

2018 FINANCIAL INFORMATION RETURN

Municipality: **Elgin Co**
 Tier: **Upper-Tier**
 Area: **Elgin Co**

MSO Office: **Western Ontario**
 Asmt Code: **3400**
 MAH Code: **44000**

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

DECLARATION OF THE MUNICIPAL TREASURER

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

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	Jim Bundschuh
0022	Telephone	(519) 631-1460 x 141
0024	Fax	(519) 631-4297
0028	Email (Required)	jbundschuh@elgin.ca
0030	Website address of Municipality	www.elgincounty.ca
0091	Municipal Auditor	Rob Foster
0092	Municipal Audit Firm	Graham Scott Enns
0095	Municipal Auditor's Email (Required)	rfoster@gsellp.com
0090	Municipal Treasurer	Jim Bundschuh
0093	Municipal Treasurer's Email (Required)	jbundschuh@elgin.ca
0094	Date	22-07-2019

Signature of Municipal Treasurer

Signature	Date
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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: Modified Percentage of Total Expenditures

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support:

Municipal Data	Data Source	
	1 (#)	2 (List)
0040 Households	19,499	Stats Can
0041 Population	50,069	Stats Can
0042 Youth Population	13,260	Stats Can

2018.01

FIR2018: Elgin Co

Schedule 10

Asmt Code: 3400

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44000

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	33,929,236
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	1,605,981
9940	Subtotal	35,535,217
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	739,700
0625	Revenue from Cannabis	0
0695	Other	0
0696	Other	0
0697	Other	0
0698	Other	0
0699	Subtotal	739,700
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	21,726,705
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,474,333
0820	Canada conditional grants (SLC 12 9910 02)	140,085
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,578,406
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)	0
0899	Subtotal	24,919,529
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	2,993,768
1299	Total User Fees and Service Charges (SLC 12 9910 04)	6,679,489
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	0
1420	Licences and permits	397,391
1430	Rents, concessions and franchises	688,987
1431	Royalties	0
1432	Green Energy	0
1498	Other <input type="text" value="Past Warden's Fund"/>	129,764
1499	Subtotal	1,216,142
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	2,001,917
1610	Other fines	0
1620	Penalties and interest on taxes	0
1698	Other <input type="text"/>	0
1699	Subtotal	2,001,917
	Other revenue	
1805	Investment income	428,364
1806	Interest earned on reserves and reserve funds	0
1811	Gain/Loss on sale of land & capital assets	0
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned <input type="text"/>	0
1830	Donations	95,969
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	3,972
1850	Contributions from non-consolidated entities	0
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	0
1870	Gaming and Casino Revenues	0
1890	Other <input type="text"/>	0
1891	Other <input type="text"/>	0
1892	Other <input type="text"/>	0
1893	Other <input type="text"/>	0
1894	Other <input type="text"/>	0
1895	Other <input type="text"/>	0
1896	Other <input type="text"/>	0
1897	Other <input type="text"/>	0
1898	Other <input type="text"/>	0
1899	Subtotal	528,305
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	0
1905	Increase/Decrease in Government Business Enterprise equity	0
9910	TOTAL Revenues	74,614,067

2018.01

FIR2018: Elgin Co

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44000

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	74,614,067
2020	LESS: Total Expenses (SLC 40 9910 11)	68,369,778
2030	PLUS:	0
2040	PLUS:	0
2045	PLUS: PSAB Adjustments	0
2099	Annual Surplus/(Deficit)	6,244,289
2060	Accumulated surplus/(deficit) at the beginning of year	203,300,372
2061	Prior period adjustments	0
2062	Restated accumulated surplus/(deficit) at the beginning of year	203,300,372
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	209,544,661

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	0
6060	PLUS:	0
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	0
4019	Provincial Gas Tax for Transit capital expenses	0
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	0
	Transportation Services:	
4030	Roads - Paved	1,578,406
4031	Roads - Unpaved	0
4032	Roads - Bridges and Culverts	0
4033	Roadways - Traffic Operations & Roadside	0
4040	Transit - Conventional	0
4041	Transit - Disabled & special needs	0
4045	Air transportation	0
4046	Other	0
	Environmental Services:	
4060	Wastewater collection/conveyance	0
4061	Wastewater treatment & disposal	0
4062	Urban storm sewer system	0
4063	Rural storm sewer system	0
4064	Water treatment	0
4065	Water distribution/transmission	0
4066	Solid waste collection	0
4067	Solid waste disposal	0
4068	Waste diversion	0
4069	Other	0
4075	Recreation Facilities - All Other	0
4076	Cultural services	0
4080	Commercial and industrial	0
4099	Canada Gas Tax	1,578,406

FIR2018: Elgin Co

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

	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	19,250	0	236,038	76,200	0	0	0
Protection services							
0410 Fire	0	0	0	0	0	0	0
0420 Police	0	0	0	0	0	0	0
0421 Court Security	0	0	0	0	0	0	0
0422 Prisoner Transportation	0	0	0	0	0	0	0
0430 Conservation authority	0	0	0	0	0	0	0
0440 Protective inspection and control	0	0	0	0	0	0	0
0445 Building permit and inspection services	0	0	0	0	0	0	0
0450 Emergency measures	0	0	0	0	0	0	0
0460 Provincial Offences Act (POA)	0	0	0	0	0	0	0
0498 Other	0	0	0	0	0	0	0
0499 Subtotal	0	0	0	0	0	0	0
Transportation services							
0611 Roads - Paved	0	0	0	0	1,134,337	1,578,406	0
0612 Roads - Unpaved	0	0	0	0	0	0	0
0613 Roads - Bridges and Culverts	0	0	0	0	0	0	0
0614 Roads - Traffic Operations & Roadside	0	0	0	0	0	0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0	0	0	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	0	0	0	0
0631 Transit - Conventional	0	0	0	0	0	0	0
0632 Transit - Disabled & special needs	0	0	0	0	0	0	0
0640 Parking	0	0	0	0	0	0	0
0650 Street lighting	0	0	0	0	0	0	0
0660 Air transportation	0	0	0	0	0	0	0
0698 Other	0	0	0	0	0	0	0
0699 Subtotal	0	0	0	0	1,134,337	1,578,406	0
Environmental services							
0811 Wastewater collection/conveyance	0	0	0	0	0	0	0
0812 Wastewater treatment & disposal	0	0	0	0	0	0	0
0821 Urban storm sewer system	0	0	0	0	0	0	0
0822 Rural storm sewer system	0	0	0	0	0	0	0
0831 Water treatment	0	0	0	0	0	0	0
0832 Water distribution/transmission	0	0	0	0	0	0	0
0840 Solid waste collection	0	0	0	0	0	0	0
0850 Solid waste disposal	0	0	0	0	0	0	0
0860 Waste diversion	0	0	0	0	0	0	0
0898 Other	0	0	0	0	0	0	0
0899 Subtotal	0	0	0	0	0	0	0
Health services							
1010 Public health services	4,306,730	111,445	585,733	57,882	0	0	0
1020 Hospitals	0	0	0	0	0	0	0
1030 Ambulance services	5,040,603	0	2,171,997	0	0	0	0
1035 Ambulance dispatch	0	0	0	0	0	0	0
1040 Cemeteries	0	0	0	0	0	0	0
1098 Other	0	0	0	0	0	0	0
1099 Subtotal	9,347,333	111,445	2,757,730	57,882	0	0	0
Social and family services							
1210 General assistance	0	0	0	0	0	0	0
1220 Assistance to aged persons	12,180,469	0	0	6,370,606	339,996	0	0
1230 Child care	0	0	0	0	0	0	0
1298 Other	0	0	0	0	0	0	0
1299 Subtotal	12,180,469	0	0	6,370,606	339,996	0	0
Social Housing							
1410 Public Housing	0	0	0	0	0	0	0
1420 Non - Profit/Cooperative Housing	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0
1497 Other	0	0	0	0	0	0	0
1498 Other	0	0	0	0	0	0	0
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	0	0	0	0	0	0	0
1620 Recreation programs	0	0	0	0	0	0	0
1631 Recreation facilities - Golf Course, Marina, Ski Hill	0	0	0	0	0	0	0
1634 Recreation facilities - All Other	0	0	0	0	0	0	0
1640 Libraries	120,989	0	0	31,570	0	0	0
1645 Museums	15,638	6,075	0	3,955	0	0	0
1650 Cultural services	0	17,525	0	1,874	0	0	0
1698 Other	0	0	0	0	0	0	0
1699 Subtotal	136,627	23,600	0	37,399	0	0	0
Planning and development							
1810 Planning and zoning	9,039	0	0	0	0	0	0
1820 Commercial and industrial	33,987	5,040	0	135,802	0	0	0
1830 Residential development	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	1,600	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0	0	0	0
1898 Other	0	0	0	0	0	0	0
1899 Subtotal	43,026	5,040	0	137,402	0	0	0
1910 Other	0	0	0	0	0	0	0
9910 TOTAL	21,726,705	140,085	2,993,768	6,679,489	1,474,333	1,578,406	0

FIR2018: Elgin Co

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential				10.0%	5.0%	250		Y	Y	Y
0330	C Commercial				10.0%	5.0%	250		Y	Y	Y
0340	I Industrial				10.0%	5.0%	250		Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

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

FIR2018: Elgin Co

Asmt Code: 3400
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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		7,316,328,842	0	33,526,236	0	33,526,236

RTC RTQ	Tax Band	Property Class	Tax Rate Description	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 \$	
0 Elgin Co																
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,470,904,305	4,281,336,503		0.601192%		0.601192%	0	25,739,053	0	25,739,053
												0	0	0	0	
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	50%	165,400	160,650		0.300596%		0.300596%	0	483	0	483
0050	MT	0	Multi-Residential	Full Occupied	1.999900	100%	34,736,100	34,016,602		1.202324%		1.202324%	0	408,990	0	408,990
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,335,669,652	2,664,933,476		0.150298%		0.150298%	0	4,005,342	0	4,005,342
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	14,563,100	11,718,846		0.150298%		0.150298%	0	17,613	0	17,613
0210	CT	0	Commercial	Full Occupied	1.637600	100%	178,945,083	169,926,893		0.984512%		0.984512%	0	1,672,951	0	1,672,951
												0	0	0	0	
0240	CU	0	Commercial	Excess Land	1.637600	100%	3,967,400	3,752,664		0.984512%		0.984512%	0	36,945	0	36,945
0270	CX	0	Commercial	Vacant Land	1.637600	100%	8,085,900	7,599,510		0.984512%		0.984512%	0	74,818	0	74,818
												0	0	0	0	
0310	GT	0	Parking Lot	Full Occupied	1.637600	100%	248,700	238,800		0.984512%		0.984512%	0	2,351	0	2,351
0340	ST	0	Shopping Centre	Full Occupied	1.637600	100%	351,300	316,520		0.984512%		0.984512%	0	3,116	0	3,116
0510	IT	0	Industrial	Full Occupied	2.225100	100%	32,807,000	31,080,949		1.337712%		1.337712%	0	415,774	0	415,774
												0	0	0	0	
0540	IU	0	Industrial	Excess Land	2.225100	100%	218,100	208,150		1.337712%		1.337712%	0	2,784	0	2,784
0570	IX	0	Industrial	Vacant Land	2.225100	100%	8,294,700	7,697,950		1.337712%		1.337712%	0	102,976	0	102,976
												0	0	0	0	
0610	LT	0	Large Industrial	Full Occupied	2.831800	100%	11,020,900	10,344,100		1.702456%		1.702456%	0	176,104	0	176,104
												0	0	0	0	
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	49,722,000	47,529,071		0.688124%		0.688124%	0	327,059	0	327,059
2140	JT	0	Industrial, NConstr.	Full Occupied	2.225100	100%	16,059,900	15,576,873		1.337712%		1.337712%	0	208,374	0	208,374
2145	JU	0	Industrial, NConstr.	Excess Land	2.225100	100%	1,068,500	998,807		1.337712%		1.337712%	0	13,361	0	13,361
2235	KT	0	Large Ind., NConstr.	Full Occupied	2.831800	100%	4,963,200	4,692,850		1.702456%		1.702456%	0	79,894	0	79,894
2440	XT	0	Commercial, NConstr.	Full Occupied	1.637600	100%	26,703,300	23,985,985		0.984512%		0.984512%	0	236,145	0	236,145
2445	XU	0	Commercial, NConstr.	Excess Land	1.637600	100%	216,300	213,643		0.984512%		0.984512%	0	2,103	0	2,103
												0	0	0	0	
9201	Subtotal						8,198,710,840	7,316,328,842					0	33,526,236	0	33,526,236

2018.01

FIR2018: Elgin Co

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	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)		403,000		403,000
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	0	33,929,236	0	33,929,236
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"/>				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	0	33,929,236	0	33,929,236

FIR2018: Elgin Co

Asmt Code: 3400
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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		125,785,574	0	1,743,518	0	1,743,518

K1C DTA 1 LIST	Tax Dist 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 PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$		
2001	0	Elgin Co														
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	450,100	409,250			0.601192%		0.601192%	0	2,460	0	2,460
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	10,934,600	10,224,750			0.601192%		0.601192%	0	61,470	0	61,470
1120	FP	0 Farmland	PIL: Full Occupied, Taxable Tenant of Province	0.250000	100%	6,680,600	5,659,274			0.150298%		0.150298%	0	8,506	0	8,506
1210	CF	0 Commercial	PIL: Full Occupied	1.637600	100%	13,873,200	12,461,100			0.984512%		0.984512%	0	122,681	0	122,681
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	90,339,300	83,222,950			0.984512%		0.984512%	0	819,340	0	819,340
1260	CW	0 Commercial	PIL: Excess Land, 'General' Only	1.637600	100%	295,000	263,500			0.984512%		0.984512%	0	2,594	0	2,594
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.637600	100%	538,100	455,800			0.984512%		0.984512%	0	4,487	0	4,487
4410	XF	0 Commercial, NConstr.	PIL: Full Occupied	1.637600	100%	1,798,000	1,733,000			0.984512%		0.984512%	0	17,062	0	17,062
4415	XP	0 Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.637600	100%	7,859,900	7,846,450			0.984512%		0.984512%	0	77,249	0	77,249
4420	XQ	0 Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.637600	100%	467,100	397,050			0.984512%		0.984512%	0	3,909	0	3,909
5010	HF	0 Landfill	PIL: Full Occupied	33.335110	100%	3,318,700	3,112,450			20.040810%		20.040810%	0	623,760	0	623,760
													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			136,554,600	125,785,574						0	1,743,518	0	1,743,518

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

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

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	0	1,743,518	0	1,743,518
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	0	1,743,518	0	1,743,518

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

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

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)						0.000%			0.000%	0.000%	0.000%	0.000%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6	7	8	9	10	11
0010 Residential	4,471,069,705	4,470,987,005	4,281,497,153	4,281,416,828	25,739,536	0	25,739,536	0					
0050 Multi-residential	34,736,100	69,468,726	34,016,602	68,029,802	408,990	0	408,990	0					
0110 Farmland	3,335,669,652	833,917,413	2,664,933,476	666,233,369	4,005,342	0	4,005,342	0					
0140 Managed Forests	14,563,100	3,640,775	11,718,846	2,929,712	17,613	0	17,613	0					
9110 Subtotal	7,856,038,557	5,378,013,919	6,992,166,077	5,018,609,711	30,171,481	0	30,171,481	0	0	0	0	0	0
0210 Commercial	190,998,383	312,778,952	181,279,067	296,862,600	1,784,714	0	1,784,714	0					
0215 Commercial New Construction	26,919,600	44,083,537	24,199,628	39,629,311	238,248	0	238,248	0					
0310 Parking Lot	248,700	407,271	238,800	391,059	2,351	0	2,351	0					
0320 Office Building	0	0	0	0	0	0	0	0					
0325 Office Building New Construct	0	0	0	0	0	0	0	0					
0340 Shopping Centre	351,300	575,289	316,520	518,333	3,116	0	3,116	0					
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0					
9120 Subtotal	218,517,983	357,845,049	206,034,015	337,401,303	2,028,429	0	2,028,429	0	0	0	0	0	0
0510 Industrial	41,319,800	91,940,687	38,987,049	86,750,083	521,534	0	521,534	0					
0515 Industrial New Construction	17,128,400	38,112,403	16,575,680	36,882,546	221,735	0	221,735	0					
0610 Large Industrial	11,020,900	31,208,985	10,344,100	29,292,422	176,104	0	176,104	0					
0615 Large Industrial New Construct	4,963,200	14,054,790	4,692,850	13,289,213	79,894	0	79,894	0					
9130 Subtotal	74,432,300	175,316,864	70,599,679	166,214,263	999,267	0	999,267	0	0	0	0	0	0
0705 Landfill	0	0	0	0	0	0	0	0					
0710 Pipelines	49,722,000	56,911,801	47,529,071	54,401,775	327,059	0	327,059	0					
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	0	0	0					
9170 Supplementary Taxes					403,000	0	403,000	0					
9180 Total Levied by Rate					33,929,236	0	33,929,236	0	0	0	0	0	0
9190 Amts Added to Tax Bill					0	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	8,198,710,840	5,968,087,634	7,316,328,842	5,576,627,052	33,929,236	0	33,929,236	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	11,384,700	11,384,700	10,634,000	10,634,000	63,930	0	63,930	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	6,680,600	1,670,150	5,659,274	1,414,819	8,506	0	8,506	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	18,065,300	13,054,850	16,293,274	12,048,819	72,436	0	72,436	0
1210 Commercial	105,045,600	172,022,675	96,403,350	157,870,126	949,102	0	949,102	0
1215 Commercial New Construction	10,125,000	16,580,700	9,976,500	16,337,516	98,220	0	98,220	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 Construct	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	115,170,600	188,603,375	106,379,850	174,207,642	1,047,322	0	1,047,322	0
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	3,318,700	110,629,230	3,112,450	103,753,863	623,760	0	623,760	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
9280 Total Levied by Rate					1,743,518	0	1,743,518	0
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	136,554,600	312,287,454	125,785,574	290,010,324	1,743,518	0	1,743,518	0

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

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

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3	4	5				8	9	10	11	12	13	14	15
5010 Canada	\$	\$	\$	0		0	\$	\$	\$					
5020 Canada Enterprises				0		0								
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	0	1,743,518	0	1,743,518	-137,537	1,605,981		1,605,981						
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other				0		0								
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ont.				0		0								
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other				0		0								
5610 Municipal Enterprises				0		0								
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	0	1,743,518	0	1,743,518	-137,537	1,605,981	0	1,605,981	0	0	0	0	0	0

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2018

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	Aylmer T	44401	3411	3,867,678	0	50,527	0	0	11,774	735	0	0	3,930,714
0202	Southwold Tp	44606	3424	3,725,040	0	96,069	0	0	544,760	0	0	0	4,365,869
0203	Bayham M	44609	3401	4,004,306	0	31,929	0	0	152,505	533	0	0	4,189,273
0204	Central Elgin M	44610	3418	9,904,661	0	48,904	0	0	328,137	1,613	0	0	10,283,315
0205	Dutton-Dunwich M	44611	3429	2,660,042	0	21,695	0	0	102,296	1,844	0	0	2,785,877
0206	Malahide Tp	44612	3408	5,958,700	0	112,999	0	0	390,129	-4,446	0	0	6,457,382
0207	West Elgin M	44613	3434	3,405,809	0	40,877	0	0	76,380	-279	0	0	3,522,787
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0222			-										0
	Hydro - Electric Power Dams												0
0299	TOTAL Upper-Tier Entitlement			33,526,236	0	403,000	0	0	1,605,981	0	0	0	35,535,217

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	Governance	265,642	0	59,467	136	0	0	325,245		27,088	352,333
0250	Corporate Management	858,730	4	1,181,170	1,240,272	11,186	0	3,699,329		2,313	3,701,642
0260	Program Support	1,743,481	0	398,442	232,976	0	0	2,374,899		-2,374,899	0
0299	Subtotal	2,867,853	4	1,639,079	1,473,384	11,186	0	407,967	0	-2,345,498	4,053,975
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	7,614	0	2,453	25,711	0	0	35,778		830	36,608
0460	Provincial Offences Act (POA)	361,115	0	42,713	349,288	15,276	935,767	1,704,159		37,455	1,741,614
0498	Other							0			0
0499	Subtotal	368,729	0	45,166	374,999	15,276	935,767	1,739,937	0	38,285	1,778,222
Transportation services											
0611	Roads - Paved	390,126	0	47,286	4,491,210	35,386	0	8,322,349		48,818	13,335,175
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts							0			0
0614	Roads - 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							0			0
0699	Subtotal	390,126	0	47,286	4,491,210	35,386	0	8,322,349	0	48,818	13,335,175
Environmental services											
0811	Wastewater collection/conveyance							0			0
0812	Wastewater treatment & disposal							0			0
0821	Urban storm sewer system							0			0
0822	Rural storm sewer system							0			0
0831	Water treatment							0			0
0832	Water distribution/transmission							0			0
0840	Solid waste collection							0			0
0850	Solid waste disposal							0			0
0860	Waste diversion							0			0
0898	Other							0			0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0
Health services											
1010	Public health services	2,086,870	73,528	2,559,501	0	-16,414	894,017	161,626		0	5,759,128
1020	Hospitals	0	0	0	0	0	310,000	0		0	310,000
1030	Ambulance services	44,923	0	-14	9,546,338	0	29,742	375,341		30,141	10,026,471
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
1099	Subtotal	2,131,793	73,528	2,559,487	9,546,338	-16,414	1,233,759	536,967	0	30,141	16,095,599
Social and family services											
1210	General assistance	0	0	0	0	0	464,899	0		0	464,899
1220	Assistance to aged persons	18,846,013	0	2,149,142	1,584,000	22,881	0	1,108,356		1,918,429	25,628,821
1230	Child care	0	0	0	0	0	324,568	0		0	324,568
1298	Other							0			0
1299	Subtotal	18,846,013	0	2,149,142	1,584,000	22,881	789,467	1,108,356	0	1,918,429	26,418,288

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing	0	0	0	0	1,395,985	0	1,395,985		0	1,395,985
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	1,395,985	0	1,395,985	0	0	1,395,985
Recreation and cultural services											
1610	Parks							0			0
1620	Recreation programs							0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other							0			0
1640	Libraries	1,909,550	0	182,762	12,360	424,876	0	306,068		194,245	3,029,861
1645	Museums	184,033	0	41,356	0	0	30,000	0		18,766	274,155
1650	Cultural services	195,136	0	20,945	626	0	60,046	3,518		19,853	300,124
1698	Other							0			0
1699	Subtotal	2,288,719	0	245,063	12,986	424,876	90,046	309,586	0	232,864	3,604,140
Planning and development											
1810	Planning and zoning	201,444	0	20,711	70,000	0	0	292,155		20,634	312,789
1820	Commercial and industrial	539,910	0	214,809	488,123	4,127	0	1,266,889		56,236	1,323,125
1830	Residential development							0			0
1840	Agriculture and reforestation	0	0	313	44,573	0	0	52,389		91	52,480
1850	Tile drainage/shoreline assistance							0			0
1898	Other							0			0
1899	Subtotal	741,354	0	235,633	602,696	4,127	0	27,623	0	76,961	1,688,394
1910	Other							0			0
9910	TOTAL	27,634,587	73,532	6,920,856	18,085,613	497,318	4,445,024	10,712,848	0	0	68,369,778

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1	
		\$	
Total of column 1 includes:			
5010	Salaries and wages	21,173,509	
5020	Employee benefits	6,461,078	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	27,634,587	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	27,634,587	
Total of column 3 includes:			
5110	Amounts for tax write-offs reported in SLC 40 0250 03	372,213	
Total of column 4 includes:			
5210	Municipal Property Assessment Corporation (MPAC)	767,262	
Total of column 5 includes:			
5610	Short term interest costs		
Total of column 6 includes:			
5810	Grants to charitable and non-profit organizations	90,046	
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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Hospital Donation</td></tr></table>	Hospital Donation	310,000
Hospital Donation			
5896	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
5897	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
5898	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
Tourism			
5991	Specify <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
5992	Specify <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
5993	Specify <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
Total of column 11 includes:			
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	250,000	

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2018 Closing Net Book Value
	2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	6,693,790	10,651,826	1,332,836	158,132	0	11,826,530	3,958,036	407,967	158,132	4,207,871	7,618,659
Protection services											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	0	0				0	0			0	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	0	0				0	0			0	0
0460 Provincial Offences Act (POA)	0	9,285	0	9,285	0	0	9,285	0	9,285	0	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	0	9,285	0	9,285	0	0	9,285	0	9,285	0	0
Transportation services											
0611 Roads - Paved	131,902,369	246,069,673	5,113,210	1,381,848	35,386	249,765,649	114,167,304	7,358,899	1,381,848	120,144,355	129,621,294
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	18,163,739	37,090,932	0	0	0	37,090,932	18,927,193	963,450	0	19,890,643	17,200,289
0614 Roads - Traffic Operations & Roadside	0	0				0	0			0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	0	0				0	0			0	0
0650 Street lighting	0	0				0	0			0	0
0660 Air transportation	0	0				0	0			0	0
0698 Other	0	0				0	0			0	0
0699 Subtotal	150,066,108	283,160,605	5,113,210	1,381,848	35,386	286,856,581	133,094,497	8,322,349	1,381,848	140,034,998	146,821,583
Environmental services											
0811 Wastewater collection/conveyance	0	0				0	0			0	0
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	0	0				0	0			0	0
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health services											
1010 Public health services	4,767,449	5,228,861	311,669	257,968	2,665,399	2,617,163	461,412	161,626	257,968	365,070	2,252,093
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	1,110,973	2,441,480	0	0	0	2,441,480	1,330,507	375,341	0	1,705,848	735,632
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	0	0				0	0			0	0
1098 Other	0	0				0	0			0	0
1099 Subtotal	5,878,422	7,670,341	311,669	257,968	2,665,399	5,058,643	1,791,919	536,967	257,968	2,070,918	2,987,725
Social and family services											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	16,244,955	32,958,381	655,731	53,482	6,381	33,554,249	16,713,426	1,108,356	53,482	17,768,300	15,785,949
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
1299 Subtotal	16,244,955	32,958,381	655,731	53,482	6,381	33,554,249	16,713,426	1,108,356	53,482	17,768,300	15,785,949

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				2018 Closing Cost Balance	AMORTIZATION				2018 Closing Net Book Value
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	0	0				0	0			0	0
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	0	0				0	0			0	0
1640 Libraries	1,468,070	2,745,606	352,351	237,780	0	2,860,177	1,277,536	306,068	237,780	1,345,824	1,514,353
1645 Museums	0	0	0	0	0	0	0	0	0	0	0
1650 Cultural services	15,844	28,146	10,174	0	0	38,320	12,303	3,518	0	15,821	22,499
1698 Other	0	0				0	0			0	0
1699 Subtotal	1,483,914	2,773,752	362,525	237,780	0	2,898,497	1,289,839	309,586	237,780	1,361,645	1,536,852
Planning and development											
1810 Planning and zoning	0	1,816	0	1,816	0	0	1,816	0	1,816	0	0
1820 Commercial and Industrial	97,830	205,206	17,912	0	0	223,118	107,376	20,120	0	127,496	95,622
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	22,509	46,870	0	16,858	0	30,012	24,361	7,503	16,858	15,006	15,006
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	120,339	253,892	17,912	18,674	0	253,130	133,553	27,623	18,674	142,502	110,628
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	180,487,528	337,478,082	7,793,883	2,117,169	2,707,166	340,447,630	156,990,555	10,712,848	2,117,169	165,586,234	174,861,396

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	1,951,241	1,769,628
2010	Land Improvements	1,273,229	1,124,070
2020	Buildings	22,347,174	20,430,180
2030	Machinery & Equipment	4,061,706	4,200,052
2040	Vehicles	788,070	515,882
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	30,421,420	28,039,812
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	16,997,850	17,000,715
2210	Land Improvements	0	0
2220	Buildings	269,488	248,822
2230	Machinery & Equipment	1,120,546	945,489
2240	Vehicles	13,429	6,715
2250	Linear Assets	131,664,795	128,619,843
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	150,066,108	146,821,584
9920	Total Tangible Capital Assets	180,487,528	174,861,396
2405	Construction-in-progress	5,381,804	12,257,482
9921	Total Tangible Capital Assets and Construction-in-progress	185,869,332	187,118,878

2018.01

FIR2018: Elgin Co

Schedule 51

Asmt Code: 3400

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44000

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST				
	2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
	1	2	3	4
	\$	\$	\$	\$
0299 General government	991,501	2,475,411	1,332,836	2,134,076
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	3,923,352	10,654,370	5,113,208	9,464,514
0612 Roads - Unpaved	0			0
0613 Roads - Bridges and Culverts	0	0	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	0			0
0699 Subtotal	3,923,352	10,654,370	5,113,208	9,464,514
Environmental services				
0811 Wastewater collection/conveyance	0			0
0812 Wastewater treatment & disposal	0			0
0821 Urban storm sewer system	0			0
0822 Rural storm sewer system	0			0
0831 Water treatment	0			0
0832 Water distribution/transmission	0			0
0840 Solid waste collection	0			0
0850 Solid waste disposal	0			0
0860 Waste diversion	0			0
0898 Other	0			0
0899 Subtotal	0	0	0	0
Health services				
1010 Public health services	0	311,669	311,669	0
1020 Hospitals	0			0
1030 Ambulance services	0	0	0	0
1035 Ambulance dispatch	0			0
1040 Cemeteries	0			0
1098 Other	0			0
1099 Subtotal	0	311,669	311,669	0
Social and family services				
1210 General assistance	0			0
1220 Assistance to aged persons	457,231	796,152	655,731	597,652
1230 Child care	0			0
1298 Other	0			0
1299 Subtotal	457,231	796,152	655,731	597,652
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	0			0
1620 Recreation programs	0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634 Rec. Fac. - All Other	0			0
1640 Libraries	1	352,886	352,351	536
1645 Museums	9,208	51,496	0	60,704
1650 Cultural services	0	10,174	10,174	0
1698 Other	0			0
1699 Subtotal	9,209	414,556	362,525	61,240
Planning and development				
1810 Planning and zoning	0	0	0	0
1820 Commercial and Industrial	511	17,401	17,912	0
1830 Residential development	0			0
1840 Agriculture and reforestation	0	0	0	0
1850 Tile drainage/shoreline assistance	0			0
1898 Other	0			0
1899 Subtotal	511	17,401	17,912	0
1910 Other	0			0
9910 Total Construction-In-Progress	5,381,804	14,669,559	7,793,881	12,257,482

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

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

Schedule 53

for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,244,289
1020	Acquisition of tangible capital assets	-14,669,560
1030	Amortization of tangible capital assets (SLC 51 9910 08)	10,712,848
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	0
1050	Proceeds on sale of tangible capital assets	0
1060	Write-downs of tangible capital assets	2,707,166
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,249,546
1210	Change in supplies inventories	
1220	Change in prepaid expenses	94,083
1230	Other <input type="text"/>	0
1299	Subtotal	94,083
1410	(Increase)/decrease in net financial assets/net debt	5,088,826
1420	Net financial assets (net debt), beginning of year	16,955,181
9910	Net financial assets (net debt), end of year	22,044,007

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	8,400,092
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,788,364
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	11,188,456
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,474,333
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	1,578,406
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	3,052,739
0499	Subtotal	14,241,195
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	14,241,195
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-428,365

FIR2018: Elgin Co

Schedule 54

Asmt Code: 3400

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44000

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

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

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

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

2018.01

FIR2018: Elgin Co

Schedule 54

Asmt Code: 3400

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44000

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,244,289
2020	Non-cash items including amortization	13,420,015
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	1,647,873
2030	Prepaid expenses	94,083
2040	Change in deferred revenue	210,112
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	21,616,372
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	0
0620	Cash used to acquire tangible capital assets	-7,793,881
0630	Change in construction-in-progress	-6,875,677
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-14,669,558
Investing Transactions		
0810	Proceeds from portfolio investments	0
0820	Portfolio investments	-4,180,669
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-4,180,669
Financing Transactions		
1010	Proceeds from long term debt issues	-2,669,737
1020	Principal long term debt repayment	0
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	0
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-2,669,737
1210	Increase in cash and cash equivalents	96,408
1220	Cash and cash equivalents, beginning of year	14,908,349
9920	Cash and cash equivalents, end of year	15,004,757

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	15,003,288
1402	Temporary borrowings	0
1403	Short term investments	1,469
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	15,004,757

		1 \$
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	15,004,757
9950	Cash and cash equivalents, end of year	15,004,757

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	0	0	16,342,911
0310 Allocation of Surplus		0	1,765,851
0315 Allocation of Surplus : for operating.			1,765,851
0320 Allocation of Surplus : for capital.			0
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income			
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	0	0	1,765,851
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			2,788,364
1015 For current operations			-240,435
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	0		
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)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	0	0	2,547,929
2099 Balance, end of year	0	0	15,560,833

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			0
5020	Contingencies			14,934,816
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			
5210	Protection services			5,516
Transportation services:				
5215	Roadways			0
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system			
5230	Storm water system			
5235	Waterworks system			
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			0
5255	Social and family services			384,078
5260	Social housing			
Recreation and cultural services:				
5265	Parks			
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			
5275	Libraries			112,874
5276	Museums			28,946
5277	Cultural services			57,577
5280	Planning and development			37,026
5290	Other <input type="text"/>			
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal			
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	0	0	15,560,833

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2018

2018.01

FIR2018: Elgin Co

Schedule 70

Asmt Code: 3400

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44000

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	15,004,757
	Accounts receivable	
0410	Canada	314,964
0420	Ontario	502,536
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	2,222,429
0499	Subtotal	3,039,929
	Taxes receivable	
0610	Current year's levies	
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	0
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="Guaranteed Investment Certificates"/>	14,297,855
0829	Subtotal	14,297,855
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	170,000
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	170,000
9930	TOTAL Financial Assets	32,512,541
8010	* Market value of Investments included in Line 0829	14,297,855

2018.01

FIR2018: Elgin Co

Schedule 70

Asmt Code: 3400

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44000

for the year ended December 31, 2018

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	11,330
2220	Ontario	319,443
2230	Upper-tier	
2240	Other municipalities	0
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	2,643,963
2290	Other	3,770,588
2299	Subtotal	6,745,324
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	0
2490	Other	300,502
2499	Subtotal	300,502
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	2,014,250
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,014,250
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	637,478
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	770,980
2898	Other	
2899	Subtotal post employment benefits	1,408,458
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	10,468,534
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	22,044,007
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	187,118,878
6250	Inventories of Supplies	
6260	Prepaid Expenses	381,776
6299	Total Non-Financial Assets	187,500,654
9970	Total Accumulated Surplus/(Deficit)	209,544,661
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	185,104,627
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	15,560,833
6430	General Surplus/ (Deficit)	8,131,224
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other Public Health	747,977
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	747,977
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	209,544,661

2018.01

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2018

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	2,014,250
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	2,014,250
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	2,014,250

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	2,014,250
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,014,250

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	2,014,250
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	2,014,250

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

4. Debt payable in foreign currencies (net of sinking fund holdings)

	US Dollars:		1
			\$
1610	Canadian dollar equivalent included in SLC 74 9910 01		
1620	Par value in 'U.S. Dollars'		
	Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01		
1640	Par value in <input type="text"/>		
1650	Canadian dollar equivalent included in SLC 74 9910 01		
1660	Par value in <input type="text"/>		

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds		
------	---------------------	--	--

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end		
	Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds		
2120	Total income earned from investments of sinking funds' monies		
2199		Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above		
2220	Estimated total future income earned from investments in lines 2199 and 2210 above		

7. Long term commitments at year end

2410	Hospital support		1,000,000
2420	University support		
2430	Leases and other agreements		
2440	Capital equipment, land acquisition		
2496	Other <input type="text"/>		
2497	Other <input type="text"/>		
2498	Other <input type="text"/>		
2499		TOTAL	1,000,000

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	0	40,285						
3220	Year 2020	0	40,285						
3230	Year 2021	0	40,285						
3240	Year 2022	0	40,285						
3250	Year 2023	0	40,285						
3260	Years 2024 to 2028	0	40,285						
3270	Years 2029 onwards	2,014,250	0						
3280	Int. to be earned on sink. funds	0	0						
3299	TOTAL	2,014,250	241,710	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019
- 2620 Year: 2020
- 2630 Year: 2021
- 2640 Year: 2022
- 2650 Year: 2023
- 2660 Years beyond 2023

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

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	32.00	2.00	0.00
0210 Fire	0.00	0.00	0.00
0211 Uniform	0.00	0.00	0.00
0212 Civilian	0.00	0.00	0.00
0215 Police	0.00	0.00	0.00
0216 Uniform	0.00	0.00	0.00
0217 Civilian	0.00	0.00	0.00
0260 Court Security	0.00	0.00	0.00
0261 Uniform	0.00	0.00	0.00
0262 Civilian	0.00	0.00	0.00
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform	0.00	0.00	0.00
0265 Civilian	0.00	0.00	0.00
0220 Transit	7.00	1.00	0.00
0225 Public Works	0.00	0.00	0.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform	0.00	0.00	0.00
0229 Civilian	0.00	0.00	0.00
0230 Health Services	0.00	0.00	0.00
0235 Homes for the Aged	156.00	201.00	5.00
0240 Other Social Services	0.00	0.00	0.00
0245 Parks and Recreation	0.00	0.00	0.00
0250 Libraries	16.00	32.00	0.00
0255 Planning	0.00	0.00	0.00
0290 Other	1.00	2.00	1.00
0298 Subtotal	212.00	238.00	6.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	0%	0%	0%

Employees of Joint Local Boards

0305 Administration	0.00	0.00	0.00
0310 Fire	0.00	0.00	0.00
0311 Uniform	0.00	0.00	0.00
0312 Civilian	0.00	0.00	0.00
0315 Police	0.00	0.00	0.00
0316 Uniform	0.00	0.00	0.00
0317 Civilian	0.00	0.00	0.00
0360 Court Security	0.00	0.00	0.00
0361 Uniform	0.00	0.00	0.00
0362 Civilian	0.00	0.00	0.00
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform	0.00	0.00	0.00
0365 Civilian	0.00	0.00	0.00
0320 Transit	0.00	0.00	0.00
0325 Public Works	0.00	0.00	0.00
0327 Ambulance	0.00	0.00	0.00
0328 Uniform	0.00	0.00	0.00
0329 Civilian	0.00	0.00	0.00
0330 Health Services	63.00	9.00	0.00
0335 Homes for the Aged	0.00	0.00	0.00
0340 Other Social Services	0.00	0.00	0.00
0345 Parks and Recreation	0.00	0.00	0.00
0350 Libraries	0.00	0.00	0.00
0355 Planning	0.00	0.00	0.00
0390 Other	0.00	0.00	0.00
0398 Subtotal	63.00	9.00	0.00
0399 TOTAL	275.00	247.00	6.00

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

Own Municipality	Other Munic., School Boards	Provincial	Federal
1	2	3	4
\$	\$	\$	\$

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$

4. Building permit information

1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
0	0

5. Insured value of physical assets

1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499 **Subtotal**

1
\$
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018)

1
\$

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	Elgin St. Thomas Public Health	Health Board (Unit), Medical Centre	1001	25%	4,618,324	5,099,389
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0845						
0846						
0847						
0848						
0849						

2018.01001

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

FIR2018: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?
1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST

Total Value of Construction Activity
1304 Total Value of Construction Activity for 2018 based on permits issued.

1 \$
0

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

Median Number of Working Days 1 #
--

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

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

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

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

Number Of Building Permit Applications
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**
1322 **Subtotal**

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

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

10. Planning and Development

Land Use Planning (using building permit information)
1350 Number of residential units in new detached houses
1352 Number of residential units in new semi-detached houses
1354 Number of residential units in new row houses
1356 Number of residential units in new apartments/condo apartments
1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
0	0	0

Land Designated for Agricultural Purposes
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.

Hectares 1 #
130,497

11. Transportation Services

1710 Roads : Total Paved Lane Km
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

1 #
1,376
678

1722 Has the entire municipal road system been rated?
1725 Indicate the rating system used and the year the rating was conducted

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			Custom Visual Structural Adequacy Rating

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2018

1730	Roads : Total UnPaved Lane Km	0
1740	Winter Control : Total Lane Km maintained in winter	1,376
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	
1755	Transit : Population of Service Area	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	34,386

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
Rating Of Bridges And Culverts			
1765	Bridges	43	59
1766	Culverts	77	80
1767	Subtotal	120	139

Column 1	Column 2	Column 3	Description
#	#	#	LIST
			Y
			Ontario Structure Inspection Manual

12. Environmental Services

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)	
1845	Water Treatment : Total Megalitres of Drinking Water Treated	
1850	Water Main Breaks : Number of water main breaks in a year	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	
1860	Solid Waste Collection : Total tonnes collected from all property classes	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	
1870	Waste Diversion : Total tonnes diverted from all property classes	

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	0
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	

14. Other Revenue (Used for the calculation of Operating Cost)

		1
		\$
2310	Fire Services: Other revenue	
2320	Paved Roads : Other revenue	
2330	Solid Waste Disposal : Other revenue	
2340	Waste Diversion : Other Revenue	
2370	Assessment on Exempt Properties (Enter data from returned roll)	225,814

FIR2018: Elgin Co **Schedule 81**
Asmt Code: 3400 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 44000 **based on the information reported for the year ended December 31, 2018**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	0
0220	Interest (SLC 74 3099 02)	73,532
0299	Subtotal	73,532
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	73,532

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	73,532

1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	74,614,067
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	23,940,738
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,718,491
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	2,993,768
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	28,652,997
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	45,961,070
2620	25% of Net Revenues	11,490,268
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	11,416,736

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2018.01

FIR2018: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 83

NOTES

for the year ended December 31, 2018

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**