

2018 FINANCIAL INFORMATION RETURN

Municipality: **Trent Lakes M**
Tier: **Lower-Tier**
Area: **Peterborough Co**

MSO Office: **Eastern Ontario**
Asmt Code: **1542**
MAH Code: **66619**

Submitting: **FIR Schedules Only**
Version: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
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	Duane Potter
0022	Telephone	705-742-3418 ext 231
0024	Fax	705-742-9775
0028	Email (Required)	decpotter@bakertilly.ca
0030	Website address of Municipality	www.trentlakes.ca
0091	Municipal Auditor	Richard Steiginga, CPA, CA
0092	Municipal Audit Firm	Baker Tilly KDN LLP
0095	Municipal Auditor's Email (Required)	rsteiginga@bakertilly.ca
0090	Municipal Treasurer	Donna Teggart
0093	Municipal Treasurer's Email (Required)	dteggart@trentlakes.ca
0094	Date	01/04/2019

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	6,956	MPAC	
0041	Population	5,397	MPAC	
0042	Youth Population	278	Stats Can	

2018.01

FIR2018: Trent Lakes M

Schedule 10

Asmt Code: 1542

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 66619

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	9,530,703
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	45,223
9940	Subtotal	9,575,926
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,299,900
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,299,900
0810	Conditional Grants Ontario conditional grants (SLC 12 9910 01)	58,128
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	158,770
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	112,296
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)	200,000
0899	Subtotal	529,194
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	0
1299	Total User Fees and Service Charges (SLC 12 9910 04)	407,436
1410	Licences, permits, rents, etc. Trailer revenue and permits	3,225
1420	Licences and permits	358,839
1430	Rents, concessions and franchises	5,280
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	367,344
1605	Fines and penalties Provincial Offences Act (POA) Municipality which administers POA only	230
1610	Other fines	
1620	Penalties and interest on taxes	188,072
1698	Other	
1699	Subtotal	188,302
1805	Other revenue Investment income	168,348
1806	Interest earned on reserves and reserve funds	3,068
1811	Gain/Loss on sale of land & capital assets	-127,814
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	67,665
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	72,597
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	47,357
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	5,248
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	236,469
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	12,604,571

2018.01

FIR2018: Trent Lakes M

Schedule 10

Asmt Code: 1542

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 66619

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,604,571
2020	LESS: Total Expenses (SLC 40 9910 11)	10,446,222
2030	PLUS: <input type="text"/>	
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,158,349
2060	Accumulated surplus/(deficit) at the beginning of year	30,187,816
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	30,187,816
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	32,346,165
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: <input type="text"/>	
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	200,000
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other <input type="text"/>	
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	200,000

FIR2018: Trent Lakes M

Asmt Code: 1542
MAH Code: 66619

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

	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				55,122		17,728	
Protection services							
0410 Fire				4,204			
0420 Police	29,025			4,004			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	30			500			
0445 Building permit and inspection services							
0450 Emergency measures				2,045			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	29,055	0	0	10,753	0	0	0
Transportation services							
0611 Roads - Paved				5,030	56,047		
0612 Roads - Unpaved				127,377			
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				1,617			
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	0	134,024	56,047	0	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					47,987		
0840 Solid waste collection							
0850 Solid waste disposal				101,688			
0860 Waste diversion				12,494			
0898 Other							
0899 Subtotal	0	0	0	114,182	47,987	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				5,000			
1098 Other							
1099 Subtotal	0	0	0	5,000	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							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill						94,568	
1634 Recreation facilities - All Other				10,000			
1640 Libraries	29,073			30,466			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	29,073	0	0	40,466	0	94,568	0
Planning and development							
1810 Planning and zoning				47,889			
1820 Commercial and industrial					54,736		
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	47,889	54,736	0	0
1910 Other							
9910 TOTAL	58,128	0	0	407,436	158,770	112,296	0

FIR2018: Trent Lakes M

Asmt Code: 1542
MAH Code: 66619

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210	R Residential	2	20180329	20180529	2	20180829	20181029
1220	M Multi-Residential						
1230	F Farmland	2	20180329	20180529	2	20180829	20181029
1240	T Managed Forest	2	20180329	20180529	2	20180829	20181029
1250	C Commercial	2	20180329	20180529	2	20180829	20181029
1260	I Industrial	2	20180329	20180529	2	20180829	20181029
1270	P Pipeline						
1298	Other <input type="text"/>						

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,398,048,681	9,121,825	7,717,810	4,220,961	21,060,596

RTC RTO	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				Tax Ratio	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Trent Lakes M														
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,476,915,563	2,350,480,296	0.383200%	0.324220%	0.170000%	0.877420%	9,007,040	7,620,727	3,995,817	20,623,584
0110	FT	0	Farmland	Full Occupied	0.250000	100%	20,122,000	15,482,595	0.095800%	0.081055%	0.042500%	0.219355%	14,832	12,549	6,580	33,961
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	16,113,600	13,018,922	0.095800%	0.081055%	0.042500%	0.219355%	12,472	10,552	5,533	28,557
0210	CT	0	Commercial	Full Occupied	1.098600	100%	12,692,500	12,266,344	0.420984%	0.356188%	1.090000%	1.867172%	51,639	43,691	133,703	229,033
0270	CX	0	Commercial	Vacant Land	1.098600	70%	148,000	135,250	0.294689%	0.249332%	0.763000%	1.307021%	399	337	1,032	1,768
0510	IT	0	Industrial	Full Occupied	1.543200	100%	3,252,500	2,986,644	0.591354%	0.500336%	1.340000%	2.431690%	17,662	14,943	40,021	72,626
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.543200	100%	130,000	113,500	0.591354%	0.500336%	1.340000%	2.431690%	671	568	1,521	2,760
0540	IU	0	Industrial	Excess Land	1.543200	65%	204,600	201,050	0.384380%	0.325219%	0.871000%	1.580599%	773	654	1,751	3,178
2140	JT	0	Industrial, NConstr.	Full Occupied	1.543200	100%	1,416,600	1,416,600	0.594135%	0.500336%	1.090000%	2.184471%	8,417	7,088	15,441	30,946
2145	JU	0	Industrial, NConstr.	Excess Land	1.543200	65%	1,164,100	760,550	0.384380%	0.325219%	0.871000%	1.580599%	2,923	2,473	6,624	12,020
2440	XT	0	Commercial, NConstr.	Full Occupied	1.098600	100%	1,242,200	1,186,930	0.420984%	0.356188%	1.090000%	1.867172%	4,997	4,228	12,938	22,163
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	2,533,401,663	2,398,048,681			9,121,825	7,717,810	4,220,961	21,060,596	

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	30,827		30,827

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL				
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$				
6001	480	01	Recycling															
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,350,480,296		0.001295%		0.001295%		30,439	30,439				
0110	FT	0	Farmland	Full Occupied	0.250000	100%	15,482,595		0.000324%		0.000324%		50	50				
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	13,018,922		0.000324%		0.000324%		42	42				
0210	CT	0	Commercial	Full Occupied	1.098600	100%	12,266,344		0.001423%		0.001423%		175	175				
0270	CX	0	Commercial	Vacant Land	1.098600	70%	135,250		0.000996%		0.000996%		1	1				
0510	IT	0	Industrial	Full Occupied	1.543200	100%	2,986,644		0.001999%		0.001999%		60	60				
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.543200	100%	113,500		0.001999%		0.001999%		2	2				
0540	IU	0	Industrial	Excess Land	1.543200	65%	201,050		0.001299%		0.001299%		3	3				
2140	JT	0	Industrial, NConstr.	Full Occupied	1.543200	100%	1,416,600		0.001999%		0.001999%		28	28				
2145	JU	0	Industrial, NConstr.	Excess Land	1.543200	65%	760,550		0.001299%		0.001299%		10	10				
2440	XT	0	Commercial, NConstr.	Full Occupied	1.098600	100%	1,186,930		0.001423%		0.001423%		17	17				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
													0	0				
9601							Subtotal						2,398,048,681			30,827		30,827

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
4. ADJUSTMENTS TO TAXATION	12	13	14	15
	\$	\$	\$	\$
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	1,521		-1,521	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	120,994	102,480	58,089	281,563
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	9,244,340	7,851,117	4,277,529	21,372,986
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
8010 Sewer and water service charges				0
8015 Sewer and water connection charges	304,000			304,000
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	304,000	0	0	304,000
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	9,548,340	7,851,117	4,277,529	21,676,986

FIR2018: Trent Lakes M

Asmt Code: 1542
MAH Code: 66619

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299 TOTAL	PIL Phased-In Assessment	9,656,354	LT/ST PILS	38,597	UT PILS	32,654	Education PILS	38,479	TOTAL	109,730
------------------	--------------------------	-----------	------------	--------	---------	--------	----------------	--------	-------	---------

KIC 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	TOTAL		
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$			
2001	0	Trent Lakes M																
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	1,562,300	1,394,200	0.383200%	0.324220%	0.170000%	0.877420%	5,343	4,520	2,370	12,233			
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,798,500	2,469,900	0.383200%	0.324220%	0.170000%	0.877420%	9,465	8,008	4,199	21,672			
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	237,000	232,000	0.383200%	0.324220%	0.000000%	0.707420%	889	752	0	1,641			
1210	CF	0 Commercial	PIL: Full Occupied	1.098600	100%	718,900	608,333	0.420984%	0.356188%	1.090000%	1.867172%	2,561	2,167	6,631	11,359			
1218	CP	0 Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.098600	100%	3,447,100	2,004,481	0.420984%	0.356188%	1.090000%	1.867172%	8,439	7,140	21,849	37,428			
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.098600	100%	2,558,000	2,544,800	0.420984%	0.356188%	0.000000%	0.777172%	10,713	9,064	0	19,777			
1250	CV	0 Commercial	PIL: Excess Land	1.098600	70%	8,400	8,140	0.294689%	0.249332%	0.763000%	1.307021%	24	20	62	106			
1285	CR	0 Commercial	PIL: Vacant Land, Taxable Tenant of Province	1.098600	70%	333,000	309,000	0.294689%	0.249332%	1.090000%	1.634021%	911	770	3,368	5,049			
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.098600	70%	93,000	85,500	0.294689%	0.249332%	0.000000%	0.544021%	252	213	0	465			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
												0	0	0	0			
9201			Subtotal			11,756,200	9,656,354					38,597	32,654	38,479	109,730			

FIR2018: Trent Lakes M
Asmt Code: 1542
MAH Code: 66619

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

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

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

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Phase-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
4001											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9401						Subtotal					0			0

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	131		131

KIC DTC 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$
6001	480	01	Recycling											
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	1,394,200		0.001295%				18	18
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tena	1.000000	100%	2,469,900		0.001295%				32	32
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	232,000		0.001295%				3	3
1210	CF	0	Commercial	PIL: Full Occupied	1.098600	100%	608,333		0.001423%				9	9
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tena	1.098600	100%	2,004,481		0.001423%				29	29
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.098600	100%	2,544,800		0.001423%				36	36
1250	CV	0	Commercial	PIL: Excess Land	1.098600	70%	8,140		0.000996%				0	0
1285	CR	0	Commercial	PIL: Vacant Land, Taxable Tenan	1.098600	70%	394,500		0.000996%				4	4
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
9601							Subtotal						131	131
														9,656,354

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12 \$	UT 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	38,597	32,785	38,479	109,861
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	38,597	32,785	38,479	109,861

FIR2018: Trent Lakes M
Asmt Code: 1542
MAH Code: 66619

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

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%	69.211%	0.944%	28.925%	0.920%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16	2	18	17	3	LT / ST	UT	Education Taxes	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	2,476,915,563	2,476,915,563	2,350,480,296	2,350,480,296	20,654,023	9,007,040	7,651,166	3,995,817	3,752,998	6,463	225,443	10,913	
0050 Multi-residential	0	0	0	0	0	0	0	0					
0110 Farmland	20,122,000	5,030,500	15,482,595	3,870,649	34,011	14,832	12,599	6,580	6,464		116		
0140 Managed Forests	16,113,600	4,028,400	13,018,922	3,254,731	28,599	12,472	10,594	5,533	5,385	43	105		
9110 Subtotal	2,513,151,163	2,485,974,463	2,378,981,813	2,357,605,675	20,716,633	9,034,344	7,674,359	4,007,930	3,764,847	6,506	225,664	10,913	0
0210 Commercial	12,840,500	14,057,795	12,401,594	13,579,815	230,977	52,038	44,204	134,735	93,251	1,272	38,972	1,240	0
0215 Commercial New Construction	1,242,200	1,364,681	1,186,930	1,303,961	22,180	4,997	4,245	12,938	8,955	122	3,742	119	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 Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	14,082,700	15,422,476	13,588,524	14,883,777	253,157	57,035	48,449	147,673	102,206	1,394	42,714	1,359	0
0510 Industrial	3,587,100	5,425,104	3,301,194	4,985,811	78,629	19,106	16,230	43,293	29,964	409	12,523	398	0
0515 Industrial New Construction	2,580,700	3,353,783	2,177,150	2,948,990	43,004	11,340	9,599	22,065	15,271	208	6,382	203	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	6,167,800	8,778,887	5,478,344	7,934,801	121,633	30,446	25,829	65,358	45,235	617	18,905	601	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	1,521		-1,521	-1,053	-14	-440	-14	
9170 Supplementary Taxes					281,563	120,994	102,480	58,089	55,463	64	2,516	46	
9180 Total Levied by Rate					21,372,986	9,244,340	7,851,117	4,277,529	3,966,698	8,567	289,359	12,905	0
9190 Amts Added to Tax Bill					304,000	304,000	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,533,401,663	2,510,175,826	2,398,048,681	2,380,424,253	21,676,986	9,548,340	7,851,117	4,277,529	3,966,698	8,567	289,359	12,905	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	4,597,800	4,597,800	4,096,100	4,096,100	35,599	15,697	13,333	6,569
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	4,597,800	4,597,800	4,096,100	4,096,100	35,599	15,697	13,333	6,569
1210 Commercial	7,158,400	7,721,049	5,560,254	5,975,793	74,262	22,900	19,452	31,910
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 Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	7,158,400	7,721,049	5,560,254	5,975,793	74,262	22,900	19,452	31,910
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	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					109,861	38,597	32,785	38,479
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	11,756,200	12,318,849	9,656,354	10,071,893	109,861	38,597	32,785	38,479

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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	6,523	5,519	5,428	17,470		17,470	9,581	5,519	2,370			2,370							
5020 Canada Enterprises				0		0													
Ontario																			
Municipal Tax Assist. Act																			
5210 Prev. Exempt Properties				0		0													
5220 Other Mun. Tax Asst. Act	28,918	24,595	29,478	82,991	-1,016	81,975	28,913	24,595	28,467			20,767	236	7,234		230			
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.	1,776	1,503		3,279		3,279	1,776	1,503	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	1,380	1,168	3,573	6,121		6,121	4,953	1,168	0										
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	0	0	0	0		0													
9599 TOTAL	38,597	32,785	38,479	109,861	-1,016	108,845	45,223	32,785	30,837	23,137	236	7,234	230	0					

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								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			18,539			261	8,907	27,707		1,134	28,841
1620 Recreation programs								0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other			63,422	623		32,580	78,985	175,610		3,919	179,529
1640 Libraries	172,192		39,337	3,565			18,499	233,593	1,800	13,162	248,555
1645 Museums								0			0
1650 Cultural services			23			500		523		1	524
1698 Other - Tourist / Community Outreach	205,258		30,395			10,300		245,953		14,420	260,373
1699 Subtotal	377,450	0	151,716	4,188	0	43,641	106,391	683,386	1,800	32,636	717,822
Planning and development											
1810 Planning and zoning	139,468		65,014	1,095				205,577		12,579	218,156
1820 Commercial and industrial			5,438					5,438		334	5,772
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	139,468	0	70,452	1,095	0	0	0	211,015	0	12,913	223,928
1910 Other								0			0
9910 TOTAL	4,243,052	0	2,255,187	2,272,298	6,421	129,964	1,539,300	10,446,222	0	0	10,446,222

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,313,325
5020	Employee benefits	929,727
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,243,052
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,243,052
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	51,375
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	

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

**Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				AMORTIZATION				2018 Closing Net Book Value		
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	46,560	51,284				51,284	4,724	8,907		13,631	37,653
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	5,000,434	5,676,266	369,171	103,543		5,941,894	675,832	78,985		754,817	5,187,077
1640	Libraries	141,478	249,839	36,827	20,745		265,921	108,361	18,499	20,745	106,115	159,806
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	5,188,472	5,977,389	405,998	124,288	0	6,259,099	788,917	106,391	20,745	874,563	5,384,536
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	22,171,849	42,240,592	3,516,246	3,567,845	0	42,188,993	20,068,743	1,539,300	3,145,715	18,462,328	23,726,665

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	4,536,032	4,451,539
2010	Land Improvements	1,086,077	1,091,049
2020	Buildings	5,773,802	5,858,626
2030	Machinery & Equipment	557,297	920,058
2040	Vehicles	3,909,787	4,518,355
2097	Other <input style="width: 150px;" type="text" value="Books"/>	56,261	61,652
2098	Other <input style="width: 150px;" type="text"/>	0	
2099	Total General Capital Assets	15,919,256	16,901,279
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	939,669	907,265
2240	Vehicles	0	
2250	Linear Assets	5,312,924	5,918,121
2297	Other <input style="width: 150px;" type="text"/>	0	
2298	Other <input style="width: 150px;" type="text"/>	0	
2299	Total Infrastructure Assets	6,252,593	6,825,386
9920	Total Tangible Capital Assets	22,171,849	23,726,665
2405	Construction-in-progress	400,919	271,727
9921	Total Tangible Capital Assets and Construction-in-progress	22,572,768	23,998,392

2018.01

FIR2018: Trent Lakes M

Schedule 51

Asmt Code: 1542

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 66619

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	23,522	18,454	41,976	0
	Protection services				
0410	Fire	247,175	533,828	776,358	4,645
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		0			0
	Subtotal	247,175	533,828	776,358	4,645
	Transportation services				
0611	Roads - Paved	120,034	42,999		163,033
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699		0			0
	Subtotal	120,034	42,999	0	163,033
	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	10,188	86,127		96,315
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899		0			0
	Subtotal	10,188	86,127	0	96,315
	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		0			0
	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		0			0
	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		0			0
	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	7,734		7,734
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699		0			0
	Subtotal	0	7,734	0	7,734
	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		0			0
	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	400,919	689,142	818,334	271,727

FIR2018: Trent Lakes M**Schedule 53**

Asmt Code: 1542

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 66619

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

for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,158,349
1020	Acquisition of tangible capital assets	-3,387,054
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,539,300
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	127,813
1050	Proceeds on sale of tangible capital assets	294,317
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,425,624
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-386
1230	Other <input type="text"/>	
1299	Subtotal	-386
1410	(Increase)/decrease in net financial assets/net debt	732,339
1420	Net financial assets (net debt), beginning of year	7,489,734
9910	Net financial assets (net debt), end of year	8,222,073

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,919,410
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	938,539
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	67,665
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	294,317
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	3,219,931
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	112,296
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	158,770
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	200,000
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	471,066
0499	Subtotal	3,690,997
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	3,690,997
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	303,943

2018.01

FIR2018: Trent Lakes M

Schedule 54

Asmt Code: 1542

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 66619

for the year ended December 31, 2018

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2018 Actual 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

		2018 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	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01

FIR2018: Trent Lakes M

Schedule 54

Asmt Code: 1542

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 66619

for the year ended December 31, 2018

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,158,349
2020	Non-cash items including amortization	1,613,724
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-287,987
2030	Prepaid expenses	-386
2040	Change in deferred revenue	69,345
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,553,045
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	294,317
0620	Cash used to acquire tangible capital assets	-3,387,054
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-3,092,737
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	460,308
1220	Cash and cash equivalents, beginning of year	9,605,920
9920	Cash and cash equivalents, end of year	10,066,228

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	10,066,228
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	10,066,228

		1 \$
Cash:		
1501	Unrestricted	8,142,411
1502	Restricted	1,923,817
1503	Unallocated	
9950	Cash and cash equivalents, end of year	10,066,228

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,631,937	214,184	9,424,836
0310 Allocation of Surplus		31,880	1,391,047
0315 Allocation of Surplus : for operating.		31,880	925,011
0320 Allocation of Surplus : for capital.			466,036
Development Charges Act			
0610 Non-discounted services	139,604		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	139,604		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	10,000		
0841 Investment Income	30,848	3,069	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	162,599		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	343,051	34,949	1,391,047
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			938,539
1015 For current operations		32,689	79,375
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	67,665		
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)	200,000		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	267,665	32,689	1,017,914
2099 Balance, end of year	1,707,323	216,444	9,797,969

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	18,837		347		347					0	19,184
0210	Fire Protection	52,987	26,148	1,456		27,604					0	80,591
0215	Police Protection	773	154	17		171					0	944
0220	Roads and Structures	445,447	15,398	7,363		22,761		60,665			60,665	407,543
0225	Transit	0				0					0	0
0230	Wastewater	0				0					0	0
0235	Stormwater	0				0					0	0
0240	Water	0				0					0	0
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	37,610	3,867	635		4,502		7,000			7,000	35,112
0280	Recreation	25,312	8,753	627		9,380					0	34,692
0285	Development Studies	19,596	7,301	495		7,796					0	27,392
0286	Parking	0				0					0	0
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other	50,485	8,991	1,094		10,085					0	60,570
0295	Other	342,297	67,903	7,548		75,451					0	417,748
0296	Other	5,837	866	123		989					0	6,826
0297	Other	1,037	223	23		246					0	1,283
0299	TOTAL	1,000,218	139,604	19,728	0	159,332	0	67,665	0	0	67,665	1,091,885

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

2018.01

FIR2018: Trent Lakes M

Schedule 70

Asmt Code: 1542

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 66619

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	10,066,228
Accounts receivable		
0410	Canada	262,971
0420	Ontario	7,952
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	49
0490	Other receivables	100,886
0499	Subtotal	371,858
Taxes receivable		
0610	Current year's levies	871,942
0620	Previous year's levies	272,195
0630	Prior year's levies	138,650
0640	Penalties and interest	73,818
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,356,605
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
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	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	11,794,691
8010	* Market value of Investments included in Line 0829	

2018.01

FIR2018: Trent Lakes M

Schedule 70

Asmt Code: 1542

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 66619

for the year ended December 31, 2018

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	88,252
2240	Other municipalities	
2250	School boards	35,162
2260	Interest on debt	
2270	Trade accounts payable	704,013
2290	Other	304,258
2299	Subtotal	1,131,685
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,707,323
2490	Other	50
2499	Subtotal	1,707,373
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	514,860
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	218,700
2899	Subtotal post employment benefits	218,700
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	3,572,618
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	8,222,073
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	23,998,392
6250	Inventories of Supplies	
6260	Prepaid Expenses	125,700
6299	Total Non-Financial Assets	24,124,092
9970	Total Accumulated Surplus/(Deficit)	32,346,165
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	23,065,312
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	10,014,413
6430	General Surplus/ (Deficit)	
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	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	0
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-218,700
6602	Unfunded Landfill closure costs	-514,860
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-733,560
9971	Total Accumulated Surplus/(Deficit)	32,346,165

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	1,116,836
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	21,676,986
0225	PLUS: Current Year Penalties and Interest	188,072
0240	LESS: Total cash collections (SLC 72 0699 09)	21,584,675
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	40,614
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,356,605
Cash Collections		9
		\$
0610	Current year's tax	20,764,430
0620	Previous year's tax	648,823
0630	Penalties and interest	171,422
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	21,584,675

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

for the year ended December 31, 2018

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	20,288	62	2,567	60	22,977	17,637		40,614	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	20,288	62	2,567	60	22,977	17,637	0	40,614	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	3,969,547	8,741	294,026	13,075	4,285,389				

2018.01

FIR2018: Trent Lakes M

Schedule 74

Asmt Code: 1542

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 66619

for the year ended December 31, 2018

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	
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

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

	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		
------	---------------------	--	--

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

2018.01

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

8. Contingent liabilities

2610	Pending or threatened litigation
2620	Retroactive wage settlements
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others
2640	Outstanding loans guaranteed
2698	Other <input type="text"/>
2699	TOTAL

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
TOTAL			0

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates
3014	Other
3015	Tile Drainage/Shoreline Assistance
3020	Recovered from reserve funds
Recovered from unconsolidated entities:	
3030	Electricity
3040	Gas
3050	Telephone
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL

Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt
3120	Provincial Grant funding for repayment of long term debt

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)
------	--

Principal 1 \$	Interest 2 \$	Total 3 \$
0	0	

11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210	Year 2019								
3220	Year 2020								
3230	Year 2021								
3240	Year 2022								
3250	Year 2023								
3260	Years 2024 to 2028								
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	0	0	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.

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

Loans

- 2210 Loans issued in current year (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

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

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

FIR2018: Trent Lakes M

Asmt Code: 1542
MAH Code: 66619

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

1. Municipal workforce profile
Employees of the Municipality

	Full-Time Funded Positions 1	Part-Time Funded Positions 2	Seasonal Employees 3
	#	#	#
0205 Administration	9.00		
0210 Fire	4.00	0.00	0.00
0211 Uniform	3.00		
0212 Civilian	1.00		
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	18.00	8.00	6.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation			4.00
0250 Libraries	1.00	3.00	1.00
0255 Planning	2.00		
0290 Other	2.00		1.00
0298 Subtotal	38.00	11.00	12.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	38.00	11.00	12.00

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

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

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

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$
1	139,295
1	139,295

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
#	\$
281	28,868,616
3	148,362
284	29,016,978

5. Insured value of physical assets

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

1
\$
16,134,516
3,057,611
8,314,897
27,507,024

6. Total Dollar Losses due to Structural Fires

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

1
\$
158,000

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Fire Dispatch Services	Fire	0410	26,542	
1602	Fire Assistance - Other Municipalities	Fire	0410	13,100	
1603	OPP Police Services	Police	0420	1,716,653	
1604	OCWA - Water Systems Operation Services	Water distribution/transmission	0832	151,562	
1605					
1606					
1607					
1608					
1609					
1610					

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

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

2018.01001

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

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

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

FIR2018: Trent Lakes M

Asmt Code: 1542
 MAH Code: 66619

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

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Hanscomb Yardsticks for Costing

Total Value of Construction Activity
 1304 Total Value of Construction Activity for 2018 based on permits issued.

1 \$	29,016,978
---------	------------

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 #	4
---	---

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

6

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
 1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
 1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
 1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
 1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
281		281
3		3
0		0
0		0
Subtotal	0	284

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

10. Planning and Development

Land Use Planning (using building permit information)
 1350 Number of residential units in new detached houses
 1352 Number of residential units in new semi-detached houses
 1354 Number of residential units in new row houses
 1356 Number of residential units in new apartments/condo apartments
 1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
4	50	
Subtotal	50	0

Land Designated for Agricultural Purposes
 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.

Hectares 1 #	
--------------------	--

11. Transportation Services

1710 Roads : Total Paved Lane Km
 1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

1 #	400
	350

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			Rated by Engineer

FIR2018: Trent Lakes M

Asmt Code: 1542

MAH Code: 66619

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

1730	Roads : Total UnPaved Lane Km	209
1740	Winter Control : Total Lane Km maintained in winter	559
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	
1755	Transit : Population of Service Area	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	6,700

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
Rating Of Bridges And Culverts			
1765	Bridges	1	1
1766	Culverts	430	430
1767	Subtotal	431	431

		Column 1	Column 2	Column 3	Description
		#	#	#	LIST
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.				Rated by Engineer

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	0.094
1850	Water Main Breaks : Number of water main breaks in a year	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	8,386
1860	Solid Waste Collection : Total tonnes collected from all property classes	2,855
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	1,135
1870	Waste Diversion : Total tonnes diverted from all property classes	1,720

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)	42,375

14. Other Revenue (Used for the calculation of Operating Cost)		1
		\$
2310	Fire Services: Other revenue	4,204
2320	Paved Roads : Other revenue	64,027
2330	Solid Waste Disposal : Other revenue	
2340	Waste Diversion : Other Revenue	21,421
2370	Assessment on Exempt Properties (Enter data from returned roll)	64,644,212

2018.01

FIR2018: Trent Lakes M

Schedule 81

Asmt Code: 1542

ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 66619

based on the information reported for the year ended December 31, 2018

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	0
0220	Interest (SLC 74 3099 02)	0
0299	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)	12,604,571
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)	1,516,798
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	112,296
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	200,000
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	0
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-127,814
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	67,665
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	1,768,945
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,835,626
2620	25% of Net Revenues	2,708,907
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,708,907

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

FIR2018: Trent Lakes M

Schedule 83

Asmt Code: 1542

NOTES

MAH Code: 66619

for the year ended December 31, 2018

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :