

2016 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: **2016-V1.03**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
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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	Williem Bourma
0093	Municipal Treasurer's Email (Required)	clerk@deseronto.ca
0094	Date	1/21/2020

Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source
1 (#)	2 (List)
0040 Households	716 Stats Can
0041 Population	1,645 Stats Can
0042 Youth Population	305 Stats Can

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FIR2016: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2016

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)	1,363,308
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	31,863
9940	Subtotal	1,395,171
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)	18,795
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	25,000
0820	Canada conditional grants (SLC 12 9910 02)	6,080
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	111,556
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	177,252
0899	Subtotal	338,683
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)	1,572,071
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	2,884
1430	Rents, concessions and franchises	7,800
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	10,684
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	61,384
1698	Other	
1699	Subtotal	61,384
	Other revenue	
1805	Investment income	2,060
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-577,069
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	6,515
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 United Way Transit Grant	34,500
1891	Other Mohawks of the Bay of Quinte	243,435
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	-290,559
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	3,764,234

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Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	3,764,234
2020	LESS: Total Expenses (SLC 40 9910 11)	3,921,675
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-157,441
2060	Accumulated surplus/(deficit) at the beginning of year	15,444,188
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	15,444,188
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	15,286,747

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:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses.	111,556
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	111,556

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	177,252
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	177,252

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2016

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				14,226			
Protection services							
0410 Fire				115			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority	9,199						
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	9,199	0	0	115	0	0	0
Transportation services							
0611 Roads - Paved		6,080		10,117	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			28,000	113,884			17,000
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting				3,382			
0660 Air transportation							
0698 Other							
0699 Subtotal	0	6,080	28,000	127,383	25,000	0	17,000
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				446,281			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				666,472			
0832 Water distribution/transmission							
0840 Solid waste collection				57,965			
0850 Solid waste disposal				3,300			
0860 Waste diversion				17,412			
0898 Other							
0899 Subtotal	0	0	0	1,191,430	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				10,870			
1098 Other							
1099 Subtotal	0	0	0	10,870	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				535			
1620 Recreation programs				17,455			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				201,049			
1640 Libraries	9,596			7,898			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	9,596	0	0	226,937	0	0	0
Planning and development							
1810 Planning and zoning				1,110			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	1,110	0	0	0
1910 Other							
9910 TOTAL	18,795	6,080	28,000	1,572,071	25,000	0	17,000

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

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	N	N	N
0330	C Commercial	72.1%	0	0	10.0%	5.0%	250	250	N	N	N
0340	I Industrial	100.0%	0	0	10.0%	5.0%	250	250	N	N	N

3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
		CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 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? 2 Y or N	Year Current Phase- In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential	
0810	M Multi-Residential	
0815	N New Multi-Residential	
0820	C Commercial (Includes G, D, S)	
0840	I Industrial (Includes L)	
0850	F Farmland	
0855	T Managed Forest	
0860	P Pipeline	

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only

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

FIR2016: Deseronto T

Asmt Code: 1202
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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		105,629,600	1,346,482	300,146	254,543	1,901,171

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
2001	0	Deseronto T													
0010	RT	0 Residential	Full Occupied	1.00000	100%	94,103,300	94,103,300	1.263243%	0.281594%	0.188000%	1.732837%	1,188,753	264,989	176,914	1,630,656
0050	MT	0 Multi-Residential	Full Occupied	1.153500	100%	3,930,000	3,930,000	1.457151%	0.324818%	0.188000%	1.969969%	57,266	12,765	7,388	77,419
0110	FT	0 Farmland	Full Occupied	0.250000	100%	254,800	254,800	0.315811%	0.070398%	0.047000%	0.433209%	805	179	120	1,104
0210	CT	0 Commercial	Full Occupied	1.100000	100%	4,794,300	4,794,300	1.389567%	0.309753%	0.898731%	2.598051%	66,620	14,850	43,088	124,558
0270	CX	0 Commercial	Vacant Land	1.100000	70%	418,400	418,400	0.972697%	0.216827%	0.629112%	1.818636%	4,070	907	2,632	7,609
0510	IT	0 Industrial	Full Occupied	1.129200	100%	1,769,300	1,769,300	1.426681%	0.317976%	1.180000%	2.924657%	25,242	5,626	20,878	51,746
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.129200	100%	7,300	7,300	1.426681%	0.317976%	1.180000%	2.924657%	104	23	86	213
0540	IU	0 Industrial	Excess Land	1.129200	65%	31,200	31,200	0.927195%	0.206684%	0.767000%	1.900879%	289	64	239	592
0710	PT	0 Pipeline	Full Occupied	0.821900	100%	321,000	321,000	1.038259%	0.231442%	0.996285%	2.265986%	3,333	743	3,198	7,274
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9201			Subtotal			105,629,600	105,629,600					1,346,482	300,146	254,543	1,901,171

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
4. ADJUSTMENTS TO TAXATION		12	13	14	15
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	86		-86	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	19,381	4,333	2,933	26,647
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,365,949	304,479	257,390	1,927,818
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	1,365,949	304,479	257,390	1,927,818

FIR2016: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,533,700	20,670	4,608	11,203	36,481

KIC DTC 1 LIST	Tax Dand 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	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$		
2001	0	Deseronto T														
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	5,800	5,800	1.263243%	0.281594%	0.188000%	1.732837%	73	16	11	100	
1210	CF	0 Commercial	PIL: Full Occupied	1.100000	100%	1,138,900	1,138,900	1.389567%	0.309753%	0.898731%	2.598051%	15,826	3,528	10,236	29,590	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	237,000	237,000	1.389567%	0.309753%	0.000000%	1.699320%	3,293	734	0	4,027	
1250	CV	0 Commercial	PIL: Excess Land	1.100000	70%	152,000	152,000	0.972697%	0.216827%	0.629112%	1.818636%	1,478	330	956	2,764	
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9201			Subtotal			1,533,700	1,533,700					20,670	4,608	11,203	36,481	

FIR2016: Deseronto T

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499 TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal PILS		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
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9401				Subtotal			0	0				0			0

2016-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
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			
		20,670	4,608	11,203	36,481
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			
		20,670	4,608	11,203	36,481

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2016

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		
							77.146%	1.345%	20.682%	0.827%	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			Distribution of Education Taxes in column 6 by School Board				
	16	2	18	17	3	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	6	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	94,103,300	94,103,300	94,103,300	94,103,300	1,630,656	1,188,753	264,989	176,914	136,482	2,380	36,589	1,463	
0050 Multi-residential	3,930,000	4,533,255	3,930,000	4,533,255	77,419	57,266	12,765	7,388	5,700	99	1,528	61	
0110 Farmland	254,800	63,700	254,800	63,700	1,104	805	179	120	92	2	25	1	
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	98,288,100	98,700,255	98,288,100	98,700,255	1,709,179	1,246,824	277,933	184,422	142,274	2,481	38,142	1,525	0
0210 Commercial	5,212,700	5,595,898	5,212,700	5,595,898	132,167	70,690	15,757	45,720	35,271	615	9,456	378	0
0215 Commercial New Construction	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
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	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
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	5,212,700	5,595,898	5,212,700	5,595,898	132,167	70,690	15,757	45,720	35,271	615	9,456	378	0
0510 Industrial	1,807,800	2,029,037	1,807,800	2,029,037	52,551	25,635	5,713	21,203	16,357	285	4,385	175	0
0515 Industrial New Construction	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
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	1,807,800	2,029,037	1,807,800	2,029,037	52,551	25,635	5,713	21,203	16,357	285	4,385	175	0
0710 Pipelines	321,000	263,830	321,000	263,830	7,274	3,333	743	3,198	2,467	43	661	26	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties						86	0	-86	-66	-1	-18	-1	
9170 Supplementary Taxes					26,647	19,381	4,333	2,933	2,263	39	607	24	
9180 Total Levied by Rate					1,927,818	1,365,949	304,479	257,390	198,567	3,462	53,233	2,128	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	105,629,600	106,589,020	105,629,600	106,589,020	1,927,818	1,365,949	304,479	257,390	198,567	3,462	53,233	2,128	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	
						\$	\$	\$	
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	1,527,900	1,630,530	36,381	20,597	4,592	11,192	
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 Construction	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	1,527,900	1,630,530	36,381	20,597	4,592	11,192	
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					36,481	20,670	4,608	11,203	
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	1,533,700	1,636,330	36,481	20,670	4,608	11,203	

Part 3 contains Distribution of PILS by School Boards

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Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

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	4,285	956	2,772	8,013		8,013	7,058	955							
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 Corporation				0		0									
5430 Liquor Control Board of Ont.	3,293	734		4,027		4,027	3,293	734							
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	13,019	2,902	8,420	24,341		24,341	21,439	2,902							
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	20,670	4,608	11,203	36,481	0	36,481	31,863	4,607	11	11	0	0	0	0	0

2016-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		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 <input type="text"/>								0			0
1498	Other <input type="text"/>								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	8,321	57	19,873				11,152	39,403		1,301	40,704
1620	Recreation programs	16,273		21,213	2,239		10		39,735		1,833	41,568
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	151,416	8,044	199,056	1,782			118,973	479,271	3,909	16,253	499,433
1640	Libraries	85,686		30,588	5,375			16,284	137,933		5,613	143,546
1645	Museums								0			0
1650	Cultural services	5,131		6,024			200		11,355		515	11,870
1698	Other <input type="text"/>								0			0
1699	Subtotal	266,827	8,101	276,754	9,396	0	210	146,409	707,697	3,909	25,515	737,121
Planning and development												
1810	Planning and zoning								0			0
1820	Commercial and Industrial	-345		5,481					5,136		237	5,373
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other <input type="text"/>								0			0
1899	Subtotal	-345	0	5,481	0	0	0	0	5,136	0	237	5,373
1910	Other <input type="text"/>								0			0
9910	TOTAL	1,289,388	37,978	1,214,171	557,420	10,184	35,466	777,068	3,921,675	0	0	3,921,675

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,064,115
5020	Employee benefits	225,273
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,289,388
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,289,388
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	7,767
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	
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2016-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION					
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2016 Closing Amortization Balance	2016 Closing Net Book Value	
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	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	261,643	311,684			311,684	50,041	11,152		61,193		250,491
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	2,294,406	3,510,066			3,510,066	1,215,660	118,972		1,334,632		2,175,434
1640	Libraries	155,278	277,576	33,292	11,251	299,617	122,298	16,284	11,251	127,331		172,286
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	2,711,327	4,099,326	33,292	11,251	4,121,367	1,387,999	146,408	11,251	1,523,156		2,598,211
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	0
1910	Other	0	0			0	0			0		0
9910	Total Tangible Capital Assets	7,300,045	17,632,560	10,289,590	2,143,467	25,778,683	10,332,515	777,068	1,508,533	9,601,050		16,177,633

FIR2016: Deseronto T
Asmt Code: 1202
MAH Code: 51401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2016

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	484,959	476,898
2010	Land Improvements	616,415	714,929
2020	Buildings	3,028,618	3,668,176
2030	Machinery & Equipment	1,452,906	9,411,859
2040	Vehicles	328,995	264,631
2097	Other <input type="text" value="Computer Systems"/>	15,484	205,473
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	5,927,377	14,741,966
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,372,668	1,435,667
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	1,372,668	1,435,667
9920	Total Tangible Capital Assets	7,300,045	16,177,633
2405	Construction-in-progress	9,438,318	52,421
9921	Total Tangible Capital Assets and Construction-in-progress	16,738,363	16,230,054

2016-V1.03

FIR2016: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 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	52,421		52,421
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	52,421	0	52,421
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	9,438,318	486,870	9,925,188	0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	9,438,318	486,870	9,925,188	0
	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	9,438,318	539,291	9,925,188	52,421

FIR2016: Deseronto T

Asmt Code: 1202
MAH Code: 51401

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-157,441
1020	Acquisition of tangible capital assets	-10,289,590
1030	Amortization of tangible capital assets (SLC 51 9910 08)	777,068
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	9,385,897
1040	(Gain)/Loss on sale of tangible capital assets	577,069
1050	Proceeds on sale of tangible capital assets	57,865
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	508,309
1210	Change in supplies inventories	
1220	Change in prepaid expenses	5,618
1230	Other <input type="text"/>	
1299	Subtotal	5,618
1410	(Increase)/decrease in net financial assets/net debt	356,486
1420	Net financial assets (net debt), beginning of year	-1,310,071
9910	Net financial assets (net debt), end of year	-953,585

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	95,000
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	400,000
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	495,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	126,431
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	5,145
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"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	57,865
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	189,441
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	25,000
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	17,000
0440	Canada Gas Tax (SLC 10 4099 01)	177,252
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	219,252
0499	Subtotal	408,693
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	903,693
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2016-V1.03

FIR2016: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2016

* 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

		2016 Actual
Operating Transactions		1
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	0
9920	Cash and cash equivalents, end of year	0

		2016 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2016: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2016

* 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

		2016 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-157,441
2020	Non-cash items including amortization	1,354,137
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	548,581
2030	Prepaid expenses	5,618
2040	Change in deferred revenue	138,322
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,889,217
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	57,865
0620	Cash used to acquire tangible capital assets	-10,289,590
0630	Change in construction-in-progress	9,385,897
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-845,828
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	495,000
1020	Principal long term debt repayment	-137,817
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	357,183
1210	Increase in cash and cash equivalents	1,400,572
1220	Cash and cash equivalents, beginning of year	49,190
9920	Cash and cash equivalents, end of year	1,449,762

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,449,762
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	1,449,762
Cash:		
1501	Unrestricted	1,449,762
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	1,449,762

FIR2016: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	301,762	0	894,296
0310 Allocation of Surplus		0	631,091
0315 Allocation of Surplus : for operating			631,091
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	58		
0860 Gasoline Tax - Province	169,207		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	108,923		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	278,188	0	631,091
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			5,145
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)	111,556		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	177,252		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	288,808	0	5,145
2099 Balance, end of year	291,142	0	1,520,242

FIR2016: Deseronto T

ASMT Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			448,840
5020	Contingencies			
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			24,239
5210	Protection services			
Transportation services:				
5215	Roadways			
5216	Winter Control			
5220	Transit			2,880
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system			981,808
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			35,345
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			
5266	Recreation programs			10,594
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			
5275	Libraries			9,848
5276	Museums			
5277	Cultural services			
5280	Planning and development			6,688
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	16,224		
5650	Recreational land (the Planning Act)	14,525		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province	179,126		
5691	Gasoline Tax - Federal	81,267		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	291,142	0	1,520,242

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2016

Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please specify)

RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				< =	> =				
				1 Bedroom 4	2 Bedroom 5				
				<i>If Other, Please Specify ></i>					
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

NON Res. Sq. Foot / Sq. Metre (Please Specify) 10	Industrial Sq. Foot / Sq. Metre (Please Specify) 11	Commercial Sq. Foot / Sq. Metre (Please Specify) 12	Institutional Sq. Foot / Sq. Metre (Please Specify) 13	Other 14	Other 15	Other 16
<i>If Other, Please Specify ></i>						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

FIR2016: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	1,449,762
Accounts receivable		
0410	Canada	148,656
0420	Ontario	134,534
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	1,304
0490	Other receivables	575,084
0499	Subtotal	859,578
Taxes receivable		
0610	Current year's levies	167,918
0620	Previous year's levies	94,524
0630	Prior year's levies	87,596
0640	Penalties and interest	41,190
0690	LESS: Allowance for uncollectables	
0699	Subtotal	391,228
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
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 <input type="text"/>	
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 <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	2,700,568
8010	* Market value of Investments included in Line 0829	<input type="text"/>

FIR2016: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2016

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	26,300
2220	Ontario	65,918
2230	Upper-tier	
2240	Other municipalities	1,891
2250	School boards	1,032
2260	Interest on debt	
2270	Trade accounts payable	545,465
2290	Other	109,210
2299	Subtotal	749,816
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	291,142
2490	Other	192,996
2499	Subtotal	484,138
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	2,296,399
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text"/>	
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,296,399
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 <input type="text"/>	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	123,800
9940	TOTAL Liabilities	3,654,153
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-953,585
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	16,230,054
6250	Inventories of Supplies	
6260	Prepaid Expenses	10,278
6299	Total Non-Financial Assets	16,240,332
9970	Total Accumulated Surplus/(Deficit)	15,286,747
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	13,933,655
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	1,520,242
6430	General Surplus/ (Deficit)	-86,951
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	21,020
5050	Cemeteries	22,581
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	43,601
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 <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-123,800
9971	Total Accumulated Surplus/(Deficit)	15,286,747

2018-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

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

for the year ended December 31, 2016

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	414,863
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,927,818
0225	PLUS: Current Year Penalties and Interest	61,384
0240	LESS: Total cash collections (SLC 72 0699 09)	2,009,744
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	3,093
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	391,228
Cash Collections		9
		\$
0610	Current year's tax	1,912,265
0620	Previous year's tax	24,501
0630	Penalties and interest	72,978
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	2,009,744

2018-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2016

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 \$				
		4								
1099	Municipal Act (353, 354, 357, 358, RfR)									
1299	Discounts for Advance Payments (Mun. Act 345(10))									
1499	Tax Credit (Mun. Act 474.3)									
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)									
1810	Rebates to Commercial properties (Mun. Act 362)									
1820	Rebates to Industrial properties (Mun. Act 362)									
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)									
2299	Vacant Unit Rebates (Mun. Act 364)									
2399	Reduction for Heritage Property (Mun. Act 365.2)									
2890	Other <input type="text"/>									
2891	Other <input type="text"/>									
2892	Other <input type="text"/>									
2893	Other <input type="text"/>									
2899	Tax adjustments before allowances	4	0	0	0	0	2,641	448	3,093	

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									
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)									
4420	Net Impact of 5% Capping Limit Program									
4890	Other <input type="text"/>									
4891	Other <input type="text"/>									
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	198,574	3,462	53,233	2,128	0	257,397			

2016-V1.03

FIR2016: Deseronto T

Schedule 74

Asmt Code: 1202

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 51401

for the year ended December 31, 2016

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	1,800,000
0220	To Canada and agencies	
0230	To Others	496,399
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	2,296,399
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	2,296,399

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	379,888
1240	Lease purchase agreements (Tangible capital leases)	116,511
1250	Mortgages	
1280	Construction Financing Debentures	1,800,000
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,296,399

3. Debt burden of the municipality: Analysed by function

1405	General government	7,495
1410	Protection services	165,816
Transportation services:		
1415	Roadways	93,020
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	1,800,000
1430	Storm water system	
1435	Waterworks system	
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	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	230,068
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	2,296,399

2016-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

2016-V1.03

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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 2017	1,943,561	15,962						
3220	Year 2018	132,368	11,866						
3230	Year 2019	123,444	4,938						
3240	Year 2020	35,156	2,277						
3250	Year 2021	23,520	1,533						
3260	Years 2022 to 2026	38,350	1,015						
3270	Years 2027 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	2,296,399	37,591	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.

FIR2016: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
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

2016-V1.03

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

Loans

- 2210 Loans issued in current year (2016)
- 2220 Outstanding Loans as of 2016

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017
- 2620 Year: 2018
- 2630 Year: 2019
- 2640 Year: 2020
- 2650 Year: 2021
- 2660 Years beyond 2021

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

		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	0.00	1.00
0210	Fire	3.00	22.00	0.00
0211	Uniform	3.00	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		14.00
0250	Libraries			
0255	Planning			
0290	Other		6.00	
0298	Subtotal	15.00	34.00	15.00
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	15.00	34.00	15.00

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$
2	220,000
2	220,000

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
16	182,000
20	737,000
36	919,000

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1
\$
36,975,700
2,881,000
1,075,000
40,931,700

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016)

1
\$

2016-V1.03

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

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, 2016

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, 2016

(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	Deseronto Public Library Board	Library Board	1604	100%		
0852	Deseronto Cemetery Board	Cemetery Board	1002	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%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2016

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
			Estimation

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2016 based on permits issued.

1	\$
	919,000

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
#
10

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

10

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

10

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

10

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.

30

Number Of Building Permit Applications
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
4		4

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

0		0
---	--	---

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

0		0
---	--	---

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

0		0
---	--	---

1322 **Subtotal**

4	0	4
---	---	---

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
1358

Residential Units within Settlement Areas	Total Residential Units
1	2
#	#
4	4
Subtotal	4

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016.

Hectares
1
#

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2016

11. Transportation Services

1710	Roads : Total Paved Lane Km	1 # 31
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	25

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1722	Has the entire municipal road system been rated?			
1725	Indicate the rating system used and the year the rating was conducted			
				2008 Road Needs Assessment

1730	Roads : Total UnPaved Lane Km	0
1740	Winter Control : Total Lane Km maintained in winter	31
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	4,101
1755	Transit : Population of Service Area	1,645
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	

	Column 1	Column 2
	#	#
Number of structures where the condition of primary components is rated as good to very good, requiring only repair		
Total Number		
1765	Bridges	2
1766	Culverts	
1767	Subtotal	0

	Column 1	Column 2	Column 3	Description
	#	#	#	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 # 0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	12
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	440,961
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	417,943
1850	Water Main Breaks : Number of water main breaks in a year	1
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	135
1860	Solid Waste Collection : Total tonnes collected from all property classes	325
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes	325
1870	Waste Diversion : Total tonnes diverted from all property classes	110

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)	10,033
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	59,498
2330	Solid Waste Disposal : Other revenue	17,412
2340	Waste Diversion : Other Revenue	
2370	Assessment on Exempt Properties (Enter data from returned roll)	4,795,700

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018

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)	137,817
0220	Interest (SLC 74 3099 02)	37,978
0299	Subtotal	175,795
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	175,795

		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	175,795

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	3,764,234
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)	675,595
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	6,080
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	111,556
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	177,252
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)	-577,069
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	438,414
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	3,325,820
2620	25% of Net Revenues	831,455
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	655,660

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2016-V1.03

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Schedule 83

NOTES

for the year ended December 31, 2016

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 :**