

2014 FINANCIAL INFORMATION RETURN

Municipality: **SIMCOE CO**
Tier: **Upper-Tier**
Area: **Simcoe Co**

MSO Office: **Central Ontario**
Asmt Code: **4300**
MAH Code: **70000**

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	
24	PAYMENTS IN LIEU OF TAXATION	
26	TAXATION AND PAYMENTS IN LIEU SUMMARY	
28	UPPER TIER ENTITLEMENTS	UPPER TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
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	Lealand Sibbick
0022	Telephone	705-735-4525 ext 1174
0024	Fax	705-726-1605
0028	Email (Required)	lsibbick@county.simcoe.on.ca
0030	Website address of Municipality	http://www.simcoe.ca/
0091	Municipal Auditor	Joanna Park, CPA, CA
0092	Municipal Audit Firm	Collins Barrow Kawartha LLP
0095	Municipal Auditor's Email (Required)	jpark@cbkaw.com
0090	Municipal Treasurer	Lealand Sibbick
0093	Municipal Treasurer's Email (Required)	lsibbick@county.simcoe.on.ca
0094	Date	15-Jun-2015

Signature of Municipal Treasurer

Signature

Date

JUN 15, 2015

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	129,340 Stats Can
0041	Population	279,766 Stats Can
0042	Youth Population	65,065 Stats Can

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

Own Purposes Revenue	
1	
\$	

0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	136,047,094
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	2,087,227
9940	Subtotal	138,134,321
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	0
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	153,704,763
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,079,479
0820	Canada conditional grants (SLC 12 9910 02)	4,559,639
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
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)	7,081,940
0899	Subtotal	166,425,821
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	1,142,722
1099	Revenue from other municipalities (SLC 12 9910 03)	23,600,466
1299	Total User Fees and Service Charges (SLC 12 9910 04)	24,748,402
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	117,809
1430	Rents, concessions and franchises	10,878,195
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	10,996,004
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	
1698	Other	
1699	Subtotal	0
Other revenue		
1805	Investment income	266,788
1806	Interest earned on reserves and reserve funds	206,794
1811	Gain/Loss on sale of land & capital assets	2,014,351
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	13,057,300
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	526,290
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	150,000
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other long term debt forgiven	6,259,739
1891	Other O Pad revenue	80,185
1892	Other landfill closure and post-closure liability adjustm	1,435,058
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	

2014-V01

FIR2014: SIMCOE CO

Schedule 10

Asmt Code: 4300

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 70000

for the year ended December 31, 2014

1899		Subtotal	23,996,505
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)		
1905	Increase/Decrease in Government Business Enterprise equity		
9910		TOTAL Revenues	389,044,241

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	389,044,241
2020	LESS: Total Expenses (SLC 40 9910 11)	349,136,517
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	39,907,724
2060	Accumulated surplus/(deficit) at the beginning of year	568,444,412
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	568,444,412
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	608,352,136

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	1,316,941
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	1,316,941

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	7,081,940
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	7,081,940

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2014

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				323,345			
Protection services							
0410 Fire							
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				26,263			
0445 Building permit and inspection services							
0450 Emergency measures				134,610			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	0	0	0	160,873	0	0	0
Transportation services							
0611 Roads - Paved			16,500	380,258			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	16,500	380,258	0	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection				836,037			
0850 Solid waste disposal				4,017,802			
0860 Waste diversion	2,955,779		20,753	3,808,471			
0898 Other							
0899 Subtotal	2,955,779	0	20,753	8,662,310	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services	20,166,364		6,264,540	123,384			512,512
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	20,166,364	0	6,264,540	123,384	0	0	512,512
Social and family services							
1210 General assistance	73,355,017		8,427,916	54,130			114,563
1220 Assistance to aged persons	26,554,416		1,583,979	13,176,015	1,079,479		
1230 Child care	22,923,512		1,766,833	7,194			
1298 Other							
1299 Subtotal	122,832,945	0	11,778,728	13,237,339	1,079,479	0	114,563
Social Housing							
1410 Public Housing	7,719,455	4,559,639	5,393,758	146,767			515,647
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	7,719,455	4,559,639	5,393,758	146,767	0	0	515,647
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other							
1640 Libraries	15,692			9,212			
1645 Museums				1,400			
1650 Cultural services	4,995		126,187	256,844			
1698 Other							
1699 Subtotal	20,687	0	126,187	267,456	0	0	0
Planning and development							
1810 Planning and zoning	8,743			32,050			
1820 Commercial and industrial	790			55,108			
1830 Residential development							
1840 Agriculture and reforestation				1,359,512			
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	9,533	0	0	1,446,670	0	0	0
1910 Other							
9910 TOTAL	153,704,763	4,559,639	23,600,466	24,748,402	1,079,479	0	1,142,722

2014-101

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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)	Y
0210	D Office Building	Y
0215	S Shopping Centre	Y
0220	L Large Industrial	Y
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	0.0%	5,887	-2,557	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	40.9%	156,139	0	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	0.0%	102,175	-110,192	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	
0810	M Multi-Residential	
0815	N New Multi-Residential	
0820	C Commercial (Includes G, D, S)	
0840	I Industrial (Includes L)	
0850	F Farmland	
0855	T Managed Forest	
0860	P Pipeline	

5. Rebates for Eligible Charities

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

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					
1220	M Multi-Residential					
1230	F Farmland					
1240	T Managed Forest					
1250	C Commercial					
1260	I Industrial					
1270	P Pipeline					
1298	Other <input type="text"/>					

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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												44,978,251,242		0	134,744,628	0	134,744,628
												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												47,239,780,562 44,978,251,242		0	134,744,628	0	134,744,628

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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 RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	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%	\$	\$	\$	\$
4001															
0010	RT	0	Residential	Full Occupied	1.000000	100%									
9401				Subtotal				0	0						0

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

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

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)		2,342,306		2,342,306
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	0	137,086,934	0	137,086,934
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	0	137,086,934	0	137,086,934

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	0	2,059,003	0	2,059,003
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		68,699		68,699
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)		34,978		34,978
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	103,677	0	103,677
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	0	2,162,680	0	2,162,680

2014-2015

FIR2014: SIMCOE CO

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

1. Municipal and School Board Taxation

					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	Distribution of Education Taxes in column 6 by School Board				
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	40,685,089,630	40,684,295,380	38,933,297,475	38,932,537,216	118,354,134	0	118,354,134	0					
0050 Multi-residential	300,546,000	462,390,021	287,351,407	442,090,140	1,343,943	0	1,343,943	0					
0110 Farmland	2,453,261,254	613,315,314	2,218,726,188	554,681,547	1,686,210	0	1,686,210	0					
0140 Managed Forests	102,824,800	25,706,200	91,729,146	22,932,287	69,713	0	69,713	0					
9110 Subtotal	43,541,721,684	41,785,706,915	41,531,104,216	39,952,241,189	121,454,000	0	121,454,000	0	0	0	0	0	0
0210 Commercial	2,235,275,334	2,719,761,297	2,084,587,489	2,541,000,959	7,724,593	0	7,724,593	0					
0215 Commercial New Construction	258,035,546	318,690,514	245,007,510	302,430,180	919,382	0	919,382	0					
0310 Parking Lot	1,741,000	2,179,906	1,616,687	2,024,254	6,154	0	6,154	0					
0320 Office Building	341,000	426,966	322,155	403,370	1,226	0	1,226	0					
0325 Office Building New Construction	992,230	1,242,371	964,650	1,207,838	3,672	0	3,672	0					
0340 Shopping Centre	233,526,915	288,626,268	227,135,113	280,655,911	853,189	0	853,189	0					
0345 Shopping Centre New Construction	94,441,424	112,240,190	92,319,862	109,688,039	333,450	0	333,450	0					
9120 Subtotal	2,824,353,449	3,443,167,512	2,651,953,466	3,237,410,551	9,841,666	0	9,841,666	0	0	0	0	0	0
0510 Industrial	433,188,749	617,020,095	397,235,968	567,110,971	1,724,001	0	1,724,001	0					
0515 Industrial New Construction	25,269,500	38,074,260	24,421,196	36,808,183	111,896	0	111,896	0					
0610 Large Industrial	233,851,580	354,946,253	198,914,806	302,069,996	918,285	0	918,285	0					
0615 Large Industrial New Construction	9,997,600	15,025,591	9,758,659	14,786,644	44,951	0	44,951	0					
9130 Subtotal	702,307,429	1,025,066,198	630,330,629	920,775,794	2,799,133	0	2,799,133	0	0	0	0	0	0
0710 Pipelines	171,398,000	222,234,647	164,862,931	213,761,276	649,829	0	649,829	0					
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes	0	0	0	0	2,342,306	0	2,342,306	0					
9180 Total Levied by Rate					137,086,934	0	137,086,934	0	0	0	0	0	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0					
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0					
9199 TOTAL before Adj.	47,239,780,562	46,476,175,272	44,978,251,242	44,324,188,811	137,086,934	0	137,086,934	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$
1010 Residential	246,971,575	246,971,575	231,090,977	231,090,977	702,512	0	702,512	0
1050 Multi-residential	1,829,000	2,813,917	1,815,000	2,792,378	8,489	0	8,489	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	248,800,575	249,785,492	232,905,977	233,883,355	711,001	0	711,001	0
1210 Commercial	370,507,233	461,765,832	344,611,603	429,465,363	1,305,565	0	1,305,565	0
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	4,230,000	5,296,383	3,617,272	4,529,186	13,769	0	13,769	0
1320 Office Building	2,420,000	2,744,791	2,377,693	2,696,806	8,198	0	8,198	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	377,157,233	469,807,006	350,606,568	436,691,355	1,327,532	0	1,327,532	0
1510 Industrial	5,603,800	7,669,369	4,961,084	6,733,400	20,470	0	20,470	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	5,603,800	7,669,369	4,961,084	6,733,400	20,470	0	20,470	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					2,059,003	0	2,059,003	0
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	103,677	0	103,677	0
9299 TOTAL before Adj.	631,561,608	727,261,866	588,473,629	677,308,110	2,162,680	0	2,162,680	0

Part 3 contains Distribution of PILS by School Boards

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3	4	5				8	9	10	11	12	13	14	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada		816,150		816,150	-75,453	740,697		740,697						
5020 Canada Enterprises		102,019		102,019		102,019		102,019						
Ontario														
Municipal Tax Assist. Act														
5210				0		0								
5220		528,720		528,720		528,720		528,720						
5230	0	34,978	0	34,978		34,978		34,978						
5232	0	0	0	0		0		0						
5234	0	0	0	0		0		0						
5236	0	0	0	0		0		0						
5240				0		0		0						
Ontario Enterprises														
5410				0		0		0						
5430		153,029		153,029		153,029		153,029						
5432	0	68,699	0	68,699		68,699		68,699						
5434	0	0	0	0		0		0						
5437		204,038		204,038		204,038		204,038						
5460				0		0		0						
5610				0		0		0						
5910		255,047		255,047		255,047		255,047						
5950	0	0	0	0		0		0						
9599	TOTAL	0	2,162,680	0	2,162,680	-75,453	2,087,227	0	2,087,227	0	0	0	0	0

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2014

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	Collingwood T	70403	4331	10,823,788		199,274			53,838	21,665	-151,928		10,946,637
0202	Midland T	70404	4374	5,836,848		30,505			52,474	-29	-86,133		5,833,665
0203	Penetanguishene T	70406	4372	2,793,313		92,155			37,450	5,904	-17,578		2,911,244
0204	Wasaga Beach T	70408	4364	10,559,539		195,509			268,412	-15,199	-145,339		10,862,922
0205	Innisfil T	70409	4316	15,661,026		284,839			54,115	17,614	-68,096		15,949,498
0206	Bradford-West Gwillimbury T	70410	4312	13,079,324		503,308			39,968	-7,331	-34,643		13,580,626
0207	New Tecumseth T	70411	4324	13,497,655		307,071			43,883	93,954	-203,910		13,738,653
0208	Essa Tp	70602	4321	6,142,061		182,259			945,414	-55,189	-32,661		7,181,884
0209	Tiny Tp	70614	4368	9,995,543		51,138			74,617	-15,330	-32,288		10,073,680
0210	Adjala-Tosoronto Tp	70619	4301	4,820,715		23,143			198,889	-26,309	-25,900		4,990,538
0211	Clearview Tp	70620	4329	5,941,888		62,717			48,232	-2,039	-47,936		6,002,862
0212	Oro-Medonte Tp	70621	4346	11,014,226		169,033			63,539	21,124	-32,381		11,235,541
0213	Ramara Tp	70622	4348	6,151,708		0			0	-54,328	0		6,097,380
0214	Severn Tp	70623	4351	7,099,711		117,490			94,745	10,524	-50,065		7,272,405
0215	Springwater Tp	70624	4341	7,898,447		88,732			92,950	-29,397	-32,142		8,018,590
0216	Tay Tp	70625	4353	3,428,836		35,133			18,701	-4,007	-40,467		3,438,196
0217			-							38,373	-38,373		0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0222	Hydro - Electric Power Dams												0
0299	TOTAL Upper-Tier Entitlement			134,744,628	0	2,342,306	0	0	2,087,227	0	-1,039,840	0	138,134,321

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240 Governance	1,151,128		775,360	34,786		75,000	6,562	2,042,836	-782,581	61,450	1,321,705
0250 Corporate Management	4,029,364		142,851	287,009	13,085			4,472,309	-2,836,317	134,965	1,770,957
0260 Program Support	8,475,293	253,410	3,762,917	7,115,495	458,132	1,608,983	2,044,080	23,718,310	-11,709,704	-8,102,133	3,906,473
0299 Subtotal	13,655,785	253,410	4,681,128	7,437,290	471,217	1,683,983	2,050,642	30,233,455	-15,328,602	-7,905,718	6,999,135
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	164,359		18,142	954			5,017	188,472	44,605	5,536	238,613
0445 Building permit and inspection services								0			0
0450 Emergency measures	223,002		136,045	5,597	9,137	133,050	53,507	560,338	138,989	15,295	714,622
0460 Provincial Offences Act (POA)								0			0
0498 Other								0			0
0499 Subtotal	387,361	0	154,187	6,551	9,137	133,050	58,524	748,810	183,594	20,831	953,235
Transportation services											
0611 Roads - Paved	5,933,827		13,014,062	865,266	-214,006	1,173,169	14,032,191	34,804,509	-4,650,490	626,864	30,780,883
0612 Roads - Unpaved								0			0
0613 Roads - Bridges and Culverts			3,365					3,365		102	3,467
0614 Roads - Traffic Operations & Roadside								0			0
0621 Winter Control - Except sidewalks, Parking Lots	16		24,815	8,510				33,341	5,932,092	1,006	5,966,439
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	5,933,843	0	13,042,242	873,776	-214,006	1,173,169	14,032,191	34,841,215	1,281,602	627,972	36,750,789
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			1,064,890	2,759,826				3,824,716		115,422	3,940,138
0850 Solid waste disposal	4,483,830		9,032,493	190,519	42,861		1,419,534	15,169,237	2,275,375	414,937	17,859,549
0860 Waste diversion	714,398		5,188,659	8,508,228	-2,475			14,408,810		434,827	14,843,637
0898 Other								0			0
0899 Subtotal	5,198,228	0	15,286,042	11,458,573	40,386	0	1,419,534	33,402,763	2,275,375	965,186	36,643,324
Health services											
1010 Public health services	1,370					8,447,916		8,449,286		254,940	8,704,226
1020 Hospitals								0			0
1030 Ambulance services	31,720,053		4,095,728	188,892	744,429		1,092,043	37,841,145	3,420,810	0	41,261,955
1035 Ambulance dispatch								0			0
1040 Cemeteries								0			0
1098 Other								0			0
1099 Subtotal	31,721,423	0	4,095,728	188,892	744,429	8,447,916	1,092,043	46,290,431	3,420,810	254,940	49,966,181
Social and family services											
1210 General assistance	13,609,207		1,076,779	156,673	900,087	70,888,736		86,631,482	2,650,627	2,614,355	91,896,464
1220 Assistance to aged persons	37,239,244		9,126,794	698,039	97,056	35,368	2,445,131	49,641,632	3,231,459	1,424,290	54,297,381
1230 Child care	2,375,950		104,017	13,644	12,357	23,997,263		26,503,231	81,855	799,811	27,384,897
1298 Other								0			0
1299 Subtotal	53,224,401	0	10,307,590	868,356	1,009,500	94,921,367	2,445,131	162,776,345	5,963,941	4,838,456	173,578,742

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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	3,580,517	728,870	7,025,794	113,342	86,699	21,489,438	932,229	33,956,889	1,093,229	996,614	36,046,732
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	3,580,517	728,870	7,025,794	113,342	86,699	21,489,438	932,229	33,956,889	1,093,229	996,614	36,046,732
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	345,694		289,201				8,479	643,374	154,041	19,160	816,575
1645	Museums	1,293,962		591,766	21,500	2,054		21,491	1,930,773	330,139	30,413	2,291,325
1650	Cultural services	392,466		194,104				158,217	744,787	85,072	44,907	874,766
1698	Other								0			0
1699	Subtotal	2,032,122	0	1,075,071	21,500	2,054	0	188,187	3,318,934	569,252	94,480	3,982,666
Planning and development												
1810	Planning and zoning	859,712		296,762	427,673		421,159		2,005,306	344,043	60,516	2,409,865
1820	Commercial and Industrial	345,407		393,910	6,738				746,055	89,256	22,514	857,825
1830	Residential development								0			0
1840	Agriculture and reforestation	430,353		316,464	20,862		34,526	14,109	816,314	107,500	24,209	948,023
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	1,635,472	0	1,007,136	455,273	0	455,685	14,109	3,567,675	540,799	107,239	4,215,713
1910	Other								0			0
9910	TOTAL	117,369,152	982,280	56,674,918	21,423,553	2,149,416	128,304,608	22,232,590	349,136,517	0	0	349,136,517

FIR2014: SIMCOE CO

Asmt Code: 4300
MAH Code: 70000

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	90,749,657
5020	Employee benefits	26,619,495
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	117,369,152
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	117,369,152
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)	5,076,262
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	3,366,649
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	8,447,916
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	

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300
MAH Code: 70000

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2014 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9		10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	30,271,148	40,950,794	948,517	58,751		41,840,560	10,679,646	2,050,642	163,008	12,567,280	29,273,280
Protection services											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	5,016	30,100				30,100	25,084	5,016		30,100	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	500,844	993,425		57,078		936,347	492,581	53,508	41,287	504,802	431,545
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	505,860	1,023,525	0	57,078	0	966,447	517,665	58,524	41,287	534,902	431,545
Transportation services											
0611 Roads - Paved	378,350,335	566,752,820	45,374,540	403,056		611,724,304	188,402,485	14,032,191	382,329	202,052,347	409,671,957
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	0	0				0	0			0	0
0614 Roads - Traffic Operations & Roadside	0	0				0	0			0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	0	0				0	0			0	0
0650 Street lighting	0	0				0	0			0	0
0660 Air transportation	0	0				0	0			0	0
0698 Other	0	0				0	0			0	0
0699 Subtotal	378,350,335	566,752,820	45,374,540	403,056	0	611,724,304	188,402,485	14,032,191	382,329	202,052,347	409,671,957
Environmental services											
0811 Wastewater collection/conveyance	0	0				0	0			0	0
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	0	0				0	0			0	0
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	13,702,301	35,597,095	1,751,831	499,832		36,849,094	21,894,794	1,419,534	518,814	22,795,514	14,053,580
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	13,702,301	35,597,095	1,751,831	499,832	0	36,849,094	21,894,794	1,419,534	518,814	22,795,514	14,053,580
Health services											
1010 Public health services	0	0				0	0			0	0
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	5,015,948	10,935,060	1,469,453	1,591,655		10,812,858	5,919,112	1,092,043	1,491,734	5,519,421	5,293,437
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	0	0				0	0			0	0
1098 Other	0	0				0	0			0	0
1099 Subtotal	5,015,948	10,935,060	1,469,453	1,591,655	0	10,812,858	5,919,112	1,092,043	1,491,734	5,519,421	5,293,437
Social and family services											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	85,710,209	107,606,455	2,019,165	1,784,568		107,841,052	21,896,246	2,445,131	1,604,136	22,737,241	85,103,811
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
1299 Subtotal	85,710,209	107,606,455	2,019,165	1,784,568	0	107,841,052	21,896,246	2,445,131	1,604,136	22,737,241	85,103,811

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	41,915,369	49,729,807	127,687		49,857,494	7,814,438	932,229		8,746,667	41,110,827	
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	
1430	Rent Supplement Programs	0	0			0	0			0	0	
1497	Other	0	0			0	0			0	0	
1498	Other	0	0			0	0			0	0	
1499	Subtotal	41,915,369	49,729,807	127,687	0	49,857,494	7,814,438	932,229	0	8,746,667	41,110,827	
Recreation and cultural services												
1610	Parks	0	0			0	0			0	0	
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	0	0			0	0			0	0	
1640	Libraries	64,386	142,282			142,282	77,896	8,479		86,375	55,907	
1645	Museums	0	0			0	0			0	0	
1650	Cultural services	4,007,254	5,712,932	213,079		5,926,011	1,705,678	179,708		1,885,386	4,040,625	
1698	Other	0	0			0	0			0	0	
1699	Subtotal	4,071,640	5,855,214	213,079	0	6,068,293	1,783,574	188,187	0	1,971,761	4,096,532	
Planning and development												
1810	Planning and zoning	0	0			0	0			0	0	
1820	Commercial and Industrial	0	26,000			26,000	26,000			26,000	0	
1830	Residential development	0	0			0	0			0	0	
1840	Agriculture and reforestation	32,226,525	32,307,881	1,083,264	35,609	33,355,536	81,356	14,109	34,000	61,465	33,294,071	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	Subtotal	32,226,525	32,333,881	1,083,264	35,609	33,381,536	107,356	14,109	34,000	87,465	33,294,071	
1910	Other	0	0			0	0			0	0	
9910	Total Tangible Capital Assets	591,769,335	850,784,651	52,987,536	4,430,549	899,341,638	259,015,316	22,232,590	4,235,308	277,012,598	622,329,040	

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
General Capital Assets		1	11
		\$	\$
2005	Land	122,481,803	125,081,447
2010	Land Improvements	9,455,816	8,962,053
2020	Buildings	138,359,311	135,089,219
2030	Machinery & Equipment	3,679,149	5,179,453
2040	Vehicles	18,363,038	18,862,881
2097	Other <input type="text" value="computers"/>	5,276,280	5,026,791
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	297,615,397	298,201,844
Infrastructure Assets		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	294,153,938	324,127,196
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	294,153,938	324,127,196
9920	Total Tangible Capital Assets	591,769,335	622,329,040
2405	Construction-in-progress	52,599,096	33,552,437
9921	Total Tangible Capital Assets and Construction-in-progress	644,368,431	655,881,477

2014-V01

FIR2014: SIMCOE CO**Schedule 51**

Asmt Code: 4300

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 70000

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	391,273	984,469	104,258	1,271,484
	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	49,213,253	8,313,176	33,709,126	23,817,303
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	49,213,253	8,313,176	33,709,126	23,817,303
	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	1,025,289	1,485,911	59,068	2,452,132
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	1,025,289	1,485,911	59,068	2,452,132
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	614,753	224,618		839,371
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	614,753	224,618	0	839,371
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	954,966	2,880,060	954,966	2,880,060
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	954,966	2,880,060	954,966	2,880,060
	Social Housing				
1410	Public Housing	359,246	1,650,860		2,010,106
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	359,246	1,650,860	0	2,010,106
	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	40,316	18,095	4,295	54,116
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	40,316	18,095	4,295	54,116
	Planning and development				
1810	Planning and zoning	0	227,865		227,865
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	227,865	0	227,865
1910	Other	0			0
9910	Total Construction-In-Progress	52,599,096	15,785,054	34,831,713	33,552,437

2014-V01

FIR2014: SIMCOE CO

Schedule 53

Asmt Code: 4300

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 70000

(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)	39,907,724
1020	Acquisition of tangible capital assets	-33,790,877
1030	Amortization of tangible capital assets (SLC 51 9910 08)	22,232,590
1031	Contributed (Donated) tangible capital assets	-150,000
1040	(Gain)/Loss on sale of tangible capital assets	-1,986,219
1050	Proceeds on sale of tangible capital assets	2,181,460
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-11,513,046
1210	Change in supplies inventories	-1,110,266
1220	Change in prepaid expenses	-277,179
1230	Other <input type="text"/>	
1299	Subtotal	-1,387,445
1410	(Increase)/decrease in net financial assets/net debt	27,007,233
1420	Net financial assets (net debt), beginning of year	-78,124,559
9910	Net financial assets (net debt), end of year	-51,117,326

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	18,684,801
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	6,008,540
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	13,030,098
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	37,723,439
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)	1,079,479
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	1,142,722
0440	Canada Gas Tax (SLC 10 4099 01)	7,081,940
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	9,304,141
0499	Subtotal	47,027,580
0610	Contributed (Donated) tangible capital assets	150,000
9920	Total Capital Financing	47,177,580
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	13,236,703

FIR2014: SIMCOE CO

Schedule 54

Asmt Code: 4300

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 70000

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	26,687,951
9920	Cash and cash equivalents, end of year	26,687,951

		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: SIMCOE CO

Schedule 54

Asmt Code: 4300
MAH Code: 70000

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
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)	39,907,724
2020	Non-cash items including amortization	19,230,017
2021	Contributed (Donated) tangible capital assets	-150,000
2022	Change in non-cash assets and liabilities	-4,536,249
2030	Prepaid expenses	-277,179
2040	Change in deferred revenue	578,227
2096	Other <input type="text" value="Other assets"/>	-1,110,266
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	53,642,274
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	2,181,460
0620	Cash used to acquire tangible capital assets	-14,744,218
0630	Change in construction-in-progress	-19,046,659
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-31,609,417
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-286,230
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-286,230
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-4,833,604
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Long term debt forgiven"/>	-6,259,739
1097	Other <input type="text" value="Tangible capital loans received"/>	-29,000,000
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-40,093,343
1210	Increase in cash and cash equivalents	-18,346,716
1220	Cash and cash equivalents, beginning of year	26,687,951
9920	Cash and cash equivalents, end of year	8,341,235

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	37,341,235
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text" value="Tangible Capital Asset loans"/>	-29,000,000
9940	Cash and cash equivalents, end of year	8,341,235

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	1,441,871	11,579,625	64,275,600
0310 Allocation of Surplus		3,420,878	19,533,900
0315 Allocation of Surplus : for operating.		3,005,888	11,121,925
0320 Allocation of Surplus : for capital.		414,990	8,411,975
Development Charges Act			
0610 Non-discounted services	12,805,810		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	12,805,810		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	16,144	206,794	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 2.23)			
0862 Gasoline Tax - Federal	8,243,335		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	21,065,289	3,627,672	19,533,900
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		752,082	5,256,458
1015 For current operations		3,084,288	5,536,137
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	13,030,098		
1026 Development Charges earned to operations (SLC 61 0299 07)	27,202		
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)	7,081,940		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	20,139,240	3,836,370	10,792,595
2099 Balance, end of year	2,367,920	11,370,927	73,016,905

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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	84,899	372			85,271		22,521			22,521	62,750
0210 Fire Protection	0					0					0	0
0215 Police Protection	0					0					0	0
0220 Roads and Structures	0	10,541,791				10,541,791		10,541,790			10,541,790	1
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	175,192				175,192		175,192			175,192	0
0250 Homes for the Aged	0	1,234,669				1,234,669		1,234,669			1,234,669	0
0255 Daycare	-4	4				4					0	0
0260 Housing	913,245	410,636	14,242			424,878		722,972			722,972	615,151
0265 Parkland Development	0					0					0	0
0270 GO Transit	0					0					0	0
0275 Library	82,137	25,665	1,530			27,195	27,202				27,202	82,130
0280 Recreation	0					0					0	0
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 Public Works	0	332,954				332,954		332,954			332,954	0
0295 Other	0					0					0	0
0296 Other	0					0					0	0
0297 Other	0					0					0	0
0299 TOTAL	995,378	12,805,810	16,144	0	0	12,821,954	27,202	13,030,098	0	0	13,057,300	760,032

2012-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)

Service	RESIDENTIAL CHARGES (\$)								
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9
0	Municipal Wide Charges								
	<i>If Other, Please Specify ></i>								
170	Emergency Medical Services	78.00	65.00	65.00	54.00	54.00			
230	General Government	38.00	32.00	32.00	27.00	27.00			
270	Homes for the Aged / Long Term Care	633.00	525.00	525.00	438.00	438.00			
310	Library	13.00	11.00	11.00	9.00	9.00			
490	Public Works	148.00	123.00	123.00	103.00	103.00			
550	Roads Related	4,693.00	3,899.00	3,899.00	3,253.00	3,253.00			
590	Social Housing	210.00	174.00	174.00	145.00	145.00			
9910	TOTAL MUNICIPAL WIDE CHARGES	5,813.00	4,829.00	4,829.00	4,029.00	4,029.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

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

NON - RESIDENTIAL CHARGES (\$)						Sq. Metre
NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Metre	Per Sq. Metre	Per Sq. Metre	Per Sq. Metre	14	15	16
10	11	12	13			
<i>If Other, Please Specify ></i>						
0.46						
0.23						
0.00						
0.00						
0.86						
27.39						
0.00						
28.94	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.

2012-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**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	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other								
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	4	5	6	7	8	9	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify)	10	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	11	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	12	Sq. Foot / Sq. Metre/ Per Hectare / Per Other (Please Specify)	13	14	15	16		
Service																								

2014-V01

FIR2014: SIMCOE CO

Schedule 70

Asmt Code: 4300
MAH Code: 70000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

Financial Assets		1
0299	Cash and cash equivalents	\$ 37,341,235
Accounts receivable		
0410	Canada	3,671,337
0420	Ontario	75,247
0430	Upper-tier	
0440	Other municipalities	5,981,988
0450	School boards	
0490	Other receivables	3,027,667
0499	Subtotal	12,756,239
Taxes receivable		
0610	Current year's levies	
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	0
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="Financial Institutions"/>	15,175,551
0829	Subtotal	15,175,551
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	65,273,025
8010	* Market value of Investments included in Line 0829	15,416,672

2014-V01

FIR2014: SIMCOE CO

Schedule 70

Asmt Code: 4300
MAH Code: 70000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	29,000,000
2040	Other	
2099	Subtotal	29,000,000
Accounts Payable		
2210	Canada	412,986
2220	Ontario	3,396,634
2230	Upper-tier	
2240	Other municipalities	889,316
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	31,095,859
2290	Other	460,642
2299	Subtotal	36,255,437
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	2,367,920
2490	Other	1,310,687
2499	Subtotal	3,678,607
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	30,329,702
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	30,329,702
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	14,072,068
Post employment benefits		
2810	Accumulated sick leave	811,912
2820	Accrued vacation pay	2,013,402
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	229,223
2899	Subtotal post employment benefits	3,054,537
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	116,390,351
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-51,117,326
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	655,881,477
6250	Inventories of Supplies	1,980,270
6260	Prepaid Expenses	1,607,715
6299	Total Non-Financial Assets	659,469,462
9970	Total Accumulated Surplus/(Deficit)	608,352,136
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	532,760,187
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	84,387,832
6430	General Surplus/ (Deficit)	3,959,244
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)	1,316,941
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	-14,072,068
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-14,072,068
9971	Total Accumulated Surplus/(Deficit)	608,352,136

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	0
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	137,086,934
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	137,086,934
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	0

Cash Collections

		9
		\$
0610	Current year's tax	137,086,934
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	137,086,934

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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)					0			0	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act					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					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	0	0	0	0	0	0	0	0	

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 319)					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										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	0	0	0	0	0			0	

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2014

1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	6,853,960
0220	To Canada and agencies	6,652,214
0230	To Others	16,823,528
0297	Other	
0298	Other	
0299		Subtotal
		30,329,702
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	30,329,702

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	13,506,174
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	8,234,258
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other	8,589,270
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	30,329,702

3. Debt burden of the municipality: Analysed by function

1405	General government	6,081,612
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	8,589,270
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	15,658,820
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	30,329,702

2014-V01

FIR2014: SIMCOE CO

Schedule 74

Asmt Code: 4300

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 70000

for the year ended December 31, 2014

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

		1
		\$
1610	US Dollars:	
	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

2014-V01

FIR2014: SIMCOE CO

Schedule 74

Asmt Code: 4300

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 70000

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	N			
2620	Retroactive wage settlements	N			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	N			
2640	Outstanding loans guaranteed	N			
2698	Other <input type="text"/>	N			
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	4,833,604	982,280	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	4,833,604	982,280	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

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

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2015	2,879,447	899,592						
3220	Year 2016	2,867,089	795,954						
3230	Year 2017	2,925,165	691,367						
3240	Year 2018	2,894,138	584,187						
3250	Year 2019	2,945,517	480,358						
3260	Years 2020 to 2024	15,818,346	1,271,545						
3270	Years 2025 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	30,329,702	4,723,003	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: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 75 WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	
0430	Amortization Expense	
0440	Interest Expense	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Expenses	0
9910	Net Income	0

FIR2014: SIMCOE CO

Asmt Code: 4300
MAH Code: 70000

Schedule 75 WASTEWATER SERVICE for the year ended December 31, 2014

WASTEWATER SERVICE STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	
1230	Amortization Expense	
1240	Interest Expense	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	0
9920	Net Income	0

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

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

FIR2014: SIMCOE CO

Schedule 77

Asmt Code: 4300

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 70000

for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

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

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

Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 Net Financial Assets (Net Debt)

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 Accumulated Surplus/(Deficit)

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: SIMCOE CO

Schedule 77

Asmt Code: 4300

DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 70000

for the year ended December 31, 2014

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

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

Federal

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

	0	
	0	
0	0	

Municipal Contributions

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

	0	
	0	
0	0	

Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

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

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

Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

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

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

Federal

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

	0	
	0	
0	0	

Municipal Contributions

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

	0	
	0	
0	0	

Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Health Services

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 77
OTHER CATEGORY
for the year ended December 31, 2014**

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

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

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

Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

1210 Entity

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	.....
1498	Other	<input type="text"/>
1499	Total Provincial Funding	

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

Federal

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

	0	
	0	
0	0	

Municipal Contributions

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

	0	
	0	
0	0	

Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

2693	Other	<input type="text"/>
2694	Other	<input type="text"/>
2695	Other	<input type="text"/>
2696	Other	<input type="text"/>
2697	Other	<input type="text"/>
2698	Other	<input type="text"/>
2699	Total Other Expenses		

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

2014-V01

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

Asmt Code: 4300

MAH Code: 70000

for the year ended December 31, 2014

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	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	

2014-V01

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

Asmt Code: 4300

MAH Code: 70000

for the year ended December 31, 2014

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

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

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation		
2420	Deferral		

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

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

FIR2014: SIMCOE CO

Asmt Code: 4300
MAH Code: 70000

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

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	148.00	3.00	
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	128.00	6.00	40.00
0227	Ambulance	231.00	88.00	0.00
0228	Uniform	217.00	87.00	
0229	Civilian	14.00	1.00	
0230	Health Services			
0235	Homes for the Aged	345.00	458.00	
0240	Other Social Services	248.00		
0245	Parks and Recreation	16.00	6.00	
0250	Libraries			
0255	Planning	13.00	1.00	
0290	Other			
0298	Subtotal	1,129.00	562.00	40.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	45%	24%	2%
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	5.00		
0355	Planning			
0390	Other			
0398	Subtotal	5.00	0.00	0.00
0399	TOTAL	1,134.00	562.00	40.00

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2014

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

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded

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

Number of Contracts	Value of Contracts
1	2
#	\$
59	26,801,824
42	26,144,673

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

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

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

1498 Other

1499 **Subtotal**

1
\$
220,812,200
35,359,060
37,000,000
10,000,000
303,171,260

6. Total Dollar Losses due to Structural Fires

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

1
\$

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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	MPAC services	Program Support	0260	5,076,262	
1602	Waste collection	Solid waste collection	0840	2,759,826	
1603	Waste diversion	Waste diversion	0860	8,505,395	
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

1 Name of Board or Entity	3 Board Description LIST	2 Board Code	4 Proportion of Total Munic. Contributions Consolidated %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
0801	County of Simcoe Library Co-operative	1604	100%		
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					

2014-V01

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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	County of Simcoe Museum	1605	100%		
0852	Simcoe Housing Corporation	1401	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: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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

Total Value of Construction Activity

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

1 \$

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

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.

Median Number of Working Days 1 #

--

--

--

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

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**

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 #
Subtotal	0

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

	Hectares			
	1			
	#			
1370	154,822			
Land Designated for Agricultural Purposes				
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.			
11. Transportation Services				
	1			
	#			
1710	1,802			
1720	1,579			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.			
1722	Column 1	Column 2	Column 3	Description 4
1722	#	#	#	LIST
1722				Y
1725	Indicate the rating system used and the year the rating was conducted			
1725				Annual inspection - Pavement Condition Index
1730	0			
1740	1,808			
1750				
1755				
1760	43,644			
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts			
	Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number	
	1	2		
	#	#		
1765	73	116		
1766	57	83		
1767	130	199		
	Rating Of Bridges And Culverts			
1765	Bridges			
1766	Culverts			
1767	Subtotal			
1768	Column 1	Column 2	Column 3	Description 4
1768	#	#	#	LIST
1768				Y
1769	Indicate the rating system used and the year the rating was conducted.			
1769				Bridge Condition Index
12. Environmental Services				
	1			
	#			
1810				
1815				
1820				
1825				
1835				
1840				
1845				
1850				
1855				
1810	Wastewater Main Backups : Total number of backed up wastewater mains			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).			
1845	Water Treatment : Total Megalitres of Drinking Water Treated.			
1850	Water Main Breaks : Number of water main breaks in a year.			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.			

FIR2014: SIMCOE CO

Asmt Code: 4300

MAH Code: 70000

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

1860	Solid Waste Collection : Total tonnes collected from all property classes.	80,431
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	38,574
1870	Waste Diversion : Total tonnes diverted from all property classes.	41,857
13. Recreation Services		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	
14. Other Revenue (Used for the calculation of Operating Cost)		1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	

FIR2014: SIMCOE CO

Asmt Code: 4300
MAH Code: 70000

Schedule 81 ANNUAL DEBT REPAYMENT LIMIT

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

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

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	4,833,604
0220	Interest (SLC 74 3099 02)	982,280
0299	Subtotal	5,815,884
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	5,815,884
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)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	5,815,884
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	389,044,241
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	154,784,242
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	4,559,639
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	7,081,940
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	24,743,188
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	2,014,351
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	13,057,300
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)	150,000
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	206,390,660
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	182,653,581
2620	25% of Net Revenues	45,663,395
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	39,847,511

2014-V01

FIR2014: SIMCOE CO

Schedule 83

Asmt Code: 4300

NOTES

MAH Code: 70000

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 :