

2019 FINANCIAL INFORMATION RETURN

Municipality: **Dutton-Dunwich M**
 Tier: **Lower-Tier**
 Area: **Elgin Co**

MSO Office: **Western Ontario**
 Asmt Code: **3429**
 MAH Code: **44611**

Submitting: **FIR Schedules Only**
 Version: **2019.01001**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Joe McMillan
0022	Telephone	5197622204
0024	Fax	5197622278
0028	Email (Required)	jmcmillan@duttondunwich.on.ca
0030	Website address of Municipality	www.duttondunwich.on.ca
0091	Municipal Auditor	Scott Trevors
0092	Municipal Audit Firm	Graham Scott Enns LLP
0095	Municipal Auditor's Email (Required)	strevors@grahamscottens.com
0090	Municipal Treasurer	Joe McMillan
0093	Municipal Treasurer's Email (Required)	jmcmillan@duttondunwich.on.ca
0094	Date	2021-07-05

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 1 (#)	Data Source 2 (List)
0040	Households	1,481 Stats Can
0041	Population	3,866 Stats Can
0042	Youth Population	620 Stats Can

2019.01

FIR2019: Dutton-Dunwich M

Schedule 10

Asmt Code: 3429

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44611

for the year ended December 31, 2019

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)	4,241,261
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	109,300
9940	Subtotal	4,350,561
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	403,200
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0695	Other Increase/Decrease TaxRevenue Allowar	-13,157
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	390,043
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	72,692
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	840,674
0820	Canada conditional grants (SLC 12 9910 02)	6,045
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	242,816
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	1,162,227
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	547,353
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,350,365
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	73,583
1430	Rents, concessions and franchises	274,099
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	347,682
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	9,480
1620	Penalties and interest on taxes	121,345
1698	Other	
1699	Subtotal	130,825
	Other revenue	
1805	Investment income	4,027
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-170,191
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	40,952
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 Investment from Consolidated Water BC	6,625
1891	Other Parks Contribution	40,000
1892	Other Fire Contribution	4,003
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	-74,584
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	9,204,472

2019.01

FIR2019: Dutton-Dunwich M

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44611

for the year ended December 31, 2019

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	9,204,472
2020	LESS: Total Expenses (SLC 40 9910 11)	8,547,548
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	656,924
2060	Accumulated surplus/(deficit) at the beginning of year	30,542,335
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	30,542,335
2063	Other comprehensive income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	31,199,259

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	242,816
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	242,816

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2019

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	7,514			20,958			
Protection services							
0410 Fire	1,431						
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services			59,743	260			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			27,976				
0498 Other							
0499 Subtotal	1,431	0	87,719	260	0	0	0
Transportation services							
0611 Roads - Paved		6,045	454,634	30,522	749,357	242,816	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	6,045	454,634	30,522	749,357	242,816	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				440,799			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,249,827			
0840 Solid waste collection	34,209			24,865			
0850 Solid waste disposal							
0860 Waste diversion				14,049			
0898 Other Consolidated Water Boards				467,197			
0899 Subtotal	34,209	0	0	2,196,737	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				7,436			
1098 Other							
1099 Subtotal	0	0	0	7,436	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				1,265			
1620 Recreation programs				421			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	3,936		5,000	25,203			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	3,936	0	5,000	26,889	0	0	0
Planning and development							
1810 Planning and zoning				22,925			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	25,602			525	91,317		
1850 Tile drainage/shoreline assistance							
1898 Other Service Ontario				44,113			
1899 Subtotal	25,602	0	0	67,563	91,317	0	0
1910 Other							
9910 TOTAL	72,692	6,045	547,353	2,350,365	840,674	242,816	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2019

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

Exit capping immediately	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
1	2	3	4	5	6	7	8	9	10	11
Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	Y								
0330	C Commercial	N	100.0%	0	0	10.0%	10.0%	500	500	Y Y Y
0340	I Industrial	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	N	
0810	M Multi-Residential	N	
0815	N New Multi-Residential	N	
0820	C Commercial (Includes G, D, S)	N	
0840	I Industrial (Includes L)	N	
0850	F Farmland	N	
0855	T Managed Forest	N	
0860	P Pipeline	N	

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

Installments	INTERIM Billing Installments			FINAL Billing Installments			
	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date		
2	3	4	5	6	7		
#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD		
1210	R Residential	2	20190228	20190531	2	20190830	20191129
1220	M Multi-Residential	2	20190228	20190531	2	20190830	20191129
1230	F Farmland	2	20190228	20190531	2	20190830	20191129
1240	T Managed Forest	2	20190228	20190531	2	20190830	20191129
1250	C Commercial	2	20190228	20190531	2	20190830	20191129
1260	I Industrial	2	20190228	20190531	2	20190830	20191129
1270	P Pipeline	2	20190228	20190531	2	20190830	20191129
1298	Other <input type="text"/>						

FIR2019: Dutton-Dunwich M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2019

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		765,526,045	3,718,120	2,795,758	865,207	7,379,085

RTC RTQ	Tax Band	Property		Tax Rate		Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
		Class	Description	Tax Ratio	Description				LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Dutton-Dunwich M														
0010	RT	0	Residential	Full Occupied	1.000000	100%	343,788,845	333,717,698	0.805573%	0.605733%	0.161000%	1.572306%	2,688,340	2,021,438	537,285	5,247,063
0050	MT	0	Multi-Residential	Full Occupied	1.999900	100%	5,070,000	4,983,000	1.611144%	1.211405%	0.161000%	2.983549%	80,283	60,364	8,023	148,670
0110	FT	0	Farmland	Full Occupied	0.230000	100%	461,529,345	410,678,737	0.185282%	0.139319%	0.040250%	0.364851%	760,914	572,154	165,298	1,498,366
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,551,900	1,365,432	0.201393%	0.151433%	0.040250%	0.393076%	2,750	2,068	550	5,368
0210	CT	0	Commercial	Full Occupied	1.637600	100%	9,672,100	9,457,725	1.319206%	0.991948%	1.030000%	3.341154%	124,767	93,816	97,415	315,998
0240	CU	0	Commercial	Excess Land	1.637600	100%	194,900	186,300	1.319206%	0.991948%	1.030000%	3.341154%	2,458	1,848	1,919	6,225
0270	CX	0	Commercial	Vacant Land	1.637600	100%	391,900	383,950	1.319206%	0.991948%	1.030000%	3.341154%	5,065	3,809	3,955	12,829
0510	IT	0	Industrial	Full Occupied	2.225100	100%	681,500	676,055	1.792479%	1.347816%	1.290000%	4.430295%	12,118	9,112	8,721	29,951
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	18,500	17,725	1.792479%	1.347816%	1.290000%	4.430295%	318	239	229	786
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	3,217,000	3,133,464	0.922058%	0.693322%	1.030000%	2.645380%	28,892	21,725	32,275	82,892
2440	XT	0	Commercial, NConstr.	Full Occupied	1.637600	100%	942,712	925,959	1.319206%	0.991948%	1.030000%	3.341154%	12,215	9,185	9,537	30,937
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	827,058,702	765,526,045				3,718,120	2,795,758	865,207	7,379,085

2019.01

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	14	15
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	26,143		-26,143	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	75,347	56,528	31,268	163,143
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	3,819,610	2,852,286	870,332	7,542,228
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements	44,504			44,504
8010 Sewer and water service charges	17,433			17,433
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges	200			200
8035 Waste management collection charges				0
8040 Business improvement area				0
8097 Other <input type="text" value="Drain Mtce"/>	380,637			380,637
9890 Subtotal	442,774	0	0	442,774
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)	24,166	5,197		29,363
8098 Other <input type="text"/>				0
9892 Subtotal	24,166	5,197	0	29,363
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	4,286,550	2,857,483	870,332	8,014,365

2019 01001

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		11,655,846	142,440	97,401	85,347	325,188

KIV DTA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL	
2001	0	Dutton-Dunwich M													
1120	FP 0	Farmland	PIL: Full Occupied, Taxable Tenant of Province	0.230000	100%	26,700	23,225	0.185282%	0.139319%	0.040250%	0.364851%	43	32	9	84
1210	CF 0	Commercial	PIL: Full Occupied	1.637600	100%	1,063,800	978,121	1.319206%	0.000000%	0.000000%	1.319206%	12,903	0	0	12,903
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	1,444,000	1,364,000	1.319206%	0.991948%	0.000000%	2.311154%	17,994	13,530	0	31,524
1290	CZ 0	Commercial	PIL: Vacant Land, 'General' Only	1.637600	100%	180,000	166,750	1.319206%	0.991948%	0.000000%	2.311154%	2,200	1,654	0	3,854
4415	XP 0	Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.637600	100%	7,859,900	7,853,175	1.319206%	0.991948%	1.030000%	3.341154%	103,600	77,899	80,888	262,387
4420	XQ 0	Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.637600	100%	467,100	432,075	1.319206%	0.991948%	1.030000%	3.341154%	5,700	4,286	4,450	14,436
5010	HF 0	Landfill	PIL: Full Occupied	33.389897	100%	941,000	838,500	0.000001%	0.000000%	0.000000%	0.000001%	0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
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												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			11,982,500	11,655,846					142,440	97,401	85,347	325,188

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2019

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

9499

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
0			0

4001

RTC RTQ	Tax Band	Property		Tax Rate			Percent of Full Rate	PIL CVA Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL	
		Class	Description	Tax Ratio	Full Rate	Assessment				Assessment	LT / ST	UT	EDUC	TOTAL	LT / ST	UT		PILS
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%							
													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		
Subtotal								0	0				0			0		

9401

2019.01

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2019

	Municipal PILS		Education	TOTAL
	LT / ST	UT	PILS	
	12	13	14	15
	\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799 Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910 TOTAL PILS Levied by Tax Rate	142,440	97,401	85,347	325,188
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				0
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051 Utility transmission and utility corridors (RTC = U) - from Province				0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060 Hydro-electric Power Dams - from Province				0
8098 Other <input style="width: 100px;" type="text"/>				0
9892 Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990 TOTAL PILS Levied	142,440	97,401	85,347	325,188

2019.01001

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2019

1. Municipal and School Board Taxation

						TOTAL			ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%			77.590%	0.870%	19.887%	1.653%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	343,788,845	343,788,845	333,717,698	333,717,698	5,247,063	2,688,340	2,021,438	537,285	494,016	41,774	1,269	226	
0050 Multi-residential	5,070,000	10,139,493	4,983,000	9,965,502	148,670	80,283	60,364	8,023	7,950	73			
0110 Farmland	461,529,345	106,151,749	410,678,737	94,456,110	1,498,366	760,914	572,154	165,298	154,265	11,033			
0140 Managed Forests	1,551,900	387,975	1,365,432	341,358	5,368	2,750	2,068	550	505	45			
9110 Subtotal	811,940,090	460,468,062	750,744,867	438,480,667	6,899,467	3,532,287	2,656,024	711,156	656,736	52,925	1,269	226	0
0210 Commercial	10,258,900	16,799,975	10,027,975	16,421,812	335,052	132,290	99,473	103,289	80,142	899	20,541	1,707	0
0215 Commercial New Construction	942,712	1,543,785	925,959	1,516,350	30,937	12,215	9,185	9,537	7,400	83	1,897	158	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	11,201,612	18,343,760	10,953,934	17,938,162	365,989	144,505	108,658	112,826	87,542	982	22,438	1,865	0
0510 Industrial	700,000	1,557,570	693,780	1,543,730	30,737	12,436	9,351	8,950	6,944	78	1,780	148	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	700,000	1,557,570	693,780	1,543,730	30,737	12,436	9,351	8,950	6,944	78	1,780	148	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	3,217,000	3,682,178	3,133,464	3,586,563	82,892	28,892	21,725	32,275	25,042	281	6,419	534	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties						26,143		-26,143					
9170 Supplementary Taxes					163,143	75,347	56,528	31,268					
9180 Total Levied by Rate					7,542,228	3,819,610	2,852,286	870,332	776,264	54,265	31,905	2,772	0
9190 Amts Added to Tax Bill					442,774	442,774	0	0					
9192 Other Taxation Amounts					29,363	24,166	5,197	0					
9199 TOTAL before Adj.	827,058,702	484,051,570	765,526,045	461,549,122	8,014,365	4,286,550	2,857,483	870,332	776,264	54,265	31,905	2,772	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	26,700	6,141	23,225	5,342	84	43	32	9
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	26,700	6,141	23,225	5,342	84	43	32	9
1210 Commercial	2,687,800	4,401,541	2,508,871	4,108,527	48,281	33,097	15,184	0
1215 Commercial New Construction	8,327,000	13,636,295	8,285,250	13,567,925	276,823	109,300	82,185	85,338
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 Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	11,014,800	18,037,836	10,794,121	17,676,453	325,104	142,397	97,369	85,338
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	941,000	31,419,893	838,500	27,997,429	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					325,188	142,440	97,401	85,347
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	11,982,500	49,463,871	11,655,846	45,679,223	325,188	142,440	97,401	85,347

Part 3 contains Distribution of PILS by School Boards

2019.01

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

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	109,300	82,186	85,338	276,824		276,824	109,300	82,186	85,338	66,214	742	16,971	1,411		
5230 Inst. Payments - Heads and Beds	0	0	0	0		0									
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other				0		0									
Ontario Enterprises															
5410 Ontario Mortgage and Housing Corporation				0		0									
5430 Liquor Control Board of Ont.				0		0									
5432 Railway Rights-of-way	0	0	0	0		0									
5434 Utility Corridors/Transmission	0	0	0	0		0									
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other				0		0									
5610 Municipal Enterprises	4,435	3,335	3,192	10,962	-10,962	0									
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	113,735	85,521	88,530	287,786	-10,962	276,824	109,300	82,186	85,338	66,214	742	16,971	1,411	0	

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2019

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks		2,008	28,036	1,928			21,466	53,438		1,355	54,793
1620 Recreation programs			11,722	5,313				17,035		867	17,902
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	208,223	7,331	187,151	17,118			55,269	475,092		17,542	492,634
1640 Libraries								0			0
1645 Museums								0			0
1650 Cultural services								0			0
1698 Other								0			0
1699 Subtotal	208,223	9,339	226,909	24,359	0	0	76,735	545,565	0	19,764	565,329
Planning and development											
1810 Planning and zoning	49,031		15,522					64,553		2,071	66,624
1820 Commercial and Industrial								0			0
1830 Residential development								0			0
1840 Agriculture and reforestation	29,704		274,722					304,426		14,604	319,030
1850 Tile drainage/shoreline assistance		2,512						2,512			2,512
1898 Other Economic Development			3,479					3,479		143	3,622
1899 Subtotal	78,735	2,512	293,723	0	0	0	0	374,970	0	16,818	391,788
1910 Other								0			0
9910 TOTAL	2,630,937	145,516	3,261,427	1,254,139	7,224	0	1,248,305	8,547,548	0	0	8,547,548

2019.01

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2019

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	2,096,295
5020	Employee benefits	534,642
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	2,630,937
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	2,630,937
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	7,224
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2019: Dutton-Dunwich M

Asmt Code: 3429

MAH Code: 44611

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST				2019 Closing Cost Balance	Lo ng Ter m	AMORTIZATION				2019 Closing Net Book Value
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs			2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	
		1	2	3	4			5	6	7	8	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0		0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0		0			0	0
1430	Rent Supplement Programs	0	0			0		0			0	0
1497	Other	0	0			0		0			0	0
1498	Other	0	0			0		0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	375,343	639,285	49,468		688,753		263,942	21,466		285,408	403,345
1620	Recreation programs	0	0			0		0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0		0			0	0
1634	Rec. Fac. - All Other	1,296,606	2,356,800	242,434		2,599,234		1,060,194	55,269		1,115,463	1,483,771
1640	Libraries	0	0			0		0			0	0
1645	Museums	0	0			0		0			0	0
1650	Cultural services	0	0			0		0			0	0
1698	Other	0	0			0		0			0	0
1699	Subtotal	1,671,949	2,996,085	291,902	0	3,287,987	0	1,324,136	76,735	0	1,400,871	1,887,116
Planning and development												
1810	Planning and zoning	0	0			0		0			0	0
1820	Commercial and Industrial	0	0			0		0			0	0
1830	Residential development	0	0			0		0			0	0
1840	Agriculture and reforestation	0	0			0		0			0	0
1850	Tile drainage/shoreline assistance	0	0			0		0			0	0
1898	Other	0	0			0		0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0		0			0	0
9910	Total Tangible Capital Assets	34,423,977	52,181,332	1,942,677	795,351	53,328,658	###	17,757,355	1,248,305	466,299	18,539,361	34,789,297

2019.01001

FIR2019: Dutton-Dunwich M

Schedule 51

Asmt Code: 3429

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 44611

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	2,319,641	2,219,469
2010	Land Improvements	242,524	381,052
2020	Buildings	4,561,908	4,402,731
2030	Machinery & Equipment	855,159	934,890
2040	Vehicles	1,718,125	1,848,414
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	9,697,357	9,786,556
		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	24,726,620	25,002,741
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	24,726,620	25,002,741
9920	Total Tangible Capital Assets	34,423,977	34,789,297
2405	Construction-in-progress	321,077	464,899
9921	Total Tangible Capital Assets and Construction-in-progress	34,745,054	35,254,196

2019.01

FIR2019: Dutton-Dunwich M

Schedule 51

Asmt Code: 3429

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44611

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government.	109,502			109,502
	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	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	54,610	641,615	685,281	10,944
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	54,610	641,615	685,281	10,944
	Environmental services				
0811	Wastewater collection/conveyance	107,787			107,787
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	236,666		236,666
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	107,787	236,666	0	344,453
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	10,338	160,693	171,031	0
1640	Libraries	38,840	813	39,653	0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	49,178	161,506	210,684	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	321,077	1,039,787	895,965	464,899

2019.01

FIR2019: Dutton-Dunwich M

Schedule 53

Asmt Code: 3429

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 44611

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

for the year ended December 31, 2019

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	656,924
1020	Acquisition of tangible capital assets	-2,087,312
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,248,305
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	170,191
1050	Proceeds on sale of tangible capital assets	159,675
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-509,141
1210	Change in supplies inventories	-50,546
1220	Change in prepaid expenses	
1230	Other	
1299	Subtotal	-50,546
1410	(Increase)/decrease in net financial assets/net debt	97,237
1420	Net financial assets (net debt), beginning of year	-4,380,598
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	-4,283,361

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	226,685
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	0
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	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	226,685
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)	840,674
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	242,816
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,083,490
0499	Subtotal	1,310,175
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,310,175
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-777,137

2019.01

FIR2019: Dutton-Dunwich M

Schedule 54

Asmt Code: 3429

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44611

for the year ended December 31, 2019

* 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

		2019 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2019 Actual 1 \$
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
Cash:		
1501	Unrestricted	1 \$
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2019.01

FIR2019: Dutton-Dunwich M

Schedule 54

Asmt Code: 3429

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44611

for the year ended December 31, 2019

* 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

		2019 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	656,924
2020	Non-cash items including amortization	1,252,306
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-146,834
2030	Prepaid expenses	36,665
2040	Change in deferred revenue	
2096	Other <input type="text" value="Gain(Loss) disposal of TCA"/>	170,191
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	1,969,252
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	159,675
0620	Cash used to acquire tangible capital assets	-2,087,312
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,927,637
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Proceeds from loan receivable"/>	30,843
0899	Cash provided by / (applied to) investing transactions	30,843
Financing Transactions		
1010	Proceeds from long term debt issues	0
1020	Principal long term debt repayment	-612,812
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	-612,812
1210	Increase in cash and cash equivalents	-540,354
1220	Cash and cash equivalents, beginning of year	160,122
9920	Cash and cash equivalents, end of year	-380,232

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	46,841
1402	Temporary borrowings	-427,073
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	-380,232

		1 \$
Cash:		
1501	Unrestricted	-380,232
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	-380,232

2019.01

FIR2019: Dutton-Dunwich M

Schedule 60

Asmt Code: 3429

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 44611

for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	0	0	1,531,124
0310 Allocation of Surplus		0	0
0315 Allocation of Surplus : for operating.			
0320 Allocation of Surplus : for capital.			
Development Charges Act			
0610 Non-discounted services			
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			
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			-78,622
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	0	0	-78,622
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			
1015 For current operations			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	0		
1026 Development Charges earned to operations (SLC 61 0299 07).	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	0	0	0
2099 Balance, end of year	0	0	1,452,502

2019.01

FIR2019: Dutton-Dunwich M

Schedule 60

Asmt Code: 3429

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 44611

for the year ended December 31, 2019

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			264,231
5020	Contingencies			10,000
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			5,774
5210	Protection services			176,988
Transportation services:				
5215	Roadways			168,909
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system			-30,890
5230	Storm water system			
5235	Waterworks system			326,881
5240	Solid waste collection			
5245	Solid waste disposal			10,000
5246	Waste diversion			
5250	Health services			
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			1,753
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			133,419
5275	Libraries			
5276	Museums			
5277	Cultural services			
5280	Planning and development			11,011
5290	Other <input type="text" value="Consolidated Water Board"/>			374,426
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal			
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	0	0	1,452,502

