

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
FINANCIAL STATEMENTS
AS AT DECEMBER 31, 2023**

THE CORPORATION OF THE TOWNSHIP OF ATHENS
TABLE OF CONTENTS
AS AT DECEMBER 31, 2023

	<u>Page</u>
MANAGEMENT'S REPORT	1
INDEPENDENT AUDITOR'S REPORT	2-3
FINANCIAL STATEMENTS	
Statement of Financial Position	4
Statement of Operations	5
Statement of Cash Flows	6
Statement of Changes in Net Assets	7
Notes to Financial Statements	8-17

MANAGEMENT'S REPORT

Management's Report

Management's Responsibility for the Financial Statement

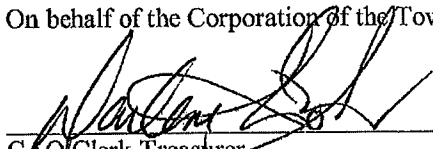
The financial statements have been prepared by management in accordance with Canadian public sector accounting standards, and the integrity and objectivity of these statements are management's responsibility. Management is also responsible for all of the notes to the financial statements and schedules, and for ensuring that this information is consistent, where appropriate, with the information contained in the financial statements. A summary of the significant accounting policies are described in Note 1 to the financial statements. The preparation of financial statements necessarily involves the use of estimates based on management's judgment, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

Management is also responsible for implementing and maintaining a system of internal controls to provide reasonable assurance that reliable financial information is produced. The internal controls are designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the financial statements.

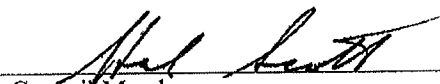
The Council is responsible for ensuring that management fulfills its responsibilities for financial reporting and internal control, and exercises these responsibilities. The Council reviews internal financial statements on a regular basis and external audited financial statements yearly. The Council also discusses any significant financial reporting or internal control matters prior to their approval of the financial statements.

The external auditors, Wilkinson & Company LLP, conduct an independent examination, in accordance with Canadian auditing standards, and express their opinion on the financial statements. The external auditors have full and free access to financial management of the Corporation of the Township of Athens and meet when required. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the financial statements.

On behalf of the Corporation of the Township of Athens



CAO Clerk-Treasurer



Council Member

INDEPENDENT AUDITOR'S REPORT

To the Council of the
The Corporation of the Township of Athens

Opinion

We have audited the financial statements of The Corporation of the Township of Athens (the Corporation), which comprise the statement of financial position as at December 31, 2023 and the statements of operations, cash flows and changes in net assets for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Corporation as at December 31, 2023, and the results of its operations, cash flows and changes in net assets 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 Financial Statements section of our report. We are independent of the Corporation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other 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 Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with 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 these financial statements, management is responsible for assessing the Corporation'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 Corporation, or to cease operations, or has no realistic alternative but to do so.

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

INDEPENDENT AUDITOR'S REPORT (Cont'd)

Auditor's Responsibilities 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 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 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 Corporation'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 Corporation'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 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 Corporation 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 represent the underlying transactions and events in a manner that achieves fair presentation.

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.

KINGSTON, Canada
September 18, 2024

Wilkinson Company LLP

Chartered Professional Accountants
Licensed Public Accountants

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
STATEMENT OF FINANCIAL POSITION
AS AT DECEMBER 31, 2023**

	2023	2022
	\$	(Restated Note 2) \$
FINANCIAL ASSETS		
Cash and cash equivalents - Note 4	1,046,739	912,184
Taxes receivable	644,717	634,825
Accounts receivable	162,476	259,659
	1,853,932	1,806,668
LIABILITIES		
Accounts payable and accrued liabilities	197,674	294,243
Deferred revenue - Note 5	100,000	100,000
Landfill obligation - Note 6	294,610	508,242
	592,284	902,485
Net assets	1,261,648	904,183
NON-FINANCIAL ASSETS		
Tangible capital assets - Note 11	20,051,003	20,235,204
MUNICIPAL POSITION		
Accumulated surplus - Note 8	21,312,651	21,139,387

The accompanying notes form an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
STATEMENT OF OPERATIONS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget Note 9 2023 \$	Actual 2023 \$	Actual 2022 (Restated - Note 2) \$
REVENUES			
Taxes levied for own purposes	1,588,135	1,600,798	1,542,084
Fees, permits, licenses and fines	7,501	7,184	7,905
User fees	184,935	368,674	344,921
Grants - other	1,088,620	35,043	35,442
Grants - federal		100,942	95,558
Grants - provincial		866,811	874,877
Investment income	20,000	60,927	24,202
Other	228,158	195,570	84,082
	3,117,349	3,235,949	3,009,071
EXPENDITURES			
General government	467,413	487,039	480,989
Protection services	645,522	721,825	646,987
Transportation services	729,790	1,290,625	1,283,476
Environmental services	242,315	65,830	493,278
Recreation and cultural services	372,803	493,658	449,645
Planning and development	10,000	3,708	11,102
	2,467,843	3,062,685	3,365,477
ANNUAL SURPLUS (DEFICIT)	649,506	173,264	(356,406)
ACCUMULATED SURPLUS - BEGINNING OF YEAR	21,139,387	21,139,387	21,495,793
ACCUMULATED SURPLUS - END OF YEAR	21,788,893	21,312,651	21,139,387

The accompanying notes form an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	2023	2022
	(Restated - Note 2)	
	\$	\$
OPERATING TRANSACTIONS		
Annual surplus (deficit)	173,264	(356,406)
Adjustments for items which do not affect cash -		
Amortization of tangible capital assets	802,026	780,868
Increase (decrease) in landfill liability	(213,632)	233,127
Net change in non-cash working capital balances related to operations -		
Decrease (increase) in taxes receivable	(9,892)	(45,621)
Decrease (increase) in accounts receivable	97,183	(34,185)
Increase (decrease) in accounts payable and accrued liabilities	(96,569)	77,750
CASH PROVIDED BY OPERATING TRANSACTIONS	752,380	655,533
CAPITAL TRANSACTIONS		
Purchase of tangible capital assets	(617,825)	(728,480)
CASH APPLIED TO CAPITAL TRANSACTIONS	(617,825)	(728,480)
FINANCING TRANSACTIONS		
INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	134,555	(72,947)
OPENING CASH AND CASH EQUIVALENTS	912,184	985,131
CLOSING CASH AND CASH EQUIVALENTS	1,046,739	912,184
REPRESENTED BY:		
Cash and cash equivalents	1,046,739	912,184

The accompanying notes form an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
STATEMENT OF CHANGES IN NET ASSETS
FOR THE YEAR ENDED DECEMBER 31, 2023**

	Budget 2023 Note 9	2023	2022 (Restated - Note 2)
	\$	\$	\$
Annual surplus (deficit)	649,506	173,264	(356,406)
Acquisition of tangible capital assets	(494,812)	(617,825)	(728,480)
Amortization of tangible capital assets		802,026	780,868
Increase (decrease) in net assets	154,694	357,465	(304,018)
Net assets - beginning of year	904,183	904,183	1,208,201
Net assets - end of year	1,058,877	1,261,648	904,183

The accompanying notes form an integral part of these financial statements

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The financial statements of The Corporation of the Township of Athens are prepared by management in accordance with Canadian generally accepted accounting policies as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Township are as follows:

(a) Basis of Accounting

These financial statements are prepared in accordance with Canadian public sector accounting standards.

(b) Tangible Capital Assets

Tangible capital assets are recorded at historical cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. Where historical cost is not available, management has developed estimation techniques to determine cost. The cost, less residual value, of the tangible capital assets is amortized on a straight-line basis over the useful lives of the assets. The only exception is for land, which is considered to have an indefinite life. Assets under construction are not amortized until the asset is available for productive use. Gains and/or losses on the disposal of an asset are recorded on the statement of operations as "gain/loss on disposal of assets". Amortization of tangible capital assets which is based on management's estimate of the useful life, is calculated from the month of addition as follows:

Asset	Basis	Useful Life
Land improvements	Straight-line	20 years
Buildings	Straight-line	30 and 60 years
Equipment	Straight-line	20 years
Vehicles	Straight-line	20 and 25 years
Roads - paved	Straight-line	40 years
Roads - unpaved	Straight-line	75 years
Sidewalks	Straight-line	25 years
Books	Straight-line	7 years

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

(c) Pension Agreement

The Township accounts for its participation in the Ontario Municipal Employees Retirement System ("OMERS"), a multi-employer public sector pension fund, as a defined contribution plan. The OMERS plan specifies the retirement benefits.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

(d) Use of Estimates and Measurement Uncertainty

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, the disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the year. Significant items subject to such estimates and assumptions includes landfill liability, fair value of contributed assets, and the estimated useful life of tangible capital assets. Actual results could differ from those estimates.

(e) Cash and Equivalents

Cash and equivalents consist of bank balances and investments in term deposits with maturity dates of less than three months from the date they are acquired, and is net of any temporary borrowings for current purposes.

(f) Government Transfers

Government transfers are recognized in the financial statements 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 amount can be made.

(g) Revenue Recognition

Revenue is reported on the accrual basis of accounting.

Property tax billings are prepared by the Township based on an assessment roll prepared by the Municipal Property Assessment Corporation, an agency of the Ontario government. Any supplementary billing adjustment made necessary by assessment appeals submitted by the ratepayers and changes to the assessed value reflecting new construction will be recognized in the year they are determined.

User charges and fees are recognized as revenue in the year the goods and services are provided.

Government transfers are transfers of monetary assets or tangible capital assets from other levels of government that are not the result of an exchange transaction and for which there is no expectation of repayment of direct financial return to the transferor in the future.

The Township receives government transfers from the federal and provincial governments to fund operating and capital expenditures. These transfers to the Township are recognized as revenues when the transfers are authorized and all the eligibility criteria, if any, have been met.

Investment revenue is recognized in the period earned.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont'd)

(h) Landfill Post-Closure Liability

The Township accrues landfill post-closure care requirements that have been defined in accordance with the industry standards and include ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions using the best information available to management.

Future events may result in significant changes to the estimated total expenses; capacity used, or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

(i) Financial Instruments

The Township initially measures its financial assets and liabilities at fair value adjusted by, in the case of financial instruments that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Township subsequently measures all its financial assets and financial liabilities at amortized cost except for equities quoted in an active market, which are subsequently measured at fair value.

All financial assets and financial liabilities are measured at amortized cost.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

2. PRIOR PERIOD ADJUSTMENTS

During the course of the audit, it has been discovered that an incorrect accounting policy had previously been used related to government transfers for tangible capital assets. As such, the following changes have been made to the 2022 numbers.

	Previously reported amount \$	Adjustment \$	Restated amount \$
Statement of Financial Position			
Liabilities			
Deferred capital contributions	802,170	(802,170)	NIL
Deferred revenue	NIL	100,000	100,000
Municipal Position			
Accumulated surplus	20,437,217	702,170	21,139,387
Statement of Operations			
Revenue			
Grants - provincial	703,170	171,707	874,877
Statement of Cash Flows			
Annual surplus (deficit)	(528,113)	171,707	(356,406)
Deferred capital contributions received	171,707	(171,707)	NIL
Statement of Changes in Net Assets			
Accumulated surplus (deficit)	(528,113)	171,707	(356,406)
Net assets - beginning of year	677,738	530,463	1,208,201

3. TAXES RAISED ON BEHALF OF OTHERS

	2023 \$	2022 \$
School boards	571,331	583,025
United County of Leeds and Grenville	1,339,750	1,243,772
	1,911,081	1,826,797

The ratepayers of the Township of Athens support the operations of various school boards operating in the Municipality. These taxes are collected by the Township on behalf of the school boards and are not reflected on the Statement of Operations.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

4. CASH AND CASH EQUIVALENTS

	2023	2022
	\$	\$
Unrestricted:		
Unrestricted cash	1,031,490	896,935
Unrestricted investments	15,249	15,249
	1,046,739	912,184
	1,046,739	912,184

All cash is on deposit at one financial institution (Bank of Montreal).

5. DEFERRED REVENUE

Deferred revenue consists of a grant from the Investing in Canada Infrastructure Program for a new pumper truck. As of December 31, 2023, the pumper truck has been ordered, but has yet to be delivered.

6. LANDFILL SITE CLOSING AND POST CLOSING COSTS

The statement of financial position reflects a liability for anticipated future costs related to the monitoring of the existing landfill site. The waste post closure cost liability has been estimated at December 31, 2023 to be \$294,610 (2022 - \$508,242). This liability represents the estimated total expenditures for post closure care. This liability was calculated based on estimated cost reports prepared by Golder Associates, an engineering firm hired by the Township who has experience with landfill construction, closure and on-going monitoring work and related processes. The site will be monitored for an estimated period of 25 years with the estimated costs of \$13,200 per year. As at December 31, 2023, the landfill closure and post closure costs have not been fully financed.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

7. PENSION CONTRIBUTIONS

The Township contributed \$34,471 (2022 - \$32,312) to OMERS for current services. The Township's contributions are included on the statement of operations classified under the appropriate functional expenditure headings.

8. ACCUMULATED SURPLUS

	2023	2022
	\$	\$
Total reserve and reserve funds - Note 13	944,984	897,420
Cemetery reserve fund	15,098	15,098
Landfill liability to be recovered in future	(264,490)	(264,490)
Operating surplus	20,617,059	20,491,359
	21,312,651	21,139,387

9. BUDGET AMOUNTS

The operating budget by the Township is reflected on the statement of operations. The budgets established for capital investment in tangible capital assets are on a project-oriented basis, the costs of which may be carried out over one or more years and therefore, may not be comparable with current year's actual expenditure amounts. As well, the Township does not budget activity within reserves and reserve funds, with the exception being those transactions, which affect their operations or capital investments. Budget figures have been reclassified for the purposes of these financial statements to comply with Public sector accounting reporting requirements.

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

10. SEGMENTED INFORMATION

Protection - for Persons and Property

The Fire Department is responsible to provide fire suppression service, fire prevention programs, training and education related to prevention, and detection or extinguishments of fires. Building inspection and by-law enforcement ensure an acceptable quality of building construction and maintenance of properties through enforcement of construction codes, building standards and by-law for the protection of occupants.

Planning and Development

The planning and development department provides a diverse bundle of services. It manages urban development for business interest, environmental concerns and heritage matters. It facilitates economic development by providing services for the approval of all land development plans, the application and enforcement of zoning by-laws, the processing of building permit applications and the provision of geomatics services, as well as providing cemetery service to citizens.

Roads and Water and Wastewater

The public works department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems and street lighting. The garbage collection operations are reported in the general revenue fund and are included in the environmental services segment.

CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023

11. TANGIBLE CAPITAL ASSETS

For the year ended December 31, 2023:

	Land \$	Land Improvements \$	Buildings \$	Equipment \$	Vehicles \$	Linear assets paved roads \$	Linear assets unpaved roads \$	Linear assets sidewalks \$	Library books \$	2023 \$
Cost, Beginning of year	191,607	423,372	4,594,217	940,207	544,377	18,439,943	5,040,000	1,639,001	48,031	31,860,755
Additions		33,513	50,573	19,168	106,195	408,376				617,825
Cost, End of Year	191,607	456,885	4,644,790	959,375	650,572	18,848,319	5,040,000	1,639,001	48,031	32,478,580
Accumulated Dep'n Beginning of Year		145,903	2,956,033	195,973	300,786	6,074,469	1,008,060	909,803	34,524	11,625,551
Amortization		22,006	98,381	47,490	28,424	466,103	67,200	65,560	6,862	802,026
Accumulated Dep'n End of Year		167,909	3,054,414	243,463	329,210	6,540,572	1,075,260	975,363	41,386	12,427,577
Net Book Value Beginning of Year	191,607	277,469	1,638,184	744,234	243,591	12,365,474	4,031,940	729,198	13,507	20,235,204
Net Book Value End of Year	191,607	288,976	1,590,376	715,912	321,362	12,307,747	3,964,740	663,638	6,645	20,051,003

**CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

11. TANGIBLE CAPITAL ASSETS - (Cont'd)

For the year ended December 31, 2022:

	Land \$	Land Improvements \$	Buildings \$	Equipment \$	Vehicles \$	Linear assets paved roads \$	Linear assets unpaved roads \$	Linear assets sidewalks \$	Library books \$	2022 \$
Cost, Beginning of year	191,607	389,440	4,342,257	887,513	544,377	18,050,049	5,040,000	1,639,001	48,031	31,132,275
Additions		33,932	251,960	52,694		389,894				728,480
Cost, End of Year	191,607	423,372	4,594,217	940,207	544,377	18,439,943	5,040,000	1,639,001	48,031	31,860,755
Accumulated Dep'n Beginning of Year		125,582	2,862,695	150,280	275,017	5,618,344	940,860	844,243	27,662	10,844,683
Amortization		20,321	93,338	45,693	25,769	456,125	67,200	65,560	6,862	780,868
Accumulated Dep'n End of Year		145,903	2,956,033	195,973	300,786	6,074,469	1,008,060	909,803	34,524	11,625,551
Net Book Value Beginning of Year	191,607	263,858	1,479,562	737,233	269,360	12,431,705	4,099,140	794,758	20,369	20,287,592
Net Book Value End of Year	191,607	277,469	1,638,184	744,234	243,591	12,365,474	4,031,940	729,198	13,507	20,235,204

**THE CORPORATION OF THE TOWNSHIP OF ATHENS
NOTES TO FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2023**

12. EXPENSES BY OBJECT

	2023	2022
	\$	\$
Salaries, wages and employee benefits	719,975	667,783
Operating materials and supplies	999,099	930,076
Contracted services	732,555	729,061
External transfers	18,470	11,184
Amortization	802,026	780,868
	3,272,125	3,118,972

13. RESERVE AND RESERVE FUNDS

	Beginning balance	Transfers to	Transfers from	Ending balance
	\$	\$	\$	\$
Working funds	125,000			125,000
Zoning bylaw amendment		20,000		20,000
Fire equipment replacement	407,500	86,194	(106,195)	387,499
Murals maintenance	149			149
Murals		2,500		2,500
Centre '76 capital	68,162	40,000		108,162
Waste disposal site	81,720			81,720
Kubota replacement	10,000	5,000		15,000
Policing	6,341			6,341
Library capital	2,000			2,000
Tree blooms	2,209			2,209
Charleston Bog Removal	4,000	1,000		5,000
Modernization Grant	182,969			182,969
Heritage fund	7,370	1,949	(2,884)	6,435
	897,420	156,643	(109,079)	944,984