

Consolidated Financial Statements of

**THE MUNICIPALITY OF
CENTRAL MANITOULIN**

Year ended December 31, 2015

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Financial Statements

Year ended December 31, 2015

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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 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



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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, 2015, the consolidated statements of operations and accumulated surplus, change in net financial 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 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 financial statements present fairly, in all material respects the consolidated financial position of The Municipality of Central Manitoulin as at December 31, 2015, and its results of operations, its changes in net financial debt and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Chartered Professional Accountants, Licensed Public Accountants

April 21, 2016
Sudbury, Canada

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Statement of Financial Position

December 31, 2015, with comparative information for 2014

	2015	2014
Financial assets:		
Cash	\$ 1,306,970	\$ 277,455
Investments	512,831	506,250
Taxes receivable	619,593	616,577
Accounts receivable (note 2)	581,709	1,026,366
	<u>3,021,103</u>	<u>2,426,648</u>
Financial liabilities:		
Accounts payable and accrued liabilities (note 3)	653,157	659,633
Long-term liabilities (note 4)	1,356,461	1,394,923
Solid waste management liabilities (notes 5)	1,078,000	1,777,000
	<u>3,087,618</u>	<u>3,831,556</u>
Net financial debt	(66,515)	(1,404,908)
Non-financial assets:		
Tangible capital assets (note 12)	18,084,782	19,138,991
Prepaid expenses	20,617	9,944
	<u>18,105,399</u>	<u>19,148,935</u>
Accumulated surplus (note 6)	<u>\$ 18,038,884</u>	<u>\$ 17,744,027</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, 2015, with comparative information for 2014

	Budget 2015	Actual 2015	Actual 2014
	(note 10)		
Revenues:			
Property taxation	\$ 3,999,015	3,934,437	\$ 4,388,289
Taxation from other governments	22,333	25,783	25,277
User charges	595,506	602,019	804,785
Government of Canada grants	146,775	119,498	338,127
Province of Ontario grants	1,353,200	1,396,351	2,864,072
Rents	81,080	71,141	58,875
Penalties and interest on taxes	85,000	101,771	86,036
Investment income	16,000	40,368	28,670
Donations and other	53,500	18,614	1,593
Gain on sale of assets	-	-	25,833
Total revenues	6,352,409	6,309,982	8,621,557
Expenses:			
General government	925,000	858,295	1,039,976
Protection to persons and property	749,524	760,846	671,185
Transportation services	2,204,318	1,960,831	1,963,233
Environmental services	1,076,603	397,520	1,159,523
Health services	662,366	657,883	614,057
Social and family services	202,542	203,030	218,919
Social housing	169,588	157,449	144,193
Recreational and cultural services	884,001	836,555	897,294
Planning and development	176,050	182,716	369,740
Total expenses	7,049,992	6,015,125	7,078,120
Annual surplus (deficit)	(697,583)	294,857	1,543,437
Accumulated surplus, beginning of year	17,744,027	17,744,027	16,200,590
Accumulated surplus, end of year	\$ 17,046,444	18,038,884	\$ 17,744,027

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

THE MUNICIPALITY OF CENTRAL MANITOULIN

Consolidated Statement of Change in Net Financial Debt

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

	Budget 2015 (note 10)	Actual 2015	Actual 2014
Annual surplus (deficit)	\$ (697,583)	\$ 294,857	\$ 1,543,437
Acquisition of tangible capital assets	(1,839,327)	(419,411)	(3,122,975)
Amortization of tangible capital assets	1,473,622	1,473,620	1,446,603
Gain on sale of tangible capital assets	-	-	(25,833)
Proceeds on sale of tangible capital assets	-	-	63,003
	(1,063,288)	1,349,066	(95,765)
Change in prepaid expenses	-	(10,673)	(202)
Change in net financial assets (debt)	(1,063,288)	1,338,393	(95,967)
Net financial debt, beginning of year	(1,404,908)	(1,404,908)	(1,308,941)
Net financial debt, end of year	\$ (2,468,196)	\$ (66,515)	\$ (1,404,908)

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, 2015, with comparative information for 2014

	2015	2014
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 294,857	\$ 1,543,437
Items not involving cash:		
Amortization of tangible capital assets	1,473,620	1,446,603
Gain on sale of tangible capital assets	-	(25,833)
Increase (decrease) in solid waste management liabilities	(699,000)	44,000
	1,069,477	3,008,207
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	(3,016)	(128,825)
Decrease (increase) in accounts receivable	444,657	(636,029)
Decrease (increase) in prepaid expenses	(10,673)	(202)
Increase (decrease) in accounts payable and accrued liabilities	(6,274)	(210,695)
Net change in cash from operating activities	1,494,171	2,032,456
Financing activities:		
Principal repayments on net long-term liabilities	(238,664)	(242,602)
Debt incurred	200,000	-
Net change in financing activities	(38,664)	(242,602)
Investing activities:		
Increase in investments	(6,581)	(506,250)
Redemption of investment	-	24,500
Net change in cash from investing activities	(6,581)	(481,750)
Capital activities:		
Proceeds on sale of tangible capital assets	-	63,003
Acquisition of tangible capital assets	(419,411)	(3,122,975)
Net change in cash from capital activities	(419,411)	(3,059,972)
Net change in cash	1,029,515	(1,751,868)
Cash, beginning of year	277,455	2,029,323
Cash, end of year	\$ 1,306,970	\$ 277,455

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, 2015

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 financial statements (note 7).

- (iii) Trust funds and their related operations administered by the Municipality are not included in these 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, 2015

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 - 40
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 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 financial statements.

(d) Other current liabilities:

Other current liabilities 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.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2015

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) Use of estimates:

The preparation of 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 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.

(g) Investments:

Investments are carried at market value.

2. Accounts receivable:

Accounts receivable consist of the following:

	2015	2014
Government of Canada	\$ 83,640	\$ 282,351
Province of Ontario	195,589	346,680
Benefitting landowners	268,487	330,219
Trade and miscellaneous	33,993	67,116
	<u>\$ 581,709</u>	<u>\$ 1,026,366</u>

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2015

3. Accounts payable and accrued liabilities:

Accounts payable and accrued liabilities consist of the following:

	2015	2014
Government of Canada	\$ 40,643	\$ 2,990
Province of Ontario	13,695	7,175
Trade and miscellaneous	459,510	517,985
Employee benefits obligation	139,309	131,483
	\$ 653,157	\$ 659,633

4. Long-term liabilities:

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

	2015	2014
Bridge, vehicle and equipment loans (a)	\$ 860,708	\$ 874,358
Ontario Strategic Infrastructure Financing Authority (OSIFA) (b)	495,753	520,565
	\$ 1,356,461	\$ 1,394,923

(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:

2016	\$ 138,631
2017	142,338
2018	146,201
2019	100,224
2020	104,417
2021 and subsequent years	228,897
	\$ 860,708

(b) The OSIFA debentures expire in 2028, bear interest at 5.89% and are repayable in blended semi-annual payments of \$27,557.

(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, 2015

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 3.60% 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 3.60%. The estimated total landfill closure and post-closure care expenditures are calculated to be \$1,436,190 (2014 - \$1,920,710). The estimated liability for these expenditures is recognized as the landfill site's capacity is used. At December 31, 2015, an amount of \$1,078,000 (2014 - \$1,777,000) with respect to landfill closure and post-closure liabilities has been accrued.

The estimated remaining capacity of the landfill sites is 75,010 (2014 – 8,357) cubic meters. Three 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, 2015

6. Accumulated surplus:

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

	2015	2014
Surplus:		
Tangible capital assets	\$ 18,084,782	\$ 19,138,991
Long-term liabilities	(1,356,461)	(1,394,923)
Internal borrowings (i)	(423,356)	(397,922)
	16,304,965	17,346,146
Other	4,338	4,956
Amounts to be recovered:		
Landfill closure costs	(1,078,000)	(1,777,000)
Employee benefits	(139,309)	(131,483)
Total surplus	15,091,994	15,442,619
Reserves set aside by Council for:		
- Working funds	2,267,134	1,614,147
- Employee benefits	139,309	131,483
- Library	(11,241)	310
- Solid waste management (note 5)	290,000	290,000
- Espanola District Credit Union	4,769	8,772
- Providence Bay Lighthouse	636	636
- Providence Bay Village Square	8,191	-
- Mindemoya Hall (Euchre)	18,289	19,297
- Capital	-	49,000
	2,717,087	2,113,645
Reserve funds set aside by Council for specific purposes:		
- Capital	93,837	44,393
- Water and sewer	88,822	101,432
- Providence Bay Community Centre Board	46,136	39,734
- Animal Welfare Fund	1,008	2,204
	229,803	187,763
Accumulated surplus	\$ 18,038,884	\$ 17,744,027

- 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, 2015

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:

	2015	2014
Property taxes	\$ 733,988	\$ 712,254
Taxation from other governments	8,451	8,188
	\$ 742,439	\$ 720,442

8. Trust Funds:

Trust Funds administered by the Municipality amounting to \$80,001 (2014 - \$76,875) 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 2015 was \$66,084 (2014 - \$64,099) for current service.

10. Budget figures:

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

	2015
Approved budget:	
Total expenses per budget	\$ 8,155,137
Less:	
School Board	739,440
Capital	1,839,327
	5,576,370
Amortization	1,473,622
Budget per financial statements	\$ 7,049,992

11. Public Sector Salary Disclosure:

During 2014, 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, 2015

12. Tangible capital assets:

Cost	Balance at				Balance at December 31, 2015
	December 31, 2014	Additions	Disposals	Transfers	
Land	\$ 543,289	\$ -	\$ -	\$ -	\$ 543,289
Vehicles	1,828,127	-	-	-	1,828,127
Bridges, roads, signs and culverts	10,686,499	293,146	-	-	10,979,645
Buildings	11,607,874	58,184	-	-	11,666,058
Machinery and equipment	1,129,102	44,555	-	-	1,173,657
Water and sewer	7,771,869	307	-	-	7,772,176
Assets under construction	188,208	23,219	-	-	211,427
Total	\$ 33,754,968	\$ 419,411	\$ -	\$ -	\$ 34,174,379

Accumulated amortization	Balance at			Amortization expense	Balance at December 31, 2015
	December 31, 2014	Disposals			
Land	\$ -	\$ -	\$ -	\$ -	\$ -
Vehicles	733,702	-	-	103,367	837,069
Bridges, roads, signs and culverts	4,816,763	-	-	756,583	5,573,346
Buildings	4,991,585	-	-	354,514	5,346,099
Machinery and equipment	548,524	-	-	64,852	613,376
Water and sewer	3,525,403	-	-	194,304	3,719,707
Total	\$ 14,615,977	\$ -	\$ -	\$ 1,473,620	\$ 16,089,597

	Net book value	
	December 31, 2014	December 31, 2015
Land	\$ 543,289	\$ 543,289
Vehicles	1,094,425	991,058
Bridges, roads, signs and culverts	5,869,736	5,406,299
Buildings	6,616,288	6,319,959
Machinery and equipment	580,578	560,281
Water and sewer	4,246,467	4,052,469
Assets under construction	188,208	211,427
Total	\$ 19,138,991	\$ 18,084,782

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2015

12. Tangible capital assets (continued):

a) Assets under construction:

Assets under construction having a value of \$211,427 (2014 - \$188,208) have not been amortized. Amortization commences when the asset is put into service.

During the year, the Municipality added \$23,219 (2014 - \$176,332) to assets under construction and transferred \$Nil (2014 - \$52,874) 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 (2014 - \$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 (2014 - \$282,131).

d) Write-down of tangible capital assets:

The write-down of tangible capital assets during the year was \$Nil (2014 - \$Nil).

13. Comparative information:

Certain of the 2014 comparative information have been reclassified to conform to the current year presentation.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2015

14. 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.

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.

THE MUNICIPALITY OF CENTRAL MANITOULIN

Notes to Consolidated Financial Statements

Year ended December 31, 2015

14. Segmented information (continued):

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 14 - Segmented Information

Year ended December 31, 2015

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total 2015
Revenues:										
Property taxation	\$ 491,087	578,293	1,518,176	(17,090)	406,024	155,463	120,561	568,647	113,276	\$ 3,934,437
Taxation from other governments	3,218	3,790	9,949	(112)	2,661	1,019	790	3,726	742	25,783
User charges	66,933	5,614	10,548	412,833	4,776	-	-	74,503	26,812	602,019
Government of Canada grants	2,629	-	113,389	-	-	-	-	3,480	-	119,498
Province of Ontario grants	146,689	180,432	493,154	-	249,535	48,506	37,616	197,107	43,312	1,396,351
Rents	71,141	-	-	-	-	-	-	-	-	71,141
Penalties and interest on taxes	101,771	-	-	-	-	-	-	-	-	101,771
Investment income	40,368	-	-	-	-	-	-	-	-	40,368
Donations and other	17,289	-	-	-	-	-	-	1,325	-	18,614
	941,125	768,128	2,145,216	395,631	662,996	204,988	158,967	848,788	184,142	6,309,982
Expenses:										
Salaries, wages and benefits	473,953	156,824	392,306	39,613	-	-	-	337,008	54,187	1,453,891
Long-term debt charges	-	-	80,496	-	-	-	-	-	-	80,496
Materials, services, rents and financial items	319,701	569,010	619,653	(12,796)	129,557	-	-	346,146	100,738	2,072,009
Amortization of tangible capital assets	41,500	35,012	868,376	370,703	-	4,630	-	153,401	-	1,473,622
Transfer to other governments and the public	23,141	-	-	-	528,326	198,400	157,449	-	27,791	935,107
	858,295	760,846	1,960,831	397,520	657,883	203,030	157,449	836,555	182,716	6,015,125
Annual surplus (deficit)	\$ 82,830	7,282	184,385	(1,889)	5,113	1,958	1,518	12,233	1,426	\$ 294,857

THE MUNICIPALITY OF CENTRAL MANITOULIN

Schedule to Note 14 - Segmented Information

Year ended December 31, 2014

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Social Housing	Recreation & Cultural Services	Planning and Development	Total 2014
Revenues:										
Property taxation	\$ 871,525	597,236	581,072	490,165	435,461	196,390	129,354	758,443	328,644	\$ 4,388,290
Taxation from other governments	5,020	3,440	3,347	2,823	2,508	1,131	745	4,369	1,893	25,276
User charges	122,060	5,436	1,642	606,545	5,788	-	-	63,314	-	804,785
Government of Canada grants	196,810	-	116,576	-	-	-	-	24,741	-	338,127
Province of Ontario grants	221,698	190,365	1,576,933	156,236	261,653	62,598	41,231	245,211	108,148	2,864,073
Rents	58,875	-	-	-	-	-	-	-	-	58,875
Penalties and interest on taxes	86,036	-	-	-	-	-	-	-	-	86,036
Investment income	22,086	-	-	6,583	-	-	-	-	-	28,669
Donations and other	-	-	-	-	-	-	-	1,593	-	1,593
Gain on sale of assets	25,833	-	-	-	-	-	-	-	-	25,833
	1,609,943	796,477	2,279,570	1,262,352	705,410	260,119	171,330	1,097,671	438,685	8,621,557
Expenses:										
Salaries, wages and benefits	445,286	156,630	393,115	46,417	-	-	-	327,598	53,128	1,422,174
Long-term debt charges	-	-	72,456	-	-	-	-	-	-	72,456
Materials, services, rents and financial items	530,122	478,750	659,375	743,884	141,227	-	-	412,537	289,072	3,254,967
Amortization of tangible capital assets	41,500	35,805	838,287	369,222	-	4,630	-	157,159	-	1,446,603
Transfer to other governments and the public	23,068	-	-	-	472,830	214,289	144,193	-	27,540	881,920
	1,039,976	671,185	1,963,233	1,159,523	614,057	218,919	144,193	897,294	369,740	7,078,120
Annual surplus	\$ 569,967	125,292	316,337	102,829	91,353	41,200	27,137	200,377	68,945	\$ 1,543,437