

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

Consolidated Financial Statements

DECEMBER 31, 2008

Corners	8	
No corners	<u>2</u>	1 file - 1 Ministry
Total	<u><u>10</u></u>	

Date document last saved May 29, 2009

Date document printed 08/06/2009

Document prepared by: _____

Document reviewed by: _____

Partner _____

Code: _____

Typing checked by: _____

Adds checked by: _____

Titles checked to Report/Comments _____

Notes properly referenced _____

Names checked _____

Numbers carried properly between statements _____

Presentability checked _____

FINANCIAL STATEMENTS
THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
For year ended
DECEMBER 31, 2008

AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the
CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN

We have audited the consolidated statement of financial position of the **CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN** as at December 31, 2008 and the consolidated statements of financial activities and cash flows for the year then ended. These financial statements are the responsibility of the Township's 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 Township as at December 31, 2008 and the results of its financial activities and cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

CHARTERED ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Pembroke, Ontario
March 10, 2009

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2008

	<u>2008</u>	<u>2007</u>
FINANCIAL ASSETS		
Unrestricted		
Cash	\$ 627,603	\$ 244,736
Taxes receivable	254,235	193,386
Accounts receivable	<u>68,536</u>	<u>241,465</u>
	<u>950,374</u>	<u>679,587</u>
Restricted (Note 6)		
Cash	<u>8,588</u>	<u>802,055</u>
	<u>958,962</u>	<u>1,481,642</u>
 LIABILITIES		
Accounts payable and accrued liabilities	297,890	141,269
Deferred revenue - (Note 4)	274,515	71,073
Due to school boards (Note 6)	8,588	802,055
Solid waste landfill closure and post closure liabilities (Note 7)	28,014	24,481
Net long-term liabilities (Note 8)	<u>153,334</u>	<u>46,694</u>
	<u>762,341</u>	<u>1,085,572</u>
 NET ASSETS	 <u>\$ 196,621</u>	 <u>\$ 396,070</u>
 MUNICIPAL POSITION		
Amounts to be recovered		
From future revenues	\$ (181,348)	\$ (71,175)
Fund balances (Note 9)		
Current fund	86,043	39,480
Capital fund	-	133,500
Reserves and reserve funds	<u>291,926</u>	<u>294,265</u>
	<u>\$ 196,621</u>	<u>\$ 396,070</u>

(See accompanying notes and schedules)

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budget <u>2008</u>	Actual <u>2008</u>	Actual <u>2007</u>
REVENUES			
Taxation and user charges			
Property taxation	\$ 1,262,423	\$ 1,325,530	\$ 1,244,417
Payment in lieu of taxes	25,424	25,424	25,329
Grants			
Province of Ontario	1,185,997	1,102,844	989,720
Government of Canada and other	80,451	4,524	1,178
Other			
License and permits	14,985	14,653	13,603
Penalties and interest	15,000	26,806	22,614
Rent	14,600	34,260	20,776
Fees, service charges and donations	22,450	36,768	45,567
Investment income	10,000	10,173	13,760
Insurance proceeds	-	-	133,500
Proceeds on disposal of capital assets	-	21,091	-
Sale of land	-	(904)	7,169
Total Revenue	<u>2,631,330</u>	<u>2,601,169</u>	<u>2,517,633</u>
EXPENDITURES			
Current operations			
General government	344,132	334,172	306,995
Protection to persons and property	263,630	258,590	283,368
Transportation services	472,502	503,199	428,016
Environmental services	166,583	170,311	105,458
Health services	43,195	42,671	100,316
Social and family services	758,790	758,790	808,052
Recreation and cultural services	109,340	109,380	96,163
Planning and development	48,014	41,695	37,506
	<u>2,206,186</u>	<u>2,218,808</u>	<u>2,165,874</u>
Capital operations			
General government	26,327	16,638	2,175
Protection to persons and property	9,820	7,834	16,455
Transportation services	584,735	522,591	34,464
Environmental services	2,500	5,456	16,086
Health services	-	-	7,370
Recreation and cultural services	23,535	29,291	36,649
	<u>646,917</u>	<u>581,810</u>	<u>113,199</u>
Total Expenditures	<u>2,853,103</u>	<u>2,800,618</u>	<u>2,279,073</u>
NET (EXPENDITURES) REVENUES	(221,773)	(199,449)	238,560
MUNICIPAL POSITION AT BEGINNING OF YEAR	<u>396,070</u>	<u>396,070</u>	<u>157,510</u>
MUNICIPAL POSITION AT END OF YEAR	<u>\$ 174,297</u>	<u>\$ 196,621</u>	<u>\$ 396,070</u>

(See accompanying notes and schedules)

**THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED STATEMENT OF UNRESTRICTED CASH FLOWS
YEAR ENDED DECEMBER 31, 2008**

	<u>2008</u>	<u>2007</u>
CASH FLOWS FROM (USED IN) OPERATIONS		
Net (expenditures) revenues	\$ (199,449)	\$ 238,560
Sources (uses):		
Taxes receivable	(60,849)	(77,795)
Accounts receivable	172,929	(147,674)
Accounts payable and accrued liabilities	156,621	(51,202)
Deferred revenue	203,442	4,888
Solid waste landfill closure and post closure liability	<u>3,533</u>	<u>(31,024)</u>
	<u>276,227</u>	<u>(64,247)</u>
CASH FLOWS FROM (USED IN) FINANCING ACTIVITIES		
Proceeds of long-term liabilities	156,803	52,242
Long-term liabilities repaid	<u>(50,163)</u>	<u>(90,643)</u>
	<u>106,640</u>	<u>(38,401)</u>
NET INCREASE (DECREASE) IN UNRESTRICTED CASH	382,867	(102,648)
UNRESTRICTED CASH AT BEGINNING OF YEAR	<u>244,736</u>	<u>347,384</u>
UNRESTRICTED CASH AT END OF YEAR	<u>\$ 627,603</u>	<u>\$ 244,736</u>
Supplementary information:		
Interest paid	<u>\$ (4,995)</u>	<u>\$ (2,853)</u>

(See accompanying notes and schedules)

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

The Township of South Algonquin is an incorporated municipality in the Province of Ontario. The 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

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 reserve funds and include the activities of all committees of Council and the following boards which are under the control of Council:

South Algonquin Recreation Board
South Algonquin Public Library Board
South Algonquin Medical Centre Board

Inter-organizational transactions and balances have been eliminated in the preparation of these financial statements.

Fund accounting

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

The schedule of current fund operations reflects the Council's program delivery and administrative activities and interfund transfers. The current fund is to be used to offset taxation or user charges in 2009.

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

Certain amounts as approved by council are set aside in reserves and reserve funds for future operating and capital purposes. The schedule of reserves and reserve fund reflects transactions of the reserve fund.

Capital assets

The historical cost and accumulated depreciation of capital assets are not reported. Capital assets are recorded as an expenditure on the Consolidated Statement of Financial Activities in the year of acquisition. Effective January 1, 2009, this will change with implementation of Section 3150 - Tangible Capital Assets of the Public Sector Accounting Handbook (see Note 2 - New Accounting Standards).

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

NOTE 1 SIGNIFICANT ACCOUNTING POLICIES (cont'd)

Deferred revenue

Certain amounts are received pursuant to legislation, regulation or agreement and may only be used in the conduct of certain programs or in the completion of specific work. In addition, certain user charges and fees are collected for which the related services have yet to be performed. These amounts are recorded as deferred revenue and are recognized as revenue in the fiscal year the related expenditures are incurred or services are performed.

Landfill closure and post-closure liabilities

The estimated costs to maintain closed solid waste landfill sites are based on estimated future expenditures in current dollars, adjusted for estimated inflation, and are reported as a liability on the consolidated statement of financial position.

Revenue recognition

Taxation revenues are recorded at the time tax billings are issued. Additional property tax revenue can be added throughout the year, related to new properties that become occupied, or that become subject to property tax, after the return of the annual assessment roll used for billing purposes. The Township may receive supplementary assessment rolls over the course of the year from MPAC that identify new or omitted assessments. Property taxes for these supplementary and/or omitted amounts are then billed according to the approved tax rate for the property class.

Taxation revenues in any year may also be reduced as a result of reductions in assessment values resulting from assessment and/or tax appeals.

Taxation from other governments and penalties and interest are recognized in the period in which they are levied. Grant revenue is recognized when the related expenditure is incurred. Investment income is recognized as it is earned. Fees, service charges, donations, and miscellaneous are recognized when services are rendered.

All revenue is recognized only when collection is reasonably assured.

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 date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these 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.

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

NOTE 3 OPERATIONS OF SCHOOL BOARDS

During the year, requisitions were made by School Boards requiring the Township to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	<u>2008</u>	<u>2007</u>
Property taxes	\$ 447,766	\$ 423,350
Taxation from other governments	<u>3,688</u>	<u>3,789</u>
Amount requisitioned	<u>\$ 451,454</u>	<u>\$ 427,139</u>

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards are not reflected in these financial statements.

NOTE 4 DEFERRED REVENUE

Deferred revenue at the end of the year consists of the following amounts for which funding has been received but the service has not yet been provided:

	<u>2008</u>	<u>2007</u>
Ministry of Health and Long-Term Care grants:		
Infrastructure and overhead program for Northern Physicians	\$ -	\$ 31,007
Family Health Team Development	6,445	6,445
Gas tax rebate	76,057	33,621
Ministry of Transportation infrastructure	72,792	-
Investing in Ontario Act	<u>119,221</u>	<u>-</u>
	<u>\$ 274,515</u>	<u>\$ 71,073</u>

NOTE 5 CONTRIBUTIONS TO UNCONSOLIDATED ENTITIES

Contributions were made to these entities as follows:

	<u>2008</u>	<u>2007</u>
Renfrew County and District Health Unit	\$ 12,959	\$ 8,529
District of Nipissing Social Services Board	674,174	735,556
East Nipissing Home for the Aged	<u>84,616</u>	<u>72,496</u>
	<u>\$ 771,749</u>	<u>\$ 816,581</u>

NOTE 6 RESTRICTED ASSETS - DUE TO SCHOOL BOARDS

Due to school boards consists of school rates levied in an area where there were previously no school boards. Under Section 240 of the Education Act these amounts were to be deposited together with the interest thereon in a designated account.

These funds are not available to the municipality for its own use.

The Ministry of Education has determined to which school boards these funds are to be disbursed, and the balance of these funds was distributed after the year end.

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

NOTE 7 SOLID WASTE LANDFILL CLOSURE AND POST CLOSURE LIABILITY

The Township operates two 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 to the extent that the solid waste landfill sites have been 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 at 6% which is the Township's estimated long term borrowing rate. The following summarizes the Township's estimated closure and post closure costs and remaining capacity of the landfill sites at December 31, 2008:

	Airy Site	Madawaska Site	Total 2008	Total 2007
Expected total expenditures	\$ 180,900	\$ 95,198	\$ 276,098	\$ 276,098
Amount remaining to be recognized	<u>174,326</u>	<u>73,758</u>	<u>248,084</u>	<u>220,592</u>
Liability recognized to date	<u>\$ 6,574</u>	<u>\$ 21,440</u>	<u>\$ 28,014</u>	<u>\$ 55,506</u>
Landfill site's estimated remaining capacity in cubic metres	<u>44,810</u>	<u>16,808</u>		
Remaining useful life of sites (years)	<u>49</u>	<u>19</u>		
Years needed for post closure care	<u>10</u>	<u>10</u>		

The Township has set aside a reserve of \$45,000 (2007 - \$43,000) to finance the expected closure and post closure care liabilities.

NOTE 8 LONG-TERM DEBT

(a) The balance of net long-term liabilities reported on the Consolidated Statement of Financial Position is made up of the following:

	<u>2008</u>	<u>2007</u>
Loan payable in monthly instalments of \$770 without interest. The loan matures September 2009	\$ 6,939	\$ 16,191
Loan payable in monthly instalments of \$922 including interest at 10.9% per annum. The loan matures September 2009	8,092	17,534
Loan payable in monthly instalments of \$3,334 including interest at 5.51% per annum. The loan matures June 2012	138,303	-
Long-term debt repaid in year	<u>-</u>	<u>12,969</u>
	<u>\$ 153,334</u>	<u>\$ 46,694</u>

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

NOTE 8 LONG-TERM DEBT (cont'd)

(b) Of the net long-term liabilities reported in (a) of this note all are payable from 2009 to 2012. The principal payments will be recovered from general taxation.

(c) The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs.

(d) Future repayments over the next five years on existing net long-term liabilities at December 31, 2008 are as follows:

2009	\$52,087
2010	\$38,969
2011	\$40,990
2012	\$21,288

NOTE 9 MUNICIPAL FUND BALANCES AT END OF YEAR

	<u>2008</u>	<u>2007</u>
Current Fund		
For general reduction of taxation	\$ <u>86,043</u>	
<u>\$ 39,480</u>		
Capital Fund		
Insurance proceeds received to be spent on new automotive equipment	\$ <u> -</u>	
<u>\$ 133,500</u>		
Reserves and Reserve Funds		
Reserves set aside by Council		
Working capital	70,240	
70,240		
Recreation capital expenditure	13,660	
20,514		
Medical Centre capital expenditure	9,334	
9,334		
Waste Disposal Reserve	45,000	
43,000		
Public Works	101,061	
101,061		
Fire Services	23,631	
19,116		
Library	<u>29,000</u>	
<u>31,000</u>		
<u>\$ 294,265</u>	<u>\$ 291,926</u>	

NOTE 10 CONTRACTUAL OBLIGATION

Policing

The municipality has a contract with the Province of Ontario for policing services. The contract for 2008 was \$140,677 (2007 - \$164,744)

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
NOTES TO CONSOLIDATED FINANCIAL STATEMENTS
YEAR ENDED DECEMBER 31, 2008

NOTE 11 FINANCIAL INSTRUMENTS

The Township's financial instruments consist of cash, taxes receivable, accounts receivable, accounts payable and accrued liabilities due to school boards and net long-term liabilities.

Risk

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

Fair market value

Except for the following, the fair value of the Township's financial instruments approximates their carrying value due to their short term nature. It is not practicable to determine the fair value of net long-term liabilities. The terms and conditions of these liabilities are disclosed in note 8 to the financial statements.

NOTE 12 BUDGET FIGURES

Budget established for Capital Funds, Reserves and Reserve Funds 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 Financial Activities. Budget figures are unaudited.

NOTE 13 PENSION AGREEMENT

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

The amount contributed to OMERS during the year was \$22,386 (2007 - \$19,470) for current services and is included as an expenditure on the Consolidated Statement of Financial Activities.

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED SCHEDULE OF CURRENT FUND OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budget <u>2008</u>	Actual <u>2008</u>	Actual <u>2007</u>
REVENUES			
Taxation and user charges			
Property taxation	\$ 1,262,423	\$ 1,325,530	\$ 1,244,417
Payment in lieu of taxes	25,424	25,424	25,329
Grants			
Province of Ontario	956,496	947,962	956,149
Government of Canada and other	2,405	1,227	1,178
Other			
License and permits	14,985	14,653	13,603
Penalties and interest	15,000	26,806	22,614
Rent	14,600	34,260	20,776
Fees, service charges and donations	22,450	36,768	45,567
Investment income	10,000	10,173	13,760
Sale of land	-	(904)	7,169
	<u>2,323,783</u>	<u>2,421,899</u>	<u>2,350,562</u>
EXPENDITURES			
General government	344,132	334,172	306,995
Protection to persons and property	263,630	258,590	283,368
Transportation services	472,502	503,199	428,016
Environmental services	166,583	170,311	105,458
Health services	43,195	42,671	100,316
Social and Family services	758,790	758,790	808,052
Recreation and cultural services	109,340	109,380	96,163
Planning and development	48,014	41,695	37,506
	<u>2,206,186</u>	<u>2,218,808</u>	<u>2,165,874</u>
NET REVENUES	117,597	203,091	184,688
FINANCING AND TRANSFERS			
To reserves and reserve funds	-	(4,515)	(95,757)
To capital fund	(82,271)	(105,383)	(41,573)
Amounts to be recovered from future revenues	-	3,533	(31,024)
Repayment of long-term liabilities	<u>(63,479)</u>	<u>(50,163)</u>	<u>(60,000)</u>
CHANGE IN CURRENT FUND	(28,153)	46,563	(43,666)
CURRENT FUND BALANCE AT BEGINNING OF YEAR	<u>39,480</u>	<u>39,480</u>	<u>83,146</u>
CURRENT FUND BALANCE AT END OF YEAR	<u>\$ 11,327</u>	<u>\$ 86,043</u>	<u>\$ 39,480</u>

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED SCHEDULE OF CAPITAL FUND OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budget <u>2008</u>	Actual <u>2008</u>	Actual <u>2007</u>
REVENUES			
Province of Ontario	\$ 229,501	\$ 154,882	\$ 33,571
Government of Canada and other	78,046	3,297	-
Insurance proceeds	-	-	133,500
Proceeds on disposal of capital assets	<u>22,467</u>	<u>21,091</u>	<u>-</u>
	<u>330,014</u>	<u>179,270</u>	<u>167,071</u>
EXPENDITURES			
General government	26,327	16,638	2,175
Protection to persons and property	9,820	7,834	16,455
Transportation services	584,735	522,591	34,464
Environmental services	2,500	5,456	16,086
Health services	-	-	7,370
Recreation and cultural services	<u>23,535</u>	<u>29,291</u>	<u>36,649</u>
	<u>646,917</u>	<u>581,810</u>	<u>113,199</u>
NET (EXPENDITURES) REVENUE	(316,903)	(402,540)	53,872
FINANCING AND TRANSFERS			
From current fund	82,271	105,383	41,573
From reserve fund	101,132	6,854	16,455
Long-term liabilities incurred	<u>-</u>	<u>156,803</u>	<u>21,600</u>
CHANGE IN CAPITAL FUND	(133,500)	(133,500)	133,500
CAPITAL FUND AT BEGINNING OF YEAR	<u>133,500</u>	<u>133,500</u>	<u>-</u>
CAPITAL FUND AT END OF YEAR	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 133,500</u>

**THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED SCHEDULE OF RESERVES AND RESERVE FUNDS
FOR THE YEAR ENDED DECEMBER 31, 2008**

	Budget <u>2008</u>	Actual <u>2008</u>	Actual <u>2007</u>
REVENUES	\$ -	\$ -	\$ -
EXPENDITURES	<u>-</u>	<u>-</u>	<u>-</u>
NET REVENUE	-	-	-
FINANCING AND TRANSFERS			
From current fund	-	4,515	95,757
To capital fund	<u>(101,132)</u>	<u>(6,854)</u>	<u>(16,455)</u>
CHANGES IN RESERVES AND RESERVE FUNDS	(101,132)	(2,339)	79,302
RESERVES AND RESERVE FUNDS AT BEGINNING OF YEAR	<u>294,265</u>	<u>294,265</u>	<u>214,963</u>
RESERVES AND RESERVE FUNDS BALANCE AT END OF YEAR	<u>\$ 193,133</u>	<u>\$ 291,926</u>	<u>\$ 294,265</u>

THE CORPORATION OF THE TOWNSHIP OF SOUTH ALGONQUIN
CONSOLIDATED SCHEDULE OF CURRENT FUND EXPENDITURES BY OBJECT
FOR THE YEAR ENDED DECEMBER 31, 2008

	Budget <u>2008</u>	Actual <u>2008</u>	Actual <u>2007</u>
GENERAL GOVERNMENT			
Salaries, wages and benefits	\$ 194,669	\$ 194,817	\$ 165,562
Materials and services	137,503	123,610	127,936
Rents and financial expenses	11,400	14,675	11,121
Donations and Tax adjustments	<u>560</u>	<u>1,070</u>	<u>2,376</u>
	<u>344,132</u>	<u>334,172</u>	<u>306,995</u>
PROTECTION TO PERSONS AND PROPERTY			
Salaries, wages and benefits	65,221	54,754	59,352
Materials and services	51,783	57,490	50,609
Rents and financial expenses	5,949	5,669	8,663
Policing	<u>140,677</u>	<u>140,677</u>	<u>164,744</u>
	<u>263,630</u>	<u>258,590</u>	<u>283,368</u>
TRANSPORTATION SERVICES			
Salaries, wages and benefits	207,363	221,886	168,350
Materials and services	265,073	276,318	256,813
Interest on long-term liabilities	<u>66</u>	<u>4,995</u>	<u>2,853</u>
	<u>472,502</u>	<u>503,199</u>	<u>428,016</u>
ENVIRONMENTAL SERVICES			
Salaries, wages and benefits	79,788	83,937	79,358
Materials and services	86,795	82,841	57,124
Change in solid waste landfill closure and post closure liabilities	<u>-</u>	<u>3,533</u>	<u>(31,024)</u>
	<u>166,583</u>	<u>170,311</u>	<u>105,458</u>
HEALTH SERVICES			
Salaries	14,708	14,707	51,448
Materials and services	15,528	15,005	40,339
Renfrew County and District Health Unit	<u>12,959</u>	<u>12,959</u>	<u>8,529</u>
	<u>43,195</u>	<u>42,671</u>	<u>100,316</u>
SOCIAL AND FAMILY SERVICES			
District of Nipissing Social Services			
Administration Board	674,174	674,174	735,556
East Nipissing Home for the Aged	<u>84,616</u>	<u>84,616</u>	<u>72,496</u>
	<u>758,790</u>	<u>758,790</u>	<u>808,052</u>
RECREATION AND CULTURAL			
Salaries, wages and benefits	50,138	47,375	38,158
Materials and services	<u>59,202</u>	<u>62,005</u>	<u>58,005</u>
	<u>109,340</u>	<u>109,380</u>	<u>96,163</u>
PLANNING AND DEVELOPMENT			
Municipal Property Assessment Corporation	<u>48,014</u>	<u>41,695</u>	<u>37,506</u>
	<u>\$ 2,206,186</u>	<u>\$ 2,218,808</u>	<u>\$ 2,165,874</u>