

2017 FINANCIAL INFORMATION RETURN

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

MSO Office:
Asmt Code:
MAH Code:

Submitting:
Version:

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:

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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)	jjpark@cbkaw.com
0090	Municipal Treasurer	Mora Nicholls
0093	Municipal Treasurer's Email (Required)	mnicholls@deseronto.ca
0094	Date	1/21/2020

Signature of Municipal Treasurer

Signature	Date
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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	1	2
	(#)	(List)
0040 Households	716	Stats Can
0041 Population	1,645	Stats Can
0042 Youth Population	305	Stats Can

2017.01001

FIR2017: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2017

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)	1,349,767
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	32,015
9940	Subtotal	1,381,782
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	651,600
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	651,600
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	9,383
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	230,864
0820	Canada conditional grants (SLC 12 9910 02)	3,420
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	180,864
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	165,262
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	52,509
0899	Subtotal	642,302
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	17,000
1099	Revenue from other municipalities (SLC 12 9910 03)	25,200
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,685,975
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	1,300
1430	Rents, concessions and franchises	7,800
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	9,100
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	44,910
1698	Other	
1699	Subtotal	44,910
	Other revenue	
1805	Investment income	3,423
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	18,112
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	13,770
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	173,847
1891	Other	63,302
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	272,454
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	4,730,323

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Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	4,730,323
2020	LESS: Total Expenses (SLC 40 9910 11)	4,116,281
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	614,042
2060	Accumulated surplus/(deficit) at the beginning of year	15,286,747
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	15,286,747
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	15,900,789

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	165,262
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	165,262

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	52,509
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	52,509

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Asmt Code: 1202
MAH Code: 51401

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2017

	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				11,355			
Protection services							
0410 Fire				200			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	200	0	0	0
Transportation services							
0611 Roads - Paved				28,042	50,000		
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			25,200	105,982			17,000
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	25,200	134,024	50,000	0	17,000
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				528,320			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				705,422	180,864	180,864	
0832 Water distribution/transmission							
0840 Solid waste collection				63,745			
0850 Solid waste disposal				3,297			
0860 Waste diversion				12,836			
0898 Other							
0899 Subtotal	0	0	0	1,313,620	180,864	180,864	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				19,369			
1098 Other							
1099 Subtotal	0	0	0	19,369	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							
1620 Recreation programs		3,420		17,005			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				183,932			
1640 Libraries	9,383			5,270			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	9,383	3,420	0	206,207	0	0	0
Planning and development							
1810 Planning and zoning				1,200			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	1,200	0	0	0
1910 Other							
9910 TOTAL	9,383	3,420	25,200	1,685,975	230,864	180,864	17,000

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

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

	1 Exit capping immediately Y or N	2 Decrease - Percentage Retained %	3 Tax Adjustment - Increases \$	4 Net Class Impact \$	5 Annualized Tax Limit %	6 CVA Tax Limit %	7 CVA Threshold Value for Protected Properties \$	8 CVA Threshold Value for Clawed Back Properties \$	9 Exclude Properties Previously at CVA Tax Y or N	10 Exclude Properties that go from Capped to Clawed Back Y or N	11 Exclude Properties that go from Clawed Back to Capped Y or N
0320 M Multi-Residential	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0330 C Commercial	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0340 I Industrial	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

	2 Grad. Tax Rates in Effect? Y or N	3 Number of Tax Bands #	Low Band		Middle Band	
			4 CVA Boundary \$	5 % of Highest Band Rate %	6 CVA Boundary \$	7 % of Highest Band Rate %
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)

	2 Phase-In Program in Effect? Y or N	3 Year Current Phase-In Initiated Year	4 Term of Current Phase-In # 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)	

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

	INTERIM Billing Installments			FINAL Billing Installments		
	2 Installments #	3 First Due Date YYYYMMDD	4 Last Due Date YYYYMMDD	5 Installments #	6 First Due Date YYYYMMDD	7 Last Due Date YYYYMMDD
1210 R Residential	2	20170228	20170428	2	20170630	20170831
1220 M Multi-Residential	2	20170228	20170428	2	20170630	20170831
1230 F Farmland	2	20170228	20170428	2	20170630	20170831
1240 T Managed Forest						
1250 C Commercial	2	20170228	20170428	2	20170630	20170831
1260 I Industrial	2	20170228	20170428	2	20170630	20170831
1270 P Pipeline	2	20170228	20170428	2	20170630	20170831
1298 Other <input type="text"/>						

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Asmt Code: 1202
MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		105,888,950	1,347,715	305,443	234,111	1,887,269

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	1.000000	100%	99,095,800	95,373,325	1.263752%	0.286414%	0.179000%	1.729166%	1,205,282	273,163	170,718	1,649,163	
0050	MT	0 Multi-Residential	Full Occupied	1.153500	100%	2,815,400	2,815,400	1.457738%	0.330379%	0.179000%	1.967117%	41,041	9,301	5,040	55,382	
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	281,000	281,000	1.263752%	0.286414%	0.179000%	1.729166%	3,551	805	503	4,859	
0110	FT	0 Farmland	Full Occupied	0.250000	100%	445,600	302,500	0.315938%	0.071604%	0.044750%	0.432292%	956	217	135	1,308	
0210	CT	0 Commercial	Full Occupied	1.100000	100%	4,714,900	4,602,100	1.390127%	0.315056%	0.678612%	2.383795%	63,975	14,499	31,230	109,704	
0270	CX	0 Commercial	Vacant Land	1.100000	70%	342,500	337,550	0.973089%	0.220539%	0.678612%	1.872240%	3,285	744	2,291	6,320	
0510	IT	0 Industrial	Full Occupied	1.129200	100%	1,920,000	1,806,600	1.427029%	0.323419%	1.140000%	2.890448%	25,781	5,843	20,595	52,219	
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.129200	100%	10,400	8,075	1.427029%	0.323419%	1.140000%	2.890448%	115	26	92	233	
0540	IU	0 Industrial	Excess Land	1.129200	65%	32,600	31,400	0.927569%	0.210222%	0.741000%	1.878791%	291	66	233	590	
0710	PT	0 Pipeline	Full Occupied	0.821900	100%	352,000	331,000	1.038678%	0.235404%	0.989264%	2.263346%	3,438	779	3,274	7,491	
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												0	0	0	0	
9201			Subtotal			110,010,200	105,888,950					1,347,715	305,443	234,111	1,887,269	

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

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

9499 TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC	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	Taxes	TOTAL	
								1	2	3	4	5	6	7	8	9
LIST	LIST	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
								0.00000%	0.00000%	0.00000%	0.00000%					
4001												0				0
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9401							Subtotal	0	0			0				0

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699 TOTAL	LT/ST Taxes	UT Taxes	Education Taxes
		0	

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 Taxes				
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$				
6001																		
9601			Subtotal			0	0										0	

2017.01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

		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)	92		-92	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	5,401	1,208	796	7,405
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	1,353,208	306,651	234,815	1,894,674
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	1,353,208	306,651	234,815	1,894,674

FIR2017: Deseronto T
 Asmt Code: 1202
 MAH Code: 51401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment		LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	1,498,825		20,167	4,572	11,859	36,598

KIC DTD 1 LIST	Tax Dend 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%	7,200	6,150	1.263752%	0.286414%	0.179000%	1.729166%	78	18	11	107	
1210	CF	0 Commercial	PIL: Full Occupied	1.100000	100%	1,159,900	1,111,150	1.390127%	0.315056%	0.969445%	2.674628%	15,446	3,501	10,772	29,719	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	223,000	223,000	1.390127%	0.315056%	0.000000%	1.705183%	3,100	703	0	3,803	
1250	CV	0 Commercial	PIL: Excess Land	1.100000	70%	178,100	158,525	0.973089%	0.220539%	0.678612%	1.872240%	1,543	350	1,076	2,969	
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												0	0	0	0	
9201			Subtotal			1,568,200	1,498,825					20,167	4,572	11,859	36,598	

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

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 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 \$	Phase-In Taxable 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 \$					
4001																			
9401			Subtotal			0	0							0					0

2017.01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

		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			
		20,167	4,572	11,859	36,598
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			
		20,167	4,572	11,859	36,598

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2017

1. Municipal and School Board Taxation

				TOTAL	Distribution of Education Taxes in column 6 by School Board								
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				
					76.767%	1.451%	20.915%	0.867%	0.000%				
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	Phase-In Taxable Asmt. (CVA) 18 \$	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 \$	TOTAL Taxes 3 \$	Municipal Taxes LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	99,095,800	99,095,800	95,373,325	95,373,325	1,649,163	1,205,282	273,163	170,718	160,759		9,959		
0050 Multi-residential	3,096,400	3,528,564	3,096,400	3,528,564	60,241	44,592	10,106	5,543	5,524	1		17	1
0110 Farmland	445,600	111,400	302,500	75,625	1,308	956	217	135	135				
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	102,637,800	102,735,764	98,772,225	98,977,514	1,710,712	1,250,830	283,486	176,396	166,418	1	9,976	1	0
0210 Commercial	5,057,400	5,450,115	4,939,650	5,322,224	116,024	67,260	15,243	33,521	25,733	486	7,011	291	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 Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	5,057,400	5,450,115	4,939,650	5,322,224	116,024	67,260	15,243	33,521	25,733	486	7,011	291	0
0510 Industrial	1,963,000	2,203,735	1,846,075	2,072,178	53,042	26,187	5,935	20,920	16,060	304	4,375	181	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 Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	1,963,000	2,203,735	1,846,075	2,072,178	53,042	26,187	5,935	20,920	16,060	304	4,375	181	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	352,000	289,309	331,000	272,049	7,491	3,438	779	3,274	2,513	48	685	28	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	92	0	-92	-70	-1	-20	-1	
9170 Supplementary Taxes					7,405	5,401	1,208	796	783	1	11	1	
9180 Total Levied by Rate					1,894,674	1,353,208	306,651	234,815	211,437	838	22,038	501	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	110,010,200	110,678,923	105,888,950	106,643,964	1,894,674	1,353,208	306,651	234,815	211,437	838	22,038	501	0

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Phase-In PIL Asmt. (CVA) 18 \$	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 \$	Total PILS Levied 3 \$	Municipal PILS LT / ST 4 \$	UT 5 \$	Education PILS 6 \$
1010 Residential	7,200	7,200	6,150	6,150	107	78	18	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	7,200	7,200	6,150	6,150	107	78	18	11
1210 Commercial	1,561,000	1,658,327	1,492,675	1,589,629	36,491	20,089	4,554	11,848
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 Construction	0	0	0	0	0	0	0	0
9220 Subtotal	1,561,000	1,658,327	1,492,675	1,589,629	36,491	20,089	4,554	11,848
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 Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	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					36,598	20,167	4,572	11,859
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	1,568,200	1,665,527	1,498,825	1,595,779	36,598	20,167	4,572	11,859

Part 3 contains Distribution of PILS by School Boards

2017.01

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

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	78	18	11	107		107	78	18	11									
5020 Canada Enterprises	4,472	1,013	3,119	8,604		8,604	7,591	1,013										
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.	3,100	703		3,803		3,803	3,100	703										
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	12,517	2,838	8,729	24,084		24,084	21,246	2,838										
5910 Other Muns and Enterprises				0		0												
5950 Amounts Added to PIL	0	0	0	0		0												
9599 TOTAL	20,167	4,572	11,859	36,598	0	36,598	32,015	4,572	11	11	0	0	0	0	0			

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2017

		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	11,911		14,605				11,152	37,668		1,168	38,836
1620	Recreation programs	20,802		27,823					48,625		2,143	50,768
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	116,693	6,046	238,615	2,213			116,717	480,284	2,303	15,753	498,340
1640	Libraries	86,413		32,750	5,100			15,362	139,625		5,392	145,017
1645	Museums								0			0
1650	Cultural services	14		5,678			300		5,992		251	6,243
1698	Other []								0			0
1699	Subtotal	235,633	6,046	319,471	7,313	0	300	143,231	712,194	2,303	24,707	739,204
Planning and development												
1810	Planning and zoning								0			0
1820	Commercial and Industrial			2,582					2,582		114	2,696
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	2,582	0	0	0	0	2,582	0	114	2,696
1910	Other []								0			0
9910	TOTAL	1,268,226	51,490	1,411,908	571,522	11,157	27,247	774,731	4,116,281	0	0	4,116,281

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2017

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,036,924
5020	Employee benefits	231,302
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,268,226
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,268,226
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)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
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	

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST					AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	250,491	311,684			311,684	61,193	11,152		72,345		239,339
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	2,175,434	3,510,066			3,510,066	1,334,632	116,717		1,451,349		2,058,717
1640	Libraries	172,286	299,617	4,306	7,373	296,550	127,331	15,362	7,373	135,320		161,230
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	2,598,211	4,121,367	4,306	7,373	4,118,300	1,523,156	143,231	7,373	1,659,014		2,459,286
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	16,177,633	25,778,683	252,716	76,557	25,954,842	9,601,050	774,731	38,831	10,336,950		15,617,892

FIR2017: Deseronto T
Asmt Code: 1202
MAH Code: 51401

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	476,898	460,298
2010	Land Improvements	714,929	722,550
2020	Buildings	3,668,176	3,506,485
2030	Machinery & Equipment	9,411,859	9,034,447
2040	Vehicles	264,631	255,756
2097	Other <input type="text" value="Computer hardware and software"/>	205,473	190,898
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	14,741,966	14,170,434
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,435,667	1,447,458
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	1,435,667	1,447,458
9920	Total Tangible Capital Assets	16,177,633	15,617,892
2405	Construction-in-progress	52,421	650,479
9921	Total Tangible Capital Assets and Construction-in-progress	16,230,054	16,268,371

2017.01

FIR2017: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 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	52,421		52,421	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	107,888		107,888
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	52,421	107,888	52,421	107,888
	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	542,591		542,591
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	0	542,591	0	542,591
	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	52,421	650,479	52,421	650,479

FIR2017: 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, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	614,042
1020	Acquisition of tangible capital assets	-252,716
1030	Amortization of tangible capital assets (SLC 51 9910 08)	774,731
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-598,058
1040	(Gain)/Loss on sale of tangible capital assets	-18,112
1050	Proceeds on sale of tangible capital assets	55,838
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-38,317
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-3,895
1230	Other <input type="text"/>	
1299	Subtotal	-3,895
1410	(Increase)/decrease in net financial assets/net debt	571,830
1420	Net financial assets (net debt), beginning of year	-953,585
9910	Net financial assets (net debt), end of year	-381,755

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)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	251,976
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.	
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	251,976
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	180,864
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	230,864
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	17,000
0440	Canada Gas Tax (SLC 10 4099 01)	52,509
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	481,237
0499	Subtotal	733,213
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	733,213
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-117,561

2017.01

FIR2017: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2017

* 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

		2017 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

		2017 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

FIR2017: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2017

* 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

		2017 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	614,042
2020	Non-cash items including amortization	756,619
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-264,507
2030	Prepaid expenses	-3,895
2040	Change in deferred revenue	-76,682
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,025,577
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	55,838
0620	Cash used to acquire tangible capital assets	-850,774
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-794,936
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	-688,108
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	-688,108
1210	Increase in cash and cash equivalents	-457,467
1220	Cash and cash equivalents, beginning of year	1,449,762
9920	Cash and cash equivalents, end of year	992,295

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	982,516
1402	Temporary borrowings	
1403	Short term investments	9,779
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	992,295

		1 \$
Cash:		
1501	Unrestricted	982,516
1502	Restricted	9,779
1503	Unallocated	
9950	Cash and cash equivalents, end of year	992,295

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	291,142	0	1,520,242
0310 Allocation of Surplus		0	231,735
0315 Allocation of Surplus : for operating			231,735
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	920		
0860 Gasoline Tax - Province	164,416		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	109,911		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	275,247	0	231,735
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			251,976
1015 For current operations			84,651
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)	165,262		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	52,509		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	217,771	0	336,627
2099 Balance, end of year	348,618	0	1,415,350

2017.01

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			680,575
5020	Contingencies			
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			70,594
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			51,078
5210	Protection services			
	Transportation services:			
5215	Roadways			
5216	Winter Control			
5220	Transit			29,172
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			531,952
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			35,343
5250	Health services			
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			
5275	Libraries			9,948
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	16,233		
5650	Recreational land (the Planning Act)	14,535		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province	179,126		
5691	Gasoline Tax - Federal	138,724		
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	348,618	0	1,415,350

2017-01-001

FIR2017: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2017

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

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

	RESIDENTIAL CHARGES (\$)									
				Apartments		Secondary Units	Other	Other	Other	Other
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom					
Service	1	2	3	4	5	17	6	7	8	9
1	Municipal Wide Charges									
	<i>If Other, Please Specify ></i>									
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	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 / Per Hectare / Per Other (Please Specify)	Industrial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Commercial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Institutional Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Other	Other	Other
10	11	12	13	14	15	16
<i>If Other, Please Specify ></i>						
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.

2017-01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2017

2017.01

FIR2017: Deseronto T

Schedule 70

Asmt Code: 1202
MAH Code: 51401

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	992,295
Accounts receivable		
0410	Canada	361,279
0420	Ontario	234,107
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	240
0490	Other receivables	454,400
0499	Subtotal	1,050,026
Taxes receivable		
0610	Current year's levies	199,148
0620	Previous year's levies	72,701
0630	Prior year's levies	42,672
0640	Penalties and interest	17,411
0690	LESS: Allowance for uncollectables	
0699	Subtotal	331,932
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	2,374,253
8010	* Market value of Investments included in Line 0829	<input type="text"/>

FIR2017: Deseronto T

Schedule 70

Asmt Code: 1202
MAH Code: 51401

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2017

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	5,253
2240	Other municipalities	
2250	School boards	62,987
2260	Interest on debt	
2270	Trade accounts payable	433,588
2290	Other	114,633
2299	Subtotal	616,461
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	348,618
2490	Other	58,838
2499	Subtotal	407,456
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,608,291
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,608,291
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	2,756,008
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-381,755
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	16,268,371
6250	Inventories of Supplies	
6260	Prepaid Expenses	14,173
6299	Total Non-Financial Assets	16,282,544
9970	Total Accumulated Surplus/(Deficit)	15,900,789
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	14,542,519
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	1,415,350
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	28,560
5050	Cemeteries	38,160
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	66,720
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)	15,900,789

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

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

for the year ended December 31, 2017

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	391,228
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,894,674
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	1,949,926
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	4,044
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	331,932
Cash Collections		9
		\$
0610	Current year's tax	1,650,978
0620	Previous year's tax	234,664
0630	Penalties and interest	64,284
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,949,926

2017.01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2017

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)	52				52	3,441	551	4,044	
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. Act 362)					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	
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	52	0	0	0	52	3,441	551	4,044	

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 362)					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	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	211,396	838	22,038	501	0	234,774			

2017.01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	1,285,453
0220	To Canada and agencies	
0230	To Others	322,838
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,608,291
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	1,608,291

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,285,453
1230	Long term bank loans	322,838
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,608,291

3. Debt burden of the municipality: Analysed by function

1405	General government	2,351
1410	Protection services	114,423
Transportation services:		
1415	Roadways	51,140
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	1,285,453
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	154,924
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	1,608,291

2017.01001

FIR2017: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

		1
		\$
1610	US Dollars:	
	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

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Asmt Code: 1202

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

8. Contingent liabilities

2610	Pending or threatened litigation	
2620	Retroactive wage settlements	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	
2640	Outstanding loans guaranteed	
2698	Other <input type="text"/>	
2699	TOTAL	

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
			0

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
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
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)

Principal 1 \$	Interest 2 \$	Total 3 \$
688,108	51,490	
688,108	51,490	
		0

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal 1 \$	Interest 2 \$

2017.01001

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 2018	157,999	55,038					
3220 Year 2019	149,975	47,209					
3230 Year 2020	62,620	43,616					
3240 Year 2021	51,949	41,906					
3250 Year 2022	37,779	40,330					
3260 Years 2023 to 2027	1,147,969	553,950					
3270 Years 2028 onwards							
3280 Int. to be earned on sink. funds .							
3299 TOTAL	1,608,291	782,049	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.

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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

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

2017.01001

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

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 (2017)
- 2220 Outstanding Loans as of 2017

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

- 2610 Year: 2018
- 2620 Year: 2019
- 2630 Year: 2020
- 2640 Year: 2021
- 2650 Year: 2022
- 2660 Years beyond 2022

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

		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	1.00	
0210	Fire	3.00	15.00	0.00
0211	Uniform	3.00	15.00	
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	1.00		12.00
0250	Libraries			
0255	Planning			
0290	Other			
0298	Subtotal	14.00	22.00	12.00
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	14.00	22.00	12.00

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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
#	\$
3	715,488
2	664,757

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
#	\$
25	393,000
0	
5	62,000
30	455,000

5. Insured value of physical assets

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

1
\$
39,298,700
2,961,600
905,000
43,165,300

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017)

1
\$

2017.01001

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

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	Policing	Police	0420	392,669	
1602	Waste Collection	Solid waste collection	0840	65,734	
1603	Recycling	Waste diversion	0860	29,081	
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

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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Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

(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%		

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Asmt Code: 1202
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

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
			Applicant's Declared Value

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2017 based on permits issued.

1
\$
455,000

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

30

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

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 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 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
1	1	
Subtotal	1	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.

Hectares
1
#

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

11. Transportation Services		1	
		#	
1710	Roads : Total Paved Lane Km	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	Column 4
		#	#
1722	Has the entire municipal road system been rated?		
1725	Indicate the rating system used and the year the rating was conducted.		
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.	3,699	
1755	Transit : Population of Service Area.	1,824	
1760	Bridges and Culverts : Total Square Metres of Surface Area on 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
		#	#
	Rating Of Bridges And Culverts		
1765	Bridges		
1766	Culverts		
1767	Subtotal	0	0
		Column 1	Column 2
		Column 3	Column 4
		#	#
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		1	
		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	12	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	593,649	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000	
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.	399,360	
1850	Water Main Breaks : Number of water main breaks in a year.	0	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	14	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	376	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	376	
1870	Waste Diversion : Total tonnes diverted from all property classes.	133	
13. Recreation Services		1	
		#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties).		
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)		1	
		\$	
2310	Fire Services: Other revenue.		
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)	6,363,550	

2017.01

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2017

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019

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)	688,108
0220	Interest (SLC 74 3099 02)	51,490
0299	Subtotal	739,598
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	739,598

		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	739,598

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	4,730,323
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)	891,847
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	184,284
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	165,262
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	52,509
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	42,200
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	18,112
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	1,354,214
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	3,376,109
2620	25% of Net Revenues	844,027
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	104,429

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2017.01

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Schedule 83

NOTES

for the year ended December 31, 2017

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 :**