

2014 FINANCIAL INFORMATION RETURN

Municipality: **PERTH CO**
Tier: **Upper-Tier**
Area: **Perth Co**

MSO Office: **Western Ontario**
Asmt Code: **3100**
MAH Code: **65000**

Submitting: **FIR Schedules Only**
Version: **2014-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	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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	Corey Bridges, Deputy Treasurer
0022	Telephone	519-271-0531 ext 220
0024	Fax	519-271-6265
0028	Email (Required)	deptreasurer@perthcounty.ca
0030	Website address of Municipality	www.perthcounty.ca
0091	Municipal Auditor	Robert Lightfoot
0092	Municipal Audit Firm	BDO Canada LLP
0095	Municipal Auditor's Email (Required)	rlightfoot@bdo.ca
0090	Municipal Treasurer	Renato Pullia, Director of Corporate Services & Treasurer
0093	Municipal Treasurer's Email (Required)	treasurer@perthcounty.ca
0094	Date	10-Mar-2016

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors 0

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen INDIRECT

0077 Method used to allocate Program Support to other functions in Schedule 40 Percentage of Total Expenditures

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

	Municipal Data	Data Source
	1 (#)	2 (List)
0040 Households	13,883	Stats Can
0041 Population	37,571	Stats Can
0042 Youth Population	3,630	Stats Can

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FIR2014: PERTH CO

Schedule 10

Asmt Code: 3100
MAH Code: 65000

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	11,925,271
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	49,015
9940		Subtotal 11,974,286
0510	Estimated tax revenue	0
0620	Ontario Municipal Partnership Fund (OMPF)	3,381,200
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 3,381,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	11,423,353
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	33,542
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,119,430
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		Subtotal 12,576,325
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	4,445,765
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,920,312
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	24,504
1430	Rents, concessions and franchises	265,532
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 290,036
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	1,766,354
1620	Penalties and interest on taxes	
1698	Other	
1699		Subtotal 1,766,354
	Other revenue	
1805	Investment income	114,673
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-151,846
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	19,714
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Insurance Proceeds	123,507
1891	Other Sale of Land	486,401
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 592,449
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910		TOTAL Revenues 36,946,727

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FIR2014: PERTH CO

Schedule 10

Asmt Code: 3100

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 65000

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	36,946,727
2020	LESS: Total Expenses (SLC 40 9910 11)	36,736,963
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	209,764
2060	Accumulated surplus/(deficit) at the beginning of year	100,103,648
2061	Prior period adjustments	-28,473
2062	Restated accumulated surplus/(deficit) at the beginning of year	100,075,175
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	100,284,939

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

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

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	1,119,430
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	1,119,430

FIR2014: PERTH CO

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2014

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government			131,568	686			
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures			39,558	114			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	39,558	114	0	0	0
Transportation services							
0611 Roads - Paved			1,246,651	43,998			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts						1,119,430	
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots			32,094				
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	1,278,745	43,998	0	1,119,430	0
Environmental services							
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							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	0	0	0	0
Health services							
1010 Public health services	3,332,875	33,542		56,865			
1020 Hospitals							
1030 Ambulance services	4,897,203		2,680,117	3,632			
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	8,230,078	33,542	2,680,117	60,497	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons	3,176,401			1,746,966			
1230 Child care							
1298 Other							
1299 Subtotal	3,176,401	0	0	1,746,966	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other							
1640 Libraries							
1645 Museums							
1650 Cultural services			258,775	3,502			
1698 Other							
1699 Subtotal	0	0	258,775	3,502	0	0	0
Planning and development							
1810 Planning and zoning			57,002	64,549			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other	16,874						
1899 Subtotal	16,874	0	57,002	64,549	0	0	0
1910 Other							
9910 TOTAL	11,423,353	33,542	4,445,765	1,920,312	0	1,119,430	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2014

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	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	0	Y	Y	Y
0330	C Commercial	100.0%	514	-3,045	10.0%	5.0%	250	0	Y	Y	Y
0340	I Industrial	100.0%	663	-2,690	10.0%	5.0%	250	0	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In		
2	3	4		
Y or N	Year	# of Yrs		
0805	R Residential	Y	2008	4
0810	M Multi-Residential	Y	2008	4
0815	N New Multi-Residential	Y	2008	4
0820	C Commercial (Includes G, D, S)	Y	2008	4
0840	I Industrial (Includes L)	Y	2008	4
0850	F Farmland	Y	2008	4
0855	T Managed Forest	Y	2008	4
0860	P Pipeline	Y	2008	4

5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72.2099 xx)	35.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

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

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FIR2014: PERTH CO

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2014

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL		
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT				
								1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%
4001																	
0010	0	Residential	Full Occupied	1.000000	100%								0			0	0
													0			0	0
													0			0	0
													0			0	0
													0			0	0
													0			0	0
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													0			0	0
													0			0	0
													0			0	0
													0			0	0
													0			0	0
													0			0	0
9401									0	0			0			0	0

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100
MAH Code: 65000

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699 TOTAL		0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes		
								8	9	10	11	12	13	14		15
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
6001																
0010	0	Residential	Full Occupied	1.000000	100%											
9601								0	0					0		0

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)		302,220		302,220
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	0	12,105,930	0	12,105,930
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	0	12,105,930	0	12,105,930

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	0	39,892	0	39,892
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province		9,123		9,123
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	0	9,123	0	9,123
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	0	49,015	0	49,015

2014-2015

FIR2014: PERTH CO

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2014

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)						0.000%			0.000%	0.000%	0.000%	0.000%	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 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	2,886,459,549	2,884,652,424	2,730,537,824	2,728,902,337	7,778,794	0	7,778,794	0					
0050 Multi-residential	38,961,500	83,786,706	35,625,800	76,613,283	218,415	0	218,415	0					
0110 Farmland	3,969,776,675	992,444,169	3,263,675,332	815,918,833	2,326,087	0	2,326,087	0					
0140 Managed Forests	6,263,000	1,565,750	5,492,625	1,373,156	3,915	0	3,915	0					
9110 Subtotal	6,901,460,724	3,962,449,049	6,035,331,581	3,622,807,609	10,327,211	0	10,327,211	0	0	0	0	0	0
0210 Commercial	234,636,820	289,820,471	222,139,466	274,459,429	782,451	0	782,451	0					
0215 Commercial New Construction	26,170,400	32,533,080	24,843,432	30,886,668	88,054	0	88,054	0					
0310 Parking Lot	0	0	0	0	0	0	0	0					
0320 Office Building	2,080,000	2,593,552	2,063,375	2,572,822	7,335	0	7,335	0					
0325 Office Building New Construction	78,000	97,258	73,000	91,024	259	0	259	0					
0340 Shopping Centre	2,346,000	2,925,227	2,216,463	2,763,708	7,879	0	7,879	0					
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0					
9120 Subtotal	265,311,220	327,969,588	251,335,736	310,773,651	885,978	0	885,978	0	0	0	0	0	0
0510 Industrial	68,099,430	129,973,954	64,776,484	124,080,161	353,738	0	353,738	0					
0515 Industrial New Construction	8,139,095	16,027,506	7,779,214	15,318,828	43,672	0	43,672	0					
0610 Large Industrial	24,473,500	47,763,914	24,023,744	46,993,157	133,972	0	133,972	0					
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0					
9130 Subtotal	100,712,025	193,765,374	96,579,442	186,392,147	531,382	0	531,382	0	0	0	0	0	0
0710 Pipelines	13,099,000	21,470,571	12,655,722	20,743,994	59,139	0	59,139	0					
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes	0	0	0	0	302,220	0	302,220	0					
9180 Total Levied by Rate					12,105,930	0	12,105,930	0	0	0	0	0	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0					
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0					
9199 TOTAL before Adj.	7,280,582,969	4,505,654,582	6,395,902,481	4,140,717,401	12,105,930	0	12,105,930	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	240,700	240,700	206,150	206,150	587	0	587	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	240,700	240,700	206,150	206,150	587	0	587	0
1210 Commercial	12,526,605	15,429,508	11,042,688	13,600,441	38,773	0	38,773	0
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	12,526,605	15,429,508	11,042,688	13,600,441	38,773	0	38,773	0
1510 Industrial	109,400	215,430	94,700	186,483	532	0	532	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	109,400	215,430	94,700	186,483	532	0	532	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					39,892	0	39,892	0
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	9,123	0	9,123	0
9299 TOTAL before Adj.	12,876,705	15,885,639	11,343,538	13,993,074	49,015	0	49,015	0

Part 3 contains Distribution of PILS by School Boards

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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				0		0									
5020 Canada Enterprises				0		0									
Ontario															
Municipal Tax Assist. Act															
5210	Prev. Exempt Properties			0		0									
5220	Other Mun. Tax Asst. Act			0		0									
5230	Inst. Payments - Heads and Beds	0	0	0		0									
5232	Railway Rights-of-way	0	9,123	0	9,123	9,123	9,123								
5234	Utility Corridors/Transmission	0	0	0	0	0	0								
5236	Hydro-Electric Power Dams	0	0	0	0	0	0								
5240	Other				0	0	0								
Ontario Enterprises															
5410	Ontario Housing Corp.				0	0	0								
5430	Liquor Control Board of Ont.				0	0	0								
5432	Railway Rights-of-way	0	0	0	0	0	0								
5434	Utility Corridors/Transmission	0	0	0	0	0	0								
5437	Ontario Lottery and Gaming Corp.				0	0	0								
5460	Other				0	0	0								
5610	Municipal Enterprises				0	0	0								
5910	Other Muns and Enterprises		39,892		39,892	39,892	39,892	39,892							
5950	Amounts Added to PIL	0	0	0	0	0	0								
9599	TOTAL	0	49,015	0	49,015	0	49,015	0	49,015	0	0	0	0	0	0

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2014

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	North Perth M	65403	3140	3,836,131		162,364			16,837	-314		62,519	3,952,499
0202	Perth East Tp	65612	3110	3,569,060		88,665			12,903	-1,963		48,335	3,620,330
0203	Perth South Tp	65613	3120	1,539,422		10,596			5,647	-767		27,917	1,526,981
0204	West Perth M	65614	3130	2,859,097		40,595			13,628	-2,690		36,154	2,874,476
0205			-										0
0206			-										0
0207			-										0
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0222	Hydro - Electric Power Dams												0
0299	TOTAL Upper-Tier Entitlement			11,803,710	0	302,220	0	0	49,015	-5,734	0	174,925	11,974,286

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	Governance	325,147	56,160			40,714		422,021	17,303	8,937	448,261
0250	Corporate Management				632,460			632,460	0		632,460
0260	Program Support	895,709		280,513	1,679	4,577		76,279		-1,182,478	76,279
0299	Subtotal	1,220,856	0	336,673	634,139	4,577	40,714	76,279	17,303	-1,173,541	1,157,000
Protection services											
0410	Fire							0			0
0420	Police							0			0
0421	Court Security							0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control		71,094		34,074			105,168			105,168
0445	Building permit and inspection services							0			0
0450	Emergency measures	93,423	14,124		518		54,504	162,569	3,559	7,292	173,420
0460	Provincial Offences Act (POA)	312,129	576,525		49,447	20,150	714,405	1,672,656	53,652	48,179	1,774,487
0498	Other Accessibility	69,464	13,389		864			83,717	3,019	3,987	90,723
0499	Subtotal	475,016	0	675,132	84,903	20,150	714,405	54,504	60,230	59,458	2,143,798
Transportation services											
0611	Roads - Paved	1,390,045		841,210	210,864		2,533,772	4,975,891	405,518	597,618	5,979,027
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts	14,721		30,299	5,429		716,387	766,836			766,836
0614	Roads - Traffic Operations & Roadside							0			0
0621	Winter Control - Except sidewalks, Parking Lots	413,471		919,680	343,329		58,270	1,734,750			1,734,750
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 Facilities	325,239		419,168	11,685	56,349		813,148	-698,221		927,368
0699	Subtotal	2,143,476	0	2,270,357	571,307	56,349	0	4,121,577	-292,703	597,618	9,407,981
Environmental services											
0811	Wastewater collection/conveyance							0			0
0812	Wastewater treatment & disposal							0			0
0821	Urban storm sewer system							0			0
0822	Rural storm sewer system							0			0
0831	Water treatment							0			0
0832	Water distribution/transmission							0			0
0840	Solid waste collection							0			0
0850	Solid waste disposal							0			0
0860	Waste diversion							0			0
0898	Other							0			0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0
Health services											
1010	Public health services	3,525,713		284,211	271,041	106,320		71,059			4,258,344
1020	Hospitals							0			0
1030	Ambulance services	8,145,363		583,614	317,896	71,287		239,683	17,784	452,939	9,828,566
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
1099	Subtotal	11,671,076	0	867,825	588,937	177,607	0	310,742	17,784	452,939	14,086,910
Social and family services											
1210	General assistance				373,102			373,102			373,102
1220	Assistance to aged persons	4,193,134		835,134				293,069			5,321,337
1230	Child care				993,877			993,877			993,877
1298	Other NP EPC						8,400	8,400			8,400
1299	Subtotal	4,193,134	0	835,134	1,366,979	0	8,400	293,069	0	0	6,696,716

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing				1,703,418				1,703,418			1,703,418
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	1,703,418	0	0	0	1,703,418	0	0	1,703,418
Recreation and cultural services												
1610	Parks								0			0
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other								0			0
1640	Libraries								0			0
1645	Museums								0			0
1650	Cultural services	325,169		48,487		188	90,857	1,476	466,177	150,801	20,381	637,359
1698	Other								0			0
1699	Subtotal	325,169	0	48,487	0	188	90,857	1,476	466,177	150,801	20,381	637,359
Planning and development												
1810	Planning and zoning	489,708		44,336	131				534,175	46,159	32,295	612,629
1820	Commercial and Industrial								0			0
1830	Residential development								0			0
1840	Agriculture and reforestation						4,250		4,250			4,250
1850	Title drainage/shoreline assistance								0			0
1898	Other	89,605		71,021			115,000		275,626	426	10,850	286,902
1899	Subtotal	579,313	0	115,357	131	0	119,250	0	814,051	46,585	43,145	903,781
1910	Other								0			0
9910	TOTAL	20,608,040	0	5,088,965	4,949,814	258,871	973,626	4,857,647	36,736,963	0	0	36,736,963

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
Total of column 1 includes:		\$
5010	Salaries and wages	16,514,126
5020	Employee benefits	4,093,914
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	20,608,040
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	58,126
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	20,666,166
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	632,460
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	218,507
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2014: PERTH CO

Asmt Code: 3100
MAH Code: 65000

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2014 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	167,052	858,462	66,888	42,814		882,536	691,410	76,279	41,186	726,503	156,033
Protection services											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	0	0				0	0			0	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	0	0				0	0			0	0
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Transportation services											
0611 Roads - Paved	64,423,720	90,314,028	2,861,845	1,393,715		91,782,158	25,890,308	2,462,052	1,279,990	27,072,370	64,709,788
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	12,698,227	20,737,463	1,323,511	40,799		22,020,175	8,039,236	716,387	40,799	8,714,824	13,305,351
0614 Roads - Traffic Operations & Roadside	0	0				0	0			0	0
0621 Winter Control - Except sidewalks, Parking Lots	1,578,664	2,686,610	593,955	186,357		3,094,208	1,107,946	166,484	153,286	1,121,144	1,973,064
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	0	0				0	0			0	0
0650 Street lighting	0	0				0	0			0	0
0660 Air transportation	0	0				0	0			0	0
0698 Other - Facilities	1,437,318	2,539,980	1,128,808			3,668,788	1,102,662	763,042		1,865,704	1,803,084
0699 Subtotal	80,137,929	116,278,081	5,908,119	1,620,871	0	120,565,329	36,140,152	4,107,965	1,474,075	38,774,042	81,791,287
Environmental services											
0811 Wastewater collection/conveyance	0	0				0	0			0	0
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	0	0				0	0			0	0
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health services											
1010 Public health services	689,576	1,077,506	17,811	67,359	5,924	1,022,034	387,930	71,059	69,492	389,497	632,537
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	2,982,328	4,673,425	677,228	86,838		5,263,815	1,691,097	239,683	76,738	1,854,042	3,409,773
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	0	0				0	0			0	0
1098 Other - Fire Radio	478,567	533,262				533,262	54,695	54,504		109,199	424,063
1099 Subtotal	4,150,471	6,284,193	695,039	154,197	5,924	6,819,111	2,133,722	365,246	146,230	2,352,738	4,466,373
Social and family services											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	3,912,069	7,268,873	270,803	53	39,153	7,500,470	3,356,804	293,069	18,081	3,631,792	3,868,678
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
1299 Subtotal	3,912,069	7,268,873	270,803	53	39,153	7,500,470	3,356,804	293,069	18,081	3,631,792	3,868,678

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100
MAH Code: 65000

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	0
1430	Rent Supplement Programs	0	0			0	0			0	0	0
1497	Other	0	0			0	0			0	0	0
1498	Other	0	0			0	0			0	0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	0	0			0	0			0	0	0
1620	Recreation programs	0	0			0	0			0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0	0
1634	Rec. Fac. - All Other	0	0			0	0			0	0	0
1640	Libraries	0	0			0	0			0	0	0
1645	Museums	0	0			0	0			0	0	0
1650	Cultural services	0	0	132,000		132,000	0	1,476		1,476	130,524	130,524
1698	Other	0	0			0	0			0	0	0
1699	Subtotal	0	0	132,000	0	132,000	0	1,476	0	1,476	130,524	130,524
Planning and development												
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
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910	Other	895,606	936,097	84,668		1,020,765	40,491	13,612		54,103	966,662	966,662
9910	Total Tangible Capital Assets	89,263,127	131,625,706	7,157,517	1,817,935	45,077	136,920,211	42,362,579	4,857,647	1,679,572	45,540,654	91,379,557

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

SCHEDULE OF TANGIBLE CAPITAL ASSETS

Schedule 51

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
General Capital Assets		1	11
		\$	\$
2005	Land	844,126	1,463,906
2010	Land Improvements	125,821	208,796
2020	Buildings	8,007,285	8,213,165
2030	Machinery & Equipment	1,135,241	1,004,727
2040	Vehicles	1,867,739	2,293,358
2097	Other <input type="text" value="Computer Equipment"/>	264,716	271,242
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	12,244,928	13,455,194
Infrastructure Assets		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	77,018,199	77,924,363
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	77,018,199	77,924,363
9920	Total Tangible Capital Assets	89,263,127	91,379,557
2405	Construction-in-progress	1,051,398	1,925,448
9921	Total Tangible Capital Assets and Construction-in-progress	90,314,525	93,305,005

2014-V01

FIR2014: PERTH CO

Schedule 51

Asmt Code: 3100

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 65000

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	28,119	856,226	858,352	25,993
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	606,035	560,829	1,139,581	27,283
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 Facilities	174,726	2,433,657	785,474	1,822,909
0699	Subtotal	808,880	3,850,712	2,783,407	1,876,185
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	0	0	0	0
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	147,064	568,499	666,300	49,263
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	147,064	568,499	666,300	49,263
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	35,413		35,413	0
1698	Other	0			0
1699	Subtotal	35,413	0	35,413	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	60,041	1,526	61,567	0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	60,041	1,526	61,567	0
1910	Other	0			0
9910	Total Construction-In-Progress	1,051,398	4,420,737	3,546,687	1,925,448

FIR2014: PERTH CO

Schedule 53

Asmt Code: 3100

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 65000

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	209,764
1020	Acquisition of tangible capital assets	-8,093,135
1030	Amortization of tangible capital assets (SLC 51 9910 08)	4,857,647
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	151,846
1050	Proceeds on sale of tangible capital assets	68,300
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-3,015,342
1210	Change in supplies inventories	-258,837
1220	Change in prepaid expenses	155,775
1230	Other <input type="text" value="Change in proportionate consolidation"/>	-3,611
1299	Subtotal	-106,673
1410	(Increase)/decrease in net financial assets/net debt	-2,912,251
1420	Net financial assets (net debt), beginning of year	9,319,798
9910	Net financial assets (net debt), end of year	6,407,547

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	1,613,000
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,613,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	7,138,849
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	16,814
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	7,155,663
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	1,119,430
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,119,430
0499	Subtotal	8,275,093
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	9,888,093
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	1,794,958

2014-V01

FIR2014: PERTH CO

Schedule 54

Asmt Code: 3100

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 65000

for the year ended December 31, 2014

* 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

		2014 Actual
Operating Transactions		1
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	11,216,454
9920	Cash and cash equivalents, end of year	11,216,454

		2014 Actual
Cash and cash equivalents represented by:		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

2014-V01

FIR2014: PERTH CO

Schedule 54

Asmt Code: 3100

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 65000

for the year ended December 31, 2014

* 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

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	209,764
2020	Non-cash items including amortization	5,009,493
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-125,072
2030	Prepaid expenses	-103,062
2040	Change in deferred revenue	283,533
2096	Other <input type="text" value="Change in proportionate consolidation"/>	-3,611
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	5,271,045
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	68,300
0620	Cash used to acquire tangible capital assets	-8,093,135
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-8,024,835
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Mortgage receivable"/>	11,771
0899	Cash provided by / (applied to) investing transactions	11,771
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	-2,742,019
1220	Cash and cash equivalents, beginning of year	11,216,454
9920	Cash and cash equivalents, end of year	8,474,435

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	8,474,435
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	8,474,435

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	0	456,781	7,255,115
0310	Allocation of Surplus		81,909	4,205,507
0315	Allocation of Surplus : for operating		81,909	1,020,545
0320	Allocation of Surplus : for capital			3,184,962
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	1,005	142	83,156
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	1,118,425		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	1,119,430	82,051	4,288,663
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset	1,119,430		6,019,419
1015	For current operations			435,464
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)	1,119,430	0	6,454,883
2099	Balance, end of year	0	538,832	5,088,895

2012-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	1	2	3	Apartments		6	7	8	9	NON Res.	Industrial	Commercial	Institutional	14	15	16	
				Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)					Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)						
0	Municipal Wide Charges	If Other, Please Specify >									If Other, Please Specify >						
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

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

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
 If yes(Y), please attach an electronic version of the new by-law.

2014-V01

FIR2014: PERTH CO

Schedule 70

Asmt Code: 3100
MAH Code: 65000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	8,474,435
Accounts receivable		
0410	Canada	370,580
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	824,274
0450	School boards	
0490	Other receivables	1,674,985
0499	Subtotal	2,869,839
Taxes receivable		
0610	Current year's levies	
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	0
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	353,087
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	353,087
9930	TOTAL Financial Assets	11,697,361
8010	* Market value of Investments included in Line 0829	

2014-V01

FIR2014: PERTH CO

Schedule 70

Asmt Code: 3100

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 65000

for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	135,582
2230	Upper-tier	
2240	Other municipalities	878,735
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	3,043,394
2290	Other	563,164
2299	Subtotal	4,620,875
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	0
2490	Other	262,033
2499	Subtotal	262,033
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	0
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	265,071
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	141,835
2898	Other	
2899	Subtotal post employment benefits	406,906
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	5,289,814
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	6,407,547
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	93,305,005
6250	Inventories of Supplies	466,597
6260	Prepaid Expenses	105,790
6299	Total Non-Financial Assets	93,877,392
9970	Total Accumulated Surplus/(Deficit)	100,284,939
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	93,305,005
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	5,627,727
6430	General Surplus/ (Deficit)	1,789,279
6431	Unexpended capital financing	
Local boards		
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 PDHU	-35,124
5077	Other Spruce Lodge	4,930
5078	Other	
5079	Other	
5098	Total Local Boards	-30,194
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-406,878
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-406,878
9971	Total Accumulated Surplus/(Deficit)	100,284,939

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	0
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	12,105,930
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	11,931,011
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	174,919
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	0
Cash Collections		9
		\$
0610	Current year's tax	11,931,011
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	TOTAL Cash Collections	11,931,011

2014-V01

FIR2014: PERTH CO

Schedule 74

Asmt Code: 3100

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 65000

for the year ended December 31, 2014

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	0

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"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	0

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	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	0

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

	US Dollars:		1
			\$
1610	Canadian dollar equivalent included in SLC 74 9910 01		
1620	Par value in 'U.S. Dollars'		
	Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01		
1640	Par value in <input type="text"/>		
1650	Canadian dollar equivalent included in SLC 74 9910 01		
1660	Par value in <input type="text"/>		

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds		
	Ontario Clean Water Agency		
1820	Sewer		
1830	Water		

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end		
	Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds		
2120	Total income earned from investments of sinking funds' monies		
2199		Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above		
2220	Estimated total future income earned from investments in lines 2199 and 2210 above		

7. Long term commitments at year end

2410	Hospital support		
2420	University support		
2430	Leases and other agreements		
2440	Capital equipment, land acquisition		
2496	Other <input type="text"/>		
2497	Other <input type="text"/>		
2498	Other <input type="text"/>		
2499		TOTAL	0

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FIR2014: PERTH CO

Asmt Code: 3100
MAH Code: 65000

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2014

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation				
2620	Retroactive wage settlements				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640	Outstanding loans guaranteed				
2698	Other <input type="text"/>				
2699	TOTAL			0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 3 \$
Water projects:				
2810	For this Municipality only			
2820	Share of integrated project(s)			
Wastewater projects:				
2830	For this Municipality only			
2840	Share of integrated project(s)			

10. Debt Charges for the current year		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates			
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	0	0	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced		Principal 1 \$	Interest 2 \$
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

2014-V01

FIR2014: PERTH CO

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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 2015						
3220	Year 2016						
3230	Year 2017						
3240	Year 2018						
3250	Year 2019						
3260	Years 2020 to 2024						
3270	Years 2025 onwards						
3280	Int. to be earned on sink. funds						
3299	TOTAL	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2014: PERTH CO

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Schedule 75 WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
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"/>	
0299	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		1
		\$
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"/>	
0499	Total Expenses	0
9910	Net Income	0

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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 75 WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
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"/>	
1099	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
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"/>	
1299	Total Expenses	0
9920	Net Income	0

FIR2014: PERTH CO

Asmt Code: 3100
MAH Code: 65000

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
Assets		\$	\$	\$	\$	\$	
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2014: PERTH CO

Schedule 77

Asmt Code: 3100

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 65000

for the year ended December 31, 2014

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"/>	
0499	Total Financial Assets	

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"/>	
0699	Total Liabilities	

	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"/>	
0899	Total Non-Financial Assets	

	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"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: PERTH CO

Schedule 77

Asmt Code: 3100

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 65000

for the year ended December 31, 2014

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	Total Provincial Funding	

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

Federal

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

	0	
	0	
0	0	

Municipal Contributions

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

	0	
	0	
0	0	

Other Revenues

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

	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	Total Social Services	

	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	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
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9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Perth District

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	
0497	Other	
0498	Other	
0499	Total Financial Assets	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
241,061	113,371	47.0%
166,193	78,161	47.0%
251,875	118,457	47.0%
	0	47.0%
	0	47.0%
	0	47.0%
659,129	309,988	47.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	A/P Province
0697	Other	
0698	Other	
0699	Total Liabilities	

123,052	57,871	47.0%
	0	
24,711	11,622	47.0%
	0	47.0%
320,358	150,664	47.0%
67,053	31,535	47.0%
	0	
	0	
535,174	251,692	47.0%

9910 Net Financial Assets (Net Debt)

123,955	58,296	47.0%
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Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	
0897	Other	
0898	Other	
0899	Total Non-Financial Assets	

1,344,965	632,537	47.0%
	0	
35,020	16,470	47.0%
	0	
	0	
	0	
1,379,985	649,007	47.0%

9920 Accumulated Surplus/(Deficit)

1,503,940	707,303	47.0%
-----------	---------	-------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	Unfunded Amount
1098	Other	
1099	Accumulated Surplus/(Deficit)	

1,344,965	632,537	47.0%
231,363	108,810	47.0%
-47,677	-22,422	47.0%
-24,711	-11,622	47.0%
	0	
1,503,940	707,303	47.0%

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Perth District

Consolidated Statement of Operations

REVENUES

Provincial

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

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
7,086,700	3,332,875	47.0%
	0	
	0	
	0	
7,086,700	3,332,875	47.0%

Federal

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

71,320	33,542	47.0%
	0	
71,320	33,542	47.0%

Municipal Contributions

1810	Municipal Billings
1898	Other	County of Perth
1899	Total Municipal Contributions	

	0	
750,779	750,779	100.0%
750,779	750,779	100.0%

Other Revenues

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

3,572	1,680	47.0%
	0	
120,912	56,865	47.0%
	0	
124,484	58,545	47.0%

9930 **Total Revenues**

8,033,283	4,175,741	52.0%
-----------	-----------	-------

EXPENSES

Health Services

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

	0	
8,903,687	4,187,404	47.0%
151,093	71,059	47.0%
	0	
	0	
	0	
	0	
9,054,780	4,258,463	47.0%

9950 **Annual Surplus / (Deficit)**

-1,021,497	-82,722	8.1%
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FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

0210 Entity

Spruce Lodge

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text" value="SL NP Housing Corp"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1 \$	2 \$	3 %
932,230	447,564	48.0%
208,300	100,005	48.0%
2,165,710	1,039,757	48.0%
4,800	2,304	48.0%
	0	48.0%
	0	48.0%
3,311,040	1,589,630	48.0%

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" value="Payable to the Province"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

1,279,614	614,343	48.0%
	0	48.0%
527,909	253,449	48.0%
	0	48.0%
171,713	82,439	48.0%
16,042	7,702	48.0%
	0	
	0	
1,995,278	957,933	48.0%

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

1,315,762	631,697	48.0%
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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	Total Non-Financial Assets	

8,058,067	3,868,678	48.0%
	0	
52,993	25,442	48.0%
	0	
	0	
	0	
8,111,060	3,894,120	48.0%

9920 **Accumulated Surplus/(Deficit)**

9,426,822	4,525,817	48.0%
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Accumulated Surplus Analysis

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

8,058,067	3,868,678	48.0%
594,708	285,519	48.0%
1,020,168	489,783	48.0%
281,788	135,286	48.0%
-527,909	-253,449	48.0%
9,426,822	4,525,817	48.0%

2014-V01

FIR2014: PERTH CO

Asmt Code: 3100

MAH Code: 65000

Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

1210 Entity

Spruce Lodge

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1498	Other	
1499	Total Provincial Funding	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
6,616,123	3,176,401	48.0%
	0	
6,616,123	3,176,401	48.0%

Federal

1611	Government of Canada	
1698	Other	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other	County of Perth
1899	Total Municipal Contributions	

	0	
439,256	439,256	100.0%
439,256	439,256	100.0%

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	Fees
2098	Other	Donations
2099	Total Other Revenues	

28,614	13,738	48.0%
	0	
3,638,754	1,746,966	48.0%
40,217	19,308	48.0%
3,707,585	1,780,012	48.0%

9930 **Total Revenues**

10,762,964	5,395,668	50.1%
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EXPENSES

2693	Other	Wages & Benefits
2694	Other	Materials
2695	Other	Amortization
2696	Other	
2697	Other	
2698	Other	
2699	Total Other Expenses	

8,733,878	4,193,135	48.0%
1,739,500	835,134	48.0%
610,433	293,069	48.0%
	0	
	0	
	0	
11,083,811	5,321,338	48.0%

9950 **Annual Surplus / (Deficit)**

-320,847	74,331	-23.2%
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2014-V01

FIR2014: PERTH CO**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 3100

MAH Code: 65000

for the year ended December 31, 2014

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	1,173,291	560,935	47.8%
0420	Accounts Receivable	374,493	178,165	47.6%
0430	Investments	2,417,585	1,158,214	47.9%
0496	Other	4,800	2,304	48.0%
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	3,970,169	1,899,619	47.8%
Liabilities				
0610	Accounts Payable and accrued liabilities	1,402,666	672,214	47.9%
0620	Debt	0	0	
0630	Pensions and other employee benefits	552,620	265,071	48.0%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	492,071	233,104	47.4%
0696	Other	83,095	39,237	47.2%
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	2,530,452	1,209,625	47.8%
9910	Net Financial Assets (Net Debt)	1,439,717	689,993	47.9%
Non-Financial Assets				
0810	Tangible capital assets	9,403,032	4,501,215	47.9%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	88,013	41,912	47.6%
0896	Other	0	0	
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	9,491,045	4,543,127	47.9%
9920	Accumulated Surplus/(Deficit)	10,930,762	5,233,120	47.9%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	9,403,032	4,501,215	47.9%
1020	Reserves and Reserve funds	826,071	394,329	47.7%
1030	General Surplus/(Deficit)	972,491	467,360	48.1%
1097	Other	257,077	123,665	48.1%
1098	Other	-527,909	-253,449	48.0%
1099	Accumulated Surplus/(Deficit)	10,930,762	5,233,120	47.9%

FIR2014: PERTH CO**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 3100

MAH Code: 65000

for the year ended December 31, 2014

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
REVENUES		1	2	3
Provincial		\$	\$	%
1410	Ontario Works	0	0	
1411	Province of Ontario	13,702,823	6,509,276	47.5%
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	0	0	
1450	Land Ambulance	0	0	
1460	Social Housing	0	0	
1497	Other	0	0	
1498	Other	0	0	
1499	Total Provincial Funding	13,702,823	6,509,276	47.5%
Federal				
1610	Social Housing	0	0	
1611	Government of Canada	71,320	33,542	47.0%
1698	Other	0	0	
1699	Total Federal Funding	71,320	33,542	47.0%
Municipal Contributions				
1810	Municipal Billings	0	0	
1898	Other	1,190,035	1,190,035	100.0%
1899	Total Municipal Contributions	1,190,035	1,190,035	100.0%
Other Revenues				
2010	Investment Income	32,186	15,417	47.9%
2020	Deferred revenue earned	0	0	
2097	Other	3,759,666	1,803,831	48.0%
2098	Other	40,217	19,308	48.0%
2099	Total Other Revenues	3,832,069	1,838,556	48.0%
9930	Total Revenues	18,796,247	9,571,409	50.9%
EXPENSES				
Social Services				
2210	Ontario Works	0	0	
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	0	0	
2250	Social Housing	0	0	
2260	Other	0	0	
2299	Total Social Services	0	0	
Health Services				
2410	Land Ambulance	0	0	
2420	Public Health	8,903,687	4,187,404	47.0%
2430	Other	151,093	71,059	47.0%
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	9,054,780	4,258,463	47.0%
Other Expenses				
2693	Other	8,733,878	4,193,135	48.0%
2694	Other	1,739,500	835,134	48.0%
2695	Other	610,433	293,069	48.0%
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	11,083,811	5,321,338	48.0%
9940	Total All Expenses	20,138,591	9,579,801	47.6%
9950	Annual Surplus / (Deficit)	-1,342,344	-8,392	0.6%

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)

		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
Grants		1	2
		\$	#
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		

Loans

2210	Loans issued in current year (2014)		
2220	Outstanding Loans as of 2014		

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation		
2420	Deferral		

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014

2610	Year: 2015	
2620	Year: 2016	
2630	Year: 2017	
2640	Year: 2018	
2650	Year: 2019	
2660	Years beyond 2019	

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	19.00		
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	15.00		5.68
0227	Ambulance	59.00	20.88	0.00
0228	Uniform	58.00	20.88	
0229	Civilian	1.00		
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation			
0250	Libraries			
0255	Planning	6.00		0.77
0290	Other	3.00	1.91	
0298	Subtotal	102.00	22.79	6.45
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services	35.74	10.35	15.05
0335	Homes for the Aged	44.65	77.30	
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	80.39	87.65	15.05
0399	TOTAL	182.39	110.44	21.50

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2014

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

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded

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

Number of Contracts	Value of Contracts
1	2
#	\$

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
0	0

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

Contents

1498 Other

--

1499 **Subtotal**

1
\$
51,583,984
3,777,100
5,623,500
60,984,584

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014)

1
\$
321,875

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

7. Alternate service delivery arrangements

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

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

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	1	3 LIST	2	4 %	5 \$	6 \$
	Name of Board or Entity	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
0801	Perth District Health Unit	Health Board (Unit), Medical Centre	1001	47%	750,780	56,865
0802	Spruce Lodge	Home for the Aged	1202	48%	439,256	1,746,966
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, 2014

(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%		

FIR2014: PERTH CO

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value?				
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				
Total Value of Construction Activity		1			
		\$			
1304	Total Value of Construction Activity for 2014 based on permits issued				
Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):		Median Number of Working Days			
		1			
		#			
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)				
Reference : provincial standard is 10 working days					
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)				
Reference : provincial standard is 15 working days					
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional)				
Reference : provincial standard is 20 working days					
1312	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications				
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.					
Number Of Building Permit Applications		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2	3	
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)			0	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)			0	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)			0	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications			0	
1322	Subtotal	0	0	0	
Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.					
10. Planning and Development		Residential Units within Settlement Areas	Total Residential Units		
		1	2		
		#	#		
1350	Number of residential units in new detached houses				
1352	Number of residential units in new semi-detached houses				
1354	Number of residential units in new row houses				
1356	Number of residential units in new apartments/condo apartments				
1358	Subtotal	0	0		
Land Designated for Agricultural Purposes		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014	184,249			

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2014

11. Transportation Services		1	
#		#	
1710	Roads : Total Paved Lane Km	880	
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	644	
		Column 1	Column 2
		Column 3	Column 4
		#	#
1722	Has the entire municipal road system been rated?		Y
1725	Indicate the rating system used and the year the rating was conducted.		PCI, 2014
1730	Roads : Total UnPaved Lane Km	1	
1740	Winter Control : Total Lane Km maintained in winter	881	
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	0	
1755	Transit : Population of Service Area.	0	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	15,897	
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges	29	41
1766	Culverts	53	68
1767	Subtotal	82	109
		Column 1	Column 2
		Column 3	Column 4
		#	#
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		BCI, 2013/2014
12. Environmental Services		1	
#		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains		
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.		
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.		
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.		
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)		
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)		
1845	Water Treatment : Total Megalitres of Drinking Water Treated.		
1850	Water Main Breaks : Number of water main breaks in a year.		
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.		
1860	Solid Waste Collection : Total tonnes collected from all property classes.		
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.		
1870	Waste Diversion : Total tonnes diverted from all property classes.		
13. Recreation Services		1	
#		#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties).		
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).		
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).		
14. Other Revenue (Used for the calculation of Operating Cost)		1	
\$		\$	
2310	Fire Services : Other revenue.		
2320	Paved Roads : Other revenue.		
2330	Solid Waste Disposal : Other revenue.		
2340	Waste Diversion : Other Revenue.		
2370	Assessment on Exempt Properties (Enter data from returned roll)		

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016

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)	0
0220	Interest (SLC 74 3099 02)	0
0299	Subtotal	0
Ontario Clean Water Agency Provincial Projects		
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	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	0

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	0

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	36,946,727
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	14,804,553
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,152,972
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)	4,445,765
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-151,846
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	20,251,444
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	16,695,283
2620	25% of Net Revenues	4,173,821
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	4,173,821

For Illustration Purposes Only

Annual Interest Rate		Term		years =	
6.00%	@	25			53,355,437

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for the year ended December 31, 2014

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :