

2017 FINANCIAL INFORMATION RETURN

Municipality: **Stratford C**
Tier: **Single-Tier**
Area: **Perth Co**

MSO Office:
Asmt Code:
MAH Code:

Submitting:
Version:

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	Comp
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
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81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

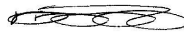
For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

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	Janice Beirness
0022	Telephone	519-271-0250 ext 203
0024	Fax	519-271-4357
0028	Email (Required)	jbeirness@stratford.ca
0030	Website address of Municipality	
0091	Municipal Auditor	Cameron Johnston
0092	Municipal Audit Firm	Millard, Rouse & Rosebrugh
0095	Municipal Auditor's Email (Required)	cjohnston@millards.com
0090	Municipal Treasurer	Michael Humble
0093	Municipal Treasurer's Email (Required)	mhumble@stratford.ca
0094	Date	2018-11-01

Signature of Municipal Treasurer



October 31, 2018

Signature Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
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0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	
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Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	14,302 Stats Can
0041	Population	31,465 Stats Can
0042	Youth Population	2,145 Stats Can

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Schedule 10

Asmt Code: 3111
MAH Code: 65101

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2017

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)	55,125,026
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	118,087
9940	Subtotal	55,243,113
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	0
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	0
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	24,267,423
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	2,871,204
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,244,393
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	508,620
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	268,430
0899	Subtotal	29,160,070
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	3,910,619
1299	Total User Fees and Service Charges (SLC 12 9910 04)	21,201,163
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	904,719
1430	Rents, concessions and franchises	6,999,880
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	7,904,599
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	197,959
1620	Penalties and interest on taxes	404,342
1698	Other	
1699	Subtotal	602,301
	Other revenue	
1805	Investment income	233,182
1806	Interest earned on reserves and reserve funds	377
1811	Gain/Loss on sale of land & capital assets	111,139
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,743,306
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	237,475
1814	Other Deferred revenue earned Transferred to operating	121,346
1830	Donations	77,723
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	212,349
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	2,150,000
1870	Gaming and Casino Revenues	
1890	Other	1,293,655
1891	Other	30,758
1892	Other	2,417,125
1893	Other	268,445
1894	Other	44,504
1895	Other	125,936
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	9,067,320
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	1,240,290
9910	TOTAL Revenues	128,329,475

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 65101

for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	128,329,475
2020	LESS: Total Expenses (SLC 40 9910 11)	114,035,517
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	14,293,958
2060	Accumulated surplus/(deficit) at the beginning of year	240,195,751
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	240,195,751
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	254,489,709

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	40,424,725
6020	PLUS: Net Income for Government Business Enterprise for year	1,240,289
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	41,665,014

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	335,377
4019	Provincial Gas Tax for Transit capital expenses	173,243
4020	Provincial Gas Tax	508,620

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	167,606
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	100,824
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	268,430

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2017

	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			12,688	494,340			
Protection services							
0410 Fire				137,366			
0420 Police	510,961			65,596			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)			150,000				
0498 Other							
0499 Subtotal	510,961	0	150,000	202,962	0	0	0
Transportation services							
0611 Roads - Paved				207,060	2,349,656	59,158	
0612 Roads - Unpaved						70,249	
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				212,218			
0632 Transit - Disabled & special needs				47,279			
0640 Parking				869,421			
0650 Street lighting							
0660 Air transportation				2,173			
0698 Other							
0699 Subtotal	0	0	0	1,338,151	2,349,656	129,407	0
Environmental services							
0811 Wastewater collection/conveyance				6,250,049	521,380	774,338	
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system				34,021			
0822 Rural storm sewer system							
0831 Water treatment					168		
0832 Water distribution/transmission				4,207,855		87,000	
0840 Solid waste collection				2,577,492			
0850 Solid waste disposal							
0860 Waste diversion	330,380						
0898 Other							
0899 Subtotal	330,380	0	0	13,069,417	521,548	861,338	0
Health services							
1010 Public health services	3,149,221						
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				61,647			
1098 Other							
1099 Subtotal	3,149,221	0	0	61,647	0	0	0
Social and family services							
1210 General assistance	7,893,463		791,328				
1220 Assistance to aged persons	2,969,617			1,718,348			
1230 Child care	5,322,153		405,828	1,167,351			
1298 Other							
1299 Subtotal	16,185,233	0	1,197,156	2,885,699	0	0	0
Social Housing							
1410 Public Housing	3,524,514		2,513,592	2,390,390			
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	3,524,514	0	2,513,592	2,390,390	0	0	0
Recreation and cultural services							
1610 Parks				126,050		109,023	
1620 Recreation programs	42,700			216,233			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				149,035			
1640 Libraries	64,489		37,183	264,416			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	107,189	0	37,183	755,734	0	109,023	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial	423,925			2,823		144,625	
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other Business Improvement Area	36,000						
1899 Subtotal	459,925	0	0	2,823	0	144,625	0
1910 Other							
9910 TOTAL	24,267,423	0	3,910,619	21,201,163	2,871,204	1,244,393	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	Y
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

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

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20170217	20170407	2	20170811	20171013
1220	M Multi-Residential	2	20170217	20170407	2	20170811	20171013
1230	F Farmland	2	20170217	20170407	2	20170811	20171013
1240	T Managed Forest	2	20170217	20170407	2	20170811	20171013
1250	C Commercial	2	20170217	20170407	2	20170811	20171013
1260	I Industrial	2	20170217	20170407	2	20170811	20171013
1270	P Pipeline	2	20170217	20170407	2	20170811	20171013
1298	Other <input type="text"/>						

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

		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)	39,371		-39,371	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	1,082,764		263,720	1,346,484
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	55,865,920	0	13,261,646	69,127,566
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements	7,827			7,827
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	213,183			213,183
8097	Other <input type="text" value="Capping Adjustments"/>	494		224	718
9890	Subtotal	221,504	0	224	221,728
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	56,087,424	0	13,261,870	69,349,294

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MAH Code: 65101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		13,285,150	320,077	0	132,764	452,841

KIC DTON LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education	TOTAL
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$	
2001	0	Stratford C														
1210	CF	0 Commercial	PIL: Full Occupied	1.975937	100%	8,028,000	7,426,950	2.417863%		1.390000%	3.807863%	179,573	0	103,235	282,808	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.975937	100%	4,208,000	3,698,000	2.417863%		0.000000%	2.417863%	89,413	0	0	89,413	
1280	CY	0 Commercial	PIL: Vacant Land	1.975937	70%	145,000	119,500	1.692504%		0.973000%	2.665504%	2,023	0	1,163	3,186	
5010	HF	0 Landfill	PIL: Full Occupied	1.965003	100%	2,223,100	2,040,700	2.404484%		1.390000%	3.794484%	49,068	0	28,366	77,434	
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												0	0	0	0	
9201			Subtotal			14,604,100	13,285,150					320,077	0	132,764	452,841	

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Asmt Code: 3111

MAH Code: 65101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

		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	320,077	0	132,764	452,841
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	3,839		4,745	8,584
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	2,054			2,054
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	39,825			39,825
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	45,718	0	4,745	50,463
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	365,795	0	137,509	503,304

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MAH Code: 65101

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2017

1. Municipal and School Board Taxation

						TOTAL					
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
							77.700%	0.159%	21.893%	0.248%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	Education Taxes \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	3,176,765,193	3,176,765,193	2,927,485,923	2,927,485,923	41,036,288	35,796,088	0	5,240,200	4,481,282	3,691	749,922	5,305	0
0050 Multi-residential	199,572,400	406,626,811	168,366,025	342,474,093	4,371,062	4,069,687	0	301,375	284,976	379	15,837	183	0
0110 Farmland	20,945,100	5,236,275	13,933,275	3,483,319	48,859	42,624	0	6,235	5,761	0	474	0	0
0140 Managed Forests	0	0	0	0	0	0	0	0	0	0	0	0	0
9110 Subtotal	3,397,282,693	3,588,628,279	3,109,785,223	3,273,443,335	45,456,209	39,908,399	0	5,547,810	4,772,019	4,070	766,233	5,488	0
0210 Commercial	301,566,516	592,323,305	273,522,965	537,267,352	10,353,774	6,574,294	0	3,779,480	2,936,656	6,009	827,442	9,373	0
0215 Commercial New Construction	136,046,400	268,335,465	126,269,325	249,055,216	4,484,477	3,047,574	0	1,436,903	1,116,474	2,285	314,581	3,564	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	2,942,400	5,813,997	2,213,048	4,372,843	84,269	53,508	0	30,761	23,901	49	6,735	76	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	46,121,900	91,133,969	39,375,200	77,802,915	1,499,353	952,038	0	547,315	425,264	870	119,824	1,357	0
0345 Shopping Centre New Construction	5,545,500	10,957,559	4,614,225	9,117,418	164,166	111,566	0	52,602	40,872	84	11,516	130	0
9120 Subtotal	492,222,716	968,564,295	445,994,763	877,615,743	16,586,041	10,738,980	0	5,847,061	4,543,166	9,297	1,280,097	14,501	0
0510 Industrial	67,415,100	181,090,877	60,324,548	162,607,381	2,767,538	1,960,292	0	807,246	627,230	1,284	176,730	2,002	0
0515 Industrial New Construction	5,580,400	15,444,682	5,259,100	14,579,457	235,122	175,761	0	59,361	46,123	94	12,996	147	0
0610 Large Industrial	29,773,600	82,961,219	28,324,150	78,924,818	1,343,281	951,468	0	391,813	304,439	623	85,780	972	0
0615 Large Industrial New Construction	33,742,000	94,404,824	25,323,250	70,852,502	1,142,630	854,153	0	288,477	224,147	459	63,156	715	0
9130 Subtotal	136,511,100	373,901,602	119,231,048	326,964,157	5,488,571	3,941,674	0	1,546,897	1,201,939	2,460	338,662	3,836	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	8,904,000	13,436,136	8,379,750	12,645,043	250,261	154,732	0	95,529	74,226	152	20,914	237	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	39,371	0	-39,371	-30,591	-63	-8,619	-98	0
9170 Supplementary Taxes	0	0	0	0	1,346,484	1,082,764	0	263,720	230,784	199	32,427	310	0
9180 Total Levied by Rate					69,127,566	55,865,920	0	13,261,646	10,791,543	16,114	2,429,714	24,274	0
9190 Amts Added to Tax Bill	0	0	0	0	221,728	221,504	0	224	176	0	48	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0
9199 TOTAL before Adj.	4,034,920,509	4,944,530,312	3,683,390,784	4,490,668,278	69,349,294	56,087,424	0	13,261,870	10,791,719	16,114	2,429,762	24,274	0

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$
1010 Residential	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	0	0	0	0	0	0	0	0
1210 Commercial	12,381,000	24,378,123	11,244,450	22,147,487	375,407	271,009	0	104,398
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New 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	12,381,000	24,378,123	11,244,450	22,147,487	375,407	271,009	0	104,398
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	2,223,100	4,368,398	2,040,700	4,009,982	77,434	49,068	0	28,366
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					452,841	320,077	0	132,764
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	50,463	45,718	0	4,745
9299 TOTAL before Adj.	14,604,100	28,746,521	13,285,150	26,157,469	503,304	365,795	0	137,509

Part 3 contains Distribution of PILS by School Boards

2017.01

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

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	31,916		18,348	50,264		50,264	50,264		0							
5020 Canada Enterprises				0		0										
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	23,483		0	23,483	-23,483	0										
5230 Inst. Payments - Heads and Beds	39,825	0	0	39,825		39,825	39,825		0							
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.	22,105		0	22,105		22,105	22,105		0							
5432 Railway Rights-of-way	3,839	0	4,745	8,584		8,584	3,839		4,745	3,687	7	1,039	12	0		
5434 Utility Corridors/Transmission	2,054	0	0	2,054		2,054	2,054		0							
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises				0		0										
5910 Other Muns and Enterprises	242,573		114,416	356,989	-356,989	0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	365,795	0	137,509	503,304	-380,472	122,832	118,087	0	4,745	3,687	7	1,039	12	0		

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Asmt Code: 3111

MAH Code: 65101

**Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

	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	665,938		150,912	117,700	50		934,600		18,029	952,629
0250	Corporate Management	1,937,561	290,682	145,082	1,195,896	21,246	399,287	518,267	-269,489	58,456	4,296,988
0260	Program Support	999,314		179,866	692,447			1,871,627	-382,751	-1,488,876	0
0299	Subtotal	3,602,813	290,682	475,860	2,006,043	21,296	399,287	518,267	-652,240	-1,412,391	5,249,617
Protection services											
0410	Fire	6,808,818		132,770	154,240	30	255,299	7,351,157	3,750	136,956	7,491,863
0420	Police	9,902,017	11,417	477,445	688,842	98,117	235,837	11,413,675	3,750	215,479	11,632,904
0421	Court Security							0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control	239,065		9,439	9,039	769		258,312	-49,735	4,024	212,601
0445	Building permit and inspection services	467,482		7,256	65,032	1,576		541,346		10,443	551,789
0450	Emergency measures				15,131			15,131		292	15,423
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	Subtotal	17,417,382	11,417	626,910	932,284	100,492	491,136	19,579,621	-42,235	367,194	19,904,580
Transportation services											
0611	Roads - Paved	3,067,015	71,672	1,164,304	315,808	182	1,783,095	6,402,076	-604,708	76,055	5,873,423
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts	3,699		171	222		91,870	95,962	2,041	118	98,121
0614	Roads - Traffic Operations & Roadside	77,315		83,186	84,208		369,106	613,815	10,909	4,931	629,655
0621	Winter Control - Except sidewalks, Parking Lots	247,524		224,589	177,007			649,120	205,917	16,494	871,531
0622	Winter Control - Sidewalks, Parking Lots Only	125,594		1,059	47,281			173,934	83,909	4,974	262,817
0631	Transit - Conventional	2,212,857	1,039	592,130	231,100		426,846	3,463,972		58,568	3,522,540
0632	Transit - Disabled & special needs	417,519		23,899	6,898			448,316		8,648	456,964
0640	Parking	116,023		31,299	182,677	33,328	46,159	409,486	56,675	7,459	473,620
0650	Street lighting			310,928	233,917		100,152	644,997		11,153	656,150
0660	Air transportation			198,695	141,248		96,184	436,127		6,558	442,685
0698	Other							0			0
0699	Subtotal	6,267,546	72,711	2,630,260	1,420,366	33,510	2,913,412	13,337,805	-245,257	194,958	13,287,506
Environmental services											
0811	Wastewater collection/conveyance	293,801	732,661	1,889,396	66,298	5,397	464,471	3,443,230	32,114	43,948	3,519,292
0812	Wastewater treatment & disposal	1,217		498,599	893,996		163,474	1,557,286		26,887	1,584,173
0821	Urban storm sewer system	77,595	272,701	59,954	51,714		876,860	1,338,824	20,944	4,055	1,363,823
0822	Rural storm sewer system							0			0
0831	Water treatment	464,423	392	536,272	812,192			1,813,279	673,624	47,966	2,534,869
0832	Water distribution/transmission	753,903		169,101	90,572		505,800	1,519,376		19,552	1,538,928
0840	Solid waste collection	861		263	277,996			279,120	250	5,389	284,759
0850	Solid waste disposal	604,156		264,696	221,462	432,036	112,487	1,634,837	35,334	30,049	1,700,220
0860	Waste diversion	29,158		8,247	712,831			750,236	14,552	14,753	779,541
0898	Other							0			0
0899	Subtotal	2,225,114	1,005,754	3,426,528	3,129,061	426,639	2,123,092	12,336,188	776,818	192,599	13,305,605
Health services											
1010	Public health services	3,550,499		171,501	165,247	98,974		4,049,981		76,897	4,126,878
1020	Hospitals						250,000	250,000			250,000
1030	Ambulance services						2,658,684	2,658,684			2,658,684
1035	Ambulance dispatch							0			0
1040	Cemeteries	449,670	5,483	61,148	62,517	4,008		62,665		11,137	656,628
1098	Other							0			0
1099	Subtotal	4,000,169	5,483	232,649	227,764	102,982	2,908,684	7,604,156	0	88,034	7,692,190
Social and family services											
1210	General assistance	2,126,001	687	69,667	489,080	218,874	6,524,927	9,429,236	91,441	57,777	9,578,454
1220	Assistance to aged persons	4,003,781		223,024	643,707		177,162	5,311,807		93,955	5,405,762
1230	Child care	2,034,633		108,639	509,172	370,320	4,255,951	7,285,163	21,087	58,718	7,364,968
1298	Other							0			0
1299	Subtotal	8,164,415	687	401,330	1,641,959	589,194	10,958,040	22,026,206	112,528	210,450	22,349,184

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**Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

	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	1,044,794	392	2,453,244	3,677,988	624,575	5,958,382	327,967	14,087,342	50,386	137,878	14,275,606
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	1,044,794	392	2,453,244	3,677,988	624,575	5,958,382	327,967	14,087,342	50,386	137,878	14,275,606
Recreation and cultural services											
1610 Parks	888,195		71,845	517,488			178,688	1,656,216		28,502	1,684,718
1620 Recreation programs	462,369		18,597	224,277	7,105			712,348		13,742	726,090
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	1,853,794	699,445	1,051,999	844,182	-725		1,065,897	5,514,592		72,554	5,587,146
1640 Libraries	2,018,134		317,926	302,209	906		255,347	2,894,522		50,911	2,945,433
1645 Museums								0			0
1650 Cultural services	26,490		2,694	171,643		769,022		969,849		3,874	973,723
1698 Other								0			0
1699 Subtotal	5,248,982	699,445	1,463,061	2,059,799	7,286	769,022	1,499,932	11,747,527	0	169,583	11,917,110
Planning and development											
1810 Planning and zoning	352,251	195	9,245	10,301	155			372,147		7,175	379,322
1820 Commercial and Industrial	36,724	231,276	14,916	49,188		3,024,452	2,525	3,359,081		1,945	3,361,026
1830 Residential development								0			0
1840 Agriculture and reforestation	297,153		60,075	250,323				607,551		11,721	619,272
1850 Tile drainage/shoreline assistance								0			0
1898 Other BIA			57,823	229,199				287,022		5,537	292,559
1899 Subtotal	686,128	231,471	142,059	539,011	155	3,024,452	2,525	4,625,801	0	26,378	4,652,179
1910 Other SEED Co	405,973		119,915	698,575	87,944	64,216		1,376,623		25,317	1,401,940
9910 TOTAL	49,063,316	2,318,042	11,971,816	16,332,850	1,994,073	24,082,083	8,273,337	114,035,517	0	0	114,035,517

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MAH Code: 65101

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2017

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	38,794,469
5020	Employee benefits	10,268,847
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	49,063,316
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	156,710
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	49,220,026
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)	399,287
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	578,778
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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MAH Code: 65101

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	5,083,362	11,748,853	4,370,416			16,119,269	6,665,491	518,267		7,183,758	8,935,511
Protection services											
0410 Fire	1,943,875	5,151,932	1,177,305	544,015		5,785,222	3,208,057	255,299	477,385	2,985,971	2,799,251
0420 Police	1,028,624	4,665,638	134,260			4,799,898	3,637,014	235,837		3,872,851	927,047
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	0	0				0	0			0	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	0	0				0	0			0	0
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	2,972,499	9,817,570	1,311,565	544,015	0	10,585,120	6,845,071	491,136	477,385	6,858,822	3,726,298
Transportation services											
0611 Roads - Paved	57,293,350	94,581,763	3,395,776	122,048		97,855,491	37,288,413	1,783,095	122,048	38,949,460	58,906,031
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	4,379,713	7,454,334				7,454,334	3,074,621	91,870		3,166,491	4,287,843
0614 Roads - Traffic Operations & Roadside	7,149,297	18,905,674				18,905,674	11,756,377	369,106		12,125,483	6,780,191
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	2,379,075	6,546,697	66,755	1,009,086		5,604,366	4,167,622	426,846	974,085	3,620,383	1,983,983
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	355,435	812,297	37,397			849,694	456,862	46,159		503,021	346,673
0650 Street lighting	2,461,841	4,571,422	16,584			4,588,006	2,109,581	100,152		2,209,733	2,378,273
0660 Air transportation	2,695,105	8,299,056				8,299,056	5,603,951	96,184		5,700,135	2,598,921
0698 Other	0	0				0	0			0	0
0699 Subtotal	76,713,816	141,171,243	3,516,512	1,131,134	0	143,556,621	64,457,427	2,913,412	1,096,133	66,274,706	77,281,915
Environmental services											
0811 Wastewater collection/conveyance	28,983,474	38,886,594	3,268,830			42,155,424	9,903,120	464,471		10,367,591	31,787,833
0812 Wastewater treatment & disposal	2,615,583	12,792,455				12,792,455	10,176,872	163,474		10,340,346	2,452,109
0821 Urban storm sewer system	72,830,424	95,479,124	415,397			95,894,521	22,648,700	876,860		23,525,560	72,368,961
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	15,296,402	28,262,400	1,406,739			29,669,139	12,965,998	505,800		13,471,798	16,197,341
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	2,640,044	3,799,931				3,799,931	1,159,887	112,487		1,272,374	2,527,557
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	122,365,927	179,220,504	5,090,966	0	0	184,311,470	56,854,577	2,123,092	0	58,977,669	125,333,801
Health services											
1010 Public health services	570,724	963,703	74,299	80,044	-17,320	975,278	392,979	63,760	80,044	376,695	598,583
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	0	0				0	0			0	0
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	1,709,255	2,980,977	49,303	50,000		2,980,280	1,271,722	62,665	50,000	1,284,387	1,695,893
1098 Other	0	0				0	0			0	0
1099 Subtotal	2,279,979	3,944,680	123,602	130,044	-17,320	3,955,558	1,664,701	126,425	130,044	1,661,082	2,294,476
Social and family services											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	3,322,367	7,170,287	137,884	1,027	19,423	7,287,721	3,847,920	264,133		4,112,053	3,175,668
1230 Child care	30,090	32,239				32,239	2,149	6,448		8,597	23,642
1298 Other	0	0				0	0			0	0
1299 Subtotal	3,352,457	7,202,526	137,884	1,027	19,423	7,319,960	3,850,069	270,581	0	4,120,650	3,199,310

FIR2017: Stratford C

Asmt Code: 3111
MAH Code: 65101

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	5,443,251	11,993,703	1,398,095			13,391,798	6,550,452	327,967		6,878,419	6,513,379
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	5,443,251	11,993,703	1,398,095	0	0	13,391,798	6,550,452	327,967	0	6,878,419	6,513,379
Recreation and cultural services											
1610 Parks	6,273,766	9,396,152	470,027	132,849		9,733,330	3,122,386	178,688	132,849	3,168,225	6,565,105
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	30,106,989	40,992,635	1,750,692	75,000		42,668,327	10,885,646	1,065,897	75,000	11,876,543	30,791,784
1640 Libraries	1,372,438	5,009,336	407,545			5,416,881	3,636,898	255,347		3,892,245	1,524,636
1645 Museums	0	0				0	0			0	0
1650 Cultural services	0	0				0	0			0	0
1698 Other	0	0				0	0			0	0
1699 Subtotal	37,753,193	55,398,123	2,628,264	207,849	0	57,818,538	17,644,930	1,499,932	207,849	18,937,013	38,881,525
Planning and development											
1810 Planning and zoning	0	0				0	0			0	0
1820 Commercial and Industrial	1,973,787	2,042,502				2,042,502	68,715	2,525		71,240	1,971,262
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	1,973,787	2,042,502	0	0	0	2,042,502	68,715	2,525	0	71,240	1,971,262
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	257,938,271	422,539,704	18,577,304	2,014,069	2,103	439,100,836	164,601,433	8,273,337	1,911,411	170,963,359	268,137,477

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FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV)	2017 Closing Net Book Value (NBV)	
		1	11	
		\$	\$	
General Capital Assets				
2005	Land	17,074,867	17,075,222	
2010	Land Improvements	1,004,484	5,545,041	
2020	Buildings	40,993,625	42,421,830	
2030	Machinery & Equipment	2,819,772	2,870,371	
2040	Vehicles	2,919,136	3,565,443	
2097	Other <table border="1" data-bbox="456 520 789 548"> <tr> <td>Lineal Assets & Walking Bridge</td> </tr> </table>	Lineal Assets & Walking Bridge	1,287,439	1,292,384
Lineal Assets & Walking Bridge				
2098	Other <table border="1" data-bbox="456 552 789 579"> <tr> <td>Furniture & Fix & Computer Equip</td> </tr> </table>	Furniture & Fix & Computer Equip	2,924,214	2,418,527
Furniture & Fix & Computer Equip				
2099	Total General Capital Assets	69,023,537	75,188,818	
Infrastructure Assets				
2205	Land	0	0	
2210	Land Improvements	2,462,533	2,409,791	
2220	Buildings	461,031	446,083	
2230	Machinery & Equipment	1,895,826	1,657,046	
2240	Vehicles	380,982	321,181	
2250	Linear Assets	183,701,567	188,102,984	
2297	Other <table border="1" data-bbox="456 989 789 1016"> <tr> <td>Furniture & Fixtures</td> </tr> </table>	Furniture & Fixtures	12,795	11,574
Furniture & Fixtures				
2298	Other <table border="1" data-bbox="456 1020 789 1047"> <tr> <td></td> </tr> </table>		0	
2299	Total Infrastructure Assets	188,914,734	192,948,659	
9920	Total Tangible Capital Assets	257,938,271	268,137,477	
2405	Construction-in-progress	12,019,285	10,711,922	
9921	Total Tangible Capital Assets and Construction-in-progress	269,957,556	278,849,399	

2017.01

FIR2017: Stratford C

Schedule 51

Asmt Code: 3111

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 65101

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	865,796	31,293	557,736	339,353
	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		0	0	0	0
	Transportation services				
0611	Roads - Paved	24,125	1,797	18,706	7,216
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	4,261	-4,261		0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699		28,386	-2,464	18,706	7,216
	Environmental services				
0811	Wastewater collection/conveyance	6,568	-3,860		2,708
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	654,173	65	654,173	65
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	1,526	-1,526		0
0898	Other	0			0
0899		662,267	-5,321	654,173	2,773
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099		0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	12,765		12,765	0
1298	Other	0			0
1299		12,765	0	12,765	0
	Social Housing				
1410	Public Housing	239,635		239,635	0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499		239,635	0	239,635	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	574,711	-12,908	561,803	0
1640	Libraries	15,807		15,807	0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699		590,518	-12,908	577,610	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	9,619,918	742,662		10,362,580
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899		9,619,918	742,662	0	10,362,580
1910	Other	0			0
9910	Total Construction-In-Progress	12,019,285	753,262	2,060,625	10,711,922

FIR2017: Stratford C

Asmt Code: 3111
MAH Code: 65101

Schedule 53
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	14,293,958
1020	Acquisition of tangible capital assets	-18,577,299
1030	Amortization of tangible capital assets (SLC 51 9910 08)	8,273,337
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	1,307,363
1040	(Gain)/Loss on sale of tangible capital assets	-8,481
1050	Proceeds on sale of tangible capital assets	111,139
1060	Write-downs of tangible capital assets	2,103
1070	Other	
1071	Other	
1099	Subtotal	-8,891,838
1210	Change in supplies inventories	34,425
1220	Change in prepaid expenses	621,126
1230	Other	8,713
1299	Subtotal	664,264
1410	(Increase)/decrease in net financial assets/net debt	6,066,384
1420	Net financial assets (net debt), beginning of year	-31,542,644
9910	Net financial assets (net debt), end of year	-25,476,260

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	5,858,635
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	1,530,741
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	237,475
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	7,626,851
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	1,244,393
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	2,871,204
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	268,430
0445	Provincial Gas Tax (SLC 10 4019 01)	173,243
0502	Subtotal	4,557,270
0499	Subtotal	12,184,121
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	12,184,121
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-5,085,815

2017.01001

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2017

* 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

		2017 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	14,293,958
2020	Non-cash items including amortization	6,035,532
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	1,940,084
2030	Prepaid expenses	
2040	Change in deferred revenue	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	22,269,574
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	111,139
0620	Cash used to acquire tangible capital assets	-17,269,941
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-17,158,802
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-151,908
0898	Other <input type="text" value="Dividends"/>	991,140
0899	Cash provided by / (applied to) investing transactions	839,232
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-6,017,000
1030	Temporary loans	
1031	Repayment of temporary loans	180,185
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-5,836,815
1210	Increase in cash and cash equivalents	113,189
1220	Cash and cash equivalents, beginning of year	12,387,595
9920	Cash and cash equivalents, end of year	12,500,784

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	12,500,784
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	12,500,784

		1 \$
Cash:		
1501	Unrestricted	12,500,784
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	12,500,784

2017.01

FIR2017: Stratford C

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MAH Code: 65101

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	13,976,521	972,731	26,913,724
0310 Allocation of Surplus		2,491,270	11,002,829
0315 Allocation of Surplus : for operating		818,902	8,874,726
0320 Allocation of Surplus : for capital		1,672,368	2,128,103
Development Charges Act			
0610 Non-discounted services	1,862,258		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	1,862,258		
0810 Lot levies			
0820 Subdivider contributions	40,570		
0830 Recreational land (the Planning Act)			
0841 Investment Income	162,402	377	8,397
0860 Gasoline Tax - Province	431,159		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	1,911,314		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	4,407,703	2,491,647	11,011,226
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		148,201	5,710,434
1015 For current operations		852,848	3,681,255
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,530,741		
1026 Development Charges earned to operations (SLC 61 0299 07)	212,565		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	237,475		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	335,377		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)	173,243		
1047 Deferred revenue earned (Canada Gas Tax)	268,430		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	2,757,831	1,001,049	9,391,689
2099 Balance, end of year	15,626,393	2,463,329	28,533,261

2017.01

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds			5,396,654
5020	Contingencies			238,596
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			4,348,635
5060	Sick leave			6,004,112
5070	Insurance			241,154
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government		250,430	2,645,130
5210	Protection services		96,416	1,421,267
	Transportation services:			
5215	Roadways		414,985	1,638,221
5216	Winter Control			
5220	Transit			
5221	Parking		1,745,197	
5222	Street lighting			
5223	Air transportation			288,189
	Environmental services:			
5225	Wastewater system			-2,820,761
5230	Storm water system			1,799,211
5235	Waterworks system			3,389,262
5240	Solid waste collection			
5245	Solid waste disposal			2,392,961
5246	Waste diversion			
5250	Health services			15,374
5255	Social and family services			606,304
5260	Social housing			
	Recreation and cultural services:			
5265	Parks		37,234	485,764
5266	Recreation programs		244	
5271	Recreation facilities - Golf Course, Marina, Ski Hill		87,975	
5274	Recreation facilities - All Other			268,448
5275	Libraries		2,886	174,740
5276	Museums		56,269	
5277	Cultural services			
5280	Planning and development		-228,307	
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	8,971,013		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	107,925		
5650	Recreational land (the Planning Act)	344,481		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province	467,582		
5691	Gasoline Tax - Federal	5,735,392		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	15,626,393	2,463,329	28,533,261

2017.01

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2017

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	434,021	10,730	4,864		15,594	61,353				61,353	388,262
0210 Fire Protection	1,023,595	35,279	11,523		46,802					0	1,070,397
0215 Police Protection	627,147	31,042	7,107		38,149					0	665,296
0220 Roads and Structures	1,250,528	541,606	16,618		558,224		200,000			200,000	1,608,752
0225 Transit	381,566	33,394	4,396		37,790					0	419,356
0230 Wastewater	1,495,076	517,791	19,220		537,011	29,866	1,239,131			1,268,997	763,090
0235 Stormwater	-405,033	9,135	-4,433		4,702					0	-400,331
0240 Water	249,514	61,081	3,078		64,159		3,078			0	313,673
0245 Emergency Medical Services	0				0					0	0
0250 Homes for the Aged	0				0					0	0
0255 Daycare	0				0					0	0
0260 Housing	0				0					0	0
0265 Parkland Development	1,092,145	172,624	12,993		185,617		91,610			91,610	1,186,152
0270 GO Transit	0				0					0	0
0275 Library	863,791	54,977	9,858		64,835					0	928,626
0280 Recreation	1,690,403	382,771	20,705		403,476	121,346				121,346	1,972,533
0285 Development Studies	0				0					0	0
0286 Parking	42,845	11,828	534		12,362					0	55,207
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	0				0					0	0
0295 Other	0				0					0	0
0296 Other	0				0					0	0
0297 Other	0				0					0	0
0299 TOTAL	8,745,598	1,862,258	106,463	0	1,968,721	212,565	1,530,741	0	0	1,743,306	8,971,013

FIR2017: Stratford C

Schedule 70

Asmt Code: 3111
MAH Code: 65101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	12,500,784
Accounts receivable		
0410	Canada	1,366,866
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	8,337,719
0499	Subtotal	9,704,585
Taxes receivable		
0610	Current year's levies	1,107,726
0620	Prior year's levies	505,234
0630	Prior year's levies	652,239
0640	Penalties and interest	255,658
0690	LESS: Allowance for uncollectables	
0699	Subtotal	2,520,857
Investments *		
0805	Canada	533,439
0810	Ontario	1,291,464
0815	Municipal	
0820	Government business enterprises	41,665,015
0828	Other	15,059,390
0829	Subtotal	58,549,308
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	1,413,552
0845	Subtotal	1,413,552
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	1,199,613
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	1,199,613
9930	TOTAL Financial Assets	85,888,699
8010	* Market value of Investments included in Line 0829	58,464,592

2017.01
FIR2017: Stratford C**Schedule 70**Asmt Code: 3111
MAH Code: 65101**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
for the year ended December 31, 2017

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	203,890
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	358,221
2250	School boards	
2260	Interest on debt	160,035
2270	Trade accounts payable	4,167,415
2290	Other	6,414,224
2299	Subtotal	11,303,785
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	15,626,393
2490	Other	521,733
2499	Subtotal	16,148,126
Long term liabilities		
2610	Debt issued	68,616,306
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	68,616,306
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,604,829
Post employment benefits		
2810	Accumulated sick leave	9,596,345
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	4,095,568
2898	Other	
2899	Subtotal post employment benefits	13,691,913
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	111,364,959
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-25,476,260
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	278,849,399
6250	Inventories of Supplies	420,385
6260	Prepaid Expenses	696,185
6299	Total Non-Financial Assets	279,965,969
9970	Total Accumulated Surplus/(Deficit)	254,489,709
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	278,849,399
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	30,996,590
6430	General Surplus/ (Deficit)	-6,347,824
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)	41,665,014
6601	Unfunded Employee Benefits	-13,691,913
6602	Unfunded Landfill closure costs	-1,604,829
6603	Unfunded Remediation costs of contaminated sites	
6610	Other Long term debt	-68,616,306
6620	Other Investment in GBE	-7,800,000
6630	Other LTD interest accrual	-160,035
6640	Other Land held for resale	1,199,613
6699	Total Other	-90,673,470
9971	Total Accumulated Surplus/(Deficit)	254,489,709

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

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

for the year ended December 31, 2017

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,775,582
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	69,349,294
0225	PLUS: Current Year Penalties and Interest	404,342
0240	LESS: Total cash collections (SLC 72 0699 09)	68,510,368
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	1,498,007
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	-14
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	2,520,857

Cash Collections

		9
		\$
0610	Current year's tax	66,599,170
0620	Previous year's tax	1,531,985
0630	Penalties and interest	379,213
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	68,510,368

2017.01001

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

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

for the year ended December 31, 2017

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	305,656	413	82,606	593	389,268	677,852		1,067,120	
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 (Mu					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)	38,179	75	10,395	118	48,767	96,230		144,997	
2299	Vacant Unit Rebates (Mun. Act 364)	88,882	172	24,663	279	97,574	188,316		285,890	
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	432,717	660	117,664	990	535,609	962,398	0	1,498,007	

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other rounding adjustment	-14				-14			-14	
4999	Tax Adjustments Not Applied to Taxation	-14	0	0	0	-14	0	0	-14	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	10,362,703	15,461	2,313,137	23,296	16,422	12,731,020			

2017.01

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2017

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	50,676,380
0220	To Canada and agencies	
0230	To Others	17,939,926
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	68,616,306
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	68,616,306

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

1210	Sinking fund debentures	
1220	Instalment (serial) debentures	50,676,380
1230	Long term bank loans	17,939,926
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	68,616,306

3. Debt burden of the municipality: Analysed by function

1405	General government	9,751,683
1410	Protection services	393,281
Transportation services:		
1415	Roadways	2,974,774
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	24,749,064
1430	Storm water system	9,119,358
1435	Waterworks system	13,342
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	213,389
1455	Social and family services	23,349
1460	Social housing	13,342
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	14,217,627
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	7,147,097
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	68,616,306

2017.01001

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 2018	5,922,932	2,318,035						
3220	Year 2019	5,936,343	2,171,618						
3230	Year 2020	5,805,648	1,987,554						
3240	Year 2021	5,762,266	1,807,177						
3250	Year 2022	5,457,850	1,626,135						
3260	Years 2023 to 2027	21,749,124	5,468,649						
3270	Years 2028 onwards	17,982,143	3,069,314						
3280	Int. to be earned on sink. funds								
3299	TOTAL	68,616,306	18,448,482	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.

2017.01001

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		Festival Hydro Inc	Festival Hydro Services Inc				
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	14,212,588	77,557				14,290,145
0220	Capital	52,353,164	2,330,626				54,683,790
0297	Other	2,184,875	79,561				2,264,436
0298	Other Deferred Tax assets & regulatory b	1,339,213					1,339,213
0299	Total Assets	70,089,840	2,487,744	0	0	0	72,577,584
Liabilities							
0410	Current	12,869,266	115,321				12,984,587
0420	Long-term	15,600,000	372,000				15,972,000
0497	Other	14,795,547	1,390,274				16,185,821
0498	Other Post employment Liability & regula	1,742,161					1,742,161
0499	Total Liabilities	45,006,974	1,877,595	0	0	0	46,884,569
9910	Net Equity	25,082,866	610,149	0	0	0	25,693,015
0610	Municipality's Share	25,082,866	610,149				25,693,015
STATEMENT OF OPERATIONS							
0810	Revenues	81,655,347	1,389,223				83,044,570
0820	Expenses	79,549,119	1,264,021				80,813,140
9920	Net Income (Loss)	2,106,228	125,202	0	0	0	2,231,430
1010	Municipality's Share	2,106,228	125,202				2,231,430
1020	Dividends paid	991,140	0				991,140

2017.01001

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2017)
- 2220 Outstanding Loans as of 2017

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

- 2610 Year: 2018
- 2620 Year: 2019
- 2630 Year: 2020
- 2640 Year: 2021
- 2650 Year: 2022
- 2660 Years beyond 2022

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

FIR2017: Stratford C

Asmt Code: 3111
MAH Code: 65101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2017

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	41.00	3.00	2.00
0210 Fire	53.00	0.00	0.00
0211 Uniform	46.00		
0212 Civilian	7.00		
0215 Police	79.00	8.00	3.00
0216 Uniform	66.00		3.00
0217 Civilian	13.00	8.00	
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	23.00	23.00	
0225 Public Works	46.00		2.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services	4.00		4.00
0235 Homes for the Aged			
0240 Other Social Services	60.00	17.00	
0245 Parks and Recreation	29.00	38.00	88.00
0250 Libraries	16.00	24.00	
0255 Planning	3.00		
0290 Other	23.00	3.00	
0298 Subtotal	377.00	116.00	99.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	89%	97%	0%
------------------------------------------------------------------------	-----	-----	----

Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
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	33.00	23.00	1.00
0335 Homes for the Aged	41.00	72.00	
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	74.00	95.00	1.00

0399 TOTAL	451.00	211.00	100.00
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FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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
#	\$
9	10,302,724
9	10,302,724

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
#	\$
230	36,312,323
20	7,652,840
275	43,232,484
525	87,197,647

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

1498 Other

1499 **Subtotal**

1
\$
146,110,279
23,890,636
895,152
170,896,067

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017)

1
\$
1,362,966

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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
			TACBOC Construction Value Standard

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2017 based on permits issued.

1
\$
87,197,647

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 10 working days

Median Number of Working Days
1
#
9

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days

7

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

25

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

Number Of Building Permit Applications

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

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

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

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

1322 **Subtotal**

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

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

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
102	102	
4	4	
12	12	
59	59	
177	177	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.

Hectares
1
#
241

FIR2017: Stratford C

Asmt Code: 3111

MAH Code: 65101

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

11. Transportation Services		1	
#		#	
1710	Roads : Total Paved Lane Km	297	
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	285	
		Column 1	Column 2
		Column 3	Column 4
		#	#
1722	Has the entire municipal road system been rated?		Y
1725	Indicate the rating system used and the year the rating was conducted		RIMS 2017
1730	Roads : Total UnPaved Lane Km	0	
1740	Winter Control : Total Lane Km maintained in winter	397	
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	600,728	
1755	Transit : Population of Service Area.	31,465	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	5,080	
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	
		Total Number	
		1	2
		#	#
1765	Bridges	16	20
1766	Culverts	14	16
1767	Subtotal	30	36
		Column 1	Column 2
		Column 3	Column 4
		#	#
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		OSIM 2017
12. Environmental Services		1	
#		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	164	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	7,259,334	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	200	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0	
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	3,417,144	
1850	Water Main Breaks : Number of water main breaks in a year.	18	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	184	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	3,383	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	21,698	
1870	Waste Diversion : Total tonnes diverted from all property classes.	57,424	
13. Recreation Services		1	
#		#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	20	
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	40,387	
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	5,880	
		1	
		\$	
14. Other Revenue (Used for the calculation of Operating Cost)			
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)	230,600,725	

2017.01

FIR2017: Stratford C

Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2017

Asmt Code: 3111
MAH Code: 65101

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019
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)	6,017,000
0220 Interest (SLC 74 3099 02)	2,318,042
0299 Subtotal	8,335,042
0610 Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910 Total Debt Charges	8,335,042

	1
	\$
Excluded Debt Charges	
1010 Electricity - Principal (SLC 74 3030 01)	0
1020 Electricity - Interest (SLC 74 3030 02)	0
1030 Gas - Principal (SLC 74 3040 01)	0
1040 Gas - Interest (SLC 74 3040 02)	0
1050 Telephone - Principal (SLC 74 3050 01)	0
1060 Telephone - Interest (SLC 74 3050 02)	0
1099 Subtotal	0
1410 Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411 Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412 Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420 Total Debt Charges to be Excluded	0
9920 Net Debt Charges	8,335,042

	1
	\$
1610 Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	128,329,475
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)	27,138,627
2220 Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,244,393
2225 Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	508,620
2226 Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	268,430
2230 Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	3,910,619
2240 Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	111,139
2250 Deferred revenue earned (Development Charges) (SLC 10 1812 01)	1,743,306
2251 Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	237,475
2253 Other Deferred revenue earned (SLC 10 1814 01)	121,346
2252 Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254 Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	1,240,290
2299 Subtotal	36,524,245
2410 Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610 Net Revenues	91,805,230
2620 25% of Net Revenues	22,951,308
9930 ESTIMATED ANNUAL REPAYMENT LIMIT	14,616,266

For Illustration Purposes Only

Annual Interest Rate @ Term years =