

CONSOLIDATED FINANCIAL STATEMENTS  
UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA  
for year ended  
DECEMBER 31, 2007

**AUDITOR'S REPORT**

To the Members of Council, Inhabitants and  
Ratepayers of the **CORPORATION OF THE  
UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA,**

We have audited the consolidated statement of financial position of the **CORPORATION OF THE UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA** as at December 31, 2007 and the consolidated statements of financial activities and cash flows for the year then ended. These financial statements are the responsibility of the United Townships' management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the **UNITED TOWNSHIPS'** as at December 31, 2007 and the results of its financial activities and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

*Welch L.L.P.*

**CHARTERED ACCOUNTANTS  
LICENSED PUBLIC ACCOUNTANTS**

Pembroke, Ontario  
March 18, 2008

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**AS AT DECEMBER 31, 2007**

|  | <u>2007</u>           | <u>2006</u>           |
|--|-----------------------|-----------------------|
| <b>ASSETS</b>  |                       |                       |
| Cash   | \$ 1,191,751          | \$ 604,320            |
| Taxes receivable   | 17,450                | 22,688                |
| Accounts receivable  | 26,578                | 33,246                |
| Prepaid expense  | <u>15,618</u>         | <u>13,498</u>         |
|  | <u>1,251,397</u>      | <u>673,752</u>        |
| <br><b>LIABILITIES</b>   |                       |                       |
| Accounts payable and accrued liabilities                         | 700,935               | 218,509               |
| Solid waste landfill closure and post-closure liability (Note 4) | 99,000                | 107,000               |
| Deferred revenue (Note 5)  | <u>3,391</u>          | <u>6,750</u>          |
|  | <u>803,326</u>        | <u>332,259</u>        |
| <br><b>NET ASSETS</b>  | <br>\$ <u>448,071</u> | <br>\$ <u>341,493</u> |
| <br><b>MUNICIPAL POSITION</b>                                    |                       |                       |
| <b>Fund balances</b>   |                       |                       |
| Current Fund (Note 6)  | \$ 28,197             | \$ (730)              |
| Reserves   | <u>518,874</u>        | <u>449,223</u>        |
|  | 547,071               | 448,493               |
| <br>Amounts to be recovered from future revenues (Note 4)        | <br><u>(99,000)</u>   | <br><u>(107,000)</u>  |
|  | <br>\$ <u>448,071</u> | <br>\$ <u>341,493</u> |

(See accompanying notes and schedules)

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

|  | <u>Budget</u><br><u>2007</u> | <u>Actual</u><br><u>2007</u> | <u>Actual</u><br><u>2006</u> |
|--|------------------------------|------------------------------|------------------------------|
| <b>REVENUES</b>                                |                              |                              |                              |
| <b>Taxation and user charges</b>               |                              |                              |                              |
| Property taxation                              | \$ 173,627                   | \$ 210,284                   | \$ 140,918                   |
| Payment in lieu of taxes                       | 130,000                      | 112,790                      | 104,948                      |
| <b>Grants</b>                                  |                              |                              |                              |
| Province of Ontario and other grants           | 325,941                      | 314,333                      | 226,404                      |
| <b>Other</b>                                   |                              |                              |                              |
| Gas tax funding and related investment income  | 7,416                        | 4,215                        | -                            |
| Fees, service charges and donations            | 16,710                       | 13,546                       | 16,602                       |
| Investment income                              | 20,000                       | 34,293                       | 24,610                       |
| Other  | <u>3,640</u>                 | <u>7,521</u>                 | <u>7,206</u>                 |
| <b>Total Revenue</b>                           | <u>677,334</u>               | <u>696,982</u>               | <u>520,688</u>               |
| <b>EXPENDITURES</b>                            |                              |                              |                              |
| <b>Current operations</b>                      |                              |                              |                              |
| General government                             | 192,093                      | 183,172                      | 194,972                      |
| Protection to persons and property             | 80,514                       | 63,766                       | 77,517                       |
| Transportation services                        | 107,300                      | 128,274                      | 135,805                      |
| Environmental services                         | 122,190                      | 75,363                       | 85,905                       |
| Recreation and cultural services               | 47,437                       | 36,268                       | 36,877                       |
| Planning and development                       | <u>15,800</u>                | <u>4,832</u>                 | <u>7,112</u>                 |
|  | <u>565,334</u>               | <u>491,675</u>               | <u>538,188</u>               |
| <b>Capital operations</b>                      |                              |                              |                              |
| General government                             | -                            | 9,261                        | 3,833                        |
| Protection to persons and property             | 5,000                        | 4,573                        | 12,760                       |
| Transportation services                        | 68,000                       | -                            | -                            |
| Environmental services                         | 69,105                       | 84,895                       | -                            |
| Recreation and cultural services               | <u>-</u>                     | <u>-</u>                     | <u>1,005</u>                 |
|  | <u>142,105</u>               | <u>98,729</u>                | <u>17,598</u>                |
| <b>Total Expenditures</b>                      | <u>707,439</u>               | <u>590,404</u>               | <u>555,786</u>               |
| <b>NET (EXPENDITURES) REVENUES</b>             | (30,105)                     | 106,578                      | (35,098)                     |
| <b>MUNICIPAL POSITION AT BEGINNING OF YEAR</b> | <u>470,950</u>               | <u>341,493</u>               | <u>376,591</u>               |
| <b>MUNICIPAL POSITION AT END OF YEAR</b>       | \$ <u>440,845</u>            | \$ <u>448,071</u>            | \$ <u>341,493</u>            |

(See accompanying notes and schedules)

UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA  
CONSOLIDATED STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED DECEMBER 31, 2007

|  | <u>2007</u>                | <u>2006</u>              |
|--|----------------------------|--------------------------|
| <b>OPERATIONS</b>  |                            |                          |
| <b>Net revenues (expenditures)</b>                                     | \$ 106,578                 | \$ (35,098)              |
| <b>Changes in the level of:</b>  |                            |                          |
| Taxes receivable   | 5,238                      | 23,737                   |
| Accounts receivable  | 6,668                      | (20,722)                 |
| Prepaid expense  | (2,120)                    | (1,019)                  |
| Accounts payable and accrued liabilities                               | 482,426                    | 134,816                  |
| Solid waste landfill closure and post-closure liability                | (8,000)                    | 18,000                   |
| Deferred revenue   | <u>(3,359)</u>             | <u>4,041</u>             |
| <br>   |                            |                          |
| <b>NET INCREASE IN CASH FROM<br/>OPERATIONS AND NET CHANGE IN CASH</b> | 587,431                    | 123,755                  |
| <br>   |                            |                          |
| <b>CASH AT BEGINNING OF YEAR</b>                                       | <u>604,320</u>             | <u>480,565</u>           |
| <br>   |                            |                          |
| <b>CASH AT END OF YEAR</b>   | \$ <u><u>1,191,751</u></u> | \$ <u><u>604,320</u></u> |

(See accompanying notes and schedules)

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

The United Townships of Head, Clara and Maria is an incorporated municipality in the Province of Ontario. The United Township conducts its operations as directed by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES**

These financial statements are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants.

**Reporting entity**

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures of the current fund, capital fund and reserves and include the activities of all committees of Council and the Library Board which is under the control of Council.

Interorganizational transactions and balances have been eliminated in the preparation of these financial statements.

**Fund accounting**

The financial statements consist of current, capital and reserve funds. Interfund transfers are reflected in the appropriate municipal fund balance.

The schedule of current fund operation reflects the United Townships program delivery and administrative activities and interfund transfers. The current fund is to be used to offset taxation or user charges in 2008.

The schedule of capital fund operations reflects the current year's capital expenditures, related revenues and interfund transfers.

The schedule of reserves reflects interfund transfers.

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Continuity and Balance Sheet."

**Capital assets**

Capital assets are reported as an expenditure in the year of acquisition on the statement of financial activities.

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**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)**

**Revenue recognition**

Revenues from property taxation, taxation from other governments and penalties and interest are recognized in the period in which they are levied and collection is reasonably assured. User charges are recognized as the service is provided and collection is reasonably assured. Grant revenue is recognized when the related expenditure is incurred. Investment income is recognized as it is earned. Fees, service charges, donations and other are recognized when collection is reasonably assured.

**Deferred revenue**

Deferred revenue consists of amounts collected with respect to services which have yet to be provided. Deferred revenue will be recognized as income in the year the related services are provided.

**Use of estimates**

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the dates of the financial statements and the reported amounts of revenues and expenses during the reporting periods. Actual results could differ from those estimates.

**NOTE 2 NEW ACCOUNTING STANDARDS**

The Township owns various tangible capital assets. Effective January 1, 2009, the Township will be required to record tangible capital assets in accordance with Section 3150 of the Public Sector Accounting Handbook of the Canadian Institute of Chartered Accountants. Accounting Guideline 7 of the Handbook provides transitional guidance on presenting information related to tangible capital assets until Section 3150 comes into effect. With regards to this guideline, the Township has begun compiling a listing of all tangible capital assets.

**NOTE 3 OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF RENFREW**

During 2007, property taxes and payments in lieu of taxes were collected by the United Townships on behalf of the County of Renfrew and the School Boards. The amounts collected and remitted, which are not reflected in the consolidated financial statements, are as follows:

|  | School<br>Boards    | County of<br>Renfrew |
|--|---------------------|----------------------|
| Taxation and user charges                                | \$ 1,368,770        | \$ 668,187           |
| Share of payments in lieu of taxes and railway corridors | <u>65,285</u>       | <u>44,993</u>        |
| Amounts collected  | \$ <u>1,434,055</u> | \$ <u>713,180</u>    |

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**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 4 SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE LIABILITY**

The United Townships operate three landfill sites and as a result is liable for the closure and post closure costs associated with each site. These financial statements recognize a liability for closure and post closure care as each landfill site's capacity is used. Specifically, usage is measured as cumulative capacity used versus total estimated capacity available. Furthermore, as costs are expected to be incurred in the future, expected closure and post-closure costs have been discounted using the United Townships average long term borrowing rate of 5%. The following summarizes the estimated closure and post-closure costs and remaining capacity of the United Townships landfill sites at December 31, 2007.

|  | <u>Stonecliffe</u> | <u>Bisset<br/>Creek</u> | <u>Deux<br/>Rivieres</u> | <u>Total</u>      |
|--|--------------------|-------------------------|--------------------------|-------------------|
| Liability to date                          | \$ <u>30,811</u>   | <u>40,363</u>           | <u>27,826</u>            | \$ <u>99,000</u>  |
| Expected total expenditures                | \$ <u>149,810</u>  | <u>139,350</u>          | <u>35,000</u>            | \$ <u>324,160</u> |
| Amount remaining to be recognized          | \$ <u>118,999</u>  | <u>98,987</u>           | <u>7,174</u>             | \$ <u>225,160</u> |
| Remaining capacity of site in cubic metres | <u>10,929</u>      | <u>9,099</u>            | <u>Closed</u>            | <u>20,028</u>     |
| Remaining useful life of site in years     | <u>18</u>          | <u>8</u>                | <u>Closed</u>            |                   |
| Years of post-closure care                 | <u>10</u>          | <u>10</u>               | <u>10</u>                |                   |

The United Townships have reserved \$106,998 to finance the expected closure and post closure care liabilities.

**NOTE 5 DEFERRED REVENUE**

Deferred revenue consists of the following:

|                               | <u>2007</u>     | <u>2006</u>     |
|-------------------------------|-----------------|-----------------|
| Gas tax funding               | \$ 3,391        | \$ 4,533        |
| Library project unspent funds | <u>-</u>        | <u>2,217</u>    |
|                               | \$ <u>3,391</u> | \$ <u>6,750</u> |



**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**NOTES TO CONSOLIDATED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

**NOTE 6 CURRENT FUND BALANCES**

The United Townships current fund balance consists of the following to be (recovered from taxation) or taken to be used to offset taxation or user changes in 2008:

|                  | <u>2007</u>      | <u>2006</u>     |
|------------------|------------------|-----------------|
| United Townships | \$ 16,172        | \$ (6,786)      |
| Library Board    | <u>12,025</u>    | <u>6,056</u>    |
|                  | <u>\$ 28,197</u> | <u>\$ (730)</u> |

**NOTE 7 COMMITMENTS**

**Policing services**

The United Townships have contracted with the Province of Ontario to provide policing services. The contract cost for 2007 was \$39,648 (2006 - \$48,383).

**Recyclables Collection**

The United Townships have contracted out the collection of recyclables for the period to December 31, 2008 at an annual cost of \$20,000.

**NOTE 8 FINANCIAL INSTRUMENTS**

The United Township's financial instruments consist of cash, accounts receivable, taxes receivable, and accounts payable and accrued liabilities.

**Risk**

It is management's opinion that the United Township's are not exposed to significant interest, currency or credit risks arising from its financial instruments.

**Fair market value**

The fair value of the United Township's financial instruments approximates their carrying value due to their short term nature.

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**CONSOLIDATED SCHEDULE OF CURRENT FUND OPERATIONS**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

|  | <u>Budget</u><br><u>2007</u> | <u>Actual</u><br><u>2007</u> | <u>Actual</u><br><u>2006</u> |
|--|------------------------------|------------------------------|------------------------------|
| <b>REVENUES</b>                                  |                              |                              |                              |
| <b>Taxation and user charges</b>                 |                              |                              |                              |
| Property taxation                                | \$ 173,627                   | \$ 210,284                   | \$ 140,918                   |
| Payments in lieu of taxes                        | 130,000                      | 112,790                      | 104,948                      |
| <b>Grants</b>                                    |                              |                              |                              |
| Province of Ontario and other grants             | 246,736                      | 233,937                      | 223,139                      |
| <b>Other</b>                                     |                              |                              |                              |
| Fees, service charges and donations              | 16,710                       | 13,546                       | 16,602                       |
| Investment income                                | 20,000                       | 34,293                       | 24,610                       |
| Other  | 3,640                        | 7,521                        | 7,206                        |
|  | <u>590,713</u>               | <u>612,371</u>               | <u>517,423</u>               |
| <b>EXPENDITURES</b>                              |                              |                              |                              |
| General government                               | 192,093                      | 183,172                      | 194,972                      |
| Protection to persons and property               | 80,514                       | 63,766                       | 77,517                       |
| Transportation services                          | 107,300                      | 128,274                      | 135,805                      |
| Environmental services                           | 122,190                      | 75,363                       | 85,905                       |
| Recreation and cultural services                 | 47,437                       | 36,268                       | 36,877                       |
| Planning and development                         | 15,800                       | 4,832                        | 7,112                        |
|  | <u>565,334</u>               | <u>491,675</u>               | <u>538,188</u>               |
| Net revenues (expenditures)                      | 25,379                       | 120,696                      | (20,765)                     |
| <b>TRANSFERS</b>                                 |                              |                              |                              |
| To capital fund                                  | (76,584)                     | (35,218)                     | (14,333)                     |
| From (to) reserves                               | 29,478                       | (48,551)                     | (59,907)                     |
| Amounts to be recovered from future revenues     | -                            | (8,000)                      | 18,000                       |
| <b>CHANGE IN CURRENT FUND</b>                    | (21,727)                     | 28,927                       | (77,005)                     |
| <b>CURRENT FUND BALANCE AT BEGINNING OF YEAR</b> | <u>21,727</u>                | <u>(730)</u>                 | <u>76,275</u>                |
| <b>CURRENT FUND BALANCE AT END OF YEAR</b>       | \$ <u>-</u>                  | \$ <u>28,197</u>             | \$ <u>(730)</u>              |

UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA  
CONSOLIDATED SCHEDULE OF CAPITAL FUND OPERATIONS  
FOR THE YEAR ENDED DECEMBER 31, 2007

|  | Budget<br><u>2007</u> | Actual<br><u>2007</u> | Actual<br><u>2006</u> |
|--|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                          |                       |                       |                       |
| Province of Ontario and other grants     | \$ <u>79,205</u>      | \$ <u>80,396</u>      | \$ <u>3,265</u>       |
| <b>EXPENDITURES</b>                      |                       |                       |                       |
| General government                       | -                     | 9,261                 | 3,833                 |
| Protection to persons and property       | 5,000                 | 4,573                 | 12,760                |
| Transportation services                  | 68,000                | -                     | -                     |
| Environmental services                   | 69,105                | 84,895                | -                     |
| Recreation and cultural services         | <u>-</u>              | <u>-</u>              | <u>1,005</u>          |
|  | <u>142,105</u>        | <u>98,729</u>         | <u>17,598</u>         |
| Net expenditures                         | 62,900                | 18,333                | 14,333                |
| <b>TRANSFERS</b>                         |                       |                       |                       |
| From current fund                        | 76,584                | 35,218                | 14,333                |
| To reserve fund                          | <u>(13,684)</u>       | <u>(16,885)</u>       | <u>-</u>              |
| <b>CHANGE IN CAPITAL FUND</b>            | -                     | -                     | -                     |
| <b>CAPITAL FUND AT BEGINNING OF YEAR</b> | <u>-</u>              | <u>-</u>              | <u>-</u>              |
| <b>CAPITAL FUND AT END OF YEAR</b>       | \$ <u><u>-</u></u>    | \$ <u><u>-</u></u>    | \$ <u><u>-</u></u>    |

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**

**CONSOLIDATED SCHEDULE OF RESERVES**

**FOR THE YEAR ENDED DECEMBER 31, 2007**

|   | Budget<br><u>2007</u> | Actual<br><u>2007</u> | Actual<br><u>2006</u> |
|---|-----------------------|-----------------------|-----------------------|
| <b>REVENUES</b>                               |                       |                       |                       |
| Gas tax funding and related investment income | \$ 7,416              | \$ 4,215              | \$ -                  |
| <b>EXPENDITURES</b>                           | <u>-</u>              | <u>-</u>              | <u>-</u>              |
| <b>NET REVENUE</b>                            | 7,416                 | 4,215                 | -                     |
| <b>TRANSFERS</b>                              |                       |                       |                       |
| (To) from current fund                        | (29,478)              | 48,551                | 59,907                |
| From capital fund                             | <u>13,684</u>         | <u>16,885</u>         | <u>-</u>              |
| <b>CHANGE IN RESERVES</b>                     | (8,378)               | 69,651                | 59,907                |
| <b>RESERVES AT BEGINNING OF YEAR</b>          | <u>449,223</u>        | <u>449,223</u>        | <u>389,316</u>        |
| <b>RESERVES AT END OF YEAR</b>                | \$ <u>440,845</u>     | \$ <u>518,874</u>     | \$ <u>449,223</u>     |

**ANALYZED AS FOLLOWS:**

**Reserves set aside for specific purposes by council:**

|  | <u>2007</u>       | <u>2006</u>       |
|--|-------------------|-------------------|
| Contingencies                                | \$ 64,789         | \$ 59,788         |
| Working capital                              | 75,467            | 75,467            |
| Recreation purposes                          | 3,080             | 3,080             |
| Disposal site                                | 87,412            | 87,412            |
| Disposal site - vehicle                      | 12,500            | 5,000             |
| Bear wise program                            | -                 | 20,976            |
| Emergency vehicle                            | -                 | 10,000            |
| Physician recruitment                        | 8,000             | 3,000             |
| Solid waste landfill closure and postclosure | 106,998           | 85,500            |
| Office technology                            | 4,500             | 4,500             |
| Roads - capital projects                     | 8,000             | 8,000             |
| Gravel crushing                              | 8,000             | 3,000             |
| Roads - Truck                                | 17,500            | 5,000             |
| Emergency management                         | 9,500             | 9,500             |
| Fire suppression equipment                   | 10,500            | 7,500             |
| Equipment replacement                        | 10,500            | 10,500            |
| Library                                      | 20,028            | 17,000            |
| Succession planning                          | 5,000             | -                 |
| Garage                                       | 34,000            | 34,000            |
| Facility management                          | 10,000            | -                 |
| Office equipment                             | 2,000             | -                 |
| Deux Rivieres Site Closure                   | 21,100            | -                 |
|  | \$ <u>518,874</u> | \$ <u>449,223</u> |

**UNITED TOWNSHIPS OF HEAD, CLARA AND MARIA**  
**CONSOLIDATED SCHEDULE OF CURRENT FUND EXPENDITURES BY OBJECT**  
**FOR THE YEAR ENDED DECEMBER 31, 2007**

|   | Budget<br><u>2007</u> | Actual<br><u>2007</u> | Actual<br><u>2006</u> |
|---|-----------------------|-----------------------|-----------------------|
| <b>GENERAL GOVERNMENT</b>                           |                       |                       |                       |
| Salaries, wages and benefits                        | \$ 110,780            | \$ 122,036            | \$ 113,298            |
| Administration and supplies                         | 78,813                | 59,861                | 77,136                |
| Financial expenses                                  | <u>2,500</u>          | <u>1,275</u>          | <u>4,538</u>          |
|   | <u>192,093</u>        | <u>183,172</u>        | <u>194,972</u>        |
| <b>PROTECTION TO PERSONS AND PROPERTY</b>           |                       |                       |                       |
| Salaries, wages and benefits                        | 12,200                | 10,515                | 12,298                |
| Administration and supplies                         | 16,995                | 13,603                | 16,837                |
| Policing  | <u>51,319</u>         | <u>39,648</u>         | <u>48,382</u>         |
|   | <u>80,514</u>         | <u>63,766</u>         | <u>77,517</u>         |
| <b>TRANSPORTATION SERVICES</b>                      |                       |                       |                       |
| Salaries, wages and benefits                        | 38,000                | 40,972                | 44,498                |
| Winter control                                      | 36,500                | 51,791                | 42,847                |
| Road maintenance                                    | <u>32,800</u>         | <u>35,511</u>         | <u>48,460</u>         |
|   | <u>107,300</u>        | <u>128,274</u>        | <u>135,805</u>        |
| <b>ENVIRONMENTAL SERVICES</b>                       |                       |                       |                       |
| Salaries, wages and benefits                        | 26,000                | 25,070                | 20,626                |
| Administration and supplies                         | 51,500                | 50,971                | 21,206                |
| Solid waste landfill closure and post-closure costs | -                     | (8,000)               | 18,000                |
| Disposal site study and related costs               | <u>44,690</u>         | <u>7,322</u>          | <u>26,073</u>         |
|   | <u>122,190</u>        | <u>75,363</u>         | <u>85,905</u>         |
| <b>RECREATION AND CULTURAL</b>                      |                       |                       |                       |
| Recreation  | 25,450                | 20,886                | 18,318                |
| Library   | <u>21,987</u>         | <u>15,382</u>         | <u>18,559</u>         |
|   | <u>47,437</u>         | <u>36,268</u>         | <u>36,877</u>         |
| <b>PLANNING AND DEVELOPMENT</b>                     |                       |                       |                       |
| Economic development                                | 4,800                 | 4,532                 | 7,000                 |
| Physician recruitment                               | <u>11,000</u>         | <u>300</u>            | <u>112</u>            |
|   | <u>15,800</u>         | <u>4,832</u>          | <u>7,112</u>          |
|   | \$ <u>565,334</u>     | \$ <u>491,675</u>     | \$ <u>538,188</u>     |