

2014 FINANCIAL INFORMATION RETURN

Municipality: **Leeds and the Thousand Islands Tp**
 Tier: **Lower-Tier**
 Area: **Leeds and Grenville UCo**

MSO Office: **Eastern Ontario**
 Asmt Code: **0812**
 MAH Code: **56621**

Submitting: **FIR Schedules Only**
 Version: **2014-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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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	
75	WATER AND WASTEWATER	
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	Carole Fuller, CPA, CGA
0022	Telephone	613 267 6580 ext 29
0024	Fax	613 267 7563
0028	Email (Required)	cfuller@allanca.com
0030	Website address of Municipality	www.townshipleeds.on.ca
0091	Municipal Auditor	Howard A Allan, FCA, FCPA
0092	Municipal Audit Firm	Allan Chartered Accountant Professional Corporation
0095	Municipal Auditor's Email (Required)	cfuller@allanca.com
0090	Municipal Treasurer	Sarah Huskinson, CPA, CGA
0093	Municipal Treasurer's Email (Required)	sarah@townshipleeds.on.ca
0094	Date	15-Sep-2015

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

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

Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	5,882	MPAC
0041 Population	9,277	Stats Can
0042 Youth Population	781	Stats Can

2014-V01

FIR2014: Leeds and the Thousand Islands Tp **Schedule 10**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**
MAH Code: 56621 **for the year ended December 31, 2014**

STATEMENT OF OPERATIONS: REVENUE

Own Purposes Revenue
1
\$

Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	6,543,482
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	318,331
9940	Subtotal	6,861,813
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	906,900
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	906,900
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	208,632
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	180,311
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	456,213
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	845,156
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	1,889
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,109,528
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	260,427
1430	Rents, concessions and franchises	6,274
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	266,701
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	
1620	Penalties and interest on taxes	313,454
1698	Other	
1699	Subtotal	313,454
Other revenue		
1805	Investment income	103,558
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	1,714
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	63
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	1,701,215
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,806,550
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	

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FIR2014: Leeds and the Thousand Islands Tp

Schedule 10

Asmt Code: 0812

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 56621

for the year ended December 31, 2014

1905	Increase/Decrease in Government Business Enterprise equity	
9910		
	TOTAL Revenues	12,111,991

2014-V01

FIR2014: Leeds and the Thousand Islands Tp **Schedule 10**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**
MAH Code: 56621 **for the year ended December 31, 2014**

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,111,991
2020	LESS: Total Expenses (SLC 40 9910 11)	10,559,041
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,552,950
2060	Accumulated surplus/(deficit) at the beginning of year	35,610,267
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	35,610,267
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	37,163,217

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	456,213
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	456,213

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2014

	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	4,500			111,932			
Protection services							
0410 Fire				218,900			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	35,985			8,939			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	35,985	0	0	227,839	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside	22,275		1,889	1,054		456,213	
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	22,275	0	1,889	1,054	0	456,213	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				217,247			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				217,247	12,445		
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal				185,682			
0860 Waste diversion	99,002				167,866		
0898 Other							
0899 Subtotal	99,002	0	0	620,176	180,311	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				264			
1098 Other							
1099 Subtotal	0	0	0	264	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				17,162			
1620 Recreation programs	2,574			42,895			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	2,000			6,418			
1640 Libraries	42,296			9,295			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	46,870	0	0	75,770	0	0	0
Planning and development							
1810 Planning and zoning				58,251			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation				4,404			
1850 Tile drainage/shoreline assistance				9,838			
1898 Other							
1899 Subtotal	0	0	0	72,493	0	0	0
1910 Other							
9910 TOTAL	208,632	0	1,889	1,109,528	180,311	456,213	0

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320 M Multi-Residential	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330 C Commercial	100.0%	0	-1,300	10.0%	5.0%	250	250	Y	Y	Y
0340 I Industrial	100.0%	0	-340	10.0%	5.0%	250	250	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210 R Residential	1	20140321		1	20140919	
1220 M Multi-Residential	1	20140321		1	20140919	
1230 F Farmland	1	20140321		1	20140919	
1240 T Managed Forest	1	20140321		1	20140919	
1250 C Commercial	1	20140321		1	20140919	
1260 I Industrial	1	20140321		1	20140919	
1270 P Pipeline	1	20140321		1	20140919	
1298 Other <input type="text"/>						

FIR2014: Leeds and the Thousand Islands Tp

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

1. GENERAL PURPOSE LEVY INFORMATION

										Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL									1,844,103,135	6,490,412	6,740,442	4,517,856	17,748,710	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201									Subtotal	1,949,664,165	1,844,103,135	6,490,412	6,740,442	4,517,856	17,748,710

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

**Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2014

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

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

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	CVA Assessment 7	Phase-In Taxable Assessment 16	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	14	15
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4001															
0010	RT	0	Residential	Full Occupied	1.000000	100%									
9401															
				Subtotal				0	0						

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

6001 0010	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
	RTQ	Band							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
	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%	\$	\$	\$	\$
	RT	0	Residential	Full Occupied	1.000000	100%								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
9601					Subtotal				0				0			0

2014-V01

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	165		-165	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	71,253	77,232	48,600	197,085
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	6,561,830	6,817,674	4,566,291	17,945,795
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges	8,490			8,490
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges	20,250			20,250
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	28,740	0	0	28,740
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	10,235	10,629	31,249	52,113
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	10,235	10,629	31,249	52,113
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	6,600,805	6,828,303	4,597,540	18,026,648

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 24
PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment		LT/ST PILS	UT PILS	Education PILS	TOTAL
			117,991,698	524,424	544,625	75,575	1,144,624

2001	RTC RTQ LIST	Tax Band 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 \$			
	0		Leeds and the Thousand Islands Tp														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	29,183,355	27,482,328	0.353634%	0.367257%	0.203000%	0.923891%	97,187	100,931	55,789	253,907	
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	25,700	20,350	0.353634%	0.367257%	0.203000%	0.923891%	72	75	41	188	
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	3,306,300	2,982,280	0.353634%	0.367257%	0.000000%	0.720891%	10,546	10,953	0	21,499	
1210	CF	0	Commercial	PIL: Full Occupied	1.346400	100%	542,045	533,470	0.476133%	0.494474%	1.381442%	2.352049%	2,540	2,638	7,370	12,548	
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.346400	100%	1,264,000	880,750	0.476133%	0.494474%	1.381442%	2.352049%	4,194	4,355	12,167	20,716	
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.346400	100%	115,210,900	86,071,020	0.476133%	0.494474%	0.000000%	0.970607%	409,813	425,599	0	835,412	
1280	CY	0	Commercial	PIL: Vacant Land	1.346400	70%	22,500	21,500	0.333300%	0.346139%	0.967009%	1.646448%	72	74	208	354	
					0.000000								0	0	0	0	
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					0.000000								0	0	0	0	
9201				Subtotal			149,554,800	117,991,698					524,424	544,625	75,575	1,144,624	

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2014

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

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

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

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

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

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

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

6001 1010	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
	RTQ	Band							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%	\$	\$	\$	\$
	RF	0	Residential	PIL: Full Occupied	1.000000	100%								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
9601				Subtotal										0		0

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		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	524,424	544,625	75,575	1,144,624
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				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 type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	524,424	544,625	75,575	1,144,624

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

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

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	69.753%	0.433%	27.346%	2.468%	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	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$		
0010 Residential	1,809,603,800	1,809,577,700	1,712,082,084	1,712,055,984	15,817,529	3,134,667	12,987	305,665	22,154	
0050 Multi-residential	1,351,000	1,351,000	1,202,500	1,202,500	11,109	2,441				
0110 Farmland	56,708,800	14,177,200	54,181,402	13,545,351	125,144	25,622	0	1,875	0	
0140 Managed Forests	2,918,900	729,725	2,631,003	657,751	6,077	1,260	28	47	0	
9110 Subtotal	1,870,582,500	1,825,835,625	1,770,096,989	1,727,461,585	15,959,859	3,163,990	13,015	307,587	22,154	0
0210 Commercial	46,260,165	61,763,543	43,248,233	57,717,955	985,049	396,872	2,464	155,590	14,042	0
0215 Commercial New Construction	3,969,200	5,325,349	3,459,140	4,639,391	75,482	29,323	182	11,496	1,037	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	50,229,365	67,088,892	46,707,373	62,357,347	1,060,531	426,194	2,646	167,085	15,080	0
0510 Industrial	2,774,100	4,853,827	2,599,326	4,551,507	72,010	27,341	170	10,719	967	0
0515 Industrial New Construction	642,200	1,163,281	622,450	1,127,506	15,722	5,297	33	2,077	187	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Constructio	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	3,416,300	6,017,109	3,221,776	5,679,013	87,732	32,638	203	12,795	1,155	0
0710 Pipelines	25,436,000	42,099,124	24,076,997	39,849,838	640,588	246,447	1,530	96,617	8,720	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	-115	-1	-45	-4	
9170 Supplementary Taxes					197,085	42,180	374	5,291	755	
9180 Total Levied by Rate					17,945,795	3,911,335	17,766	589,331	47,859	0
9190 Amts Added to Tax Bill					28,740					
9192 Other Taxation Amounts					52,113					
9199 TOTAL before Adj.	1,949,664,165	1,941,040,749	1,844,103,135	1,835,347,782	18,026,648	6,600,805	6,828,303	4,597,540	31,249	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 \$	
	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	
1010 Residential	32,515,355	32,515,355	30,484,958	30,484,958	275,594	107,805	111,959	55,830	
1050 Multi-residential	0	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0	0
9210 Subtotal	32,515,355	32,515,355	30,484,958	30,484,958	275,594	107,805	111,959	55,830	
1210 Commercial	117,039,445	157,572,821	87,506,740	117,810,390	869,030	416,619	432,666	19,745	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct	0	0	0	0	0	0	0	0	0
9220 Subtotal	117,039,445	157,572,821	87,506,740	117,810,390	869,030	416,619	432,666	19,745	
1510 Industrial	0	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0	0
1615 Large Industrial New Constructio	0	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0	0
9280 Total Levied by Rate					1,144,624	524,424	544,625	75,575	
9290 Amts Added to PILs					0	0	0	0	0
9292 Other PIL Amounts					0	0	0	0	0
9299 TOTAL before Adj.	149,554,800	190,088,176	117,991,698	148,295,348	1,144,624	524,424	544,625	75,575	

Part 3 contains Distribution of PILS by School Boards

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FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5	2	6	7	8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	115,916	120,382	60,619	296,917	-155,562	141,355	74,928	61,773	4,654	4,654					
5020 Canada Enterprises	467	485	1,354	2,306		2,306	1,821	485							
Ontario															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act	33,046	34,318	10,540	77,904	6,237	84,141	48,493	35,648							
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 Housing Corp.				0		0									
5430 Liquor Control Board of Ont.	1,286	1,335		2,621		2,621	1,286	1,335							
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.	369,788	384,033		753,821	-184,894	568,927	184,894	384,033							
5460 Other				0		0									
5610 Municipal Enterprises	1,158	1,203	3,062	5,423		5,423	4,146	1,204	73	60	0	11	2		
5910 Other Muns and Enterprises	2,763	2,869		5,632		5,632	2,763	2,869							
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	524,424	544,625	75,575	1,144,624	-334,219	810,405	318,331	487,347	4,727	4,714	0	11	2	0	

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FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0		0	0
1420	Non-Profit/Cooperative Housing							0		0	0
1430	Rent Supplement Programs							0		0	0
1497	Other							0		0	0
1498	Other							0		0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	112,083		36,717				148,800		9,121	157,921
1620	Recreation programs	13,600		10,212	36,175		3,000	62,987		3,861	66,848
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0		0	0
1634	Rec. Fac. - All Other	107,903		252,339			69,177	625,052		38,315	663,367
1640	Libraries	299,524		136,591				41,821		29,297	507,233
1645	Museums							0		0	0
1650	Cultural services	3,920		2,214	454			6,588		404	6,992
1698	Other							0		0	0
1699	Subtotal	537,030	0	438,073	36,629	0	72,177	237,454	0	80,998	1,402,361
Planning and development											
1810	Planning and zoning	103,662		10,141	27,082			2,726		8,803	152,414
1820	Commercial and Industrial	51,560		22,894			20,959	95,413		5,849	101,262
1830	Residential development							0		0	0
1840	Agriculture and reforestation				2,156			2,156		132	2,288
1850	Tile drainage/shoreline assistance		9,253					9,253			9,253
1898	Other							0			0
1899	Subtotal	155,222	9,253	33,035	29,238	0	20,959	2,726	0	14,784	265,217
1910	Other							0			0
9910	TOTAL	3,480,794	41,769	3,177,170	2,018,229	0	339,356	1,501,723	0	0	10,559,041

FIR2014: Leeds and the Thousand Islands Tp **Schedule 42**
Asmt Code: 0812 **ADDITIONAL INFORMATION**
MAH Code: 56621 **for the year ended December 31, 2014**

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	2,723,889
5020	Employee benefits	756,905
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	3,480,794
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	3,480,794
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)	0
Total of column 5 includes:		
5610	Short term interest costs	
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"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST										AMORTIZATION				
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value				
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$				
Social Housing															
1410	0	0				0	0			0	0				
1420	0	0				0	0			0	0				
1430	0	0				0	0			0	0				
1497	0	0				0	0			0	0				
1498	0	0				0	0			0	0				
1499	0	0	0	0	0	0	0	0	0	0	0				
Recreation and cultural services															
1610	0	0				0	0			0	0				
1620	0	0				0	0			0	0				
1631	0	0				0	0			0	0				
1634	6,806,134	8,317,375	218,276			8,535,651	1,511,241	195,634		1,706,875	6,828,776				
1640	128,845	354,405	36,347			390,752	225,560	41,821		267,381	123,371				
1645	0	0				0	0			0	0				
1650	0	0				0	0			0	0				
1698	0	0				0	0			0	0				
1699	6,934,979	8,671,780	254,623	0	0	8,926,403	1,736,801	237,455	0	1,974,256	6,952,147				
Planning and development															
1810	2,729	49,353				49,353	46,624	2,729		49,353	0				
1820	0	0				0	0			0	0				
1830	0	0				0	0			0	0				
1840	0	0				0	0			0	0				
1850	0	0				0	0			0	0				
1898	0	0				0	0			0	0				
1899	2,729	49,353	0	0	0	49,353	46,624	2,729	0	49,353	0				
1910	0	0				0	0			0	0				
9910	30,218,693	55,612,243	1,676,301	0	0	57,288,544	25,393,550	1,501,723	0	26,895,273	30,393,271				

FIR2014: Leeds and the Thousand Islands Tp Schedule 51
Asmt Code: 0812 SCHEDULE OF TANGIBLE CAPITAL ASSETS
MAH Code: 56621 for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	233,873	233,872
2010	Land Improvements	0	
2020	Buildings	9,647,745	9,628,841
2030	Machinery & Equipment	2,819,786	3,052,797
2040	Vehicles	0	
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	12,701,404	12,915,510

		2014 Opening Net Book Value (NBV) 1 \$	2014 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	17,517,289	17,477,761
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	17,517,289	17,477,761

9920	Total Tangible Capital Assets	30,218,693	30,393,271
2405	Construction-in-progress	97,431	300,122
9921	Total Tangible Capital Assets and Construction-in-progress	30,316,124	30,693,393

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FIR2014: Leeds and the Thousand Islands Tp Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2014

Asmt Code: 0812
MAH Code: 56621

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	64,674		64,674	0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0	79,126		79,126
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	0	79,126	0	79,126
	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	32,757	220,996	32,757	220,996
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	32,757	220,996	32,757	220,996
	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	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	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	97,431	300,122	97,431	300,122

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FIR2014: Leeds and the Thousand Islands Tp **Schedule 53**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**
MAH Code: 56621 **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**
 for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,552,950
1020	Acquisition of tangible capital assets	-1,878,992
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,501,723
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-377,269
1210	Change in supplies inventories	-30,069
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	-30,069
1410	(Increase)/decrease in net financial assets/net debt	1,145,612
1420	Net financial assets (net debt), beginning of year	5,250,213
9910	Net financial assets (net debt), end of year	6,395,825

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,470,361
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
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	2,470,361
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)	180,311
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	456,213
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	636,524
0499	Subtotal	3,106,885
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	3,106,885
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	1,227,893

FIR2014: Leeds and the Thousand Islands Tp

Schedule 54

Asmt Code: 0812

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 56621

for the year ended December 31, 2014

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2014 Actual 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	7,353,384
9920	Cash and cash equivalents, end of year	7,353,384

		2014 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

FIR2014: Leeds and the Thousand Islands Tp **Schedule 54**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD**
MAH Code: 56621 **for the year ended December 31, 2014**

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,552,950
2020	Non-cash items including amortization	1,501,723
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-79,268
2030	Prepaid expenses	-30,069
2040	Change in deferred revenue	-302,050
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,643,286
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	0
0620	Cash used to acquire tangible capital assets	-1,878,992
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,878,992
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	-89,518
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	-89,518
1210	Increase in cash and cash equivalents	674,776
1220	Cash and cash equivalents, beginning of year	7,353,384
9920	Cash and cash equivalents, end of year	8,028,160

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	4,990,407
1402	Temporary borrowings	
1403	Short term investments	3,037,753
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	8,028,160

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FIR2014: Leeds and the Thousand Islands Tp

Schedule 60

Asmt Code: 0812

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 56621

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	1,023,252	0	6,190,452
0310 Allocation of Surplus		0	2,982,738
0315 Allocation of Surplus : for operating			
0320 Allocation of Surplus : for capital			2,982,738
Development Charges Act			
0610 Non-discounted services	13,990		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	13,990		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	64,300		
0841 Investment Income	10,190		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal	275,650		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	364,130	0	2,982,738
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	623,377		1,846,984
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)	42,803		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	666,180	0	1,846,984
2099 Balance, end of year	721,202	0	7,326,206

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FIR2014: Leeds and the Thousand Islands Tp

Schedule 60

Asmt Code: 0812

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 56621

for the year ended December 31, 2014

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			1,185,777
5020 Contingencies			386,037
Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
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			1,800,222
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			

Per Service Purpose:

5205 General government			475
5210 Protection services			0
Transportation services:			
5215 Roadways			
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system			307,468
5230 Storm water system			
5235 Waterworks system			307,469
5240 Solid waste collection			7,958
5245 Solid waste disposal			
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			612,053
5275 Libraries			225,471
5276 Museums			
5277 Cultural services			
5280 Planning and development			
5290 Other <input type="text" value="unspecified capital"/>			2,493,276

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services	153,128		
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)	368,035		
5661 Building Code Act, 1992 (Section 2.23)			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	200,039		
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	721,202	0	7,326,206

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

**Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2014

		Development Charges Proceeds					Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges													
0205	General Government	0					0					0	0
0210	Fire Protection	19,247	1,149	187			1,336				8,011	8,011	12,572
0215	Police Protection	0					0					0	0
0220	Roads and Structures	133,270	11,018	1,795			12,813				25,480	25,480	120,603
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	5,581	536	87			623				339	339	5,865
0280	Recreation	21,564	1,287	210			1,497				8,973	8,973	14,088
0285	Development Studies	0					0					0	0
0286	Parking	0					0					0	0
0287	Animal Control	0					0					0	0
0288	Municipal Cemeteries	0					0					0	0
0290	Other	0					0					0	0
0295	Other	0					0					0	0
0296	Other	0					0					0	0
0297	Other	0					0					0	0
0299	TOTAL	179,662	13,990	2,279	0	0	16,269	0	0	0	42,803	42,803	153,128

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other		NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)						Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)					
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9		10	11	12	13	14	15	16
0	Municipal Wide Charges										If Other, Please Specify >						
9910	TOTAL MUNICIPAL WIDE CHARGES										If Other, Please Specify >						
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

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

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

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

for the year ended December 31, 2014

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If yes(Y), please attach an electronic version of the new by-law.

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

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

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

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FIR2014: Leeds and the Thousand Islands Tp **Schedule 70**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
MAH Code: 56621 **for the year ended December 31, 2014**

Financial Assets		1
		\$
0299	Cash and cash equivalents	8,028,160
Accounts receivable		
0410	Canada	325,431
0420	Ontario	
0430	Upper-tier	8,892
0440	Other municipalities	5,632
0450	School boards	13,311
0490	Other receivables	289,261
0499	Subtotal	642,527
Taxes receivable		
0610	Current year's levies	1,137,233
0620	Previous year's levies	484,123
0630	Prior year's levies	315,911
0640	Penalties and interest	187,261
0690	LESS: Allowance for uncollectables	5,500
0699	Subtotal	2,119,028
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	125,886
0868	Other	
0845	Subtotal	125,886
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	300,000
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	300,000
9930	TOTAL Financial Assets	11,215,601
8010	* Market value of Investments included in Line 0829	

2014-V01

FIR2014: Leeds and the Thousand Islands Tp **Schedule 70**
Asmt Code: 0812 **CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
MAH Code: 56621 **for the year ended December 31, 2014**

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	64,722
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	566,733
2290	Other	270,852
2299	Subtotal	902,307
2301 Estimated Tax Liabilities (PS3510)		
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	721,202
2490	Other	
2499	Subtotal	721,202
Long term liabilities		
2610	Debt issued	1,056,267
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	1,056,267
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	2,140,000
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	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	4,819,776
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	6,395,825
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	30,693,393
6250	Inventories of Supplies	73,999
6260	Prepaid Expenses	
6299	Total Non-Financial Assets	30,767,392
9970	Total Accumulated Surplus/(Deficit)	37,163,217
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	29,763,012
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	7,326,206
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	
6602	Unfunded Landfill closure costs	
6603 Unfunded Remediation costs of contaminated sites		
6610	Other inventory	73,999
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	73,999
9971	Total Accumulated Surplus/(Deficit)	37,163,217

FIR2014: Leeds and the Thousand Islands Tp Single/Lower-Tier ONLY **Schedule 72**
Asmt Code: 0812 **CONTINUITY OF TAXES RECEIVABLE**
MAH Code: 56621 for the year ended December 31, 2014

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,827,031
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	18,026,648
0225	PLUS: Current Year Penalties and Interest	313,454
0240	LESS: Total cash collections (SLC 72 0699 09)	17,884,083
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	164,022
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	2,119,028

Cash Collections

		9
		\$
0610	Current year's tax	16,795,566
0620	Previous year's tax	791,276
0630	Penalties and interest	297,241
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	17,884,083

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FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	38,130	59	5,566	335					
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. A					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	38,130	59	5,566	335	44,090	57,323	62,609	164,022	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 31					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		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	3,899,716	17,842	592,322	48,297	0	4,558,177			

FIR2014: Leeds and the Thousand Islands Tp

Schedule 74

Asmt Code: 0812

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56621

for the year ended December 31, 2014

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	\$
0210	To Ontario and agencies		125,886
0220	To Canada and agencies		
0230	To Others		930,381
0297	Other		
0298	Other		
0299	Subtotal		1,056,267
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		
0698	Other		
0699	Subtotal		0
	LESS: Debt retirement funds		
0810	Sewer		
0820	Water		
0896	Other		
0897	Other		
0898	Other		
0899	Subtotal		0
	LESS: Own sinking funds (Actual balances)		
1010	General municipal		
1020	Enterprises and others		
1096	Other		
1097	Other		
1098	Other		
1099	Subtotal		0
9910	TOTAL Net Long Term Liabilities of the Municipality		1,056,267

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

1210	Sinking fund debentures		
1220	Installment (serial) debentures		125,886
1230	Long term bank loans		930,381
1240	Lease purchase agreements (Tangible capital leases)		
1250	Mortgages		
1260	Ontario Clean Water Agency (OCWA)		
1280	Construction Financing Debentures		
1297	Other		
1298	Other		
9920	TOTAL Net Long Term Liabilities of the Municipality		1,056,267

3. Debt burden of the municipality: Analysed by function

1405	General government		400,064
1410	Protection services		530,317
	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		125,886
9930	TOTAL Net Long Term Liabilities of the Municipality		1,056,267

FIR2014: Leeds and the Thousand Islands Tp

Schedule 74

Asmt Code: 0812

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56621

for the year ended December 31, 2014

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

		1
	US Dollars:	\$
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	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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FIR2014: Leeds and the Thousand Islands Tp

Schedule 74

Asmt Code: 0812

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 56621

for the year ended December 31, 2014

8. Contingent liabilities

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

9. Ontario Clean Water Agency Provincial Projects

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

10. Debt Charges for the current year

		Principal 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	59,073	32,516	
3014	Other			
3015	Tile Drainage/Shoreline Assistance	30,445	9,253	
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	89,518	41,769	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

11. Long term debt refinanced

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

FIR2014: Leeds and the Thousand Islands Tp **Schedule 74**
Asmt Code: 0812 **LONG TERM LIABILITIES AND COMMITMENTS**
MAH Code: 56621 **for the year ended December 31, 2014**

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2015	86,763	41,734						
3220	Year 2016	85,354	37,874						
3230	Year 2017	86,931	34,098						
3240	Year 2018	76,235	30,227						
3250	Year 2019	72,159	26,998						
3260	Years 2020 to 2024	309,164	95,369						
3270	Years 2025 onwards	339,661	40,138						
3280	Int. to be earned on sink. funds .								
3299	TOTAL	1,056,267	306,438	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

Schedule 75

WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	217,247
0206	Municipal Property Tax by Levy (Special Area Rates)	4,375
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	12,445
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	8,497
0260	Deferred revenue earned	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Total Revenues	242,564
Operating Expenses: Analysis of Expenses by Object		
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	133,864
0430	Amortization Expense	20,159
0440	Interest Expense	
0495	Other <input type="text"/> interdepartment charges	5,875
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Expenses	159,898
9910	Net Income	82,666

FIR2014: Leeds and the Thousand Islands Tp

Schedule 75

Asmt Code: 0812

WASTEWATER SERVICE

MAH Code: 56621

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

Revenues

		1
		\$
1005	User Fees	217,247
1006	Municipal Property Tax by Levy (Special Area Rates)	4,115
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	221,362

Operating Expenses: Analysis of Expenses by Object

		1
		\$
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	122,436
1230	Amortization Expense	20,158
1240	Interest Expense	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	142,594
9920	Net Income	78,768

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

**Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY**

for the year ended December 31, 2014

WATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0210	Land	0	0				0	0			0	0	
0220	Buildings	0	0				0	0			0	0	
0230	Distribution / Transmission Mains	57,779	806,342				806,342	748,563	20,159		768,722	37,620	
0240	Equipment	0	0				0	0			0	0	
0296	Other	0	0				0	0			0	0	
0297	Other	0	0				0	0			0	0	
0298	Other	0	0				0	0			0	0	
0299	Total Infrastructure Assets	57,779	806,342	0	0	0	806,342	748,563	20,159	0	768,722	37,620	0

WASTEWATER SERVICE

SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0410	Land	0	0				0	0			0	0	
0420	Buildings	0	0				0	0			0	0	
0430	Collection Mains	57,778	806,342				806,342	748,564	20,158		768,722	37,620	
0440	Equipment	0	0				0	0			0	0	
0496	Other	0	0				0	0			0	0	
0497	Other	0	0				0	0			0	0	
0498	Other	0	0				0	0			0	0	
0499	Total Infrastructure Assets	57,778	806,342	0	0	0	806,342	748,564	20,158	0	768,722	37,620	0

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

STATEMENT OF OPERATIONS

0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

FIR2014: Leeds and the Thousand Islands Tp Schedule 77
Asmt Code: 0812 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD
MAH Code: 56621 for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
0410 Cash and cash equivalents		0	
0420 Accounts Receivable		0	
0430 Investments		0	
0496 Other <input type="text"/>		0	
0497 Other <input type="text"/>		0	
0498 Other <input type="text"/>		0	
0499 Total Financial Assets	0	0	

Liabilities

0610 Accounts Payable and accrued liabilities		0	
0620 Debt		0	
0630 Pensions and other employee benefits		0	
0640 Other accrued liabilities		0	
0650 Deferred Revenue		0	
0696 Other <input type="text"/>		0	
0697 Other <input type="text"/>		0	
0698 Other <input type="text"/>		0	
0699 Total Liabilities	0	0	

9910 Net Financial Assets (Net Debt)	0	0	
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Non-Financial Assets

0810 Tangible capital assets		0	
0820 Inventories of supplies		0	
0830 Prepaid expenses		0	
0896 Other <input type="text"/>		0	
0897 Other <input type="text"/>		0	
0898 Other <input type="text"/>		0	
0899 Total Non-Financial Assets	0	0	

9920 Accumulated Surplus/(Deficit)	0	0	
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Accumulated Surplus Analysis

1010 Equity in Tangible Capital Assets		0	
1020 Reserves and Reserve funds		0	
1030 General Surplus/(Deficit)		0	
1097 Other <input type="text"/>		0	
1098 Other <input type="text"/>		0	
1099 Accumulated Surplus/(Deficit)	0	0	

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FIR2014: Leeds and the Thousand Islands Tp **Schedule 77**
Asmt Code: 0812 **DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**
MAH Code: 56621 **for the year ended December 31, 2014**

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
1410 Ontario Works		0	
1420 Ontario Disability Support Program (ODSP)		0	
1430 Ontario Drug Benefit Program (ODB)		0	
1440 Child Care		0	
1450 Land Ambulance		0	
1460 Social Housing		0	
1498 Other <input type="text"/>		0	
1499 Total Provincial Funding	0	0	

Federal

1610 Social Housing		0	
1698 Other <input type="text"/>		0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings		0	
1898 Other <input type="text"/>		0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income		0	
2020 Deferred revenue earned		0	
2097 Other <input type="text"/>		0	
2098 Other <input type="text"/>		0	
2099 Total Other Revenues	0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

2210 Ontario Works		0	
2220 Ontario Disability Support Program (ODSP)		0	
2230 Ontario Drug Benefit Program (ODB)		0	
2240 Child Care		0	
2250 Social Housing		0	
2260 Other <input type="text"/>		0	
2299 Total Social Services	0	0	

Health Services

2410 Land Ambulance		0	
2420 Public Health		0	
2430 Other <input type="text"/>		0	
2440 DSSAB Administration		0	
2496 Other <input type="text"/>		0	
2497 Other <input type="text"/>		0	
2498 Other <input type="text"/>		0	
2499 Total Health Services	0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: Leeds and the Thousand Islands Tp

Schedule 77

Asmt Code: 0812

HEALTH UNIT

MAH Code: 56621

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

	Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
0410 Cash and cash equivalents		0	
0420 Accounts Receivable		0	
0430 Investments		0	
0496 Other <input type="text"/>		0	
0497 Other <input type="text"/>		0	
0498 Other <input type="text"/>		0	
0499 Total Financial Assets	0	0	

Liabilities

0610 Accounts Payable and accrued liabilities		0	
0620 Debt		0	
0630 Pensions and other employee benefits		0	
0640 Other accrued liabilities		0	
0650 Deferred Revenue		0	
0696 Other <input type="text"/>		0	
0697 Other <input type="text"/>		0	
0698 Other <input type="text"/>		0	
0699 Total Liabilities	0	0	

0910 Net Financial Assets (Net Debt)	0	0	
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Non-Financial Assets

0810 Tangible capital assets		0	
0820 Inventories of supplies		0	
0830 Prepaid expenses		0	
0896 Other <input type="text"/>		0	
0897 Other <input type="text"/>		0	
0898 Other <input type="text"/>		0	
0899 Total Non-Financial Assets	0	0	

9920 Accumulated Surplus/(Deficit)	0	0	
---	----------	----------	--

Accumulated Surplus Analysis

1010 Equity in Tangible Capital Assets		0	
1020 Reserves and Reserve funds		0	
1030 General Surplus/(Deficit)		0	
1097 Other <input type="text"/>		0	
1098 Other <input type="text"/>		0	
1099 Accumulated Surplus/(Deficit)	0	0	

FIR2014: Leeds and the Thousand Islands Tp

Schedule 77

Asmt Code: 0812

HEALTH UNIT

MAH Code: 56621

for the year ended December 31, 2014

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

	Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
1411 Province of Ontario		0	
1450 Land Ambulance		0	
1497 Other		0	
1498 Other		0	
1499 Total Provincial Funding	0	0	

Federal

1611 Government of Canada		0	
1698 Other		0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings		0	
1898 Other		0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income		0	
2020 Deferred revenue earned		0	
2097 Other		0	
2098 Other		0	
2099 Total Other Revenues	0	0	

9930 Total Revenues

0	0	
---	---	--

EXPENSES

Health Services

2410 Land Ambulance		0	
2420 Public Health		0	
2430 Other		0	
2440 DSSAB Administration		0	
2496 Other		0	
2497 Other		0	
2498 Other		0	
2499 Total Health Services	0	0	

9950 Annual Surplus / (Deficit)

0	0	
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FIR2014: Leeds and the Thousand Islands Tp

Schedule 77

Asmt Code: 0812

OTHER CATEGORY

MAH Code: 56621

for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

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

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FIR2014: Leeds and the Thousand Islands Tp

Schedule 77 OTHER CATEGORY

Asmt Code: 0812

for the year ended December 31, 2014

MAH Code: 56621

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

FIR2014: Leeds and the Thousand Islands Tp **Schedule 77**
CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES
for the year ended December 31, 2014

Asmt Code: 0812

MAH Code: 56621

Consolidated Statement of Financial Position**Financial Assets**

	Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
0410 Cash and cash equivalents	0	0	
0420 Accounts Receivable	0	0	
0430 Investments	0	0	
0496 Other	0	0	
0497 Other	0	0	
0498 Other	0	0	
0499 Total Financial Assets	0	0	

Liabilities

0610 Accounts Payable and accrued liabilities	0	0	
0620 Debt	0	0	
0630 Pensions and other employee benefits	0	0	
0640 Other accrued liabilities	0	0	
0650 Deferred Revenue	0	0	
0696 Other	0	0	
0697 Other	0	0	
0698 Other	0	0	
0699 Total Liabilities	0	0	

9910 Net Financial Assets (Net Debt)	0	0	
---	----------	----------	--

Non-Financial Assets

0810 Tangible capital assets	0	0	
0820 Inventories of supplies	0	0	
0830 Prepaid expenses	0	0	
0896 Other	0	0	
0897 Other	0	0	
0898 Other	0	0	
0899 Total Non-Financial Assets	0	0	

9920 Accumulated Surplus/(Deficit)	0	0	
---	----------	----------	--

Accumulated Surplus Analysis

1010 Equity in Tangible Capital Assets	0	0	
1020 Reserves and Reserve funds	0	0	
1030 General Surplus/(Deficit)	0	0	
1097 Other	0	0	
1098 Other	0	0	
1099 Accumulated Surplus/(Deficit)	0	0	

FIR2014: Leeds and the Thousand Islands Tp Schedule 77

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

for the year ended December 31, 2014

Asmt Code: 0812

MAH Code: 56621

Consolidated Statement of Operations**REVENUES****Provincial**

	Total All 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Total All 3 %
1410 Ontario Works	0	0	
1411 Province of Ontario	0	0	
1420 Ontario Disability Support Program (ODSP)	0	0	
1430 Ontario Drug Benefit Program (ODB)	0	0	
1440 Child Care	0	0	
1450 Land Ambulance	0	0	
1460 Social Housing	0	0	
1497 Other	0	0	
1498 Other	0	0	
1499 Total Provincial Funding	0	0	

Federal

1610 Social Housing	0	0	
1611 Government of Canada	0	0	
1698 Other	0	0	
1699 Total Federal Funding	0	0	

Municipal Contributions

1810 Municipal Billings	0	0	
1898 Other	0	0	
1899 Total Municipal Contributions	0	0	

Other Revenues

2010 Investment Income	0	0	
2020 Deferred revenue earned	0	0	
2097 Other	0	0	
2098 Other	0	0	
2099 Total Other Revenues	0	0	

9930 Total Revenues	0	0	
----------------------------	----------	----------	--

EXPENSES**Social Services**

2210 Ontario Works	0	0	
2220 Ontario Disability Support Program (ODSP)	0	0	
2230 Ontario Drug Benefit Program (ODB)	0	0	
2240 Child Care	0	0	
2250 Social Housing	0	0	
2260 Other	0	0	
2299 Total Social Services	0	0	

Health Services

2410 Land Ambulance	0	0	
2420 Public Health	0	0	
2430 Other	0	0	
2440 DSSAB Administration	0	0	
2496 Other	0	0	
2497 Other	0	0	
2498 Other	0	0	
2499 Total Health Services	0	0	

Other Expenses

2693 Other	0	0	
2694 Other	0	0	
2695 Other	0	0	
2696 Other	0	0	
2697 Other	0	0	
2698 Other	0	0	
2699 Total Other Expenses	0	0	

9940 Total All Expenses	0	0	
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9950 Annual Surplus / (Deficit)	0	0	
--	----------	----------	--

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FIR2014: Leeds and the Thousand Islands Tp Schedule 79
Asmt Code: 0812 COMMUNITY IMPROVEMENT PLANS
MAH Code: 56621 for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)

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

Grants

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

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

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

2014-V01

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

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

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	OPP	Police	0420	1,194,693	
1602	OCWA	Wastewater treatment & disposal	0812	122,435	
1603	OCWA	Water treatment	0831	122,436	
1604	RECYCLING	Waste diversion	0860	61,207	
1605	FIRE	Fire	0410	117,884	
1606					
1607					
1608					
1609					
1610					

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

1. Municipal workforce profile
Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	10.33		
0210 Fire	1.00	1.00	0.00
0211 Uniform	1.00		
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	16.00	2.00	5.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	1.00	1.00	9.00
0250 Libraries	1.00	14.00	2.00
0255 Planning	2.34	1.00	
0290 Other	1.33	1.00	
0298 Subtotal	33.00	20.00	16.00
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	33.00	20.00	16.00

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts 1	Value of Contracts 2
#	\$
4	642,100
2	570,850

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits 1	Total Value of Building Permits 2
#	\$
277	13,514,446
1	324,489
1	1,800,000
279	15,638,935

5. Insured value of physical assets

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

1
\$
17,768,600
3,105,400
1,600,000
22,474,000

6. Total Dollar Losses due to Structural Fires

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

1
\$
1,317,000

FIR2014: Leeds and the Thousand Islands Tp

Schedule 80

Asmt Code: 0812

STATISTICAL INFORMATION

MAH Code: 56621

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	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 \$
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						

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

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

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

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munc. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Library Board	1604	100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

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
			Applicant's Declared Value

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued.

1 \$	251,364
---------	---------

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):

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

Median Number of Working Days 1 #	4
---	---

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days

4

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.

7

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.**
1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
3	30	33
		0
	1	1
		0
3	31	34

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 #
1	17
1	1
2	18

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
MAH Code: 56621

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

	Hectares
1370 Land Designated for Agricultural Purposes Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.	1
	#

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812

MAH Code: 56621

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

11. Transportation Services

	1
	#
1710 Roads : Total Paved Lane Km	298
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	134

	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1722 Has the entire municipal road system been rated?				Y
1725 Indicate the rating system used and the year the rating was conducted.				2013

1730 Roads : Total UnPaved Lane Km	362
1740 Winter Control : Total Lane Km maintained in winter	655
1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	0
1755 Transit : Population of Service Area.	9,277
1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1,397

	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	12	15
1766 Culverts	2	2
1767 Subtotal	14	17

	Column 1	Column 2	Column 3	Description 4
	#	#	#	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.				2015, OSIM

12. Environmental Services

	1
	#
1810 Wastewater Main Backups : Total number of backed up wastewater mains	0
1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	6
1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	0.000
1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000

1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	0
1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)	0

1845 Water Treatment : Total Megalitres of Drinking Water Treated.	61,764
1850 Water Main Breaks : Number of water main breaks in a year.	0
1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	6

1860 Solid Waste Collection : Total tonnes collected from all property classes.	2,460
1865 Solid Waste Disposal : Total tonnes disposed off from all property classes.	2,460
1870 Waste Diversion : Total tonnes diverted from all property classes.	866

13. Recreation Services

	1
	#
1910 Trails : Total kilometres of trails (owned by municipality and third parties).	103
1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	1,511

FIR2014: Leeds and the Thousand Islands Tp

Asmt Code: 0812
 MAH Code: 56621

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

1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	398
14. Other Revenue (Used for the calculation of Operating Cost)		1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	22,289,655

FIR2014: Leeds and the Thousand Islands Tp**Schedule 81**

Asmt Code: 0812

ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 56621

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

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.****DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT****Debt Charges for the Current Year**

		1
		\$
0210	Principal (SLC 74 3099 01)	89,518
0220	Interest (SLC 74 3099 02)	41,769
0299	Subtotal	131,287
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	131,287

Excluded Debt Charges

		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	39,698
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	39,698
9920	Net Debt Charges	91,589

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	12,111,991
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	9,838
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,295,843
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	456,213
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,889
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	1,753,945
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	10,348,208
2620	25% of Net Revenues	2,587,052
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,495,463

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FIR2014: Leeds and the Thousand Islands Tp Schedule 83
Asmt Code: 0812 NOTES
MAH Code: 56621 for the year ended December 31, 2014

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0100 **Schedule 75 :**