

# 2017 FINANCIAL INFORMATION RETURN

Municipality: **Central Huron M**  
Tier: **Lower-Tier**  
Area: **Huron 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	Terri Rau
0022	Telephone	519-606-1231
0024	Fax	519-482-9183
0028	Email (Required)	trau@centralhuron.com
0030	Website address of Municipality	www.centralhuron.com
0091	Municipal Auditor	Paul W. Seebach, CPA, CA
0092	Municipal Audit Firm	Vodden, Bender & Seebach LLP, Chartered Professional Accountants
0095	Municipal Auditor's Email (Required)	paul.seebach@vbcsa.ca
0090	Municipal Treasurer	Terri Rau
0093	Municipal Treasurer's Email (Required)	trau@centralhuron.com
0094	Date	6/22/2018

### Signature of Municipal Treasurer

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

Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	4,270 MPAC
0041 Population	7,575 Stats Can
0042 Youth Population	1,460 Stats Can

**FIR2017: Central Huron M**

**Schedule 10**

Asmt Code: 4030

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 52617

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) . . . . .	6,371,120
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	158,301
9940	<b>Subtotal</b>	<b>6,529,421</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,724,400
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . . taxation, PILs, supps, other adjustment . . . . .	13,948
0699	<b>Subtotal</b>	<b>1,738,348</b>
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	250
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	290,838
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	27,394
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	263,442
0899	<b>Subtotal</b>	<b>581,924</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	33,445
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04) . . . . .</b>	<b>3,487,258</b>
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	203,090
1430	Rents, concessions and franchises . . . . .	259,371
1431	Royalties . . . . .	
1432	Green Energy . . . . .	506,017
1498	Other . . . . .	
1499	<b>Subtotal</b>	<b>968,478</b>
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	5,810
1620	Penalties and interest on taxes . . . . .	136,572
1698	Other . . . . .	
1699	<b>Subtotal</b>	<b>142,382</b>
<b>Other revenue</b>		
1805	Investment income . . . . .	75,411
1806	Interest earned on reserves and reserve funds . . . . .	38,219
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 . . . . .	212,390
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 . . . . .	639,263
1890	Other . . . . .	
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>965,283</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910	<b>TOTAL Revenues</b>	<b>14,446,539</b>

**FIR2017: Central Huron M** **Schedule 10**  
**Asmt Code: 4030** **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**  
**MAH Code: 52617** **for the year ended December 31, 2017**

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	14,446,539
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	12,758,082
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	1,688,457
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	75,111,801
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	75,111,801
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	76,800,258

<b>Continuity of Government Business Enterprise Equity</b>		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

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	
4019	Provincial Gas Tax for Transit capital expenses . . . . .	
4020	Provincial Gas Tax . . . . .	0

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	263,442
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	<b>Canada Gas Tax</b>	263,442

**FIR2017: Central Huron M**

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government . . . . .	250		0	305,346			
<b>Protection services</b>							
0410 Fire . . . . .				81,170			
0420 Police . . . . .				23,659			
0421 Court Security . . . . .							
0422 Prisoner Transportation . . . . .							
0430 Conservation authority . . . . .							
0440 Protective inspection and control . . . . .				184,567			
0445 Building permit and inspection services . . . . .				2,220			
0450 Emergency measures . . . . .							
0460 Provincial Offences Act (POA) . . . . .							
0498 Other [ ] . . . . .							
0499 <b>Subtotal</b>	0	0	0	291,616	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved . . . . .					239,581		
0612 Roads - Unpaved . . . . .							
0613 Roads - Bridges and Culverts . . . . .							
0614 Roads - Traffic Operations & Roadside . . . . .				174,489		20,000	
0621 Winter Control - Except sidewalks, Parking Lots . . . . .							
0622 Winter Control - Sidewalks, Parking Lots Only . . . . .							
0631 Transit - Conventional . . . . .							
0632 Transit - Disabled & special needs . . . . .							
0640 Parking . . . . .							
0650 Street lighting . . . . .							
0660 Air transportation . . . . .							
0698 Other [ ] . . . . .							
0699 <b>Subtotal</b>	0	0	0	174,489	239,581	20,000	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance . . . . .				693,165			
0812 Wastewater treatment & disposal . . . . .							
0821 Urban storm sewer system . . . . .							
0822 Rural storm sewer system . . . . .							
0831 Water treatment . . . . .							
0832 Water distribution/transmission . . . . .				1,298,230			
0840 Solid waste collection . . . . .			16,372	241,330			
0850 Solid waste disposal . . . . .							
0860 Waste diversion . . . . .				5,409			
0898 Other [ ] . . . . .							
0899 <b>Subtotal</b>	0	0	16,372	2,438,154	0	0	0
<b>Health services</b>							
1010 Public health services . . . . .							
1020 Hospitals . . . . .							
1030 Ambulance services . . . . .							
1035 Ambulance dispatch . . . . .							
1040 Cemeteries . . . . .				42,643			
1098 Other [ ] . . . . .							
1099 <b>Subtotal</b>	0	0	0	42,643	0	0	0
<b>Social and family services</b>							
1210 General assistance . . . . .							
1220 Assistance to aged persons . . . . .							
1230 Child care . . . . .							
1298 Other [ ] . . . . .							
1299 <b>Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing . . . . .							
1420 Non - Profit/Cooperative Housing . . . . .							
1430 Rent Supplement Programs . . . . .							
1497 Other [ ] . . . . .							
1498 Other [ ] . . . . .							
1499 <b>Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks . . . . .				13,236			
1620 Recreation programs . . . . .				16,983			
1631 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .							
1634 Recreation facilities - All Other . . . . .			2,073	157,346	41,000	7,394	
1640 Libraries . . . . .			15,000				
1645 Museums . . . . .							
1650 Cultural services . . . . .							
1698 Other [ ] . . . . .							
1699 <b>Subtotal</b>	0	0	17,073	187,565	41,000	7,394	0
<b>Planning and development</b>							
1810 Planning and zoning . . . . .				24,144			
1820 Commercial and industrial . . . . .							
1830 Residential development . . . . .							
1840 Agriculture and reforestation . . . . .					10,257		
1850 Tile drainage/shoreline assistance . . . . .							
1898 Other [Economic Development/Comm Improv] . . . . .				23,301			
1899 <b>Subtotal</b>	0	0	0	47,445	10,257	0	0
1910 Other [ ] . . . . .							
9910 <b>TOTAL</b>	250	0	33,445	3,487,258	290,838	27,394	0

# FIR2017: Central Huron M

Asmt Code: 4030  
MAH Code: 52617

## 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) . . . . .	Y
0210	D Office Building . . . . .	N
0215	S Shopping Centre . . . . .	Y
0220	L Large Industrial . . . . .	N
0225	Other <input type="text"/>	N

#### 2. Capping Parameters and Results

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

#### 3. Graduated Taxation (Tax Bands)

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

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

	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In	
	2	3	4	
	Y or N	Year	# of Yrs	
0805	R Residential . . . . .	Y	2017	4
0810	M Multi-Residential . . . . .	Y	2017	4
0815	N New Multi-Residential . . . . .	Y	2017	4
0820	C Commercial (Includes G, D, S) . . . . .	Y	2017	4
0840	I Industrial (Includes L) . . . . .	Y	2017	4
0850	F Farmland . . . . .	Y	2017	4
0855	T Managed Forest . . . . .	Y	2017	4
0860	P Pipeline . . . . .	Y	2017	4

#### 5. Rebates for Eligible Charities

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

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20170331	20170629	2	20170929	20171130
1220	M Multi-Residential . . . . .	2	20170331	20170629	2	20170929	20171130
1230	F Farmland . . . . .	2	20170331	20170629	2	20170929	20171130
1240	T Managed Forest . . . . .	2	20170331	20170629	2	20170929	20171130
1250	C Commercial . . . . .	2	20170331	20170629	2	20170929	20171130
1260	I Industrial . . . . .	2	20170331	20170629	2	20170929	20171130
1270	P Pipeline . . . . .	2	20170331	20170629	2	20170929	20171130
1298	Other <input type="text"/>						

**FIR2017: Central Huron M**

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**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	1,424,477,906	LT/ST Taxes	6,206,171	UT Taxes	4,827,704	Education Taxes	2,348,014	TOTAL	13,381,889
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RTC RTQ LIST	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	LT/ST	Taxes	
0	Central Huron M						0.636633%	0.495408%	0.179000%	0.311271%	4,662,593	3,642,532	1,316,114	9,614,239	
0010	Residential	Full Occupied	1.000000	100%	798,248,500	735,259,070	0.636633%	0.495408%	0.179000%	1.311271%	595	463	167	1,225	
0031	Residential	Farm, Awaiting Devel. - Ph I	1.000000	25%	389,500	373,900	0.123852%	0.044750%	0.044750%	0.213352%	62,950	48,968	16,084	128,002	
0050	Multi-Residential	Full Occupied	1.000000	100%	9,027,000	8,965,750	0.700549%	0.544949%	0.179000%	1.424498%	957,707	744,987	269,178	1,971,872	
0110	Farmland	Full Occupied	0.250000	100%	891,707,700	601,514,047	0.159216%	0.123852%	0.044750%	0.327818%	6,781	5,275	1,906	13,962	
0140	Managed Forest	Full Occupied	0.250000	100%	6,255,700	4,259,050	0.159216%	0.123852%	0.044750%	0.327818%	329,220	256,097	503,484	1,088,811	
0210	Commercial	Full Occupied	1.000000	100%	51,123,400	46,994,597	0.700549%	0.544949%	1.071388%	2.316886%	2,527	1,965	3,864	8,356	
0240	Commercial	Excess Land	1.000000	70%	583,400	515,213	0.490385%	0.381465%	0.749972%	1.621822%	4,054	3,153	6,200	13,407	
0270	Commercial	Vacant Land	1.000000	70%	882,600	826,650	0.490385%	0.381465%	0.749972%	1.621822%	51,348	39,943	78,530	169,821	
0340	Shopping Centre	Full Occupied	1.000000	100%	8,867,900	7,329,725	0.700549%	0.544949%	1.071388%	2.316886%	643	500	984	2,127	
0350	Shopping Centre	Excess Land	1.000000	70%	158,700	131,175	0.490385%	0.381465%	0.749972%	1.621822%	37,378	29,076	60,825	127,279	
0510	Industrial	Full Occupied	1.000000	100%	6,337,600	5,335,504	0.700549%	0.544949%	1.140000%	2.385498%	44	34	72	150	
0515	Industrial	Full Occupied, Shared P/L	1.000000	100%	6,300	6,300	0.700549%	0.544949%	1.140000%	2.385498%	337	262	548	1,147	
0540	Industrial	Excess Land	1.000000	70%	70,800	68,825	0.490385%	0.381465%	0.798000%	1.669650%	967	752	1,573	3,292	
0570	Industrial	Vacant Land	1.000000	70%	222,700	197,125	0.490385%	0.381465%	0.798000%	1.669650%	332	259	541	1,132	
0575	Industrial	Vacant Land, Shared P/L	1.000000	70%	78,800	67,715	0.490385%	0.381464%	0.798000%	1.669649%	34,418	26,774	35,282	96,474	
0710	Pipeline	Full Occupied	0.700000	100%	8,196,000	7,720,500	0.445804%	0.346786%	0.458993%	1.249893%	2,351	1,829	3,826	8,006	
2140	Industrial, N/Constr.	Full Occupied	1.000000	100%	357,000	335,625	0.700549%	0.544949%	1.140000%	2.385498%	31,926	24,835	48,826	105,587	
2440	Commercial, N/Constr.	Full Occupied	1.000000	100%	4,766,300	4,557,275	0.700549%	0.544949%	1.071388%	2.316886%	0	0	0	0	
9201	Subtotal				1,787,259,900	1,424,477,906					6,206,171	4,827,704	2,348,014	13,381,889	







**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	L/T/ST Taxes			UT Taxes			Education Taxes			TOTAL				
		164,507			164,507						164,507				
RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	LT / ST	UT	EDUC	TOTAL	L / ST	UT	Education Taxes	TOTAL
1 LIST	2 LIST	3	4	5	6	7	16	8	9	10	11	12	13	14	15
330	03	Street Lighting			Landsboro			0.00000%	0.00000%	0.00000%	0.00000%	\$	\$	\$	\$
0010	RT	0 Residential	Full Occupied	1.000000	100%		13,539,875	0.070003%			0.070003%	9,478			9,478
0210	CT	0 Commercial	Full Occupied	1.100000	100%		924,723	0.077003%			0.077003%	712			712
0510	IT	0 Industrial	Full Occupied	1.100000	100%		436,828	0.077003%			0.077003%	336			336
Subtotal															
							0					10,526			10,526

**2017-01**  
**FIR2017: Central Huron M**

Asmt Code: 4030  
MAH Code: 52617

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

Municipal Taxes		Education Taxes		TOTAL
LT / ST	UT	14	15	
12	13			
\$	\$	\$	\$	\$
				0

**4. ADJUSTMENTS TO TAXATION**

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .

**5. SUPPLEMENTARY TAXES**

9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .

**6. AMOUNT LEVIED BY TAX RATE**

9910 . . . . .

**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 . . . . .	27,000			27,000
8097	Other <input type="text" value="Holmesville Streetlights"/> . . . . .	3,365			3,365
9990	Subtotal	30,365	0	0	30,365

**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 . . . . .

86,829 67,659 30,895 185,383

6,457,507 4,895,363 2,378,909 13,731,779

6,487,872 4,895,363 2,378,909 13,762,144

# FIR2017: Central Huron M

Asmt Code: 4030  
MAH Code: 52617

# Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

## 1. GENERAL PURPOSE PAYMENTS-IN-LIEU

Municipal Code	Municipal Code	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-in Assessment	Tax Rates				TOTAL
								LT/ST	UT	EDUC	TOTAL	
1	2	3	4	5	6	7	16	8	9	10	11	
LIST	LIST	LIST			%	\$	\$	0.000000%	0.000000%	0.000000%	0.000000%	
<b>TOTAL</b>												
0	Central Huron M											
2001	RP 0 Residential		PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	6,398,700	5,809,425	0.636663%	0.495108%	0.179000%	1.311271%	
1015	RG 0 Residential		PIL: 'General' Only (No Educ.)	1.000000	100%	7,800	7,650	0.636663%	0.495408%	0.000000%	1.132271%	
1028	CF 0 Commercial		PIL: Full Occupied	1.100000	100%	3,078,000	2,544,600	0.700549%	0.544949%	1.071388%	2.316886%	
1210	CG 0 Commercial		PIL: 'General' Only (No Educ.)	1.100000	100%	11,339,400	10,384,500	0.700549%	0.544949%	0.000000%	1.245498%	
1220	CQ 0 Commercial		PIL: Excess Land, Taxable Tenant of Province	1.100000	70%	174,500	163,550	0.490385%	0.381464%	0.749972%	1.621821%	
1258	CZ 0 Commercial		PIL: Vacant Land, 'General' Only	1.100000	70%	154,900	144,700	0.490385%	0.381464%	0.000000%	0.871849%	
1290	IF 0 Industrial		PIL: Full Occupied	1.100000	100%	9,300	8,925	0.700549%	0.544949%	1.140000%	2.385488%	
1510	HF 0 Landfill		PIL: Full Occupied	1.100000	100%	195,000	143,025	0.700549%	0.544949%	0.919565%	2.165063%	
5010												
<b>Subtotal</b>							21,357,600	19,206,375				
												271,784

Municipal Code	Municipal Code	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-in Assessment	Tax Rates				TOTAL
								LT/ST	UT	EDUC	TOTAL	
1	2	3	4	5	6	7	16	8	9	10	11	
LIST	LIST	LIST			%	\$	\$	0.000000%	0.000000%	0.000000%	0.000000%	
<b>TOTAL</b>												
0	Central Huron M											
2001	RP 0 Residential		PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	6,398,700	5,809,425	0.636663%	0.495108%	0.179000%	1.311271%	
1015	RG 0 Residential		PIL: 'General' Only (No Educ.)	1.000000	100%	7,800	7,650	0.636663%	0.495408%	0.000000%	1.132271%	
1028	CF 0 Commercial		PIL: Full Occupied	1.100000	100%	3,078,000	2,544,600	0.700549%	0.544949%	1.071388%	2.316886%	
1210	CG 0 Commercial		PIL: 'General' Only (No Educ.)	1.100000	100%	11,339,400	10,384,500	0.700549%	0.544949%	0.000000%	1.245498%	
1220	CQ 0 Commercial		PIL: Excess Land, Taxable Tenant of Province	1.100000	70%	174,500	163,550	0.490385%	0.381464%	0.749972%	1.621821%	
1258	CZ 0 Commercial		PIL: Vacant Land, 'General' Only	1.100000	70%	154,900	144,700	0.490385%	0.381464%	0.000000%	0.871849%	
1290	IF 0 Industrial		PIL: Full Occupied	1.100000	100%	9,300	8,925	0.700549%	0.544949%	1.140000%	2.385488%	
1510	HF 0 Landfill		PIL: Full Occupied	1.100000	100%	195,000	143,025	0.700549%	0.544949%	0.919565%	2.165063%	
5010												
<b>Subtotal</b>							21,357,600	19,206,375				
												271,784



**FIR2017: Central Huron M**

**Schedule 24**

Asmt Code: 4030

**PAYMENTS-IN-LIEU of TAXATION**

for the year ended December 31, 2017

MAH Code: 52617

Municipal PILS	LT / ST	UT	Education PILS	TOTAL
	12	13		
	\$	\$	\$	\$
				0

**4. SUPPLEMENTARY PAYMENTS-IN-LIEU**

9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .

**5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE**

9910 TOTAL PILS Levied by Tax Rate . . . . . 131,370 101,279 40,306 272,955

**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 . . . . .	4,337	3,408	10,595	18,340
8046 Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	826	649	2,542	4,017
8051 Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	2,531	1,969		4,500
8060 Hydro-electric Power Dams - from Province . . . . .				0
8098 Other <input type="text"/> - City Refor & Ed portion of IH . . . . .	2,207			2,207
9892 Subtotal . . . . .	9,901	6,026	13,137	29,064

**8. TOTAL PAYMENTS-IN-LIEU LEVIED**

9990 TOTAL PILS Levied . . . . . 141,271 107,305 53,443 302,019









**FIR2017: Central Huron M**

Asmt Code: 4030

MAH Code: 52617

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

	1	2	3	4	5	6	Amortization	7	12	13	Total Expenses After Adjustments
	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers		Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support*	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing	48,746		72,467	68,543				20,990			216,746
1420 Non-Profit/Cooperative Housing	167,795		67,173	34,490	60			5,422			274,850
1430 Rent Supplement Programs	255,483	179,468	314,665	195,932	16,038	4,000		558,946			1,524,754
1497 Other	7,006		12,579	7,017				637			27,239
1498 Other											
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	48,746		72,467	68,543				20,990			216,746
1620 Recreation programs	167,795		67,173	34,490	60			5,422			274,850
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill											
1634 Rec. Fac. - All Other	255,483	179,468	314,665	195,932	16,038	4,000		558,946			1,524,754
1640 Libraries	7,006		12,579	7,017				637			27,239
1645 Museums											
1650 Cultural services											
1698 Other	478,840	179,468	467,104	305,982	16,098	4,000		993,997			2,043,589
1699 Subtotal									0	0	2,043,589
<b>Planning and development</b>											
1810 Planning and zoning	39,354		3,246	4,067	15						46,685
1820 Commercial and Industrial											
1830 Residential development											
1840 Agriculture and reforestation			3,106	17,386							20,492
1850 Title drainage/shoreline assistance	28,602	2,656	25,436	50,515		301,266		9,529			2,656
1898 Other Economic Development	67,956	2,656	31,791	71,968	15	301,266		9,529			415,348
1899 Subtotal									0	0	465,181
1910 Other											
9910 TOTAL	2,869,516	182,724	2,323,795	3,765,071	35,259	721,667		2,760,496	0	0	12,756,082

# FIR2017: Central Huron M

Asmt Code: 4030

MAH Code: 52617

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2017

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	2,217,322
5020	Employee benefits . . . . .	752,194
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	2,969,516
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	2,969,516
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	21,331
<b>Total of column 6 includes:</b>		
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"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



**FIR2017: Central Huron M**

**Schedule 51**

Asmt Code: 4030  
MAH Code: 52617

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

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

	COST						AMORTIZATION					
	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	2017 Closing Net Book Value		
2017 Opening Net Book Value	1	3	4	5	6	7	8	9	10	11		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Social Housing</b>												
1410 Public Housing . . . . .	0	0	0	0	0	0	0	0	0	0		
1420 Non-Profit/Cooperative Housing . . . . .	0	0	0	0	0	0	0	0	0	0		
1430 Rent Supplement Programs . . . . .	0	0	0	0	0	0	0	0	0	0		
1487 Other . . . . .	0	0	0	0	0	0	0	0	0	0		
1498 Other . . . . .	0	0	0	0	0	0	0	0	0	0		
1499 Subtotal	0	0	0	0	0	0	0	0	0	0		
<b>Recreation and cultural services</b>												
1610 Parks . . . . .	198,839	587,147	0	0	587,147	388,308	0	0	388,308	198,839		
1620 Recreation programs . . . . .	0	0	0	0	0	0	0	0	0	0		
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0	45,103	0	0	45,103	0	10,917	45,089	-34,182	79,285		
1634 Rec. Fac. - All Other . . . . .	13,608,899	17,426,503	946	0	18,085,542	3,816,804	515,435	4,332,239	4,332,239	13,757,303		
1640 Libraries . . . . .	0	45,343	0	0	45,343	45,343	0	0	45,343	0		
1645 Museums . . . . .	0	0	0	0	0	0	0	0	0	0		
1650 Cultural services . . . . .	0	0	0	0	0	0	0	0	0	0		
1698 Other . . . . .	0	0	0	0	0	0	0	0	0	0		
1699 Subtotal	13,608,899	18,058,993	946	0	18,767,135	4,250,455	526,352	45,089	4,731,708	14,035,427		
<b>Planning and development</b>												
1810 Planning and zoning . . . . .	0	0	0	0	0	0	0	0	0	0		
1820 Commercial and Industrial . . . . .	32,532	66,761	0	0	66,761	34,229	9,529	0	43,758	23,003		
1830 Residential development . . . . .	0	0	0	0	0	0	0	0	0	0		
1840 Agriculture and reforestation . . . . .	0	0	0	0	0	0	0	0	0	0		
1850 Title drainage/shoreline assistance . . . . .	0	0	0	0	0	0	0	0	0	0		
1898 Other . . . . .	0	0	0	0	0	0	0	0	0	0		
1899 Subtotal	32,532	66,761	0	0	66,761	34,229	9,529	0	43,758	23,003		
1910 Other . . . . .	0	0	0	0	0	0	0	0	0	0		
9910 Total Tangible Capital Assets	73,605,105	120,530,316	679,274	45,103	124,854,833	47,025,211	2,760,496	418,793	49,365,914	75,487,919		

**FIR2017: Central Huron M**  
Asmt Code: 4030  
MAH Code: 52617

**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 \$	
<b>General Capital Assets</b>				
2005	Land . . . . .	1,426,981	1,334,667	
2010	Land Improvements . . . . .	606,496	798,389	
2020	Buildings . . . . .	13,033,187	12,986,424	
2030	Machinery & Equipment . . . . .	3,309,259	3,362,241	
2040	Vehicles . . . . .	0		
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Technology &amp; Communications</td></tr></table> . . . . .	Technology & Communications	82,795	58,808
Technology & Communications				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Furniture &amp; Fixtures</td></tr></table> . . . . .	Furniture & Fixtures	13,203	9,521
Furniture & Fixtures				
2099	<b>Total General Capital Assets</b>	<b>18,471,921</b>	<b>18,550,050</b>	
		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$	
<b>Infrastructure Assets</b>				
2205	Land . . . . .	0		
2210	Land Improvements . . . . .	0		
2220	Buildings . . . . .	3,261,113	3,164,351	
2230	Machinery & Equipment . . . . .	2,501,647	2,399,840	
2240	Vehicles . . . . .	0		
2250	Linear Assets . . . . .	49,370,424	51,373,738	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	
2299	<b>Total Infrastructure Assets</b>	<b>55,133,184</b>	<b>56,937,929</b>	
9920	<b>Total Tangible Capital Assets</b>	<b>73,605,105</b>	<b>75,487,979</b>	
2405	<b>Construction-in-progress</b>	<b>210,174</b>	<b>34,265</b>	
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>73,815,279</b>	<b>75,522,244</b>	

**FIR2017: Central Huron M**

**Schedule 51**

Asmt Code: 4030

**SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**

MAH Code: 52617

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
	<b>Protection services</b>				
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 <input type="text"/>	0			0
0499		0			0
	<b>Transportation services</b>				
0611	Roads - Paved . . . . .	107,915		107,915	0
0612	Roads - Unpaved . . . . .	0			0
0613	Roads - Bridges and Culverts . . . . .	14,948		14,948	0
0614	Roadways - Traffic Operations & Roadside . . . . .	0			0
0621	Winter Control - Except sidewalks, Parking Lots . . . . .	0			0
0622	Winter Control - Sidewalks, Parking Lots Only . . . . .	0			0
0631	Transit - Conventional . . . . .	0			0
0632	Transit - Disabled & special needs . . . . .	0			0
0640	Parking . . . . .	0			0
0650	Street lighting . . . . .	0			0
0660	Air transportation . . . . .	0			0
0698	Other <input type="text"/>	0			0
0699		0			0
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance . . . . .	79,082		79,082	0
0812	Wastewater treatment & disposal . . . . .	0			0
0821	Urban storm sewer system . . . . .	0			0
0822	Rural storm sewer system . . . . .	0			0
0831	Water treatment . . . . .	0			0
0832	Water distribution/transmission . . . . .	8,229		8,229	0
0840	Solid waste collection . . . . .	0			0
0850	Solid waste disposal . . . . .	0			0
0860	Waste diversion . . . . .	0			0
0898	Other <input type="text"/>	0			0
0899		0			0
	<b>Health services</b>				
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 <input type="text"/>	0			0
1099		0			0
	<b>Social and family services</b>				
1210	General assistance . . . . .	0			0
1220	Assistance to aged persons . . . . .	0			0
1230	Child care . . . . .	0			0
1298	Other <input type="text"/>	0			0
1299		0			0
	<b>Social Housing</b>				
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		0			0
	<b>Recreation and cultural services</b>				
1610	Parks . . . . .	0	15,304		15,304
1620	Recreation programs . . . . .	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0			0
1634	Rec. Fac. - All Other . . . . .	0	18,961		18,961
1640	Libraries . . . . .	0			0
1645	Museums . . . . .	0			0
1650	Cultural services . . . . .	0			0
1698	Other <input type="text"/>	0			0
1699		0			0
	<b>Planning and development</b>				
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 <input type="text"/>	0			0
1899		0			0
1910	Other <input type="text"/>	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>210,174</b>	<b>34,265</b>	<b>210,174</b>	<b>34,265</b>

**FIR2017: Central Huron M** **Schedule 53**  
**Asmt Code: 4030** **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**MAH Code: 52617** **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
**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) . . . . .	1,688,457
1020	Acquisition of tangible capital assets . . . . .	-4,291,552
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	2,760,496
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	-175,909
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	
1050	Proceeds on sale of tangible capital assets . . . . .	
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input style="width: 200px;" type="text"/> . . . . .	
1071	Other <input style="width: 200px;" type="text"/> . . . . .	
1099	<b>Subtotal</b>	-1,706,965
1210	Change in supplies inventories . . . . .	
1220	Change in prepaid expenses . . . . .	
1230	Other <input style="width: 200px;" type="text"/> . . . . .	
1299	<b>Subtotal</b>	0
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-18,508
1420	Net financial assets (net debt), beginning of year . . . . .	1,296,522
9910	Net financial assets (net debt), end of year . . . . .	1,278,014

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1 \$
<b>Long Term Liabilities Incurred</b>		
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 style="width: 200px;" type="text"/> . . . . .	
0298	Other <input style="width: 200px;" type="text"/> . . . . .	
0299	<b>Subtotal</b>	0
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	2,260,184
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 style="width: 200px;" type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input style="width: 200px;" type="text"/> . . . . .	
0496	Other <input style="width: 200px;" type="text"/> . . . . .	
0497	Other <input style="width: 200px;" type="text"/> . . . . .	
0498	Other <input style="width: 200px;" type="text"/> . . . . .	
0501	<b>Subtotal</b>	2,260,184
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	27,394
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	290,838
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	263,442
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
0502	<b>Subtotal</b>	581,674
0499	<b>Subtotal</b>	2,841,858
0610	Contributed (Donated) tangible capital assets . . . . .	0
9920	<b>Total Capital Financing</b>	2,841,858
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-1,625,603

2017.01

# FIR2017: Central Huron M

# Schedule 54

Asmt Code: 4030

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 52617

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 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	1,688,457
2020	Non-cash items including amortization . . . . .	2,760,496
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	-21,140
2096	Other <input type="text" value="taxes, AR, AP, Landfill Closure Costs"/> . . . . .	-1,273,327
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>3,154,486</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	-4,291,552
0630	Change in construction-in-progress . . . . .	-175,909
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-4,467,461</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	12,671
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>12,671</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-212,187
1030	Temporary loans . . . . .	1,331,200
1031	Repayment of temporary loans . . . . .	-420,000
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>699,013</b>
1210	Increase in cash and cash equivalents . . . . .	-601,291
1220	Cash and cash equivalents, beginning of year . . . . .	8,093,023
9920	Cash and cash equivalents, end of year . . . . .	7,491,732

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	7,491,732
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>7,491,732</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	7,491,732
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>7,491,732</b>



2017.01

# FIR2017: Central Huron M

Asmt Code: 4030

MAH Code: 52617

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	176,763	2,561,412	5,232,072
0310 Allocation of Surplus . . . . .		1,097,821	673,231
0315 Allocation of Surplus : for operating . . . . .		105,686	139,526
0320 Allocation of Surplus : for capital . . . . .		992,135	533,705
Development Charges Act			
0610 Non-discounted services . . . . .			
0620 Discounted services . . . . .			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05) . . . . .	0		
0699 <b>Subtotal Development Charges Act</b> . . . . .	0		
0810 Lot levies . . . . .			
0820 Subdivider contributions . . . . .			
0830 Recreational land (the Planning Act) . . . . .	1,500		
0841 Investment Income . . . . .	1,918	36,301	
0860 Gasoline Tax - Province . . . . .			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
0862 Gasoline Tax - Federal . . . . .	234,876		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .			
0895 Other <input type="text"/> . . . . .			
0896 Other <input type="text"/> . . . . .			
0897 Other <input type="text"/> . . . . .			
0898 Other <input type="text"/> . . . . .			
9940 <b>TOTAL Revenues &amp; Surplus</b> . . . . .	238,294	1,134,122	673,231
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset . . . . .		1,795,992	464,192
1015 For current operations . . . . .		33,114	106,076
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) . . . . .			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .			
1047 Deferred revenue earned (Canada Gas Tax) . . . . .	263,442		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			
0910 Less: Utilization (deferred revenue recognized) . . . . .	263,442	1,829,106	570,268
2099 <b>Balance, end of year</b> . . . . .	151,615	1,866,428	5,335,035

2017 01

# FIR2017: Central Huron M

Asmt Code: 4030

MAH Code: 52617

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

5010	Working funds . . . . .
5020	Contingencies . . . . .
	Asset Replacement funds for: Sewer & Water
5030	Sewer . . . . .
5040	Water . . . . .
5050	Replacement of equipment . . . . .
5060	Sick leave . . . . .
5070	Insurance . . . . .
5080	Workplace Safety and Insurance Board (WSIB) . . . . .
5090	Post-employment benefits . . . . .
5091	Tax rate stabilization . . . . .
5630	Lot levies . . . . .
5660	Parking revenues . . . . .
5670	Debenture repayment . . . . .
5680	Exchange rate stabilization . . . . .

Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
1	2	3
\$	\$	\$
		1,050,000
		665,492
		11,213
		76,228
		707,234

**Per Service Purpose:**

5205	General government . . . . .
5210	Protection services . . . . .
	Transportation services:
5215	Roadways . . . . .
5216	Winter Control . . . . .
5220	Transit . . . . .
5221	Parking . . . . .
5222	Street lighting . . . . .
5223	Air transportation . . . . .
	Environmental services:
5225	Wastewater system . . . . .
5230	Storm water system . . . . .
5235	Waterworks system . . . . .
5240	Solid waste collection . . . . .
5245	Solid waste disposal . . . . .
5246	Waste diversion . . . . .
5250	Health services . . . . .
5255	Social and family services . . . . .
5260	Social housing . . . . .
	Recreation and cultural services:
5265	Parks . . . . .
5266	Recreation programs . . . . .
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .
5274	Recreation facilities - All Other . . . . .
5275	Libraries . . . . .
5276	Museums . . . . .
5277	Cultural services . . . . .
5280	Planning and development . . . . .
5290	Other <input type="text" value="Economic Development"/> . . . . .

		60,767
	206,160	73,871
	180,306	360,058
		21,713
	-340,717	
	901,712	
	172,722	1,561,104
		94,729
	18,418	334,462
		269,088
	727,827	49,076

**Obligatory Deferred Revenue:**

5610	Development Charges Act - Non-discounted services . . . . .
5620	Development Charges Act - Discounted services . . . . .
5640	Subdivider contributions . . . . .
5650	Recreational land (the Planning Act) . . . . .
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .
5690	Gasoline Tax - Province . . . . .
5691	Gasoline Tax - Federal . . . . .
5692	Canada Transit Funding (Bill C-48) . . . . .
5693	Building Canada Fund (BCF) . . . . .
5695	Other <input type="text" value="Ward 2 Pit Rehabilitation"/> . . . . .
5696	Other <input type="text"/> . . . . .
5697	Other <input type="text"/> . . . . .
5698	Other <input type="text"/> . . . . .
5699	Other <input type="text"/> . . . . .
9930	<b>TOTAL</b>

	43,837	
	94,789	
	12,989	
	151,615	1,866,428
		5,335,035

**FIR2017: Central Huron M** **Schedule 70**  
**Asmt Code: 4030** **CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**MAH Code: 52617** **for the year ended December 31, 2017**

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	7,491,732
<b>Accounts receivable</b>		
0410	Canada . . . . .	
0420	Ontario . . . . .	
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	
0450	School boards . . . . .	
0490	Other receivables . . . . .	2,994,278
0499	<b>Subtotal</b>	2,994,278
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	24,195
0620	Previous year's levies . . . . .	722,776
0630	Prior year's levies . . . . .	386,059
0640	Penalties and interest . . . . .	55,661
0690	LESS: Allowance for uncollectables . . . . .	
0699	<b>Subtotal</b>	1,188,691
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	
0828	Other <input style="width: 150px;" type="text"/> . . . . .	
0829	<b>Subtotal</b>	0
<b>Debt Recoverable from Others</b>		
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 . . . . .	31,589
0868	Other <input style="width: 150px;" type="text"/> . . . . .	
0845	<b>Subtotal</b>	31,589
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input style="width: 150px;" type="text"/> . . . . .	
0898	<b>Subtotal</b>	0
9930	<b>TOTAL Financial Assets</b>	<b>11,706,290</b>
8010	* Market value of Investments included in Line 0829 . . . . .	<input style="width: 100px;" type="text"/>

**FIR2017: Central Huron M**

**Schedule 70**

Asmt Code: 4030

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 52617

for the year ended December 31, 2017

Liabilities		1
<b>Temporary loans</b>		\$
2010	Operating purposes	
<b>Tangible Capital Assets:</b>		
2020	Canada	
2030	Ontario	1,666,200
2040	Other	
2099	<b>Subtotal</b>	1,666,200
<b>Accounts Payable</b>		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,363,702
2290	Other	
2299	<b>Subtotal</b>	1,363,702
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	151,615
2490	Other	66,022
2499	<b>Subtotal</b>	217,637
<b>Long term liabilities</b>		
2610	Debt issued	31,589
2620	Debt payable to others	4,186,976
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	4,218,565
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	2,962,172
<b>Post employment benefits</b>		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	<b>Subtotal post employment benefits</b>	0
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	10,428,276
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	1,278,014
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	75,522,244
6250	Inventories of Supplies	
6260	Prepaid Expenses	
6299	<b>Total Non-Financial Assets</b>	75,522,244
9970	<b>Total Accumulated Surplus/(Deficit)</b>	76,800,258
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets	70,744,328
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	7,201,463
6430	General Surplus/ (Deficit)	1,688,457
6431	Unexpended capital financing	
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	57,909
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	57,909
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-2,891,899
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-2,891,899
9971	<b>Total Accumulated Surplus/(Deficit)</b>	76,800,258

2017 01001

# FIR2017: Central Huron M

Asmt Code: 4030

MAH Code: 52617

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 . . . . .	1,161,526
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	325,945
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	13,762,144
0225	PLUS: Current Year Penalties and Interest . . . . .	136,572
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	14,199,304
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	300,211
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="PILS"/> . . . . .	302,019
0290	Taxes receivable, end of year . . . . .	1,188,691

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	13,409,398
0620	Previous year's tax . . . . .	756,297
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	33,609
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	14,199,304

**FIR2017: Central Huron M**

Asmt Code: 4030  
MAH Code: 52617

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

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
<b>Tax Adjustments Applied to Taxation</b>										
1099 Municipal Act (353, 354, 357, 358, RIR) . . . . .	66,170	48	15,328	66		81,612	111,571	90,139	283,322	
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	0	0	
1810 Rebates to Commercial properties (Mun. Act 362) . . . . .						0	0	0	0	
1820 Rebates to Industrial properties (Mun. Act 362) . . . . .						0	0	0	0	
1899 <b>Subtotal</b>	66,170	48	15,328	66		81,612	111,571	90,139	283,322	
2099 Rebates for Charities (Mun. Act 361) . . . . .	3,769	7	1,046	12		4,834	3,275	2,567	10,676	
2299 Vacant Unit Rebates (Mun. Act 364) . . . . .	2,202	4	606	1		2,813	1,906	1,494	6,213	
2399 Reduction for Heritage Property (Mun. Act 365.2) . . . . .						0	0	0	0	
2890 Other						0	0	0	0	
2891 Other						0	0	0	0	
2892 Other						0	0	0	0	
2893 Other						0	0	0	0	
<b>2899 Tax adjustments before allowances</b>	<b>72,141</b>	<b>59</b>	<b>16,980</b>	<b>79</b>	<b>0</b>	<b>89,259</b>	<b>116,752</b>	<b>94,200</b>	<b>300,211</b>	

	SCHOOL BOARDS						TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
	English - Public	French - Public	English - Separate	French - Separate	Other					
<b>Tax Adjustments Not Applied to Taxation</b>										
4010 Tax sale, Tax registration accounts . . . . .									0	
4210 Tax Deferral - Low income seniors and Disabled persons (Mun. Ac						0	0		0	
4420 Net Impact of 5% Capping Limit Program . . . . .						0	0		0	
4890 Other						0	0		0	
4891 Other						0	0		0	
4999 <b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Additional Information</b>										
6010 Recovery of Tax Deferrals . . . . .						0	0		0	
7010 Entitlement of School Boards . . . . .	1,995,464	12,272	290,519	3,021	0	2,301,275				

**FIR2017: Central Huron M**

**Schedule 74**

Asmt Code: 4030  
MAH Code: 52617

**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 . . . . .		31,589
0220	To Canada and agencies . . . . .		
0230	To Others . . . . .		4,186,976
0297	Other <input type="text"/>		
0298	Other <input type="text"/>		
0299	<b>Subtotal</b>		<b>4,218,565</b>
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	<b>Subtotal</b>		<b>0</b>
	LESS: Debt retirement funds		
0810	Sewer . . . . .		
0820	Water . . . . .		
0896	Other <input type="text"/>		
0897	Other <input type="text"/>		
0898	Other <input type="text"/>		
0899	<b>Subtotal</b>		<b>0</b>
	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	<b>Subtotal</b>		<b>0</b>
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>4,218,565</b>

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

1210	Sinking fund debentures . . . . .		
1220	Installment (serial) debentures . . . . .		31,589
1230	Long term bank loans . . . . .		4,186,976
1240	Lease purchase agreements (Tangible capital leases) . . . . .		
1250	Mortgages . . . . .		
1280	Construction Financing Debentures . . . . .		
1297	Other <input type="text"/>		
1298	Other <input type="text"/>		
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>4,218,565</b>

**3. Debt burden of the municipality: Analysed by function**

1405	General government . . . . .		
1410	Protection services . . . . .		
	Transportation services:		
1415	Roadways . . . . .		
1416	Winter Control . . . . .		
1420	Transit . . . . .		
1421	Parking . . . . .		
1422	Street Lighting . . . . .		
1423	Air Transportation . . . . .		
	Environmental services:		
1425	Wastewater system . . . . .		
1430	Storm water system . . . . .		
1435	Waterworks system . . . . .		
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 . . . . .		4,186,976
1475	Libraries . . . . .		
1476	Museums . . . . .		
1477	Cultural services . . . . .		
1480	Planning and development . . . . .		31,589
1490	Other long term liabilities . . . . .		
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>		<b>4,218,565</b>

**FIR2017: Central Huron M**

Asmt Code: 4030  
MAH Code: 52617

**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"/>
<b>2699</b>	<b>TOTAL</b>

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
<b>TOTAL</b>			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"/>
<b>3099</b>	<b>TOTAL</b>
Line 3099 includes:	
3110	Lump sum (balloon) repayments of long term debt . . . . .
3120	Provincial Grant funding for repayment of long term debt . . . . .
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases)</b>	
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .

Principal 1 \$	Interest 2 \$	Total 3 \$
199,517	179,468	
12,670	2,656	
212,187	182,124	
TOTAL		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 1	Interest 2	Principal 3	Interest 4	Principal 5	Interest 6	Principal 7	Interest 8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2018 . . . . .	207,366	171,619					13,431	1,895
3220	Year 2019 . . . . .	215,531	163,455					5,704	1,089
3230	Year 2020 . . . . .	224,025	154,961					6,046	747
3240	Year 2021 . . . . .	232,861	146,124					6,408	385
3250	Year 2022 . . . . .	242,054	136,931						
3260	Years 2023 to 2027 . . . . .	1,298,144	533,211						
3270	Years 2028 onwards . . . . .	1,766,995	370,935						
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	4,186,976	1,677,236	0	0	0	0	31,589	4,116

#### 13. Other notes

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

**FIR2017: Central Huron M**

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

**1. Municipal workforce profile**  
**Employees of the Municipality**

0205	Administration . . . . .
0210	Fire . . . . .
0211	Uniform . . . . .
0212	Civilian . . . . .
0215	Police . . . . .
0216	Uniform . . . . .
0217	Civilian . . . . .
0260	Court Security . . . . .
0261	Uniform . . . . .
0262	Civilian . . . . .
0263	Prisoner Transportation . . . . .
0264	Uniform . . . . .
0265	Civilian . . . . .
0220	Transit . . . . .
0225	Public Works . . . . .
0227	Ambulance . . . . .
0228	Uniform . . . . .
0229	Civilian . . . . .
0230	Health Services . . . . .
0235	Homes for the Aged . . . . .
0240	Other Social Services . . . . .
0245	Parks and Recreation . . . . .
0250	Libraries . . . . .
0255	Planning . . . . .
0290	Other . . . . .
0298	<b>Subtotal</b>

Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
6.00	4.00	
1.00	1.00	0.00
1.00		
	1.00	
0.00	0.00	0.00
0.00	0.00	0.00
18.00		
0.00	0.00	0.00
5.00	11.00	11.00
2.00		
32.00	16.00	11.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .

**Employees of Joint Local Boards**

0305	Administration . . . . .
0310	Fire . . . . .
0311	Uniform . . . . .
0312	Civilian . . . . .
0315	Police . . . . .
0316	Uniform . . . . .
0317	Civilian . . . . .
0360	Court Security . . . . .
0361	Uniform . . . . .
0362	Civilian . . . . .
0363	Prisoner Transportation . . . . .
0364	Uniform . . . . .
0365	Civilian . . . . .
0320	Transit . . . . .
0325	Public Works . . . . .
0327	Ambulance . . . . .
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	<b>Subtotal</b>

0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
32.00	16.00	11.00

0399 **TOTAL**

**FIR2017: Central Huron M**

Asmt Code: 4030

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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
#	\$
10	3,813,317
6	3,641,596

**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
#	\$
62	8,222,065
93	13,215,791
155	21,437,856

**5. Insured value of physical assets**

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

1
\$
45,986,163
10,491,633
2,499,343
58,977,139

**6. Total Dollar Losses due to Structural Fires**

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

1
\$

**FIR2017: Central Huron MI**

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

Column 1 #	Column 2 #	Column 3 #	Column 4 LIST
			Applicant's Declared Value

**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 . . . . .

1	
\$	21,437,656

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

Median Number of Working Days	
1	
#	6

**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):

Category 1: Houses (houses not exceeding 3 storeys/600 square metres)	
Reference: provincial standard is 10 working days	
Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	
Reference: provincial standard is 15 working days	
Category 3: Large Buildings (large residential/commercial/industrial/institutional)	
Reference: provincial standard is 20 working days	
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.	

1306 Category 1: Houses (houses not exceeding 3 storeys/600 square metres) . . . . .

1308 Reference: provincial standard is 10 working days . . . . .

1309 Category 2: Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) . . . . .

1310 Reference: provincial standard is 15 working days . . . . .

1311 Category 3: Large Buildings (large residential/commercial/industrial/institutional) . . . . .

1312 Reference: provincial standard is 20 working days . . . . .

1313 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
#	#	#
22	0	22
78	0	78
1	0	1
0	0	0
101	0	101

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

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

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

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

**Subtotal**

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

**10. Planning and Development**

**Land Use Planning (using building permit information)**

1350 Number of residential units in new detached houses . . . . .

1352 Number of residential units in new semi-detached houses . . . . .

1354 Number of residential units in new row houses . . . . .

1356 Number of residential units in new apartments/condo apartments . . . . .

**Subtotal**

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
19	19	
0	0	
3	3	
0	0	
22	22	0

Hectares	
1	
#	29,814

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

**11. Transportation Services**

1710 Roads - Total Paved Lane Km . . . . .

1	#
405	

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

310
-----

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	Column 4
#	#	#	LIST
			Y
MTO's method & inventory manual 2015			

1730 Roads : Total UnPaved Lane Km . . . . .

320
-----

1740 Winter Control : Total Lane Km maintained in winter . . . . .

690
-----

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

--

1755 Transit : Population of Service Area . . . . .

--

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

5,420
-------

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
19	20
27	27
46	47

**Rating Of Bridges And Culverts**

1765 Bridges . . . . .

1766 Culverts . . . . .

1767 Subtotal . . . . .

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 . . . . .

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
2016 rated by structure & span to identify			

**12. Environmental Services**

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

1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .

1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .

1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .

1	#
22	
1,152,557	
0.066	

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)

36	
493	

1845 Water Treatment : Total Megalitres of Drinking Water Treated . . . . .

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

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

537,422	
7	
29	

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

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

1870 Waste Diversion : Total tonnes diverted from all property classes . . . . .

3,143	
645	

**13. Recreation Services**

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)

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

1	#
3	
11,299	
230,000	

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

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) . . . . .

1	\$
59,509,050	

2017.01

# FIR2017: Central Huron M

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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
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	212,187
0220	Interest (SLC 74 3099 02) . . . . .	182,124
0299	<b>Subtotal</b>	<b>394,311</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>394,311</b>

		1
		\$
<b>Excluded Debt Charges</b>		
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	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	15,326
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	<b>Total Debt Charges to be Excluded</b>	<b>15,326</b>
9920	<b>Net Debt Charges</b>	<b>378,985</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	14,446,539
<b>Excluded Revenue Amounts</b>		
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 + SLC 10 0815 01) . . . . .	2,029,436
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	27,394
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	263,442
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	33,445
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	<b>Subtotal</b>	<b>2,353,717</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>12,092,822</b>
2620	<b>25% of Net Revenues</b>	<b>3,023,206</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,644,221</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =