

2018 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: **2018.01001**

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@bakertilly.ca
0030	Website address of Municipality	www.deseronto.ca
0091	Municipal Auditor	Joanna Park, CPA, CA
0092	Municipal Audit Firm	Baker Tilly KDN LLP
0095	Municipal Auditor's Email (Required)	jpark@bakertilly.ca
0090	Municipal Treasurer	Christine Martin
0093	Municipal Treasurer's Email (Required)	cmartin@deseronto.ca
0094	Date	1/21/2020

Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	2
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	

2018.01

FIR2018: Deseronto T

Schedule 10

Asmt Code: 1202

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 51401

for the year ended December 31, 2018

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)	1,334,449
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	32,227
9940		Subtotal 1,366,676
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	716,000
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 716,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	65,465
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,294,213
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,276,493
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	266,939
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	50,000
0899		Subtotal 2,953,110
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)	1,480,939
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	9,382
1430	Rents, concessions and franchises	7,800
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 17,182
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	1,339
1620	Penalties and interest on taxes	53,558
1698	Other	
1699		Subtotal 54,897
	Other revenue	
1805	Investment income	8,331
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	5,465
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	44,565
1891	Other	424,915
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 483,276
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910		TOTAL Revenues 7,114,280

2018.01

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	7,114,280
2020	LESS: Total Expenses (SLC 40 9910 11)	4,170,171
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,944,109
2060	Accumulated surplus/(deficit) at the beginning of year	15,900,789
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	15,900,789
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	18,844,898

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	185,562
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	185,562

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	50,000
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	50,000

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2018

	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	1,680			3,495			
Protection services							
0410 Fire				330			
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	330	0	0	0
Transportation services							
0611 Roads - Paved				16,442	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	53,509		25,200	99,285			17,000
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	53,509	0	25,200	115,727	50,000	0	17,000
Environmental services							
0811 Wastewater collection/conveyance				460,972			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				653,569	1,244,213	1,276,493	
0832 Water distribution/transmission							
0840 Solid waste collection				66,185			
0850 Solid waste disposal				3,345			
0860 Waste diversion				9,850			
0898 Other							
0899 Subtotal	0	0	0	1,193,921	1,244,213	1,276,493	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				8,244			
1098 Other							
1099 Subtotal	0	0	0	8,244	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				1,370			
1620 Recreation programs				4,785			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				149,428			
1640 Libraries	10,276			3,624			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	10,276	0	0	159,207	0	0	0
Planning and development							
1810 Planning and zoning				15			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	15	0	0	0
1910 Other							
9910 TOTAL	65,465	0	25,200	1,480,939	1,294,213	1,276,493	17,000

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

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

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

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	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		
	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	2	20180228	20180430	2	20180629	20180831
1220 M Multi-Residential	2	20180228	20180430	2	20180629	20180831
1230 F Farmland	2	20180228	20180430	2	20180629	20180831
1240 T Managed Forest						
1250 C Commercial	2	20180228	20180430	2	20180629	20180831
1260 I Industrial	2	20180228	20180430	2	20180629	20180831
1270 P Pipeline	2	20180228	20180430	2	20180629	20180831
1298 Other <input type="text"/>						

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		107,850,097	1,349,586	308,952	240,988	1,899,526

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%	99,762,000	97,312,060	1.243130%	0.284582%	0.170000%	1.697712%	1,209,715	276,933	165,431	1,652,079
0050	MT	0 Multi-Residential	Full Occupied	1.153500	100%	2,815,400	2,815,400	1.433950%	0.328265%	0.170000%	1.932215%	40,371	9,242	4,786	54,399
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	281,000	281,000	1.243130%	0.284582%	0.170000%	1.697712%	3,493	800	478	4,771
0110	FT	0 Farmland	Full Occupied	0.250000	100%	445,600	350,200	0.310780%	0.071145%	0.042500%	0.424425%	1,088	249	149	1,486
0210	CT	0 Commercial	Full Occupied	1.100000	100%	4,604,200	4,523,425	1.367440%	0.313040%	0.973399%	2.653879%	61,855	14,160	44,031	120,046
0270	CX	0 Commercial	Vacant Land	1.100000	70%	342,500	339,200	0.957210%	0.219128%	0.681379%	1.857717%	3,247	743	2,311	6,301
0510	IT	0 Industrial	Full Occupied	1.129200	100%	1,920,000	1,844,400	1.403740%	0.321350%	1.090000%	2.815090%	25,891	5,927	20,104	51,922
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.129200	100%	10,400	8,850	1.403740%	0.321350%	1.090000%	2.815090%	124	28	96	248
0540	IU	0 Industrial	Excess Land	1.129200	65%	32,600	31,800	0.912430%	0.208877%	0.708500%	1.829807%	290	66	225	581
0710	PT	0 Pipeline	Full Occupied	0.821900	100%	358,000	343,762	1.021730%	0.233898%	0.982312%	2.237940%	3,512	804	3,377	7,693
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												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			110,571,700	107,850,097					1,349,586	308,952	240,988	1,899,526

FIR2018: Deseronto T Asmt Code: 1202 MAH Code: 51401	Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018
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2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499

TOTAL

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

4001

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	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 \$	
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		Subtotal				0					0		0	

9401

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FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	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 %	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 \$	
6001														
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9601							Subtotal	0				0		0

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

	Municipal Taxes		Education	TOTAL
	LT / ST	UT	Taxes	
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	12 \$	13 \$	14 \$	15 \$
	96		-96	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	2,906	664	400	3,970
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	1,352,588	309,616	241,292	1,903,496
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	1,352,588	309,616	241,292	1,903,496

FIR2018: Deseronto T

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,521,950	20,127	4,607	12,110	36,844

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 PILS 14 \$	TOTAL 15 \$
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14		
2001	0	Deseronto T														
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	7,200	6,500	1.243130%	0.284582%	0.170000%	1.697712%	81	18	11	110	
1210	CF	0 Commercial	PIL: Full Occupied	1.100000	100%	1,159,900	1,127,400	1.367440%	0.313040%	0.973399%	2.653879%	15,417	3,529	10,974	29,920	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.100000	100%	223,000	223,000	1.367440%	0.313040%	0.000000%	1.680480%	3,049	698	0	3,747	
1250	CV	0 Commercial	PIL: Excess Land	1.100000	70%	178,100	165,050	0.957210%	0.219128%	0.681379%	1.857717%	1,580	362	1,125	3,067	
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												0	0	0	0	
9201			Subtotal			1,568,200	1,521,950					20,127	4,607	12,110	36,844	

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

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 Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
					%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001														
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9401			Subtotal			0					0			0

FIR2018: Deseronto T

Asmt Code: 1202
 MAH Code: 51401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2018

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

9699	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 Phased-In Assessment \$	Tax Rates				Municipal PILS		Education	TOTAL \$
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.000000%	0.000000%	0.000000%	0.000000%	\$	\$	\$	\$
6001												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
9601				Subtotal		0						0		0

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2018

		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			
		20,127	4,607	12,110	36,844
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			
		20,127	4,607	12,110	36,844

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

1. Municipal and School Board Taxation

					TOTAL								
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.00%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
						76.494%	1.511%	21.090%	0.905%	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	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	\$	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	99,762,000	99,762,000	97,312,060	97,312,060	1,652,079	1,209,715	276,933	165,431	156,302	1	9,128		
0050 Multi-residential	3,096,400	3,528,564	3,096,400	3,528,564	59,170	43,864	10,042	5,264	5,246	1	16		1
0110 Farmland	445,600	111,400	350,200	87,550	1,486	1,088	249	149	149				
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	103,304,000	103,401,964	100,758,660	100,928,174	1,712,735	1,254,667	287,224	170,844	161,697	2	9,144	1	0
0210 Commercial	4,946,700	5,328,345	4,862,625	5,236,952	126,347	65,102	14,903	46,342	35,449	700	9,774	419	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	4,946,700	5,328,345	4,862,625	5,236,952	126,347	65,102	14,903	46,342	35,449	700	9,774	419	0
0510 Industrial	1,963,000	2,203,735	1,885,050	2,116,030	52,751	26,305	6,021	20,425	15,624	309	4,308	185	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	1,885,050	2,116,030	52,751	26,305	6,021	20,425	15,624	309	4,308	185	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	358,000	294,240	343,762	282,538	7,693	3,512	804	3,377	2,583	51	712	31	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	96	0	-96	-74	-20	-1	-1	
9170 Supplementary Taxes					3,970	2,906	664	400	400				
9180 Total Levied by Rate					1,903,496	1,352,588	309,616	241,292	215,679	1,042	23,936	635	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	110,571,700	111,228,285	107,850,097	108,563,694	1,903,496	1,352,588	309,616	241,292	215,679	1,042	23,936	635	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	\$	
						\$	\$	\$	
1010 Residential	7,200	7,200	6,500	6,500	110	81	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	6,500	6,500	110	81	18	11	
1210 Commercial	1,561,000	1,658,327	1,515,450	1,612,529	36,734	20,046	4,589	12,099	
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	1,515,450	1,612,529	36,734	20,046	4,589	12,099	
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					36,844	20,127	4,607	12,110	
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	1,521,950	1,619,029	36,844	20,127	4,607	12,110	

Part 3 contains Distribution of PILS by School Boards

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

		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	20,388		30,091				11,152	61,631		2,052	63,683
1620	Recreation programs			19,252					19,252		783	20,035
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	137,761	4,395	202,845	1,499			119,190	465,690	2,234	13,909	481,833
1640	Libraries	83,751		33,563	4,050			15,430	136,794		4,934	141,728
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other <input type="text"/>								0			0
1699	Subtotal	241,900	4,395	285,751	5,549	0	0	145,772	683,367	2,234	21,678	707,279
Planning and development												
1810	Planning and zoning			1,227					1,227		50	1,277
1820	Commercial and Industrial			9,201					9,201		374	9,575
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	0	0	10,428	0	0	0	0	10,428	0	424	10,852
1910	Other <input type="text"/>								0			0
9910	TOTAL	1,388,107	57,350	1,283,668	593,497	8,735	23,285	815,529	4,170,171	0	0	4,170,171

2018.01

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,147,096
5020	Employee benefits	241,011
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,388,107
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,388,107
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	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST					AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 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	239,339	311,684			311,684	72,345	11,153		83,498		228,186
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	2,058,717	3,510,066	16,924		3,526,990	1,451,349	119,190		1,570,539		1,956,451
1640	Libraries	161,230	296,550	7,988	7,518	297,020	135,320	15,430	7,518	143,232		153,788
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	2,459,286	4,118,300	24,912	7,518	4,135,694	1,659,014	145,773	7,518	1,797,269		2,338,425
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	15,617,892	25,954,842	438,238	33,924	26,359,156	10,336,950	815,529	27,924	11,124,555		15,234,601

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	460,298	460,298
2010	Land Improvements	722,550	677,537
2020	Buildings	3,506,485	3,355,994
2030	Machinery & Equipment	9,034,447	8,738,254
2040	Vehicles	255,756	397,533
2097	Other <input type="text" value="Computer Hardware and Software"/>	190,898	176,324
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	14,170,434	13,805,940
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	1,447,458	1,428,661
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	1,447,458	1,428,661
9920	Total Tangible Capital Assets	15,617,892	15,234,601
2405	Construction-in-progress	650,479	4,338,063
9921	Total Tangible Capital Assets and Construction-in-progress	16,268,371	19,572,664

2018.01

FIR2018: Deseronto T

Schedule 51

Asmt Code: 1202

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 51401

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
1	2	3	4
\$	\$	\$	\$
0299	General government		
	Protection services		
0410	Fire		
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
	Transportation services		
0611	Roads - Paved		
0612	Roads - Unpaved		
0613	Roads - Bridges and Culverts		
0614	Roadways - Traffic Operations & Roadside		
0621	Winter Control - Except sidewalks, Parking Lots		
0622	Winter Control - Sidewalks, Parking Lots Only		
0631	Transit - Conventional	107,888	107,888
0632	Transit - Disabled & special needs		
0640	Parking		
0650	Street lighting		
0660	Air transportation		
0698	Other		
0699	Subtotal	107,888	107,888
	Environmental services		
0811	Wastewater collection/conveyance		
0812	Wastewater treatment & disposal		
0821	Urban storm sewer system		
0822	Rural storm sewer system		
0831	Water treatment	542,591	4,338,063
0832	Water distribution/transmission	3,795,472	
0840	Solid waste collection		
0850	Solid waste disposal		
0860	Waste diversion		
0898	Other		
0899	Subtotal	542,591	4,338,063
	Health services		
1010	Public health services		
1020	Hospitals		
1030	Ambulance services		
1035	Ambulance dispatch		
1040	Cemeteries		
1098	Other		
1099	Subtotal	0	0
	Social and family services		
1210	General assistance		
1220	Assistance to aged persons		
1230	Child care		
1298	Other		
1299	Subtotal	0	0
	Social Housing		
1410	Public Housing		
1420	Non-Profit/Cooperative Housing		
1430	Rent Supplement Programs		
1497	Other		
1498	Other		
1499	Subtotal	0	0
	Recreation and cultural services		
1610	Parks		
1620	Recreation programs		
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill		
1634	Rec. Fac. - All Other		
1640	Libraries		
1645	Museums		
1650	Cultural services		
1698	Other		
1699	Subtotal	0	0
	Planning and development		
1810	Planning and zoning		
1820	Commercial and Industrial		
1830	Residential development		
1840	Agriculture and reforestation		
1850	Title drainage/shoreline assistance		
1898	Other		
1899	Subtotal	0	0
1910	Other		
1910	Subtotal	0	0
9910	Total Construction-In-Progress	650,479	4,338,063

2018.01

FIR2018: 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

for the year ended December 31, 2018

Schedule 53

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,944,109
1020	Acquisition of tangible capital assets	-438,238
1030	Amortization of tangible capital assets (SLC 51 9910 08)	815,529
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-3,687,584
1040	(Gain)/Loss on sale of tangible capital assets	0
1050	Proceeds on sale of tangible capital assets	6,000
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-3,304,293
1210	Change in supplies inventories	
1220	Change in prepaid expenses	4,946
1230	Other <input type="text"/>	
1299	Subtotal	4,946
1410	(Increase)/decrease in net financial assets/net debt	-355,238
1420	Net financial assets (net debt), beginning of year	-381,755
9910	Net financial assets (net debt), end of year	-736,993

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)	87,000
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	87,000
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	1,276,493
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,294,213
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	17,000
0440	Canada Gas Tax (SLC 10 4099 01)	50,000
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,637,706
0499	Subtotal	2,724,706
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	2,724,706
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-1,401,116

2018.01

FIR2018: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2018

* 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

		2018 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

		2018 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

FIR2018: Deseronto T

Schedule 54

Asmt Code: 1202

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 51401

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,944,109
2020	Non-cash items including amortization	815,529
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-1,036,937
2030	Prepaid expenses	4,946
2040	Change in deferred revenue	-2,149
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,725,498
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	6,000
0620	Cash used to acquire tangible capital assets	-4,125,822
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-4,119,822
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	531,314
1020	Principal long term debt repayment	-164,557
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	366,757
1210	Increase in cash and cash equivalents	-1,027,567
1220	Cash and cash equivalents, beginning of year	992,295
9920	Cash and cash equivalents, end of year	-35,272

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	-45,103
1402	Temporary borrowings	
1403	Short term investments	9,831
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	-35,272
Cash:		
1501	Unrestricted	-45,103
1502	Restricted	9,831
1503	Unallocated	
9950	Cash and cash equivalents, end of year	-35,272

2018.01

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	348,618	0	1,415,350
0310 Allocation of Surplus		0	518,311
0315 Allocation of Surplus : for operating			518,311
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	2,185		2,950
0860 Gasoline Tax - Province	185,562		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	111,580		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	299,327	0	521,261
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			87,000
1015 For current operations			21,520
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)	266,939		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	50,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	316,939	0	108,520
2099 Balance, end of year	331,006	0	1,828,091

2018.01

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

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			133,969
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			108,477
5210 Protection services			12,400
Transportation services:			
5215 Roadways			72,700
5216 Winter Control			
5220 Transit			30,834
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system			733,552
5230 Storm water system			
5235 Waterworks system			
5240 Solid waste collection			
5245 Solid waste disposal			
5246 Waste diversion			35,345
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			13,551
5276 Museums			
5277 Cultural services			
5280 Planning and development			6,688
5290 Other			
Obligatory Deferred Revenue:			
5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions	16,242		
5650 Recreational land (the Planning Act)	14,548		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province	97,750		
5691 Gasoline Tax - Federal	202,466		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other			
5696 Other			
5697 Other			
5698 Other			
5699 Other			
9930			
TOTAL	331,006	0	1,828,091

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2018

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

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)						
	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments <= 1 Bedroom 4	Apartments >= 2 Bedroom 5	Secondary Units 17	Other 6	Other 7	Other 8	Other 9	NON Res. Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 10	Industrial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 11	Commercial Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 12	Institutional Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify) 13	Other 14	Other 15	Other 16
1	Municipal Wide Charges										Municipal Wide Charges						
	<i>If Other, Please Specify ></i>										<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	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", please attach an electronic version of the new by-law.

2018-01-01
FIR2018: Deseronto T
Asmt Code: 1202
MAH Code: 51401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01

FIR2018: Deseronto T

Schedule 70

Asmt Code: 1202
MAH Code: 51401

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2018

Financial Assets		1
0299	Cash and cash equivalents	\$ -35,272
Accounts receivable		
0410	Canada	977,432
0420	Ontario	835,060
0430	Upper-tier	6,794
0440	Other municipalities	
0450	School boards	814
0490	Other receivables	564,804
0499	Subtotal	2,384,904
Taxes receivable		
0610	Current year's levies	261,245
0620	Previous year's levies	86,347
0630	Prior year's levies	61,394
0640	Penalties and interest	33,239
0690	LESS: Allowance for uncollectables	11,000
0699	Subtotal	431,225
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	2,780,857
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2018.01

FIR2018: Deseronto T**Schedule 70**Asmt Code: 1202
MAH Code: 51401**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
for the year ended December 31, 2018

Liabilities			1
Temporary loans			\$
2010	Operating purposes		
Tangible Capital Assets:			
2020	Canada		
2030	Ontario		
2040	Other		
2099	Subtotal		0
Accounts Payable			
2210	Canada		
2220	Ontario		
2230	Upper-tier		
2240	Other municipalities		
2250	School boards		145
2260	Interest on debt		
2270	Trade accounts payable		519,295
2290	Other		494,255
2299	Subtotal		1,013,695
2301	Estimated Tax Liabilities (PS3510)		
Deferred revenue			
2410	Obligatory reserve funds (SLC 60 2099 01)		331,006
2490	Other		74,301
2499	Subtotal		405,307
Long term liabilities			
2610	Debt issued		
2620	Debt payable to others		1,975,048
2630	Lease purchase agreements (Tangible capital leases)		
2640	Other		
2650	Other		
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699	Subtotal		1,975,048
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		3,517,850
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)		-736,993
Non-Financial Assets			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		19,572,664
6250	Inventories of Supplies		
6260	Prepaid Expenses		9,227
6299	Total Non-Financial Assets		19,581,891
9970	Total Accumulated Surplus/(Deficit)		18,844,898
Analysis of the Accumulated Surplus/(Deficit)			1
			\$
6410	Equity in Tangible Capital Assets		17,190,928
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		1,828,091
6430	General Surplus/ (Deficit)		-138,804
6431	Unexpended capital financing		
Local boards			
5030	Transit operations		
5035	Water operations		
5040	Wastewater operations		
5041	Solid waste operations		
5045	Libraries		36,070
5050	Cemeteries		52,413
5055	Recreation, community centres and arenas		
5060	Business Improvement Area		
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098	Total Local Boards		88,483
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)		18,844,898

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	331,932
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	1,903,496
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	1,783,450
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	20,753
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	431,225
Cash Collections		9
		\$
0610	Current year's tax	1,584,583
0620	Previous year's tax	166,780
0630	Penalties and interest	32,087
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	1,783,450

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

		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 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	738	1	103			842	18,139	1,772	20,753
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	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	738	1	103	0	0	842	18,139	1,772	20,753
Tax Adjustments Not Applied to Taxation										
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	0
Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	214,952	1,041	23,833	635	0	240,461			

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	1,259,823
0220	To Canada and agencies	
0230	To Others	715,225
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,975,048
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	1,975,048

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,259,823
1230	Long term bank loans	215,225
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	500,000
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,975,048

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	63,029
Transportation services:		
1415	Roadways	39,260
1416	Winter Control	
1420	Transit	24,756
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	1,759,823
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	88,180
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	1,975,048

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2018

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 style="width: 150px;" 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 style="width: 150px;" type="text"/>
3098	Other <input style="width: 150px;" 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 \$
164,557	57,350	
164,557	57,350	
		0

11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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 2019	664,121	49,506					
3220 Year 2020	73,229	45,339					
3230 Year 2021	51,949	41,906					
3240 Year 2022	37,779	40,330					
3250 Year 2023	30,463	39,240					
3260 Years 2024 to 2028	1,117,507	553,950					
3270 Years 2029 onwards							
3280 Int. to be earned on sink. funds .							
3299 TOTAL	1,975,048	770,271	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 \$500,000 Construction Advances with terms to be determined

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

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

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

2018.01001

FIR2018: Deseronto T

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MAH Code: 51401

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

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 (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019
- 2620 Year: 2020
- 2630 Year: 2021
- 2640 Year: 2022
- 2650 Year: 2023
- 2660 Years beyond 2023

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Asmt Code: 1202

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	4.00	2.00	
0210	Fire	3.00	16.00	0.00
0211	Uniform	3.00	16.00	
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	2.00	12.00	
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	2.00	7.00
0250	Libraries			
0255	Planning			
0290	Other			7.00
0298	Subtotal	16.00	32.00	14.00
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	16.00	32.00	14.00

2018.01

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MAH Code: 51401

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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
#	\$
4	6,044,191
2	5,962,075

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
#	\$
33	5,008,000
2	
35	5,008,000

5. Insured value of physical assets

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

1
\$
37,810,600
1,578,400
1,120,100
216,500
40,725,600

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018)

1
\$
97,666

2018.01001

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MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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	Waste Collection	Solid waste collection	0840	63,988	
1602	Policing	Police	0420	407,290	
1603	Recycling	Waste diversion	0860	28,632	
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2018.01001

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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						

FIR2018: Deseronto T

Asmt Code: 1202

MAH Code: 51401

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

(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%		

FIR2018: Deseronto T

Asmt Code: 1202
MAH Code: 51401

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

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 2018 based on permits issued

1	\$
	5,008,000

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):

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

Median Number of Working Days
1
#
1

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

--

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

--

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

1

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
#	#	#
1		1

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

		0
--	--	---

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

		0
--	--	---

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

1		1
---	--	---

1322 **Subtotal**

2	0	2
---	---	---

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	
		0
1	1	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018

Hectares
1
#

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

1722 Has the entire municipal road system been rated?
1725 Indicate the rating system used and the year the rating was conducted

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

1730 Roads : Total UnPaved Lane Km

0

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Asmt Code: 1202
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

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	2,948
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	
		2
		#
		0

Rating Of Bridges And Culverts

1765	Bridges	
1766	Culverts	
1767	Subtotal	0

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

1768	Have all bridges and culverts in the municipal system been rated?
1769	Indicate the rating system used and the year the rating was conducted.

12. Environmental Services

		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	537,228
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater	7,265
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	433,565
1850	Water Main Breaks : Number of water main breaks in a year	2
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	14
1860	Solid Waste Collection : Total tonnes collected from all property classes	403
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	403
1870	Waste Diversion : Total tonnes diverted from all property classes	129

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	3
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	3,375
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	36,833

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)	6,397,200

FIR2018: Deseronto T **Schedule 81**
Asmt Code: 1202 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 51401 **based on the information reported for the year ended December 31, 2018**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020
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)	164,557
0220	Interest (SLC 74 3099 02)	57,350
0299	Subtotal	221,907
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	221,907

		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	221,907

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	7,114,280
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)	2,075,678
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,276,493
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	266,939
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	50,000
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)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	3,711,310
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	3,402,970
2620	25% of Net Revenues	850,743
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	628,836

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

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Asmt Code: 1202

MAH Code: 51401

Schedule 83

NOTES

for the year ended December 31, 2018

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 :**