



Consolidated Financial Statements of the

**CORPORATION OF THE
TOWNSHIP OF ST. CLAIR**

December 31, 2017

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Financial Statements
Year ended December 31, 2017

TABLE OF CONTENTS

	<u>PAGE</u>
Management's Report	1
Independent Auditors' Report	2
Consolidated Statement of Financial Position	3
Consolidated Statement of Operations and Accumulated Surplus	4
Consolidated Statement of Change in Net Debt	5
Consolidated Statement of Cash Flows	6
Notes to the Consolidated Financial Statements	7-19
Schedule 1 – Consolidated Schedule of Deferred Revenues	20
Schedule 2 – Consolidated Schedule of Tangible Capital Assets	21-22
Schedule 3 – Consolidated Schedule of Accumulated Surplus	23
Schedule 4 – Moore Museum Statement of Revenue and Expenditures	24
Schedule 5 – Sombra Museum Statement of Revenue and Expenditures	25
Schedule 6 – Consolidated Schedule of Segment Disclosure – 2017 Operating Revenues	26
Schedule 7 – Consolidated Schedule of Segment Disclosure – 2017 Operating Expenses	27
Schedule 8 – Consolidated Schedule of Segment Disclosure – 2016 Operating Revenues	28
Schedule 9 – Consolidated Schedule of Segment Disclosure – 2016 Operating Expenses	29

MANAGEMENT'S REPORT

The management of the Corporation of the Township of St. Clair ("Township") is responsible for the integrity, objectivity and accuracy of the financial information in the accompanying consolidated financial statements.

The Consolidated financial statements have been prepared by management in accordance with Canadian Generally Accepted Accounting Principles established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada. A summary of the significant accounting policies is disclosed in Note 1 to the consolidated financial statements.

To meet its responsibility, management maintains comprehensive financial and internal control systems designed to ensure the proper authorization of transactions, the safeguarding of assets and the integrity of the financial data. The Township employs highly qualified professional staff and deploys an organizational structure that effectively segregates responsibilities, and appropriately delegates authority and accountability.

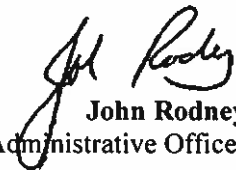
The Finance and Administration Committee, a sub-committee of Township Council ("Council"), reviews and approves the consolidated financial statements before they are submitted to Council.

The 2017 consolidated financial statements have been examined by Corporation of the Township of St. Clair's external auditors, MNP LLP, and their report precedes the consolidated financial statements.

Mooretown, Canada
September 10, 2018



Charles Quenneville
Treasurer



John Rodney
Chief Administrative Officer

Independent Auditors' Report

To the Members of Council, Inhabitants and Ratepayers of the Corporation of the Township of St. Clair of Township of St. Clair:

We have audited the accompanying financial statements of Township of St. Clair, which comprise the statement of financial position as at December 31, 2017, and the statements of operations and accumulated deficit, changes in net financial assets (net debt) 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 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 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 financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, 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 financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statements present fairly, in all material respects, the financial position of Township of St. Clair as at December 31, 2017 and the results of its operations, changes in net financial assets (net debt) and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Other Matter

The financial statements of the Township of St. Clair for the year ended December 31, 2016 were audited by another practitioner who expressed an unqualified conclusion on those financial statements on September 5, 2017.

London, Ontario

September 10, 2018

MNP LLP

Chartered Professional Accountants

Licensed Public Accountants

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Statement of Financial Position
As at December 31, 2017

	<u>2017</u>	<u>2016</u>
FINANCIAL ASSETS		
Cash	\$ 8,779,148	\$ 7,554,382
Taxes receivable (Note 2)	1,718,014	1,345,201
Accounts receivable	5,108,794	6,539,994
Long-term receivables (Note 6)	120,125	191,433
TOTAL FINANCIAL ASSETS	15,726,081	15,631,010
LIABILITIES		
Accounts payable and accrued charges	\$ 3,795,767	\$ 3,818,488
Deferred revenue - Schedule 1	1,202,724	636,076
Other current liabilities	201,391	203,007
Post employment benefits (Note 8)	1,841,041	1,849,755
Net long-term liabilities (Note 7)	12,109,935	14,129,149
TOTAL LIABILITIES	19,150,858	20,636,475
TOTAL NET DEBT	(3,424,777)	(5,005,465)
Commitments (Note 13)		
Contingencies (Note 15)		
NON-FINANCIAL ASSETS		
Tangible capital assets - net - Schedule 2	206,636,695	206,814,552
Prepaid expenses	153,441	105,714
Inventories of material and supplies	107,493	103,608
TOTAL NON-FINANCIAL ASSETS	206,897,629	207,023,874
ACCUMULATED SURPLUS - Schedule 3	\$ 203,472,852	\$ 202,018,409

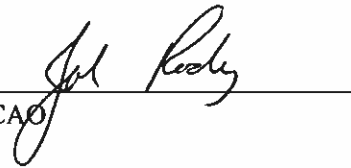
Approved on behalf of Council:



Mayor



Treasurer



CAO

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Statement of Operations and Accumulated Surplus
For the Year ended December 31, 2017

	Budget 2017 (Note 11)	Actual 2017	Actual 2016
REVENUES			
TAXATION AND USER CHARGES			
Net municipal taxation	\$ 13,177,545	\$ 13,384,290	\$ 12,888,642
User charges	13,659,633	12,363,691	13,958,037
	<u>26,837,178</u>	<u>25,747,981</u>	<u>26,846,679</u>
GOVERNMENT TRANSFERS			
Province of Ontario	1,395,150	1,809,977	1,207,922
Federal grant	458,502	589,444	483,789
Other municipalities	183,872	207,799	196,891
	<u>2,037,524</u>	<u>2,607,220</u>	<u>1,888,602</u>
OTHER			
Investment income	153,000	216,527	158,733
Penalties and interest on taxes	190,000	247,378	216,744
Deferred revenue earned		9,073	359,053
Contribution (donated) tangible capital assets	1,000,000		944,000
Donations and other revenues	890,901	362,725	373,252
Gain (Loss) on sale of land & assets	-	21,128	1,112,266
	<u>2,233,901</u>	<u>856,831</u>	<u>3,164,048</u>
TOTAL REVENUES	<u>31,108,603</u>	<u>29,212,032</u>	<u>31,899,329</u>
EXPENSES			
General government	1,744,651	1,890,030	1,789,167
Protection to persons and property	4,188,642	4,339,742	4,313,352
Transportation services	5,928,359	5,922,773	6,081,005
Environmental services	9,505,042	8,698,492	8,241,279
Health services	31,224	39,386	30,114
Social and family services	15,000	15,688	32,217
Recreation and cultural services	5,295,119	4,800,769	4,658,172
Planning and development	1,531,844	1,724,255	2,313,394
TOTAL EXPENSES	<u>28,239,881</u>	<u>27,431,135</u>	<u>27,458,700</u>
ANNUAL SURPLUS	2,868,722	1,780,897	4,440,629
ACCUMULATED SURPLUS, BEGINNING OF YEAR	202,018,409	202,018,409	198,688,567
EQUITY (DECREASE) INCREASE IN LAWSS		(326,454)	(1,110,787)
ACCUMULATED SURPLUS, END OF YEAR	<u>\$ 204,887,131</u>	<u>\$ 203,472,852</u>	<u>\$ 202,018,409</u>

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Statement of Change in Net Financial Assets (Debt)
For the Year ended December 31, 2017

	Budget 2017 (Note 11)	2017 Actual	2016 Actual
ANNUAL SURPLUS	\$ 2,868,722	\$ 1,780,897	\$ 4,440,629
Amortization of tangible capital assets	2,545,764	5,242,946	4,922,762
Acquisition of tangible capital assets	(9,273,258)	(4,495,440)	(7,051,535)
Contribution (donated) tangible capital assets	-	-	(944,000)
Share of LAWSS adjustment on tangible capital assets	(560,000)	(569,647)	1,149,326
Net book value on disposal of tangible capital assets	-	-	1,859,798
(Acquisition) use of supplies inventories	-	(3,888)	(11,480)
Use of prepaid expenses	-	(47,726)	186,385
Change in LAWSS ownership	(300,000)	(326,454)	(1,110,787)
INCREASE (DECREASE) IN NET ASSETS (DEBT)	(4,718,772)	1,580,688	3,441,098
NET DEBT, BEGINNING OF YEAR	(5,005,465)	(5,005,465)	(8,446,563)
NET DEBT, END OF YEAR	\$ (9,724,237)	\$ (3,424,777)	\$ (5,005,465)

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Statement of Cash Flows
Year ended December 31, 2017

	Actual 2017	Actual 2016
Cash provided by (used in)		
OPERATING ACTIVITIES		
Annual surplus	\$ 1,780,897	\$ 4,440,629
ITEMS NOT INVOLVING CASH		
Amortization of tangible capital assets	5,242,946	4,922,762
Net book value on disposal of tangible capital assets		1,859,798
Contribution (donated) tangible capital assets	-	(944,000)
Unfunded liabilities for benefits	(8,714)	15,083
CHANGE IN NON-CASH ASSETS AND LIABILITIES		
Prepaid expenses	(47,727)	186,385
Inventories of material and supplies	(3,887)	(11,480)
Deferred revenue	566,648	(189,190)
Taxes receivable	(372,813)	90,225
Accounts receivable	1,431,200	1,631,267
Accounts payable & accrued charges	(22,721)	340,835
Other Current liabilities	(1,616)	(42,884)
Net change in cash from operating activities	8,564,213	12,299,430
CAPITAL ACTIVITIES		
Cash used to acquire tangible capital assets	(4,495,440)	(7,051,535)
Share of LAWSS adjustment on tangible capital assets	(569,647)	1,149,326
Net change in cash from capital activities	(5,065,087)	(5,902,209)
INVESTING ACTIVITIES		
Decrease (increase) in long-term receivables	71,308	64,623
Equity (decrease) increase in LAWSS due to change in ownership	(326,454)	(1,110,787)
Net change in cash from investment activities	(255,146)	(1,046,164)
FINANCING ACTIVITIES		
Proceeds from debt issuance	-	636,200
Debt repayment	(2,019,214)	(1,904,019)
Share in LAWSS Adjustment	-	(81,820)
Net change in cash from financing activities	(2,019,214)	(1,349,639)
NET CHANGE IN CASH	1,224,766	4,001,418
CASH, BEGINNING OF YEAR	7,554,382	3,552,964
CASH, END OF YEAR	\$ 8,779,148	\$ 7,554,382
Cash paid for interest	\$ 469,083	\$ 476,776
Cash received from interest	201,073	145,200

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Notes to the Consolidated Financial Statements

Year ended December 31, 2017

The Corporation of the Township of St. Clair (the "Township") was amalgamated in 2001 as a municipality under the Province of Ontario and operates under the provision of the Municipal Act, 2001.

1. SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the Township are the representation of management and have been prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board (PSAB) as defined in the CPA Canada Public Sector Accounting Handbook. Significant aspects of the accounting policies are as follows.

(a) (i) Basis of consolidation

These consolidated financial statements reflect the assets, liabilities, revenues and expenditures for all municipal organizations, committees, and boards which are owned or controlled by Council. All interfund assets and liabilities and revenues and expenditures have been eliminated on consolidation.

The following Boards controlled by Council have been consolidated:

Brigden Community Hall
Courtright Community Hall
Moore Township Museum
Port Lambton Athletic Field Board
Port Lambton Community Centre
Sombra Athletic Field Board
Sombra Community Centre
Sombra Township Museum
Wilkesport Community Centre

(ii) Joint Local Board

The Lambton Area Water Supply System (here after referred to as "LAWSS") has been consolidated on a proportionate equity basis based upon the water flow of the Township in proportion to the entire flows provided by the joint board for the previous year. Under the proportionate equity basis, the Township's pro rata share of each of the assets, liabilities, revenues and expenditures of the board are consolidated with similar items in the Township's consolidated financial statements. For 2017, the Township's share of the System was 28.12% (2016 - 27.48%). Material inter-organizational transaction and balances have been eliminated.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(iii) Accounting for county and school board transactions

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

(iv) Trust Funds

Trust funds and their related operations administered by the Township are not consolidated, but are reported separately on the Trust Funds' Statement of Continuity and Financial Position.

(b) Basis of accounting

(i) Accrual accounting

The accrual basis of accounting recognizes revenues in the period in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods and services and the creation of legal obligation to pay.

(ii) Non-financial assets

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year, and are not intended for sale in the ordinary course of operations.

(iii) Tangible Capital Assets

Tangible capital assets are recorded at cost, which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets, excluding land are amortized on a straight-line basis over their estimated useful lives as follows:

Asset	Useful Life – Years
Land Improvements	10 - 25
Buildings and building improvements	5 - 50
Machinery and equipment	5 - 50
Linear assets	10 - 90

Amortization for non infrastructure assets is calculated for six months if purchased before July. Assets purchased after July 1st are not amortized until the following year. For infrastructure assets amortization will be recorded in the year following acquisition. Assets under construction are not amortized until the asset is available for productive use.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(a) Contribution of tangible capital assets

Tangible capital assets received as contributions are recorded at their estimated fair value at the date of receipt, and that fair value is also recorded as revenue.

(b) Works of art and cultural and historical assets

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

(c) Inventories of materials and supplies

Inventories held for consumption are recorded at the lower of cost or replacement value

(iv) *Financial instruments*

(i) *Measurement of financial instruments*

The Township initially measures its financial assets and financial liabilities at fair value adjusted by, in the case of a financial instrument that will not be measured subsequently at fair value, the amount of transaction costs directly attributable to the instrument.

The Township subsequently measures its financial assets and financial liabilities at amortized cost.

Financial assets measured at amortized cost include cash, accounts receivable and long term receivables.

Financial liabilities measured at amortized cost include accounts payable and accrued charges, other current liabilities and net long-term liabilities.

(ii) *Impairment*

Financial assets measured at amortized cost are tested for impairment when there are indicators of possible impairment. When a significant adverse change has occurred during the period in the expected timing or amount of future cash flows from the financial asset or group of assets, a write-down is recognized in the statement of operations. The write down reflects the difference between the carrying amount and the higher of:

- a) the present value of the cash flows expected to be generated by the asset or group of assets;
- b) the amount that could be realized by selling the assets or group of assets;

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Financial Statements
Year ended December 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

c) the net realizable value of any collateral held to secure repayment of the assets or group of assets.

When the event occurring after the impairment confirm that a reversal is necessary, the reversal is recognized in the statement of operations up to the amount of the previously recognized impairment.

(v) *Revenue recognition*

Property tax billings are prepared by the Township based on assessment rolls issued by the Municipal Property Assessment Corporation. Tax rates are established annually by Council, incorporating amounts to be raised for local services. A normal part of the assessment process is the issue of supplementary assessment rolls, which provide updated information with respect to changes in property assessments. Once a supplementary assessment roll is received, the Township determines the taxes applicable and renders supplementary tax billings. Taxation revenues are recorded at the time the tax billings are issued.

The Township is entitled to collect interest and penalties on overdue taxes. These revenues are recorded in the period the interest and penalties are levied.

User Charges and other revenues are recognized when related goods or services are provided and collectability is reasonably assured. Tangible capital assets received as contributions are recorded at their fair value at date of receipt and that fair value is recorded as revenues.

Government transfers are recognized in the financial statements as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimate of the amounts can be made.

Investment income earned on surplus funds is recognized when earned.

(vi) *Deferred revenues*

The Township receives funds for specific purposes under the authority of provincial legislation, Government transfer of gas taxes and Township by-laws and are reported as deferred revenue in the Consolidated Statement of Financial Position. These amounts by their nature are restricted in their use and will be recognized as revenues in the period in which expenditures are incurred.

vii) *Accumulated surplus*

Accumulated surplus represents the Corporation's net economic resources. It is an amount by which all assets (financial and non-financial) exceed liabilities. An accumulated surplus indicates that the Corporation has net resources (financial and physical) that can be used to provide future services. An accumulated deficit means that liabilities are greater than assets.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Financial Statements
Year ended December 31, 2017

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

viii) Use of Estimates

The preparation of financial statements in conformity with the Chartered Professional Accountants of Canada Public Sector Accounting Handbook requires management to make estimates and assumptions that affect the reported amounts of the assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from the estimates. Estimates are used with accounting for items such as accrued receivables, accrued liabilities, post-retirement benefits and tangible capital assets.

viii) Post Retirement benefits

The Township has adopted the accrual method of employee future benefits as required by the Chartered Professional Accountants of Canada. The cost of future benefits earned by employees is determined using the projected benefit method prorated on service and assumption with respect to mortality and termination rates, retirement age and expected inflation rates with respect to employee benefit costs.

2. TAXES RECEIVABLE

As of December 31, 2017 the taxes receivable are as follows

	<u>2017</u>	<u>2016</u>
Taxes receivable	1,509,779	1,215,062
Penalties and interest	208,235	130,139
	<u>1,718,014</u>	<u>1,345,201</u>

3. OPERATIONS OF SCHOOL BOARDS AND THE COUNTY OF LAMBTON

Further to note 1(a)(iii), the taxation, other revenues and requisitions for the school boards and the County of Lambton are comprised of the following:

	School Boards	County of Lambton
Taxation	8,196,935	10,178,636
Add: Share of payments-in-lieu of taxes	29,123	246,488
Less: Share of write offs	(120,163)	(131,501)
Less: Share of tax rebates	(46,181)	(38,773)
	<u>8,059,714</u>	<u>10,254,850</u>

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

4. TRUST FUNDS

The following trust funds: Bradshaw Cemetery, Water Well Contamination Deposits and the St. Clair River Trail are administered by the Township. The total fund balance amounting to \$281,522 at December 31, 2017 (\$225,880 at December 31, 2016) has not been included in the Consolidated Statement of Financial Position nor have its operations been included in the Consolidated Statement of Operations.

5. PENSION AGREEMENTS

The Township makes contributions to the Ontario Municipal Employees Retirement System (OMERS), which is a multi-employer plan, on behalf of 75 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 \$813,672 (2016 - \$751,528) (50% by employees and 50% by the employer) for current service and the employer's portion is included as an expenditure on the Consolidated Statement of Operations. The OMERS plan had a \$5,403 million funding deficit as of December 31, 2017 (\$5,720 million deficit as of December 31, 2016) and the Plan had an actuarial value of net assets of \$88,211 million as of December 31, 2017 (\$81,239 million as of December 31, 2016.)

6. LONG-TERM RECEIVABLES

The Township has self financed ratepayers capital drainage projects in amount of \$97,543 payable over five years bearing interest rate of 6.75%.

There is one loan in the amount of \$22,582 to the residents on Fawn Island for the parking lot financed as a special area rate over five years bearing interest rate of 3%.

Repayments over the next five years:

2018	69,097
2019	24,425
2020	16,118
2021	5,698
2022	4,787
Total	<u>120,125</u>

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

7. NET LONG-TERM LIABILITIES

(a) The balance of net long-term liabilities reported on the Consolidated Financial Position is made up of the following:

	<u>2017</u>	<u>2016</u>
Long-term debt issued by the Corporation of the County of Lambton at interest of 7.95% to 8.00 % maturing May 2017	-	894,978
Long-term debt issued with Infrastructure Ontario at an interest rate of 4.36% maturing June 2018	26,058	76,517
Long-term debt issued with Infrastructure Ontario at an interest rate of 2.77% maturing January 2023	1,459,587	1,702,045
Long-term debt issued with Infrastructure Ontario at an interest rate of 4.69% maturing November 2029	706,032	749,008
Long-term debt issued with Infrastructure Ontario at an interest rate of 4.84% maturing March 2026	417,973	456,889
Long-term debt issued with Canada Mortgage and Housing Corporation at an interest rate of 3.91% maturing June 2030	6,230,546	6,593,222
Long-term debt issued with Infrastructure Ontario at an interest rate of 2.01% maturing May 2025	2,691,027	3,020,290
Long-term debt issued with Infrastructure Ontario at an interest rate of 2.01% maturing May 2025	578,712	636,200
Net long-term liabilities, end of year	12,109,935	14,129,149
Long-term debt issued by the Province of Ontario for tile drainage assumed by individuals at an interest rate of 6.00% with maturity ranging from 2018 to 2026	213,088	232,991
Total long-term liabilities, end of year	12,323,023	14,362,140

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

7. NET LONG-TERM LIABILITIES (CONTINUED)

- (b) The principal payments of the long-term liabilities reported in (a) of this note are summarized as follows:

From general municipal revenues:

2018	1,168,310
2019	1,178,311
2020	1,207,631
2021	1,243,015
2022	1,272,013
2023 – 2027	4,382,410
2028 and thereafter	1,871,333
	12,323,023

- (c) The long-term liabilities in (a) issued in the name of the Township have received approval of the Ontario Municipal Board for those approved on or before December 31, 1992. Those approved after January 1, 1993 have been approved by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt payment limit prescribed by the Ministry of Municipal Affairs.
- (d) The Township is contingently liable for long-term liabilities with respect to tile drainage and shoreline property assistance loans. The total amount outstanding as at December 31, 2017 is \$213,088 (2016 - \$232,991), and is not recorded on the Consolidated Statement of Financial Position.
- (e) The charges for long-term liabilities assumed by individuals, regarding tile drainage and shoreline property assistance loans are not reflected in these consolidated financial statements.
- (f) Total interest charges on net long term debt reported on the Consolidated Statement of Operations are \$469,083 (2016 - \$476,779). The long-term liabilities bear interest at rates ranging from 2.01% to 8.0%.

8. POST EMPLOYMENT BENEFITS

The Township provides post-employment benefits to our retirees accounted for under the Chartered Professional Accountants of Canada Handbook, section 3250. The actuary determined a liability obligation of \$-8,714 for 2017 (2016 - \$15,083) which is composed of current service of \$71,374 (2016 - \$68,960), interest of \$63,933 (2016 - \$63,884) and amortization of gains and losses of \$1,764 (2016 - \$1,764) less payment by the Township \$145,785 (2016 - \$119,525). The most recent full actuarial valuation report was prepared on March 17, 2017 (with an effective date of December 31, 2016.)

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

Employees who meet the criteria of having a minimum of 10 years of service and are a minimum age of 55 can retire with the Township paying the dental and health benefits to the age of 65 and share 50% to the age of 70 for union and age 70 for non union employees. Assumptions used are as follows:

- a) a discount factor of 3.5% (2016 - 3.5%)
- b) an annual increase in health and dental care cost of 3.5% (2016- 3.5%)
- c) rate of compensation increase of 3.0% (2016 – 3.0%)
- d) in addition to the annual increase, inflation of 3.0% (2016 – 3.0%)
- e) an employee is presumed to retire at the later of age 60 and their current age plus one year
- f) It is assumed that 70% of union retirees who reach age 65 will remain in the program for which the cost is split 50%.

The liability based on the above assumptions at the year-end date is presented below.

	<u>2017</u>	<u>2016</u>
Accrued benefit as of January 1	1,849,755	1,834,672
Expense in period	137,071	134,608
Employer Contribution	<u>(145,785)</u>	<u>(119,525)</u>
Projected accrued benefit as of December 31	<u>1,841,041</u>	<u>1,849,755</u>

9. JOINT LOCAL BOARD CONSOLIDATION - LAWSS

The following summarizes the financial position and operations of Lambton Area Water Supply System (LAWSS) which has been reported in these consolidated financial statements using the proportionate consolidation method.

The consolidated financial statements include the Township’s 28.12% (2016 – 27.48%) proportionate interest as follows:

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

9. JOINT LOCAL BOARD CONSOLIDATION – LAWSS (CONTINUED)

	<u>2017</u>	<u>2016</u>
Cash	1,070,948	1,138,416
Accounts receivable	179,971	43,878
Accounts payable	(362,155)	(335,184)
	<u>888,764</u>	<u>847,110</u>
Long term debt	-	(894,978)
Tangible capital assets	24,799,948	24,290,971
Accumulated surplus	<u>25,688,712</u>	<u>24,243,103</u>
Total revenues	2,991,359	2,823,783
Total expenses	2,114,275	2,034,561
Annual surplus	<u>877,084</u>	<u>789,222</u>

10. EXPENDITURE BY OBJECT

Total expenditures for the year reported on the Consolidated Statement of Operations are as follows:

	<u>2017</u>	<u>2016</u>
Wages and employee benefits	7,440,049	7,075,337
Materials	7,258,080	6,336,471
Contracted services	6,910,105	8,543,415
Rent and other charges	110,872	103,936
Amortization	5,242,946	4,922,762
Interest on long-term debt	469,083	476,779
	<u>27,431,135</u>	<u>27,458,700</u>

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Notes to the Consolidated Financial Statements

Year ended December 31, 2017

11. BUDGET DATA

Budget data presented in these consolidated financial statements are based upon the 2017 operating and capital budgets approved by Council and actual for consolidated entities. The chart below reconciles the approved budget figures reported in these consolidated financial statements. The Township approved budget a net general expenses include amortization expense in the amount of \$2,868,722.

	Township PSAB Adjustment Approved Budget	for Consolidated Entities	Budget per Financial Statements
General Revenues	31,045,603	63,000	31,108,603
General Expenses	(28,039,881)	(200,000)	(28,239,881)
Annual Surplus (Deficit)	3,005,722	(137,000)	2,868,722

12. SEGMENT INFORMATION

The Corporation of the Township of St. Clair is a diversified Township and provides a wide range of services to its citizens. Distinguishable functional segments have been separately disclosed in segment information. Segmented information is presented on Schedule 6 through 9.

Inter-segment transfers are priced on a historical cost basis.

The nature of those segments and the activities they encompass are as follows.

General Government

The departments within general government are responsible for the general management and control of the Township, including by-laws, adopting administrative policy, levying taxes and providing administrative services. They also ensure that quality services are provided to the community and that the services are aligned with Council approved actions.

Protection Services

Protection is comprised of police services, fire protection, building department and animal control. The Police protection is provided by the Ontario Provincial Police (OPP) through a joint contract with nine other municipalities within Lambton County. The contract is administrated by the Lambton Group Police Services Board of which St. Clair is a member. The fire department is responsible to provide fire suppression services, fire prevention programs, training and education related to prevention, detection or extinguishment of fires. The building department is responsible for permit processing and building inspection. The animal control department is responsible to providing a licensing system for dogs. By-Law enforcement is contracted with the administration provided by St. Clair Staff.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

12. SEGMENT INFORMATION (continued)

Transportation Services

Transportation includes the delivery of municipal public works services related to the planning, development and maintenance of the municipality's infrastructure including roads, bridges, storm drains, sidewalks, street lights, traffic signals and winter control.

Environmental Services

Environmental Services consist of providing sanitary and storm sewer, water, waste collection and disposal, and recycling services.

Recreation and Cultural Services

This service area provides services meant to improve the health and development of the Township's citizens. The Township is responsible for the development, provision and maintenance of the Moore Sports Complex, Community Halls, as well as parks and recreation (including a golf course). The Township has five libraries administered by the County of Lambton and two Museum Boards.

Planning and Development

The County of Lambton Planning Department provides guidance and recommendation to Council, the Committee of Adjustment and staff members on all planning issues. The administration of all planning application is dealt with by municipal staff. The Township has a number of drains under its management and control. The drains are created and maintained pursuant to the Municipal Drainage Act and require an extensive amount of administration and supervision. The Township administers industrial park sales for land it owns in the industrial park. The Township also has three campgrounds.

13. COMMITMENTS

a) Recycling Services

St. Clair has entered into an agreement with Waste Management of Canada Corporation for recycling services commencing July 1, 2012 at an annual cost of \$104,453 including HST. The contract expires June 30, 2019.

St. Clair has entered into an agreement with Eterra Environmental for recycling services commencing July 1, 2012 at an annual cost of \$182,042 including HST. The contract expires June 30, 2019.

b) Waste Collection Services

St. Clair has entered into an agreement with Marcotte Disposal Inc. for waste collection services commencing January 1, 2013 at an annual cost of \$760,148 including HST. The contract expires June 30, 2019.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Notes to the Consolidated Financial Statements
Year ended December 31, 2017

13. COMMITMENTS (continued)

c) Wastewater Facilities Operations, Maintenance & Management

St. Clair has entered into an agreement with Operations Management International Canada, Inc. for wastewater facilities operations, maintenance and management commencing December 2011 at an annual cost of \$327,964 including HST. Beginning June 1, 2017 the contract has increased to an annual cost of \$412,164 including HST. The contract expires November 30, 2021.

14. FINANCIAL INSTRUMENTS AND RISKS

Unless otherwise noted it is management's opinion that the Township is not exposed to significant risks. There have been no changes in the Township's risk exposures from the prior year.

Credit risk

The Township is exposed to credit risk through its cash, trade and other receivables, loans receivable and long-term receivables. There is a possibility of non-collection of its trade and other receivables. The majority of the Township's receivables are from rate payers and government entities. The Township mitigates its exposure to credit loss by placing its cash with major financial institutions.

Liquidity risk

Liquidity risk is the risk that the Township will not be able to meet its obligations as they become due. The Township manages this risk by establishing budgets and funding plans to fund its expenses and debt payments.

15. CONTINGENCIES

Legal action which had been undertaken against the Township relating to sanitary contract work in 2016 has been resolved for a total of \$1,150,000, including HST and was recorded in the 2017 financial statements.

16. BANK INDEBTEDNESS

An operating line of credit was available by way of bank overdraft in the amount of \$5,000,000 as of December 31, 2017 (\$5,000,000 December 31, 2016). Amounts obtained under this credit are due on demand and bear interest at bank's prime rate less 0.75%, calculated and paid monthly. The amount drawn on this line as of December 31, 2017 is \$Nil.

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Schedule of Deferred Revenues
Year ended December 31, 2017

Schedule J

	Balance, Beginning of 2017	Increase in Deferred Revenues		Development Charges	Total	Decreases in Deferred Revenues		Total	Balance, End of 2017
		Interest	To Capital Acquisitions			To Operations	To Capital Acquisitions		
Payments-in-lieu of park land	51,490	1,045	99,633	100,678	9,073	9,073	9,073	143,095	
Development charges	584,586	9,682	183,164	192,846	-	-	-	777,432	
AMO Gas Tax		2,160	280,037	282,197	-	-	-	282,197	
Total for 2017	636,076	12,887	562,834	575,721	9,073	9,073	9,073	1,202,724	

	Balance, Beginning of 2016	Increase in Deferred Revenues		Development Charges	Total	Decreases in Deferred Revenues		Total	Balance, End of 2016
		Interest	To Capital Acquisitions			To Operations	To Capital Acquisitions		
Payments-in-lieu of park land	54,065	655		655	3,230	3,230	3,230	51,490	
Development charges	771,201	8,310	178,140	186,450	17,242	355,823	373,065	584,586	
Total for 2016	825,266	8,965	178,140	187,105	17,242	359,053	376,295	636,076	

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Consolidated Schedule of Tangible Capital Assets

Year ended December 31, 2017

Schedule 2

	General				Infrastructure			Work in Progress	Total 2017	
	Land	Improvements	Buildings	Machinery and Equipment	Vehicles	Transportation and Storm	Water			Wastewater
COST										
Balance, beginning of year	7,089,223	6,252,383	14,852,869	2,743,854	8,662,787	81,439,114	123,724,498	54,812,035	599,735	300,176,498
Add: Share in LAWSS Adjustment							850,692			850,692
Add: Additions during the year		348,963	280,560	170,004		1,113,445	756,178	1,035,611	790,679	4,495,440
Less: Disposals during the year				27,604		197,737	14,449			239,790
Other Contribution from Developer										-
BALANCE, END OF YEAR	7,089,223	6,601,346	15,133,429	2,886,254	8,662,787	82,354,822	125,316,919	55,847,646	1,390,414	305,282,840
ACCUMULATED AMORTIZATION										
Balance, beginning of year	-	2,418,421	5,787,854	1,635,343	2,872,018	35,756,446	34,811,261	10,080,601	-	93,361,944
Add: Share in LAWSS Adjustment							281,045			281,045
Add: Amortization during the year		230,079	399,904	152,978	336,186	1,681,258	1,590,813	851,728		5,242,946
Less: Accumulated amortization on disposals				27,604		197,737	14,449			239,790
BALANCE, END OF YEAR	-	2,648,500	6,187,758	1,760,717	3,208,204	37,239,967	36,668,670	10,932,329	-	98,646,145
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	7,089,223	3,952,846	8,945,671	1,125,537	5,454,583	45,114,855	88,648,249	44,915,317	1,390,414	206,636,695

CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Consolidated Schedule of Tangible Capital Assets
Year ended December 31, 2016

Schedule 2

	General				Infrastructure			Work in Progress	Total 2016
	Land	Land Improvements	Buildings	Machinery and Equipment	Vehicles	Transportation and Storm	Water		
COST									
Balance, beginning of year	7,089,223	6,180,182	14,221,505	2,555,707	4,636,602	80,868,421	122,319,709	52,558,403	296,521,851
Add: Share in LAWSS Adjustment							(1,692,714)		(1,692,714)
Add: Additions during the year		72,201	631,364	235,065	4,026,185	2,656,867	2,978,345	1,943,874	(5,492,366)
Less: Disposals during the year				46,918		2,598,896	2,362		2,648,176
Other Contribution from Developer						512,722	121,520	309,758	944,000
BALANCE, END OF YEAR	7,089,223	6,252,383	14,852,869	2,743,854	8,662,787	81,439,114	123,724,498	54,812,035	300,176,496
ACCUMULATED AMORTIZATION									
Balance, beginning of year	-	2,194,447	5,405,232	1,503,650	2,616,869	34,910,565	33,823,212	9,316,973	89,770,948
Add: Share in LAWSS Adjustment							(543,388)		(543,388)
Add: Amortization during the year		223,974	382,622	169,230	255,149	1,594,981	1,533,178	763,628	4,922,762
Less: Accumulated amortization on disposals				37,537		749,100	1,741		788,378
BALANCE, END OF YEAR	-	2,418,421	5,787,854	1,635,343	2,872,018	35,756,446	34,811,261	10,080,601	93,361,944
NET BOOK VALUE OF TANGIBLE CAPITAL ASSETS	7,089,223	3,833,962	9,065,015	1,108,511	5,790,769	45,682,668	88,913,237	44,731,434	206,814,552

CORPORATION OF THE TOWNSHIP OF ST. CLAIR**Consolidated Schedule of Accumulated Surplus****Year Ended December 31, 2017**

Schedule 3

	2017	2016
Reserves		
Working Capital	\$ 643,500	\$ 643,500
Election	33,681	22,000
General operating reserve	154,643	151,801
Capital expenditures	6,502,845	6,408,561
Water distribution	3,898,054	4,397,113
Water distribution LAWSS	888,764	847,110
Sanitary Sewage system	1,366,527	756,357
Uncollectible taxes	116,585	114,885
Insurance claim		27,585
St. Clair Parkway	1,073,833	1,070,269
Total Reserves	14,678,432	14,439,181
Surplus		
Invested in tangible capital assets General	66,620,785	67,002,941
Invested in tangible capital assets LAWSS	24,799,948	23,395,994
Invested in tangible capital assets Water	64,079,142	64,672,218
Invested in tangible capital assets Sanitary	39,027,456	37,614,251
Local Boards	176,438	179,477
Unfunded Post employment benefits	(1,841,041)	(1,849,755)
Deficit	(4,068,308)	(3,435,898)
Total Surplus	188,794,420	187,579,228
ACCUMULATED SURPLUS	\$ 203,472,852	\$ 202,018,409

MOORE MUSEUM
CORPORATION OF THE TOWNSHIP OF ST. CLAIR
Statement of Revenue & Expenditures
Year ended December 31, 2017

Schedule 4

	2017 Budget (Unaudited)	2017 Actual	2016 Budget (Unaudited)	2016 Actual
Revenues				
Ministry of Culture, Tourism and Recreation				
Operating grant	17,340	17,340	17,340	17,340
Other grants	2,934	4,342	2,363	3,904
Museum revenue				
Admissions, proceeds and donations	19,322	24,354	21,308	24,639
Net sales	2,900	4,098	2,700	3,052
Municipal contribution	283,198	228,009	256,540	217,436
	325,694	278,143	300,251	266,371
Expenditures				
Advertising	7,090	4,760	6,795	6,333
Amortization	6,269	6,864	4,596	4,596
Building Maintenance	7,275	8,760	7,275	5,033
Capital expenditures	49,292	14,194	46,931	16,156
Gift Shop	1,700	1,696	1,200	1,415
Ground maintenance	10,700	11,093	8,520	13,265
Insurance	3,504	3,634	5,250	3,415
Janitorial service and supplies	1,325	1,471	1,300	1,266
Membership	600	637	600	570
Mileage	900	617	900	507
Office and micellaneous	10,500	9,950	8,670	9,934
Postage and deliver	1,000	872	1,000	806
Salaries, wages and benefits	204,530	195,339	186,532	184,564
Seminiars, education and training	1,400	849	1,400	948
Supplies	9,409	9,278	9,282	8,439
Utilities	10,200	8,129	10,000	9,124
	325,694	278,143	300,251	266,371
Excess (deficiency) of revenues over expenditures	-	-	-	-

**SOMBRA MUSEUM
CORPORATION OF THE TOWNSHIP OF ST. CLAIR**

**Statement of Revenue & Expenditures
For the year ended December 31, 2017**

Schedule 5

	2017 Budget (Unaudited)	2017 Actual	2016 Budget (Unaudited)	2016 Actual
Revenues				
Ministry of Culture, Tourism and Recreation	3,700	2,946	2,946	2,946
Federal Grant	5,000	5,530	5,000	4,737
County & Moore foundation grant		1,247		1,075
Museum revenue				
Admissions, membership, proceeds and donations	3,700	7,396	3,696	3,318
Events	2,500	2,000	2,500	1,760
Interest Income	100	311	100	338
Municipal contribution	73,000	78,679	83,750	81,429
	88,000	98,109	97,992	95,603
Expenditures				
Wages & Benefit	45,350	47,179	45,350	44,638
Advertising and membership	1,250	2,188	2,700	2,633
Amortization	12,600	13,585	12,600	13,585
Capital	-	4,500	10,000	9,020
Events	750	283	1,250	280
Utilities, Security and telephone	12,750	10,390	12,692	11,554
Insurance	2,600	2,413	2,600	2,773
Office Supplies & Exhibits	2,000	1,217	2,700	1,757
Maintenance and supplies	9,300	14,271	7,700	7,484
Seminars & Miscellaneous	1,400	464	400	
	88,000	96,490	97,992	93,724
Excess (deficiency) of revenues over expenditures	-	1,619	-	1,879
Surplus balance, beginning of year	26,389	26,389	24,510	24,510
Excess (deficiency) of revenues over expenditures for the year	-	1,619	-	1,879
Surplus balance, end of year	26,389	28,008	24,510	26,389

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Consolidated Schedule of Segment Disclosure - Operating Revenues

Year ended December 31, 2017

Schedule 6

	Taxation	User Charges	Government Transfers	Developer Contributions	Deferred Revenues	Gain (Loss) on Sales of assets	Other	Total 2017
General Government	13,384,290	134,726	468,700		9,073		570,547	14,567,336
Fire		10,678	8,597				106,066	125,341
Police			98,845					98,845
Other Protection Services		180,735	65,137					245,872
Total Protection Services	-	191,413	172,579	-	-	-	106,066	470,058
Transportation Services		556,545	782,401		10,424			1,349,370
Water		5,170,379.00						5,170,379
Waste Water		2,352,598.00	530,806				66,600	2,950,004
Storm Systems		11,450						11,450
Solid Waste & diversion		814,637	66,443					881,080
Total Environmental Services	-	8,349,064	597,249	-	-	-	66,600	9,012,913
Parks and Recreation		260,990				2,500		263,490
Recreational Facilities		546,013	79,292				74,900	700,205
Golf Course		1,158,314	2,867			8,204		1,169,385
Museum		22,613	30,157				8,516	61,286
Total Recreation and Culture Services	-	1,987,930	112,316	-	-	10,704	83,416	2,194,366
Planning and Zoning		91,550	2,312					93,862
Commercial and Industrial Campgrounds		659,592						-
Agriculture and Reforestation		392,871	471,664					659,592
Total Planning and Development	-	1,144,013	473,976	-	-	-	-	1,617,989
Total Revenues	13,384,290	12,363,691	2,607,221	-	9,073	21,128	826,629	29,212,032

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Consolidated Schedule of Segment Disclosure - Operating Expenses

Year ended December 31, 2017

Schedule 7

	Wages & Benefits	Material	Contracted Services	Rent & Finance Charges	Amortization	Inter functional Transfers	Total 2017
General Government	1,152,782	680,293	117,405	1,148	76,856	(138,454)	1,890,030
Fire	647,748	544,745	8,280	75,128	419,554	59,917	1,755,372
Police		28,395	2,160,421	17,151	43,980	(22,433)	2,227,514
Other Protection Services	60,069	55,710	134,522	93,411	5,477	7,667	356,856
Total Protection Services	707,817	628,850	2,303,223	185,690	469,011	45,151	4,339,742
Transportation Services	2,050,701	1,805,635	1,313,919	56,461	1,617,028	(920,971)	5,922,773
Water	324,568	189,970	548,200	47,252	1,590,813	546,138	3,246,941
Waste Water	144,715	603,109	489,229	273,779	851,728	298,224	2,660,784
Storm Systems	63,262	1,167,082	167,084		205,727	148,645	1,751,800
Solid Waste & diversion		29,221	979,242			30,504	1,038,967
Total Environmental Services	532,545	1,989,382	2,183,755	321,031	2,648,268	1,023,511	8,698,492
Health Services	1,402	19,668	13,350	4,966	794	15,688	39,386
Social and Family Services	14,894	794	15,688	794	15,688	794	15,688
Parks and Recreation	621,406	361,375	70,510	11,650	157,724	(69,533)	1,153,132
Recreational Facilities	1,020,443	890,443	46,932	3,638	166,063	(48,968)	2,078,551
Golf Course	572,437	511,093	15,376	337	56,924	7,474	1,163,641
Libraries		15,227			4,374	10,574	30,175
Museum	242,517	92,468			20,449	19,836	375,270
Total Recreation and Culture services	2,456,803	1,870,606	132,818	15,625	405,534	(80,617)	4,800,769
Planning and Zoning	88,547	13,617	15,600			9,632	127,396
Commercial and Industrial Campgrounds	50,004	22,043				2,004	74,051
Agriculture and Reforestation	250,184	214,526	2,721		12,899	18,866	499,196
Total Planning and development	150,666	16,832	820,996	-	12,899	35,118	1,023,612
Total Expenses	539,401	267,018	839,317	579,955	5,242,946	-	27,431,135
Annual Surplus	7,440,049	7,258,080	6,910,105	579,955	5,242,946	-	1,780,897

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Consolidated Schedule of Segment Disclosure - Operating Revenues

Year ended December 31, 2016

Schedule 8

	Taxation	User Charges	Government Transfers	Developer Contributions	Deferred Revenues	Gain (Loss) on Sales of assets	Other	Total 2016
General Government	12,888,642	209,374	551,300		11,205	598	378,527	14,039,646
Fire		13,397	2,703		57,902		14,050	88,052
Police			93,122					93,122
Other Protection Services		104,616	57,520				32,536	194,672
Total Protection Services	-	118,013	153,345	-	57,902	-	46,586	375,846
Transportation Services		555,991	898,647	512,722		(129,921)		1,837,439
Water		5,660,492		121,520			49,083	5,831,095
Waste Water		2,510,625	11,381	309,758	289,946			3,121,710
Storm Systems		8,445						8,445
Solid Waste & diversion		866,561	101,854					968,415
Total Environmental Services	-	9,046,123	113,235	431,278	289,946	-	49,083	9,929,665
Parks and Recreation		229,822	11,708				156,774	398,304
Recreational Facilities		528,064	4,469				7,500	540,033
Golf Course		1,166,964	10,678		5,083			1,182,725
Museum		22,268	28,926				110,259	161,453
Total Recreation and Culture Services	-	1,947,118	55,781	-	-	5,083	274,533	2,282,515
Planning and Zoning		55,600	14,948					70,548
Commercial and Industrial		76,071				1,230,506		1,306,577
Campgrounds		592,655	1,576			6,000		600,231
Agriculture and Reforestation		1,357,092	99,770					1,456,862
Total Planning and Development	-	2,081,418	116,294	-	-	1,236,506	-	3,434,218
Total Revenues	12,888,642	13,958,037	1,888,602	944,000	359,053	1,112,266	748,729	31,899,329

CORPORATION OF THE TOWNSHIP OF ST. CLAIR

Consolidated Schedule of Segment Disclosure - Operating Expenses

Year ended December 31, 2016

Schedule 9

	Wages & Benefits	Material	Contracted Services	Rent & Finance Charges	Amortization	Inter functional Transfers	Total 2016
General Government	1,086,537	562,978	217,401	1,504	71,004	(150,257)	1,789,167
Fire	577,150	597,627	9,033	82,649	331,632	58,766	1,656,857
Police	19,565	19,565	2,095,539	18,132	43,980	(23,978)	2,153,238
Other Protection Services	55,589	86,832	263,560	84,494	5,477	7,305	503,257
Total Protection Services	632,739	704,024	2,368,132	185,275	381,089	42,093	4,313,352
Transportation Services	1,910,172	1,927,963	1,447,348	54,349	1,531,484	(790,311)	6,081,005
Water	297,346	140,397	351,751	1,137,241	1,533,178	488,409	3,948,322
Waste Water	179,204	683,529	419,474	299,224	763,628	80,432	2,425,491
Storm Systems	41,469	213,635	125,730		200,498	295,130	876,462
Solid Waste & diversion	103	24,939	935,226			30,736	991,004
Total Environmental Services	518,122	1,062,500	1,832,181	1,436,465	2,497,304	894,707	8,241,279
Health Services	8,153	8,153	4,055	4,055	13,350	4,556	30,114
Social and Family Services	31,493	31,493	724	724	724	724	32,217
Parks and Recreation	632,306	345,258	84,902	8,982	153,387	(56,630)	1,168,205
Recreational Facilities	965,767	796,442	76,918	4,927	162,594	(63,845)	1,942,803
Golf Course	556,703	503,153	11,692		77,923	6,975	1,156,446
Libraries		14,990	263		4,374	10,227	29,854
Museum	229,203	93,289	45		19,854	18,473	360,864
Total Recreation and Culture services	2,383,979	1,753,132	173,820	13,909	418,132	(84,800)	4,658,172
Planning and Zoning	82,496	17,004	5,300			12,000	116,800
Commercial and Industrial	50,004	42,903	2,146			2,084	97,137
Campgrounds	240,320	213,207	6,588		10,399	36,464	506,978
Agriculture and Reforestation	170,968	13,114	1,375,657			32,740	1,592,479
Total Planning and development	543,788	286,228	1,389,691	-	10,399	83,288	2,313,394
Total Expenses	7,075,337	6,336,471	7,432,628	1,691,502	4,922,762	-	27,458,700
Annual Surplus							4,440,629

