

2018 FINANCIAL INFORMATION RETURN

Municipality: **Tillsonburg T**
Tier: **Lower-Tier**
Area: **Oxford Co**

MSO Office: **Western Ontario**
Asmt Code: **3204**
MAH Code: **37402**

Submitting: **FIR Schedules Only**
Version: **2018.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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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	Cheyne Sarafinichin
0022	Telephone	519-688-3009 ext. 3247
0024	Fax	
0028	Email (Required)	csarafinichin@tillsonburg.ca
0030	Website address of Municipality	www.tillsonburg.ca
0091	Municipal Auditor	Christene Scrimgeour
0092	Municipal Audit Firm	Scrimgeour & Company, Chartered Accountants
0095	Municipal Auditor's Email (Required)	christene@scrimgeour.com
0090	Municipal Treasurer	Dave Rushton
0093	Municipal Treasurer's Email (Required)	drushton@tillsonburg.ca
0094	Date	22/06/2020

Signature of Municipal Treasurer

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	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	Time Study

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	7,532 MPAC
0041	Population	16,000 Other
0042	Youth Population	1,295 Stats Can

2018.01

FIR2018: Tillsonburg T

Schedule 10

Asmt Code: 3204

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2018

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)	15,300,870
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	85,652
9940	Subtotal	15,386,522
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	335,700
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	335,700
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	443,072
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	927,753
0820	Canada conditional grants (SLC 12 9910 02)	1,978
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	462,705
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)	815,367
0899	Subtotal	2,650,875
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	3,765
1099	Revenue from other municipalities (SLC 12 9910 03)	288,691
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,850,867
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	636,396
1430	Rents, concessions and franchises	1,047,755
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,684,151
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	139,944
1698	Other	
1699	Subtotal	139,944
	Other revenue	
1805	Investment income	326,545
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-855,094
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	146,222
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	455,249
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	356,464
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	429,386
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	23,769,901

2018.01

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	23,769,901
2020	LESS: Total Expenses (SLC 40 9910 11)	20,964,788
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,805,113
2060	Accumulated surplus/(deficit) at the beginning of year	58,716,517
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	58,716,517
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	61,521,630

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	11,238,413
6020	PLUS: Net Income for Government Business Enterprise for year	356,464
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	11,594,877

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	
4031	Roads - Unpaved	698,391
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	93,571
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	23,406
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	815,368

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2018

	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	144,671	300		426,006			
Protection services							
0410 Fire				358,771			
0420 Police	69,585			25,531			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				101,389			
0445 Building permit and inspection services				15,654			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	69,585	0	0	501,345	0	0	0
Transportation services							
0611 Roads - Paved			129,092	54,232	896,066	370,199	
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	54,075			7,902			
0632 Transit - Disabled & special needs							
0640 Parking				21,887			
0650 Street lighting					31,687		
0660 Air transportation			5,000	258,492			
0698 Other							
0699 Subtotal	54,075	0	134,092	342,513	927,753	370,199	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system	75,000					39,881	
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection			130,359	137,146		0	
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	75,000	0	130,359	137,146	0	39,881	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				141,279			
1098 Other							
1099 Subtotal	0	0	0	141,279	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	20,000		1,590	36,005			3,765
1620 Recreation programs	44,353			1,108,634		52,625	
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				15,400			
1640 Libraries							
1645 Museums	17,899		150	29,123			
1650 Cultural services							
1698 Other - Community Events		1,678	22,500				
1699 Subtotal	82,252	1,678	24,240	1,189,162	0	52,625	3,765
Planning and development							
1810 Planning and zoning	17,489			12,124			
1820 Commercial and industrial				76,000			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other - BIA				25,292			
1899 Subtotal	17,489	0	0	113,416	0	0	0
1910 Other							
9910 TOTAL	443,072	1,978	288,691	2,850,867	927,753	462,705	3,765

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential										
0330	C Commercial	N	100.0%	0		10.0%	500	0	N	N	N
0340	I Industrial	N	100.0%	0		10.0%	500	0	N	N	N

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	Y	2018	4
0810	M Multi-Residential	Y	2018	4
0815	N New Multi-Residential	Y	2018	4
0820	C Commercial (Includes G, D, S)	Y	2018	4
0840	I Industrial (Includes L)	Y	2018	4
0850	F Farmland	Y	2018	4
0855	T Managed Forest	Y	2018	4
0860	P Pipeline	Y	2018	4

5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	<input type="text"/>

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	20180222	20180524	2	20180823	20181025
1220	M Multi-Residential	2	20180222	20180524	2	20180823	20181025
1230	F Farmland	2	20180222	20180524	2	20180823	20181025
1240	T Managed Forest	2	20180222	20180524	2	20180823	20181025
1250	C Commercial	2	20180222	20180524	2	20180823	20181025
1260	I Industrial	2	20180222	20180524	2	20180823	20181025
1270	P Pipeline	2	20180222	20180524	2	20180823	20181025
1298	Other <input type="text"/>	2	20180222	20180524	2	20180823	20181025

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,641,231,334	14,934,289	7,819,487	5,274,866	28,028,642

RTC RTQ	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	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Tillsonburg T													
0010	RT	Residential	Full Occupied	1.000000	100%	1,406,675,867	1,357,019,151	0.772187%	0.402892%	0.170000%	1.345079%	10,478,730	5,467,322	2,306,933	18,252,985
0031	R1	Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	1,391,400	1,240,400	0.344352%	0.181302%	0.076500%	0.602154%	4,271	2,249	949	7,469
0050	MT	Multi-Residential	Full Occupied	2.370000	100%	58,109,500	53,884,574	1.757342%	0.954854%	0.170000%	2.882196%	946,936	514,519	91,604	1,553,059
0110	FT	Farmiland	Full Occupied	0.235000	100%	11,965,200	9,259,800	0.224922%	0.094680%	0.042500%	0.362102%	20,827	8,767	3,935	33,529
0210	CT	Commercial	Full Occupied	1.901800	100%	123,328,933	144,032,273	1.472200%	0.766219%	1.340000%	3.578419%	2,120,443	1,103,603	1,930,032	5,154,078
												0	0	0	0
0240	CU	Commercial	Excess Land	1.901800	70%	1,097,700	1,173,325	1.018717%	0.536354%	0.938000%	2.493071%	11,953	6,293	11,006	29,252
0270	CX	Commercial	Vacant Land	1.901800	70%	1,746,300	1,729,800	1.018717%	0.536354%	0.938000%	2.493071%	17,622	9,278	16,226	43,126
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
0510	IT	Industrial	Full Occupied	2.630000	100%	29,829,700	29,238,650	1.977980%	1.059606%	1.340000%	4.377586%	578,335	309,814	391,798	1,279,947
												0	0	0	0
0540	IU	Industrial	Excess Land	2.630000	65%	598,800	597,750	1.308157%	0.688744%	0.871000%	2.867901%	7,820	4,117	5,206	17,143
												0	0	0	0
0570	IX	Industrial	Vacant Land	2.630000	65%	551,100	550,850	1.308157%	0.688744%	0.871000%	2.867901%	7,206	3,794	4,798	15,798
0610	LT	Large Industrial	Full Occupied	2.630000	100%	21,084,900	20,874,900	2.012550%	1.059606%	1.340000%	4.412156%	420,118	221,192	279,724	921,034
0620	LU	Large Industrial	Excess Land	2.630000	65%	44,400	44,400	1.308157%	0.688744%	0.871000%	2.867901%	581	306	387	1,274
0710	PT	Pipeline	Full Occupied	1.259300	100%	5,380,000	5,156,500	0.963652%	0.507362%	1.033737%	2.504751%	49,691	26,162	53,305	129,158
2140	JT	Industrial, NConstr.	Full Occupied	2.630000	100%	5,554,400	5,544,900	1.977980%	1.059606%	1.090000%	4.127586%	109,677	58,754	60,439	228,870
2440	XT	Commercial, NConstr.	Full Occupied	1.901800	100%	10,874,300	10,849,761	1.472200%	0.766219%	1.090000%	3.328419%	159,730	83,133	118,262	361,125
2445	XU	Commercial, NConstr.	Excess Land	1.901800	70%	34,300	34,300	1.018717%	0.536354%	0.763000%	2.318071%	349	184	262	795
												0	0	0	0
9201			Subtotal			1,678,266,800	1,641,231,334					14,934,289	7,819,487	5,274,866	28,028,642

2018.01001

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

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

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		142,692			142,692

RTC RTQ	Tax Band	Property		Tax Rate		Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
		Class	Description	Tax Ratio	Full Rate			LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
														14	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
4001	950	01	Other Area Rates				Parking								
0010	RT	0	Residential	Full Occupied	1.000000	100%	13,046,089	0.113187%			0.113187%	14,766			14,766
0050	MT	0	Multi-Residential	Full Occupied	2.370000	100%	2,258,050	0.321010%			0.321010%	7,249			7,249
0210	CT	0	Commercial	Full Occupied	1.901800	100%	55,873,194	0.215260%			0.215260%	120,273			120,273
0270	CX	0	Commercial	Vacant Land	1.901800	70%	268,000	0.150682%			0.150682%	404			404
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
											0				0
9401							Subtotal		71,445,333						
											142,692				142,692

2018.01001

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	442,970		442,970

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001	430	01	Sewer (Sanitary / Storm)											
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,357,019,151		0.022882%			310,513		310,513
0050	MT	0	Multi-Residential	Full Occupied	2.370000	100%	53,884,574		0.052130%			28,090		28,090
0210	CT	0	Commercial	Full Occupied	1.901800	100%	144,032,273		0.043517%			62,679		62,679
2440	XT	0	Commercial, NConstr.	Full Occupied	1.901800	100%	10,849,761		0.043517%			4,721		4,721
0240	CU	0	Commercial	Excess Land	1.901800	70%	1,173,325		0.030462%			357		357
0270	CX	0	Commercial	Vacant Land	1.901800	70%	1,729,800		0.030462%			527		527
2445	XU	0	Commercial, NConstr.	Excess Land	1.901800	70%	34,300		0.030462%			10		10
0510	IT	0	Industrial	Full Occupied	2.630000	100%	29,238,650		0.060179%			17,596		17,596
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	5,544,900		0.060179%			3,337		3,337
0540	IU	0	Industrial	Excess Land	2.630000	65%	597,750		0.039117%			234		234
0570	IX	0	Industrial	Vacant Land	2.630000	65%	550,850		0.039117%			215		215
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	20,874,900		0.060179%			12,562		12,562
0620	LU	0	Large Industrial	Excess Land	2.630000	65%	44,400		0.039117%			17		17
0710	PT	0	Pipeline	Full Occupied	1.259300	100%	5,156,500		0.028815%			1,486		1,486
0110	FT	0	Farmland	Full Occupied	0.235000	100%	9,259,800		0.005377%			498		498
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	100.000000	45%	1,240,400		0.010297%			128		128
												0		0
												0		0
												0		0
												0		0
9601							Subtotal		1,641,231,334			442,970		442,970

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

		Municipal Taxes		Education	TOTAL
		LT / ST	UT	Taxes	15
		12	13	14	\$
		\$	\$	\$	\$
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)	180,945	96,373	23,696	301,014
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	15,257,926	8,358,830	5,298,562	28,915,318
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 BIA <input type="text"/>	130,232			130,232
9892	Subtotal	130,232	0	0	130,232
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	15,388,158	8,358,830	5,298,562	29,045,550

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		5,786,350	63,282	33,318	391	96,991

KIC DTD LIST	Tax Rate 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	Tillsonburg T													
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	6,700	6,700	0.765228%	0.402892%		1.168120%	51	27	0	78
1210	CF 0	Commercial	PIL: Full Occupied	1.901800	100%	934,500	930,500	1.455310%	0.766219%		2.221529%	13,542	7,130	0	20,672
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.901800	70%	4,844,900	4,722,450	1.018717%	0.536354%		1.555071%	48,108	25,329	0	73,437
											0	0	0	0	
1280	CY 0	Commercial	PIL: Vacant Land	1.901800	70%	99,000	97,500	1.018717%	0.536354%		1.555071%	993	523	0	1,516
1518	IP 0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	2.630000	100%	29,200	29,200	2.012550%	1.059606%	1.340000%	4.412156%	588	309	391	1,288
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201			Subtotal			5,914,300	5,786,350					63,282	33,318	391	96,991

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2018

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

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9699 TOTAL		1,894		1,894

KIC PTO LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	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 \$	
6001	430 01	Sewer (Sanitary / Storm)													
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	6,700		0.022882%		0.022882%		2		2	
1210	CF 0	Commercial	PIL: Full Occupied	1.901800	100%	930,500		0.043517%		0.043517%		405		405	
1280	CY 0	Commercial	PIL: Vacant Land	1.901800	70%	4,722,450		0.030462%		0.030462%		1,439		1,439	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.901800	70%	97,500		0.030462%		0.030462%		30		30	
1518	IP 0	Industrial	PIL: Full Occupied, Taxable Tenar	2.630000	100%	29,200		0.060179%		0.060179%		18		18	
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
											0		0		
9601			Subtotal			5,786,350						1,894		1,894	

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12	UT 13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	5,807	15,034	7,200	28,041
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	69,089	50,246	7,591	126,926
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	1,369			1,369
8097	Other <input style="width: 100px;" type="text" value="PARKING"/>	1,059			1,059
9890	Subtotal	2,428	0	0	2,428
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	4,166	2,341	8,744	15,251
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text" value="THI"/>	9,968	2,921		12,889
9892	Subtotal	14,134	5,262	8,744	28,140
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	85,651	55,508	16,335	157,494

2018.01001

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

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
							77.682%	0.753%	19.789%	1.776%	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	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
	7 \$	8 \$	9 \$	10 \$		4 \$	5 \$		11 \$					
0010 Residential	1,408,067,267	1,407,301,997	1,358,259,551	1,357,577,331	18,585,861	10,497,767	5,780,212	2,307,882						
0050 Multi-residential	58,109,500	137,719,515	53,884,574	127,706,440	1,588,398	954,185	542,609	91,604						
0110 Farmland	11,965,200	2,811,822	9,259,800	2,176,053	34,027	20,827	9,265	3,935						
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	1,478,141,967	1,547,833,334	1,421,403,925	1,487,459,824	20,208,286	11,472,779	6,332,086	2,403,421	0	0	0	0	0	0
0210 Commercial	126,172,933	238,333,068	146,935,398	277,785,391	5,410,696	2,270,695	1,182,737	1,957,264	1,520,442	14,738	387,323	34,761	0	
0215 Commercial New Construction	10,908,600	20,726,406	10,884,061	20,679,738	366,651	160,079	88,048	118,524	92,072	892	23,455	2,105	0	
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	137,081,533	259,059,474	157,819,459	298,465,129	5,777,347	2,430,774	1,270,785	2,075,788	1,612,514	15,631	410,778	36,866	0	0
0510 Industrial	30,979,600	80,417,865	30,387,250	78,861,181	1,330,933	593,361	335,770	401,802	312,128	3,026	79,513	7,136	0	
0515 Industrial New Construction	5,554,400	14,608,072	5,544,900	14,583,087	232,207	109,677	62,091	60,439	46,950	455	11,960	1,073	0	
0610 Large Industrial	21,129,300	55,529,189	20,919,300	54,976,889	934,887	420,699	234,077	280,111	217,596	2,109	55,431	4,975	0	
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	57,663,300	150,555,126	56,851,450	148,421,157	2,498,027	1,123,737	631,938	742,352	576,674	5,590	146,904	13,184	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,380,000	6,775,034	5,156,500	6,493,580	130,644	49,691	27,648	53,305	41,408	401	10,549	947	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	301,014	180,945	96,373	23,696	0	0	0	0	0	0
9180 Total Levied by Rate					28,915,318	15,257,926	8,358,830	5,298,562	2,230,596	21,622	568,230	50,997	0	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	130,232	130,232	0	0	0	0	0	0	0	0
9199 TOTAL before Adj.	1,678,266,800	1,964,222,968	1,641,231,334	1,940,839,690	29,045,550	15,388,158	8,358,830	5,298,562	2,230,596	21,622	568,230	50,997	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 \$
	4 \$	5 \$				4 \$	5 \$	
1010 Residential	6,700	6,700	6,700	6,700	80	51	29	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	6,700	6,700	6,700	6,700	80	51	29	0
1210 Commercial	5,878,400	8,358,848	5,750,450	8,186,232	97,499	62,643	34,856	0
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 Constructio	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	5,878,400	8,358,848	5,750,450	8,186,232	97,499	62,643	34,856	0
1510 Industrial	29,200	76,796	29,200	76,796	1,306	588	327	391
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	29,200	76,796	29,200	76,796	1,306	588	327	391
1705 Landfill	0	0	0	0	0	0	0	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					28,041	5,807	15,034	7,200
9280 Total Levied by Rate					126,926	69,089	50,246	7,591
9290 Amts Added to PILS	0	0	0	0	2,428	2,428	0	0
9292 Other PIL Amounts	0	0	0	0	28,140	14,134	5,262	8,744
9299 TOTAL before Adj.	5,914,300	8,442,344	5,786,350	8,269,728	157,494	85,651	55,508	16,335

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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				0		0	69,090	50,246	7,591									
5020 Canada Enterprises				0		0												
Ontario																		
Municipal Tax Assist. Act																		
5210 Prev. Exempt Properties				0		0												
5220 Other Mun. Tax Asst. Act				0		0												
5230 Inst. Payments - Heads and Beds	0	0	0	0		0												
5232 Railway Rights-of-way	0	0	0	0		0												
5234 Utility Corridors/Transmission	0	0	0	0		0												
5236 Hydro-Electric Power Dams	0	0	0	0		0												
5240 Other				0		0												
Ontario Enterprises																		
5410 Ontario Mortgage and Housing Corporation				0		0												
5430 Liquor Control Board of Ont.				0		0												
5432 Railway Rights-of-way	4,166	2,341	8,744	15,251		15,251	4,166	2,341	8,744	6,794	1,730	65	155					
5434 Utility Corridors/Transmission	0	0	0	0		0												
5437 Ontario Lottery and Gaming Corp.				0		0												
5460 Other				0		0	9,968	2,921										
5610 Municipal Enterprises				0		0												
5910 Other Muns and Enterprises				0		0												
5950 Amounts Added to PIL	2,428	0	0	2,428		2,428	2,428											
9599 TOTAL	6,594	2,341	8,744	17,679	0	17,679	85,652	55,508	16,335	12,689	3,236	120	290	0				

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	210,919	36,947	135,879	236,319		47,125	667,189	86,724		753,913
1620	Recreation programs	1,465,551	769	290,957			7,469	1,764,746	59,772		1,824,518
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	783,481	110,547	771,675	194,556		386,478	2,246,737	44,388		2,291,125
1640	Libraries							0			0
1645	Museums	267,291		93,401	12,610		12,834	386,136	18,444		404,580
1650	Cultural services							0			0
1698	Other - Community Events	13,218		35,845				49,063			49,063
1699	Subtotal	2,740,460	148,263	1,327,757	443,485	0	453,906	5,113,871	209,328	0	5,323,199
Planning and development											
1810	Planning and zoning		22,256	84,974			85,326	192,556			192,556
1820	Commercial and Industrial	285,569	13,582	139,853	50,410			489,414	-14,136		475,278
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other							0			0
1899	Subtotal	285,569	35,838	224,827	50,410	0	85,326	681,970	-14,136	0	667,834
1910	Other - BIA	29,593	320	7,806	33,519			71,238			71,238
9910	TOTAL	8,930,656	410,564	3,818,232	5,010,106	193,446	0	2,601,784	0	0	20,964,788

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	6,668,482
5020	Employee benefits	2,262,174
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	8,930,656
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	8,930,656
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	44,185
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2018: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
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	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	2,736,098	4,337,647	141,045	34,931		4,443,761	1,601,549	47,125	34,931	1,613,743	2,830,018
1620 Recreation programs	1,010,708	1,324,565	10,617			1,335,182	313,857	7,469		321,326	1,013,856
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	8,472,433	13,012,702	421,330			13,434,032	4,540,269	386,478		4,926,747	8,507,285
1640 Libraries	1	1				1	0			0	1
1645 Museums	855,953	1,261,287	9,816			1,271,103	405,334	12,834		418,168	852,935
1650 Cultural services	337,896	614,360				614,360	276,464			276,464	337,896
1698 Other	0	0				0	0			0	0
1699 Subtotal	13,413,089	20,550,562	582,808	34,931	0	21,098,439	7,137,473	453,906	34,931	7,556,448	13,541,991
Planning and development											
1810 Planning and zoning	1,159,347	1,598,516				1,598,516	439,169	85,326		524,495	1,074,021
1820 Commercial and Industrial	0	0				0	0			0	0
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	1,159,347	1,598,516	0	0	0	1,598,516	439,169	85,326	0	524,495	1,074,021
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	53,381,340	95,564,468	5,103,877	1,946,132	0	98,722,213	42,183,128	2,601,784	971,809	43,813,103	54,909,110

2018.01001

FIR2018: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,266,962	1,266,963
2010	Land Improvements	0	
2020	Buildings	14,661,230	14,769,875
2030	Machinery & Equipment	1,804,766	2,018,023
2040	Vehicles	0	
2097	Other <input type="text" value="Computer Equipment"/>	111,730	132,284
2098	Other <input type="text" value="Transportation Equipment"/>	2,880,646	3,210,177
2099	Total General Capital Assets	20,725,334	21,397,322
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	32,656,006	33,511,788
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	32,656,006	33,511,788
9920	Total Tangible Capital Assets	53,381,340	54,909,110
2405	Construction-in-progress	968,012	7,618,676
9921	Total Tangible Capital Assets and Construction-in-progress	54,349,352	62,527,786

2018.01

FIR2018: Tillsonburg T

Schedule 51

Asmt Code: 3204

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 37402

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
1	2	3	4
\$	\$	\$	\$
66,373	72,131	65,744	72,760
0299 General government			
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
Transportation services			
0611 Roads - Paved	383,074	2,476,140	449,151
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 - Fleet	125,769	1,486,480	125,769
0699	508,843	3,962,620	574,920
Environmental services			
0811 Wastewater collection/conveyance	0		0
0812 Wastewater treatment & disposal	0		0
0821 Urban storm sewer system	0		0
0822 Rural storm sewer system	0		0
0831 Water treatment	0		0
0832 Water distribution/transmission	0		0
0840 Solid waste collection	0		0
0850 Solid waste disposal	0		0
0860 Waste diversion	0		0
0898 Other	0		0
0899	0	0	0
Health services			
1010 Public health services	0		0
1020 Hospitals	0		0
1030 Ambulance services	0		0
1035 Ambulance dispatch	0		0
1040 Cemeteries	41,165	9,969	7,040
1098 Other	0		0
1099	41,165	9,969	7,040
Social and family services			
1210 General assistance	0		0
1220 Assistance to aged persons	0		0
1230 Child care	0		0
1298 Other	0		0
1299	0	0	0
Social Housing			
1410 Public Housing	0		0
1420 Non-Profit/Cooperative Housing	0		0
1430 Rent Supplement Programs	0		0
1497 Other	0		0
1498 Other	0		0
1499	0	0	0
Recreation and cultural services			
1610 Parks	1	543,773	543,774
1620 Recreation programs	0		0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0		0
1634 Rec. Fac. - All Other	246,653	2,028,077	7,861
1640 Libraries	0		0
1645 Museums	0		0
1650 Cultural services	0		0
1698 Other	0		0
1699	246,654	2,571,850	7,861
Planning and development			
1810 Planning and zoning	0		0
1820 Commercial and Industrial	104,977	794,636	104,977
1830 Residential development	0		0
1840 Agriculture and reforestation	0		0
1850 Tile drainage/shoreline assistance	0		0
1898 Other	0		0
1899	104,977	794,636	104,977
1910 Other	0		0
1910	0	0	0
9910 Total Construction-In-Progress	968,012	7,411,206	760,542
			7,618,676

2018/01

FIR2018: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

Schedule 53

for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,805,113
1020	Acquisition of tangible capital assets	-5,103,877
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,601,784
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	974,323
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Increase in WIP"/>	-6,650,664
1071	Other <input type="text"/>	
1099	Subtotal	-8,178,434
1210	Change in supplies inventories	21,234
1220	Change in prepaid expenses	430,968
1230	Other <input type="text"/>	
1299	Subtotal	452,202
1410	(Increase)/decrease in net financial assets/net debt	-4,921,119
1420	Net financial assets (net debt), beginning of year	3,846,605
9910	Net financial assets (net debt), end of year	-1,074,514

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	4,524,234
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	4,524,234
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)	1,548,513
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	137,360
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	15,214
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" value="Niche Sales"/>	7,040
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	1,708,127
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	462,704
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	927,753
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	3,765
0440	Canada Gas Tax (SLC 10 4099 01)	815,368
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,209,590
0499	Subtotal	3,917,717
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	8,441,951
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	3,338,074

2018.01

FIR2018: Tillsonburg T

Schedule 54

Asmt Code: 3204

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 37402

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01

FIR2018: Tillsonburg T

Schedule 54

Asmt Code: 3204

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 37402

for the year ended December 31, 2018

* 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

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,805,113
2020	Non-cash items including amortization	2,601,784
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	
2040	Change in deferred revenue	
2096	Other <input type="text" value="Net change in non-cash operating"/>	-416,540
2097	Other <input type="text" value="loss on disposal of TCA"/>	974,323
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	5,964,680
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-5,103,877
0630	Change in construction-in-progress	-6,650,664
0698	Other <input type="text" value="Net change in non-financial assets"/>	452,202
0699	Cash applied to capital transactions	-11,302,339
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Change in investment in Government Enterprise"/>	-356,464
0899	Cash provided by / (applied to) investing transactions	-356,464
Financing Transactions		
1010	Proceeds from long term debt issues	4,524,234
1020	Principal long term debt repayment	-1,198,129
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	3,326,105
1210	Increase in cash and cash equivalents	-2,368,018
1220	Cash and cash equivalents, beginning of year	5,329,296
9920	Cash and cash equivalents, end of year	2,961,278

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	2,929,323
1402	Temporary borrowings	
1403	Short term investments	31,955
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	2,961,278

		1 \$
Cash:		
1501	Unrestricted	-2,282,102
1502	Restricted	5,243,380
1503	Unallocated	
9950	Cash and cash equivalents, end of year	2,961,278

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	2,202,856	0	3,971,199
0310 Allocation of Surplus		0	239,589
0315 Allocation of Surplus : for operating			239,589
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services	344,867		
0620 Discounted services	157,219		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	502,086		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	22,268		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	82,973		
0862 Gasoline Tax - Federal	495,030		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			1,778,355
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	1,102,357	0	2,017,944
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			1,548,513
1015 For current operations			136,720
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	137,360		
1026 Development Charges earned to operations (SLC 61 0299 07)	8,862		
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)	815,367		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	3,796		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	965,385	0	1,685,233
2099 Balance, end of year	2,339,828	0	4,303,910

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5091 Tax rate stabilization			887,571
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			

Per Service Purpose:

5205 General government			790,544
5210 Protection services			231,885
Transportation services:			
5215 Roadways			842,981
5216 Winter Control			
5220 Transit			
5221 Parking			270,768
5222 Street lighting			
5223 Air transportation			6,043
Environmental services:			
5225 Wastewater system			
5230 Storm water system			
5235 Waterworks system			
5240 Solid waste collection			
5245 Solid waste disposal			1,857
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			324,383
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			402,518
5275 Libraries			
5276 Museums			
5277 Cultural services			46,164
5280 Planning and development			284,452
5290 Other <input type="text" value="BIA"/>			214,744

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services	1,074,039		
5620 Development Charges Act - Discounted services	902,845		
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)			
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))	271,257		
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	91,687		
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	2,339,828	0	4,303,910

2018.01

FIR2018: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

		Development Charges Proceeds				Development Charges Disbursements						
		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	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	36,597	3,244	551		3,795	8,862			38	8,900	31,492
0210	Fire Protection	231,190	64,572	2,564		67,136				490	490	297,836
0215	Police Protection	1,064		10		10					0	1,074
0220	Roads and Structures	508,177	260,666	6,228		266,894		56,360		2,000	58,360	716,711
0225	Transit	0				0					0	0
0230	Wastewater	0				0					0	0
0235	Stormwater	29,883	19,629	368		19,997				89	89	49,791
0240	Water	0				0					0	0
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	0				0					0	0
0280	Recreation	251,178	49,573	3,902		53,475		81,000		383	81,383	223,270
0285	Development Studies	0				0					0	0
0286	Parking	8,545		82		82					0	8,627
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other	0				0					0	0
0295	Other	535,914	104,402	8,563		112,965				796	796	648,083
0296	Other	0				0					0	0
0297	Other	0				0					0	0
0299	TOTAL	1,602,548	502,086	22,268	0	524,354	8,862	137,360	0	3,796	150,018	1,976,884