

2017 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: **2017.01001**

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	519-888-3009 ext 3247
0024	Fax	
0028	Email (Required)	csarafinichin@tillsonbrug.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	12/07/2018

Signature of Municipal Treasurer

Signature _____ Date _____

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	MPAC
0041	Population	Other
0042	Youth Population	Stats Can

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FIR2017: Tillsonburg T

Schedule 10

Asmt Code: 3204

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2017

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	14,109,348
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	84,350
9940	Subtotal	14,193,698
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	176,400
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	176,400
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	264,560
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	730,710
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	417,557
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)	635,841
0899	Subtotal	2,048,668
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	40,361
1099	Revenue from other municipalities (SLC 12 9910 03)	215,145
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,614,323
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	449,796
1430	Rents, concessions and franchises	1,105,113
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,554,909
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	164,037
1698	Other	
1699	Subtotal	164,037
	Other revenue	
1805	Investment income	239,534
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-560,298
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	493,347
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	465,309
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.)	510,198
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	1,148,090
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	22,155,631

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Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 37402

for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	22,155,631
2020	LESS: Total Expenses (SLC 40 9910 11)	19,652,553
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,503,078
2060	Accumulated surplus/(deficit) at the beginning of year	56,213,439
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	56,213,439
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	58,716,517

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	10,728,215
6020	PLUS: Net Income for Government Business Enterprise for year	510,198
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	11,238,413

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	635,841
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	635,841

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

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	99,173			252,710			
Protection services							
0410 Fire				337,024			
0420 Police	80,752			26,412			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				30,959			
0445 Building permit and inspection services				44,260			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	80,752	0	0	438,655	0	0	0
Transportation services							
0611 Roads - Paved			77,039	64,352	610,887	235,810	18,490
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting				220			
0660 Air transportation			5,000	257,265			
0698 Other							
0699 Subtotal	0	0	82,039	321,837	610,887	235,810	18,490
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system					119,823	53,747	
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission							
0840 Solid waste collection			119,956	129,956			
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	119,956	129,956	119,823	53,747	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				157,377			
1098 Other							
1099 Subtotal	0	0	0	157,377	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				34,596		128,000	
1620 Recreation programs	48,881			1,110,019			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				14,008			21,871
1640 Libraries							
1645 Museums	17,899		2,900	35,657			
1650 Cultural services							
1698 Other - Community events			10,250	17,295			
1699 Subtotal	66,780	0	13,150	1,211,575	0	128,000	21,871
Planning and development							
1810 Planning and zoning	17,855			10,642			
1820 Commercial and industrial				66,066			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other - BIA				25,505			
1899 Subtotal	17,855	0	0	102,213	0	0	0
1910 Other							
9910 TOTAL	264,560	0	215,145	2,614,323	730,710	417,557	40,361

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

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	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	Y
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

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

3. Graduated Taxation (Tax Bands)

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

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

	Phase-In Program in Effect? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # of Yrs
0805	R Residential	2017	4
0810	M Multi-Residential	2017	4
0815	N New Multi-Residential	2017	4
0820	C Commercial (Includes G, D, S)	2017	4
0840	I Industrial (Includes L)	2017	4
0850	F Farmland	2017	4
0855	T Managed Forest	2017	4
0860	P Pipeline	2017	4

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD	
1210	R Residential	2	20170223	20170525	2	20170824	20171026
1220	M Multi-Residential	2	20170223	20170525	2	20170824	20171026
1230	F Farmland	2	20170223	20170525	2	20170824	20171026
1240	T Managed Forest	2	20170223	20170525	2	20170824	20171026
1250	C Commercial	2	20170223	20170525	2	20170824	20171026
1260	I Industrial	2	20170223	20170525	2	20170824	20171026
1270	P Pipeline	2	20170223	20170525	2	20170824	20171026
1298	Other <input type="text"/>						

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,569,698,565	13,989,100	7,807,616	5,354,617	27,151,333

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL 15 \$	
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12 \$	UT 13 \$	Taxes 14 \$		
2001	0	Tillsonburg T														
0010	RT	0 Residential	Full Occupied	1.000000	100%	1,366,214,867	1,292,511,258	0.748681%	0.417442%	0.179000%	1.345123%	9,676,788	5,395,485	2,313,595	17,385,868	
0031	R1	0 Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	1,456,000	1,306,075	0.336907%	0.187849%	0.080550%	0.605306%	4,400	2,453	1,052	7,905	
0050	MT	0 Multi-Residential	Full Occupied	2.550000	100%	57,550,100	51,345,425	1.847394%	1.045079%	0.179000%	3.071473%	948,552	536,600	91,908	1,577,060	
0110	FT	0 Farmland	Full Occupied	0.250000	100%	12,023,800	7,941,475	0.187171%	0.104361%	0.044750%	0.336282%	14,864	8,288	3,554	26,706	
0210	CT	0 Commercial	Full Occupied	1.901800	100%	129,363,933	142,270,968	1.423841%	0.793891%	1.390000%	3.607732%	2,025,712	1,129,476	1,977,566	5,132,754	
												0	0	0	0	
0240	CU	0 Commercial	Excess Land	1.901800	70%	993,700	1,046,739	0.996689%	0.555724%	0.973000%	2.525413%	10,433	5,817	10,185	26,435	
0270	CX	0 Commercial	Vacant Land	1.901800	70%	2,008,000	1,983,250	0.996689%	0.555724%	0.973000%	2.525413%	19,767	11,021	19,297	50,085	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
0510	IT	0 Industrial	Full Occupied	2.630000	100%	30,569,700	29,683,125	1.969031%	1.097872%	1.390000%	4.456903%	584,470	325,883	412,595	1,322,948	
												0	0	0	0	
0540	IU	0 Industrial	Excess Land	2.630000	65%	598,800	597,225	1.279871%	0.713617%	0.903500%	2.896988%	7,644	4,262	5,396	17,302	
												0	0	0	0	
0570	IX	0 Industrial	Vacant Land	2.630000	65%	720,100	719,725	1.279871%	0.713617%	0.903500%	2.896988%	9,212	5,136	6,503	20,851	
0610	LT	0 Large Industrial	Full Occupied	2.630000	100%	23,879,900	23,542,400	1.969031%	1.097872%	1.390000%	4.456903%	463,557	258,465	327,239	1,049,261	
0620	LU	0 Large Industrial	Excess Land	2.630000	65%	44,400	44,400	1.279871%	0.713617%	0.903500%	2.896988%	568	317	401	1,286	
0710	PT	0 Pipeline	Full Occupied	1.259300	100%	5,346,000	5,011,500	0.942813%	0.525685%	1.040000%	2.508498%	47,249	26,345	52,120	125,714	
2140	JT	0 Industrial, NConstr.	Full Occupied	2.630000	100%	1,759,000	1,744,750	1.969031%	1.097872%	1.140000%	4.206903%	34,355	19,155	19,890	73,400	
2440	XT	0 Commercial, NConstr.	Full Occupied	1.901800	100%	9,967,700	9,915,950	1.423841%	0.793891%	1.140000%	3.357732%	141,187	78,722	113,042	332,951	
2445	XU	0 Commercial, NConstr.	Excess Land	1.901800	70%	34,300	34,300	0.996689%	0.555724%	0.798000%	2.350413%	342	191	274	807	
												0	0	0	0	
9201			Subtotal			1,642,530,300	1,569,698,565					13,989,100	7,807,616	5,354,617	27,151,333	

FIR2017: Tillsonburg T

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Schedule
MUNICIPAL and SCHOOL BOARD TAXES
for the year ended December 31, 2017

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes
	443,003	

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes		
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$		
6001	440	01	Sewer (Storm Only)													
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,292,511,258	1,292,511,258		0.023709%		0.023709%			306,441	
0050	MT	0	Multi-Residential	Full Occupied	2.550000	100%	51,345,425	51,345,425		0.058503%		0.058503%			30,039	
0210	CT	0	Commercial	Full Occupied	1.901800	100%	142,270,968	142,270,968		0.045090%		0.045090%			64,150	
2440	XT	0	Commercial, NConstr.	Full Occupied	1.901800	100%	9,915,950	9,915,950		0.045090%		0.045090%			4,471	
0240	CU	0	Commercial	Excess Land	1.901800	70%	1,046,739	1,046,739		0.031563%		0.031563%			330	
0270	CX	0	Commercial	Vacant Land	1.901800	70%	1,983,250	1,983,250		0.031563%		0.031563%			626	
2445	XU	0	Commercial, NConstr.	Excess Land	1.901800	70%	34,300	34,300		0.031563%		0.031563%			11	
0510	IT	0	Industrial	Full Occupied	2.630000	100%	29,683,125	29,683,125		0.062354%		0.062354%			18,509	
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	1,744,750	1,744,750		0.062354%		0.062354%			1,088	
0540	IU	0	Industrial	Excess Land	2.630000	65%	597,225	597,225		0.040530%		0.040530%			242	
0570	IX	0	Industrial	Vacant Land	2.630000	65%	719,725	719,725		0.040530%		0.040530%			292	
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	23,542,400	23,542,400		0.062354%		0.062354%			14,680	
0620	LU	0	Large Industrial	Excess Land	2.630000	65%	44,400	44,400		0.040530%		0.040530%			18	
0710	PT	0	Pipeline	Full Occupied	1.259300	100%	5,011,500	5,011,500		0.029857%		0.029857%			1,496	
0110	FT	0	Farmland	Full Occupied	0.250000	100%	7,941,475	7,941,475		0.005927%		0.005927%			471	
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	1,306,075	1,306,075		0.010669%		0.010669%			139	
														0		
														0		
														0		
														0		
9601							Subtotal	1,569,698,565	1,569,698,565						443,003	

Schedule 22
TAXATION
December 31, 2017

TOTAL
443,003

TOTAL
15
\$

306,441
30,039
64,150
4,471
330
626
11
18,509
1,088
242
292
14,680
18
1,496
471
139
0
0
0
0
443,003

2017.01001

FIR2017: Tillsonburg T

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13		15
	\$	\$	\$	\$
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)	241,923	160,106	75,225	477,254
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	14,372,523	8,410,725	5,429,842	28,213,090
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
8010 Sewer and water service charges				0
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges				0
8035 Waste management collection charges				0
8040 Business improvement area				0
8097 Other <input type="text"/>				0
9890 Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>	119,678			119,678
9892 Subtotal	119,678	0	0	119,678
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	14,492,201	8,410,725	5,429,842	28,332,768

2017.01

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

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	1,941		1,941

KIC DTD 1 LIST	Tax DTD 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	UT 9	EDUC 10	TOTAL 11	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$
6001	440	01	Sewer (Storm Only)					0.00000%	0.00000%	0.00000%	0.00000%				0
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	6,700	6,700	0.023709%		0.023709%		2		2
1210	CF	0	Commercial	PIL: Full Occupied	1.901800	100%	934,500	928,500	0.045090%		0.045090%		419		419
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.901800	70%	4,844,900	4,661,225	0.031563%		0.031563%		1,471		1,471
1280	CY	0	Commercial	PIL: Vacant Land	1.901800	70%	99,000	96,750	0.031563%		0.031563%		31		31
1518	IP	0	Industrial	PIL: Full Occupied, Taxable Tenan	2.630000	100%	29,200	29,200	0.062354%		0.062354%		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
													0		0
													0		0
9601							Subtotal		5,914,300	5,722,375			1,941		1,941

2017.01001

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2017

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	15
		12	13	14	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	-3,069	10,499	6,069	13,499
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	58,167	46,584	6,475	111,226
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	1,370			1,370
8097	Other <input type="text" value="PARKING"/>	1,133			1,133
9890	Subtotal	2,503	0	0	2,503
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	4,095	2,414	8,745	15,254
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	2,713	1,371	1,985	6,069
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	6,701	3,737		10,438
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text" value="THI"/>	10,171	3,024		13,195
9892	Subtotal	23,680	10,546	10,730	44,956
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	84,350	57,130	17,205	158,685

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

1. Municipal and School Board Taxation

				TOTAL						ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)				100.000%						77.694%	0.728%	19.852%	1.726%	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	
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$	
0010 Residential	1,367,670,867	1,366,870,067	1,293,817,333	1,293,098,992	17,715,863	9,696,698	5,704,518	2,314,647	2,015,102	308,448	2,814	2,624		
0050 Multi-residential	57,550,100	146,752,755	51,345,425	130,930,834	1,613,879	955,332	566,639	91,908	89,143	2,760	2	4		
0110 Farmland	12,023,800	3,005,950	7,941,475	1,985,369	27,177	14,864	8,759	3,554	3,572					
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	1,437,244,767	1,516,628,772	1,353,104,233	1,426,015,194	19,356,919	10,666,894	6,279,916	2,410,109	2,107,817	311,208	2,816	2,628	0	
0210 Commercial	132,365,633	250,020,371	145,300,957	274,604,630	5,393,590	2,175,122	1,211,420	2,007,048	1,559,356	14,611	398,439	34,642	0	
0215 Commercial New Construction	10,002,000	19,002,234	9,950,250	18,903,816	338,240	141,529	83,395	113,316	88,040	825	22,495	1,956	0	
0310 Parking Lot	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	
0325 Office Building New Construction	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 Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	
9120 Subtotal	142,367,633	269,022,605	155,251,207	293,508,446	5,731,830	2,316,651	1,294,815	2,120,364	1,647,396	15,436	420,935	36,597	0	
0510 Industrial	31,888,600	82,652,971	31,000,075	80,317,945	1,380,144	601,326	354,324	424,494	329,806	3,090	84,271	7,327	0	
0515 Industrial New Construction	1,759,000	4,626,170	1,744,750	4,588,693	74,488	34,355	20,243	19,890	15,453	145	3,949	343	0	
0610 Large Industrial	23,924,300	62,880,039	23,586,800	61,992,414	1,065,245	464,125	273,480	327,640	254,557	2,385	65,043	5,655	0	
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	57,571,900	150,159,179	56,331,625	146,899,051	2,519,877	1,099,806	648,047	772,024	599,816	5,620	153,262	13,325	0	
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	
0710 Pipelines	5,346,000	6,732,218	5,011,500	6,310,982	127,210	47,249	27,841	52,120	40,494	379	10,347	900	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	477,254	241,923	160,106	75,225						
9180 Total Levied by Rate					28,213,090	14,372,523	8,410,725	5,429,842	4,395,523	332,644	587,360	53,450	0	
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0						
9192 Other Taxation Amounts	0	0	0	0	119,678	119,678	0	0						
9199 TOTAL before Adj.	1,642,530,300	1,942,542,774	1,569,698,565	1,872,733,673	28,332,768	14,492,201	8,410,725	5,429,842	4,395,523	332,644	587,360	53,450	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 \$	
1010 Residential	6,700	6,700	6,700	6,700	80	50	30	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	50	30	0
1210 Commercial	5,878,400	8,358,848	5,683,375	8,095,796	96,327	60,611	35,716	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 Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	5,878,400	8,358,848	5,683,375	8,095,796	96,327	60,611	35,716	0
1510 Industrial	29,200	76,796	29,200	76,796	1,320	575	339	406
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	29,200	76,796	29,200	76,796	1,320	575	339	406
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	0	0	0	0	13,499	-3,069	10,499	6,069
9280 Total Levied by Rate					111,226	58,167	46,584	6,475
9290 Amts Added to PILS	0	0	0	0	2,503	2,503	0	0
9292 Other PIL Amounts	0	0	0	0	44,956	23,680	10,546	10,730
9299 TOTAL before Adj.	5,914,300	8,442,344	5,719,275	8,179,292	158,685	84,350	57,130	17,205

Part 3 contains Distribution of PILS by School Boards

2017.01

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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5				8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	58,167	46,584	6,475	111,226		111,226	58,167	46,584	6,475	6,475					
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	6,701	3,737	0	10,438		10,438	6,701	3,737							
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	2,713	1,371	1,985	6,069		6,069	2,713	1,371	1,985	1,543	394	14	34		
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	4,095	2,414	8,745	15,254		15,254	4,095	2,414	8,745	6,794	1,736	64	151		
5434 Utility Corridors/Transmission	0	0	0	0		0									
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other [THI]	10,171	3,024		13,195		13,195	10,171	3,024							
5610 Municipal Enterprises				0		0									
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	2,503	0	0	2,503		2,503	2,503								
9599 TOTAL	84,350	57,130	17,205	158,685	0	158,685	84,350	57,130	17,205	14,812	2,130	78	185	0	

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							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	178,869	36,928	292,729	182,870		37,678	729,074	86,040		815,114
1620	Recreation programs	1,335,677	1,039	260,823			7,469	1,605,008	55,669		1,660,677
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	728,486	112,896	868,699	217,508		372,323	2,299,912	44,900		2,344,812
1640	Libraries							0			0
1645	Museums	265,585		74,088	10,760		11,779	362,212	16,740		378,952
1650	Cultural services							0			0
1698	Other							0			0
1699	Subtotal	2,508,617	150,863	1,496,339	411,138	0	429,249	4,996,206	203,349	0	5,199,555
Planning and development											
1810	Planning and zoning		30,456	50,559			85,326	166,341	-9,157		157,184
1820	Commercial and Industrial	265,414	18,437	124,709	5,774			414,334			414,334
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance							0			0
1898	Other	67,751	460	13,674	42,673			124,558			124,558
1899	Subtotal	333,165	49,353	188,942	48,447	0	85,326	705,233	-9,157	0	696,076
1910	Other							0			0
9910	TOTAL	8,434,319	403,435	3,436,776	4,648,441	214,175	0	2,515,407	0	0	19,652,553

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Asmt Code: 3204

MAH Code: 37402

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2017

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	6,283,970
5020	Employee benefits	2,150,349
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	8,434,319
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	8,434,319
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	31,331
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	
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST					AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	2,083,648	3,647,519	690,128		4,337,647	1,563,871	37,678		1,601,549		2,736,098
1620	Recreation programs	1,018,177	1,324,565			1,324,565	306,388	7,469		313,857		1,010,708
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0
1634	Rec. Fac. - All Other	8,551,071	12,719,017	293,665		13,012,702	4,167,946	372,323		4,540,269		8,472,433
1640	Libraries	1	1			1	0			0		1
1645	Museums	833,381	1,226,936	34,351		1,261,287	393,555	11,779		405,334		855,953
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	12,824,174	19,532,398	1,018,164	0	20,550,562	6,708,224	429,249	0	7,137,473	0	13,413,089
Planning and development												
1810	Planning and zoning	1,244,673	1,598,516			1,598,516	353,843	85,326		439,169		1,159,347
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	1,244,673	1,598,516	0	0	1,598,516	353,843	85,326	0	439,169	0	1,159,347
1910	Other	0	0			0	0			0		0
9910	Total Tangible Capital Assets	52,164,724	92,959,788	4,656,726	2,052,046	95,564,468	40,795,064	2,515,407	1,127,343	42,183,128	0	53,381,340

FIR2017: Tillsonburg T
Asmt Code: 3204
MAH Code: 37402

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

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,266,963	1,266,962
2010	Land Improvements	0	
2020	Buildings	14,089,025	14,661,230
2030	Machinery & Equipment	1,887,869	1,804,766
2040	Vehicles	0	
2097	Other <input type="text" value="Comptuer Equipment"/>	193,956	111,730
2098	Other <input type="text" value="Transportation Equipment"/>	2,135,287	2,880,646
2099	Total General Capital Assets	19,573,100	20,725,334
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	32,591,624	32,656,006
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	32,591,624	32,656,006
9920	Total Tangible Capital Assets	52,164,724	53,381,340
2405	Construction-in-progress	1,567,517	968,012
9921	Total Tangible Capital Assets and Construction-in-progress	53,732,241	54,349,352

FIR2017: Tillsonburg T

Schedule 51

Asmt Code: 3204

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 37402

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	26,362	66,373	26,362	66,373
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	381,348	823,579	821,853	383,074
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	880,376	125,769	880,376	125,769
0699	Subtotal	1,261,724	949,348	1,702,229	508,843
	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	165,812		165,812	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	Subtotal	165,812	0	165,812	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	27,366	21,799	8,000	41,165
1098	Other	0			0
1099	Subtotal	27,366	21,799	8,000	41,165
	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	Subtotal	0	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	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	62,204	0	62,203	1
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	1,730	248,505	3,582	246,653
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	63,934	248,505	65,785	246,654
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	22,319	104,977	22,319	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	Subtotal	22,319	104,977	22,319	104,977
1910	Other	0			0
9910	Total Construction-In-Progress	1,567,517	1,391,002	1,990,507	968,012

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FIR2017: 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, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,503,078
1020	Acquisition of tangible capital assets	-4,656,727
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,515,407
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	924,703
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Decrease in WIP"/>	599,505
1071	Other <input type="text"/>	
1099	Subtotal	-617,112
1210	Change in supplies inventories	-59,851
1220	Change in prepaid expenses	12,067
1230	Other <input type="text"/>	
1299	Subtotal	-47,784
1410	(Increase)/decrease in net financial assets/net debt	1,838,182
1420	Net financial assets (net debt), beginning of year	2,008,423
9910	Net financial assets (net debt), end of year	3,846,605

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	1,456,300
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	1,456,300
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	380,361
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	707,457
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	493,347
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	50,000
0420	Other <input type="text" value="developer contributions to capital"/>	171,780
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"/>	8,000
0496	Other <input type="text" value="Retro fit rebate"/>	5,520
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	1,816,465
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	417,557
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	730,710
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	40,361
0440	Canada Gas Tax (SLC 10 4099 01)	635,841
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,824,469
0499	Subtotal	3,640,934
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	5,097,234
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	440,507

FIR2017: Tillsonburg T

Schedule 54

Asmt Code: 3204

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 37402

for the year ended December 31, 2017

* 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

		2017 Actual
Operating Transactions		1
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

		2017 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

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FIR2017: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2017

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2017 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,503,078
2020	Non-cash items including amortization	2,515,407
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"/>	-1,308,026
2097	Other <input type="text" value="Loss on Disposal of TCA"/>	924,703
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	4,635,162
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-4,656,727
0630	Change in construction-in-progress	599,504
0698	Other <input type="text" value="Net Change in non-financial assets"/>	-47,783
0699	Cash applied to capital transactions	-4,105,006
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Change in investment in Government Enterprise"/>	-510,198
0899	Cash provided by / (applied to) investing transactions	-510,198
Financing Transactions		
1010	Proceeds from long term debt issues	1,456,300
1020	Principal long term debt repayment	-1,094,215
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	362,085
1210	Increase in cash and cash equivalents	382,043
1220	Cash and cash equivalents, beginning of year	4,947,253
9920	Cash and cash equivalents, end of year	5,329,296

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	5,292,887
1402	Temporary borrowings	
1403	Short term investments	36,409
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	5,329,296
Cash:		
1501	Unrestricted	-970,763
1502	Restricted	6,300,059
1503	Unallocated	
9950	Cash and cash equivalents, end of year	5,329,296

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FIR2017: Tillsonburg T

Asmt Code: 3204
MAH Code: 37402

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

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	2,512,130	0	3,151,683
0310 Allocation of Surplus		0	254,138
0315 Allocation of Surplus : for operating			254,138
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services	232,932		
0620 Discounted services	113,468		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	346,400		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	11,722		
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	-18,608		
0862 Gasoline Tax - Federal	480,400		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			1,332,131
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	819,914	0	1,586,269
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			707,457
1015 For current operations			59,296
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	493,347		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
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)	635,841		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,129,188	0	766,753
2099 Balance, end of year	2,202,856	0	3,971,199

FIR2017: Tillsonburg T

Asmt Code: 3204

MAH Code: 37402

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2017

	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	29,349	6,982	266		7,248					0	36,597
0210 Fire Protection	185,950	44,244	996		45,240					0	231,190
0215 Police Protection	1,059		5		5					0	1,064
0220 Roads and Structures	691,242	180,612	3,706		184,318		367,383			367,383	508,177
0225 Transit	0				0					0	0
0230 Wastewater	0				0					0	0
0235 Stormwater	21,683	8,076	124		8,200					0	29,883
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	322,263	34,604	2,569		37,173		108,258			108,258	251,178
0285 Development Studies	0				0					0	0
0286 Parking	8,505	0	40		40		0			0	8,545
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	0				0					0	0
0295 Other	477,722	71,882	4,016		75,898		17,706			17,706	535,914
0296 Other	0				0					0	0
0297 Other	0				0					0	0
0299 TOTAL	1,737,773	346,400	11,722	0	358,122	0	493,347	0	0	493,347	1,602,548