmatured	(132,676.66)
*	Capital Surplus	(11,709,799.06)
**	Total Liabilities & Surplus	(11,842,475.72)

*** End of Report ***

RM OF DUFFERIN

Utility Fund - Reserve Fund Balance Sheet
For the Period Ending August 31, 2025

	Description	2025 YTD Balance
*	Utiity Reserve - Assets	0.00
*	Utiity Reserve - Due From Othe	1,573,150.03
**	Total Assets	1,573,150.03
*	Utiity Reserve - Fund Total	(1,573,150.03)
**	Total Liabilities & Surplus	(1,573,150.03)

*** End of Report ***

RM OF DUFFERIN

Council Compensation & Expenses
For the Period Ending August 31, 2025

	Description	2025 YTD Actual
*	Indemnity - Reeve	14,314.68
*	Technology Benefit - Reeve	1,600.00
*	Indemnity Road Inspct - Reeve	3,500.00
*	Per Diem - Reeve	0.00
*	Expenses - Reeve	199.00
**	Total Reeve	19,613.68
*	Indemnity - Councillor Ward 1	12,864.72
*	Technology Benefit - Ward 1	800.00
*	Indemnity Road Inspct - Ward 1	3,500.00
*	Per Diem - Ward 1	0.00
*	Expenses - Ward 1	0.00
**	Total Councillor Ward 1	17,164.72
*	Indemnity - Councillor Ward 2	12,650.32
*	Technology Benefit - Ward 2	800.00
*	Indemnity Road Inspct - Ward 2	3,500.00
*	Per Diem - Ward 2	0.00
*	Expenses - Ward 2	0.00
**	Total Councillor Ward 2	16,950.32
*	Indemnity - Councillor Ward 3	12,650.32
*	Technology Benefit - Ward 3	0.00
*	Indemnity Road Inspct - Ward 3	3,500.00
*	Per Diem - Ward 3	0.00
*	Expenses - Ward 3	800.00
**	Total Councillor Ward 3	16,950.32
*	Indemnity - Councillor Ward 4	12,650.32
*	Technology Benefit - Ward 4	800.00
*	Indemnity Road Inspct - Ward 4	3,500.00
*	Per Diem - Ward 4	0.00
*	Expenses - Ward 4	0.00
**	Total Councillor Ward 4	16,950.32
*	Indemnity - Councillor Ward 5	12,650.32
*	Technology Benefit - Ward 5	800.00

RM OF DUFFERIN

Council Compensation & Expenses

For the Period Ending August 31, 2025

	Description	2025 YTD Actual
*	Indemnity Road Inspct - Ward 5	3,500.00
*	Per Diem - Ward 5	0.00
*	Expenses - Ward 5	0.00
**	Total Councillor Ward 5	16,950.32
*	Indemnity - Councillor Ward 6	12,650.32
*	Technology Benefit - Ward 6	800.00
*	Indemnity Road Inspct - Ward 6	3,500.00
*	Per Diem - Ward 6	0.00
*	Expenses - Ward 6	0.00
**	Total Councillor Ward 6	16,950.32

*** End of Report ***