

Consolidated Financial Statements

**THE CORPORATION OF THE  
TOWNSHIP OF THE NORTH SHORE**

Year ended December 31, 2017

# **CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE**

Consolidated Financial Statements

Year ended December 31, 2017

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	Page
Management's Responsibility for the Consolidated Financial Statements	
Independent Auditors' Report	
Consolidated Statement of Financial Position	1
Consolidated Statement of Operations and Accumulated Surplus	2
Consolidated Statement of Change in Net Financial Assets	3
Consolidated Statement of Cash Flows	4
Notes to Consolidated Financial Statements	5 - 14
Schedules to Note 17 - Segmented Information	15 - 16

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

The accompanying consolidated financial statements of The Corporation of the Township of the North Shore (the "Township") are the responsibility of the Township's management and have been prepared in compliance with legislation, and in accordance with generally accepted accounting principles for local governments established by the Public Sector Accounting Board of 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 judgement, particularly when transactions affecting the current accounting period cannot be finalized with certainty until future periods.

The Township's management maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the 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 Township. The accompanying Independent Auditors' Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.

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Treasurer



KPMG LLP  
Claridge Executive Centre  
144 Pine Street  
Sudbury Ontario P3C 1X3  
Canada  
Telephone (705) 675-8500  
Fax (705) 675-7586

## INDEPENDENT AUDITORS' REPORT

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

We have audited the accompanying consolidated financial statements of The Corporation of the Township of the North Shore, 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 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 qualified opinion.



*Basis for Qualified Opinion*

The Corporation of the Township of the North Shore has not updated the underlying estimates and assumptions of the landfill closure and post-closure accrual since obtaining an engineer's report in 1999. Under Canadian public sector accounting board recommendations, an accrual for closure and post-closure care of solid waste landfill site should be recorded in the consolidated financial statements as well as disclosure of information regarding the accrual. We were unable to obtain all necessary information pertaining to the accrual for 2017, and accordingly, we were not able to determine whether any adjustments might be necessary to the landfill closure and post-closure accrual, change in annual deficit, net financial assets and the related disclosed information in the consolidated financial statements.

*Qualified Opinion*

In our opinion, except for the possible effects of the matter described in the Basis for Qualified Opinion paragraph, the consolidated financial statements present fairly, in all material respects, the consolidated financial position of The Corporation of the Township of the North Shore as at December 31, 2017, and its consolidated results of operations, its consolidated changes in net assets and its consolidated 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  
May 16, 2018

# THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

## Consolidated Statement of Financial Position

December 31, 2017, with comparative information for 2016

	2017	2016
<b>Financial assets</b>		
Cash and cash equivalents	\$ 138,281	\$ 214,603
Portfolio investments	356,632	421,050
Taxes receivable	232,161	221,371
User charges receivable	8,854	10,544
Other accounts receivable (note 2)	27,675	112,293
	763,603	979,861
<b>Financial liabilities</b>		
Accounts payable and accrued liabilities (note 3)	129,481	348,542
Deferred revenue - obligatory (note 4)	17,867	11,369
Landfill closure liabilities (note 6)	207,948	207,948
	355,296	567,859
Net financial assets	408,307	412,002
<b>Non-financial assets</b>		
Tangible capital assets (note 7)	5,004,575	5,097,652
Land held for resale	26,072	26,395
Prepaid expenses	30,914	23,150
	5,061,561	5,147,197
Contingent liabilities (note 13)		
Accumulated surplus (note 8)	\$ 5,469,868	\$ 5,559,199

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

# THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

## Consolidated Statement of Operations and Accumulated Surplus

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

	Budget (note 14)	2017	2016
<b>Revenues:</b>			
Municipal taxation	\$ 986,912	\$ 994,311	\$ 889,427
Provincial grants	592,547	344,485	284,291
User charges	246,230	243,940	219,692
Other	60,033	42,222	21,211
Federal grants	25,000	25,000	25,000
Penalties and interest on taxes	26,500	21,225	26,475
Gain on sale of land held for resale	-	8,177	-
Investment income	-	3,582	10,722
<b>Total revenues</b>	<b>1,937,222</b>	<b>1,682,942</b>	<b>1,476,818</b>
<b>Expenses:</b>			
General government	321,384	318,210	366,062
Protection to persons and property	266,883	307,061	257,074
Transportation services	157,085	229,818	254,272
Environmental services	366,967	468,184	444,771
Health services	150,837	151,331	150,228
Social and family services	166,015	167,566	180,148
Recreational and cultural services	108,304	72,135	100,274
Planning and development	44,336	57,968	76,033
<b>Total expenses</b>	<b>1,581,811</b>	<b>1,772,273</b>	<b>1,828,862</b>
<b>Annual surplus (deficit)</b>	<b>355,411</b>	<b>(89,331)</b>	<b>(352,044)</b>
<b>Accumulated surplus, beginning of year</b>	<b>5,559,199</b>	<b>5,559,199</b>	<b>5,911,243</b>
<b>Accumulated surplus, end of year</b>	<b>\$ 5,914,610</b>	<b>\$ 5,469,868</b>	<b>\$ 5,559,199</b>

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

# THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

## Consolidated Statement of Change in Net Financial Assets

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

	2017	2016
Annual surplus (deficit)	\$ (89,331)	\$ (352,044)
Acquisition of tangible capital assets	(191,360)	(405,938)
Amortization of tangible capital assets	281,079	280,153
Loss of disposition of tangible capital assets	3,358	-
	3,746	(477,829)
Change in prepaid expenses	(7,764)	320
Disposition (acquisition) of land held for sale	323	(16,395)
	(3,695)	(493,904)
Change in net financial assets	(3,695)	(493,904)
Net financial assets, beginning of year	412,002	905,906
	\$ 408,307	\$ 412,002

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



# THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

## 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)	\$ (89,331)	\$ (352,044)
Items not involving cash:		
Amortization of tangible capital assets	281,079	280,153
Loss on disposition of tangible capital assets	3,358	-
	195,106	(71,891)
Change in non-cash assets and liabilities:		
Increase in taxes receivable	(10,790)	(19,021)
Decrease (increase) in user charges receivable	1,690	(5,526)
Decrease in grants receivable	-	5,008
Increase (decrease) in other accounts receivable	84,618	(37,063)
Increase (decrease) in accounts payable and accrued liabilities	(219,061)	82,516
Increase in deferred revenue	6,498	5,951
Decrease (increase) in land held for sale	323	(16,395)
Decrease (increase) in prepaid expenses	(7,764)	320
Net change in cash from operating activities	50,620	(56,101)
Investing activities:		
Redemption of term deposits	64,418	489,402
Net change in investing activities	64,418	489,402
Capital activities:		
Acquisition of tangible capital assets	(191,360)	(405,938)
Net change in cash from capital activities	(191,360)	(405,938)
Net change in cash	(76,322)	27,363
Cash and cash equivalents, beginning of year	214,603	187,240
Cash and cash equivalents, end of year	\$ 138,281	\$ 214,603

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

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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

### (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:

North Shore Cemetery Board

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

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

The taxation, other revenues, expenses, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances on these consolidated financial statements (note 9).

- (iii) Trust Funds and their related operations administered by the Township are not included in these consolidated financial statements but are reported on separately on the Trust Funds Financial Statements (note 10).

### (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.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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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
Water and sewer infrastructure	25 - 50
Vehicles and equipment	10 - 20
Buildings	10 - 50
Roads and bridges infrastructure	30
Furniture, fixtures and equipment	5 - 50

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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.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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## 1. Significant accounting policies (continued):

### (d) 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.

### (e) Use of estimates:

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

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

### (f) Investments:

Investments are carried at market value.

## 2. Other accounts receivable:

Accounts receivable consist of the following:

	2017	2016
HST recoverable	\$ 19,069	\$ 89,700
Other receivables	8,606	22,593
	<u>\$ 27,675</u>	<u>\$ 112,293</u>

## 3. Accounts payable and accrued liabilities:

Included in accounts payable and accrued liabilities are government remittances payable of \$9,990 (2016 - \$10,676) which includes amounts payable for payroll related taxes and remittances.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

#### 4. Deferred revenue - obligatory:

The continuity of transactions within the obligatory reserve funds are as described below:

	2017	2016
Balance as at December 31, 2016	\$ 11,369	\$ 5,418
Gas tax contributions received	31,498	30,951
Gas tax amounts taken to revenue	(25,000)	(25,000)
Balance as at December 31, 2017	\$ 17,867	\$ 11,369

#### 5. Bank indebtedness:

A demand operating loan has been authorized by the Bank of Nova Scotia and bears interest at the bank's prime lending rate plus 0.5% per annum and is secured by a general security agreement and an assignment of insurance. The Township has \$Nil (2016 - \$Nil) borrowed at year-end.

#### 6. 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. The estimated remaining capacity of the landfill sites is Nil (2016 - Nil) cubic meters (see note 13(b)).

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at an inflation rate of 3% (2016 - 3%). At December 31, 2017, an amount of \$207,948 (2016 - \$207,948) with respect to landfill closure and post-closure liabilities has been accrued.

The Township has established reserve funds to mitigate the future impact of this obligation. The balance of the Landfill closure and post closure reserve fund is \$106,286 (2016 - \$105,691), which is included in the reserves for capital purposes in note 8.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

## 7. Tangible capital assets:

Cost	Balance at December 31, 2016	Additions	Disposals	Balance at December 31, 2017
Land	\$ 270,414	6,978	-	277,392
Buildings	1,267,281	3,005	-	1,270,286
Furniture, fixtures and equipment	694,997	39,029	(6,716)	727,310
Vehicles	332,704	-	-	332,704
Water and sewer	4,188,315	16,613	-	4,204,928
Roads and bridges	3,694,582	109,892	-	3,804,474
Landfill	55,715	15,843	-	71,558
<b>Total</b>	<b>\$ 10,504,008</b>	<b>191,360</b>	<b>(6,716)</b>	<b>10,688,652</b>

Accumulated Amortization	Balance at December 31, 2016	Disposals	Amortization	Balance at December 31, 2017
Land	\$ -	-	-	-
Buildings	574,302	-	27,339	601,641
Furniture, fixtures and equipment	439,809	(3,358)	35,508	471,959
Vehicles	165,571	-	18,618	184,189
Water and sewer	1,774,712	-	110,923	1,885,635
Roads and bridges	2,451,962	-	88,691	2,540,653
Landfill	-	-	-	-
<b>Total</b>	<b>\$ 5,406,356</b>	<b>(3,358)</b>	<b>281,079</b>	<b>5,684,077</b>

	Net book value, December 31, 2016	Net book value, December 31, 2017
Land	\$ 270,414	277,392
Buildings	692,979	668,645
Furniture, fixtures and equipment	255,188	255,351
Vehicles	167,133	148,515
Water and sewer	2,413,603	2,319,293
Roads and bridges	1,242,620	1,263,821
Landfill	55,715	71,558
<b>Total</b>	<b>\$ 5,097,652</b>	<b>5,004,575</b>

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

## 7. Tangible capital assets (continued):

Cost	Balance at December 31, 2015	Additions	Disposals	Balance at December 31, 2016
Land	\$ 228,919	57,890	(16,395)	270,414
Buildings	1,248,077	19,204	-	1,267,281
Furniture, fixtures and equipment	691,455	3,542	-	694,997
Vehicles	328,288	4,416	-	332,704
Water and sewer	4,188,315	-	-	4,188,315
Roads and bridges	3,397,104	297,478	-	3,694,582
Landfill	15,912	39,803	-	55,715
<b>Total</b>	<b>\$ 10,098,070</b>	<b>422,333</b>	<b>(16,395)</b>	<b>10,504,008</b>

Accumulated Amortization	Balance at December 31, 2015	Disposals	Amortization	Balance at December 31, 2016
Land	\$ -	-	-	-
Buildings	546,822	-	27,480	574,302
Furniture, fixtures and equipment	402,591	-	37,218	439,809
Vehicles	146,953	-	18,618	165,571
Water and sewer	1,665,428	-	109,284	1,774,712
Roads and bridges	2,364,409	-	87,553	2,451,962
Landfill	-	-	-	-
<b>Total</b>	<b>\$ 5,126,203</b>	<b>-</b>	<b>280,153</b>	<b>5,406,356</b>

	Net book value, December 31, 2015	Net book value, December 31, 2016
Land	\$ 228,919	270,414
Buildings	701,255	692,979
Furniture, fixtures and equipment	288,864	255,188
Vehicles	181,335	167,133
Water and sewer	2,522,887	2,413,603
Roads and bridges	1,032,695	1,242,620
Landfill	15,912	55,715
<b>Total</b>	<b>\$ 4,971,867</b>	<b>5,097,652</b>

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

## 7. Tangible capital assets (continued):

### a) 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 \$1,660 (2016 - \$Nil).

### b) Write-down of tangible capital assets:

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

## 8. Accumulated surplus:

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

	2017	2016
Surplus:		
Invested in tangible capital assets	\$ 5,004,575	\$ 5,097,652
General surplus	100,173	1,472
Amounts to be recovered:		
Landfill closure costs	(207,948)	(207,948)
	4,896,800	4,891,176
Reserves set aside by Council for:		
Cash flow reserves	87,001	103,694
Reserves for capital purposes	486,067	564,329
	573,068	668,023
	\$ 5,469,868	\$ 5,559,199

## 9. 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	\$ 173,906	\$ 181,084



# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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**10. Trust Funds:**

Trust Funds administered by the Township amounting to \$31,288 (2016 - \$27,631) 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.

**11. Pension agreement:**

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

The amount contributed to OMERS for 2017 was \$20,649 (2016 - \$20,662) for current service.

**12. 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 Township.

**13. Contingent liabilities:**

- a) The Township operates a landfill that may present a significant liability in the near future. The Ministry of the Environment is in the process of performing testing on the soil and waterways surrounding the landfill site to assess whether or not efforts to contain seepage have been successful. The landfill has been deemed to be overcapacity by the Province, and efforts to extend the landfill boundaries are uncertain at this time. Cost to repair any damage or extend the site cannot be determined at this time.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

## 14. Budget information:

The budget adopted by Council was not prepared on a basis consistent with that used to report actual results according to Canadian public sector accounting standards. As a result, the budget figures presented in the consolidated statement of operations and accumulated surplus represent the financial plan adopted by Council with adjustment as follows:

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Annual surplus per budget approved by Council	\$	–
Less:		
Redemption of investments		(325,000)
Transfers from reserves		(332,428)
Add:		
Investment in tangible capital assets		1,012,839
Transfers to reserves		–
Annual surplus per revised budget	\$	355,411

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## 15. Subsequent events:

A major taxpayer had appealed the business assessment on its property. Subsequent to year end, the assessment review board dismissed that appeal.

## 16. Comparative amounts:

Certain of the 2016 comparative amounts have been reclassified, where applicable, to conform to the current year presentation. The changes do not affect prior year earnings.

## 17. Segmented information:

The Township 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.

# CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Notes to Consolidated Financial Statements

Year ended December 31, 2017

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## 17. Segmented information (continued):

### Protection Services

Protection is comprised of police, fire / emergency, by-law enforcement and building inspections departments. The mandate of the police department is to ensure the safety of the lives and property of citizens, preserve peace and good order; prevent crimes from occurring; detect offenders; and enforce the law. The fire/emergency department is responsible to provide fire suppression services; fire prevention programs; training and education related to prevention, detection or extinguishment of fires. The by-law enforcement and building inspection department ensures properties are in compliance with applicable legislation, by-laws, building standards and construction codes.

### Transportation Services

The transportation department is responsible for the delivery of municipal public works services related to the planning, development and maintenance of roadway systems, winter control and street lighting.

### Environmental Services

The environmental department consists of three distinct utilities: water, wastewater and solid waste disposal. The department provides drinking water to ratepayers, collecting and treating wastewater and providing waste minimization programs and facilities for solid waste disposal and diversion.

### Health Services

Through the Algoma Health Unit, the Township contributes to public health services and education and through the Algoma District Social Services Administration Board, to ambulance services. In addition, this department oversees the care and maintenance of municipal cemeteries.

### Social and Family Services / Social Housing

Through the Algoma District Social Services Administration Board, the Township contributes to social assistance payments, child care services and social housing. In addition, the Township provides alternative residential services for seniors.

### 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 department provides a diverse bundle of services. It manages development for business interests, environmental concerns, heritage matters and neighborhoods through planning and community development activities. It facilitates economic development by providing services for the approval of all land development plans.

**THE CORPORATION OF THE TOWNSHIP OF  
THE NORTH SHORE**

Schedule to Note 17 - Segmented Information

Year ended December 31, 2017

	General Government Services	Protection Services	Transportation Services	Environmental Services	Health Services	Social & Family Services	Recreation & Cultural Services	Planning and Development	Total 2017
<b>Revenues:</b>									
Municipal taxation	\$ 994,311	-	-	-	-	-	-	-	\$ 994,311
Government transfers	255,000	6,671	25,000	78,800	-	-	-	4,014	369,485
User charges	10,762	145,447	-	76,871	-	-	6,004	4,856	243,940
Other	32,367	165	-	7,867	-	-	-	26,630	67,029
Gain on sale of land held for resale	8,177	-	-	-	-	-	-	-	8,177
	1,300,617	152,283	25,000	163,538	-	-	6,004	35,500	1,682,942
<b>Expenses:</b>									
Salaries, wages and benefits	156,027	41,619	26,135	67,736	2,030	-	25,703	27,045	346,295
Materials	99,458	75,243	111,612	194,041	489	-	25,858	21,954	528,655
Contracted services	32,516	168,039	2,400	76,548	18	-	1,459	172	281,152
Rents and financial	12,055	75	-	1,246	-	-	-	-	13,376
External transfers	-	-	-	-	148,785	167,566	2,007	-	318,358
Amortization of tangible capital assets	18,154	22,085	89,671	125,255	9	-	17,108	8,797	281,079
Loss on disposition of tangible capital assets	-	-	-	3,358	-	-	-	-	3,358
	318,210	307,061	229,818	468,184	151,331	167,566	72,135	57,968	1,772,273
<b>Annual surplus (deficit)</b>	<b>\$ 982,407</b>	<b>(154,778)</b>	<b>(204,818)</b>	<b>(304,646)</b>	<b>(151,331)</b>	<b>(167,566)</b>	<b>(66,131)</b>	<b>(22,468)</b>	<b>\$ (89,331)</b>

# THE CORPORATION OF THE TOWNSHIP OF THE NORTH SHORE

Schedule to Note 17 - Segmented Information (continued)

Year ended December 31, 2017

	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>									
Municipal taxes	\$ 889,427	-	-	-	-	-	-	-	\$ 889,427
Government transfers	255,000	1,634	-	50,000	-	-	-	2,657	309,291
User charges	9,687	123,982	-	71,600	-	-	1,075	13,348	219,692
Other	49,604	2,540	-	6,244	-	-	-	20	58,408
	1,203,718	128,156	-	127,844	-	-	1,075	16,025	1,476,818
<b>Expenses:</b>									
Salaries, wages and benefits	161,716	41,259	22,090	53,323	2,046	-	44,867	29,622	354,923
Materials	89,122	71,190	141,301	193,054	945	-	33,847	37,364	566,823
Contracted services	78,697	122,863	1,592	73,240	31	-	1,110	250	277,783
Rent and financial	18,390	127	-	1,312	-	-	-	-	19,829
External transfers	-	-	-	-	147,196	180,148	2,007	-	329,351
Amortization of tangible capital assets	18,137	21,635	89,289	123,842	10	-	18,443	8,797	280,153
	366,062	257,074	254,272	444,771	150,228	180,148	100,274	76,033	1,828,862
<b>Annual surplus (deficit)</b>	<b>\$ 837,656</b>	<b>(128,918)</b>	<b>(254,272)</b>	<b>(316,927)</b>	<b>(150,228)</b>	<b>(180,148)</b>	<b>(99,199)</b>	<b>(60,008)</b>	<b>\$ (352,044)</b>