

## SCHEDULE 02: Declaration of the Municipal Treasurer

### General Instructions

The Declaration affirms that all schedules agree with the books and records of the municipality and its consolidated entities and that the schedules have been completed in accordance with the instructions.

The Declaration of the Municipal Treasurer is labelled Schedule 02 in the FIR workbook.

Once you're ready to submit the return, you will be asked to tick two boxes:

The Declaration of the Municipal Treasurer will be displayed, check the boxes to **acknowledge that:** and select → **OK**

**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
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
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

**By checking the boxes, I acknowledge that:**

- 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.

OK Cancel

### Description of Lines

Lines 0020 to 0028 should contain the name, phone number, fax and email address of a contact person who can answer questions regarding information in the FIR.

Questions regarding the information contained in the Schedules should be addressed

to:

**Line 0020**            **Name**  
**Line 0022**            **Telephone**  
**Line 0024**            **Fax**  
**Line 0028**            **Email (Required)**

The following lines contain information on the Municipal Website, Auditor, Audit Firm and Treasurer:

**Line 0030**            **Website address of municipality**  
**Line 0091**            **Municipal Auditor**  
**Line 0092**            **Municipal Audit Firm**  
**Line 0095**            **Municipal Audit's email**  
**Line 0090**            **Municipal Treasurer**  
**Line 0093**            **Municipal Treasurer Email (Required)**

**Line 0094**            **Date**

Enter the date the schedules are completed.  
The date automatically displays the current date.

### **Signature of Municipal Treasurer**

**The signature of the municipal treasurer has been replaced by an electronic signature.**

Please see the general instructions above.

**Line 0077**            **Method used to allocate Program Support to other functions in Schedule**

Select one of the methods from the pull-down menu. If this is not completed a critical error will be triggered. If "other method" is selected, please describe method for allocating Program Support in line 0078.

If "other method is selected in line 0077, the cell in line 0078 will turn white indicating text can be entered. Space will expand as text is entered.

### **Municipal Data**

Municipalities enter data on households, population and youth population in the following lines.

## **Line 0040            Households**

Households, refers to common households and include residential units, residential farm units, recreational dwelling units and Ontario Housing Corporation units.

Households should consist of the number of households on the assessment roll which was used to set taxes in the reporting year. The data originates in the year-end Summary of Assessment provided by the Municipal Property Assessment Corporation (MPAC) and used for taxation in the following year.

Households for the **2018** reporting year should be based on the 2017 year-end assessment roll which was used to set property taxes for 2018.

## **Line 0041            Population**

Population should be based on the municipal enumeration conducted in the municipal election year and should reflect the boundaries that are in place when the new council assumes office. Since municipal elections occur every four years, the enumerated population is frozen between elections. In the ministry database, the enumerated population traditionally lags a year since municipal elections occur near the year end.

Enumerated population includes persons on military bases but does not include seasonal residents.

## **Line 0042            Youth Population**

Enter the number of youths aged 12 to 17 (up to the 18<sup>th</sup> birthday).

Youth population is based on 2016 Census of Canada data and may be updated if there have been material changes. The next census will be in 2020.