

Financial Statements of

**NOTTAWASAGA VALLEY
CONSERVATION AUTHORITY**

Year ended December 31, 2018

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INDEPENDENT AUDITORS' REPORT

To the Members of Nottawasaga Valley Conservation Authority

Opinion

We have audited the accompanying financial statements of Nottawasaga Valley Conservation Authority (the "Authority"), which comprise:

- the statement of financial position as at December 31, 2018
- the statement of operations and accumulated surplus for the year then ended
- the statement of changes in net financial assets for the year then ended
- the statement of cash flows for the year then ended
- and notes to the financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the "financial statements")

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Authority as at December 31, 2018, and its results of operations and accumulated surplus, its changes in net financial assets and its 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 "***Auditors' Responsibilities for the Audit of the Financial Statements***" section of our report.

We are independent of the Authority in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 Financial Statements

Management is responsible for the preparation and fair presentation of the 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Authority'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 Authority or to cease operations, or has no realistic alternative but to do so.

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

Auditors' Responsibility for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 the 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 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 Authority'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 Authority's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represents the underlying transactions and events in a manner that achieves fair presentation.
- 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.

A handwritten signature in black ink that reads 'KPMG LLP'. The signature is written in a cursive, stylized font. Below the signature is a single horizontal line.

Chartered Professional Accountants, Licensed Public Accountants

Sudbury, Canada

April 26, 2019

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Financial Position

December 31, 2018, with comparative information for 2017

	2018	2017
Financial Assets		
Cash	\$ 1,271,619	1,226,692
Accounts receivable (note 2)	236,668	268,205
Investments (note 3)	1,009,163	804,682
	<u>2,517,450</u>	<u>2,299,579</u>
Financial Liabilities		
Accounts payable and accrued liabilities	438,490	356,630
Deferred revenue (note 5)	921,281	992,726
	<u>1,359,771</u>	<u>1,349,356</u>
Net financial assets	1,157,679	950,223
Non-Financial Assets		
Tangible capital assets (note 4)	9,053,570	9,090,643
Prepaid expenses	35,895	36,903
	<u>9,089,465</u>	<u>9,127,546</u>
Contingent liabilities (note 8)		
Commitments (note 14)		
Accumulated surplus (note 6)	\$ 10,247,144	10,077,769

See accompanying notes to financial statements.

On behalf of the Board:



Chair



CAO/Secretary - Treasurer

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Operations and Accumulated Surplus

Year ended December 31, 2018, with comparative information for 2017

	2018 Budget	2018 Total	2017 Total
	(see note 12)		
Revenue:			
Municipal government grants			
Municipal levies			
- general matching	\$ 188,490	188,490	188,490
- general non-matching	2,063,642	2,163,543	2,045,877
- special	20,500	11,600	32,236
Municipal grants	143,845	120,574	135,203
Total municipal funding	2,416,477	2,484,207	2,401,806
Government - provincial grants (schedule)	332,490	445,902	459,548
- federal grants (schedule)	253,000	319,198	559,598
User fees (schedule)	1,264,590	1,439,727	1,204,235
Contributions and donations	415,080	472,212	428,738
Interest income	13,000	26,531	8,150
Miscellaneous	-	27,008	16,104
	4,694,637	5,214,785	5,078,179
Expenses (note 10):			
Planning services	975,321	963,493	864,070
Administrative support	563,687	613,210	526,873
Healthy waters	539,495	513,526	651,648
Reforestation	471,316	390,551	460,140
Flood forecast and warning	401,281	422,061	399,695
Tiffin Centre infrastructure maintenance	327,492	292,399	300,357
Corporate governance	304,028	304,028	328,587
Environmental monitoring	278,738	201,419	245,605
Environmental education	274,751	326,585	261,356
GIS technical support	272,789	244,135	371,007
Groundwater management	233,845	267,650	353,743
Conservation lands	181,101	225,279	197,618
Workshop vehicles and equipment	80,000	-	-
Engineering and technical services	60,231	281,074	118,457
	4,964,075	5,045,410	5,079,156
Annual surplus (deficit)	(269,438)	169,375	(977)
Accumulated surplus, beginning of year	10,077,769	10,077,769	10,078,746
Accumulated surplus, end of year	\$ 9,808,331	\$ 10,247,144	10,077,769

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Changes in Net Financial Assets

Year ended December 31, 2018, with comparative information for 2017

	2018 Budget	2018 Total	2017 Total
	(see note 12)		
Annual surplus (deficit)	\$ (269,438)	169,375	(977)
Acquisition of tangible capital assets	(203,175)	(192,942)	(151,867)
Amortization of tangible capital assets	150,000	225,116	228,650
Loss on disposition of tangible capital assets	-	4,899	3,405
	(322,613)	206,448	79,211
Acquisition of prepaid expenses	-	(35,470)	(36,180)
Use of prepaid expenses	-	36,478	27,546
	-	1,008	(8,634)
Change in net financial assets	(322,613)	207,456	70,577
Net financial assets, beginning of year	950,223	950,223	879,646
Net financial assets, end of year	\$ 627,610	1,157,679	950,223

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Statement of Cash Flows

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Cash flows from operating activities:		
Annual surplus (deficit)	\$ 169,375	(977)
Items not involving cash:		
Amortization of tangible capital assets	225,116	228,650
Loss on disposition of capital assets	4,899	3,405
	399,390	231,078
Changes in non-cash working capital:		
Accounts receivable	31,537	183,551
Prepaid expenses	1,008	(8,634)
Accounts payable and accrued liabilities	81,860	(76,028)
Deferred revenue	(71,445)	(99,622)
	442,350	230,345
Investing activities:		
Purchase of investments	(204,481)	(1,055,421)
Proceeds on disposal of investments	-	1,136,273
	(204,481)	80,852
Capital activities:		
Purchase of tangible capital assets	(192,942)	(151,867)
	(192,942)	(151,867)
Increase in cash	44,927	159,330
Cash, beginning of year	1,226,692	1,067,362
Cash, end of year	\$ 1,271,619	1,226,692

See accompanying notes to financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

Nottawasaga Valley Conservation Authority (the "Authority") is a land and water management agency established under the provisions of the Conservation Authorities Act of Ontario. The Authority is a registered charitable organization and is exempt from income taxes under the Canadian Income Tax Act.

1. Significant accounting policies:

The financial statements for the Authority are the responsibility of and prepared by management in accordance with the Chartered Professional Accountants of Canada Public Sector Accounting Handbook, that sets out generally accepted accounting principles for government not-for-profit organizations in Canada. The financial statements have been prepared in accordance with Canadian Public Sector Accounting Standards (PSAS), excluding Sections PS4200 and PS4270, with the following significant accounting policies:

(a) Basis of accounting:

The financial statements are prepared using an accrual basis of accounting which recognizes the effect of transactions and events in the period in which the transactions and events occur, regardless of whether there has been a receipt or payment of cash or its equivalent. Accrual accounting recognizes an asset until the future economic benefit underlying the asset is partly or wholly used or lost.

(b) Tangible capital assets:

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

Asset	Basis	Rate
Small equipment	Declining-balance	20%
Equipment and vehicles	Declining-balance	25%
Computer equipment	Straight-line	5 years
Furniture and fixtures	Straight-line	10 years
Site utilities	Straight-line	15 years
Buildings	Straight-line	50 years
Dam and structures	Straight-line	50 years

Tangible capital assets are written down when conditions indicate they are no longer able to contribute to the Authority's ability to provide goods or services, or when the value of future economic benefits associated with the tangible capital asset are less than their net book value. The net write-downs are accounted for as expenses in the statement of operations and accumulated surplus.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(c) Cash:

Cash consists of cash on hand, cashable guaranteed investment certificates and all deposits at banks including interest bearing savings accounts.

(d) Deferred revenue:

Funds received for specific purposes which are for future services are accounted for as deferred revenue on the statement of financial position. The revenue is recognized in the statement of operations in the year in which services are provided.

(e) Pension plan:

The Authority is an employer member of the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer, defined benefit pension plan. The Board of Trustees, representing plan members and employers, is responsible for overseeing the management of the pension plan, including investment of the assets and administration of the benefits. The Authority has adopted defined contribution plan accounting principles for this plan because insufficient information is available to apply defined benefit plan accounting principles. The Authority records as pension expense the current service cost, amortization of past service costs and interest costs related to the future employer contributions to the plan for the past employee service.

(f) Reserves:

The Authority internally allocates its accumulated surplus to capital reserves to finance the cost of tangible capital assets, purchases, maintenance and related expenditures and operating reserves in order to ensure funds are available for financial relief in the event of a significant loss of revenues or other financial emergency for which no other source of funding is available. These reserve allocations are directed by the Board of Directors of the Authority.

(g) Revenue recognition:

Provincial, federal and municipal grant funding revenues are recognized in the year to which the program relates and when the related expenses are incurred. Amounts unused at year end are deferred to subsequent years. Municipal levies are recognized in the year they are levied to member municipalities. User fees are recognized as revenue over the period the services are performed. Other revenues are recognized when they are received or receivable and collectability is reasonably assured.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

1. Significant accounting policies (continued):

(h) Use of estimates:

The preparation of the 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 revenue and expenses during the year. Significant items subject to such estimates and assumptions include the carrying amounts of tangible capital assets, the allowance for doubtful accounts and deferred revenue. Actual results could differ from those estimates.

2. Accounts receivable:

	2018	2017
HST recoverable	\$ 26,798	13,326
Fees for services and other	159,263	210,860
Government grants	67,300	58,962
Allowance for doubtful accounts	(16,693)	(14,943)
	\$ 236,668	268,205

3. Investments:

The investments bear interest at rates between 1.93% and 2.20% with maturity dates between January 10, 2019 and April 15, 2019.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements

Year ended December 31, 2018

4. Tangible capital assets:

Cost	Balance at December 31, 2017	Additions and Transfers	Disposals and Write-offs	Balance at December 31, 2018
Land	\$ 6,499,786	-	-	6,499,786
Buildings	1,923,564	-	-	1,923,564
Dams and structures	3,063,418	-	-	3,063,418
Site utilities	616,529	6,431	-	622,960
Equipment and vehicles	361,059	101,986	(21,575)	441,470
Small equipment	231,512	53,046	(26,410)	258,148
Computer equipment	237,068	31,479	-	268,547
Furniture and fixtures	262,196	-	(5,516)	256,680
Total	\$ 13,195,132	192,942	(53,501)	13,334,573

Accumulated Amortization	Balance at December 31, 2017	Disposals and Write-offs	Amortization Expense	Balance at December 31, 2018
Land	\$ -	-	-	-
Buildings	729,070	-	38,113	767,183
Dams and structures	2,070,166	-	55,910	2,126,076
Site utilities	476,919	-	23,038	499,957
Equipment and vehicles	248,784	(19,168)	52,963	282,579
Small equipment	173,463	(23,918)	21,721	171,266
Computer equipment	199,737	-	24,593	224,330
Furniture and fixtures	206,350	(5,516)	8,778	209,612
Total	\$ 4,104,489	(48,602)	225,116	4,281,003

	Net book value, December 31, 2017	Net book value, December 31, 2018
Land	\$ 6,499,786	6,499,786
Buildings	1,194,494	1,156,381
Dams and structures	993,252	937,342
Site utilities	139,610	123,003
Equipment and vehicles	112,275	158,891
Small equipment	58,049	86,882
Computer equipment	37,331	44,217
Furniture and fixtures	55,846	47,068
Total	\$ 9,090,643	9,053,570

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

5. Deferred revenue:

Revenue from the following sources received that were unexpended for the year have been deferred:

	2018	2017
Unearned project revenue	\$ 83,588	78,821
Forestry – follow-up tending	58,735	73,950
Subdivision and condominium fees	517,320	563,118
Site planning	74,437	79,112
Other	89,540	127,673
Wetland compensation	97,661	70,052
	\$ 921,281	992,726

6. Accumulated surplus:

	2018	2017
Internally restricted reserves (note 9)	\$ 1,231,037	992,453
Investments in tangible capital assets	9,016,107	9,085,316
	\$ 10,247,144	10,077,769

7. Credit facilities:

The Authority has a demand loan facility with Scotiabank. This credit facility has an authorized credit limit of \$500,000 (2017 - \$500,000) and bears interest at the bank's prime rate less 0.5%. There is no balance outstanding on the demand loan facility as at December 31, 2018.

8. Contingent liabilities:

Legal actions and claims:

The Authority has received statements of claim as defendant under various legal actions resulting from its involvement in land purchases, fatalities, personal injuries and flooding on or adjacent to its properties. The Authority maintains insurance coverage against such risks and has notified its insurers of the legal actions and claims. It is not possible at this time to determine the outcome of these claims and, therefore, no provision has been made in these financial statements.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Internally restricted reserve funds:

Appropriations are made from accumulated surplus to various reserve funds upon approval of the Board of Directors.

Operational Reserve:

The Operational Reserve was established to provide funds to purchase equipment as required.

Environmental Education Reserve:

The Environmental Education Reserve was established to cover future environmental equipment and material purchases.

Human Resources Reserve:

The Human Resources Reserve was established to provide funds to cover human resource issues.

New Lowell Reserve Fund:

The New Lowell Reserve Fund was established to cover future capital expenses for the New Lowell campground.

Capital Repair and Replacement Reserve:

The Capital Repair and Replacement Reserve was established to cover future capital expenses.

Healthy Waters Reserve:

The Healthy Waters Reserve was established to cover future expenses for the Healthy Waters program.

Land Management Acquisition Reserve:

The Land Management Acquisition Reserve was established to assist with acquisitions of significant or environmentally sensitive lands. The reserve would compliment the ongoing acquisition program and partnership arrangements with Nature Conservancy Canada and the Ministry of Natural Resources for Minesing Swamp and Niagara Escarpment lands.

Planning Reserve:

The Planning Reserve was established to cover legal activities and unexpected variations in planning revenue

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

9. Internally restricted reserve funds (continued):

The internally restricted reserve funds consist of the following:

	2018	2017
Operational reserve fund	\$ 194,903	151,364
Environmental education fund	6,331	6,330
Human resources reserve fund	168,880	123,347
New Lowell reserve fund	54,410	50,000
Capital repair and replacement reserve fund	615,791	537,560
Healthy waters reserve fund	13,936	13,936
Land management acquisition reserve fund	109,917	109,916
Planning reserve fund	66,869	—
Total internally restricted reserve funds	\$ 1,231,037	992,453

10. Expenses by object:

	2018	2017
Wages and benefits	\$ 3,592,738	\$ 3,330,638
Purchased supplies	676,069	836,766
Professional and consulting fees	197,066	301,878
Amortization of tangible capital assets	225,116	228,650
Occupancy costs	161,362	171,084
Travel and vehicle	46,931	50,499
Office supplies and expenses	43,159	54,386
Education and training	34,431	21,176
Licenses, memberships and dues	40,972	39,352
Advertising	15,639	22,957
Interest and bank	11,927	21,770
	\$ 5,045,410	\$ 5,079,156

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

11. Pension plan:

OMERS provides pension services to more than 451,000 active and retired members and approximately 974 employers. Each year an independent actuary determines the funding status of OMERS Primary Pension Plan (the "Plan") by comparing the actuarial value of invested assets to the estimated present value of all pension benefits that members have earned to date. The most recent actuarial valuation of the Plan was conducted at December 31, 2018. The results of this valuation disclosed total going concern actuarial liabilities of \$100,081 million (2017 - \$94,431 million) in respect of benefits accrued for service with total going concern actuarial assets at that date of \$95,890 million (2017 - \$89,028 million) indicating a going concern actuarial deficit of \$4,191 million (2017 - \$5,403 million). Because OMERS is a multi-employer plan, any pension plan surpluses or deficits are a joint responsibility of Ontario municipal organizations and their employees and the Authority's share is not determinable. As a result, the Authority does not recognize any share of the OMERS pension surplus or deficit.

The amount contributed to OMERS for 2018 was \$253,199 (2017 - \$244,313) and is included as an expense in the statement of operations and accumulated surplus.

12. Budget figures:

The 2018 budget figures included in these financial statements are the operational budget figures and are those adopted by the Authority on December 15, 2017. The capital asset levy is budgeted within the capital budget which is not included within the budgeted figures in these financial statements. The capital asset levy received is recorded within the municipal levies (non-matching) the statement of operations for the 2018 year end.

13. Segmented reporting:

The Chartered Professional Accountants of Canada Public Sector Accounting Handbook Section PS2700, Segment Disclosures, establishes standards on defining and disclosing segments in a government's financial statements. Government organizations that apply these standards are encouraged to provide disclosures established by this section when their operations are diverse enough to warrant such disclosures.

The presentation of the items on the statement of operations and included within note 9 are considered sufficient to meet the requirements of PS2700, Segment Disclosures.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Notes to Financial Statements (continued)

Year ended December 31, 2018

14. Commitments:

Lease obligations:

The Authority is presently leasing equipment with various monthly rentals and maturity dates. The minimum lease payments required over the next four years are as follows:

2019	\$	13,045
2020		12,602
2021		12,602
2022		6,412
	\$	44,661

Rental arrangements:

The Authority leases five pieces of property to three local municipalities and two not-for-profit organizations for no financial consideration. Under the terms of the agreements the municipalities and the not-for-profit organizations are responsible for all costs associated with their respective properties. The leases may be terminated by either party with written notice. The agreement with one local municipality extends to 2023 and the remaining two agreements with the local municipalities each extend to 2023 and 2025. The agreements with the two not-for-profit organizations extend to 2021 and 2022 respectively.

The Authority leases the New Lowell Campground and Conservation Park to two individuals who manage the park. Under the terms of the agreement which extends to April 14, 2023, the managers will pay the Authority a lease amount equal to \$18,815 plus HST per year with an additional 3% increase every year. The lease has a five year renewal option with the understanding that one year's notice must be given by either party to terminate the lease. The Authority is responsible for property taxes and property insurance while the managers are responsible for operational costs. Capital projects are paid for by the managers and become the property of the Authority.

The Authority leases various agricultural lands to farmers for minimal financial consideration under the terms of agreements which expire in 2019 to 2023. The minimum future rental income to be received related to these leases varies depending on the tenant.

The Authority leases property to a wildlife veterinary and rehabilitation organization which operate on the premises. Under the terms of the agreement which extends to December 31, 2021, the organization will pay the Authority a lease amount equal to \$3,375 plus HST per year plus costs. The lease can be renewed at the lessee's discretion. The rent shall increase 3% in each year of the term and any renewal periods. The Authority is responsible for property taxes, property insurance and operational costs. The rental monies are to be allocated to the capital repair and replacement reserve of the Authority to cover future capital projects.

15. Comparative information:

Certain 2017 comparative information has been reclassified where necessary to conform to the current year presentation.

NOTTAWASAGA VALLEY CONSERVATION AUTHORITY

Schedule of Revenue

Year ended December 31, 2018, with comparative information for 2017

	2018	2017
Provincial government grants:		
Ministry of Natural Resources - Flood operations	\$ 188,490	188,490
Source Water Protection Planning	138,480	114,395
Hydrologic Function	41,360	38,640
Water and Erosion Control Infrastructure	35,718	-
Guardian fund	24,922	-
Other	8,278	6,475
Groundwater Monitoring	5,030	7,857
Nottawasaga Watershed Improvement Program	3,512	6,488
Species at Risk	112	13,511
Drought Management Survey	-	63,692
COA	-	20,000
Total provincial funding	\$ 445,902	459,548
 Federal government grants	 \$ 319,198	 559,598
User fees:		
Planning	\$ 879,323	754,070
Environmental education	304,597	227,131
Tiffin outreach	108,400	93,747
Stewardship services	64,815	42,525
Conservation lands	51,310	52,291
Monitoring	23,000	33,581
Office and occupancy	3,585	-
GIS Technical Support	3,310	-
Healthy waters	1,387	890
	\$ 1,439,727	1,204,235