

Financial Statements of

**THE CORPORATION OF THE  
TOWNSHIP OF NIPISSING**

Year ended December 31, 2017

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Financial Statements

Year ended December 31, 2017

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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



KPMG LLP  
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North Bay ON P1B 8K3  
Canada  
Telephone (705) 472-5110  
Fax (705) 472-1249

## 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, 2017, the statements of operations and accumulated surplus, change in net financial assets 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.



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*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, 2017, and its results of operations, its changes in net financial assets 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

North Bay, Canada

April 11, 2018

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
<b>Financial assets</b>		
Cash	\$ 1,797,716	\$ 1,765,437
Short-term investments (note 2)	336,011	261,900
Taxes receivable	219,760	225,858
Accounts receivable (note 3)	127,724	123,271
	<u>2,481,211</u>	<u>2,376,466</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities	176,026	248,468
Deferred revenue (note 5)	107,819	150,302
Municipal debt (note 6)	112,004	216,396
Landfill closure liabilities (note 7)	415,943	337,007
	<u>811,792</u>	<u>952,173</u>
Net financial assets	1,669,419	1,424,293
<b>Non-financial assets</b>		
Tangible capital assets (note 8)	17,740,908	17,905,140
Prepaid expenses	35,301	30,990
Inventories (note 4)	68,103	63,792
	<u>17,844,312</u>	<u>17,999,922</u>
Accumulated surplus (note 9)	<u>\$ 19,513,731</u>	<u>\$ 19,424,215</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, 2017, with comparative information for 2016

	Budget 2017 (note 13)	Actual 2017	Actual 2016
<b>Revenues:</b>			
Municipal taxation	\$ 2,424,700	\$ 2,443,908	\$ 2,362,738
Government transfers and grants	668,614	558,999	531,664
Transfer from obligatory gas tax reserve fund	148,210	160,135	69,517
Other	88,100	121,894	89,236
User fees	92,500	134,690	141,345
	<u>3,422,124</u>	<u>3,419,626</u>	<u>3,194,500</u>
<b>Expenses:</b>			
General government	482,810	476,680	501,127
Protection to persons and property	645,026	669,205	592,925
Transportation services	920,110	1,278,147	1,235,087
Environmental services	243,248	208,345	216,624
Health, social and family services	451,585	448,700	451,774
Recreational and cultural services	149,307	161,964	137,014
Planning and development	5,000	8,133	14,527
	<u>2,897,086</u>	<u>3,251,174</u>	<u>3,149,078</u>
Annual surplus before the undernoted	525,038	168,452	45,422
Landfill closure liability (expense) recovery	-	(78,936)	544,168
Gain (loss) on disposal of tangible capital assets	-	-	(93,696)
Annual surplus	525,038	89,516	495,894
Accumulated surplus, beginning of year	19,424,215	19,424,215	18,928,321
Accumulated surplus, end of year	<u>\$ 19,949,253</u>	<u>\$ 19,513,731</u>	<u>\$ 19,424,215</u>

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

Year ended December 31, 2017, with comparative information for 2016

	2017	2016
Annual surplus	\$ 89,516	\$ 495,894
Acquisition of tangible capital assets	(367,872)	(575,321)
Amortization of tangible capital assets	532,105	527,448
Loss (gain) on sale of tangible capital assets	-	93,696
Proceeds on sale of tangible capital assets	-	120,000
	253,749	661,717
Acquisition of prepaid expenses and inventory of supplies	(103,404)	(94,782)
Consumption of prepaid expenses and inventory of supplies	94,781	102,078
	(8,623)	7,296
Change in net financial assets	245,126	669,013
Net financial assets, beginning of year	1,424,293	755,280
Net financial assets, end of year	\$ 1,669,419	\$ 1,424,293

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, 2017, with comparative information for 2016

	2017	2016
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 89,516	\$ 495,894
Items not involving cash:		
Amortization of tangible capital assets	532,105	527,448
Loss on sale of tangible capital assets	-	93,696
Increase (decrease) in landfill closure liabilities	78,936	(544,168)
	700,557	572,870
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	6,098	(6,512)
Increase in accounts receivable	(4,453)	(26,898)
Increase (decrease) in accounts payable and accrued liabilities	(72,442)	110,644
Increase in prepaid expenses	(4,311)	(1,360)
Decrease (increase) in inventories	(4,311)	8,656
Increase (decrease) in deferred revenue	(42,483)	37,854
Net change in cash from operating activities	578,655	695,254
Financing activities:		
Proceeds on issuance of municipal debt	-	132,000
Principal repayments on municipal debt	(104,393)	(137,708)
Net change in financing activities	(104,393)	(5,708)
Capital activities:		
Proceeds on sale of tangible capital assets	-	120,000
Acquisition of tangible capital assets	(367,872)	(575,321)
Net change in cash from capital activities	(367,872)	(455,321)
Investing activities:		
Increase in investments	(74,111)	(5,134)
Net change in cash from investing activities	(74,111)	(5,134)
Net change in cash	32,279	229,091
Cash, beginning of year	1,765,437	1,536,346
Cash, end of year	\$ 1,797,716	\$ 1,765,437

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, 2017

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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, 2017

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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:

Asset	Useful Life - Years
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, 2017

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### 2. Short-term investments:

The Township, in accordance with its Investment Policy, has invested \$336,011 in guaranteed investment certificates, \$130,986 maturing June 29, 2018, \$200,000 maturing August 15, 2018 and \$5,025 maturing April 26, 2018 with interest rates of 1.10%, 1.60% and 0.50% respectively. Interest is recognized as it accrues in the Township's financial statements.

### 3. Accounts receivable:

Accounts receivable consist of the following:

	2017	2016
GST/HST recoverable	\$ 81,540	\$ 82,594
Other	46,184	40,677
	\$ 127,724	\$ 123,271

### 4. Inventories:

Inventories consist of the following items:

	2017	2016
Fuel	\$ 2,005	\$ 218
Gravel	66,098	63,574
	\$ 68,103	\$ 63,792

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2017

### 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:

	2017	2016
Parkland	\$ 96,732	\$ 84,693
Federal gas tax	11,087	65,609
	\$ 107,819	\$ 150,302

The continuity of deferred revenue is as follows:

	2017	2016
Balance, beginning of year	\$ 150,302	\$ 112,448
Add amounts received:		
Federal gas tax	105,449	103,614
Parkland fees	11,447	3,217
Investment income	756	540
	117,652	107,371
Less transfer to operations:		
Federal gas tax revenue earned	(160,135)	(69,517)
Balance, end of year	\$ 107,819	\$ 150,302

Included within cash is restricted amounts of \$107,819 (2016 - \$150,302) with respect to the above obligatory reserve funds.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2017

### 6. Municipal debt:

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

	2017	2016
Loan payable, 3.31%, payable \$3,630 monthly blended principal and interest, due in 2017, secured by a lien on equipment	\$ -	\$ 28,826
Loan payable, 2.86%, payable \$2,149 monthly blended principal and interest, due in 2018, secured by a lien on equipment.	-	18,866
Loan payable, 3.32%, payable \$2,717 monthly blended principal and interest, due in 2018, secured by a lien on equipment.	24,114	55,351
Loan payable, 2.76%, payable \$2,353 monthly blended principal and interest, due in 2021, secured by a lien on equipment.	87,890	113,353
	<u>\$ 112,004</u>	<u>\$ 216,396</u>

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

2018	\$ 50,281
2019	26,891
2020	27,634
2021	7,198
	<u>\$ 112,004</u>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2017

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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 3.39% (2016 – 3.33%). The estimated total landfill closure and post-closure care expenditures are calculated to be \$415,943 (2016 - \$337,007). 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 110 years, and the estimated remaining capacity is 44,100 cubic metres, which is 81% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$142,047 (2016 - \$143,580). The estimated length of time for post-closure care is 25 years.

### Bear Creek

The landfill is expected to reach its capacity in 35 years, and the estimated remaining capacity is 17,744 cubic metres, which is 44% of the site's total capacity. The total discounted future expenditures for closure and post-closure care are \$697,826 (2016 - \$577,750). 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, 2017

## 8. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	\$ 342,322	-	-	342,322
Roads and bridges	24,691,770	353,588	-	25,045,358
Buildings	1,071,315	-	-	1,071,315
Vehicles	1,324,023	-	-	1,324,023
Equipment	1,040,981	14,284	-	1,055,265
<b>Total</b>	<b>\$ 28,470,411</b>	<b>367,872</b>	<b>-</b>	<b>28,838,283</b>

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization	Balance at December 31, 2017
Land	\$ -	-	-	-
Roads and bridges	9,067,015	-	383,119	9,450,134
Buildings	450,235	-	22,008	472,243
Vehicles	565,760	-	56,924	622,684
Equipment	482,261	-	70,053	552,314
<b>Total</b>	<b>\$ 10,565,271</b>	<b>-</b>	<b>532,104</b>	<b>11,097,375</b>

	Net book value, December 31, 2016	Net book value, December 31, 2017
Land	\$ 342,322	342,322
Roads and bridges	15,624,755	15,595,224
Buildings	621,080	599,072
Vehicles	758,263	701,339
Equipment	558,720	502,951
<b>Total</b>	<b>\$ 17,905,140</b>	<b>17,740,908</b>



# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2017

## 8. Tangible capital assets (continued):

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Land	\$ 251,876	90,446	-	342,322
Roads and bridges	24,466,611	225,159	-	24,691,770
Buildings	1,071,315	-	-	1,071,315
Vehicles	1,378,032	251,270	(305,279)	1,324,023
Equipment	1,032,535	8,446	-	1,040,981
<b>Total</b>	<b>\$ 28,200,369</b>	<b>575,321</b>	<b>(305,279)</b>	<b>28,470,411</b>

Accumulated Amortization	Balance at December 31, 2015	Disposals	Amortization	Balance at December 31, 2016
Land	\$ -	-	-	-
Roads and bridges	8,707,865	-	359,150	9,067,015
Buildings	425,067	-	25,168	450,235
Vehicles	582,791	(91,583)	74,552	565,760
Equipment	413,683	-	68,578	482,261
<b>Total</b>	<b>\$ 10,129,406</b>	<b>(91,583)</b>	<b>527,448</b>	<b>10,565,271</b>

	Net book value, December 31, 2015	Net book value, December 31, 2016
Land	\$ 251,876	342,322
Roads and bridges	15,758,746	15,624,755
Buildings	646,248	621,080
Vehicles	795,241	758,263
Equipment	618,852	558,720
<b>Total</b>	<b>\$ 18,070,963</b>	<b>17,905,140</b>

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2017

### 9. Accumulated surplus:

The Township segregates its accumulated surplus into the following categories:

	2017	2016
Investment in tangible capital assets	\$ 17,740,908	\$ 17,905,140
Amounts to be recovered	(415,943)	(337,007)
Current fund	466,228	169,240
Reserve funds:		
Working	567,490	601,794
Capital	659,354	599,354
Solid waste closure and post closure	495,694	485,694
Accumulated surplus	\$ 19,513,731	\$ 19,424,215

### 10. Operations of school boards:

Further to note 1 (a) (i), the property taxes collected on behalf of the school boards are \$650,542 (2016 - \$678,583).

### 11. Trust Funds:

Trust Funds administered by the Township amounting to \$111,262 (2016 - \$107,712) 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 2017 was \$44,150 (2016 - \$44,005) for current service.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

## Notes to Financial Statements

Year ended December 31, 2017

### 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:

	2017
Annual surplus per budget approved by Council	\$ -
Add:	
Internal transfers	(76,145)
Debt repayments	111,283
Capital purchases	489,900
Surplus per revised budget	\$ 525,038

### 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, 2017, 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, 2017, the Township has paid \$100,000 (2016 - \$100,000) towards its total contribution.

### 16. Comparative information:

Certain comparative information has been reclassified from those previously presented to conform to the presentation of the 2016 financial statements.

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Notes to Financial Statements

Year ended December 31, 2017

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## 17. 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 17 - Segmented Information

Year ended December 31, 2017

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social & Family Services	Recreation & Cultural Services	Planning and Development	Unallocated amounts	Total 2017
<b>Revenues:</b>									
Municipal taxation	\$ -	-	-	-	-	-	-	2,443,908	2,443,908
Government transfers and grants	-	-	50,000	-	-	4,999	-	504,000	558,999
Transfer from obligatory gas tax reserve	-	-	160,135	-	-	-	-	-	160,135
Other	62,900	52,520	-	-	1,199	5,275	-	-	121,894
User fees	6,673	29,529	4,524	46,981	6,605	33,278	7,100	-	134,690
	69,573	82,049	214,659	46,981	7,804	43,552	7,100	2,947,908	3,419,626
<b>Expenses:</b>									
Salaries, wages and benefits	304,022	59,710	387,962	82,242	9,955	31,944	-	-	875,835
Materials	105,427	116,758	416,692	123,525	4,612	64,901	8,133	-	840,048
Contracted services	58,741	450,584	-	2,578	101,115	16,412	-	-	629,430
Interest	-	3,001	1,366	-	373	-	-	-	4,740
External transfers	-	-	-	-	332,645	36,371	-	-	369,016
Amortization of tangible capital assets	8,490	39,152	472,127	-	-	12,336	-	-	532,105
	476,680	669,205	1,278,147	208,345	448,700	161,964	8,133	-	3,251,174
Annual surplus (deficit) before the undernoted	(407,107)	(587,156)	(1,063,488)	(161,364)	(440,896)	(118,412)	(1,033)	2,947,908	168,452
Landfill liability recovery	-	-	-	(78,936)	-	-	-	-	(78,936)
Annual surplus (deficit)	\$ (407,107)	(587,156)	(1,063,488)	(240,300)	(440,896)	(118,412)	(1,033)	2,947,908	\$ 89,516

# THE CORPORATION OF THE TOWNSHIP OF NIPISSING

Schedule to Note 17 - Segmented Information

Year ended December 31, 2017

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health, Social & Family Services	Recreation & Cultural Services	Planning and Development	Unallocated amounts	Total 2016
<b>Revenues:</b>									
Municipal taxation	\$ -	-	-	-	-	-	-	2,362,738	2,362,738
Government transfers and grants	-	-	25,000	-	-	2,664	-	504,000	531,664
Transfer from obligatory gas tax reserve	-	-	69,517	-	-	-	-	-	69,517
Other	56,394	29,652	-	-	1,620	1,570	-	-	89,236
User fees	51,558	2,950	2,044	47,880	9,305	23,358	4,250	-	141,345
	107,952	32,602	96,561	47,880	10,925	27,592	4,250	2,866,738	3,194,500
<b>Expenses:</b>									
Salaries, wages and benefits	313,255	49,404	361,318	76,819	13,743	33,358	-	-	847,897
Materials	118,538	138,509	417,784	137,204	10,526	42,972	14,527	-	880,060
Contracted services	58,176	351,065	-	2,578	97,480	17,731	-	-	527,030
Interest	-	3,560	2,417	23	1,684	-	-	-	7,684
External transfers	-	-	-	-	328,341	30,618	-	-	358,959
Amortization of tangible capital assets	11,158	50,387	453,568	-	-	12,335	-	-	527,448
	501,127	592,925	1,235,087	216,624	451,774	137,014	14,527	-	3,149,078
Annual surplus (deficit) before the undernoted	(393,175)	(560,323)	(1,138,526)	(168,744)	(440,849)	(109,422)	(10,277)	2,866,738	45,422
Landfill liability recovery (expense)	-	-	-	544,168	-	-	-	-	544,168
Gain (loss) on disposal of tangible capital assets	-	-	-	-	-	-	-	-	(93,696)
Annual surplus (deficit)	\$ (393,175)	(560,323)	(1,138,526)	375,424	(440,849)	(109,422)	(10,277)	2,866,738	\$ 495,894