



PRODUCTION REPORTING HANDBOOK

(A Guide to Record Keeping and Reporting)



Ministry of Natural Resources

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Revised 2007

A GUIDE TO RECORD KEEPING AND REPORTING

“For Holders of Licences & Permits Under the Aggregate Resources Act”

The purpose of this Production Reporting Handbook is to help those who are responsible for reporting aggregate production to The Ontario Aggregate Resources Corporation (TOARC) and to ensure that adequate paperwork is maintained to substantiate the amount reported. Amounts reported may become the subject of an audit by TOARC or its agents. The time to prepare for an audit is ‘all the time’, not when you have been notified that an audit is imminent.

THE IMPORTANCE OF RECORDS

TOARC is responsible for verifying the amount (tonnage) of aggregate leaving pits and quarries. License and permit holders are responsible for maintaining adequate, auditable records.

Subsection **62.** (1) of the Aggregate Resources Act (the ARA) states that:

“Every licensee or permittee shall keep, for a period of seven years, detailed records of the operation for which the licence or permit has been issued, including copies of all documents relating to quantities of material removed from the site, inventories of material on the site, sales and shipments. R.S.O. 1990, c. A.8, as amended.”

The Aggregate Resources Trust has as one of its responsibilities under subsection **6.1** (2) 4. of the ARA:

“Payments to the Crown in right of Ontario and to regional municipalities, counties and local municipalities in accordance with the regulations”

The payments referred to above are licence fees, permit fees, wayside permit fees and crown royalties, collectively referred to as “aggregate resources charges”. The collection and disbursement of aggregate resources charges is one of the Trust’s important functions. To provide assurance to the recipients of these charges that this function is being performed properly, The Ontario Aggregate Resources Corporation (TOARC), as trustee, undertakes annual audits of production reported by licensees and permittees. TOARC and its agents have been given the authority by the Ministry of Natural Resources (the MNR) to inspect the records of licensees and permittees for the purpose of verifying reported production amounts according to subsection **62.** (2) of the ARA which states that:

“Every licensee or permittee shall make available for inspection by any person authorized for the purpose of this Act all the records required to be kept under subsection 62. (1) R.S.O. 1990, c. A.8, as amended”

Failure to keep records will attract the attention of MNR who may resort to enforcement measures. ***Proper record keeping*** in accordance with the ARA will make an audit go smoothly and will be of assistance in the management of your business!

WHO GETS PICKED FOR AN AUDIT?

Everyone will be audited eventually. Normally, licensees and permittees are picked for audits based on a process of random selection. Firstly, one or more MNR administrative districts are chosen and from the list of licensees and permittees within those districts, random selections are made for audit purposes. You may also get picked for an audit based upon one of the following reasons:

1. An MNR inspector has submitted a written request asking for a production audit of a specific licence/permit.
2. TOARC may initiate the audit of a specific licence/permit based upon unusual variations in reporting or for unexplained changes to the production report being submitted, etc.
3. A licensee or permittee found to have submitted incorrect production reports may be the subject of further audits, at any time, to check for compliance.

HOW CAN I PREPARE FOR AN AUDIT?

The simple answer is to have your records ready for inspection. The auditor might ask to look at all sorts of detailed records on sales, shipments and inventories, including financial and accounting records. However, not everyone is an accountant and many small or part-time businesses cannot afford to hire professional accounting services. This ***Production Reporting Handbook*** will help those who are responsible for ensuring adequate paperwork.

WHAT KIND OF RECORDS SHOULD I KEEP?

The extent of the records you need will depend to some extent on the amount of aggregate you extract and the complexity of your business. Some licensees or permittees sell only a few thousand tonnes of material each year to a single customer making their record keeping quite minimal. Others of course require a complete accounting system, not only to operate their business, but to provide the necessary 'audit trail' for TOARC and other agencies.

When performing audits, all TOARC is trying to do is verify the tonnage as reported. Anything you can do to help that process along, including keeping the original files used to complete the production report, will make your compliance with the ARA that much easier. We have prepared some suggestions and sample work sheets as part of this ***Production Reporting Handbook*** (the Handbook) that should be of help to you.

The Handbook represents a bare minimum of records that should be maintained when operating a licence or permit under the ARA. The various records suggested here should not be considered sufficient for reporting to Canada Customs and Revenue Agency or any other government agency to which your business must report. You may not require all of the suggested records outlined in this handbook to substantiate your production reports. However, having no records at all may place your licence or permit at risk.

WHERE DO I BEGIN?

The record keeping process should start when the aggregate leaves the licensed or permitted area. Whether the shipment is recorded on a weigh scale ticket, in a logbook, or on a piece of paper; all movements of aggregate off the licensed or permitted area should be recorded in some fashion. If you choose to use a system of tickets (manual or electronic), tickets should be pre-numbered, or at least numbered sequentially so that all tickets can be tracked and accounted for (see Sample Tickets - Appendices 1 & 2).

You are responsible for record keeping even when you lease your pit/quarry or let someone else operate your pit/quarry on your behalf. A good operating practice is to have a lease or operating agreement with anyone operating your pit/quarry. The agreement should specify what records the lessee or operator should maintain and stipulate that you, as licensee or permittee, have access to those records. Your initial record of aggregate material leaving the licensed or permitted property will form the basis of all transactions posted to your other financial records.

DAILY LOGBOOK

For those operators who do not have weigh scales, a **daily log** (or logbook) can be a key piece to the puzzle of keeping track of aggregate movements from a licensed or permitted area and help you maintain compliance under the ARA (see a sample sheet from a Daily Log – Appendix 3).

The **daily log** can have many different names - log, log sheet, daily summary, etc. Whatever the name, it should contain certain basic information such as the date aggregate is removed, the customer name and/or jobsite, product description, trucker name, quantity, unit of measure, and initials of someone who can bear witness to the transaction. In many cases, the **loader operator** is the ideal candidate to at least keep track of the number of loads leaving the pit/quarry, the size of the loads, trucker ID and destination. Monthly totals from the daily log need to be converted to tonnes as per the sample **conversion worksheet** (Appendix 4). The converted monthly totals can then be transferred to the TOARC **production report** (Appendix 5). All the basic information discussed here need not be kept in a **daily log**, but if not kept in a log, this information must be maintained in some other fashion within your record keeping system in order to substantiate the tonnage reported to TOARC.

INVOICES

Customer **invoices** are the next important step in maintaining a system of records to substantiate tonnage reports. Dates, customer names, job sites, product descriptions and quantities listed on **invoices** should correspond with information recorded in the daily log (see a Sample Invoice – Appendix 6). We are not suggesting a system that duplicates itself but in the absence of scale tickets, invoices should be easily tied to the daily logbook. In fact, you should find it easy to make up your **invoices** once you have established the use of a well-organized logbook. If you have multiple locations, **invoices** should state from which location the aggregate is being removed and thus should tie back to an entry in your logbook for that location.

Other key information found on your **invoices**, but need not be on the daily log, are such things as invoice date, your company's information (address, telephone, etc.), PST and GST numbers, pricing information, customer address, and invoice number. The invoice number is important for distinguishing differences between similar billings and the invoice numbers should be in consecutive order to show continuity

NON-INVICED MATERIAL

All aggregate material leaving a licensed or permitted site must be recorded. Some may not be sold, or sold directly as aggregate. For example, municipalities often use aggregate from municipally owned pits/quarries to maintain township or county roads. Aggregate often leaves a site as part of another product, such as cement, asphalt or concrete, or gets sold as part of a tendered construction contract and is not billed directly (as aggregate) to a customer.

In these instances, invoices may not exist for the native aggregate being sold. However, invoices, sales reports, contracts or other documentation for the “other products” should now form the basis of the ‘audit trail’.

Sample of other documentation:

1. For municipalities “custom crushing and screening contracts/payments” or “sand and gravel tenders” etc. should be compared to the daily log for reasonability after taking into consideration non processed “bank” materials.
2. For cement, asphalt and premixed concrete companies, sales reports of the cement, asphalt or concrete can be used to compare the amount of aggregate reported after taking into consideration mix designs of the products being sold.
3. For construction contracts, “job costing reports” or the detailed backup to the PST returns “for self assessing aggregate used internally” could be used, provided daily aggregate quantities by licence / permit can be identified.

Where aggregate is not sold directly or becomes part of another manufactured product or gets used internally by another segment of the organization (i.e. the contracting division, etc.) other documents become more critical in establishing the “audit trail”. For smaller less sophisticated organizations that do not have computerized sales reports, the **daily log** becomes even more important to verify the movement of aggregate from a site in these circumstances.

SALES JOURNAL

When invoices are generated, information from these *invoices* should flow through to the **sales journal** (see sample of Sales Journal - Appendix 7). Where possible, separate columns should be used to separate different products or product classes (i.e. aggregates removed from licensed or permitted area should be listed separately from resale aggregates). Where you have **resale items** (topsoil, landscape stone, other aggregates, etc.) appearing in your **sales journal** and on your **invoices**, make sure you keep copies of your vendor invoices to substantiate that this material came from some source, other than your pit / quarry. If you can't substantiate the source of the material you may get assessed the \$.115 / tonne licence fee (or a royalty fee in the case of permits) for the amount of material you imported and resold.

PURCHASE LOG

Although purchased materials do not need to be reported to TOARC, licensees and permittees must substantiate the origin of all aggregate material that they sell. A useful tool in keeping track of purchased materials is using a ***purchase log*** (see sample of Purchase Log - Appendix 8). Once the purchase log is completed, purchased totals can be deducted from total aggregate tonnage sold so that only the net amount is reported to TOARC.

As support for the production report submitted to TOARC, it is better from an auditing perspective to show on a summary page, the total aggregate tonnage sold and then deduct the purchased material from that total using the ***purchase log***. The final totals on the summary would then be transferred to the Production Report for submission to TOARC.

The ***purchase log*** should also contain a record of all materials that are obtained at no cost and then resold. Examples would be topsoil, recycled concrete or fill materials obtained from construction sites. It would be beneficial for the licensee or permittee to obtain a receipt for the goods noting 'no fee' along with the date, type of material and quantity. In this instance, the only dollar amounts that would show in the ***purchase log*** would be for trucking (if applicable). In short, treat materials that are obtained at no cost the same as purchased materials.

Alternative reporting would require only tonnage sold from licensed or permitted areas to be reported. This means that certain invoices will not be listed or that certain invoices would have to be eliminated creating greater chance of error and misreporting of tonnage.

GENERAL LEDGER

Totals from the sales journal should then flow into the ***general ledger*** from which the auditor can then tie into your ***financial statement*** (see sample of General Ledger – Appendix 9, and Financial Statement - Appendix 10). An alternative to posting the sales journal to the general ledger is to post each individual invoice to the general ledger and thus avoid the sales journal altogether. Most small business accounting software packages use this method (ACCPAC, Simply Accounting, Quick Books). However the schedules proposed here are mainly for smaller operators using a totally manual system. If you are using a computerized system, there still needs to be an “audit trail” to tie the computerized information to the tonnage reported to TOARC. Simply having information in a computer is not enough!

REASONABILITY TEST

TOARC has a duty to demonstrate that the tonnage reported is reasonable and verifiable. To do so, TOARC must measure the quantities reported against some yardstick. In most cases that yardstick is sales in dollars. It is for this reason that TOARC needs to compare (tie) your shipments listed on the Production Report to your financial statements. You as a businessperson need to do this as well to ensure that all the shipments from the licensed or permitted area have been billed to your customers.

Tracking quantities removed from a licence or permit through a sales journal to a financial statement will not provide a reasonability test when the aggregate is used internally and there are no dollars specifically associated with its use. We refer to the example of the municipality that may not apply a charge for aggregate removed from a municipal pit / quarry and used for municipal purposes. Similarly,

manufacturers and contractors may not invoice internally for materials from their own licenses and permits.

From TOARC's point of view then, the **reasonability test** will require documentation (other than the invoices which may not exist or exist for only a portion of the material extracted) of a different kind. In other words, some other benchmark is needed to demonstrate that the tonnage removed is reasonable and verifiable. Here are some things you could keep to help with reasonability tests:

- **Custom crushing and screening** contracts / payments. What you contracted to have produced is a benchmark against which someone can judge the remainder of your inventory and thereby your shipments, after taking into consideration material sold directly from the pit / quarry face.
- **Sand and gravel tenders / Winter sand contracts.**
- **Blasting reports** for quarry operators.
- **Sales reports for cement, asphalt, premixed concrete or other manufactured products** and related mix designs.
- **PST returns** and related backup.
- **Aggregate Plant running times** for sand and gravel producers.
- **Payroll** hours or dollars for loader operators (from payroll time sheets).
- **Usage reports** when the aggregate becomes part of another manufactured product.

INVENTORIES (and KEEPING TRACK OF INVENTORY CHANGES)

On June 22, 2006 Subsection 62.(1) of the ARA was updated so that licensees and permittees are now required to keep detailed records relating to "inventories of material on the site". Generally, there are two methods for tracking inventory, the perpetual "book" method and the physical inventory method.

Once the aggregate is removed from the pit / quarry it is required to be reported to TOARC. If you keep stockpiles or other type of inventory, the aggregate should be tracked using a perpetual inventory system (see sample of Perpetual Inventory - Appendix 11). The key usefulness of the perpetual inventory system is that it gives you a complete picture on one page. It is also very useful for showing reasonableness in reporting tonnage. Information in the perpetual inventory system comes from reports on production and sales that you must create but as an operational tool it will be well worth the extra work involved. Careful monitoring of your inventory can help control production costs (i.e. avoid overpayment for material not actually crushed by third party contractors), and ensure customer's products do not go to low levels costing you sales orders.

For smaller less sophisticated organizations that do not have computerized sales and production reports, the physical inventory method can be used (see sample of Physical Inventory – Appendix 12.). This, in its simplest form is estimating how many cubic yards, tonnes, cubic metres, etc. are in each stockpile at the end of each month and writing these estimates down in written form, listing each product and the quantity estimated and then totalling all quantities together.

Appendix 1

SAMPLE TICKETS FOR CLIENTS WITH WEIGH SCALES

(INSERT) Your Company Name
Address

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Gross Weight _____ kgs or lbs

Tare _____ kgs or lbs

Net Weight _____ kgs or lbs

Customer Signature / Initials _____

Ticket Number **0001**

(INSERT) Your Company Name
Address

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Gross Weight _____ kgs or lbs

Tare _____ kgs or lbs

Net Weight _____ kgs or lbs

Customer Signature / Initials _____

Ticket Number **0002**

(INSERT) Your Company Name
Address

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Gross Weight _____ kgs or lbs

Tare _____ kgs or lbs

Net Weight _____ kgs or lbs

Customer Signature / Initials _____

Ticket Number **0003**

(INSERT) Your Company Name
Address

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Gross Weight _____ kgs or lbs

Tare _____ kgs or lbs

Net Weight _____ kgs or lbs

Customer Signature / Initials _____

Ticket Number **0004**

*Numbers should be pre-printed on tickets in consecutive order

Appendix 2

SAMPLE TICKETS FOR CLIENTS WITHOUT WEIGH SCALES

(INSERT) Your Company Name
Address _____

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Yards / Number of loads _____ yds or lds

Customer Signature / Initials _____

Ticket Number 0001

(INSERT) Your Company Name
Address _____

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Yards / Number of loads _____ yds or lds

Customer Signature / Initials _____

Ticket Number 0002

(INSERT) Your Company Name
Address _____

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Yards / Number of loads _____ yds or lds

Customer Signature / Initials _____

Ticket Number 0003

(INSERT) Your Company Name
Address _____

Date _____

Pit Name _____

Customer Name _____

Jobsite _____

Product Name _____

Trucker name _____

Yards / Number of loads _____ yds or lds

Customer Signature / Initials _____

Ticket Number 0004

*Numbers should be pre-printed on tickets in consecutive order

Appendix 3 SAMPLE DAILY LOG SHEET

Your Company Name Address Town, Province Postal Code			Pit Name (licence# / permit #)		Unit of measure in: Loads - LD Cubic Yards - YD Cubic metres - CM Tons - T Tonnes - TF			Intials of loader operator or customer	
Site address where material delivered		Description of material noting whether native to pit or purchased material		Weight per truck are examples only. You should use the weight that most appropriately reflects the capacity of your truck or fleet of trucks					
Date	Customer Name	Jobsite	Product Description	Trucker	Tandem 14 tonne truck	Tri-axle 22 tonne truck	Trailer 32 tonne truck	Unit of Measure	Intials
07-Jan-07	Joe's Const. Ltd.	Loblaws	Granular A	Tim's Trucking#1	10			LD	WMD
08-Jan-07	Joe's Const. Ltd.	Loblaws	Topsoil (resale)	Tom's Trucking#12		6		LD	WMD
Total January					10	6	-		
21-Feb-07	Joe's Const. Ltd.	29 Jasper Ave	Granular A	Jim's Trucking #3	15			LD	WMD
22-Feb-07	Bill's Const. Ltd.	Canadian Tire	Granular B	Tom's Trucking#1	25			LD	WMD
Total February					40	-	-		
03-Mar-07	Joe's Const. Ltd.	Loblaws	Granular A	Tim's Trucking#2			15	LD	WMD
04-Mar-07	Bill's Const. Ltd.	10 Main St.	Granular B	Jim's Trucking #4	25			LD	WMD
10-Mar-07	John's Contracting	30 Maple St.	Stone	Tom's Trucking#4	1	9		LD	WMD
11-Mar-07	Joe's Const. Ltd.	Loblaws	Granular A	Tim's Trucking#3	30			LD	WMD
12-Mar-07	Bill's Const. Ltd.	10 Main St.	Granular B	Tom's Trucking#1	30			LD	WMD
13-Mar-07	John's Contracting	30 Maple St.	Stone	Tom's Trucking#12		15		LD	WMD
Total March					86	24	15		
Quarterly total					136	30	15		

- 1 The sample daily log sheet above only lists the first three months but sub-totals should be listed for all twelve months.
- 2 Although purchased materials should be listed as sales, they do not have to be reported to TOARC.
If possible list purchased materials sold on separate log sheet or in separate column.
- 3 If you are keeping track by loads, list trucks of different sizes in a separate column. This will make converting much easier.
Trucks should be weighed periodically to ascertain typical load sizes.
- 4 If trucking count is kept in simple loads or in yds, totals should be converted into metric tonnes

conversion factors to tonnes
 LD x (size of load in tonnes)
 YD x 1.3600
 CM x 1.7799
 T x .907 or T ÷ 1.1023

Appendix 4 SAMPLE CONVERSION WORKSHEET

Conversion Month		No. Loads		Weight in Tonnes	Total Tonnes	Conversion Month		No. Loads		Weight in Tonnes	Total Tonnes
Jan 2007	tandem	10	X	14	140.00	Jul 2007	tandem	0	X	14	0.00
	tri-axle	6	X	22	132.00		tri-axle	0	X	22	0.00
	trailer	0	X	32	0.00		trailer	0	X	32	0.00
	resale	(6)	X	22	(132.00)		resale	0	X	0	0.00
					<u>140.00</u>						<u>0.00</u>
Feb 2007	tandem	40	X	14	560.00	Aug 2007	tandem	0	X	14	0.00
	tri-axle	0	X	22	0.00		tri-axle	0	X	22	0.00
	trailer	0	X	32	0.00		trailer	0	X	32	0.00
	resale	0	X	0	0.00		resale	0	X	0	0.00
					<u>560.00</u>						<u>0.00</u>
Mar 2007	tandem	86	X	14	1,204.00	Sep 2007	tandem	0	X	14	0.00
	tri-axle	24	X	22	528.00		tri-axle	0	X	22	0.00
	trailer	15	X	32	480.00		trailer	0	X	32	0.00
	resale	0	X	0	0.00		resale	0	X	0	0.00
					<u>2,212.00</u>						<u>0.00</u>
Apr 2007	tandem	0	X	14	0.00	Oct 2007	tandem	0	X	14	0.00
	tri-axle	0	X	22	0.00		tri-axle	0	X	22	0.00
	trailer	0	X	32	0.00		trailer	0	X	32	0.00
	resale	0	X	0	0.00		resale	0	X	0	0.00
					<u>0.00</u>						<u>0.00</u>
May 2007	tandem	0	X	14	0.00	Nov 2007	tandem	0	X	14	0.00
	tri-axle	0	X	22	0.00		tri-axle	0	X	22	0.00
	trailer	0	X	32	0.00		trailer	0	X	32	0.00
	resale	0	X	0	0.00		resale	0	X	0	0.00
					<u>0.00</u>						<u>0.00</u>
Jun 2007	tandem	0	X	14	0.00	Dec 2007	tandem	0	X	14	0.00
	tri-axle	0	X	22	0.00		tri-axle	0	X	22	0.00
	trailer	0	X	32	0.00		trailer	0	X	32	0.00
	resale	0	X	0	0.00		resale	0	X	0	0.00
					<u>0.00</u>						<u>0.00</u>
Year 2007	tandem	136	X	14	1,904.00						
	tri-axle	30	X	22	660.00						
	trailer	15	X	32	480.00						
	resale	(6)	X	22	(132.00)						
					<u>2,912.00</u>						



Production for Year Ending 2007

Information Required under the Aggregate Resources Act

Licence/Permit ID # 999999

Class:

GST #

Operation Type: Pit

PRpt #07-00001

PST #

Pit/Quarry Name: West Sand Pit

Due: Jan-31-08

MNR Area: Halton

MNR District: Aurora District

Company Information

Contact: Rudy Vandewiele, Controller

Phone: (905) 319-7424

Fax: (905) 319-7423

ABC Sand and Gravel Company

1 Sandy Avenue

Burlington, ON L7L 5Z4

Conversion Factors: To convert cubic yards/metres of loose, unconsolidated or processed aggregate to tonnes where weigh scales are not available:
 1 cubic yard = 1.36 metric tonnes; 1 ton = 0.907194 tonnes; 1 cubic metre = 1.78 tonnes
 Show 'Nil' if no material removed
 Pits use only these Commodities: Sand & Gravel, Clay/Shale, Topsoil (only if removed with MNR permission) in a particular month.
 Quarries use only these Commodities: Crushed Stone, Clay/Shale, Dimensional Stone, Industrial, Topsoil (only if removed with MNR permission)

Municipality: Burlington

Geog. Twp: Nelson

Upper Tier: Halton

Concession: 1

Lot: 1

SAND & GRAVEL

January	February	March	April	May	June
140	560	2,212	0	0	0
July	August	September	October	November	December
0	0	0	0	0	0
Total Sand & Gravel Removed in 2007:				2,912	Metric Tonnes

COMMODITY:

January	February	March	April	May	June
July	August	September	October	November	December
Total Commodity Removed in 2007:					Metric Tonnes

Reported production subject to Audit and Inspection at a later date

REHABILITATION	1 Acre = 0.4047 Hectares	Total Licensed Area:	24.00	hectares
1. Area Requiring Rehabilitation as of Dec. 31, 2006 (Disturbed Area)			10	hectares
2. New Area Stripped During 2007 (Additional Disturbed Area)			2	hectares
3. Area Rehabilitated in 2007 (Completed in 2007)			1	hectares
4. Area Requiring Rehabilitation as of Dec. 31, 2007 (Total Disturbed Area = 1 + 2 - 3)			11	hectares

I certify that the data reported on this production report is correct and completely discloses the tonnage removed from this licensed site.

Signature of Licensee: Rudy Vandewiele

Date: January 31, 2008

It is a serious offence to furnish false information

Please Mail This Form to

The Ontario Aggregate Resources Corporation
 103 - 1001 Champlain Avenue
 Burlington, ON L7L 5Z4

Or Fax Back To: (905) 319-7423
 Telephone: (905) 319-7424
 Toll Free Telephone: 1-866-308-6272

Appendix 6 SAMPLE INVOICE

Your Company Name Address Town, Province Postal Code	Your company's GST Number Your company's PST Number	Invoice number in consecutive order	Date billed if different from date shipped
Customer Name Address Town, Province Postal Code		Invoice number 100001	Date 15-Jan-08
Jobsite name where material delivered Jobsite name		Pit name Pit Name where material came from	

Product Description	Date	Quantity	Unit of Measure	Price	Extension
Granular A 8001 8002 8004	7-Jan-07	140.00	TE	2.75	385.00
Topsoil (resale) 8003 8005	8-Jan-07	132.00	TE	10.00	1,320.00
Trucking		272.00	TK	2.85	775.00
Subtotal material and trucking					2,480.00
PST (on aggregates only)					136.40
Subtotal					2,616.40
GST (on aggregates and trucking)					124.00
Total					2,740.40

Appendix 7 SAMPLE SALES JOURNAL

Your Company Name
 Address
 Town, Province
 Postal Code

Date	Customer Name	Invoice #	Aggregates	Resale Aggregates	Other Income	Trucking	PST	GST	Total
07-Jan-07	Joe's Const. Ltd.	1	385.00			500.00	30.80	44.25	960.05
08-Jan-07	Joe's Const. Ltd.	1		1,320.00		275.00	105.60	79.75	1,780.35
	Total January		385.00	1,320.00	-	775.00	136.40	124.00	2,740.40
21-Feb-07	Joe's Const. Ltd.	2	1,875.00			750.00	150.00	157.50	2,932.50
22-Feb-07	Bill's Const. Ltd.	3	3,125.00			1,250.00	250.00	262.50	4,887.50
	Total February		5,000.00	-	-	2,000.00	400.00	420.00	7,820.00
03-Mar-07	Joe's Const. Ltd.	4	1,875.00			750.00	150.00	157.50	2,932.50
04-Mar-07	Bill's Const. Ltd.	5	3,125.00			1,250.00	250.00	262.50	4,887.50
10-Mar-07	John's Contracting	6	125.00			50.00	10.00	10.50	195.50
11-Mar-07	Joe's Const. Ltd.	7	375.00			1,500.00	30.00	112.50	2,017.50
12-Mar-07	Bill's Const. Ltd.	8	406.25			162.50	32.50	34.13	635.38
13-Mar-07	John's Contracting	9	125.00			50.00	10.00	10.50	195.50
15-Mar-07	Joe Farmer	10			1,000.00		-	60.00	1,060.00
	Total March		6,031.25	-	1,000.00	3,762.50	482.50	647.63	11,923.88
	Quarterly total		11,416.25	1,320.00	1,000.00	6,537.50	1,018.90	1,191.63	22,484.28

1 Invoice numbers should be in numerical order.

2 The sample sales journal above only lists the first three months but sub-totals should be listed for all twelve months.

3 Although resale (purchased) materials should be listed as sales, they **do not** have to be reported to TOARC.

If possible list resale (purchased) materials sold in separate column in the sales journal and in a separate G/L account.

4 PST **does not need** to be charged on trucking if trucking is billed separately on the invoice.

5 Sales journal dates should compare to dates on daily log sheet.

Get a book with as many columns as necessary to group similar sales or revenue types.

Appendix 8 SAMPLE PURCHASE LOG

Your Company Name

Address

Town, Province

Postal Code

Date	Vendor Name	Invoice #	GL Number	Dollars	Unit of measure	Granular A	Granular B	Stone	Topsoil	Total
				(pre -GST)						
17-Jan-07	ABC Sand & Gravel	145897	#4455	350.00	tonnes	50.00			50.00	100.00
18-Jan-07	XYZ Sand & Gravel	958647	#4455	308.00	tonnes		24.50	20.15		44.65
	Total January			658.00		50.00	24.50	20.15	50.00	144.65
01-Feb-07	ABC Sand & Gravel	145902	#4455	112.35	tonnes				12.35	12.35
02-Feb-07	XYZ Sand & Gravel	958748	#4455	20.00	tonnes		10.27			10.27
	Total February			132.35		-	10.27	-	12.35	22.62
03-Mar-07	ABC Sand & Gravel	146800	#4455	39.51	tonnes	22.58				22.58
04-Mar-07	XYZ Sand & Gravel	960750	#4455	173.99	tonnes	25.35	24.36			49.71
10-Mar-07	ABC Sand & Gravel	147995	#4455	396.24	tonnes			35.76	25.20	60.96
11-Mar-07	XYZ Sand & Gravel	960775	#4455	37.68	tonnes	12.56				12.56
12-Mar-07	ABC Sand & Gravel	148444	#4455	69.54	tonnes		55.63			55.63
13-Mar-07	XYZ Sand & Gravel	960779	#4455	137.63	tonnes			24.36		24.36
	Total March			854.59		60.49	79.99	60.12	25.20	225.80
	Quarterly total			1,644.94		110.49	114.76	80.27	87.55	393.07

- 1 The sample purchase log above only lists the first three months but sub-totals should be listed for all twelve months.
- 2 Although purchased materials should be listed as sales, they **do not** have to be reported to TOARC.
The above totals would be allowed to be deducted from total sales.
- 3 The total dollars listed should be comparable to what is shown in your purchased material account in your general ledger and shown on your financial statement.
- 4 Where aggregate materials (topsoil, fill, etc.) are removed from jobsites free of charge and then resold they should be listed on the purchased log as well. In these situations only the cost of the trucking would appear in the dollar column.
- 5 PST does not need to be paid if the aggregate material is purchased for resale or used in manufacturing.

Appendix 9 SAMPLE GENERAL LEDGER

Accounts Receivable			GL			DR	
Date	Description	Folio	Account	Debits	Credits	or	Balance
						CR	
31-Jan-07	Record sales journal Jan/07	SJ	#1050	2,740.40		DR	2,740.40
31-Jan-07	Record cash receipts journal Jan/07	CR	#1050		1,500.00	DR	1,240.40
28-Feb-07	Record sales journal Feb/07	SJ	#1050	7,890.00		DR	9,130.40
28-Feb-07	Record cash receipts journal Feb/07	CR	#1050		5,000.00	DR	4,130.40
31-Mar-07	Record sales journal Mar/07	SJ	#1050	12,031.81		DR	16,162.21
31-Mar-07	Record cash receipts journal Mar/07	CR	#1050		10,000.00	DR	6,162.21

Aggregate Sales			GL			DR	
Date	Description	Folio	Account	Debits	Credits	or	Balance
						CR	
31-Jan-07	Record sales journal Jan/07	SJ	#4000		385.00	CR	(385.00)
28-Feb-07	Record sales journal Feb/07	SJ	#4000		5,000.00	CR	(5,385.00)
31-Mar-07	Record sales journal Mar/07	SJ	#4000		6,031.25	CR	(11,416.25)

Resale Aggregate Sales			GL			DR	
Date	Description	Folio	Account	Debits	Credits	or	Balance
						CR	
31-Jan-07	Record sales journal Jan/07	SJ	#4010		1,320.00	CR	(1,320.00)

Trucking Revenue			GL			DR	
Date	Description	Folio	Account	Debits	Credits	or	Balance
						CR	
31-Jan-07	Record sales journal Jan/07	SJ	#4015		775.00	CR	(775.00)
31-Jan-07	Record accounts payable	AP	#4015	700.00		CR	(75.00)
28-Feb-07	Record sales journal Feb/07	SJ	#4015		2,000.00	CR	(2,075.00)
28-Feb-07	Record accounts payable	AP	#4015	1,750.00		CR	(325.00)
31-Mar-07	Record sales journal Mar/07	SJ	#4015		3,762.50	CR	(4,087.50)
31-Mar-07	Record accounts payable	AP	#4015	3,606.25		CR	(481.25)

Other Sales			GL			DR	
Date	Description	Folio	Account	Debits	Credits	or	Balance
						CR	
31-Mar-07	Record sales journal Jan/07	SJ	#4020		1,000.00	CR	(1,000.00)

Appendix 9 SAMPLE GENERAL LEDGER (cont'd.)

Aggregate Purchases			GL			DR	
<u>Date</u>	<u>Description</u>	<u>Folio</u>	<u>Account</u>	<u>Debits</u>	<u>Credits</u>	<u>CR</u>	<u>Balance</u>
31-Jan-07	Record purchase journal Jan/07	PJ	#4455	658.00		DR	658.00
28-Feb-07	Record purchase journal Feb/07	PJ	#4455	132.35		DR	790.35
31-Mar-07	Record purchase journal Mar/07	PJ	#4455	854.59		DR	1,644.94

Appendix 10 SAMPLE FINANCIAL STATEMENT

Your Company Name
Income Statement
For the Three Months Ended March 31, 2007

Sales	
Aggregate sales	11,416.25
Resale Aggregate sales	1,320.00
Trucking Revenue	481.25
Other income	1,000.00
	14,217.50
Cost of Goods Sold	
Beginning Inventory	4,500.00
Production Costs	16,250.00
Aggregate Purchases	1,644.94
Shipping Costs	5,000.00
	27,394.94
Ending Inventory	14,250.00
Cost of Goods Sold	13,144.94
Gross Profit	1,072.56

- 1 Partial Income Statement
- 2 Sales amount should tie to Sales Journal amounts
- 3 Aggregate Purchases should tie to Purchase log

Appendix 11 SAMPLE PERPETUAL INVENTORY

Pit Name & ID #	Open Inventory	Production / Purchases	Shipments	Adjustments	Close Inventory	YTD Prod	YTD Ship	YTD Adj
Jan-07								
Product								
<u>Produce Material</u>								
Sand	1,000	10,000	2,000		9,000	10,000	2,000	-
3/4 Stone	10,000		2,000		8,000	-	2,000	-
Gran A	5,000		3,000		2,000	-	3,000	-
	<u>16,000</u>	<u>10,000</u>	<u>7,000</u>	<u>-</u>	<u>19,000</u>	<u>10,000</u>	<u>7,000</u>	<u>-</u>
<u>Bank Material</u>								
Sand Fill	-		1,000		(1,000)	-	1,000	-
Fill	-		500		(500)	-	500	-
	<u>-</u>	<u>-</u>	<u>1,500</u>	<u>-</u>	<u>(1,500)</u>	<u>-</u>	<u>1,500</u>	<u>-</u>
	<u>16,000</u>	<u>10,000</u>	<u>8,500</u>	<u>-</u>	<u>17,500</u>	<u>10,000</u>	<u>8,500</u>	<u>-</u>
<u>Resale Material</u>								
Brick sand	500		100		400	-	100	-
Topsoil	500		50		450	-	50	-
	<u>1,000</u>	<u>-</u>	<u>150</u>	<u>-</u>	<u>850</u>	<u>-</u>	<u>150</u>	<u>-</u>
	<u>17,000</u>	<u>10,000</u>	<u>8,650</u>	<u>-</u>	<u>18,350</u>	<u>10,000</u>	<u>8,650</u>	<u>-</u>
Feb-07								
Product								
<u>Produce Material</u>								
Sand	9,000		2,500		6,500	10,000	4,500	-
3/4 Stone	8,000		4,000		4,000	-	6,000	-
Gran A	2,000		1,500	(500)	-	-	4,500	(500)
	<u>19,000</u>	<u>-</u>	<u>8,000</u>	<u>(500)</u>	<u>10,500</u>	<u>10,000</u>	<u>15,000</u>	<u>(500)</u>
<u>Bank Material</u>								
Sand Fill	(1,000)		500		(1,500)	-	1,500	-
Fill	(500)		250		(750)	-	750	-
	<u>(1,500)</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>(2,250)</u>	<u>-</u>	<u>2,250</u>	<u>-</u>
	<u>17,500</u>	<u>-</u>	<u>8,750</u>	<u>(500)</u>	<u>8,250</u>	<u>10,000</u>	<u>17,250</u>	<u>(500)</u>
<u>Resale Material</u>								
Brick sand	400		300		100	-	400	-
Topsoil	450		200		250	-	250	-
	<u>850</u>	<u>-</u>	<u>500</u>	<u>-</u>	<u>350</u>	<u>-</u>	<u>650</u>	<u>-</u>
	<u>18,350</u>	<u>-</u>	<u>9,250</u>	<u>(500)</u>	<u>8,600</u>	<u>10,000</u>	<u>17,900</u>	<u>(500)</u>
Mar-07								
Product								
<u>Produce Material</u>								
Sand	6,500		3,000		3,500	10,000	7,500	-
3/4 Stone	4,000		2,000		2,000	-	8,000	-
Gran A	-	10,000			10,000	10,000	4,500	(500)
	<u>10,500</u>	<u>10,000</u>	<u>5,000</u>	<u>-</u>	<u>15,500</u>	<u>20,000</u>	<u>20,000</u>	<u>(500)</u>
<u>Bank Material</u>								
Sand Fill	(1,500)		500		(2,000)	-	2,000	-
Fill	(750)		250		(1,000)	-	1,000	-
	<u>(2,250)</u>	<u>-</u>	<u>750</u>	<u>-</u>	<u>(3,000)</u>	<u>-</u>	<u>3,000</u>	<u>-</u>
	<u>8,250</u>	<u>10,000</u>	<u>5,750</u>	<u>-</u>	<u>12,500</u>	<u>20,000</u>	<u>23,000</u>	<u>(500)</u>
<u>Resale Material</u>								
Brick sand	100	250	100		250	250	500	-
Topsoil	250		200		50	-	450	-
	<u>350</u>	<u>250</u>	<u>300</u>	<u>-</u>	<u>300</u>	<u>250</u>	<u>950</u>	<u>-</u>
	<u>8,600</u>	<u>10,250</u>	<u>6,050</u>	<u>-</u>	<u>12,800</u>	<u>20,250</u>	<u>23,950</u>	<u>(500)</u>

Appendix 11 **SAMPLE PERPETUAL INVENTORY – NOTES (cont'd.)**

Please note:

- 1) This schedule is only for a 3 month period, but should be maintained for all 12 months.
- 2) This schedule should be done for each licence or permit owned where inventories are kept.
- 3) Closing inventory for previous month should be opening for next month.
(i.e. closing Dec should be same as opening Jan)
- 4) Third party surveys of inventory piles are not required under the ARA, estimates are acceptable.
- 5) The 500 tonne adjustment would be made when the pile was empty but the perpetual inventory still had a balance, or when your estimate of ending tonnage is different then perpetual tonnage. Rather than showing the adjustment in the adjustment column it may also be shown in the production column.
- 6) Records should be maintained for resale material (i.e. copies of invoices from third party supplier). If your site plan allows you to sell topsoil or overburden it should be listed on the above schedule not as resale material but as bank material.

If reporting under the production method (with adjustments reported in adjustment column)
the amount to be reported would be :

20,000	YTD Production (excluding resale material)
3,000	YTD Shipments of Bank Material
<u>(500)</u>	Adjustment for over reported production and / or over reported shipments
<u>22,500</u>	The 250 tonnes of purchases does not need to be reported

(if the YTD adjustment were positive then this tonnage would have to be added to amount reported)

If reporting under the shipping method the amount to be reported would be :

<u>23,000</u>	YTD Shipments (the 950 tonnes of resale material does not need to be reported)
---------------	--

Appendix 12 SAMPLE PHYSICAL INVENTORY

**Pit name & ID#
Jan-2007**

<u>Product Description</u>	<u>Cubic Yds</u> *
7/8 Granular A	1,000
Granular B	2,000
Concrete Sand	10,000
Concrete Stone	10,000
1/4 Round Stone	1,500
1/4 Crushed stone	<u>500</u>
	<u>25,000</u>

**Pit name & ID#
Feb-2007**

<u>Product Description</u>	<u>Cubic Yds</u> *
7/8 Granular A	500
Granular B	1,000
Concrete Sand	9,500
Concrete Stone	9,000
1/4 Round Stone	1,200
1/4 Crushed stone	<u>400</u>
	<u>21,600</u>

* Any unit of measure may be used (cubic metres, tonnes, etc.)
The most important thing is to list each product separately and to total individual quantities.

Appendix 13 **CONVERSION TABLES**

<i>Volume</i>	<i>Weight</i>																																		
Cu. In. X 16.383 = Cu. Centimetres	Imp. Ton X .907 = Tonnes																																		
Cu. Ft. X .0283 = Cu. Metres																																			
Cu. Yds. X .7645 = Cu. Metres																																			
Cu. Centimetres X .06102 = Cu. Ins.																																			
Cu. Metres X 35.3145 = Cu. Ft																																			
Cu. Metres X 1.3079 = Cu. Yards																																			
<table border="0"> <thead> <tr> <th style="text-align: center;"><i>Area</i></th> <th style="text-align: center;"><i>Length</i></th> </tr> </thead> <tbody> <tr> <td>Sq. Inches X 645.2 = Sq. Millimetres</td> <td>Inches X 25.4 = Millimetres</td> </tr> <tr> <td>Sq. Inches X 6.452 = Sq. Centimetres</td> <td>Inches X 2.54 = Centimetres</td> </tr> <tr> <td>Sq. Feet X .0929 = Sq. Metres</td> <td>Feet X 30.48 = Centimetres</td> </tr> <tr> <td>Sq. Yards X .8361 = Sq. Metres</td> <td>Feet X .3048 = Metres</td> </tr> <tr> <td>Acres X .4047 = Hectares</td> <td>Yards X .9144 = Metres</td> </tr> <tr> <td>Acres X .00405 = Sq. Kilometres</td> <td>Miles X 1.6093 = Kilometres</td> </tr> <tr> <td>Sq. Miles X 2.59 = Sq. Kilometres</td> <td>Millimetres X .03937 = Inches</td> </tr> <tr> <td>Sq. Millimetres X .00155 = Sq. Inches</td> <td>Centimetres X .3937 = Inches</td> </tr> <tr> <td>Sq. Centimetres X .155 = Sq. Inches</td> <td>Metres X 39.37 = Inches</td> </tr> <tr> <td>Sq. Metres X 10.764 = Sq. Feet</td> <td>Metres X 3.281 = Feet</td> </tr> <tr> <td>Sq. Metres X 1.196 = Sq. Yards</td> <td>Metres X 1.094 = Yards</td> </tr> <tr> <td>Hectares X 2.471 = Acres</td> <td>Kilometres X 3280.9 = Feet</td> </tr> <tr> <td>Sq. Kilometres X 247.11 = Acres</td> <td>Kilometres X 1093.6 = Yards</td> </tr> <tr> <td>Sq. Kilometres X .3861 = Sq. Miles</td> <td>Kilometres X .621 = Miles</td> </tr> <tr> <td></td> <td>1 Millimicron = .001 micron</td> </tr> <tr> <td></td> <td>1 micron = .001 millimetre</td> </tr> </tbody> </table>		<i>Area</i>	<i>Length</i>	Sq. Inches X 645.2 = Sq. Millimetres	Inches X 25.4 = Millimetres	Sq. Inches X 6.452 = Sq. Centimetres	Inches X 2.54 = Centimetres	Sq. Feet X .0929 = Sq. Metres	Feet X 30.48 = Centimetres	Sq. Yards X .8361 = Sq. Metres	Feet X .3048 = Metres	Acres X .4047 = Hectares	Yards X .9144 = Metres	Acres X .00405 = Sq. Kilometres	Miles X 1.6093 = Kilometres	Sq. Miles X 2.59 = Sq. Kilometres	Millimetres X .03937 = Inches	Sq. Millimetres X .00155 = Sq. Inches	Centimetres X .3937 = Inches	Sq. Centimetres X .155 = Sq. Inches	Metres X 39.37 = Inches	Sq. Metres X 10.764 = Sq. Feet	Metres X 3.281 = Feet	Sq. Metres X 1.196 = Sq. Yards	Metres X 1.094 = Yards	Hectares X 2.471 = Acres	Kilometres X 3280.9 = Feet	Sq. Kilometres X 247.11 = Acres	Kilometres X 1093.6 = Yards	Sq. Kilometres X .3861 = Sq. Miles	Kilometres X .621 = Miles		1 Millimicron = .001 micron		1 micron = .001 millimetre
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	1 Millimicron = .001 micron																																		
	1 micron = .001 millimetre																																		

Volume to Weight

The following conversion factors are for use ONLY when converting Cubic yards/metres of loose, unconsolidated or processed aggregate To tonnes where weigh scales are not available.

MINISTRY OF NATURAL RESOURCES

District / Area Office List

NORTHWEST REGION

ATIKOKAN
108 Saturn Avenue
Atikokan, ON P0T 1C0
(807) 597-6971

DRYDEN
479 Government Road
(Hwy 17), P.O. Box 730
Dryden, ON P8N 2Z4
(807) 223-3341

FORT FRANCES
922 Scott Street
Fort Frances, ON
P9A 1J4
(807) 274-5337

GERALDTON
208 Beamish Avenue
Box 640
Geraldton, ON P0T 1M0
(807) 854-1030

IGNACE
Hwy. 599
Box 448
Ignace, ON P0T 1T0
(807) 934-2233

KENORA
808 Robertson Street
Box 5080
Kenora, ON P9N 3X9
(807) 468-2501

NIPIGON
5 Wadsworth
Box 970
Nipigon, ON P0T 2J0
(807) 887-5000

RED LAKE
227 Howey Street
Box 5003
Red Lake, ON P0V 2M0
(807) 727-2253

SIOUX LOOKOUT
49 Prince Street
Box 309
Sioux Lookout, ON
P8T 1A6
(807) 737-1140

TERRACE BAY
Box 280
Terrace Bay, ON P0T 2W0
(807) 825-3205

THUNDER BAY
435 S. James Street
Suite B001
Thunder Bay, ON
P7E 6S8
(807) 475-1471

NORTHEAST REGION

BLIND RIVER
Box 190, 62 Queen Ave.
Blind River ON P0R 1B0
(705) 356-2234

CHAPLEAU
190 Cherry Street
Chapleau, ON P0M 1K0
(705) 864-1710

COCHRANE
2 Third Ave., Box 730
Cochrane, ON POL 1C0
(705) 272-4365

ESPANOLA
148 Fleming Street
Espanola, ON P3E 1R8
(705) 869-1330

GOGAMA
2000 Low Ave., Box 129
Gogama, ON P0M 1W0
(705) 894-2000

HEARST
613 Front St., Box 670
Hearst, ON POL 1N0
(705) 362-4346

KAPUSKASING
Government Rd., R. R. #2
Kapusking ON P5N 2X8
(705) 335-6191

KIRKLAND LAKE
Box 910,
10 Gov't Rd. East
Kirkland Lake, ON
P2N 3K4
(705) 568-3222

MANITOUWADGE
P.O. Bag Service
Manitouwadge, ON P0T 2C0
(807) 826-3225

MOOSONEE
Revillion Rd., Box 190
Moosonee, ON POL 1Y0
(705) 336-2987

NORTH BAY
3301 Trout Lake Road
North Bay, ON P1A 4L7
(705) 475-5550

SAULT STE. MARIE
64 Church Street
Sault Ste. Marie, ON P6A 3H3
(705) 949-1231

SUDBURY
3767 Hwy. 69 S, Suite 5
Sudbury, ON P3G 1E7
(705) 564-7823

TIMMINS
Ont. Government Complex
1270 Highway 101 East
P.O. Bag 3090
South Porcupine ON
P0N 1H0
(705) 235-1300

WAWA
160 Mission Rd, Box 1160
Wawa, ON P0S 1K0
(705) 856-2396

SOUTHERN REGION

ALGONQUIN
Algonquin Park
Box 219
Whitney, ON K0J 2M0
(613) 637-2780

AURORA
Greater Toronto Area (GTA)
R. R. #2
50 Bloomington Road W.
Aurora, ON L4G 3G8
(905) 713-7400

AYLMER
615 John St. N.
Aylmer, ON N5H 2S8
(519) 773-9241

BANCROFT
106 Monck St.,
Box 500
Bancroft, ON
K0L 1C0
(613) 332-3940

BRACEBRIDGE
R.R. 2, Hwy 11 N @
1350 High Falls Rd.
Bracebridge, ON P1L 1W9
(705) 645-8747

CHATHAM
870 Richmond St. W,
Box 1168
Chatham, ON N7M 5L8
(519) 354-7340

CLINTON
100 Don St. Box 819
Clinton, ON N0M 1L0
(519) 482-3428

GUELPH
1 Stone Road West
Guelph, ON N1G 4Y2
(519) 826-4955

KEMPTVILLE
P.O. Bag 2002
10 Campus Drive
Kemptville ON K0G 1J0
(613) 258-8204

KINGSTON
Beechgrove Complex
51 Heakes Lane
Kingston ON K7M 9B1
(613) 531-5700

MIDHURST (Huronia)
2284 Nursery Road
Midhurst, ON L0L 1X0
(705) 725-7500

MINDEN
Hwy. 35 By-pass
Box 820
Minden, ON K0M 2K0
(705) 286-1521

OWEN SOUND
1450 - 7th Avenue East
Owen Sound ON N4K 2Z1
(519) 376-3860

PARRY SOUND
7 Bay Street
Parry Sound, ON P2A 1S4
(705) 746-4201

PEMBROKE
31 Riverside Drive
Pembroke, ON K8A 8R6
(613) 732-3661

PETERBOROUGH
300 Water Street,
P.O. Box 7000
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