

2021 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**
Version: **2021.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

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

0020	Name	Rebecca Clothier
0022	Telephone	519-271-0619 Ext. 227
0024	Fax	519-271-0647
0028	Email (Required)	rclothier@perthsouth.ca
0030	Website address of Municipality	www.perthsouth.ca
0091	Municipal Auditor	Paul Seebach
0092	Municipal Audit Firm	Seebach and Company
0095	Municipal Auditor's Email (Required)	paul.seebach@vbsca.ca
0090	Municipal Treasurer	Rebecca Clothier
0093	Municipal Treasurer's Email (Required)	rclothier@perthsouth.ca
0094	Date	6/3/2022

Signature of Municipal Treasurer

[Signature]	
Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
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0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	
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	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	1,594 MPAC
0041	Population	3,776 Stats Can
0042	Youth Population	270 Stats Can

2021.01

FIR2021: Perth South Tp

Schedule 10

Asmt Code: 3120

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 65613

for the year ended December 31, 2021

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)	3,667,974
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	11,213
9940	Subtotal	3,679,187
0510	Estimated tax revenue	
Government Transfers		
0620	Ontario Municipal Partnership Fund (OMPF)	594,500
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	12,791
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other	
0697	Other	
0698	Other	0
0699	Subtotal	607,291
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	80,606
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	150,257
0820	Canada conditional grants (SLC 12 9910 02)	226
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	285,921
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	0
0899	Subtotal	517,010
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	42,072
1299	Total User Fees and Service Charges (SLC 12 9910 04)	454,798
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	177,991
1430	Rents, concessions and franchises	6,188
1431	Royalties	236,236
1432	Green Energy	
1498	Other	
1499	Subtotal	420,415
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	8,079
1620	Penalties and interest on taxes	33,931
1698	Other	
1699	Subtotal	42,010
Other revenue		
1805	Investment income	239,595
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-115,796
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	2,450
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	2,093
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other Stratford Boundary Adjustment	663,326
1899	Subtotal	791,668
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	6,554,451

2021.01

FIR2021: Perth South Tp

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 65613

for the year ended December 31, 2021

Continuity of Accumulated Surplus/(Deficit)		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01)	6,554,451
2020	LESS: Total Expenses (SLC 40 9910 11)	5,733,073
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	821,378
2060	Accumulated surplus/(deficit) at the beginning of year	37,193,174
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	37,193,174
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	38,014,552

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:		1 \$
Provincial Gas Tax Funding		
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:		1 \$
Canada Community - Building Fund - (Federal Gas Tax)		
4025	General Government	
Transportation Services:		
4030	Roads - Paved	120,835
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	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
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	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	120,835
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	120,835

FIR2021: Perth South Tp

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2021

	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	50,888	226	11	54,480	3,995		
Protection services							
0410 Fire				6,361			
0420 Police							
0421 Court Security	2,113						
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control			2,016				
0445 Building permit and inspection services				2,308			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			36,314				
0498 Other							
0499 Subtotal	2,113	0	38,330	8,669	0	0	0
Transportation services							
0611 Roads - Paved					146,262	120,835	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				6,970			
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			3,731				
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	3,731	6,970	146,262	120,835	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				107,669			
0832 Water distribution/transmission							
0840 Solid waste collection				217,700			
0850 Solid waste disposal				7,140			
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	332,509	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				388			
1098 Other							
1099 Subtotal	0	0	0	388	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs				11,060			
1631 Recreation facilities - Golf Course, Marina, Ski Hill						165,086	
1634 Recreation facilities - All Other							
1640 Libraries	7,761						
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	7,761	0	0	11,060	0	165,086	0
Planning and development							
1810 Planning and zoning				39,523			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	19,844						
1850 Tile drainage/shoreline assistance				1,199			
1898 Other							
1899 Subtotal	19,844	0	0	40,722	0	0	0
1910 Other							
9910 TOTAL	80,606	226	42,072	454,798	150,257	285,921	0

FIR2021: Perth South Tp

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2021

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,916,587,300	3,666,856	2,295,902	1,565,935	7,528,693

RTC RTQ	Tax Band	Property		Tax Rate		Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
		Class	Description	Tax Ratio	Description				Tax Ratio	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	
1 LIST	2 LIST	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Perth South Tp														
0010	RT	0	Residential	Full Occupied	1.000000	100%	460,630,216	460,630,216	0.422534%	0.264568%	0.153000%	0.840092%	1,946,319	1,218,634	704,764	3,869,717
0110	FT	0	Farmland	Full Occupied	0.250000	100%	1,411,059,970	1,411,059,970	0.105634%	0.066140%	0.038250%	0.210024%	1,490,559	933,275	539,730	2,963,564
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	8,720,700	8,720,700	0.105634%	0.066140%	0.038250%	0.210024%	9,212	5,768	3,336	18,316
0210	CT	0	Commercial	Full Occupied	1.246900	100%	18,354,714	18,354,714	0.526858%	0.329877%	0.880000%	1.736735%	96,703	60,548	161,521	318,772
0240	CU	0	Commercial	Excess Land	1.246900	100%	403,400	403,400	0.526858%	0.329877%	0.880000%	1.736735%	2,125	1,331	3,550	7,006
0270	CX	0	Commercial	Vacant Land	1.246900	100%	48,900	48,900	0.526858%	0.329877%	0.880000%	1.736735%	258	161	430	849
0510	IT	0	Industrial	Full Occupied	1.969200	100%	4,191,200	4,191,200	0.832054%	0.520968%	0.880000%	2.233022%	34,873	21,835	36,883	93,591
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.969200	100%	17,700	17,700	0.832054%	0.520968%	1.250000%	2.603022%	147	92	221	460
0540	IU	0	Industrial	Excess Land	1.969200	100%	127,500	127,500	0.832054%	0.520968%	0.880000%	2.233022%	1,061	664	1,122	2,847
0710	PT	0	Pipeline	Full Occupied	1.639100	100%	3,371,000	3,371,000	0.692575%	0.433637%	0.880000%	2.006212%	23,347	14,618	29,665	67,630
2140	JT	0	Industrial, NConstr.	Full Occupied	1.969200	100%	3,751,300	3,751,300	0.832054%	0.520968%	0.880000%	2.233022%	31,213	19,543	33,011	83,767
2145	JU	0	Industrial, NConstr.	Excess Land	1.969200	100%	27,900	27,900	0.832054%	0.520968%	0.880000%	2.233022%	232	145	246	623
2440	XT	0	Commercial, NConstr.	Full Occupied	1.246900	100%	5,835,300	5,835,300	0.526858%	0.329877%	0.880000%	1.736735%	30,744	19,249	51,351	101,344
0920	C7	0	Commercial	Small Scale On Farm Business	1.246900	25%	47,500	47,500	0.131715%	0.082469%	0.220000%	0.434184%	63	39	105	207
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	1,916,587,300	1,916,587,300				3,666,856	2,295,902	1,565,935	7,528,693

FIR2021: Perth South Tp

Asmt Code: 3120
MAH Code: 65613

**Schedule 20
TAXATION INFORMATION**
for the year ended December 31, 2021

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20210226	20210531	2	20210930	20211130
1220	M Multi-Residential	2	20210226	20210531	2	20210930	20211130
1230	F Farmland	2	20210226	20210531	2	20210930	20211130
1240	T Managed Forest	2	20210226	20210531	2	20210930	20211130
1250	C Commercial	2	20210226	20210531	2	20210930	20211130
1260	I Industrial	2	20210226	20210531	2	20210930	20211130
1270	P Pipeline	2	20210226	20210531	2	20210930	20211130
1298	Other <input type="text"/>						

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2021

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

4001

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

9401

0

0

2021.01

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2021

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	14	15
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	221		-221	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	24,050	15,032	8,927	48,009
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	3,691,127	2,310,934	1,574,641	7,576,702
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
8010 Sewer and water service charges				0
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges				0
8035 Waste management collection charges				0
8040 Business improvement area				0
8097 Other <input type="text" value="Street lights"/>	24,953			24,953
9890 Subtotal	24,953	0	0	24,953
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)	7,223	4,522	9,344	21,089
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	7,223	4,522	9,344	21,089
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	3,723,303	2,315,456	1,583,985	7,622,744

FIR2021: Perth South Tp

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,113,700	5,871	3,675	3,388	12,934

K1C DTA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	Perth South Tp													
1210	CF	0 Commercial	PIL: Full Occupied	1.246900	100%	275,700	275,700	0.526858%	0.329877%	0.980000%	1.836735%	1,453	909	2,702	5,064
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.246900	100%	656,000	656,000	0.526858%	0.329877%	0.000000%	0.856735%	3,456	2,164	0	5,620
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.246900	100%	112,000	112,000	0.526858%	0.329877%	0.000000%	0.856735%	590	369	0	959
5010	HF	0 Landfill	PIL: Full Occupied	1.256425	100%	70,000	70,000	0.530882%	0.332397%	0.980000%	1.843279%	372	233	686	1,291
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			1,113,700	1,113,700					5,871	3,675	3,388	12,934

2021.01

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2021

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12	UT 13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	5,871	3,675	3,388	12,934
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province	514	322	1,440	2,276
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	514	322	1,440	2,276
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	6,385	3,997	4,828	15,210

2021.01001

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2021

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%			76.596%	0.158%	23.246%	0.000%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	460,630,216	460,630,216	460,630,216	460,630,216	3,869,717	1,946,319	1,218,634	704,764	610,094	102	93,921	647	
0050 Multi-residential	0	0	0	0	0	0	0	0	0	0	0	0	0
0110 Farmland	1,411,059,970	352,764,993	1,411,059,970	352,764,993	2,963,564	1,490,559	933,275	539,730	473,591	1	66,138	0	
0140 Managed Forests	8,720,700	2,180,175	8,720,700	2,180,175	18,316	9,212	5,768	3,336	2,887	3	446		
9110 Subtotal	1,880,410,886	815,575,384	1,880,410,886	815,575,384	6,851,597	3,446,090	2,157,677	1,247,830	1,086,572	106	160,505	647	0
0210 Commercial	18,854,514	23,465,273	18,854,514	23,465,273	326,834	99,149	62,079	165,606	126,848	262	38,497	0	0
0215 Commercial New Construction	5,835,300	7,276,036	5,835,300	7,276,036	101,344	30,744	19,249	51,351	39,333	81	11,937	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	24,689,814	30,741,308	24,689,814	30,741,308	428,178	129,893	81,328	216,957	166,180	343	50,434	0	0
0510 Industrial	4,336,400	8,539,239	4,336,400	8,539,239	96,898	36,081	22,591	38,226	29,280	60	8,866	0	0
0515 Industrial New Construction	3,779,200	7,442,001	3,779,200	7,442,001	84,390	31,445	19,688	33,257	25,474	53	7,731	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	8,115,600	15,981,240	8,115,600	15,981,240	181,288	67,526	42,279	71,483	54,753	113	16,617	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	3,371,000	5,525,406	3,371,000	5,525,406	67,630	23,347	14,618	29,665	22,722	47	6,896	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	221	0	-221	-170	-1	-50		
9170 Supplementary Taxes					48,009	24,050	15,032	8,927	8,740	1	186		
9180 Total Levied by Rate					7,576,702	3,691,127	2,310,934	1,574,641	1,338,798	609	234,588	647	0
9190 Amts Added to Tax Bill					24,953	24,953	0	0					
9192 Other Taxation Amounts					21,089	7,223	4,522	9,344	7,157	15	2,172		
9199 TOTAL before Adj.	1,916,587,300	867,823,337	1,916,587,300	867,823,337	7,622,744	3,723,303	2,315,456	1,583,985	1,345,955	624	236,760	647	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	0	0	0	0	0	0	0	0
1210 Commercial	1,043,700	1,301,390	1,043,700	1,301,390	11,643	5,499	3,442	2,702
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	1,043,700	1,301,390	1,043,700	1,301,390	11,643	5,499	3,442	2,702
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	70,000	87,950	70,000	87,950	1,291	372	233	686
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					12,934	5,871	3,675	3,388
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					2,276	514	322	1,440
9299 TOTAL before Adj.	1,113,700	1,389,339	1,113,700	1,389,339	15,210	6,385	3,997	4,828

Part 3 contains Distribution of PILS by School Boards

FIR2021: Perth South Tp

Asmt Code: 3120
MAH Code: 65613

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2021

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks		180					180			180
1620	Recreation programs		5,902	17,297	2,914			26,113			26,113
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other		35,787	8,077	384	50,472	28,659	123,379			123,379
1640	Libraries					119,126		119,126			119,126
1645	Museums							0			0
1650	Cultural services							0			0
1698	Other							0			0
1699	Subtotal	0	41,869	25,374	3,298	169,598	28,659	268,798	0	0	268,798
Planning and development											
1810	Planning and zoning	21,317	1,494	33,590				56,401			56,401
1820	Commercial and Industrial							0			0
1830	Residential development							0			0
1840	Agriculture and reforestation		878	42,851				43,729			43,729
1850	Tile drainage/shoreline assistance		1,199					1,199			1,199
1898	Other							0			0
1899	Subtotal	21,317	1,199	2,372	76,441	0	0	101,329	0	0	101,329
1910	Other							0			0
9910	TOTAL	1,087,579	1,199	533,461	1,617,713	21,880	825,343	1,645,898	0	0	5,733,073

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2021

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	866,292
5020	Employee benefits	221,287
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,087,579
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,087,579
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	50,440
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	39,472
5890	Fire area boards	380,798
5895	Other <input type="text" value="Stratford Library"/>	41,443
5896	Other <input type="text" value="St Marys Library"/>	66,963
5897	Other <input type="text" value="Huron County Library"/>	10,720
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	50,758
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2021 Closing Net Book Value
		2021 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2021 Closing Cost Balance	2021 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2021 Closing Amortization Balance	
2021 Opening Net Book Value											
1		2	3	4	5	6	7	8	9	10	11
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and cultural services											
1610	Parks	44,910	44,910			44,910	0			0	44,910
1620	Recreation programs	0	0			0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0
1634	Rec. Fac. - All Other	707,092	1,173,681			1,173,681	466,589	28,660		495,249	678,432
1640	Libraries	0	0			0	0			0	0
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	752,002	1,218,591	0	0	1,218,591	466,589	28,660	0	495,249	723,342
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	0	0			0	0			0	0
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	0	0			0	0			0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	26,884,587	50,018,923	1,625,707	615,852	51,028,778	23,134,336	1,645,898	500,055	24,280,179	26,748,599

FIR2021: Perth South Tp

Schedule 51

Asmt Code: 3120

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 65613

for the year ended December 31, 2021

SEGMENTED BY ASSET CLASS

		2021 Opening Net Book Value (NBV)	2021 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	556,017	556,017
2010	Land Improvements	647,722	626,027
2020	Buildings	1,622,898	1,612,546
2030	Machinery & Equipment	339,751	306,786
2040	Vehicles	20,777	10,581
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	3,187,165	3,111,957
Infrastructure Assets			
		1	11
		\$	\$
2205	Land	9,676	9,676
2210	Land Improvements	2,638	2,361
2220	Buildings	0	
2230	Machinery & Equipment	363,593	395,989
2240	Vehicles	421,476	327,373
2250	Linear Assets	22,900,039	22,901,243
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	23,697,422	23,636,642
9920	Total Tangible Capital Assets	26,884,587	26,748,599
2405	Construction-in-progress	4,035	241,776
9921	Total Tangible Capital Assets and Construction-in-progress	26,888,622	26,990,375

FIR2021: Perth South Tp

Schedule 51

Asmt Code: 3120

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 65613

for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2021 Opening Balance	Expenditures in 2021	Less Assets Capitalized	2021 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0	4,994		4,994
	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 <input type="text"/>	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	2,881	11,656	2,883	11,654
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	1,154		1,153	1
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 <input type="text"/>	0			0
0699	Subtotal	4,035	11,656	4,036	11,655
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other <input type="text"/>	0			0
0899	Subtotal	0	0	0	0
	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 <input type="text"/>	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 <input type="text"/>	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 <input type="text"/>	0			0
1498	Other <input type="text"/>	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	225,127		225,127
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other <input type="text"/>	0			0
1699	Subtotal	0	225,127	0	225,127
	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 <input type="text"/>	0			0
1899	Subtotal	0	0	0	0
1910	Other <input type="text"/>	0			0
9910	Total Construction-In-Progress	4,035	241,777	4,036	241,776

FIR2021: Perth South Tp

Schedule 53

Asmt Code: 3120

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 65613

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

for the year ended December 31, 2021

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	821,378
1020	Acquisition of tangible capital assets	-1,863,448
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,645,898
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	115,796
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-101,754
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-4,441
1230	Other	
1299	Subtotal	-4,441
1410	(Increase)/decrease in net financial assets/net debt	715,183
1420	Net financial assets (net debt), beginning of year	10,288,921
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	11,004,104

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,199,197
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	228,073
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	1,427,270
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	165,086
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	150,257
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	120,835
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	436,178
0499	Subtotal	1,863,448
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,863,448
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2021.01

FIR2021: Perth South Tp

Schedule 54

Asmt Code: 3120

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 65613

for the year ended December 31, 2021

* 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

		2021 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2021 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1
1502	Restricted	\$
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2021: Perth South Tp

Schedule 54

Asmt Code: 3120

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 65613

for the year ended December 31, 2021

* 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

		2021 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	821,378
2020	Non-cash items including amortization	1,645,898
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	
2040	Change in deferred revenue	116,162
2096	Other <input type="text" value="Tax rec, A/R, AP, Landfill, etc"/>	141,963
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	2,725,401
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-1,863,448
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,863,448
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Tile Drain Loans"/>	3,149
0899	Cash provided by / (applied to) investing transactions	3,149
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-3,149
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	-3,149
1210	Increase in cash and cash equivalents	861,953
1220	Cash and cash equivalents, beginning of year	10,399,797
9920	Cash and cash equivalents, end of year	11,261,750

		2021 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	11,261,750
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	11,261,750
Cash:		
1501	Unrestricted	11,261,750
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	11,261,750

2021.01

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	0	0	8,273,800
0310 Allocation of Surplus		0	1,183,787
0315 Allocation of Surplus : for operating			1,183,787
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income			
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Canada Community - Building Fund (Federal Gas Tax)	236,997		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	236,997	0	1,183,787
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			228,073
1015 For current operations	120,835		241,547
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 Community - Building Fund) (Federal Gas Tax)			
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	120,835	0	469,620
2099 Balance, end of year	116,162	0	8,987,967

FIR2021: Perth South Tp

Asmt Code: 3120
MAH Code: 65613

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2021

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			1,881,142
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5091 Tax rate stabilization			241,197
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			372,886
5210 Protection services			358,793
Transportation services:			
5215 Roadways			5,010,627
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			26,839
5223 Air transportation			
Environmental services:			
5225 Wastewater system			
5230 Storm water system			
5235 Waterworks system			306,955
5240 Solid waste collection			
5245 Solid waste disposal			20,000
5246 Waste diversion			
5250 Health services			40,071
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			
5266 Recreation programs			29,157
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			131,048
5275 Libraries			
5276 Museums			
5277 Cultural services			
5280 Planning and development			216,973
5290 Other <input type="text" value="Economic Development"/>			352,279
Obligatory Deferred Revenue:			
5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)			
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province			
5691 Canada Community-Building Fund (Federal GasTax)	116,162		
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	116,162	0	8,987,967

2021 01001

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2021

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

		RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)						
		Apartments									NON Res.	Industrial	Commercial	Institutional	Other		Other
		Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Other	Other	Other	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)	Other	Other	Other
		1	2	3	4	5	17	6	7	8	10	11	12	13	14	15	16
Service	(MUST BE SELECTED IF DATA IS ENTERED)	If Other, Please Specify >									If Other, Please Specify >						
1	Municipal Wide Charges																
9910	TOTAL MUNICIPAL WIDE CHARGES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	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", please attach an electronic version of the new by-law.

2021.01001

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2021

2021.01

FIR2021: Perth South Tp

Schedule 70

Asmt Code: 3120

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 65613

for the year ended December 31, 2021

Financial Assets		1
		\$
0299	Cash and cash equivalents	11,261,750
	Accounts receivable	
0410	Canada	90,051
0420	Ontario	99,401
0430	Upper-tier	37,953
0440	Other municipalities	5,824
0450	School boards	1,497
0490	Other receivables	1,029,483
0499	Subtotal	1,264,209
	Taxes receivable	
0610	Current year's levies	147,808
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	9,965
0690	LESS: Allowance for uncollectables	
0699	Subtotal	157,773
	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	16,837
0868	Other	
0845	Subtotal	16,837
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	12,700,569
8010	* Market value of Investments included in Line 0829	

2021.01

FIR2021: Perth South Tp

Schedule 70

Asmt Code: 3120

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 65613

for the year ended December 31, 2021

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	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	958,775
2290	Other	
2299	Subtotal	958,775
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	116,162
2490	Other	
2499	Subtotal	116,162
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text"/> Tile Drain Loans	16,837
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	16,837
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	604,691
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 <input type="text"/>	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	1,696,465
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	11,004,104
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	26,990,375
6250	Inventories of Supplies	20,073
6260	Prepaid Expenses	
6299	Total Non-Financial Assets	27,010,448
9970	Total Accumulated Surplus/(Deficit)	38,014,552
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	26,990,375
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	8,987,967
6430	General Surplus/ (Deficit)	1,820,673
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 <input type="text"/> BBFD reserve	215,537
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	215,537
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 <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	38,014,552

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

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

for the year ended December 31, 2021

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	168,067
0215	PLUS: Amounts added to tax bills for collection purposes only	22,635
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	7,622,744
0225	PLUS: Current Year Penalties and Interest	33,931
0240	LESS: Total cash collections (SLC 72 0699 09)	7,579,084
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	110,520
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	157,773

Cash Collections

		9
		\$
0610	Current year's tax	7,579,084
0620	Previous year's tax	
0630	Penalties and interest	
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	7,579,084

2021.01

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2021

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353)					0			0	
1010	Write-off of taxes (Mun. Act 354)					0			0	
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 355)	506	1	107		614	799	501	1,914	
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)					0			0	
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB de					0			0	
1050	RfR (Assessment Act 39.1)	884				884	2,441	1,529	4,854	
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)					0			0	
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	326	1	393		720	1,465	917	3,102	
1080	Special Amended Notice (SAN) (Assessment Act)					0			0	
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	18,330				18,330	50,624	31,696	100,650	
1099	Subtotal	20,046	2	500	0	20,548	55,329	34,643	110,520	
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 (M					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	
2301	Contaminated Property (Mun. Act 365.1)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2400	Change in Assessment (Mun. Act 365.3)					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	20,046	2	500	0	20,548	55,329	34,643	110,520	

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	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					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	6	7	8	9
		1	2	3	4	5	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,325,909	622	236,260	647	0	1,563,437			

2021.01

FIR2021: Perth South Tp

Schedule 74

Asmt Code: 3120

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 65613

for the year ended December 31, 2021

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1	\$
0210	To Ontario and agencies		
0220	To Canada and agencies		
0230	To Others		16,837
0297	Other		
0298	Other		
0299	Subtotal		16,837
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		16,837

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

1210	Sinking fund debentures		
1220	Installment (serial) debentures		16,837
1230	Long term bank loans		
1240	Lease purchase agreements (Tangible capital leases)		
1250	Mortgages		
1280	Construction Financing Debentures		
1297	Other		
1298	Other		
9920	TOTAL Net Long Term Liabilities of the Municipality		16,837

3. Debt burden of the municipality: Analysed by function

1405	General government		
1410	Protection services		
	Transportation services:		
1415	Roadways		
1416	Winter Control		
1420	Transit		
1421	Parking		
1422	Street Lighting		
1423	Air Transportation		
	Environmental services:		
1425	Wastewater system		
1430	Storm water system		
1435	Waterworks system		
1440	Solid Waste collection		
1445	Solid Waste disposal		
1446	Waste diversion		
1450	Health services		
1455	Social and family services		
1460	Social housing		
	Recreation and cultural services:		
1465	Parks		
1466	Recreation programs		
1471	Recreation facilities - Golf Course, Marina, Ski Hill		
1474	Recreation facilities - All Other		
1475	Libraries		
1476	Museums		
1477	Cultural services		
1480	Planning and development		16,837
1490	Other long term liabilities		
9930	TOTAL Net Long Term Liabilities of the Municipality		16,837

2021.01001

FIR2021: Perth South Tp

Asmt Code: 3120

MAH Code: 65613

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

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"/>
------	---------------------	----------------------

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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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

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 2022	3,337	1,010							
3220 Year 2023	1,364	810							
3230 Year 2024	1,446	728							
3240 Year 2025	1,533	641							
3250 Year 2026	1,624	550							
3260 Years 2027 to 2031	7,533	1,163							
3270 Years 2032 onwards									
3280 Int. to be earned on sink. funds									
3299 TOTAL	16,837	4,902	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.

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Asmt Code: 3120
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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2021

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
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

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2021

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2021)
- 2220 Outstanding Loans as of 2021

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2021

- 2610 Year: 2022
- 2620 Year: 2023
- 2630 Year: 2024
- 2640 Year: 2025
- 2650 Year: 2026
- 2660 Years beyond 2026

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

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2021

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	4.63	0.07	0.23
0210 Fire	0.00	0.00	0.00
0211 Uniform			
0212 Civilian			
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	5.11		0.90
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services	0.09		0.07
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	0.01		0.16
0250 Libraries			
0255 Planning	0.16		
0290 Other		0.09	
0298 Subtotal	10.00	0.16	1.36
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	0%	0%	0%

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	10.00	0.16	1.36

FIR2021: Perth South Tp

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2021

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 \$
3	1,644,185
3	1,644,185

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 \$
58	9,615,027
73	19,012,958
131	28,627,985

5. Insured value of physical assets

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

1 \$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2019 - 2021)

1 \$

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FIR2021: Perth South Tp

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**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2021

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	Police Services	Police	0420	565,225	Stratford Police Services
1602	Fire Services	Fire	0410	202,988	Perth East Fire
1603	Fire Services	Fire	0410	177,810	Town of St. Marys
1604	Library Services	Libraries	1640	66,963	St. Marys Library
1605	Water Treatment	Water treatment	0831	42,463	Ontario Clean Water Agency (OCWA)
1606	Library Services	Libraries	1640	41,443	Stratford Public Library
1607	Waste & Recycling Services	Solid waste disposal	0850	39,126	Bluewater Recycling Association
1608	Municipal Drainage Services	Tile drainage/shoreline assistance	1850	38,851	Municipality of North Perth
1609	Waste & Recycling Services	Solid waste collection	0840	36,942	Bluewater Recycling Association
1610	Planning Services	Planning and zoning	1810	26,601	County of Perth

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Asmt Code: 3120

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

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	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
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0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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FIR2021: Perth South Tp

Asmt Code: 3120

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2021

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

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

FIR2021: Perth South Tp

Asmt Code: 3120

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2021

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 2021 based on permits issued.

1	\$
	28,627,985

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

Median Number of Working Days	1
#	4

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 15 working days

	2
--	---

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**

Reference : provincial standard is 20 working days

--	--

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--	--

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

1322 **Subtotal**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
12	0	12
2	0	2
0	0	0
0	0	0
14	0	14

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	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
0	0	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2021.

Hectares	1
#	

11. Transportation Services

1710 Roads : Total Paved Lane Km

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

1	268
#	
	170

1722 Has the entire municipal road system been rated?

1725 Indicate the rating system used and the year the rating was conducted

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			Condition rating in 2018

FIR2021: Perth South Tp

Asmt Code: 3120

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Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2021

1730	Roads : Total UnPaved Lane Km	278
1740	Winter Control : Total Lane Km maintained in winter	554
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	0
1755	Transit : Population of Service Area	0
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	8,105

Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number
1	2	
#	#	
1765	Bridges	8
1766	Culverts	14
1767	Subtotal	22
		57

Rating Of Bridges And Culverts

Column 1	Column 2	Column 3	Description
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		Bridge inspection 2021

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	1
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.	17,552,000
1850	Water Main Breaks : Number of water main breaks in a year.	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	2
1860	Solid Waste Collection : Total tonnes collected from all property classes.	849
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	505
1870	Waste Diversion : Total tonnes diverted from all property classes.	344

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	1
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	0
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	0

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)	1,785,700

FIR2021: Perth South Tp **Schedule 81**
ANNUAL DEBT REPAYMENT LIMIT
 based on the information reported for the year ended December 31, 2021

Asmt Code: 3120
 MAH Code: 65613

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2023
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	3,149
0220	Interest (SLC 74 3099 02)	1,199
0299	Subtotal	4,348
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	4,348

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)	4,348
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	4,348
9920	Net Debt Charges	0

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	6,554,451
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	1,199
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	838,154
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	286,147
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)	42,072
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-115,796
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
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	663,326
2299	Subtotal	1,713,903
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	4,839,349
2620	25% of Net Revenues	1,209,837
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,209,837

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	
<input style="width: 80%;" type="text"/>		<input style="width: 80%;" type="text"/>		<input style="width: 80%;" type="text"/>

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FIR2021: Perth South Tp

Schedule 83

Asmt Code: 3120

NOTES

MAH Code: 65613

for the year ended December 31, 2021

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**