
THE TOWNSHIP OF BURPEE AND MILLS

CONSOLIDATED FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

Management's Responsibility for the Consolidated Financial Statements

The accompanying consolidated financial statements of The Township of Burpee and Mills (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 is 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 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 Jakubo Chartered Professional Accountants, independent external auditors appointed by the Township. The accompanying Independent Auditor's Report outlines their responsibilities, the scope of their examination and their opinion on the Township's consolidated financial statements.



Bonnie Bailey
Clerk/Treasurer

INDEPENDENT AUDITOR'S REPORT

To the Members of Council, Inhabitants and Ratepayers of
the Corporation of **THE TOWNSHIP OF BURPEE AND MILLS**

We have audited the accompanying consolidated financial statements of **THE TOWNSHIP OF BURPEE AND MILLS**, which comprise the consolidated statement of financial position as at December 31, 2016, and the consolidated statements of operations and accumulated surplus, change in net financial assets, and cash flows for the year then ended, and a summary of significant accounting policies and other explanatory information.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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.

Auditor's 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 of 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 the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the 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 financial position of The Township of Burpee and Mills 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.



Jakubo Chartered Professional Accountants
Chartered Accountants, Licensed Public Accountants

Sudbury, Ontario
July 6, 2017

THE TOWNSHIP OF BURPEE AND MILLS

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

AS AT DECEMBER 31, 2016

	2016	2015
FINANCIAL ASSETS		
Cash and cash equivalents (Note 2)	\$ 847,238	\$ 667,843
Taxes and grants in lieu receivable (Note 5)	81,408	128,726
Accounts receivable	45,804	34,452
Tile drainage loan receivable (Note 13)	28,800	-
TOTAL FINANCIAL ASSETS	1,003,250	831,021
LIABILITIES		
Accounts payable and accrued liabilities (Note 6)	95,931	91,161
Deferred revenue (Note 12)	19,003	236
Tile drainage loan payable (Note 13)	28,800	-
TOTAL LIABILITIES	143,734	91,397
NET FINANCIAL ASSETS	859,516	739,624
NON-FINANCIAL ASSETS		
Tangible capital assets (Note 9)	2,669,000	2,686,591
Prepaid expenses	7,102	2,034
	2,676,102	2,688,625
ACCUMULATED SURPLUS (Note 7)	\$ 3,535,618	\$ 3,428,249
Contingent liability (Note 11)		

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

THE TOWNSHIP OF BURPEE AND MILLS

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

FOR THE YEAR ENDED DECEMBER 31, 2016

	2016 Budget Unaudited	2016 Actual	2015 Actual
REVENUES			
Net taxation/user charges	\$ 708,795	\$ 727,220	\$ 676,254
Government transfers (Note 14)	398,789	408,128	464,634
Other	21,000	25,840	25,010
TOTAL REVENUES	1,128,584	1,161,188	1,165,898
EXPENDITURES			
General government	257,405	225,487	209,027
Protection to persons and property	97,757	87,621	73,845
Transportation services	327,777	316,575	290,386
Environmental services	24,964	25,295	48,196
Health services	101,407	100,107	96,305
Social and family services	260,320	260,320	265,930
Recreation and culture	29,789	32,277	32,380
Planning and development	5,213	6,137	5,245
TOTAL EXPENDITURES	1,104,632	1,053,819	1,021,314
EXCESS OF REVENUE OVER EXPENDITURES	23,952	107,369	144,584
ACCUMULATED SURPLUS, beginning of year	3,428,249	3,428,249	3,283,665
ACCUMULATED SURPLUS, end of year (Note 7)	\$ 3,452,201	\$ 3,535,618	\$ 3,428,249

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

THE TOWNSHIP OF BURPEE AND MILLS

CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

FOR THE YEAR ENDED DECEMBER 31, 2016

	2016 Budget Unaudited	2016 Actual	2015 Actual
Excess of revenue over expenditures	\$ 23,952	\$ 107,369	\$ 144,584
Acquisition of tangible capital assets (net)	(287,038)	(146,057)	(187,153)
Amortization of tangible capital assets	163,648	163,648	155,233
Change in prepaid expenses	-	(5,068)	(27)
Increase in Net Financial Assets	(99,438)	119,892	112,637
Net Financial Assets, beginning of year	739,624	739,624	626,987
Net Financial Assets, end of year	\$ 640,186	\$ 859,516	\$ 739,624

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

THE TOWNSHIP OF BURPEE AND MILLS

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED DECEMBER 31, 2016

	2016	2015
CASH GENERATED FROM (USED FOR):		
OPERATING		
Excess of revenue over expenditures	\$ 107,369	\$ 144,584
Amortization of tangible capital assets	163,648	155,233
Changes in financial assets and liabilities		
- taxes and grants in lieu receivable	47,318	(25,981)
- accounts receivable	(11,352)	180,800
- accounts payable and accrued liabilities	4,770	50,618
- deferred revenue	18,767	(21,444)
- prepaid expenses	(5,068)	(27)
	325,452	483,783
CAPITAL		
Acquisition of tangible capital assets	(146,057)	(187,153)
INCREASE CASH AND CASH EQUIVALENTS	179,395	296,630
Cash and cash equivalents, beginning of year	667,843	371,213
CASH AND CASH EQUIVALENTS, end of year	\$ 847,238	\$ 667,843

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

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

1. ACCOUNTING POLICIES

The consolidated financial statements of The Township of Burpee and Mills are the representation of management prepared in accordance with Canadian public sector accounting standards prescribed for municipalities by the Public Sector Accounting Board.

(a) Basis of consolidation

(i) General

These consolidated statements reflect the assets, liabilities, sources of financing and expenditures of the revenue fund, capital fund, reserve fund and reserves and include the activities of all committees of Council.

All interfund assets and liabilities and sources of financing and expenditures have been eliminated with the exception of loans or advances between reserve funds and any other fund of the Municipality and the resulting interest income and expenditures.

(ii) Consolidated entities

The following joint and local boards are consolidated:

Manitoulin Planning Board
Burpee-Mills Cemetery Board
Gore Bay Union Public Library Board
Manitoulin Centennial Manor

(iii) Non-consolidated entities

The following joint local boards are not consolidated:

Sudbury & District Health Unit
Manitoulin Sudbury District Social Services Administration Board

(iv) Accounting for school board transactions

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school board are not reflected in the municipal fund balances of these financial statements.

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

1. ACCOUNTING POLICIES (continued)

(b) Basis of accounting

(i) Revenue Recognition

Government Transfers

Government transfers are transfers from senior levels of government that are not the result of an exchange transaction and are not expected to be repaid in the future. Government transfers without eligibility criteria or stipulations are recognized as revenue when the transfer is authorized. A transfer with eligibility criteria is recognized as revenue when the transfer is authorized and all eligibility criteria have been met. A transfer with or without eligibility criteria but with stipulations is recognized as revenue in the period the transfer is authorized and all eligibility criteria have been met, except where and to the extent that the transfer gives rise to an obligation that meets the definition of a liability for the Township.

Taxation Revenues

Annually, the Township bills and collects property tax revenue for municipal purposes as well as provincial education taxes on behalf of the Province of Ontario (the "Province") for education purposes. The authority to levy and collect property taxes is established under the Municipal Act, 2001, the Assessment Act, the Education Act, and other legislation.

The amount of property tax levied on an individual property is the product of the current value assessment of the property (assessed by the Municipal Property Assessment Corporation), the municipal tax rate for the class (approved by Council) and the education rates (approved by the Province), together with any adjustments that reflect Council approved mitigation or other tax policy measures.

Taxation revenues are recorded at the time tax billings are issued. Additional property tax revenue can be added throughout the year, related to new properties that become occupied, or that become subject to property tax, after the return of the annual assessment roll used for billing purposes. Property taxes for these supplementary and/or omitted amounts are then billed according at the approved tax rate for the property class and on the supplementary/omitted due dates approved by Council.

User Charges

User charges relate to various programs, and fees imposed based on specific activities, such as: cemetery services, recreation services, and golfing green fees. Revenue is recognized when the activity is performed or when the services are rendered.

Other Revenue

Other revenues are recognized in the year that the events giving rise to the revenues occur and the revenues are earned.

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

1. ACCOUNTING POLICIES (continued)

(ii) Investments and Investment Income

Investments are recorded at cost.

Investment income is reported as revenue in the period earned. Investment income earned on reserve funds that are set aside for specific purposes by legislation, regulation or agreement, is added to the fund balances.

(iii) Tangible Capital Assets

The historical cost net of accumulated amortization of tangible capital assets is capitalized as a non-financial asset while annual amortization of such assets is recorded as a charge to operations in its respective functional area. Tangible capital assets are amortized over their useful lives on a straight-line basis. The following are the categories of tangible capital assets that the township holds title to along with each category's respective useful life:

Roads - Gravel	35 years
Roads - Paved	10 - 35 years
Moveable equipment	10 years
Buildings	35 years
Bridges	70 years
Parks	15 years
Equipment	5 years
Signs	20 years
IT Infrastructure	3 years

(iv) Reserves and reserve funds

Certain amounts, as approved by Council, are set aside in reserves and reserve funds for future operating or capital purposes. Transfers to and/or from reserves and reserve funds are an adjustment to the respective fund when approved.

(v) Measurement Uncertainty

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 and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenue and expenditure during the period. Measurement uncertainty exists as it relates to the estimated useful life of tangible capital assets used to determine annual amortization. In these instances, the consolidated financial statements have been prepared within reasonable limits of materiality. Actual results could differ from those estimates.

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

2. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consisted solely of bank account balances in 2016 and 2015.

3. CONTRIBUTIONS TO NON-CONSOLIDATED JOINT BOARDS

Further to note 1(a)(ii) the following contributions were made by the Township to these boards:

	2016	2015
Manitoulin District Social Services Administration Board	\$ 140,741	\$ 136,376
Sudbury and District Health Unit	11,294	11,089
	\$ 152,035	\$ 147,465

The Township is contingently liable for its share, if any, of the accumulated deficits as at the end of the year for these boards. The Township's share of the accumulated surpluses (or deficits) of these joint boards has not been determined at this time.

The Township is also contingently liable for its share, if any, of the long term liabilities issued by other municipalities for these boards. The Township's share of these long term liabilities has not been determined at this time.

4. TRUST FUNDS

Trust funds administered by the Township, on behalf of the Burpee-Mills Cemetery Board, amounting to \$24,735 (2015 - \$23,860) have not been consolidated in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations.

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

5. TAXES RECEIVABLE

	2016	2015
Current taxes and grants in lieu of taxes	\$ 51,864	\$ 67,668
Taxes in arrears	29,544	61,058
Net taxes receivable	\$ 81,408	\$ 128,726

6. ACCOUNTS PAYABLE AND ACCRUED LIABILITIES

	2016	2015
Accounts payable - current	\$ 70,229	\$ 61,979
Mandatory government remittances	13,723	5,111
Accounts payable - Ontario	11,864	10,341
Due to school boards	115	13,730
	\$ 95,931	\$ 91,161

7. ACCUMULATED SURPLUS AT THE END OF THE YEAR

Accumulated surplus at the end of the year is comprised of the following:

	2016	2015
Invested in tangible capital assets	\$ 2,669,000	\$ 2,686,591
Reserves (Schedule 1)	541,466	503,629
General operations of prior years	325,152	238,029
	\$ 3,535,618	\$ 3,428,249

8. PUBLIC SECTOR SALARY DISCLOSURE ACT

For 2016, no employees were paid salaries, as defined in the Public Sector Salary Disclosure Act, 1996, of \$100,000 or more.

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

9. TANGIBLE CAPITAL ASSETS

	2016					
	Land	Buildings	Roads & Bridges	Vehicles	Equipment	2016 Total
Cost						
Balance, beginning of year	\$ 212,667	\$ 777,261	\$ 2,838,867	\$ 211,368	\$ 52,757	\$ 4,092,920
Additions	-	-	123,806	22,251	-	146,057
Balance, end of year	212,667	777,261	2,962,673	233,619	52,757	4,238,977
Accumulated Amortization						
Balance, beginning of year	-	385,751	892,663	102,484	25,431	1,406,329
Amortization expense	-	30,551	115,812	15,639	1,646	163,648
Balance, end of year	-	416,302	1,008,475	118,123	27,077	1,569,977
Net book value	\$ 212,667	\$ 360,959	\$ 1,954,198	\$ 115,496	\$ 25,680	\$ 2,669,000
	2015					
Cost						
Balance, beginning of year	\$ 212,667	\$ 768,742	\$ 2,684,183	\$ 190,525	\$ 49,650	\$ 3,905,767
Additions	-	8,519	154,684	20,843	3,107	187,153
Balance, end of year	212,667	777,261	2,838,867	211,368	52,757	4,092,920
Accumulated Amortization						
Balance, beginning of year	-	355,200	783,040	89,071	23,785	1,251,096
Amortization expense	-	30,551	109,623	13,413	1,646	155,233
Balance, end of year	-	385,751	892,663	102,484	25,431	1,406,329
Net book value	\$ 212,667	\$ 391,510	\$ 1,946,204	\$ 108,884	\$ 27,326	\$ 2,686,591

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

10. EXPENDITURES BY OBJECT

As required by Section 1700 of the Public Sector Accounting Board reporting requirements, these financial statements report on expenditures by functions. The Township's expenditures by object are as follows:

	2016	2015
Salaries, wages and benefits	\$ 346,795	\$ 319,716
Materials, services, rents and financial items	206,961	190,477
Transfers to other governments and the public	178,000	222,259
Contracted services	158,415	133,629
Amortization of tangible capital assets	163,648	155,233
	\$ 1,053,819	\$ 1,021,314

11. CONTINGENT LIABILITY

The Township receives transfers from the governments of Canada and Ontario. Some government transfers are subject to audit by the transferring government with adjustments, if any, repayable to the transferring government. Audit adjustments, if any, are recorded in the accounts in the year in which they become known.

12. DEFERRED REVENUE

As part of the Gas Tax funding agreement, any unused advances must be held in an obligatory reserve fund, and can only be used for approved gas tax projects. As of year end, the balances in deferred revenue represent this obligation as follows:

	2016	2015
Gas tax reserve	\$ 19,003	\$ 236

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

13. TILE DRAINAGE LOAN

In 2016 a farm owner within the municipality applied for, and was granted, a tile drainage loan from the Ontario Ministry of Agriculture, Food and Rural Affairs ("OMAFRA"). Such loans are flowed from OMAFRA, to the Municipality and then on to the farm owner. Repayments, from the farm owner to the Municipality and then on to OMAFRA, are scheduled once per year. The loan yields/bears interest at a rate of 6.00% per annum with an annual repayment of \$3,913 and is due in 2026.

Receipts and payments of principal are as follows:

	Principal Receivable	Principal Payable
2017	\$ 2,185	\$ 2,185
2018	2,316	2,316
2019	2,455	2,455
2020	2,602	2,602
2021	2,759	2,759
2022 and subsequent years	16,483	16,483
	\$ 28,800	\$ 28,800

14. GOVERNMENT TRANSFERS

	2016	2015
Operating		
Province of Ontario		
Ontario Municipal Partnership Fund	\$ 242,100	\$ 247,500
General, environmental and social services	133,511	130,006
District Social Services Administration Board	7,466	3,280
Total operating	383,077	380,786
Capital		
Ontario Community Infrastructure Fund	25,051	25,000
Gas Tax Funding	-	39,517
Infrastructure Stimulus Funding	-	19,331
Total capital	25,051	83,848
Total Government Transfers	\$ 408,128	\$ 464,634

THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

15. BUDGET FIGURES

Budget figures presented in these consolidated financial statements are based on the 2016 operating and capital budgets approved by Council. The schedule below reconciles the approved budget with the budget figures presented in these financial statements.

Approved budget surplus/deficit	\$	-
Adjustments:		
Net transfers from reserves		(99,438)
Tangible capital asset additions		287,038
Amortization of tangible capital assets		(163,648)
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Annual surplus	\$	23,952
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THE TOWNSHIP OF BURPEE AND MILLS

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED DECEMBER 31, 2016

16. SEGMENT DISCLOSURES

The Township of Burpee and Mills provides a range of services to its ratepayers. For each reported segment, revenues and expenditures represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the financial statements as disclosed in Note 1. A description of details of each segment is as follows:

General government

Contains property taxation and general grant revenue as well as investment income. General government expenditures relate to the operation of Council and general administration.

Protection to Persons and Property

Contains permit revenue as well as expenditures related to police services, fire services and building inspection.

Transportation

Contains transportation grant and user fee revenue and expenditures related to repair and maintenance of roads and other related infrastructure.

Environmental

Contains environmental user fee revenue as well as expenditures related to municipal drains, garbage disposal and monitoring of a former land fill site shares with other municipalities.

Health

Contains user fee revenue as well as expenditures related to land ambulance, public health and cemetery services. These services are provided by Manitoulin Sudbury District Social Services Board, Sudbury and District Health Unit and Burpee-Mills Cemetery Board respectively.

Social Services and Housing

Contains expenditures related to social assistance, child services, social housing and homes for the aged provided by the Manitoulin Sudbury District Social Services Board and Manitoulin Centennial Manor respectively.

Recreation and Cultural

Contains user fees, grants and program revenue. Expenditures relate to the maintenance of public areas and buildings as well as organized recreation and cultural programs.

Planning and Development

Contains user fee and grant revenue as well as expenditures related to the zoning and development of municipal properties. These services are provided by the Manitoulin Planning Board.

THE TOWNSHIP OF BURPEE AND MILLS

SCHEDULE 1

SCHEDULE OF CONTINUITY OF RESERVES AND RESERVE FUNDS

FOR THE YEAR ENDED DECEMBER 31, 2016

2016

	Total	Working Funds	Legal Fund	Fire Capital	Roads Equipment	Roadways	Landfill	Arena Maintenance	Home for The Aged	Buildings
RESERVES										
Balance, beginning of year	\$ 503,629	\$ 44,211	\$ 20,000	\$ 78,265	\$ 33,088	\$ 156,652	\$ 109,141	\$ 3,956	\$ 54,316	\$ 4,000
Appropriations (to)/from - current operations	37,837	-	-	5,000	30,837	-	-	-	-	2,000
Balance, end of year	\$ 541,466	\$ 44,211	\$ 20,000	\$ 83,265	\$ 63,925	\$ 156,652	\$ 109,141	\$ 3,956	\$ 54,316	\$ 6,000

2015

	Total	Working Funds	Legal Fund	Fire Capital	Roads Equipment	Roadways	Landfill	Arena Maintenance	Home for The Aged	Buildings
RESERVES										
Balance, beginning of year	\$ 481,629	\$ 44,211	\$ 20,000	\$ 73,265	\$ 18,088	\$ 156,652	\$ 109,141	\$ 3,956	\$ 54,316	\$ 2,000
Appropriations from - current operations	22,000	-	-	5,000	15,000	-	-	-	-	2,000
Balance, end of year	\$ 503,629	\$ 44,211	\$ 20,000	\$ 78,265	\$ 33,088	\$ 156,652	\$ 109,141	\$ 3,956	\$ 54,316	\$ 4,000

THE TOWNSHIP OF BURPEE AND MILLS

SCHEDULE 2

SCHEDULE OF SEGMENT DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2016

2016

	General Government	Protection	Transportation	Environmental	Health	Social Service & Housing	Recreation & Cultural	Planning & Development	Total
Taxation user charges	\$ 294,227	\$ 18,140	\$ 288,477	\$ 21,442	\$ 4,397	\$ 63,901	\$ 30,463	\$ 6,173	\$ 727,220
Government transfers	13,970	74,220	28,613	3,853	98,133	187,767	1,572	-	408,128
Other	23,549	909	-	-	-	1,382	-	-	25,840
TOTAL REVENUES	331,746	93,269	317,090	25,295	102,530	253,050	32,035	6,173	1,161,188
Salaries, wages and benefits	121,241	5,654	54,932	10,337	1,484	149,903	3,222	22	346,795
Materials, services and rents	41,775	6,117	87,884	8,941	108	56,515	5,621	-	206,961
Transfer payments	-	2,737	7,250	3,853	98,133	53,902	6,010	6,115	178,000
Contracted services	59,670	69,848	28,515	-	382	-	-	-	158,415
Amortization	2,801	3,265	137,994	2,164	-	-	17,424	-	163,648
TOTAL EXPENSES	225,487	87,621	316,575	25,295	100,107	260,320	32,277	6,137	1,053,819
ANNUAL SURPLUS/ DEFICIENCY	\$ 106,259	\$ 5,648	\$ 515	\$ -	\$ 2,423	\$ (7,270)	\$ (242)	\$ 36	\$ 107,369

THE TOWNSHIP OF BURPEE AND MILLS

SCHEDULE 2

SCHEDULE OF SEGMENT DISCLOSURE

FOR THE YEAR ENDED DECEMBER 31, 2016

2015

	General Government	Protection	Transportation	Environmental	Health	Social Service & Housing	Recreation & Cultural	Planning & Development	Total
Taxation user charges	\$ 304,594	\$ 17,297	\$ 214,640	\$ 47,045	\$ 4,210	\$ 62,908	\$ 25,488	\$ 72	\$ 676,254
Government transfers	5,402	59,330	86,672	1,151	94,594	206,302	6,010	5,173	464,634
Other	21,297	-	-	-	-	-	3,713	-	25,010
TOTAL REVENUES	331,293	76,627	301,312	48,196	98,804	269,210	35,211	5,245	1,165,898
Salaries, wages and benefits	97,089	6,248	50,720	9,552	683	155,203	149	72	319,716
Materials, services and rents	44,290	4,574	72,268	2,644	48	57,856	8,797	-	190,477
Transfer payments	-	58,460	4,000	1,151	94,594	52,871	6,010	5,173	222,259
Contracted services	64,848	1,298	33,818	32,685	980	-	-	-	133,629
Amortization	2,800	3,265	129,580	2,164	-	-	17,424	-	155,233
TOTAL EXPENSES	209,027	73,845	290,386	48,196	96,305	265,930	32,380	5,245	1,021,314
ANNUAL SURPLUS	\$ 122,266	\$ 2,782	\$ 10,926	\$ -	\$ 2,499	\$ 3,280	\$ 2,831	\$ -	\$ 144,584