

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA*Opinion*

We have audited the consolidated financial statements of the United Townships of Head, Clara & Maria (the Township), which comprise the consolidated statement of financial position as at December 31, 2019, and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Township as at December 31, 2019 and the results of its consolidated operations, changes in net financial assets and cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for 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 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 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.

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

Pembroke, Ontario
May 21, 2020

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2019

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	<u>2019</u>	<u>2018</u>
FINANCIAL ASSETS		
Cash	\$ 1,343,139	\$ 842,199
Taxes receivable	96,960	70,693
Accounts receivable	<u>19,720</u>	<u>170,083</u>
	<u>1,459,819</u>	<u>1,082,975</u>
 LIABILITIES		
Accounts payable and accrued liabilities	78,474	133,279
Provision for landfill closure and post closure liabilities (Note 3)	351,000	370,000
Deferred revenue (Note 4)	<u>60,517</u>	<u>16,532</u>
	<u>489,991</u>	<u>519,811</u>
 NET FINANCIAL ASSETS	 <u>969,828</u>	 <u>563,164</u>
 NON-FINANCIAL ASSETS		
Tangible capital assets (Schedule 1)	1,018,075	1,067,488
Prepaid expenses	<u>24,112</u>	<u>28,947</u>
	<u>1,042,187</u>	<u>1,096,435</u>
 ACCUMULATED SURPLUS (Note 5)	 <u>\$ 2,012,015</u>	 <u>\$ 1,659,599</u>

(See accompanying notes and schedule)

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**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
CONSOLIDATED STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2019**

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	Budget <u>2019</u>	Actual <u>2019</u>	Actual <u>2018</u>
REVENUE			
Property taxation	\$ 510,216	\$ 511,437	\$ 497,857
Payment in lieu of taxes	60,000	168,295	160,953
Province and other government transfers	373,054	356,179	175,470
Gas tax funding and related investment income	15,000	15,840	-
Fees, service charges and donations	30,450	29,633	31,085
Investment income	-	14,874	8,189
Other	<u>24,300</u>	<u>27,627</u>	<u>30,671</u>
	<u>1,013,020</u>	<u>1,123,885</u>	<u>904,225</u>
EXPENSES			
General government	334,791	307,967	406,535
Protection to persons and property	121,498	113,591	117,946
Transportation services	229,891	189,337	234,707
Environmental services	117,612	76,372	43,618
Recreation and cultural services	66,008	83,186	117,998
Planning and development	<u>1,020</u>	<u>1,016</u>	<u>1,017</u>
	<u>870,820</u>	<u>771,469</u>	<u>921,821</u>
EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)	142,200	352,416	(17,596)
ACCUMULATED SURPLUS, BEGINNING OF YEAR	<u>1,657,624</u>	<u>1,659,599</u>	<u>1,677,195</u>
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 1,799,824</u>	<u>\$ 2,012,015</u>	<u>\$ 1,659,599</u>

(See accompanying notes and schedule)

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2019

	Budget <u>2019</u>	Actual <u>2019</u>	Actual <u>2018</u>
EXCESS OF REVENUE OVER EXPENSES (EXPENSES OVER REVENUE)	\$ <u>142,200</u>	\$ <u>352,416</u>	\$ <u>(17,596)</u>
Acquisition of tangible capital assets	-	-	(20,840)
Amortization of tangible capital assets	-	49,413	50,989
Proceeds on disposal of tangible capital assets	-	-	2,500
Changes in level of prepaid expenses	-	<u>4,835</u>	<u>(13,594)</u>
	-	<u>54,248</u>	<u>19,055</u>
INCREASE IN NET FINANCIAL ASSETS	142,200	406,664	1,459
NET FINANCIAL ASSETS, BEGINNING OF YEAR	<u>561,189</u>	<u>563,164</u>	<u>561,705</u>
NET FINANCIAL ASSETS, END OF YEAR	\$ <u>703,389</u>	\$ <u>969,828</u>	\$ <u>563,164</u>

(See accompanying notes and schedule)

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
CONSOLIDATED STATEMENT OF CASH FLOWS
YEAR ENDED DECEMBER 31, 2019

	<u>2019</u>	<u>2018</u>
CASH FLOWS FROM (USED IN) OPERATING ACTIVITIES		
Excess of revenue over expenses (expenses over revenue)	\$ 352,416	\$ (17,596)
Non-cash items included in excess of revenue over expenses:		
Amortization of tangible capital assets	<u>49,413</u>	<u>50,989</u>
	401,829	33,393
Changes in the level of:		
Taxes receivable	(26,267)	(15,663)
Accounts receivable	150,363	(91,778)
Prepaid expenses	4,835	(13,594)
Accounts payable and accrued liabilities	(54,805)	7,317
Solid waste landfill closure and post-closure liability	(19,000)	(80,000)
Deferred revenue	<u>43,985</u>	<u>(998)</u>
	<u>500,940</u>	<u>(161,323)</u>
CASH FLOWS FROM (USED IN) INVESTING ACTIVITIES		
Acquisition of tangible capital assets	-	(20,840)
Proceeds from sale of tangible capital assets	<u>-</u>	<u>2,500</u>
	<u>-</u>	<u>(18,340)</u>
INCREASE (DECREASE) IN CASH	500,940	(179,663)
CASH AT BEGINNING OF YEAR	<u>842,199</u>	<u>1,021,862</u>
CASH AT END OF YEAR	<u>\$ 1,343,139</u>	<u>\$ 842,199</u>

(See accompanying notes and schedule)

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
SCHEDULE OF TANGIBLE CAPITAL ASSETS

YEAR ENDED DECEMBER 31, 2019

SCHEDULE 1

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	<u>Land</u>	<u>Land Improvements</u>	<u>Buildings</u>	<u>Machinery and Equipment</u>	<u>Vehicles</u>	<u>Linear Assets</u>	<u>2019</u>	<u>2018</u>
COST:								
Balance, beginning of year	\$ 9,252	\$ 202,876	\$ 827,635	\$ 221,654	\$ 57,142	\$ 890,783	\$ 2,209,342	\$ 2,195,757
Acquisition of tangible capital assets	-	-	-	-	-	-	-	20,840
Disposal of tangible capital assets	-	-	-	-	-	-	-	(7,255)
	<u>9,252</u>	<u>202,876</u>	<u>827,635</u>	<u>221,654</u>	<u>57,142</u>	<u>890,783</u>	<u>2,209,342</u>	<u>2,209,342</u>
ACCUMULATED AMORTIZATION:								
Balance, beginning of year	-	51,220	226,534	135,851	41,521	686,728	1,141,854	1,095,620
Annual amortization	-	8,470	18,028	11,732	5,714	5,469	49,413	50,989
Accumulated amortization on disposals	-	-	-	-	-	-	-	(4,755)
	-	<u>59,690</u>	<u>244,562</u>	<u>147,583</u>	<u>47,235</u>	<u>692,197</u>	<u>1,191,267</u>	<u>1,141,854</u>
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ <u>9,252</u>	\$ <u>143,186</u>	\$ <u>583,073</u>	\$ <u>74,071</u>	\$ <u>9,907</u>	\$ <u>198,586</u>	\$ <u>1,018,075</u>	\$ <u>1,067,488</u>
2018 NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	\$ <u>9,252</u>	\$ <u>151,656</u>	\$ <u>601,101</u>	\$ <u>85,803</u>	\$ <u>15,621</u>	\$ <u>204,055</u>	\$ <u>1,067,488</u>	

(See accompanying notes)

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the United Townships of Head, Clara & Maria are the representations of management, prepared in accordance with Canadian public sector accounting standards for local governments established by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the United Townships are as follows:

Reporting entity

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures, changes in fund balances and change in financial position of the reporting entity. This entity is comprised of the municipal operations plus all of the organizations that are owned or controlled by the Township and are, therefore, accountable to the Township Council for the administration of their financial affairs and resources. Included with the municipality are the following:

United Townships of Head, Clara and Maria Library Board

Basis of Accounting

The financial statements are prepared using the accrual basis of accounting. The accrual basis of accounting records revenue as it is earned and measurable. Expenses are recognized as they are incurred and measurable based upon receipt of goods or services and/or the legal obligation to pay.

Funds from external parties and earnings thereon restricted by agreement or legislation are accounted for as deferred revenue until used for the purpose specified.

Government transfers, contributions and other amounts are received from third parties pursuant to legislation, regulation or agreement and may only be used for certain programs, in the completion of specific work, or for the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed or the tangible capital assets are acquired.

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 and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Management makes accounting estimates when determining the estimated useful life of its tangible capital assets and landfill sites, and its allowance for doubtful accounts. Where measurement uncertainty exists, the financial statements have been prepared within reasonable limits of materiality. Actual results could differ from these estimates.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Landfill closure and post-closure liabilities

The United Townships are required to fund the closure of its landfill site and provide for post-closure care of the facility. Closure and post-closure activities include the final clay cover, landscaping, as well as surface and ground water monitoring, leachate control, and visual inspection. The requirement is being provided for over the estimated remaining life of the landfill site based on usage.

Government Transfers

Government transfers are the transfer of assets from senior levels of government that are not the result of an exchange transaction, are not expected to be repaid in the future, or the result of a direct financial return.

Government transfers are recognized in the financial statements as revenue in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be determined.

Requisition Over-levy and Under-levy

Over-levies and under-levies arise from the difference between the actual property tax levy made to cover each requisition and the actual amount requisitioned.

If the actual levy exceeds the requisition, the over-levy is accrued as a liability and property tax revenue is reduced. Where the actual levy is less than the requisition amount, the under-levy is accrued as a receivable and as property tax revenue.

Requisition tax rates in the subsequent year are adjusted for any over-levies or under-levies of the prior year.

Contaminated Sites Liability

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of a contaminated site is recognized when a site is not in productive use and is management's estimate of the cost of post-remediation including operation, maintenance and monitoring.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Non-Financial Assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the normal course of operations. The change in non-financial assets during the year, together with the excess of revenues over expenses, provides the consolidated Change in Net Financial Assets for the year.

i) **Tangible Capital Assets**

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the estimated useful life as follows:

	<u>Years</u>
Land improvements	20-25
Buildings	20-60
Linear Assets	25-50
Machinery and equipment	25
Vehicles	10

Annual amortization is charged in the year of acquisition and not in the year of disposal. Assets under construction are not amortized until the asset is available for productive use.

ii) **Contributions of Tangible Capital Assets**

Tangible capital assets received as contributions are recorded at fair value at the date of receipt and also are recorded as revenue.

iii) **Natural Resources**

Natural resources that have not been purchased are not recognized as assets in the financial statements.

iv) **Methods Used for Determining the Costs**

The financial information recorded includes the actual or estimated historical cost of tangible capital assets. When historical cost records were not available, other methods were used to estimate the costs and accumulated amortization of the assets. The United Townships of Head, Clara & Maria applied a consistent method of estimating the replacement or reproduction cost of the tangible capital assets for which it did not have historical cost records, except in circumstances where it could be demonstrated that a different method would provide a more accurate estimate of the cost of a particular type of tangible capital asset. The Canada-wide Consumer Price Index was used to deflate the replacement or reproduction cost to estimate historical cost in the year of acquisition.

**UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019**

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Segment disclosures

The United Township was required to adopt Section PS 2700 - Segment Disclosures. A segment is defined as a distinguishable activity or group of activities for which it is appropriate to separately report financial information. Management has determined that existing disclosures in the consolidated statement of operations and within the related notes for both the prior and current years sufficiently disclose information of all appropriate segments and therefore no additional disclosure is required. Furthermore, due to the size of the organization disclosure may contravene privacy laws.

NOTE 2 OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF RENFREW

During 2019, property taxes and payments in lieu of taxes were collected by the United Townships of Head, Clara & Maria 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 Boards	County of Renfrew
Taxation and user charges	\$ 1,297,119	\$ 754,007
Share of payments in lieu of taxes	<u>31,648</u>	<u>94,262</u>
Amount requisitioned	\$ <u>1,328,767</u>	\$ <u>848,269</u>

NOTE 3 PROVISION FOR LANDFILL CLOSURE AND POST CLOSURE COSTS

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 consolidated financial statements recognize a liability for closure and post closure care as each landfill site's capacity used to date. 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' expected long term borrowing rate of 2.77%. The following summarizes the estimated closure and post closure costs and remaining capacity of the United Townships landfill sites at December 31, 2019:

	Stonecliffe	Bisset Creek	Deux Rivieres	Total
Liability to date	\$ <u>233,000</u>	\$ <u>58,000</u>	\$ <u>60,000</u>	\$ <u>351,000</u>
Expected total expenditures	\$ <u>522,000</u>	\$ <u>1,220,000</u>	\$ <u>60,000</u>	\$ <u>1,802,000</u>
Amount remaining to be recognized	\$ <u>289,000</u>	\$ <u>1,162,000</u>	\$ <u>-</u>	\$ <u>1,451,000</u>
Remaining capacity of site in cubic metres	<u>7,743</u>	<u>43,760</u>	<u>Closed</u>	<u>51,503</u>
Remaining useful life of sites years	<u>18</u>	<u>58</u>	<u>Closed</u>	

The United Townships have reserved \$243,260 to finance the expected closure and post closure care liabilities.

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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NOTE 4 DEFERRED REVENUE

Deferred revenue consists of the following:

	<u>2019</u>	<u>2018</u>
Gas tax funding	\$ 14,165	\$ 14,857
Seniors Community Grant funding	8,487	1,675
Main street revitalization	<u>37,865</u>	<u>-</u>
	<u>\$ 60,517</u>	<u>\$ 16,532</u>

NOTE 5 ACCUMULATED SURPLUS

Accumulated surplus consists of the following:

	<u>2019</u>	<u>2018</u>
Unrestricted surplus	\$ 219,445	\$ 62,775
Internally restricted reserves	1,125,495	899,336
Provision for landfill closure and post-closure costs	(351,000)	(370,000)
Equity in tangible capital assets	<u>1,018,075</u>	<u>1,067,488</u>
	<u>\$ 2,012,015</u>	<u>\$ 1,659,599</u>

NOTE 6 EXPENSES BY OBJECT

The consolidated statement of operations reports expenses for the United Townships by function. The following is a summary of expenses by object.

	<u>2019</u>	<u>2018</u>
Salary and wages	\$ 279,866	\$ 377,570
Contracted services	221,040	220,711
Material and supplies	240,150	331,589
Provision for solid landfill closure and post-closure cost	(19,000)	(80,000)
Taxation adjustments and vacancy rebates	-	20,962
Amortization of tangible capital assets	<u>49,413</u>	<u>50,989</u>
	<u>\$ 771,469</u>	<u>\$ 921,821</u>

UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

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NOTE 7 COMMITMENTS

Policing Services

The United Townships have contracted with the Province of Ontario for policing services. The contract cost for 2019 was \$88,482 (2018 - \$90,686).

Municipal Fire Management Services

The United Townships have contracted with the Province of Ontario for fire management services. The contract cost for 2019 was \$8,945 (2018 - \$8,744).

NOTE 8 FINANCIAL INSTRUMENTS

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

Risk

It is management's opinion that the United Townships 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.

NOTE 9 CONTAMINATED SITES LIABILITY

The United Townships has adopted PS3260 Liability for Contaminated Sites. The United Townships did not identify any financial liabilities in 2019 (2018 - \$NIL) as a result of this standard.

NOTE 10 BUDGET FIGURES

Budget established for capital projects are based on project-oriented basis, the cost of which may be carried out over one or more years. Although they may not be directly comparable with current year actual amounts, they have been reflected on the Consolidated Statement of Change in Net Financial Assets. Furthermore, the budget makes no provision for amortization expense and solid landfill closure and post closure care.

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UNITED TOWNSHIPS OF HEAD, CLARA & MARIA
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2019

NOTE 11 SUBSEQUENT EVENT

In mid-March of 2020, subsequent to the Township's year-end, the Province of Ontario declared a state of emergency in response to public health concerns originating from the spread of the coronavirus. Due to these concerns, the Township was required to close recreation and library facilities to the public. At the date of issuing these financial statements, the Township has not re-opened these facilities to the public. The financial impact of the spread of the coronavirus on the Township is not yet known.