

Consolidated Financial Statements of

**THE MUNICIPALITY OF
CENTRAL MANITOULIN**

Year ended December 31, 2017

THE MUNICIPALITY OF CENTRAL MANITOULIN

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Year ended December 31, 2017

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Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Municipality of Central Manitoulin (the "Municipality") are the responsibility of the Municipality'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 of Canada. A summary of the significant accounting policies are described in note 1 to the consolidated financial statements. The preparation of consolidated 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 Municipality'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 consolidated financial statements. These systems are monitored and evaluated by Management.

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

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

Chief Administrative Officer

Treasurer



KPMG LLP
Claridge Executive Centre
144 Pine Street
Sudbury Ontario P3C 1X3
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INDEPENDENT AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of
The Municipality of Central Manitoulin

We have audited the accompanying consolidated financial statements of The Municipality of Central Manitoulin, which comprise the consolidated statement of financial position as at December 31, 2017, the consolidated statements of operations and accumulated surplus, 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 Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of these consolidated 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 consolidated 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 consolidated 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 consolidated financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the consolidated financial statements. The procedures selected depend on our judgment, including the assessment of the risks of material misstatement of the consolidated 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 consolidated 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 consolidated 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 consolidated financial statements present fairly, in all material respects the consolidated financial position of The Municipality of Central Manitoulin as at December 31, 2017, and its results of operations, its 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

Sudbury, Canada

April 19, 2018

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
Financial assets		
Cash	\$ 520,410	\$ 1,424,518
Investments	504,875	519,428
Taxes receivable	541,051	648,665
Accounts receivable (note 2)	461,392	347,035
	<u>2,027,728</u>	<u>2,939,646</u>
Financial liabilities		
Accounts payable and accrued liabilities (note 3)	568,833	548,725
Deferred revenue	254,117	37,663
Long-term liabilities (note 4)	1,021,671	1,191,720
Solid waste management liabilities (notes 5)	717,000	926,000
	<u>2,561,621</u>	<u>2,704,108</u>
Net financial assets (debt)	(533,893)	235,538
Non-financial assets		
Tangible capital assets (note 12)	18,710,224	17,696,507
Prepaid expenses	19,727	22,471
	<u>18,729,951</u>	<u>17,718,978</u>
Accumulated surplus (note 6)	<u>\$ 18,196,058</u>	<u>\$ 17,954,516</u>

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

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Statement of Operations and Accumulated Surplus

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

	Budget 2017 (note 10)	Actual 2017	Actual 2016
Revenue:			
Property taxation	\$ 4,043,708	3,967,573	\$ 3,856,112
Taxation from other governments	-	21,710	22,978
User charges	539,833	631,824	656,900
Government of Canada grants	232,468	251,104	124,142
Province of Ontario grants	1,536,083	1,491,637	1,352,305
Rent, licenses and permits	35,400	38,156	56,096
Penalties and interest on taxes	90,000	81,646	87,322
Investment income	16,800	31,413	24,420
Donations and other	63,050	19,895	23,960
Gain on sale of assets	-	25,000	5,460
Total revenue	6,557,342	6,559,958	6,209,695
Expenses:			
General government	860,897	888,140	928,630
Protection to persons and property	908,745	889,721	860,847
Transportation services	1,990,185	1,639,953	1,886,566
Environmental services	1,154,675	853,328	931,046
Health services	681,735	692,034	655,891
Social and family services	207,162	204,483	192,274
Social housing	168,163	167,240	159,340
Recreational and cultural services	891,307	866,293	855,433
Planning and development	132,000	117,224	143,495
Total expenses	6,994,869	6,318,416	6,613,522
Annual surplus (deficit)	(437,527)	241,542	(403,827)
Accumulated surplus, beginning of year	17,954,516	17,954,516	18,358,343
Accumulated surplus, end of year	\$ 17,516,989	18,196,058	\$ 17,954,516

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

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Statement of Change in Net Financial Assets (Debt)

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

	Budget 2017 (note 10)	Actual 2017	Actual 2016
Annual surplus (deficit)	\$ (437,527)	\$ 241,542	\$ (403,827)
Acquisition of tangible capital assets	(3,608,625)	(2,244,469)	(578,830)
Amortization of tangible capital assets	1,230,752	1,230,752	1,286,564
Gain on sale of tangible capital assets	-	(25,000)	(5,460)
Proceeds on sale of tangible capital assets	-	25,000	5,460
	(2,815,400)	(772,175)	303,907
Change in prepaid expenses	-	2,744	(1,854)
Change in net financial assets (debt)	(2,815,400)	(769,431)	302,053
Net financial assets (debt), beginning of year	235,538	235,538	(66,515)
Net financial assets (debt), end of year	\$ (2,579,862)	\$ (533,893)	\$ 235,538

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

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated 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 (deficit)	\$ 241,542	\$ (403,827)
Items not involving cash:		
Amortization of tangible capital assets	1,230,752	1,286,564
Gain on sale of tangible capital assets	(25,000)	(5,460)
Decrease in solid waste management liabilities	(209,000)	(152,000)
	<u>1,238,294</u>	<u>725,277</u>
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	107,614	(29,092)
Decrease (increase) in accounts receivable	(114,357)	234,674
Decrease (increase) in prepaid expenses	2,744	(1,854)
Increase (decrease) in accounts payable and accrued liabilities	20,108	(104,412)
Increase in deferred revenue	216,454	37,663
Net change in cash from operating activities	<u>1,470,857</u>	<u>862,256</u>
Financing activities:		
Principal repayments on net long-term liabilities	(170,049)	(164,741)
Net change in financing activities	<u>(170,049)</u>	<u>(164,741)</u>
Investing activities:		
Decrease (increase) in investments	14,553	(6,597)
Net change in cash from investing activities	<u>14,553</u>	<u>(6,597)</u>
Capital activities:		
Proceeds on sale of tangible capital assets	25,000	5,460
Acquisition of tangible capital assets	(2,244,469)	(578,830)
Net change in cash from capital activities	<u>(2,219,469)</u>	<u>(573,370)</u>
Net change in cash	<u>(904,108)</u>	<u>117,548</u>
Cash, beginning of year	1,424,518	1,306,970
Cash, end of year	<u>\$ 520,410</u>	<u>\$ 1,424,518</u>

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

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

The Municipality of Central Manitoulin is a municipality 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 consolidated financial statements of the Municipality of Central Manitoulin (the "Municipality") 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 Municipality are as follows:

(a) Reporting entity:

- (i) These consolidated financial statements reflect the assets, liabilities, revenues and expenses and include the activities of all committees of Council and the following boards which are under the control of Council:

Central Manitoulin Public Library Board
Central Manitoulin Cemetery Board
Community Centre Board

All interfund and inter-organizational transactions and balances between these organizations are eliminated.

- (ii) The Municipality 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 consolidated financial statements (note 7).

- (iii) Trust funds and their related operations administered by the Municipality are not included in these consolidated financial statements but are reported on separately on the Trust Funds financial statements (note 8).

(b) 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.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

1. Significant accounting policies (continued):

(c) 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
Water and sewer	40
Vehicles and equipment	10 - 25
Buildings	10 - 50
Roads	10 - 15
Road signs and street lights	10 - 30
Bridges and culverts	30 - 50
Furniture, equipment and books	5 - 20

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.

(ii) Natural resources

Natural resources that have not been purchased are not recognized as assets in the consolidated financial statements.

(iii) Works of art and cultural and historic assets

Works of art and cultural and historic assets are not recorded as assets in these consolidated financial statements.

(d) Deferred revenue:

Deferred revenue represents 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.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

1. Significant accounting policies (continued):

(e) 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.

(f) Investments:

Investments are carried at market value.

(g) Use of estimates:

The preparation of consolidated financial statements in conformity with Canadian public sector accounting standards requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities at the date of the consolidated 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.

2. Accounts receivable:

	2017	2016
Government of Canada	\$ 111,425	24,569
Province of Ontario	182,066	99,816
Benefitting landowners	138,501	189,925
Trade and miscellaneous	29,400	32,725
	\$ 461,392	347,035

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

3. Accounts payable and accrued liabilities:

	2017	2016
Government of Canada	\$ 14,887	12,396
Province of Ontario	90,568	45,475
Trade and miscellaneous	337,047	344,790
Employee benefits obligation	126,331	146,064
	\$ 568,833	548,725

4. Long-term liabilities:

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

	2017	2016
Bridge, vehicle and equipment loans (a)	\$ 580,078	\$ 722,261
Ontario Strategic Infrastructure Financing Authority (OSIFA) (b)	441,593	469,459
	\$ 1,021,671	\$ 1,191,720

(a) Bridge, vehicle and equipment loans are at rates of 2.47% - 4.14% and expire from 2018 to 2023. They are secured by the related asset and a general security agreement over assets of the Municipality. Principal payments are as follows:

2018	\$ 146,201
2019	100,224
2020	104,417
2021	108,784
2022	113,335
2023	7,117
	\$ 580,078

(b) The OSIFA debentures expire in 2028, bear interest at 5.89% and are repayable in blended semi-annual payments of \$27,556.

(c) The Municipality has an unutilized credit facility in the amount of \$500,000.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

5. Solid waste management 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 care activities discounted at the most recent 10-year annual average of Long-Term Government of Canada Benchmark Bond Yields of 2.94% and the discounted future cash flows for post-closure care activities at the 10-year running average inflation rate for Non-Residential Building Construction Price Indices of 2.46%. The estimated total landfill closure and post-closure care expenditures are calculated to be \$1,117,833 (2016 - \$1,162,843). The estimated liability for these expenditures is recognized as the landfill site's capacity is used. At December 31, 2017, an amount of \$717,000 (2016 - \$926,000) with respect to landfill closure and post-closure liabilities has been accrued.

The estimated remaining capacity of the landfill sites is 67,935 (2016 – 69,785) cubic meters. Four of the five sites are closed. The period for post-closure care is estimated to be 25 years. The Municipality has established a reserve of \$290,000 to date to provide for these obligations.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

6. Accumulated surplus:

Accumulated surplus consists of individual fund surplus and reserves and reserve funds as follows:

	2017	2016
Surplus:		
Tangible capital assets	\$ 18,710,224	17,696,507
Long-term liabilities	(1,021,671)	(1,191,720)
Internal borrowings (i)	(1,380,011)	(313,709)
	16,308,542	16,191,078
Amounts to be recovered:		
Landfill closure costs	(717,000)	(926,000)
Employee benefits	(126,331)	(146,070)
Total surplus	15,465,211	15,119,008
Reserves set aside by Council for:		
Working funds	1,691,372	1,855,169
Employee benefits	126,331	146,064
Solid Waste management (note 5)	290,000	290,000
Providence Bay Lighthouse	636	636
Providence Bay Village Square	15,218	16,645
Mindemoya Hall (Euchre)	21,839	20,089
Community Improvement Program	15,832	15,832
	2,161,228	2,344,435
Reserve funds set aside by Council for specific purposes:		
Capital	310,838	307,304
Water and sewer	208,379	141,091
Providence Bay Community Centre Board	48,613	41,265
Animal Welfare Fund	1,789	1,413
	569,619	491,073
Accumulated surplus	\$ 18,196,058	17,954,516

- i) The Municipality has borrowed internally for capital. The internal loans bear interest at a floating rate equal to the return on short-term investments and are to be repaid over a period ranging from one to five years.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

7. Operations of school boards:

Further to note 1 (a) (ii), the property taxes collected on behalf of the school boards are comprised of the following:

	2017	2016
Property taxes	\$ 726,819	766,128
Taxation from other governments	7,572	8,868
	\$ 734,391	774,996

8. Trust Funds:

Trust Funds administered by the Municipality amounting to \$86,351 (2016 - \$82,451) have not been included on the consolidated statement of financial position nor have their operations been included in the consolidated statement of operations and accumulated surplus.

9. Pension agreement:

The Municipality 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 \$77,991 (2016 - \$73,315) for current service.

10. Budget information:

The chart below reconciles the approved operating and capital budgets of the Municipality to the budget information reported on the Consolidated Statement of Operations and Accumulated Surplus.

Approved budget:

Total expenses per budget	\$ 10,109,270
Less:	
School Board	(736,528)
Capital	(3,608,625)
	5,764,117
Amortization of capital assets	1,230,752
Budget per financial statements	\$ 6,994,869

11. Public Sector Salary Disclosure:

During 2017, no employees were paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Municipality.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

12. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	\$ 582,289	-	-	582,289
Vehicles	1,845,775	176,716	-	2,022,491
Bridges, roads, signs and culverts	11,170,877	575,274	-	11,746,151
Buildings	11,689,177	1,388,846	-	13,078,023
Machinery and equipment	1,277,181	183,051	(95,198)	1,365,034
Water and sewer	7,772,176	-	-	7,772,176
Assets under construction	398,182	54,249	(133,667)	318,764
Total	\$ 34,735,657	2,378,136	(228,865)	36,884,928

Accumulated Amortization	Balance at December 31, 2016	Amortization	Disposals	Balance at December 31, 2017
Vehicles	\$ 925,987	113,107	-	1,039,094
Bridges, roads, signs and culverts	5,820,101	522,774	-	6,342,875
Buildings	5,698,486	323,301	-	6,021,787
Machinery and equipment	680,565	77,266	(95,198)	662,633
Water and sewer	3,914,011	194,304	-	4,108,315
Total	\$ 17,039,150	1,230,752	(95,198)	18,174,704

	Net book value, December 31, 2016	Net book value, December 31, 2017
Land	\$ 582,289	582,289
Vehicles	919,788	983,397
Bridges, roads, signs and culverts	5,350,776	5,403,276
Buildings	5,990,691	7,056,236
Machinery and equipment	596,616	702,401
Water and sewer	3,858,165	3,663,861
Assets under construction	398,182	318,764
Total	\$ 17,696,507	18,710,224

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

12. Tangible capital assets (continued):

a) Assets under construction:

Assets under construction having a value of \$318,764 (2016 - \$398,182) have not been amortized. Amortization commences when the asset is put into service.

During the year, the Municipality added \$54,249 (2016 - \$186,755) to assets under construction and transferred \$133,667 (2016 - \$Nil) from assets under construction to tangible capital assets.

b) Contributed tangible capital assets:

Contributed capital assets have been recognized at fair market value at the date of contribution. The value of contributed assets received during the year is \$Nil (2016 - \$Nil).

c) Works of art and historical treasures:

The Municipality manages and controls various works of art and non-operational historical cultural assets including buildings, artifacts, paintings and sculptures located at Municipal sites and public display areas. These assets are not recorded as tangible capital assets and are not amortized. The value of works of art and historical treasures held by the Municipality in the form of buildings totaled \$282,131 (2016 - \$282,131).

d) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$Nil (2016 - \$Nil).

13. Segmented information:

The Municipality of Central Manitoulin 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

The Departments within General Government Services are responsible for adopting bylaws; adopting administrative policy; levying taxes; acquiring, disposing and managing Municipal assets; ensuring effective financial management; monitoring performance and ensuring that high quality Municipal Service standards are met.

Protection Services

Services provided in this segment include the enforcement of laws, prevention of crime, and maintenance of peace, order, and security by protecting life, property and the environment through the provision of emergency response, thus ensuring safe homes and safe communities.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2017

13. Segmented information (continued):

Transportation Services

Areas of responsibility include planning, design, construction, cleaning, repair, snow removal and signage.

Environmental Services

The environmental services include water and sewer services as well as garbage and recycling services.

Water and Sewer services include the operation and distribution of water and networking sewer mains, storm sewers and the pump station.

The Garbage and Recycling Services Group are responsible for the delivery of municipal services including garbage collection and recycling.

Health Services

The Municipality offers a range of public health services through the Sudbury and District Health Unit.

Social and Family Services / Social Housing

The services are provided indirectly by the Municipality through the District Social Services Board and include family and children's services and housing services.

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 preparing land use plans, bylaws and policies for sustainable development of the Municipality and for reviewing and approving new development, some of which is carried out by the Manitoulin Planning Board of which the Municipality is a member.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Schedule to Note 13 - Segmented Information

Year ended December 31, 2017

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total 2017
Revenue:										
Property taxation	\$ 479,215	631,699	1,218,529	306,017	390,267	145,942	119,361	609,316	67,229	\$ 3,967,573
Taxation from other governments	2,622	3,457	6,669	1,674	2,135	798	653	3,334	368	21,710
User charges	88,272	4,630	26,184	424,559	5,167	-	-	64,996	18,016	631,824
Government of Canada grants	50,000	-	121,167	-	-	-	-	79,937	-	251,104
Province of Ontario grants	208,963	222,183	371,123	107,633	277,319	51,331	41,982	182,445	28,657	1,491,637
Rents	38,156	-	-	-	-	-	-	-	-	38,156
Penalties and interest on taxes	81,646	-	-	-	-	-	-	-	-	81,646
Investment income	31,413	-	-	-	-	-	-	-	-	31,413
Donations and other	163	-	-	-	-	-	-	19,732	-	19,895
Gain on sale of assets	-	-	25,000	-	-	-	-	-	-	25,000
	980,449	861,969	1,768,672	839,884	674,888	198,070	161,996	959,760	114,270	6,559,958
Expenses:										
Salaries, wages and benefits	504,350	173,482	441,876	38,557	-	-	-	358,765	64,732	1,581,762
Long-term debt charges	-	-	63,248	-	-	-	-	-	-	63,248
Materials, services, rents and financial items	362,170	644,475	511,544	442,696	147,892	-	-	348,530	18,983	2,476,290
Amortization of tangible capital assets	-	71,764	623,285	372,075	-	4,630	-	158,998	-	1,230,752
Transfer to other governments and the public	21,620	-	-	-	544,142	199,853	167,240	-	33,509	966,364
	888,140	889,721	1,639,953	853,328	692,034	204,483	167,240	866,293	117,224	6,318,416
Annual surplus (deficit)	\$ 92,309	(27,752)	128,719	(13,444)	(17,146)	(6,413)	(5,244)	93,467	(2,954)	\$ 241,542

THE MUNICIPALITY OF CENTRAL MANITOULIN

Schedule to Note 13 - Segmented Information

Year ended December 31, 2017

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total 2016
Revenue:										
Property taxation	\$ 473,374	575,426	1,302,720	325,626	351,773	129,264	107,123	515,563	75,243	\$ 3,856,112
Taxation from other governments	2,822	3,429	7,763	1,940	2,096	770	638	3,072	448	22,978
User charges	93,933	4,927	3,412	446,692	3,642	-	-	78,191	26,103	656,900
Government of Canada grants	3,153	-	119,059	-	-	-	-	1,930	-	124,142
Province of Ontario grants	146,587	182,989	398,699	103,551	240,869	41,107	34,066	175,039	29,399	1,352,305
Rents	56,096	-	-	-	-	-	-	-	-	56,096
Penalties and interest on taxes	87,322	-	-	-	-	-	-	-	-	87,322
Investment income	24,420	-	-	-	-	-	-	-	-	24,420
Donations and other	23,960	-	-	-	-	-	-	-	-	23,960
Gain on sale of assets	-	-	5,460	-	-	-	-	-	-	5,460
	911,667	766,771	1,837,113	877,809	598,380	171,141	141,826	773,795	131,193	6,209,695
Expenses:										
Salaries, wages and benefits	477,684	164,864	433,625	20,828	-	-	-	352,453	62,639	1,512,093
Long-term debt charges	-	-	59,675	-	-	-	-	-	-	59,675
Materials, services, rents and financial items	384,729	661,185	720,961	538,938	135,181	-	-	338,978	51,098	2,831,070
Amortization of tangible capital assets	39,549	34,798	672,305	371,280	-	4,630	-	164,002	-	1,286,564
Transfer to other governments and the public	26,668	-	-	-	520,710	187,644	159,340	-	29,758	924,120
	928,630	860,847	1,886,566	931,046	655,891	192,274	159,340	855,433	143,495	6,613,522
Annual deficit	\$ (16,963)	(94,076)	(49,453)	(53,237)	(57,511)	(21,133)	(17,514)	(81,638)	(12,302)	\$ (403,827)