

2019 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: **2019.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

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

0020	Name	Cheyne Sarafinchin
0022	Telephone	519-688-3009 ext 4012
0024	Fax	
0028	Email (Required)	csarafinchin@tillsonburg.ca
0030	Website address of Municipality	www.tillsonburg.ca
0091	Municipal Auditor	Dianne Latta
0092	Municipal Audit Firm	Millard, Rouse & Rosebrugh LLP
0095	Municipal Auditor's Email (Required)	diannelatta@mrrca.com
0090	Municipal Treasurer	Dave Rushton
0093	Municipal Treasurer's Email (Required)	drushton@tillsonburg.ca
0094	Date	22/06/2020

Signature of Municipal Treasurer

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	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	7,647 MPAC
0041	Population	15,594 Stats Can
0042	Youth Population	1,005 Stats Can

2019.01

FIR2019: Tillsonburg T

Schedule 10

Asmt Code: 3204

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2019

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)	16,154,331
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	112,210
9940	Subtotal	16,266,541
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	430,900
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	14,481
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	445,381
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	1,131,976
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	51,739
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	499,996
0899	Subtotal	1,683,711
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	253,657
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,875,084
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	814,263
1430	Rents, concessions and franchises	1,119,026
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,933,289
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	159,872
1698	Other	
1699	Subtotal	159,872
	Other revenue	
1805	Investment income	391,988
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-1,383,215
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	532,315
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	947,160
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.)	327,397
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	815,645
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	24,433,180

2019.01

FIR2019: Tillsonburg T

Schedule 10

Asmt Code: 3204

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2019

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	24,433,180
2020	LESS: Total Expenses (SLC 40 9910 11)	22,400,648
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,032,532
2060	Accumulated surplus/(deficit) at the beginning of year	61,211,293
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	61,211,293
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	63,243,825

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	11,594,877
6020	PLUS: Net Income for Government Business Enterprise for year	17,058
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	11,611,935

<u>Total of line 0899 includes:</u>		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	145,162
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	145,162

<u>Total of line 0899 includes:</u>		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	499,995
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	499,995

FIR2019: Tillsonburg T

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2019

	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	820,963			380,182	50,000		
Protection services							
0410 Fire				415,526			
0420 Police	69,731			27,226			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				27,040			
0445 Building permit and inspection services				47,897			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	69,731	0	0	517,689	0	0	0
Transportation services							
0611 Roads - Paved			88,508	111,126			
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	145,162			23,026			
0632 Transit - Disabled & special needs							
0640 Parking				12,191			
0650 Street lighting							
0660 Air transportation			5,000	243,189			
0698 Other							
0699 Subtotal	145,162	0	93,508	389,532	0	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection			112,392	125,549			
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	112,392	125,549	0	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				133,266			
1098 Other							
1099 Subtotal	0	0	0	133,266	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	16,000		6,110	38,921			
1620 Recreation programs	44,915			1,093,968	1,739		
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				28,474			
1640 Libraries							
1645 Museums	17,899		2,400	45,678			
1650 Cultural services							
1698 Other - Community Events			24,267				
1699 Subtotal	78,814	0	32,777	1,207,041	1,739	0	0
Planning and development							
1810 Planning and zoning				15,035			
1820 Commercial and industrial	17,306		14,980	76,000			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other - BIA				30,790			
1899 Subtotal	17,306	0	14,980	121,825	0	0	0
1910 Other							
9910 TOTAL	1,131,976	0	253,657	2,875,084	51,739	0	0

FIR2019: Tillsonburg T

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2019

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In	
	2	3	4	
	Y or N	Year	# of Yrs	
0805	R Residential	Y	2019	4
0810	M Multi-Residential	Y	2019	4
0815	N New Multi-Residential	Y	2019	4
0820	C Commercial (Includes G, D, S)	Y	2019	4
0840	I Industrial (Includes L)	Y	2019	4
0850	F Farmland	Y	2019	4
0855	T Managed Forest	Y	2019	4
0860	P Pipeline	Y	2019	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	20190221	20190523	2	20190822	20191024
1220	M Multi-Residential	2	20190221	20190523	2	20190822	20191024
1230	F Farmland	2	20190221	20190523	2	20190822	20191024
1240	T Managed Forest	2	20190221	20190523	2	20190822	20191024
1250	C Commercial	2	20190221	20190523	2	20190822	20191024
1260	I Industrial	2	20190221	20190523	2	20190822	20191024
1270	P Pipeline	2	20190221	20190523	2	20190822	20191024
1298	Other <input type="text"/>	2	20190221	20190523	2	20190822	20191024

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2019

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,707,391,107	15,638,234	7,326,794	5,234,540	28,199,568

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	0 Residential	Full Occupied	1.000000	100%	1,436,819,367	1,411,724,412	0.783272%	0.365905%	0.161000%	1.310177%	11,057,642	5,165,570	2,272,876	18,496,088
0031	R1	0 Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	149,000	145,182	0.353372%	0.164657%	0.072450%	0.590479%	513	239	105	857
0050	MT	0 Multi-Residential	Full Occupied	2.185000	100%	58,601,200	56,472,132	1.644604%	0.771336%	0.161000%	2.576940%	928,743	435,590	90,920	1,455,253
0110	FT	0 Farmland	Full Occupied	0.235000	100%	12,388,000	10,989,875	0.184539%	0.085987%	0.040250%	0.310776%	20,281	9,450	4,423	34,154
0210	CT	0 Commercial	Full Occupied	1.901800	100%	121,055,233	148,007,628	1.458601%	0.695878%	1.290000%	3.444479%	2,158,841	1,029,953	1,909,298	5,098,092
												0	0	0	0
0240	CU	0 Commercial	Excess Land	1.901800	70%	1,097,700	1,195,914	1.045401%	0.487114%	1.096500%	2.629015%	12,502	5,825	13,113	31,440
0270	CX	0 Commercial	Vacant Land	1.901800	70%	1,823,800	1,817,998	1.045401%	0.487114%	1.096500%	2.629015%	19,005	8,856	19,934	47,795
												0	0	0	0
0310	GT	0 Parking Lot	Full Occupied	1.901800	100%	249,000	248,780	1.493430%	0.695878%	1.290000%	3.479308%	3,715	1,731	3,209	8,655
												0	0	0	0
												0	0	0	0
0510	IT	0 Industrial	Full Occupied	2.630000	100%	29,388,200	29,092,646	2.065265%	0.962330%	1.290000%	4.317595%	600,840	279,967	375,295	1,256,102
												0	0	0	0
0540	IU	0 Industrial	Excess Land	2.630000	65%	430,400	429,897	1.342422%	0.625514%	1.064250%	3.032186%	5,771	2,689	4,575	13,035
												0	0	0	0
0570	IX	0 Industrial	Vacant Land	2.630000	65%	346,600	346,475	1.342422%	0.625514%	1.064250%	3.032186%	4,651	2,167	3,687	10,505
0610	LT	0 Large Industrial	Full Occupied	2.630000	100%	21,168,300	21,081,317	2.065265%	0.962330%	1.290000%	4.317595%	435,385	202,872	271,949	910,206
0620	LU	0 Large Industrial	Excess Land	2.630000	65%	44,400	44,400	1.342422%	0.625514%	1.064250%	3.032186%	596	278	473	1,347
0710	PT	0 Pipeline	Full Occupied	1.259300	100%	5,476,000	5,362,256	0.988892%	0.460785%	1.012345%	2.462022%	53,027	24,708	54,285	132,020
2140	JT	0 Industrial, NConstr.	Full Occupied	2.630000	100%	5,544,400	5,549,650	2.065265%	0.962330%	1.030000%	4.057595%	114,615	53,406	57,161	225,182
2440	XT	0 Commercial, NConstr.	Full Occupied	1.901800	100%	14,867,300	14,848,245	1.493430%	0.695878%	1.030000%	3.219308%	221,748	103,326	152,937	478,011
2445	XU	0 Commercial, NConstr.	Excess Land	1.901800	70%	34,300	34,300	1.045401%	0.487114%	0.875500%	2.408015%	359	167	300	826
												0	0	0	0
9201			Subtotal			1,709,493,200	1,707,391,107					15,638,234	7,326,794	5,234,540	28,199,568

2019.01001

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2019

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

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		138,623			138,623

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	
														12	
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%	13,182,800	0.105395%			0.105395%	13,894			13,894
0050	MT	0	Multi-Residential	Full Occupied	2.185000	100%	2,788,620	0.230287%			0.230287%	6,422			6,422
0210	CT	0	Commercial	Full Occupied	1.901800	100%	58,818,007	0.200440%			0.200440%	117,895			117,895
											0			0	
0270	CX	0	Commercial	Vacant Land	1.901800	70%	293,863	0.140308%			0.140308%	412			412
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
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											0			0	
											0			0	
											0			0	
											0			0	
9401							Subtotal	75,083,290				138,623			138,623

2019.01

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	183,103	77,658	25,512	286,273
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	15,959,960	7,847,416	5,260,052	29,067,428
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"/>	128,294			128,294
9892	Subtotal	128,294	0	0	128,294
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	16,088,254	7,847,416	5,260,052	29,195,722

FIR2019: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2019

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		5,850,325	65,618	33,820	377	99,815

KIC DTD 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	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	0.785272%	0.404741%		1.190013%	53	27	0	80
1210	CF 0	Commercial	PIL: Full Occupied	1.901800	100%	934,500	932,500	1.493430%	0.769737%		2.263167%	13,926	7,178	0	21,104
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.901800	70%	4,844,900	4,783,675	1.045401%	0.538815%		1.584216%	50,009	25,775	0	75,784
											0	0	0	0	
1280	CY 0	Commercial	PIL: Vacant Land	1.901800	70%	99,000	98,250	1.045401%	0.538815%		1.584216%	1,027	529	0	1,556
1518	IP 0	Industrial	PIL: Full Occupied, Taxable Tenant of Province	2.630000	100%	29,200	29,200	2.065265%	1.064469%	1.290000%	4.419734%	603	311	377	1,291
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201			Subtotal			5,914,300	5,850,325					65,618	33,820	377	99,815

FIR2019: Tillsonburg T

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MAH Code: 37402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

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

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9699 TOTAL		1,848		1,848

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		0.022132%		0.022132%		1		1
1210	CF 0	Commercial	PIL: Full Occupied	1.901800	100%	932,500		0.042091%		0.042091%		392		392
1280	CY 0	Commercial	PIL: Vacant Land	1.901800	70%	4,783,675		0.029464%		0.029464%		1,409		1,409
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.901800	70%	98,250		0.029464%		0.029464%		29		29
1518	IP 0	Industrial	PIL: Full Occupied, Taxable Tenan	2.630000	100%	29,200		0.058208%		0.058208%		17		17
											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
9601			Subtotal			5,850,325						1,848		1,848

2019.01

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MAH Code: 37402

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2019

	Municipal PILS		Education	TOTAL
	LT / ST	UT	PILS	
	12	13	14	
	\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799 Total of all supplementary PILS (Supps, Omits, Section 444)	23,084	17,367	6,081	46,532
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910 TOTAL PILS Levied by Tax Rate	88,702	53,035	6,458	148,195
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	1,347			1,347
8097 Other <input type="text" value="PARKING"/>	987			987
9890 Subtotal	2,334	0	0	2,334
7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises	4,307	2,202	8,746	15,255
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)	6,899	3,556	0	10,455
8060 Hydro-electric Power Dams - from Province				0
8098 Other <input type="text" value="THI"/>	9,968	3,556		13,524
9892 Subtotal	21,174	9,314	8,746	39,234
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990 TOTAL PILS Levied	112,210	62,349	15,204	189,763

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FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2019

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
							77.590%	0.870%	19.887%	1.653%	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	11	4	5		7	8	9	10	11
0010 Residential	1,436,968,367	1,436,886,417	1,411,869,594	1,411,789,744	18,823,307	11,072,049	5,478,277	2,272,981					
0050 Multi-residential	58,601,200	128,043,622	56,472,132	123,391,608	1,487,851	935,165	461,766	90,920					
0110 Farmland	12,388,000	2,911,180	10,989,875	2,582,621	34,726	20,281	10,022	4,423					
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	1,507,957,567	1,567,841,219	1,479,331,601	1,537,763,973	20,345,884	12,027,495	5,950,085	2,368,324	0	0	0	0	0
0210 Commercial	123,976,733	234,112,118	151,021,540	285,493,207	5,358,820	2,308,655	1,107,820	1,942,345	1,507,065	16,898	386,274	32,107	0
0215 Commercial New Construction	14,901,600	28,320,293	14,882,545	28,284,055	485,097	222,107	109,753	153,237	118,897	1,333	30,474	2,533	0
0310 Parking Lot	249,000	473,548	248,780	473,130	8,716	3,715	1,792	3,209	2,490	28	638	53	0
0320 Office Building	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
0340 Shopping Centre	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
9120 Subtotal	139,127,333	262,905,960	166,152,865	314,250,392	5,852,633	2,534,477	1,219,365	2,098,791	1,628,452	18,259	417,387	34,693	0
0510 Industrial	30,165,200	78,619,248	29,869,018	77,840,867	1,296,870	611,262	302,051	383,557	297,602	3,337	76,278	6,340	0
0515 Industrial New Construction	5,554,400	14,608,072	5,549,650	14,595,580	228,412	114,615	56,636	57,161	44,351	497	11,368	945	0
0610 Large Industrial	21,212,700	55,748,531	21,125,717	55,519,766	923,841	435,981	215,438	272,422	211,372	2,370	54,177	4,503	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	56,932,300	148,975,850	56,544,385	147,956,212	2,449,123	1,161,858	574,125	713,140	553,325	6,204	141,822	11,788	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,476,000	6,895,927	5,362,256	6,752,689	133,515	53,027	26,203	54,285	42,120	472	10,796	897	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0					
9170 Supplementary Taxes	0	0	0	0	286,273	183,103	77,658	25,512					
9180 Total Levied by Rate					29,067,428	15,959,960	7,847,416	5,260,052	2,223,897	24,936	570,004	47,379	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0					
9192 Other Taxation Amounts	0	0	0	0	128,294	128,294	0	0					
9199 TOTAL before Adj.	1,709,493,200	1,986,618,956	1,707,391,107	2,006,723,266	29,195,722	16,088,254	7,847,416	5,260,052	2,223,897	24,936	570,004	47,379	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	6	7	8	9	10	11
1010 Residential	6,700	6,700	6,700	6,700	81	53	28	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	81	53	28	0
1210 Commercial	5,878,400	8,358,848	5,814,425	8,272,540	100,274	64,962	35,312	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	5,814,425	8,272,540	100,274	64,962	35,312	0
1510 Industrial	29,200	76,796	29,200	76,796	1,308	603	328	377
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	1,308	603	328	377
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					46,532	23,084	17,367	6,081
9280 Total Levied by Rate					148,195	88,702	53,035	6,458
9290 Amts Added to PILS	0	0	0	0	2,334	2,334	0	0
9292 Other PIL Amounts	0	0	0	0	39,234	21,174	9,314	8,746
9299 TOTAL before Adj.	5,914,300	8,442,344	5,850,325	8,356,036	189,763	112,210	62,349	15,204

Part 3 contains Distribution of PILS by School Boards

2019.01

FIR2019: Tillsonburg T

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

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	88,702	53,035	6,458	4,756	53	1,307	331						
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	6,899	3,556	0	10,455		10,455	6,899	3,556											
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	4,307	2,202	8,746	15,255		15,255	4,307	2,202	8,746	6,787	75	1,739	145						
5434 Utility Corridors/Transmission	0	0	0	0		0													
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other				0		0	9,968	3,556											
5610 Municipal Enterprises				0		0													
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	2,334	0	0	2,334		2,334	2,334												
9599 TOTAL	13,540	5,758	8,746	28,044	0	28,044	112,210	62,349	15,204	11,543	128	3,046	476	0					

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2019

	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	0
Recreation and cultural services											
1610 Parks	185,344	34,808	85,698	216,862			50,205	572,917	84,486		657,403
1620 Recreation programs	1,430,512	494	278,159				12,895	1,721,860	107,498		1,829,358
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	880,407	174,156	738,517	318,600			403,448	2,515,128	54,350		2,569,478
1640 Libraries								0			0
1645 Museums	256,134		114,165	54,705			13,031	438,035	21,096		459,131
1650 Cultural services								0			0
1698 Other Community Events	6,648		49,419					56,067			56,067
1699 Subtotal	2,759,045	209,458	1,265,958	590,167	0	0	479,379	5,304,007	267,430	0	5,571,437
Planning and development											
1810 Planning and zoning		13,380	44,454				85,326	143,160	3,996		147,156
1820 Commercial and Industrial	288,836	10,768	164,852	3,463				467,919	-14,016		453,903
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	288,836	24,148	209,306	3,463	0	0	85,326	611,079	-10,020	0	601,059
1910 Other BIA		3,857	132,037	65,554				191,448			191,448
9910 TOTAL	9,654,299	507,114	3,896,603	5,286,201	277,051	46,000	2,733,420	22,400,648	0	0	22,400,648

2019.01

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2019

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	7,320,617
5020	Employee benefits	2,333,642
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	9,654,259
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	9,654,259
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	60,933
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	

FIR2019: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST				AMORTIZATION				2019 Closing Net Book Value	
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2019 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
1430 Rent Supplement Programs	0	0				0				0	0
1497 Other	0	0				0				0	0
1498 Other	0	0				0				0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	2,830,018	4,443,761	667,522			5,111,283	1,613,743	50,205		1,663,948	3,447,335
1620 Recreation programs	1,013,856	1,335,182	52,255			1,387,437	321,326	12,695		334,021	1,053,416
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	8,507,285	13,434,032				13,434,032	4,926,747	403,447		5,330,194	8,103,838
1640 Libraries	1	1	169,643			169,644	0			0	169,644
1645 Museums	852,935	1,271,103				1,271,103	418,168	13,031		431,199	839,904
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	13,541,991	21,098,439	889,420	0	0	21,987,859	7,556,448	479,378	0	8,035,826	13,952,033
Planning and development											
1810 Planning and zoning	1,074,021	1,598,516				1,598,516	524,495	85,326		609,821	988,695
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	1,074,021	1,598,516	0	0	0	1,598,516	524,495	85,326	0	609,821	988,695
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	54,909,110	98,722,213	7,113,016	3,732,620	0	102,102,609	43,813,103	2,733,420	2,240,353	44,306,170	57,796,439

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MAH Code: 37402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,266,963	1,266,961
2010	Land Improvements	0	
2020	Buildings	14,769,875	15,054,553
2030	Machinery & Equipment	2,018,023	4,540,030
2040	Vehicles	0	
2097	Other <input type="text"/>	132,284	
2098	Other <input type="text" value="Transportation Equipment"/>	3,210,177	2,163,493
2099	Total General Capital Assets	21,397,322	23,025,037
		2019 Opening Net Book Value (NBV) 1 \$	2019 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	33,511,788	34,771,402
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	33,511,788	34,771,402
9920	Total Tangible Capital Assets	54,909,110	57,796,439
2405	Construction-in-progress	7,618,676	5,352,447
9921	Total Tangible Capital Assets and Construction-in-progress	62,527,786	63,148,886

2019.01

FIR2019: Tillsonburg T

Schedule 51

Asmt Code: 3204

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 37402

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST			
2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
1	2	3	4
\$	\$	\$	\$
0299	72,760	72,131	629
Protection services			
0410	0		0
0420	0		0
0421	0		0
0422	0		0
0430	0		0
0440	0		0
0445	0		0
0450	0		0
0460	0		0
0498	0		0
0499	0		0
Subtotal	0	0	0
Transportation services			
0611	2,410,063	88,033	1,456,667
0612	0		0
0613	0		0
0614	0		0
0621	0		0
0622	0		0
0631	0		0
0632	0		0
0640	0		0
0650	0		0
0660	0		0
0698	0		0
0699	1,486,480	162,124	162,124
Subtotal	3,896,543	250,157	1,618,791
Environmental services			
0811	0		0
0812	0		0
0821	0	52,468	52,468
0822	0		0
0831	0		0
0832	0		0
0840	0		0
0850	0		0
0860	0		0
0898	0		0
0899	0		0
Subtotal	0	52,468	52,468
Health services			
1010	0		0
1020	0		0
1030	0		0
1035	0		0
1040	44,094	31,769	35,774
1098	0		0
1099	0		0
Subtotal	44,094	31,769	35,774
Social and family services			
1210	0		0
1220	0		0
1230	0		0
1298	0		0
1299	0		0
Subtotal	0	0	0
Social Housing			
1410	0		0
1420	0		0
1430	0		0
1497	0		0
1498	0		0
1499	0		0
Subtotal	0	0	0
Recreation and cultural services			
1610	543,774	63,933	25,996
1620	0		0
1631	0		0
1634	2,266,869	278,273	2,545,142
1640	0		0
1645	0	19,945	19,945
1650	0		0
1698	0		0
1699	0		0
Subtotal	2,810,643	362,151	2,591,083
Planning and development			
1810	0		0
1820	794,636	259,066	1,053,702
1830	0		0
1840	0		0
1850	0		0
1898	0		0
1899	0		0
Subtotal	794,636	259,066	1,053,702
1910	0		0
9910	7,618,676	955,611	3,221,840
Total Construction-In-Progress	7,618,676	955,611	5,352,447

2019.01

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

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, 2019

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,032,532
1020	Acquisition of tangible capital assets	-4,846,793
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,733,420
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	1,383,216
1050	Proceeds on sale of tangible capital assets	109,057
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-621,100
1210	Change in supplies inventories	3,880
1220	Change in prepaid expenses	-168,023
1230	Other	
1299	Subtotal	-164,143
1410	(Increase)/decrease in net financial assets/net debt	1,247,289
1420	Net financial assets (net debt), beginning of year	-1,384,851
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	-137,562

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	2,022,600
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	2,022,600
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)	2,450,098
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	526,197
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	16,500
0420	Other	Trust Fund
0446	Proceeds from the sale of Tangible Capital Assets, etc.	109,056
0447	Investment income	
0448	Prepaid special charges	
0495	Other	Niche Sales
0496	Other	Hydro Rebate
0497	Other	Developer
0498	Other	
0501	Subtotal	3,943,007
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	1
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	51,739
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	499,995
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	551,735
0499	Subtotal	4,494,742
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	6,517,342
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	1,670,549

2019.01

FIR2019: Tillsonburg T

Schedule 54

Asmt Code: 3204

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 37402

for the year ended December 31, 2019

* 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

		2019 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

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

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FIR2019: Tillsonburg T

Schedule 54

Asmt Code: 3204

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 37402

for the year ended December 31, 2019

* 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

		2019 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,032,532
2020	Non-cash items including amortization	2,733,420
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	877,959
2030	Prepaid expenses	-168,023
2040	Change in deferred revenue	1,892,690
2096	Other <input type="text"/>	
2097	Other loss on disposal	1,383,216
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	8,751,794
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	109,057
0620	Cash used to acquire tangible capital assets	-7,113,022
0630	Change in construction-in-progress	2,266,229
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-4,737,736
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other Change in investment in Government Enterprise	-327,397
0899	Cash provided by / (applied to) investing transactions	-327,397
Financing Transactions		
1010	Proceeds from long term debt issues	2,141,170
1020	Principal long term debt repayment	-1,492,756
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	648,414
1210	Increase in cash and cash equivalents	4,335,075
1220	Cash and cash equivalents, beginning of year	2,961,278
9920	Cash and cash equivalents, end of year	7,296,353

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	2,241,437
1402	Temporary borrowings	
1403	Short term investments	5,054,916
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	7,296,353

		1 \$
Cash:		
1501	Unrestricted	6,106,191
1502	Restricted	1,190,162
1503	Unallocated	
9950	Cash and cash equivalents, end of year	7,296,353

2019.01

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	2,339,828	0	4,303,910
0310 Allocation of Surplus		0	54,469
0315 Allocation of Surplus : for operating			54,469
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services	704,671		
0620 Discounted services	223,150		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	927,821		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	25,399		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	227,046		
0862 Gasoline Tax - Federal	989,619		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			3,176,427
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	2,169,885	0	3,230,896
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			2,450,098
1015 For current operations			244,243
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	526,197		
1026 Development Charges earned to operations (SLC 61 0299 07)	6,118		
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)	499,996		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,032,311	0	2,694,341
2099 Balance, end of year	3,477,402	0	4,840,465

2019.01

FIR2019: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2019

		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	31,492	42,793	1,003		43,796	6,118				6,118	69,170
0210	Fire Protection	297,836	89,802	2,962		92,764		11,426			11,426	379,174
0215	Police Protection	1,074	4,651	17		4,668					0	5,742
0220	Roads and Structures	716,711	603,107	7,193		610,300		274,771			274,771	1,052,240
0225	Transit	0				0					0	0
0230	Wastewater	0				0					0	0
0235	Stormwater	49,791	7,111	412		7,523					0	57,314
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	223,270	116,881	4,005		120,886		20,000			20,000	324,156
0285	Development Studies	0				0					0	0
0286	Parking	8,627		72		72					0	8,699
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other	0				0					0	0
0295	Other	648,083	63,476	9,735		73,211		220,000			220,000	501,294
0296	Other	0				0					0	0
0297	Other	0				0					0	0
0299	TOTAL	1,976,884	927,821	25,399	0	953,220	6,118	526,197	0	0	532,315	2,397,789