

Financial Statements of

**THE CORPORATION OF THE  
TOWNSHIP OF NIPISSING**

Year ended December 31, 2015

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Financial Statements

Year ended December 31, 2015

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## **Management's Responsibility for the Financial Statements**

The accompanying financial statements of The Corporation of the Township of Nipissing (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of The Chartered Professional Accountants Canada. 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.

The Township's management maintains a system of internal controls 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. These systems are monitored and evaluated by Management.

Council meets with Management and the external auditors to review the financial statements and discuss any significant financial reporting or internal control matters prior to their approval of the financial statements.

The financial statements have been audited by KPMG LLP, independent external auditors appointed by the Township. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Township's financial statements.

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Chief Administrative Officer

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Treasurer-Deputy Clerk



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## INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Township of Nipissing

We have audited the accompanying financial statements of **The Corporation of the Township of Nipissing**, which comprise the statement of financial position as at December 31, 2015, the statements of operations, change in net financial assets (debt) and cash flows for the year then ended, and notes, comprising a summary of significant accounting policies and other explanatory information.

### *Management's Responsibility for the Financial Statements*

Management is responsible for the preparation and fair presentation of these 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.

### *Auditors' Responsibility*

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the entity's preparation and fair presentation of the financial statements 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 entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.



*Opinion*

In our opinion, the financial statements present fairly, in all material respects, the financial position of The Corporation of the Township of Nipissing as at December 31, 2015, and its results of operations, changes in net financial assets (debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

*KPMG LLP*

Chartered Professional Accountants, Licensed Public Accountants

March 8, 2016  
North Bay, Canada

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
<b>Financial assets:</b>		
Cash	\$ 1,536,346	\$ 1,567,498
Investments (note 2)	256,766	252,042
Taxes receivable	219,346	235,409
Accounts receivable (note 3)	96,373	82,797
	<u>2,108,831</u>	<u>2,137,746</u>
<b>Financial liabilities:</b>		
Accounts payable and accrued liabilities	137,824	119,981
Deferred revenue (note 5)	112,448	80,658
Municipal debt (note 6)	222,104	403,134
Landfill closure liabilities (note 7)	881,175	1,925,612
	<u>1,353,551</u>	<u>2,529,385</u>
Net financial assets (debt)	755,280	(391,639)
<b>Non-financial assets:</b>		
Tangible capital assets (note 8)	18,070,963	18,106,365
Prepaid expenses	29,630	28,716
Inventories (note 4)	72,448	52,288
	<u>18,173,041</u>	<u>18,187,369</u>
Accumulated surplus (note 9)	<u>\$ 18,928,321</u>	<u>\$ 17,795,730</u>

The accompanying notes are an integral part of these financial statements.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Operations and Accumulated Surplus

Year ended December 31, 2015, with comparative information for 2014

	Budget 2015 (note 13)	Actual 2015	Actual 2014
<b>Revenues:</b>			
Municipal taxation	\$ 2,200,026	\$ 2,200,198	\$ 2,098,048
Government transfers and grants	514,630	510,162	520,059
Transfer from obligatory gas tax reserve fund	98,000	67,375	101,375
Other	99,450	121,485	162,943
User fees	112,850	114,827	77,128
	<u>3,024,956</u>	<u>3,014,047</u>	<u>2,959,553</u>
<b>Expenses:</b>			
General government	494,959	499,792	459,431
Protection to persons and property	436,711	470,331	423,072
Transportation services	797,380	1,168,502	1,475,486
Environmental services	222,259	203,683	187,443
Health, social and family services	427,131	433,865	404,392
Recreational and cultural services	130,241	127,157	131,126
Planning and development	35,000	22,563	1,118
	<u>2,543,681</u>	<u>2,925,893</u>	<u>3,082,068</u>
Annual surplus (deficit) before the undernoted	481,275	88,154	(122,515)
Landfill liability recovery	-	1,044,437	828,677
<b>Annual surplus</b>	<b>481,275</b>	<b>1,132,591</b>	<b>706,162</b>
Accumulated surplus, beginning of year	17,795,730	17,795,730	17,089,568
<b>Accumulated surplus, end of year</b>	<b>\$ 18,758,280</b>	<b>\$ 18,928,321</b>	<b>\$ 17,795,730</b>

The accompanying notes are an integral part of these financial statements.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Change in Net Financial Assets (Debt)

Year ended December 31, 2015, with comparative information for 2014

	Budget 2015 (note 13)	Actual 2015	Actual 2014
Annual surplus	\$ 481,275	\$ 1,132,591	\$ 706,162
Acquisition of tangible capital assets	(584,200)	(538,108)	(341,566)
Amortization of tangible capital assets	-	569,261	835,027
Gain on sale of tangible capital assets	-	(17,590)	-
Proceeds on sale of tangible capital assets	-	21,839	-
	(102,925)	1,167,993	1,199,623
Acquisition of prepaid expenses and inventory of supplies	-	(102,078)	(81,004)
Consumption of prepaid expenses and inventory of supplies	-	81,004	96,290
	-	(21,074)	15,286
Change in net financial assets (debt)	(102,925)	1,146,919	1,214,909
Net debt, beginning of year	(391,639)	(391,639)	(1,606,548)
<b>Net financial assets (debt), end of year</b>	<b>\$ (494,564)</b>	<b>\$ 755,280</b>	<b>\$ (391,639)</b>

The accompanying notes are an integral part of these financial statements.



# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Cash Flows

Year ended December 31, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 1,132,591	\$ 706,162
Items not involving cash:		
Amortization of tangible capital assets	569,261	835,027
Gain on sale of tangible capital assets	(17,590)	-
Decrease in landfill closure liabilities	(1,044,437)	(828,677)
	639,825	712,512
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	16,063	(48,908)
Decrease (increase) in accounts receivable	(13,576)	120,911
Increase (decrease) in accounts payable and accrued liabilities	17,843	(28,247)
Increase in prepaid expenses	(914)	(2,553)
Increase (decrease) in inventories	(20,160)	17,839
Increase in deferred revenue	31,790	10,213
Net change in cash from operating activities	670,871	781,767
Financing activities:		
Principal repayments on municipal debt	(181,030)	(201,410)
Net change in financing activities	(181,030)	(201,410)
Capital activities:		
Proceeds on sale of tangible capital assets	21,839	-
Acquisition of tangible capital assets	(538,108)	(341,566)
Net change in cash from capital activities	(516,269)	(341,566)
Investing activities:		
Increase in investments	(4,724)	(8,232)
Net change in cash from investing activities	(4,724)	(8,232)
<b>Net change in cash</b>	(31,152)	230,559
Cash, beginning of year	1,567,498	1,336,939
<b>Cash, end of year</b>	<b>\$ 1,536,346</b>	<b>\$ 1,567,498</b>

The accompanying notes are an integral part of these financial statements.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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The Corporation of the Township of Nipissing (the "Township") is a township in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act and other related legislation.

## 1. Significant accounting policies:

The financial statements of the Township are prepared by management in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board and the Chartered Professional Accountants of Canada. Significant aspects of the accounting policies adopted by the Township are as follows:

- (i) The Township collects taxation revenue on behalf of the school boards.

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances on these financial statements (note 10).

- (ii) Trust funds and their related operations administered by the Township are not included in these financial statements but are reported on separately on the Trust Funds financial statements (note 11).

### (a) Basis of accounting:

Sources of financing and expenses are reported on the accrual basis of accounting. The accrual basis of accounting recognizes revenues as they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of the receipt of goods or services and the creation of a legal obligation to pay. Amounts applied to specific operating and capital projects are recorded as revenue in the fiscal period in which the funds are expended on these projects.

### (b) Deferred revenues:

Deferred revenues represent cash received for which the related services or inspections have yet to be performed or eligibility criteria have not been met. These amounts will be recognized as revenues in the fiscal year the services are performed and eligibility criteria have been met.

### (c) Landfill liability:

The liability for closure of operational sites and post-closure care has been recognized based on estimated future expenses, estimated inflation and the usage of the site's capacity during the year.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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## 1. Significant accounting policies (continued):

### (d) Tangible capital assets:

Tangible capital assets are recorded at cost which includes amounts that are directly attributable to acquisition, design, construction, development, improvement or betterment of the tangible capital asset. The cost, less residual value, of the tangible capital assets, excluding land and landfill sites, are amortized on a straight-line basis over their estimated useful lives as follows:

<b>Asset</b>	<b>Useful Life - Years</b>
Roads and bridges	7 to 70 years
Buildings	40 years
Equipment	5 to 20 years
Vehicles	5 to 25 years

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Landfill sites are amortized using the units of production method based upon capacity used during the year.

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

### (i) Contributions of tangible capital assets

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

### (e) Use of estimates:

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenses during the periods specified. Significant items subject to such estimates and assumptions include the valuation allowances for taxes and accounts receivable, the carrying value of tangible capital assets and provisions for accrued liabilities and landfill liabilities.

Actual results could differ from those estimates. These estimates are reviewed periodically, and, as adjustments become necessary, they are reported in earnings in the year in which they become known.

### (f) Investments:

Investments are carried at market value.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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## 2. Short-term investments:

The Township, in accordance with its Investment Policy, has invested \$256,766 in guaranteed investment certificates, \$128,670 maturing May 2, 2016 and \$128,096 maturing August 15, 2017 with interest rates of 1.55% and 2.20% respectively. Interest is recognized as it accrues in the Township's financial statements.

## 3. Accounts receivable:

Accounts receivable consist of the following:

	2015	2014
GST/HST	\$ 87,009	\$ 73,900
Other	9,364	8,897
	\$ 96,373	\$ 82,797

## 4. Inventories:

Inventories consist of the following items:

	2015	2014
Fuel	\$ 1,944	\$ 3,643
Gravel	70,504	48,645
	\$ 72,448	\$ 52,288

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

## 5. Deferred revenue:

A requirement of the Public Sector Accounting Board of the Chartered Professional Accounts of Canada is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as legislation and external agreements restrict how these funds may be used and under certain circumstances now these funds may possibly be refunded. The balance in the obligatory reserve funds of the Township is summarized below:

	2015	2014
Parkland	\$ 81,096	\$ 80,658
Federal gas tax	31,352	–
Balance, end of year	\$ 112,448	\$ 80,658

The continuity of deferred revenue is as follows:

	2015	2014
Balance, beginning of year	\$ 80,658	\$ 70,445
Add amounts received:		
Federal gas tax	98,680	101,375
Parkland fees	–	9,631
Investment income	485	582
	99,165	111,588
Less transfer to operations:		
Federal gas tax revenue earned	67,375	101,375
Balance, end of year	\$ 112,448	\$ 80,658

Included within cash is restricted amounts of \$112,448 (2014 - \$80,658) with respect to the above obligatory reserve funds.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

## 6. Municipal debt:

Long-term liabilities reported on the statement of financial position are made up of the following:

	2015	2014
Loan payable, 3.31%, payable \$3,630 monthly blended principal and interest, due in 2017, secured by a lien on equipment	\$ 68,610	\$ 107,111
Loan payable, 3.35%, payable \$3,625 monthly blended principal and interest, due in 2016, secured by a lien on equipment.	13,874	56,140
Loan payable, 3.35%, payable \$1,631 monthly blended principal and interest, due in 2016, secured by a lien on equipment	4,341	23,423
Loan payable, 3.35%, payable \$2,171 monthly blended principal and interest, due in 2016, secured by a GIC	5,987	31,386
Loan payable, 2.86%, payable \$2,149 monthly blended principal and interest, due in 2018, secured by a lien on equipment.	43,722	67,882
Loan payable, 3.32%, payable \$2,717 monthly blended principal and interest, due in 2018, secured by a lien on equipment.	85,570	114,815
Loan payable, 3.75%, payable \$2,380 monthly blended principal and interest, paid during 2015, secured by a lien on equipment.	–	2,377
	<u>\$ 222,104</u>	<u>\$ 403,134</u>

Principal due within each of the next three years on municipal debt are as follows:

2016	\$ 119,154
2017	78,904
2018	24,046
	<u>\$ 222,104</u>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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## 7. Landfill closure liabilities:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated life of the landfill sites based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over terms using the best information available to management. Future events may result in significant changes to the estimated total expenditures; capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at a rate of 2.64%. The estimated total landfill closure and post-closure care expenditures are calculated to be \$881,175 (2014 - \$1,925,612). The estimated liability for these expenditures is recognized as the landfill site's capacity is used.

### Wolfe Lake

The landfill is expected to reach its capacity in 73 years, and the estimated remaining capacity is 44,992 cubic metres, which is 82% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$1,053,358 (2014 - \$1,976,047). The estimated length of time for post-closure care is 25 years.

### Bear Creek

The landfill is expected to reach its capacity in 46 years, and the estimated remaining capacity is 18,919 cubic metres, which is 47% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$1,315,157 (2014 - \$3,060,139). The estimated length of time for post-closure care is 25 years.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

## 8. Tangible capital assets:

Cost	Balance at December 31, 2014	Additions	Disposals	Balance at December 31, 2015
Land	\$ 251,876	\$ -	\$ -	\$ 251,876
Roads and bridges	24,072,409	394,202	-	24,466,611
Buildings	1,039,668	31,647	-	1,071,315
Vehicles	1,341,078	63,739	(26,785)	1,378,032
Equipment	984,015	48,520	-	1,032,535
<b>Total</b>	<b>\$ 27,689,046</b>	<b>\$ 538,108</b>	<b>\$ (26,785)</b>	<b>\$ 28,200,369</b>

Accumulated amortization	Balance at December 31, 2014	Disposals	Amortization expense	Balance at December 31, 2015
Land	\$ -	\$ -	\$ -	\$ -
Roads and bridges	8,314,033	-	393,832	8,707,865
Buildings	392,074	-	32,993	425,067
Vehicles	533,624	(22,538)	71,705	582,791
Equipment	342,952	-	70,731	413,683
<b>Total</b>	<b>\$ 9,582,683</b>	<b>\$ (22,538)</b>	<b>\$ 569,261</b>	<b>\$ 10,129,406</b>

	Net book value December 31, 2014	Net book value December 31, 2015
Land	\$ 251,876	\$ 251,876
Roads and bridges	15,758,378	15,758,746
Buildings	647,594	646,248
Vehicles	807,454	795,241
Equipment	641,063	618,852
<b>Total</b>	<b>\$ 18,106,365</b>	<b>\$ 18,070,963</b>



# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

## 8. Tangible capital assets (continued):

Cost	Balance at December 31, 2013	Additions	Disposals	Balance at December 31, 2014
Land	\$ 251,876	\$ -	\$ -	\$ 251,876
Roads and bridges	23,777,526	294,883	-	24,072,409
Buildings	1,039,668	-	-	1,039,668
Vehicles	1,341,078	-	-	1,341,078
Equipment	937,332	46,683	-	984,015
<b>Total</b>	<b>\$ 27,347,480</b>	<b>\$ 341,566</b>	<b>\$ -</b>	<b>\$ 27,689,046</b>

Accumulated amortization	Balance at December 31, 2013	Disposals	Amortization expense	Balance at December 31, 2014
Land	\$ -	\$ -	\$ -	\$ -
Roads and bridges	7,649,841	-	664,190	8,314,031
Buildings	356,508	-	35,566	392,074
Vehicles	465,106	-	68,518	533,624
Equipment	276,199	-	66,753	342,952
<b>Total</b>	<b>\$ 8,747,654</b>	<b>\$ -</b>	<b>\$ 835,027</b>	<b>\$ 9,582,681</b>

	Net book value December 31, 2013	Net book value December 31, 2014
Land	\$ 251,876	\$ 251,876
Roads and bridges	16,127,685	15,758,378
Buildings	683,160	647,594
Vehicles	875,972	807,454
Equipment	661,133	641,063
<b>Total</b>	<b>\$ 18,599,826</b>	<b>\$ 18,106,365</b>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

## 9. Accumulated surplus:

The Township segregates its accumulated surplus into the following categories:

	2015	2014
Investment in tangible capital assets	\$ 18,070,963	\$ 18,106,365
Amounts to be recovered	(881,175)	(1,925,612)
Current fund	48,645	(123,291)
Reserve funds:		
Working	674,840	674,847
Capital	539,354	607,727
Solid waste closure and post closure	475,694	455,694
Accumulated surplus	\$ 18,928,321	\$ 17,795,730

## 10. Operations of school boards:

Further to note 1 (a) (i), the property taxes collected on behalf of the school boards are \$678,485 (2014 - \$672,661).

## 11. Trust Funds:

Trust Funds administered by the Township amounting to \$103,462 (2014 - \$98,362) have not been included on the statement of financial position nor have their operations been included in the statement of operations and accumulated surplus.

## 12. Pension agreement:

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

The amount contributed to OMERS for 2015 was \$39,440 (2014 - \$38,364) for current service.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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## 13. Budget figures:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Public Sector Accounting Standards. As a result, the budget figures presented in the statement of operations and accumulated surplus and change in net financial assets represent the financial plan adopted by Council with adjustment as follows:

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	2015
Annual surplus per budget approved by Council	\$ -
Less: Internal transfers	294,361
Add:	
Debt repayments	191,436
Capital purchases	584,200
Surplus per revised budget	\$ 481,275

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## 14. Credit facility:

The Township has a revolving line of credit available to them through the Royal Bank of Canada. In accordance with the terms of their credit agreement, the Township may borrow an amount not to exceed 50% of estimated revenues between January and September 30<sup>th</sup>, and an amount not to exceed 25% of estimated revenues between October 1<sup>st</sup> and December 31<sup>st</sup>. The credit facility bears interest at the Royal Bank of Canada prime rate.

As of December 31, 2015, no funds were drawn against this credit facility.

## 15. Commitments:

In 2006, the Township passed a resolution which allows for a total contribution of \$200,000 over a twenty year period to the new North Bay Regional Health Centre Project. At December 31, 2015, the Township has paid \$90,000 (2014 - \$80,000) towards its total contribution.

During 2015, the Township passed a resolution to proceed with the acquisition of a parcel of land for \$40,000 plus applicable transaction costs.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2015

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## 16. Segmented information:

The Township of Nipissing is a diversified municipal government institution that provides a wide range of services to its citizens, including General Government Services, Protection Services, Transportation Services, Environmental Services, Health Services, Social and Family Services, Recreational and Cultural Services and Planning and Development Services. Service areas were created for the purposes of recording specific activities to attain certain objectives in accordance with regulations, restrictions or limitations (see Schedule to note).

Municipal Services are provided by departments and their activities are reported in these Service Areas. Departments disclosed in the Segmented Information, along with the services they provide, are as follows:

### **General Government Services**

This relates to the revenues and expenditures of the Township itself and cannot be directly attributable to specific segments.

### **Protection Services**

Protection includes police and fire services, animal control, livestock evaluators, and the building department. The police services work to ensure the safety and protection of citizens and their property. The volunteer fire department is responsible for the provision of fire suppression services, fire prevention programs, training and education. The building department provides a number of services including maintenance and enforcement of building and construction codes.

### **Transportation Services**

Areas of responsibility include the maintenance of the Township's roadway systems.

### **Environmental Services**

Environmental services consist of the provision of recycling and waste disposal services to citizens.

### **Health, Social and Family Services**

Health services are comprised of public health services which work to improve the overall health of the population and overcome health inequalities by providing services to individuals and communities. Social and family services provide services that are meant to help the less fortunate in society. Social housing is provided to help shelter families and elderly in need. Child care funding is provided to subsidize day cares and to provide early learning programs. The ambulance service transports the injured to the hospital and provides emergency medical care to those in distress.

### **Recreation and Cultural Services**

The Department is responsible for providing, facilitating the development of, and maintaining high quality parks, recreational facilities, and cultural services.

### **Planning and Development**

The Planning and Development Department is responsible for municipal planning, and the review of all property development plans through its application process.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 16 - Segmented Information

Year ended December 31, 2015

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social & Family Services	Recreation & Cultural Services	Planning and Development	Unallocated amounts	Total 2015
<b>Revenues:</b>									
Municipal taxation	\$ -	-	-	-	-	-	-	2,200,198	2,200,198
Government transfers and grants	-	-	26,824	-	-	2,038	-	481,300	510,162
Transfer from obligatory gas tax reserve	-	-	67,375	-	-	-	-	-	67,375
Other	63,232	36,183	17,589	-	1,666	2,815	-	-	121,485
User fees	20,372	5,271	1,342	46,835	7,150	27,493	6,364	-	114,827
	83,604	41,454	113,130	46,835	8,816	32,346	6,364	2,681,498	3,014,047
<b>Expenses:</b>									
Salaries, wages and benefits	274,432	52,995	331,333	67,287	10,933	28,690	-	-	765,670
Materials	148,898	91,791	344,791	133,579	4,520	36,708	22,563	-	782,850
Contracted services	58,538	272,712	-	2,324	93,673	18,716	-	-	445,963
Interest	-	2,863	4,027	493	2,967	-	-	-	10,350
External transfers	-	-	-	-	321,772	30,027	-	-	351,799
Amortization of tangible capital assets	17,924	49,970	488,351	-	-	13,016	-	-	569,261
	499,792	470,331	1,168,502	203,683	433,865	127,157	22,563	-	2,925,893
Annual surplus (deficit) before the undernoted	(416,188)	(428,877)	(1,055,372)	(156,848)	(425,049)	(94,811)	(16,199)	2,681,498	88,154
Landfill liability recovery	-	-	-	1,044,437	-	-	-	-	1,044,437
<b>Annual surplus (deficit)</b>	\$ (416,188)	(428,877)	(1,055,372)	887,589	(425,049)	(94,811)	(16,199)	2,681,498	\$ 1,132,591

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 16 - Segmented Information

Year ended December 31, 2014

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social & Family Services	Recreation & Cultural Services	Planning and Development	Unallocated amounts	Total 2014
<b>Revenues:</b>									
Municipal taxation	\$ -	-	-	-	-	-	-	2,098,048	2,098,048
Government transfers and grants	-	-	24,460	-	-	20,499	-	475,100	520,059
Transfer from obligatory gas tax reserve	-	-	101,375	-	-	-	-	-	101,375
Other	123,710	35,152	-	-	1,658	2,423	-	-	162,943
User fees	4,742	6,147	6,548	23,952	3,410	24,329	8,000	-	77,128
	128,452	41,299	132,383	23,952	5,068	47,251	8,000	2,573,148	2,959,553
<b>Expenses:</b>									
Salaries, wages and benefits	267,148	156,642	330,402	67,646	6,896	30,216	-	-	858,950
Materials	115,630	100,588	382,233	116,572	5,986	42,077	1,118	-	764,204
Contracted services	58,615	112,839	-	2,324	90,133	17,503	-	-	281,414
Interest	-	4,817	6,212	901	4,212	-	-	-	16,142
External transfers	-	-	-	-	297,165	29,166	-	-	326,331
Amortization of tangible capital assets	18,038	48,186	756,639	-	-	12,164	-	-	835,027
	459,431	423,072	1,475,486	187,443	404,392	131,126	1,118	-	3,082,068
Annual surplus (deficit) before the undernoted	(330,979)	(381,773)	(1,343,103)	(163,491)	(399,324)	(83,875)	6,882	2,573,148	(122,515)
Landfill liability recovery	-	-	-	828,677	-	-	-	-	828,677
<b>Annual surplus (deficit)</b>	\$ (330,979)	(381,773)	(1,343,103)	665,186	(399,324)	(83,875)	6,882	2,573,148	\$ 706,162