

# 2013 FINANCIAL INFORMATION RETURN

Municipality: **Perth South Tp**  
Tier: **Lower-Tier**  
Area: **Perth Co**

MSO Office: **Western Ontario**  
Asmt Code: **3120**  
MAH Code: **65613**

Submitting: **FIR Schedules Only**  
Version: **2013-V01**

## 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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12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
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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 . . . . .	Rebecca Clothier
0022	Telephone . . . . .	519-271-0619 Ext. 227
0024	Fax . . . . .	519-271-0647
0028	Email <b>(Required)</b> . . . . .	<a href="mailto:rclothier@perthsouth.ca">rclothier@perthsouth.ca</a>
0030	Website address of Municipality . . . . .	<a href="http://www.perthsouth.ca">www.perthsouth.ca</a>
0091	Municipal Auditor . . . . .	Paul Seebach
0092	Municipal Audit Firm . . . . .	Vodden Bender & Seebach LLP Chartered Accountants
0095	Municipal Auditor's Email <b>(Required)</b> . . . . .	<a href="mailto:paul.seebach@vbsca.ca">paul.seebach@vbsca.ca</a>
0090	Municipal Treasurer . . . . .	Rebecca Clothier
0093	Municipal Treasurer's Email <b>(Required)</b> . . . . .	<a href="mailto:rclothier@perthsouth.ca">rclothier@perthsouth.ca</a>
0094	Date . . . . .	24-Feb-2015

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors . . . . .	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .	INDIRECT

Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households . . . . .	1,456 Stats Can
0041	Population . . . . .	3,993 Stats Can
0042	Youth Population . . . . .	470 Stats Can

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## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

### Schedule 10

for the year ended December 31, 2013

#### STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	2,800,049
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	12,403
9940	<b>Subtotal</b>	2,812,452
	<b>Ontario Unconditional Grants</b>	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	2,317,100
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	2,317,100
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	54,370
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	0
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	2,574
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	0
0899	<b>Subtotal</b>	56,944
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	327,180
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	75,765
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	156,262
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	99,504
1420	Licences and permits . . . . .	
1430	Rents, concessions and franchises . . . . .	4,787
1431	<b>Royalties</b> . . . . .	
1432	<b>Green Energy</b> . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	104,291
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	4,148
1620	Penalties and interest on taxes . . . . .	55,824
1698	Other . . . . .	180
1699	<b>Subtotal</b>	60,152
	<b>Other revenue</b>	
1805	Investment income . . . . .	106,633
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	604,915
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	6,788
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
1840	Sale of publications, equipment, etc. . . . .	4,678
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . .	
1891	Other . . . . .	
1892	Other . . . . .	711,909
1893	Other . . . . .	4,500
1894	Other . . . . .	2,600
1895	Other . . . . .	88,442
1896	Other . . . . .	236
1897	Other . . . . .	-195,005
1898	Other . . . . .	
1899	<b>Subtotal</b>	1,335,696
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	

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## Schedule 10

### CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

9910

TOTAL Revenues

7,245,842

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## Schedule 10

### CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

**Continuity of Accumulated Surplus/(Deficit)**

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	7,245,842
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	5,065,521
2030	PLUS: . . . . . other	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	2,180,321
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	29,947,335
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	29,947,335
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	32,127,656

**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 . . . . .	0
6060	PLUS: . . . . .	0
6090	Government Business Enterprise Equity, end of year . . . . .	0

**Total of line 0899 includes:**

**Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	0
4019	Provincial Gas Tax for Transit capital expenses . . . . .	0
4020	Provincial Gas Tax . . . . .	0

**Total of line 0899 includes:**

**Canada Gas Tax Funding**

		1
		\$
4025	General Government . . . . .	0
Transportation Services:		
4030	Roads - Paved . . . . .	0
4031	Roads - Unpaved . . . . .	0
4032	Roads - Bridges and Culverts . . . . .	0
4033	Roadways - Traffic Operations & Roadside . . . . .	0
4040	Transit - Conventional . . . . .	0
4041	Transit - Disabled & special needs . . . . .	0
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	0
4061	Wastewater treatment & disposal . . . . .	0
4062	Urban storm sewer system . . . . .	0
4063	Rural storm sewer system . . . . .	0
4064	Water treatment . . . . .	0
4065	Water distribution/transmission . . . . .	0
4066	Solid waste collection . . . . .	0
4067	Solid waste disposal . . . . .	0
4068	Waste diversion . . . . .	0
4069	Other . . . . .	0
4099	Canada Gas Tax . . . . .	0

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## Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2013

	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
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>	3,666	2,574					
<b>Protection services</b>							
0410 Fire			1,509				
0420 Police							
0421 Court Security							
0422 Prisoner Transportation	63						
0430 Conservation authority							
0440 Protective inspection and control	640			311			
0445 Building permit and inspection services			1,733				
0450 Emergency measures							
0460 Provincial Offences Act (POA)			57,408				
0498 Other							
<b>0499 Subtotal</b>	<b>703</b>	<b>0</b>	<b>60,650</b>	<b>311</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved							293,861
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							33,319
0614 Roads - Traffic Operations & Roadside			6,968				
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	4,588						
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>4,588</b>	<b>0</b>	<b>6,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>327,180</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				91,573			
0840 Solid waste collection				32,228			
0850 Solid waste disposal				3,655			
0860 Waste diversion							
0898 Other							
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,456</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks							
1620 Recreation programs				17,365			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			6,228	2,645			
1640 Libraries	7,761						
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>7,761</b>	<b>0</b>	<b>6,228</b>	<b>20,010</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				8,405			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation			1,919				
1850 Tile drainage/shoreline assistance				80			
1898 Other	37,652						
<b>1899 Subtotal</b>	<b>37,652</b>	<b>0</b>	<b>1,919</b>	<b>8,485</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>54,370</b>	<b>2,574</b>	<b>75,765</b>	<b>156,262</b>	<b>0</b>	<b>0</b>	<b>327,180</b>

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2013

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential . . . . .	100.0%			10.0%	5.0%	250	N	N	N
0330	C Commercial . . . . .	100.0%	-941	-941	10.0%	5.0%	250	N	N	N
0340	I Industrial . . . . .	100.0%			10.0%	5.0%	250	N	N	N

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

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

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

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

#### 5. Rebates for Eligible Charities

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

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

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential . . . . .	2	20130228	20130531	2	20130930	20131129
1220	M Multi-Residential . . . . .	0			0		
1230	F Farmland . . . . .	2	20130228	20130531	2	20130930	20131129
1240	T Managed Forest . . . . .	2	20130228	20130531	2	20130930	20131129
1250	C Commercial . . . . .	2	20130228	20130531	2	20130930	20131129
1260	I Industrial . . . . .	2	20130228	20130531	2	20130930	20131129
1270	P Pipeline . . . . .	2	20130228	20130531	2	20130930	20131129
1298	Other <input type="text"/> . . . . .	0			0		



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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2013

### 1. GENERAL PURPOSE LEVY INFORMATION

											Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL .....										898,737,358	2,763,294	1,382,962	1,350,588	5,496,844	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201	Subtotal										1,204,676,600	898,737,358	2,763,294	1,382,962	1,350,588	5,496,844







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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2013

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	38,143	18,708	21,064	77,915
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	2,801,437	1,401,670	1,371,652	5,574,759
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
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" value="Street Lights"/>	27,704			27,704
9890	<b>Subtotal</b>	27,704	0	0	27,704
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	2,829,141	1,401,670	1,371,652	5,602,463



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**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2013

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

9499	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
		0			0

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



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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	TOTAL PILS Levied by Tax Rate	4,865	2,434	8,858	16,157
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
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	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .	4,180	2,650	9,344	16,174
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	511	324	1,440	2,275
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	<b>Subtotal</b>	4,691	2,974	10,784	18,449
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	9,556	5,408	19,642	34,606

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Asmt Code: 3120

MAH Code: 65613

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2013

### 1. Municipal and School Board Taxation

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%				78.689%	0.000%	21.174%	0.137%	0.000%

  

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
0010 Residential	353,490,800	353,490,800	323,982,365	323,982,365	3,361,787	1,782,729	892,215	686,843	587,800	92	98,945	6	
0050 Multi-residential	0	0	0	0	0	0	0	0					
0110 Farmland	818,269,300	204,567,325	544,887,250	136,221,813	1,413,498	749,569	375,139	288,790	248,175		40,614	1	
0140 Managed Forests	4,013,600	1,003,400	3,128,525	782,131	8,116	4,304	2,154	1,658	1,425		232	1	
<b>9110 Subtotal</b>	<b>1,175,773,700</b>	<b>559,061,525</b>	<b>871,998,140</b>	<b>460,986,309</b>	<b>4,783,401</b>	<b>2,536,602</b>	<b>1,269,508</b>	<b>977,291</b>	<b>837,400</b>	<b>92</b>	<b>139,791</b>	<b>8</b>	<b>0</b>
0210 Commercial	15,861,300	19,624,760	14,176,200	17,559,912	322,426	96,624	48,358	177,444	139,629	0	37,572	243	0
0215 Commercial New Construction	295,200	368,085	291,975	364,064	6,685	2,003	1,003	3,679	2,895	0	779	5	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 Constructi	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 Construi	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>16,156,500</b>	<b>19,992,844</b>	<b>14,468,175</b>	<b>17,923,976</b>	<b>329,111</b>	<b>98,627</b>	<b>49,361</b>	<b>181,123</b>	<b>142,524</b>	<b>0</b>	<b>38,351</b>	<b>248</b>	<b>0</b>
0510 Industrial	10,138,400	19,847,508	9,801,793	19,190,042	313,389	105,594	52,847	154,948	121,927	0	32,809	212	0
0515 Industrial New Construction	110,000	216,612	110,000	216,612	3,175	1,192	597	1,386	1,091	0	293	2	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>10,248,400</b>	<b>20,064,120</b>	<b>9,911,793</b>	<b>19,406,654</b>	<b>316,564</b>	<b>106,786</b>	<b>53,444</b>	<b>156,334</b>	<b>123,018</b>	<b>0</b>	<b>33,102</b>	<b>214</b>	<b>0</b>
0710 Pipelines	2,498,000	4,094,472	2,359,250	3,867,047	67,768	21,279	10,649	35,840	28,202	0	7,589	49	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					77,915	38,143	18,708	21,064	17,263		3,791	10	
<b>9180 Total Levied by Rate</b>					<b>5,574,759</b>	<b>2,801,437</b>	<b>1,401,670</b>	<b>1,371,652</b>	<b>1,148,407</b>	<b>92</b>	<b>222,624</b>	<b>529</b>	<b>0</b>
9190 Amts Added to Tax Bill					27,704	27,704	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>1,204,676,600</b>	<b>603,212,961</b>	<b>898,737,358</b>	<b>502,183,985</b>	<b>5,602,463</b>	<b>2,829,141</b>	<b>1,401,670</b>	<b>1,371,652</b>	<b>1,148,407</b>	<b>92</b>	<b>222,624</b>	<b>529</b>	<b>0</b>

### 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	Education PILS	
1010 Residential	9,475	9,475	9,475	9,475	98	52	26	20	
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	
<b>9210 Subtotal</b>	<b>9,475</b>	<b>9,475</b>	<b>9,475</b>	<b>9,475</b>	<b>98</b>	<b>52</b>	<b>26</b>	<b>20</b>	
1210 Commercial	725,610	874,650	725,610	874,650	16,059	4,813	2,408	8,838	
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 Constructi	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construi	0	0	0	0	0	0	0	0	
<b>9220 Subtotal</b>	<b>725,610</b>	<b>874,650</b>	<b>725,610</b>	<b>874,650</b>	<b>16,059</b>	<b>4,813</b>	<b>2,408</b>	<b>8,838</b>	
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 Construct	0	0	0	0	0	0	0	0	
<b>9230 Subtotal</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>	
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	
<b>9280 Total Levied by Rate</b>					<b>16,157</b>	<b>4,865</b>	<b>2,434</b>	<b>8,858</b>	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					18,449	4,691	2,974	10,784	
<b>9299 TOTAL before Adj.</b>	<b>735,085</b>	<b>884,125</b>	<b>735,085</b>	<b>884,125</b>	<b>34,606</b>	<b>9,556</b>	<b>5,408</b>	<b>19,642</b>	

Part 3 contains Distribution of PILS by School Boards



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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2013

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5				8	9	10	11	12	13	14	15	
5010 Canada	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5020 Canada Enterprises				0		0									
<b>Ontario</b>															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act	4,099	2,051	7,452	13,602	-7,452	6,150	4,099	2,051							
5230 Inst. Payments - Heads and Beds	0	0	0	0		0									
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other				0		0									
<b>Ontario Enterprises</b>															
5410 Ontario Housing Corp.				0		0									
5430 Liquor Control Board of Ont.				0		0									
5432 Railway Rights-of-way	4,180	2,650	9,344	16,174		16,174	4,181	2,650	9,343	7,352		1,978	13		
5434 Utility Corridors/Transmission	511	324	1,440	2,275		2,275	1,951	324							
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other				0		0									
5610 Municipal Enterprises	766	383	1,406	2,555		2,555	2,172	383							
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
<b>9599 TOTAL</b>	<b>9,556</b>	<b>5,408</b>	<b>19,642</b>	<b>34,606</b>	<b>-7,452</b>	<b>27,154</b>	<b>12,403</b>	<b>5,408</b>	<b>9,343</b>	<b>7,352</b>	<b>0</b>	<b>1,978</b>	<b>13</b>	<b>0</b>	





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## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2013

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610	Parks							0			0
1620	Recreation programs		6,640		6,014	2,000	9,000	23,654		-2,650	21,004
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	6,816		9,258	16,504		27,000	18,742		-6,676	71,644
1640	Libraries				99,107			99,107			99,107
1645	Museums							0			0
1650	Cultural services							0			0
1698	Other							0			0
<b>1699</b>	<b>Subtotal</b>	6,816	0	15,898	121,625	2,000	36,000	18,742	201,081	-9,326	191,755
<b>Planning and development</b>											
1810	Planning and zoning	3,296		1,404	1,295	324		6,319		-708	5,611
1820	Commercial and Industrial							0			0
1830	Residential development							0			0
1840	Agriculture and reforestation							751			751
1850	Tile drainage/shoreline assistance		8,681					8,681			8,681
1898	Other				85,568			85,568		-9,672	75,896
<b>1899</b>	<b>Subtotal</b>	3,296	8,681	1,404	86,863	324	751	101,319	0	-10,380	90,939
1910	Other							0			0
<b>9910</b>	<b>TOTAL</b>	964,106	8,681	533,426	2,235,539	4,904	68,925	1,249,940	5,065,521	0	5,065,521

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Asmt Code: 3120

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## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2013

**Additional information contained in Schedule 40**

		1	
		\$	
<b>Total of column 1 includes:</b>			
5010	Salaries and wages . . . . .	761,644	
5020	Employee benefits . . . . .	202,462	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	964,106	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	964,106	
<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) . . . . .	0	
<b>Total of column 5 includes:</b>			
5610	Short term interest costs . . . . .		
<b>Total of column 6 includes:</b>			
5810	Grants to charitable and non-profit organizations . . . . .	11,600	
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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Conservation Authorities</td></tr></table> . . . . .	Conservation Authorities	30,949
Conservation Authorities			
5896	Other . . . . .		
5897	Other . . . . .		
5898	Other . . . . .		
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .		
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .		
<b>Total of column 11 includes:</b>			
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .		
<b>Line 0611 of column 11 (Total costs for paved roads) includes:</b>			
6106	Urban storm water . . . . .		
6107	Rural storm water . . . . .		
<b>Line 0612 of column 11 (Total costs for unpaved roads) includes:</b>			
6108	Rural storm water . . . . .		
<b>Line 0831 of column 11 (Total costs for water treatment) includes:</b>			
6611	Treatment costs for water not treated to drinking water standards . . . . .		
<b>Line 0832 of column 11 (Total costs for water distribution) includes:</b>			
6612	Distribution/transmission costs for water not treated to drinking water standards . . . . .		



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**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2013

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

	2013 Opening Net Book Value	COST				AMORTIZATION				2013 Closing Net Book Value		
		2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2013 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
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
<b>1499</b>	<b>Subtotal</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>0</b>	<b>0</b>
<b>Recreation and cultural services</b>												
1610	Parks	0				0	0			0	0	0
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	627,132	937,310			937,310	310,178	18,600		328,778	608,532	
1640	Libraries	0	0			0	0			0	0	0
1645	Museums	0	0			0	0			0	0	0
1650	Cultural services	0	0			0	0			0	0	0
1698	Other	44,910	44,910			44,910	0			0	44,910	
<b>1699</b>	<b>Subtotal</b>	<b>672,042</b>	<b>982,220</b>	<b>0</b>	<b>0</b>	<b>982,220</b>	<b>310,178</b>	<b>18,600</b>	<b>0</b>	<b>328,778</b>	<b>653,442</b>	
<b>Planning and development</b>												
1810	Planning and zoning	0	0			0	0			0	0	0
1820	Commercial and Industrial	0	0			0	0			0	0	0
1830	Residential development	0	0			0	0			0	0	0
1840	Agriculture and reforestation	0	0			0	0			0	0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	0
1898	Other	0	0			0	0			0	0	0
<b>1899</b>	<b>Subtotal</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>0</b>	
1910	Other	0	0			0	0			0	0	0
<b>9910</b>	<b>Total Tangible Capital Assets</b>	<b>25,191,898</b>	<b>39,415,360</b>	<b>1,483,400</b>	<b>471,276</b>	<b>0</b>	<b>40,427,484</b>	<b>14,223,462</b>	<b>1,249,940</b>	<b>354,309</b>	<b>15,119,093</b>	<b>25,308,391</b>

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Asmt Code: 3120

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# Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2013

## SEGMENTED BY ASSET CLASS

		2013 Opening Net Book Value (NBV) 1 \$	2013 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	606,017	556,017
2010	Land Improvements . . . . .	208,876	196,751
2020	Buildings . . . . .	1,681,774	1,650,987
2030	Machinery & Equipment . . . . .	164,691	148,653
2040	Vehicles . . . . .	191,609	199,436
2097	Other <input type="text" value="Other"/>	0	156,625
2098	Other <input type="text"/>	0	
2099	<b>Total General Capital Assets</b>	<b>2,852,967</b>	<b>2,908,469</b>
<b>Infrastructure Assets</b>			
2205	Land . . . . .	8,626	8,626
2210	Land Improvements . . . . .	4,861	5,633
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	758,102	706,355
2240	Vehicles . . . . .	394,805	322,639
2250	Linear Assets . . . . .	21,172,538	21,356,669
2297	Other <input type="text" value="Other"/>	-1	
2298	Other <input type="text"/>	0	
2299	<b>Total Infrastructure Assets</b>	<b>22,338,931</b>	<b>22,399,922</b>
9920	<b>Total Tangible Capital Assets</b>	<b>25,191,898</b>	<b>25,308,391</b>
2405	<b>Construction-in-progress</b>	<b>0</b>	<b>96,222</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>25,191,898</b>	<b>25,404,613</b>



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# FIR2013: Perth South Tp

# Schedule 51

Asmt Code: 3120

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

MAH Code: 65613

for the year ended December 31, 2013

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2013 Opening Balance	Expenditures in 2013	Less Assets Capitalized	2013 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	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	0			0
<b>0499</b>	<b>Subtotal</b>	0	0	0	0
	<b>Transportation services</b>				
0611	Roads - Paved	0	7,501		7,501
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	0	7,501	0	7,501
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0	88,721		88,721
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	0	88,721	0	88,721
	<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	0			0
<b>1099</b>	<b>Subtotal</b>	0	0	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	0			0
<b>1299</b>	<b>Subtotal</b>	0	0	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	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	0	0	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	0			0
<b>1899</b>	<b>Subtotal</b>	0	0	0	0
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	0	96,222	0	96,222

# FIR2013: Perth South Tp

Asmt Code: 3120  
MAH Code: 65613

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

### Schedule 53

for the year ended December 31, 2013

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,180,321
1020	Acquisition of tangible capital assets . . . . .	-977,123
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	1,249,940
1031	Contributed (Donated) tangible capital assets . . . . .	0
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-485,533
1050	Proceeds on sale of tangible capital assets . . . . .	0
1060	Write-downs of tangible capital assets . . . . .	0
1070	Other <input type="text" value="Decrease in other assets"/> . . . . .	-5,023
1071	Other <input type="text"/> . . . . .	0
<b>1099</b>	<b>Subtotal</b>	<b>-217,739</b>
1210	Acquisition and consumption of supplies inventories . . . . .	0
1220	Acquisition and consumption of prepaid expenses . . . . .	0
1230	Other <input type="text"/> . . . . .	0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	1,962,582
1420	Net financial assets (net debt), beginning of year . . . . .	4,741,630
<b>9910</b>	<b>Net financial assets (net debt), end of year . . . . .</b>	<b>6,704,212</b>

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

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	0
0210	Ontario Financing Authority . . . . .	0
0215	Commercial Area Improvement Program . . . . .	0
0220	Other Ontario housing programs . . . . .	0
0225	Ontario Clean Water Agency (OCWA) . . . . .	0
0235	Serial debentures . . . . .	0
0240	Sinking fund debentures . . . . .	0
0245	Long term bank loans . . . . .	0
0250	Long term reserve fund loans . . . . .	0
0255	Lease purchase agreements (Tangible capital leases) . . . . .	0
0260	Construction Financing Debentures . . . . .	0
0265	Infrastructure Ontario . . . . .	0
0297	Other <input type="text"/> . . . . .	0
0298	Other <input type="text"/> . . . . .	0
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,164,791
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	0
0410	Municipal User Fees & Service Charges . . . . .	0
0415	Development Charges (SLC 61 0299 08) . . . . .	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	0
0420	Other <input type="text"/> . . . . .	0
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	327,180
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	0
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0446</b>	<b>Proceeds from the sale of Tangible Capital Assets, etc . . . . .</b>	<b>0</b>
0495	Other <input type="text"/> . . . . .	0
0496	Other <input type="text"/> . . . . .	0
0497	Other <input type="text"/> . . . . .	0
0498	Other <input type="text"/> . . . . .	0
<b>0499</b>	<b>Subtotal</b>	<b>1,491,971</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>1,491,971</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .</b>	<b>514,848</b>

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# FIR2013: Perth South Tp

# Schedule 54

Asmt Code: 3120

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 65613

for the year ended December 31, 2013

\* 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

		2013 Actual
<b>Operating Transactions</b>		1
<b>Cash received from</b>		\$
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash paid for</b>		
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"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
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"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
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"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	4,060,343
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>4,060,343</b>

		2013 Actual
1410	Cash provided from Operating Transactions (SLC 54 2099 01) . . . . .	0
1420	Less: Debt repayment (SLC 54 1020 01) . . . . .	0
<b>9930</b>	Net cash available for other purposes . . . . .	<b>0</b>

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# FIR2013: Perth South Tp

Asmt Code: 3120

## Schedule 54 CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 65613

for the year ended December 31, 2013

\* 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

		2013 Actual 1 \$	
<b>Operating Transactions</b>			
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,180,321	
2020	Non-cash items including amortization . . . . .	764,407	
2021	Contributed (Donated) tangible capital assets . . . . .		
2022	Change in non-cash assets and liabilities . . . . .		
2030	Prepaid expenses . . . . .	-5,023	
2040	Change in deferred revenue . . . . .		
2096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Changes in Taxes &amp; general Rec'ble</td></tr></table> . . . . .	Changes in Taxes & general Rec'ble	-568,446
Changes in Taxes & general Rec'ble			
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Changes in AP &amp; Accruals</td></tr></table> . . . . .	Changes in AP & Accruals	289,790
Changes in AP & Accruals			
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Change in landfill liability</td></tr></table> . . . . .	Change in landfill liability	41,692
Change in landfill liability			
2099	<b>Cash provided by operating transactions</b>	<b>2,702,741</b>	
<b>Capital Transactions</b>			
0610	Proceeds on sale of tangible capital assets . . . . .		
0620	Cash used to acquire tangible capital assets . . . . .	-977,123	
0630	Change in construction-in-progress . . . . .		
0698	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
0699	<b>Cash applied to capital transactions</b>	<b>-977,123</b>	
<b>Investing Transactions</b>			
0810	Proceeds from portfolio investments . . . . .	2,029	
0820	Portfolio investments . . . . .		
0898	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>2,029</b>	
<b>Financing Transactions</b>			
1010	Proceeds from long term debt issues . . . . .		
1020	Principal long term debt repayment . . . . .	-2,029	
1030	Temporary loans . . . . .		
1031	Repayment of temporary loans . . . . .		
1096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1099	<b>Cash applied to financing transactions</b>	<b>-2,029</b>	
1210	Increase in cash and cash equivalents . . . . .	1,725,618	
1220	Cash and cash equivalents, beginning of year . . . . .	4,060,351	
9920	Cash and cash equivalents, end of year . . . . .	5,785,969	

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01) . . . . .	2,702,741
1420	Less: Debt repayment (SLC 54 1020 01). . . . .	-2,029
9930	Net cash available for other purposes . . . . .	2,700,712

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2013

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	0	7,678	2,017,979
0310 Allocation of Surplus		0	0
0315 Allocation of Surplus : for operating.			
0320 Allocation of Surplus : for capital.			
Development Charges Act			
0610 Non-discounted services	0		
0620 Discounted services	0		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies		0	0
0820 Subdivider contributions	0		
0830 Recreational land (the Planning Act)	0		
0841 Investment Income	0		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 2.23)	0		
0862 Gasoline Tax - Federal	0		
0863 Canada Transit Funding (Bill C-48)	0		
0864 Building Canada Fund (BCF)	0		
0870 Inter - Reserve Fund / Reserves Transfer		0	715,385
0895 Other	0		
0896 Other	0		
0897 Other	0		
0898 Other	0		
9940 TOTAL Revenues & Surplus	0	0	715,385
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset			
1015 For current operations			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	0	0	0
2099 Balance, end of year	0	7,678	2,733,364

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# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2013

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds . . . . .			553,093
5020	Contingencies . . . . .			
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			525,354
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	Debtenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .			174,148
5210	Protection services . . . . .			27,378
	Transportation services:			
5215	Roadways . . . . .			886,482
5216	Winter Control . . . . .			
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			26,687
5223	Air transportation . . . . .			
	Environmental services:			
5225	Wastewater system . . . . .			
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .			114,346
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .			20,000
5246	Waste diversion . . . . .			
5250	Health services . . . . .			
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .			
5266	Recreation programs . . . . .		7,678	6,322
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"/> . . . . .			399,554
<b>Obligatory Deferred Revenue:</b>				
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 2.23) . . . . .			
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"/> . . . . .			
5696	Other <input type="text"/> . . . . .			
5697	Other <input type="text"/> . . . . .			
5698	Other <input type="text"/> . . . . .			
5699	Other <input type="text"/> . . . . .			
9930	<b>TOTAL</b>	0	7,678	2,733,364

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**FIR2013: Perth South Tp**

Asmt Code: 3120

MAH Code: 65613

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2013

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31	
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided		Total
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205 General Government . . . . .	0					0					0	0
0210 Fire Protection . . . . .	0					0					0	0
0215 Police Protection . . . . .	0					0					0	0
0220 Roads and Structures . . . . .	0					0					0	0
0225 Transit . . . . .	0					0					0	0
0230 Wastewater . . . . .	0					0					0	0
0235 Stormwater . . . . .	0					0					0	0
0240 Water . . . . .	0					0					0	0
0245 Emergency Medical Services . . . . .	0					0					0	0
0250 Homes for the Aged . . . . .	0					0					0	0
0255 Daycare . . . . .	0					0					0	0
0260 Housing . . . . .	0					0					0	0
0265 Parkland Development . . . . .	0					0					0	0
0270 GO Transit . . . . .	0					0					0	0
0275 Library . . . . .	0					0					0	0
0280 Recreation . . . . .	0					0					0	0
0285 Development Studies . . . . .	0					0					0	0
0286 Parking . . . . .	0					0					0	0
0287 Animal Control . . . . .	0					0					0	0
0288 Municipal Cemeteries . . . . .	0					0					0	0
0290 Other . . . . .	0					0					0	0
0295 Other . . . . .	0					0					0	0
0296 Other . . . . .	0					0					0	0
0297 Other . . . . .	0					0					0	0
<b>0299 TOTAL</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>0</b>	<b>0</b>	<b>0</b>

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.





**FIR2013: Perth South Tp**

Asmt Code: 3120

MAH Code: 65613

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

for the year ended December 31, 2013

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

**RESIDENTIAL CHARGES (\$)**

**NON - RESIDENTIAL CHARGES (\$)**

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

2013-V01

# FIR2013: Perth South Tp

# Schedule 70

Asmt Code: 3120

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 65613

for the year ended December 31, 2013

Financial Assets		1
		\$
0299	Cash and cash equivalents	5,785,969
<b>Accounts receivable</b>		
0410	Canada	72,985
0420	Ontario	211,454
0430	Upper-tier	57,693
0440	Other municipalities	795,247
0450	School boards	
0490	Other receivables	534,502
0499	<b>Subtotal</b>	1,671,881
<b>Taxes receivable</b>		
0610	Current year's levies	327,623
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	58,085
0690	LESS: Allowance for uncollectables	
0699	<b>Subtotal</b>	385,708
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
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	
0868	Other	139,906
0845	<b>Subtotal</b>	139,906
<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	
0898	<b>Subtotal</b>	0
9930	<b>TOTAL Financial Assets</b>	7,983,464
8010	* Market value of Investments included in Line 0829	

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# FIR2013: Perth South Tp

# Schedule 70

Asmt Code: 3120

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 65613

for the year ended December 31, 2013

### Liabilities

<b>Temporary loans</b>		1
2010	Operating purposes . . . . .	\$
<b>Tangible Capital Assets:</b>		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
<b>2099</b>	<b>Subtotal</b>	<b>0</b>
<b>Accounts Payable</b>		
2210	Canada . . . . .	
2220	Ontario . . . . .	
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	61,637
2250	School boards . . . . .	159,151
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	345,960
2290	Other . . . . .	160,906
<b>2299</b>	<b>Subtotal</b>	<b>727,654</b>
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	0
2490	Other . . . . .	
<b>2499</b>	<b>Subtotal</b>	<b>0</b>
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	
2620	Debt payable to others . . . . .	
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other <input type="text" value="Tile Drain Loans"/> . . . . .	139,906
2650	Other <input type="text"/> . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
<b>2699</b>	<b>Subtotal</b>	<b>139,906</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	411,692
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	0
2820	Accrued vacation pay . . . . .	0
2830	Accrued pensions payable . . . . .	0
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	0
2898	Other <input type="text"/> . . . . .	
<b>2899</b>	<b>Subtotal post employment benefits</b>	<b>0</b>
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>1,279,252</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>6,704,212</b>

### Non-Financial Assets

		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	25,404,613
6250	Inventories of Supplies . . . . .	1
6260	Prepaid Expenses . . . . .	18,830
<b>6299</b>	<b>Total Non-Financial Assets</b>	<b>25,423,444</b>
<b>9970</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>32,127,656</b>

### Analysis of the Accumulated Surplus/(Deficit)

		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	25,404,614
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	2,741,042
6430	General Surplus/ (Deficit) . . . . .	3,963,170
<b>6431</b>	<b>Unexpended capital financing . . . . .</b>	
<b>Local boards</b>		
5030	Transit operations . . . . .	
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	
5076	Other <input type="text"/> . . . . .	
5077	Other <input type="text"/> . . . . .	
5078	Other <input type="text"/> . . . . .	
5079	Other <input type="text"/> . . . . .	
<b>5098</b>	<b>Total Local Boards</b>	<b>0</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	0
6601	Unfunded Employee Benefits . . . . .	
6602	Unfunded Landfill closure costs . . . . .	
6610	Other <input type="text" value="Other"/> . . . . .	18,830
6620	Other <input type="text"/> . . . . .	
6630	Other <input type="text"/> . . . . .	
6640	Other <input type="text"/> . . . . .	
<b>6699</b>	<b>Total Other</b>	<b>18,830</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>32,127,656</b>

2013-V01

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2013

#### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	395,095
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	40,135
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	5,602,463
0225	PLUS: Current Year Penalties and Interest . . . . .	56,070
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	5,644,481
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	67,206
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: Other <input type="text"/> . . . . .	3,632
0290	Taxes receivable, end of year . . . . .	385,708

#### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	5,644,481
0620	Previous year's tax . . . . .	
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	5,644,481

2013-V01

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

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

for the year ended December 31, 2013

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	21,202		2,387	-753		22,836	29,092	15,278	67,206
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 . . . . .						0			0
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .						0			0
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .						0			0
1899	<b>Subtotal</b>	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	<b>Tax adjustments before allowances</b>	21,202	0	2,387	-753	0	22,836	29,092	15,278	67,206

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

Additional Information										
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,134,557	92	222,215	1,295	0	1,358,159			

2013-V01

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies . . . . .	
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	139,906
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>139,906</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"/>	
<b>0699</b>	<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"/>	
<b>0899</b>	<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"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>139,906</b>

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text" value="Tile Drain Loans"/>	139,906
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>139,906</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 . . . . .	
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	139,906
1490	Other long term liabilities . . . . .	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>139,906</b>

2013-V01

# FIR2013: Perth South Tp

Asmt Code: 3120

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

#### 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' . . . . .	
	<b>Other currency:</b>	
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"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<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"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
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"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>





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# FIR2013: Perth South Tp

Asmt Code: 3120

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

#### 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 2014 . . . . .	20,423						
3220 Year 2015 . . . . .	21,649						
3230 Year 2016 . . . . .	21,752						
3240 Year 2017 . . . . .	21,712						
3250 Year 2018 . . . . .	17,770						
3260 Years 2019 to 2023 . . . . .	36,600						
3270 Years 2024 onwards . . . . .	0						
3280 Int. to be earned on sink. funds . . . . .							
<b>3299 TOTAL</b>	<b>139,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 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.

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Schedule 75 WATER SERVICE

for the year ended December 31, 2013

### WATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
0205	User Fees . . . . .	
0206	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
0210	Services to Other Municipalities . . . . .	
0215	Ontario Conditional Grants . . . . .	
0220	Ontario Housing Programs . . . . .	
0225	Canada Conditional Grants . . . . .	
0230	Ontario Capital Grants . . . . .	
0235	Canada Capital Grants . . . . .	
0240	Canada Gas Tax Funding . . . . .	
0245	Revenue from Other Municipalities . . . . .	
0250	Investment Income . . . . .	
0260	Deferred revenue earned . . . . .	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Total Revenues</b>	<b>0</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
0410	Salaries, Wages and Employee Benefits . . . . .	
0420	Operating and General Expenditures . . . . .	
0430	Amortization Expense . . . . .	
0440	Interest Expense . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0499</b>	<b>Total Expenses</b>	<b>0</b>
<b>9910</b>	<b>Net Income</b>	<b>0</b>

# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

# Schedule 75

## WASTEWATER SERVICE

for the year ended December 31, 2013

### WASTEWATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
1005	User Fees . . . . .	
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
1010	Services to Other Municipalities . . . . .	
1015	Ontario Conditional Grants . . . . .	
1020	Ontario Housing Programs . . . . .	
1025	Canada Conditional Grants . . . . .	
1030	Ontario Capital Grants . . . . .	
1035	Canada Capital Grants . . . . .	
1040	Canada Gas Tax Funding . . . . .	
1045	Revenue from Other Municipalities . . . . .	
1050	Investment Income . . . . .	
1060	Deferred revenue earned . . . . .	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Total Revenues</b>	<b>0</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		<b>1</b>
		<b>\$</b>
1210	Salaries, Wages and Employee Benefits . . . . .	
1220	Operating and General Expenditures . . . . .	
1230	Amortization Expense . . . . .	
1240	Interest Expense . . . . .	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
<b>1299</b>	<b>Total Expenses</b>	<b>0</b>
<b>9920</b>	<b>Net Income</b>	<b>0</b>



# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2013

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
<b>Assets</b>							
0210	Current .....						0
0220	Capital .....						0
0297	Other .....						0
0298	Other <input type="text"/> .....						0
<b>0299</b>	<b>Total Assets</b>	0	0	0	0	0	0
<b>Liabilities</b>							
0410	Current .....						0
0420	Long-term .....						0
0497	Other .....						0
0498	Other <input type="text"/> .....						0
<b>0499</b>	<b>Total Liabilities</b>	0	0	0	0	0	0
<b>9910</b>	<b>Net Equity</b>	0	0	0	0	0	0
0610	Municipality's Share						0

#### STATEMENT OF OPERATIONS

0810	Revenues .....						0
0820	Expenses .....						0
<b>9920</b>	<b>Net Income (Loss)</b>	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

# FIR2013: Perth South Tp

# Schedule 77

Asmt Code: 3120

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 65613

for the year ended December 31, 2013

0210 District Social Services Administration Board

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other	<input type="text"/>
0497	Other	<input type="text"/>
0498	Other	<input type="text"/>
<b>0499</b>	<b>Total Financial Assets</b>	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
<b>0699</b>	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other	<input type="text"/>
0897	Other	<input type="text"/>
0898	Other	<input type="text"/>
<b>0899</b>	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
<b>1099</b>	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2013: Perth South Tp

# Schedule 77

Asmt Code: 3120

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 65613

for the year ended December 31, 2013

1210 District Social Services Administration Board

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

1410	Ontario Works . . . . .	
1420	Ontario Disability Support Program (ODSP) . . . . .	
1430	Ontario Drug Benefit Program (ODB) . . . . .	
1440	Child Care . . . . .	
1450	Land Ambulance . . . . .	
1460	Social Housing . . . . .	
1498	Other <input type="text"/> . . . . .	
1499	<b>Total Provincial Funding</b>	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**Federal**

1610	Social Housing . . . . .	
1698	Other <input type="text"/> . . . . .	
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	

**Municipal Contributions**

1810	Municipal Billings . . . . .	
1898	Other <input type="text"/> . . . . .	
1899	<b>Total Municipal Contributions</b>	

	0	
	0	
0	0	

**Other Revenues**

2010	Investment Income . . . . .	
2020	Deferred revenue earned . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Total Other Revenues</b>	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

**EXPENSES**

**Social Services**

2210	Ontario Works . . . . .	
2220	Ontario Disability Support Program (ODSP) . . . . .	
2230	Ontario Drug Benefit Program (ODB) . . . . .	
2240	Child Care . . . . .	
2250	Social Housing . . . . .	
2260	Other <input type="text"/> . . . . .	
2299	<b>Total Social Services</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**Health Services**

2410	Land Ambulance . . . . .	
2420	Public Health . . . . .	
2430	Other <input type="text"/> . . . . .	
2440	DSSAB Administration . . . . .	
2496	Other <input type="text"/> . . . . .	
2497	Other <input type="text"/> . . . . .	
2498	Other <input type="text"/> . . . . .	
2499	<b>Total Health Services</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

# FIR2013: Perth South Tp

Asmt Code: 3120  
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## Schedule 77 HEALTH UNIT

for the year ended December 31, 2013

0210 Health Unit

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other	<input type="text"/>
0497	Other	<input type="text"/>
0498	Other	<input type="text"/>
<b>0499</b>	<b>Total Financial Assets</b>	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
<b>0699</b>	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910 Net Financial Assets (Net Debt)

0	0	0.0%
---	---	------

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other	<input type="text"/>
0897	Other	<input type="text"/>
0898	Other	<input type="text"/>
<b>0899</b>	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920 Accumulated Surplus/(Deficit)

0	0	0.0%
---	---	------

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
<b>1099</b>	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%



# FIR2013: Perth South Tp

Asmt Code: 3120  
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## Schedule 77 HEALTH UNIT

for the year ended December 31, 2013

1210 Health Unit

### Consolidated Statement of Operations

#### REVENUES

##### Provincial

1411	Province of Ontario	.....
1450	Land Ambulance	.....
1497	Other	<input type="text"/>
1498	Other	<input type="text"/>
1499	<b>Total Provincial Funding</b>	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	0.0%

##### Federal

1611	Government of Canada	.....
1698	Other	<input type="text"/>
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	0.0%

##### Municipal Contributions

1810	Municipal Billings	.....
1898	Other	<input type="text"/>
1899	<b>Total Municipal Contributions</b>	

	0	
	0	
0	0	0.0%

##### Other Revenues

2010	Investment Income	.....
2020	Deferred revenue earned	.....
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
2099	<b>Total Other Revenues</b>	

	0	
	0	
	0	
	0	
0	0	0.0%

9930 **Total Revenues**

0	0	0.0%
---	---	------

#### EXPENSES

##### Health Services

2410	Land Ambulance	.....
2420	Public Health	.....
2430	Other	<input type="text"/>
2440	DSSAB Administration	.....
2496	Other	<input type="text"/>
2497	Other	<input type="text"/>
2498	Other	<input type="text"/>
2499	<b>Total Health Services</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9950 **Annual Surplus / (Deficit)**

0	0	0.0%
---	---	------

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# FIR2013: Perth South Tp

Asmt Code: 3120  
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## Schedule 77 OTHER CATEGORY for the year ended December 31, 2013

0210 Entity

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Total Financial Assets</b>	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other <input type="text"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910 **Net Financial Assets (Net Debt)**

0	0	0.0%
---	---	------

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920 **Accumulated Surplus/(Deficit)**

0	0	0.0%
---	---	------

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

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# FIR2013: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

## Schedule 77 OTHER CATEGORY for the year ended December 31, 2013

1210 Entity				
<b>Consolidated Statement of Operations</b>				
		<b>Other Category</b>	<b>Municipality's Share</b>	<b>% of Municipality's Share of Other Category</b>
		<b>1</b>	<b>2</b>	<b>3</b>
		<b>\$</b>	<b>\$</b>	<b>%</b>
<b>REVENUES</b>				
<b>Provincial</b>				
1411	Province of Ontario		0	
1498	Other		0	
1499	<b>Total Provincial Funding</b>	0	0	0.0%
<b>Federal</b>				
1611	Government of Canada		0	
1698	Other		0	
1699	<b>Total Federal Funding</b>	0	0	0.0%
<b>Municipal Contributions</b>				
1810	Municipal Billings		0	
1898	Other		0	
1899	<b>Total Municipal Contributions</b>	0	0	0.0%
<b>Other Revenues</b>				
2010	Investment Income		0	
2020	Deferred revenue earned		0	
2097	Other		0	
2098	Other		0	
2099	<b>Total Other Revenues</b>	0	0	0.0%
9930	<b>Total Revenues</b>	0	0	0.0%
<b>EXPENSES</b>				
2693	Other		0	
2694	Other		0	
2695	Other		0	
2696	Other		0	
2697	Other		0	
2698	Other		0	
2699	<b>Total Other Expenses</b>	0	0	0.0%
9950	<b>Annual Surplus / (Deficit)</b>	0	0	0.0%

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**FIR2013: Perth South Tp****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 3120

MAH Code: 65613

for the year ended December 31, 2013

**Consolidated Statement of Financial Position**

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	0	0	0.0%
0420	Accounts Receivable . . . . .	0	0	0.0%
0430	Investments . . . . .	0	0	0.0%
0496	Other . . . . .	0	0	0.0%
0497	Other . . . . .	0	0	0.0%
0498	Other . . . . .	0	0	0.0%
0499	<b>Total Financial Assets</b>	0	0	0.0%
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	0	0	0.0%
0620	Debt . . . . .	0	0	0.0%
0630	Pensions and other employee benefits . . . . .	0	0	0.0%
0640	Other accrued liabilities . . . . .	0	0	0.0%
0650	Deferred Revenue . . . . .	0	0	0.0%
0696	Other . . . . .	0	0	0.0%
0697	Other . . . . .	0	0	0.0%
0698	Other . . . . .	0	0	0.0%
0699	<b>Total Liabilities</b>	0	0	0.0%
9910	<b>Net Financial Assets (Net Debt)</b>	0	0	0.0%
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	0	0	0.0%
0820	Inventories of supplies . . . . .	0	0	0.0%
0830	Prepaid expenses . . . . .	0	0	0.0%
0896	Other . . . . .	0	0	0.0%
0897	Other . . . . .	0	0	0.0%
0898	Other . . . . .	0	0	0.0%
0899	<b>Total Non-Financial Assets</b>	0	0	0.0%
9920	<b>Accumulated Surplus/(Deficit)</b>	0	0	0.0%
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	0	0	0.0%
1020	Reserves and Reserve funds . . . . .	0	0	0.0%
1030	General Surplus/(Deficit) . . . . .	0	0	0.0%
1097	Other . . . . .	0	0	0.0%
1098	Other . . . . .	0	0	0.0%
1099	<b>Accumulated Surplus/(Deficit)</b>	0	0	0.0%

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## FIR2013: Perth South Tp

## Schedule 77

CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES

Asmt Code: 3120

MAH Code: 65613

for the year ended December 31, 2013

## Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>REVENUES</b>				
<b>Provincial</b>				
1410	Ontario Works . . . . .	0	0	0.0%
1411	Province of Ontario . . . . .	0	0	0.0%
1420	Ontario Disability Support Program (ODSP) . . . . .	0	0	0.0%
1430	Ontario Drug Benefit Program (ODB) . . . . .	0	0	0.0%
1440	Child Care . . . . .	0	0	0.0%
1450	Land Ambulance . . . . .	0	0	0.0%
1460	Social Housing . . . . .	0	0	0.0%
1497	Other . . . . .	0	0	0.0%
1498	Other . . . . .	0	0	0.0%
1499	<b>Total Provincial Funding</b>	0	0	0.0%
<b>Federal</b>				
1610	Social Housing . . . . .	0	0	0.0%
1611	Government of Canada . . . . .	0	0	0.0%
1698	Other . . . . .	0	0	0.0%
1699	<b>Total Federal Funding</b>	0	0	0.0%
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	0	0	0.0%
1898	Other . . . . .	0	0	0.0%
1899	<b>Total Municipal Contributions</b>	0	0	0.0%
<b>Other Revenues</b>				
2010	Investment Income . . . . .	0	0	0.0%
2020	Deferred revenue earned . . . . .	0	0	0.0%
2097	Other . . . . .	0	0	0.0%
2098	Other . . . . .	0	0	0.0%
2099	<b>Total Other Revenues</b>	0	0	0.0%
9930	<b>Total Revenues</b>	0	0	0.0%
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .	0	0	0.0%
2220	Ontario Disability Support Program (ODSP) . . . . .	0	0	0.0%
2230	Ontario Drug Benefit Program (ODB) . . . . .	0	0	0.0%
2240	Child Care . . . . .	0	0	0.0%
2250	Social Housing . . . . .	0	0	0.0%
2260	Other . . . . .	0	0	0.0%
2299	<b>Total Social Services</b>	0	0	0.0%
<b>Health Services</b>				
2410	Land Ambulance . . . . .	0	0	0.0%
2420	Public Health . . . . .	0	0	0.0%
2430	Other . . . . .	0	0	0.0%
2440	DSSAB Administration . . . . .	0	0	0.0%
2496	Other . . . . .	0	0	0.0%
2497	Other . . . . .	0	0	0.0%
2498	Other . . . . .	0	0	0.0%
2499	<b>Total Health Services</b>	0	0	0.0%
<b>Other Expenses</b>				
2693	Other . . . . .	0	0	0.0%
2694	Other . . . . .	0	0	0.0%
2695	Other . . . . .	0	0	0.0%
2696	Other . . . . .	0	0	0.0%
2697	Other . . . . .	0	0	0.0%
2698	Other . . . . .	0	0	0.0%
2699	<b>Total Other Expenses</b>	0	0	0.0%
9940	<b>Total All Expenses</b>	0	0	0.0%
9950	<b>Annual Surplus / (Deficit)</b>	0	0	0.0%



# FIR2013: Perth South Tp

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	6.00	1.00	
0210	Fire . . . . .	0.00	0.00	0.00
0211	Uniform . . . . .			
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 . . . . .			
0225	Public Works . . . . .	6.00		2.00
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
0250	Libraries . . . . .			
0255	Planning . . . . .			
0290	Other . . . . .			
<b>0298</b>	<b>Subtotal</b>	<b>12.00</b>	<b>1.00</b>	<b>3.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
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 . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>12.00</b>	<b>1.00</b>	<b>3.00</b>

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

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

	Own Municipality	Other Munic., School Boards	Provincial	Federal
	1	2	3	4
	\$	\$	\$	\$
0610 Own sinking funds . . . . .				

**3. Municipal procurement this year**

	Number of Contracts	Value of Contracts
	1	2
	#	\$
1010 Total construction contracts awarded . . . . .	6	1,173,068
1020 Construction contracts awarded at \$100,000 or greater . . . . .	5	1,139,749

**4. Building permit information**

	Number of Building Permits	Total Value of Building Permits
	1	2
	#	\$
1210 Residential properties . . . . .	34	5,057,507
1220 Multi-Residential properties . . . . .	0	0
1230 All other property classes . . . . .	93	5,725,000
1299 <b>Subtotal</b>	127	10,782,507

**5. Insured value of physical assets**

	1
	\$
1410 Buildings . . . . .	
1420 Machinery and equipment . . . . .	
1430 Vehicles . . . . .	
1497 Other <input type="text"/> . . . . .	
1498 Other <input type="text"/> . . . . .	
1499 <b>Subtotal</b>	0

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

	1
	\$
1510 Losses due to structural fires, averaged over 3 yrs (2011 - 2013) . . . . .	



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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

### 7. Alternate service delivery arrangements

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

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

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Asmt Code: 3120

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

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

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2013

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

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

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**FIR2013: Perth South Tp**

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**Schedule 81****ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2013

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2015****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) . . . . .	2,029
0220	Interest (SLC 74 3099 02) . . . . .	8,681
0299	<b>Subtotal</b>	<b>10,710</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
0410	Water projects - For this Municipality only (SLC 74 2810 03) . . . . .	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03) . . . . .	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03) . . . . .	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03) . . . . .	0
0499	<b>Subtotal</b>	<b>0</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>10,710</b>
Excluded Debt Charges		1
		\$
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) . . . . .	10,710
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	<b>Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .</b>	<b>0</b>
1420	<b>Total Debt Charges to be Excluded</b>	<b>10,710</b>
9920	<b>Net Debt Charges</b>	<b>0</b>
Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	7,245,842
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	80
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,371,470
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	2,574
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	402,945
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	604,915
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>3,381,904</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>3,863,858</b>
2620	<b>25% of Net Revenues</b>	<b>965,965</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>965,965</b>

2013-V01

# FIR2013: Perth South Tp

# Schedule 83

Asmt Code: 3120

## NOTES

MAH Code: 65613

for the year ended December 31, 2013

### 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 :

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