

2015 FINANCIAL INFORMATION RETURN

Municipality: **Deseronto T**
Tier: **Lower-Tier**
Area: **Hastings Co**

MSO Office: **Eastern Ontario**
Asmt Code: **1202**
MAH Code: **51401**

Submitting: **FIR Schedules Only**
Version: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities. This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Duane Potter
0022	Telephone	705-742-3418 ext 231
0024	Fax	705-742-9775
0028	Email (Required)	decpotter@cbkaw.com
0030	Website address of Municipality	www.deseronto.ca
0091	Municipal Auditor	Joanna Park, CPA, CA
0092	Municipal Audit Firm	Collins Barrow Kawartha LLP
0095	Municipal Auditor's Email (Required)	jpark@cbkaw.com
0090	Municipal Treasurer	Ellen Hamel
0093	Municipal Treasurer's Email (Required)	ehamel@deseronto.ca
0094	Date	21-Jan-2020

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
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	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	764 Stats Can
0041	Population	1,835 Stats Can
0042	Youth Population	420 Stats Can

2015-W01

FIR2015: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2015

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	1,309,523
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	31,119
9940	Subtotal	1,340,642
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	631,800
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	631,800
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	38,585
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	908,649
0820	Canada conditional grants (SLC 12 9910 02)	2,874
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	883,649
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	176,151
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	109,416
0899	Subtotal	2,119,324
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	17,000
1099	Revenue from other municipalities (SLC 12 9910 03)	28,000
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,479,931
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	3,469
1430	Rents, concessions and franchises	7,200
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	10,669
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	66,933
1698	Other	
1699	Subtotal	66,933
	Other revenue	
1805	Investment income	2,260
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	7,244
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Trillium Funding	9,583
1891	Other United Way Transit Grant	34,750
1892	Other Mohawks of the Bay of Quinte	4,288,105
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	4,341,942
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	10,036,241

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	10,036,241
2020	LESS: Total Expenses (SLC 40 9910 11)	3,857,447
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	6,178,794
2060	Accumulated surplus/(deficit) at the beginning of year	9,265,394
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	9,265,394
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	15,444,188
Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0
Total of line 0899 includes:		
Provincial Gas Tax Funding		1
		\$
4018	Provincial Gas Tax for Transit operating expenses.	176,151
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	176,151
Total of line 0899 includes:		
Canada Gas Tax Funding		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	109,416
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	109,416

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**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2015

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				12,463			
Protection services							
0410 Fire				1,200			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority	31,322						
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	31,322	0	0	1,200	0	0	0
Transportation services							
0611 Roads - Paved				14,596	25,000		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	55		28,000	130,789			17,000
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	55	0	28,000	145,385	25,000	0	17,000
Environmental services							
0811 Wastewater collection/conveyance				407,500			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				618,700	883,649	883,649	
0832 Water distribution/transmission							
0840 Solid waste collection				59,529			
0850 Solid waste disposal							
0860 Waste diversion				14,050			
0898 Other							
0899 Subtotal	0	0	0	1,099,779	883,649	883,649	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				13,015			
1098 Other							
1099 Subtotal	0	0	0	13,015	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				230			
1620 Recreation programs		2,874		34,850			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				158,227			
1640 Libraries	7,208			11,223			
1645 Museums							
1650 Cultural services				1,240			
1698 Other							
1699 Subtotal	7,208	2,874	0	205,770	0	0	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial				2,319			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	2,319	0	0	0
1910 Other							
9910 TOTAL	38,585	2,874	28,000	1,479,931	908,649	883,649	17,000

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2015

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	250	Y	Y
0330	C Commercial	63.0%	0	0	10.0%	5.0%	250	250	Y	Y
0340	I Industrial	100.0%	0	0	10.0%	5.0%	250	250	Y	Y

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band		
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate	
2 Y or N	3 #	4 \$	5 %	6 \$	7 %	
0610	C Commercial	N				
0611	G Parking Lot	N				
0612	D Office Building	N				
0613	S Shopping Centre	N				
0620	I Industrial	N				
0621	L Large Industrial	N				

4. Phase-In Program in Effect (Most recent Phase-In only)

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
2 Y or N	3 Year	4 # of Yrs
0805	R Residential	N
0810	M Multi-Residential	N
0815	N New Multi-Residential	N
0820	C Commercial (Includes G, D, S)	N
0840	I Industrial (Includes L)	N
0850	F Farmland	N
0855	T Managed Forest	N
0860	P Pipeline	N

5. Rebates for Eligible Charities

		2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential	2	20150227	20150430	2	20150630	20150831
1220	M Multi-Residential	2	20150227	20150430	2	20150630	20150831
1230	F Farmland	2	20150227	20150430	2	20150630	20150831
1240	T Managed Forest						
1250	C Commercial	2	20150227	20150430	2	20150630	20150831
1260	I Industrial	2	20150227	20150430	2	20150630	20150831
1270	P Pipeline	2	20150227	20150430	2	20150630	20150831
1298	Other <input type="text"/>						

FIR2015: Deseronto T

Asmt Code: 1202

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499 TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001															
0010	0	Residential	Full Occupied	1.000000	100%							0			0
												0			0
												0			0
												0			0
												0			0
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9401			Subtotal				0	0				0			0

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15	
									8	9	10	11	12	13			
LIST		LIST		5	6	7	16	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$		
6001	0010	RT	0	Residential	Full Occupied	1.000000	100%										
														0			0
														0			0
														0			0
														0			0
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9601					Subtotal			0	0					0			0

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	87		-87	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	20,034	4,604	2,957	27,595
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,321,816	297,211	258,372	1,877,399
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	1,321,816	297,211	258,372	1,877,399

FIR2015: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2015

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

						PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL					1,505,700	20,099	4,518	11,031	35,648

2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL	
									LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14		15
									8	9	10	11	12	13	\$		\$
LIST	LIST	3	4	5	6	7	16	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$		
0			Deseronto T														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	5,800	5,800	1.250674%	0.281139%	0.195000%	1.726813%	73	16	11	100	
1210	CF	0	Commercial	PIL: Full Occupied	1.100000	100%	1,138,900	1,121,400	1.375742%	0.309253%	0.899698%	2.584693%	15,428	3,468	10,089	28,985	
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	237,000	230,750	1.375742%	0.309253%		1.684995%	3,175	714	0	3,889	
1250	CV	0	Commercial	PIL: Excess Land	1.100000	70%	152,000	147,750	0.963019%	0.216477%	0.629789%	1.809285%	1,423	320	931	2,674	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
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					0.000000								0	0	0	0	
					0.000000								0	0	0	0	
9201				Subtotal			1,533,700	1,505,700					20,099	4,518	11,031	35,648	

FIR2015: Deseronto T

Asmt Code: 1202

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**Schedule 24
PAYMENTS-IN-LIEU of TAXATION**

for the year ended December 31, 2015

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			0		0

6001 1010	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS	TOTAL				
									LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$				
	RF	0	Residential	PIL: Full Occupied	1.000000	100%														
															0					0
															0					0
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															0					0
9601					Subtotal		0	0							0					0

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
4. SUPPLEMENTARY PAYMENTS-IN-LIEU		12	13	14	15
		\$	\$	\$	\$
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	20,099	4,518	11,031	35,648
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	20,099	4,518	11,031	35,648

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

1. Municipal and School Board Taxation

						TOTAL								
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
							77.160%	1.170%	20.786%	0.884%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$						
0010 Residential	93,421,100	93,421,100	91,862,008	91,862,008	1,586,285	1,148,894	268,260	179,131	168,537		10,594			
0050 Multi-residential	3,930,000	4,533,255	3,871,500	4,465,775	75,956	55,852	12,555	7,549	7,525	1	22		1	
0110 Farmland	254,800	63,700	231,950	57,988	1,001	725	163	113	113					
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	97,605,900	98,018,055	95,965,458	96,385,771	1,663,242	1,205,471	270,978	186,793	176,175	1	10,616	1	0	0
0210 Commercial	5,086,900	5,473,325	5,034,704	5,415,909	127,258	67,735	15,226	44,297	34,180	518	9,208	392		0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	5,086,900	5,473,325	5,034,704	5,415,909	127,258	67,735	15,226	44,297	34,180	518	9,208	392	0	0
0510 Industrial	1,807,800	2,029,037	1,800,550	2,020,870	52,253	25,275	5,681	21,297	16,433	249	4,427	188		0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	1,807,800	2,029,037	1,800,550	2,020,870	52,253	25,275	5,681	21,297	16,433	249	4,427	188	0	0
0710 Pipelines	317,000	260,542	312,640	256,959	7,051	3,214	722	3,115	2,404	36	647	28		0
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	87	0	-87	-67	-1	-18	-1		
9170 Supplementary Taxes					27,595	20,034	4,604	2,957	2,281	35	615	26		
9180 Total Levied by Rate					1,877,399	1,321,816	297,211	258,372	231,405	839	25,495	633	0	0
9190 Amts Added to Tax Bill					0	0	0	0						
9192 Other Taxation Amounts					0	0	0	0						
9199 TOTAL before Adj.	104,817,600	105,780,959	103,113,352	104,079,509	1,877,399	1,321,816	297,211	258,372	231,405	839	25,495	633	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
1010 Residential	5,800	5,800	5,800	5,800	100	73	16	11
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	5,800	5,800	5,800	5,800	100	73	16	11
1210 Commercial	1,527,900	1,630,530	1,499,900	1,601,133	35,548	20,026	4,502	11,020
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	1,527,900	1,630,530	1,499,900	1,601,133	35,548	20,026	4,502	11,020
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					35,648	20,099	4,518	11,031
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	1,533,700	1,636,330	1,505,700	1,606,933	35,648	20,099	4,518	11,031

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3	4	5				8	9	10	11	12	13	14	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	73	16	11	100		100	73	16	11	11				
5020 Canada Enterprises	4,123	927	2,696	7,746		7,746	6,819	927						
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act				0		0								
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other				0		0								
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporat				0		0								
5430 Liquor Control Board of Ont.	3,174	714		3,888		3,888	3,174	714						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other				0		0								
5610 Municipal Enterprises	12,729	2,861	8,324	23,914		23,914	21,053	2,861						
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	20,099	4,518	11,031	35,648	0	35,648	31,119	4,518	11	11	0	0	0	0

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks		396	22,216				11,138	33,750		1,027	34,777
1620	Recreation programs	14,276		28,825					43,101		1,993	45,094
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	168,183	10,051	169,517		1,732		117,749	467,232		15,692	482,924
1640	Libraries	84,126		37,443	5,761			16,155	143,485		6,002	149,487
1645	Museums								0			0
1650	Cultural services	10,550		617			200		11,367		488	11,855
1698	Other			529					529		23	552
1699	Subtotal	277,135	10,447	259,147	5,761	1,732	200	145,042	699,464	0	25,225	724,689
Planning and development												
1810	Planning and zoning			261					261		12	273
1820	Commercial and Industrial	51,829		23,681					75,510		3,491	79,001
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	51,829	0	23,942	0	0	0	0	75,771	0	3,503	79,274
1910	Other								0			0
9910	TOTAL	1,322,497	34,180	1,266,673	682,346	15,091	38,397	498,263	3,857,447	0	0	3,857,447

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,085,465
5020	Employee benefits	237,032
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,322,497
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,322,497
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	3,936
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2015 Opening Net Book Value	COST				AMORTIZATION				2015 Closing Net Book Value		
		2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2015 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	0
1430	Rent Supplement Programs	0	0			0	0			0	0	0
1497	Other	0	0			0	0			0	0	0
1498	Other	0	0			0	0			0	0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	272,778	311,681	3		311,684	38,903	11,138		50,041		261,643
1620	Recreation programs	0	0			0	0			0		0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0
1634	Rec. Fac. - All Other	2,412,155	3,510,066			3,510,066	1,097,911	117,749		1,215,660		2,294,406
1640	Libraries	161,924	277,572	9,509	9,505	277,576	115,648	16,155	9,505	122,298		155,278
1645	Museums	0	0			0	0			0		0
1650	Cultural services	0	0			0	0			0		0
1698	Other	0	0			0	0			0		0
1699	Subtotal	2,846,857	4,099,319	9,512	9,505	4,099,326	1,252,462	145,042	9,505	1,387,999		2,711,327
Planning and development												
1810	Planning and zoning	0	0			0	0			0		0
1820	Commercial and Industrial	0	0			0	0			0		0
1830	Residential development	0	0			0	0			0		0
1840	Agriculture and reforestation	0	0			0	0			0		0
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0
1898	Other	0	0			0	0			0		0
1899	Subtotal	0	0	0	0	0	0	0	0	0		0
1910	Other	0	0			0	0			0		0
9910	Total Tangible Capital Assets	7,246,732	17,166,800	551,576	85,816	0	17,632,560	9,920,068	498,263	85,816	10,332,515	7,300,045

FIR2015: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 51401

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1	2015 Closing Net Book Value (NBV) 11
		\$	\$
General Capital Assets			
2005	Land	451,259	484,959
2010	Land Improvements	608,424	616,415
2020	Buildings	3,156,634	3,028,618
2030	Machinery & Equipment	1,414,614	1,452,906
2040	Vehicles	276,226	328,995
2097	Other <input type="text" value="Computer Hardware & Software"/>	20,097	15,484
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	5,927,254	5,927,377
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,319,478	1,372,668
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	1,319,478	1,372,668
9920	Total Tangible Capital Assets	7,246,732	7,300,045
2405	Construction-in-progress	1,855,242	9,438,318
9921	Total Tangible Capital Assets and Construction-in-progress	9,101,974	16,738,363

2015-V01

FIR2015: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	1,855,242	7,583,076		9,438,318
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	1,855,242	7,583,076	0	9,438,318
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	1,855,242	7,583,076	0	9,438,318

FIR2015: Deseronto T **Schedule 53**
Asmt Code: 1202 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 51401 **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**
for the year ended December 31, 2015

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,178,794
1020	Acquisition of tangible capital assets	-8,134,652
1030	Amortization of tangible capital assets (SLC 51 9910 08)	498,263
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-7,636,389
1210	Change in supplies inventories	
1220	Change in prepaid expenses	714
1230	Other <input type="text"/>	
1299	Subtotal	714
1410	(Increase)/decrease in net financial assets/net debt	-1,456,881
1420	Net financial assets (net debt), beginning of year	146,810
9910	Net financial assets (net debt), end of year	-1,310,071

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	158,868
0260	Construction Financing Debentures	1,200,000
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,358,868
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	568,965
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	0
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/> Mohawks of the Bay of Quinte	4,288,105
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	4,857,070
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	883,649
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	908,649
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	17,000
0440	Canada Gas Tax (SLC 10 4099 01)	109,416
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,918,714
0499	Subtotal	6,775,784
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	8,134,652
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2015-001

FIR2015: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	
9920	Cash and cash equivalents, end of year	0

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1 \$
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2015-V01

FIR2015: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2015

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,178,794
2020	Non-cash items including amortization	498,263
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	357,306
2030	Prepaid expenses	714
2040	Change in deferred revenue	-436,015
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	6,599,062
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-551,576
0630	Change in construction-in-progress	-7,583,076
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-8,134,652
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	1,358,868
1020	Principal long term debt repayment	-202,485
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	1,156,383
1210	Increase in cash and cash equivalents	-379,207
1220	Cash and cash equivalents, beginning of year	428,397
9920	Cash and cash equivalents, end of year	49,190

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	49,190
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	49,190
Cash:		
1501	Unrestricted	49,190
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	49,190

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	329,734	0	504,989
0310 Allocation of Surplus		0	389,307
0315 Allocation of Surplus : for operating			389,307
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	426		
0860 Gasoline Tax - Province	150,903		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	106,266		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	257,595	0	389,307
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			
1015 For current operations			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	176,151		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	109,416		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	285,567	0	0
2099 Balance, end of year	301,762	0	894,296

2012-N01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2015

Sq. Foot / Sq. Metre / Per Hectare / Per Other

(Please specify)

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Apartments									NON Res.	Industrial	Commercial	Institutional				
	Single Detached	Semi-Detached	Other Multiples	<= 1 Bedroom	>= 2 Bedroom	Other	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Other	Other	Other	
1	2	3	4	5	6	7	8	9		10	11	12	13	14	15	16	
0	Municipal Wide Charges									If Other, Please Specify >							
9910	TOTAL MUNICIPAL WIDE CHARGES									0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2015

		RESIDENTIAL CHARGES (\$)								NON - RESIDENTIAL CHARGES (\$)									
		Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)																	
Service		Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	NON Res. Sq. Foot / Sq. Metre (Please Specify	Industrial Sq. Foot / Sq. Metre (Please Specify	Commercial Sq. Foot / Sq. Metre (Please Specify	Institutional Sq. Foot / Sq. Metre (Please Specify	Other	Other	Other		
		1	2	3	<= 1 Bedroom	>= 2 Bedroom	4	5	6	7	8	9	10	11	12	13	14	15	16
		<i>If Other, Please Specify ></i>									<i>If Other, Please Specify ></i>								
110	Administration Studies																		
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

2015-V01

FIR2015: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2015

Financial Assets		1
0299	Cash and cash equivalents	\$ 49,190
Accounts receivable		
0410	Canada	548,596
0420	Ontario	264,366
0430	Upper-tier	368
0440	Other municipalities	
0450	School boards	1,713
0490	Other receivables	2,098,234
0499	Subtotal	2,913,277
Taxes receivable		
0610	Current year's levies	171,057
0620	Previous year's levies	112,097
0630	Prior year's levies	78,925
0640	Penalties and interest	52,784
0690	LESS: Allowance for uncollectables	
0699	Subtotal	414,863
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	3,377,330
8010	* Market value of Investments included in Line 0829	

2015-V01

FIR2015: Deseronto T

Schedule 70

Asmt Code: 1202

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 51401

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	1,442
2260	Interest on debt	
2270	Trade accounts payable	2,227,644
2290	Other	49,483
2299	Subtotal	2,278,569
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	301,762
2490	Other	44,054
2499	Subtotal	345,816
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,939,216
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,939,216
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	123,800
9940	TOTAL Liabilities	4,687,401
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-1,310,071
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	16,738,363
6250	Inventories of Supplies	
6260	Prepaid Expenses	15,896
6299	Total Non-Financial Assets	16,754,259
9970	Total Accumulated Surplus/(Deficit)	15,444,188
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	14,799,147
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	894,296
6430	General Surplus/ (Deficit)	-155,605
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	14,317
5050	Cemeteries	15,833
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	30,150
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	-123,800
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-123,800
9971	Total Accumulated Surplus/(Deficit)	15,444,188

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	421,974
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,877,399
0225	PLUS: Current Year Penalties and Interest	66,933
0240	LESS: Total cash collections (SLC 72 0699 09)	1,934,511
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	16,932
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	414,863
Cash Collections		9
		\$
0610	Current year's tax	1,689,411
0620	Previous year's tax	175,940
0630	Penalties and interest	69,160
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,934,511

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2015

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	2,467					2,467	12,293	2,172	16,932
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Ac						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	2,467	0	0	0	0	2,467	12,293	2,172	16,932

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	228,949	839	25,495	633	0	255,916			

2015-W01

FIR2015: Deseronto T

Schedule 74

Asmt Code: 1202

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 51401

for the year ended December 31, 2015

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	1,400,000
0220	To Canada and agencies	
0230	To Others	539,216
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,939,216
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	1,939,216

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	373,232
1240	Lease purchase agreements (Tangible capital leases)	165,984
1250	Mortgages	
1280	Construction Financing Debentures	1,400,000
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,939,216

3. Debt burden of the municipality: Analysed by function

1405	General government	12,006
1410	Protection services	220,170
	Transportation services:	
1415	Roadways	74,570
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	1,400,000
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	2,294
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	230,176
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	1,939,216

2015-V/01

FIR2015: Deseronto T

Schedule 74

Asmt Code: 1202

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 51401

for the year ended December 31, 2015

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
US Dollars:		
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4 Y or N	1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation	N			
2620	Retroactive wage settlements	N			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	N			
2640	Outstanding loans guaranteed	N			
2698	Other <input type="text"/>				
2699	TOTAL			0	

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	202,485	34,180	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	202,485	34,180	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

2015-V01

FIR2015: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2015

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2016	1,531,028	17,824						
3220	Year 2017	131,061	12,594						
3230	Year 2018	121,888	7,793						
3240	Year 2019	114,854	3,454						
3250	Year 2020	24,015	701						
3260	Years 2021 to 2025	16,370	335						
3270	Years 2026 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	1,939,216	42,701	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2015: Deseronto T

Asmt Code: 1202

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					
		1	2	3	4	5	Total
		\$	\$	\$	\$	\$	20
							\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

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Schedule 79

Asmt Code: 1202

COMMUNITY IMPROVEMENT PLANS

MAH Code: 51401

for the year ended December 31, 2015

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
		\$	#
Grants			
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
Loans			
2210	Loans issued in current year (2015)		
2220	Outstanding Loans as of 2015		
Tax Assistance (per Municipal Act 365.1 ss21)			
2410	Cancellation		
2420	Deferral		
Long Term Commitments for Grants, Loans or Tax Assistance beyond 2015			
2610	Year: 2016		
2620	Year: 2017		
2630	Year: 2018		
2640	Year: 2019		
2650	Year: 2020		
2660	Years beyond 2020		

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	3.00		
0210	Fire	0.00	22.00	0.00
0211	Uniform		22.00	
0212	Civilian			
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	1.00	6.00	
0225	Public Works	6.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	2.00		7.00
0250	Libraries		4.00	
0255	Planning			
0290	Other			
0298	Subtotal	12.00	32.00	7.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	12.00	32.00	7.00

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

		Own Municipality	Other Munic. School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
2. Selected investments of own sinking funds as at Dec. 31					
0610	Own sinking funds				
3. Municipal procurement this year					
		Number of Contracts		Value of Contracts	
		1	2		
		#	\$		
1010	Total construction contracts awarded				
1020	Construction contracts awarded at \$100,000 or greater				
4. Building permit information					
		Number of Building Permits		Total Value of Building Permits	
		1	2		
		#	\$		
1210	Residential properties				
1220	Multi-Residential properties				
1230	All other property classes				
1299	Subtotal	0	0		
5. Insured value of physical assets					
		1			
		\$			
1410	Buildings				
1420	Machinery and equipment				
1430	Vehicles				
1497	Other <input type="text"/>				
1498	Other <input type="text"/>				
1499	Subtotal	0	0		
6. Total Dollar Losses due to Structural Fires					
		1			
		\$			
1510	Losses due to structural fires, averaged over 3 yrs (2013 - 2015)				

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2015: Deseronto T

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2015 based on permits issued.

1
\$

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

Median Number of Working Days
1
#

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
 Reference : provincial standard is 10 working days

--

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
 Reference : provincial standard is 15 working days

--

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
 Reference : provincial standard is 20 working days

--

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**
 Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
		0
		0
		0
		0
Subtotal	0	0

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.
 Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses
 1352 Number of residential units in new semi-detached houses
 1354 Number of residential units in new row houses
 1356 Number of residential units in new apartments/condo apartments

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
Subtotal	0

1358 **Subtotal**

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares
1
#

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services

1710 Roads : Total Paved Lane Km

1
#

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

--

1722 Has the entire municipal road system been rated?

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST

1725 Indicate the rating system used and the year the rating was conducted

--

1730 Roads : Total UnPaved Lane Km

--

1740 Winter Control : Total Lane Km maintained in winter

--

1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area

--

1755 Transit : Population of Service Area

--

1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts

--

Rating Of Bridges And Culverts

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
Subtotal	0

1765 Bridges

--

1766 Culverts

--

1767

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST

1768 Have all bridges and culverts in the municipal system been rated?

--

1769 Indicate the rating system used and the year the rating was conducted.

--

12. Environmental Services

1810 Wastewater Main Backups : Total number of backed up wastewater mains

1
#

1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains

--

1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated

--

1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater

--

1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)

--

1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)

--

1845 Water Treatment : Total Megalitres of Drinking Water Treated

--

1850 Water Main Breaks : Number of water main breaks in a year

--

1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe

--

1860 Solid Waste Collection : Total tonnes collected from all property classes

--

1865 Solid Waste Disposal : Total tonnes disposed off from all property classes

--

1870 Waste Diversion : Total tonnes diverted from all property classes

--

13. Recreation Services

1910 Trails : Total kilometres of trails (owned by municipality and third parties)

1
#

1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)

--

1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)

--

14. Other Revenue (Used for the calculation of Operating Cost)

2310 Fire Services : Other revenue

1
\$

2320 Paved Roads : Other revenue

--

2330 Solid Waste Disposal : Other revenue

--

2340 Waste Diversion : Other Revenue

--

2370 Assessment on Exempt Properties (Enter data from returned roll)

--

FIR2015: Deseronto T

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	202,485
0220	Interest (SLC 74 3099 02)	34,180
0299	Subtotal	236,665
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	236,665

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	236,665

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	10,036,241
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,579,034
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	886,523
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	176,151
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	109,416
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	45,000
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,796,124
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	7,240,117
2620	25% of Net Revenues	1,810,029
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,573,364

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
7.00%		5		6,451,104

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Schedule 83

NOTES

for the year ended December 31, 2015

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**