

Consolidated Financial Statements of

**THE CORPORATION OF THE  
MUNICIPALITY OF TEMAGAMI**

Year ended December 31, 2016

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Consolidated Financial Statements

Year ended December 31, 2016

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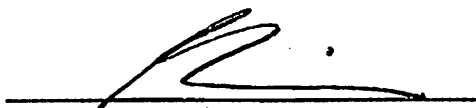
## **Management's Responsibility for the Consolidated Financial Statements**

The accompanying consolidated financial statements of The Corporation of the Municipality of Temagami (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 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



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## **INDEPENDENT AUDITORS' REPORT**

To the Members of Council, Inhabitants and Ratepayers of  
The Corporation of the Municipality of Temagami

We have audited the accompanying consolidated financial statements of The Corporation of the Municipality of Temagami, which comprise the consolidated statement of financial position as at December 31, 2016, the consolidated 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 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 consolidated financial statements present fairly, in all material respects the consolidated financial position of The Corporation of the Municipality of Temagami as at December 31, 2016, 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

May 18, 2017

Sudbury, Canada

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Consolidated Statement of Financial Position

December 31, 2016, with comparative information for 2015

	2016	2015
<b>Financial assets</b>		
Cash	\$ 2,456,585	\$ 2,898,838
Taxes receivable	763,617	902,339
Accounts receivable (note 2)	947,230	580,254
	<u>4,167,432</u>	<u>4,381,431</u>
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 3)	1,017,379	733,921
Deferred revenue	-	907,323
Deferred revenue - obligatory	-	86,494
Municipal debt (note 4)	179,891	226,672
Landfill closure liabilities (note 5)	111,100	109,310
	<u>1,308,370</u>	<u>2,063,720</u>
Net financial assets	2,859,062	2,317,711
<b>Non-financial assets</b>		
Tangible capital assets (note 6)	14,632,651	12,937,754
	<u>14,632,651</u>	<u>12,937,754</u>
Accumulated surplus (note 7)	\$ 17,491,713	\$ 15,255,465

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

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Consolidated Statement of Operations and Accumulated Surplus

Year ended December 31, 2016, with comparative information for 2015

	Budget 2016	Actual 2016	Actual 2015
	(note 11)		
Revenues:			
Operating revenues:			
Municipal taxation	\$ 3,626,630	\$ 3,645,708	\$ 3,507,550
User charges	686,569	731,552	693,790
Provincial grants	1,574,256	1,612,286	1,727,380
Federal grants	6,500	6,200	10,035
Investment income	15,000	19,812	17,022
Penalties and interest on taxes	95,000	111,784	122,982
Provincial Offences Act	13,000	19,535	16,611
Other	25,169	181,126	82,212
	6,042,124	6,328,003	6,177,582
Capital revenues:			
Provincial grants	2,011,408	1,782,543	263,388
Federal grants	266,877	368,506	180,284
Donations	141,494	-	448
	2,419,779	2,151,049	444,120
<b>Total revenues</b>	<b>8,461,903</b>	<b>8,479,052</b>	<b>6,621,702</b>
Expenses:			
Current operations:			
General government	1,018,889	1,094,892	1,065,786
Protection to persons and property	729,084	735,903	710,477
Transportation services	716,456	1,086,977	1,044,894
Environmental services	678,892	1,068,375	1,059,260
Health services	662,787	635,142	667,557
Social and family services	1,071,892	1,071,892	1,104,372
Recreational and cultural services	303,523	413,055	368,402
Planning and development	157,179	136,568	155,287
<b>Total expenses</b>	<b>5,338,702</b>	<b>6,242,804</b>	<b>6,176,035</b>
<b>Annual surplus</b>	<b>3,123,201</b>	<b>2,236,248</b>	<b>445,667</b>
Accumulated surplus, beginning of year	15,255,465	15,255,465	14,809,798
<b>Accumulated surplus, end of year</b>	<b>\$ 18,378,666</b>	<b>\$ 17,491,713</b>	<b>\$ 15,255,465</b>

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

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Change in Net Financial Assets

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Annual surplus	\$ 2,236,248	\$ 445,667
Acquisition of tangible capital assets	(2,700,519)	(751,492)
Amortization of tangible capital assets	993,622	906,844
Loss (gain) on sale of tangible capital assets	10,615	(5,880)
Proceeds on sale of tangible capital assets	1,385	69,000
Transfer from property held for sale	-	(63,120)
Change in net financial assets	541,351	601,019
Net financial assets, beginning of year	2,317,711	1,716,692
Net financial assets, end of year	\$ 2,859,062	\$ 2,317,711

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



# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

## Consolidated Statement of Cash Flows

Year ended December 31, 2016, with comparative information for 2015

	2016	2015
Cash provided by (used in):		
Operating activities:		
Annual surplus	\$ 2,236,248	\$ 445,667
Items not involving cash:		
Amortization of tangible capital assets	993,622	906,844
Loss (gain) on sale of tangible capital assets	10,615	(5,880)
Increase in landfill closure liabilities	1,790	1,810
	<u>3,242,275</u>	<u>1,348,441</u>
Change in non-cash assets and liabilities:		
Decrease (increase) in taxes receivable	138,722	(97,180)
Increase in accounts receivable	(366,976)	(385,490)
Increase in accounts payable and accrued liabilities	283,458	257,338
Increase (decrease) in deferred revenue	(907,323)	907,323
Increase (decrease) in deferred revenue - obligatory	(86,494)	48,645
Net change in cash from operating activities	<u>2,303,662</u>	<u>2,079,077</u>
Financing activities:		
Principal repayment on net long-term liabilities	(46,781)	(130,381)
Net change in financing activities	<u>(46,781)</u>	<u>(130,381)</u>
Capital activities:		
Proceeds on sale of tangible capital assets	1,385	69,000
Acquisition of tangible capital assets	(2,700,519)	(751,492)
Net change in cash from capital activities	<u>(2,699,134)</u>	<u>(682,492)</u>
Net change in cash	(442,253)	1,266,204
Cash, beginning of year	2,898,838	1,632,634
Cash, end of year	<u>\$ 2,456,585</u>	<u>\$ 2,898,838</u>

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

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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The Corporation of the Municipality of Temagami (the "Municipality") 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 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:

- Parks and Recreation Committee
- Committee of Adjustment
- Planning and Advisory Committee
- Water Supply System
- Temagami Community Library
- Cemetery Board
- Temagami Ambulance Service

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 8).

- (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 9).

### (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 CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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## 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
Buildings	10 - 50
Heavy equipment	10 - 25
Vehicles	10 - 25
Equipment	5 - 20
Roads	10 - 30
Water distribution lines	40 - 50
Sewer lines	40 - 50
Land improvements	10 - 50

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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.

### (d) 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.

### (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.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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## 1. Significant accounting policies (continued):

### (f) 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.

### (g) Investments:

Investments are carried at market value.

## 2. Accounts receivable:

	2016	2015
Government of Canada - HST	\$ 62,312	99,700
Government of Canada - Grants	25,685	117,350
Province of Ontario - Grants	615,147	267,274
Other	274,086	125,930
Allowance for doubtful accounts	(30,000)	(30,000)
	\$ 947,230	580,254

## 3. Accounts payable and accrued liabilities:

	2016	2015
Trade and miscellaneous	\$ 931,180	660,516
Personnel related obligations	86,199	73,405
	\$ 1,017,379	733,921

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

#### 4. Municipal debt:

Municipal debt reported on the consolidated statement of financial position is made up of the following:

	2016	2015
Debenture with the Ontario Infrastructure Projects Corporation bearing interest at 4.19% and payable in semi-annual blended payments of \$27,897, due May 2020	\$ 179,891	226,672

Principal repayments on the municipal debt are as follows:

2017	\$ 48,762
2018	50,826
2019	52,978
2020	27,325
	\$ 179,891

#### 5. 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 the risk-free rate adjusted for the effect of the Municipality's credit standing of 3.0%. The estimated total landfill closure and post-closure care expenditures are calculated to be \$111,100 (2015 - \$109,310). The estimated liability for these expenditures is recognized as the landfill site's capacity is used.

The estimated remaining capacity of the landfill sites is 40,012 cubic meters. The Municipality has established a reserve of \$120,000 to date to provide for these obligations.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

## 6. Tangible capital assets:

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Land	\$ 112,244	163,321	-	275,565
Land improvements	304,411	8,315	-	312,726
Buildings	9,144,659	440,005	-	9,584,664
Vehicles	222,883	-	-	222,883
Equipment	4,969,184	94,890	(20,000)	5,044,074
Heavy equipment	1,306,161	-	-	1,306,161
Roads	3,416,188	1,993,988	-	5,410,176
Water distribution lines	3,849,902	-	-	3,849,902
Sewer lines	3,213,967	-	-	3,213,967
<b>Total</b>	<b>\$ 26,539,599</b>	<b>2,700,519</b>	<b>(20,000)</b>	<b>29,220,118</b>

Accumulated Amortization	Balance at December 31, 2015	Disposals	Amortization	Balance at December 31, 2016
Land	\$ -	-	-	-
Land improvements	98,756	-	79,788	178,544
Buildings	2,236,023	-	216,851	2,452,874
Vehicles	170,285	-	13,727	184,012
Equipment	1,900,955	(8,000)	222,216	2,115,171
Heavy equipment	625,062	-	75,861	700,923
Roads	2,919,670	-	243,902	3,163,572
Water distribution lines	3,079,921	-	76,998	3,156,919
Sewer lines	2,571,173	-	64,279	2,635,452
<b>Total</b>	<b>\$ 13,601,845</b>	<b>(8,000)</b>	<b>993,622</b>	<b>14,587,467</b>

	Net book value, December 31, 2015	Net book value, December 31, 2016
Land	\$ 112,244	275,565
Land improvements	205,655	134,182
Buildings	6,908,636	7,131,790
Vehicles	52,598	38,871
Equipment	3,068,229	2,928,903
Heavy equipment	681,099	605,238
Roads	496,518	2,246,604
Water distribution lines	769,981	692,983
Sewer lines	642,794	578,515
<b>Total</b>	<b>\$ 12,937,754</b>	<b>14,632,651</b>

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

## 6. Tangible capital assets (continued):

Cost	Balance at December 31, 2014	Additions	Disposals	Balance at December 31, 2015
Land	\$ 99,378	12,866	-	112,244
Land improvements	241,897	62,514	-	304,411
Buildings	8,519,611	625,048	-	9,144,659
Vehicles	222,883	-	-	222,883
Equipment	4,932,662	36,522	-	4,969,184
Heavy equipment	1,383,619	14,542	(92,000)	1,306,161
Roads	3,416,188	-	-	3,416,188
Water distribution lines	3,849,902	-	-	3,849,902
Sewer lines	3,213,967	-	-	3,213,967
<b>Total</b>	<b>\$ 25,880,107</b>	<b>751,492</b>	<b>(92,000)</b>	<b>26,539,599</b>

Accumulated Amortization	Balance at December 31, 2014	Disposals	Amortization	Balance at December 31, 2015
Land	\$ -	-	-	-
Land improvements	85,767	-	12,989	98,756
Buildings	2,033,094	-	202,929	2,236,023
Vehicles	155,966	-	14,319	170,285
Equipment	1,686,187	-	214,768	1,900,955
Heavy equipment	640,403	(92,000)	76,659	625,062
Roads	2,675,768	-	243,902	2,919,670
Water distribution lines	3,002,923	-	76,998	3,079,921
Sewer lines	2,506,893	-	64,280	2,571,173
<b>Total</b>	<b>\$ 12,787,001</b>	<b>(92,000)</b>	<b>906,844</b>	<b>13,601,845</b>

	Net book value, December 31, 2014	Net book value, December 31, 2015
Land	\$ 99,378	112,244
Land improvements	156,130	205,655
Buildings	6,486,517	6,908,636
Vehicles	66,917	52,598
Equipment	3,246,475	3,068,229
Heavy equipment	743,216	681,099
Roads	740,420	496,518
Water distribution lines	846,979	769,981
Sewer lines	707,074	642,794
<b>Total</b>	<b>\$ 13,093,106</b>	<b>12,937,754</b>

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

## 7. Accumulated surplus:

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

	2016	2015
Surplus (deficit):		
Invested in tangible capital assets	\$ 14,632,651	12,937,754
Amounts to be recovered:		
Unfinanced municipal debt – grinder pumps	(179,891)	(226,672)
Total surplus	14,452,760	12,711,082
Reserves set aside by Council for:		
Discretionary Capital Reserves:		
- Working capital	1,020,338	693,268
- Arena	35,074	10,074
- Public Works Complex	227,000	202,000
- Official Plan Review	54,230	54,230
- Survey	21,291	21,291
- Lot Creation and Development	50,000	50,000
- Future Improvements Lake Temagami Access Road	160,000	110,000
- Future Improvement Town Roads	–	110,000
- Marten River Fire	90,000	50,000
- Temagami Fire	160,000	80,000
- Landfill closure costs	120,000	112,500
- OMB Hearing	30,000	30,000
- Welcome Centre – Generator Primary EOC	25,000	25,000
- Loan Reserve	112,981	62,981
- Cemetery Columbarium / Memory Wall	4,313	4,313
	2,110,227	1,615,657
Other Reserves:		
- Discretionary Operating	457,166	457,166
- Tax Rate Stabilization	167,031	167,031
- Operating Budget Contingency	45,717	45,717
- Water and Wastewater Stabilization	51,901	51,901
- Dedicated Water and Wastewater Capital	206,911	206,911
	928,726	928,726
Total Reserves	3,038,953	2,544,383
Accumulated surplus	\$ 17,491,713	15,255,465



# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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## 8. Operations of school boards:

Further to note 1 (a) (ii), the property taxes collected on behalf of the school boards are \$1,989,224 (2015 - \$1,970,313).

## 9. Trust Funds:

Trust Funds administered by the Municipality amounting to \$36,468 (2015 - \$35,952) 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.

## 10. 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 2016 was \$94,060 (2015 - \$101,328) for current service.

## 11. 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 consolidated statement of operations and accumulated surplus and change in net financial assets represent the financial plan adopted by Council with adjustment as follows:

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Annual surplus per budget approved by Council	\$	–
Less:		
Internal reserve transfers		(139,054)
Add:		
Investment in tangible capital assets		3,215,475
Debt principal repayments		46,780
Surplus per revised budget	\$	3,123,201

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# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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## **12. Public Sector Salary Disclosure:**

During 2016, one employee was paid a salary, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more by the Municipality.

## **13. Comparative information:**

Certain of the 2015 comparative information have been reclassified to conform to the current year presentation.

## **14. Segmented information:**

The Municipality of Temagami 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.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Notes to Consolidated Financial Statements

Year ended December 31, 2016

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## 14. Segmented information (continued):

### **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.

### **Health Services**

The Municipality funds a range of public health services and provides cemetery services through the health unit.

### **Social and Family Services**

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.

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

Schedule to Note 14 - Segmented Information

Year ended December 31, 2016

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2016
<b>Revenues:</b>									
Operating revenues:									
User charges	\$ 31,706	111,541	466	551,530	2,642	-	15,877	17,790	731,552
Provincial grants	966,800	-	-	-	614,049	-	31,437	-	1,612,286
Federal grants	-	-	-	-	-	-	6,200	-	6,200
Investment income	19,812	-	-	-	-	-	-	-	19,812
Penalties and interest on taxes	111,784	-	-	-	-	-	-	-	111,784
Provincial Offences Act	-	19,535	-	-	-	-	-	-	19,535
Other	143,122	11,344	3,029	4,938	2,387	-	8,567	7,739	181,126
Capital revenues:									
Provincial grants	134,269	-	1,648,274	-	-	-	-	-	1,782,543
Federal grants	226,188	-	-	-	-	-	-	142,318	368,506
<b>Total revenues</b>	<b>1,633,681</b>	<b>142,420</b>	<b>1,651,769</b>	<b>556,468</b>	<b>619,078</b>	<b>-</b>	<b>62,081</b>	<b>167,847</b>	<b>4,833,344</b>
<b>Expenses:</b>									
Salaries, wages and benefits	488,254	134,945	352,284	67,489	4,042	-	142,978	69,852	1,259,844
Long-term debt interest	4	-	-	9,013	-	-	-	-	9,017
Materials	390,779	128,592	302,064	168,414	3,277	-	152,733	25,454	1,171,313
Contracted services	109,735	438,023	33,529	460,224	280	-	26,065	38,768	1,106,624
Rents and financial	6,821	-	-	-	-	-	-	-	6,821
External transfers	-	-	-	-	623,671	1,071,892	-	-	1,695,563
Amortization of tangible capital assets	99,299	34,343	399,100	363,235	3,872	-	91,279	2,494	993,622
<b>Total expenses</b>	<b>1,094,892</b>	<b>735,903</b>	<b>1,086,977</b>	<b>1,068,375</b>	<b>635,142</b>	<b>1,071,892</b>	<b>413,055</b>	<b>136,568</b>	<b>6,242,804</b>
<b>Funded through:</b>									
Taxation									3,645,708
<b>Annual surplus</b>									<b>\$ 2,236,248</b>

# THE CORPORATION OF THE MUNICIPALITY OF TEMAGAMI

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	Recreation & Cultural Services	Planning and Development	Total 2015
Revenues:									
Operating revenues:									
User charges	\$ 41,455	69,187	576	552,470	5,151	-	12,481	12,470	693,790
Provincial grants	1,030,835	-	6,480	-	670,766	-	19,299	-	1,727,380
Federal grants	-	-	-	-	-	-	10,035	-	10,035
Investment income	17,022	-	-	-	-	-	-	-	17,022
Penalties and interest on taxes	122,982	-	-	-	-	-	-	-	122,982
Provincial Offences Act	-	16,611	-	-	-	-	-	-	16,611
Other	41,646	6,995	297	13,371	2,699	-	6,801	10,403	82,212
Capital revenues:									
Provincial grants	263,388	-	-	-	-	-	-	-	263,388
Federal grants	173,837	-	-	-	-	-	-	6,447	180,284
Donations	-	448	-	-	-	-	-	-	448
<b>Total revenues</b>	<b>1,691,165</b>	<b>93,241</b>	<b>7,353</b>	<b>565,841</b>	<b>678,616</b>	<b>-</b>	<b>48,616</b>	<b>29,320</b>	<b>3,114,152</b>
Expenses:									
Salaries, wages and benefits	478,288	128,752	372,495	68,656	552,903	-	142,687	89,467	1,833,248
Long-term debt interest	1,371	-	-	10,913	-	-	-	-	12,284
Materials	365,080	127,137	303,595	138,079	56,386	-	134,256	30,916	1,155,449
Contracted services	126,547	419,444	27,943	483,194	16,574	-	6,326	32,410	1,112,438
Rents and financial	5,943	-	7,635	-	-	-	-	-	13,578
External transfers	-	-	-	-	37,822	1,104,372	-	-	1,142,194
Amortization of tangible capital assets	88,557	35,144	333,226	358,418	3,872	-	85,133	2,494	906,844
<b>Total expenses</b>	<b>1,065,786</b>	<b>710,477</b>	<b>1,044,894</b>	<b>1,059,260</b>	<b>667,557</b>	<b>1,104,372</b>	<b>368,402</b>	<b>155,287</b>	<b>6,176,035</b>
Funded through:									
Taxation									3,507,550
<b>Annual surplus</b>									<b>\$ 445,667</b>