

2019 FINANCIAL INFORMATION RETURN

Municipality: **Aylmer T**
Tier: **Lower-Tier**
Area: **Elgin Co**

MSO Office: **Western Ontario**
Asmt Code: **3411**
MAH Code: **44401**

Submitting: **FIR Schedules Only**
Version: **2019.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
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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	Christene Scrimgeour
0022	Telephone	519-672-6811
0024	Fax	519-672-9757
0028	Email (Required)	christene@scrimgeour.com
0030	Website address of Municipality	www.aylmer.civicweb.net
0091	Municipal Auditor	Christene Scrimgeour, CPA, CA
0092	Municipal Audit Firm	Scrimgeour & Company CPA Professional Corporation
0095	Municipal Auditor's Email (Required)	christene@scrimgeour.com
0090	Municipal Treasurer	Lisa McLeod, Deputy
0093	Municipal Treasurer's Email (Required)	lmcleod@town.aylmer.on.ca
0094	Date	11/23/20

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	Direct costs

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	3,032
0041	Population	7,492
0042	Youth Population	1,985
		MPAC
		Stats Can
		Stats Can

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

Schedule 10

for the year ended December 31, 2019

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	5,854,160
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	16,611
9940	Subtotal	5,870,771
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,515,100
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0695	Other Modernization	553,810
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,068,910
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	309,276
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,129,340
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)	62,170
0899	Subtotal	1,500,786
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	39,383
1099	Revenue from other municipalities (SLC 12 9910 03)	196,689
1299	Total User Fees and Service Charges (SLC 12 9910 04)	4,919,109
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	31,729
1430	Rents, concessions and franchises	43,069
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	74,798
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	8,215
1620	Penalties and interest on taxes	66,906
1698	Other	
1699	Subtotal	75,121
	Other revenue	
1805	Investment income	163,134
1806	Interest earned on reserves and reserve funds	79,240
1811	Gain/Loss on sale of land & capital assets	69,495
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 OCIF	1,417,528
1830	Donations	5,001
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.)	254,241
1870	Gaming and Casino Revenues	
1890	Other change in Post Retirement	-59,900
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,928,739
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	1,170,494
9910	TOTAL Revenues	17,844,800

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2019

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	17,844,800
2020	LESS: Total Expenses (SLC 40 9910 11)	12,384,583
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	5,460,217
2060	Accumulated surplus/(deficit) at the beginning of year	72,772,472
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	72,772,472
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	78,232,689

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	5,191,085
6020	PLUS: Net Income for Government Business Enterprise for year	1,170,494
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	6,361,579

Total of line 0899 includes:

Provincial Gas Tax Funding

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

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	62,170
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	62,170

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

	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				28,726			
Protection services							
0410 Fire				807			
0420 Police	222,863			8,245			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				3,434			
0445 Building permit and inspection services				109,142			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			38,262				
0498 Other							
0499 Subtotal	222,863	0	38,262	121,628	0	0	0
Transportation services							
0611 Roads - Paved			21,498	2,030		575,530	
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							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	21,498	2,030	0	575,530	0
Environmental services							
0811 Wastewater collection/conveyance				1,105,030		553,810	
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				3,374,019			
0832 Water distribution/transmission				2,652			
0840 Solid waste collection							
0850 Solid waste disposal				531			
0860 Waste diversion	60,188		35,288				
0898 Other							
0899 Subtotal	60,188	0	35,288	4,482,232	0	553,810	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	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				12,874			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other			69,001	239,966		0	39,383
1640 Libraries	26,225		32,640				
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	26,225	0	101,641	252,840	0	0	39,383
Planning and development							
1810 Planning and zoning				18,301			
1820 Commercial and industrial				13,352			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	31,653	0	0	0
1910 Other							
9910 TOTAL	309,276	0	196,689	4,919,109	0	1,129,340	39,383

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

General Information

1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential	Y
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	N
0225 Other <input type="text" value="None"/>	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	Y										
0330 C Commercial	N	72.8%	0	506	10.0%	10.0%	500	500	Y	Y	Y
0340 I Industrial	Y										

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	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 Instalments			FINAL Billing Instalments		
	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	20200331	20200630	2	20200831	20201030
1220 M Multi-Residential	2	20200331	20200630	2	20200831	20201030
1230 F Farmland	2	20200331	20200630	2	20200831	20201030
1240 T Managed Forest	2	20200331	20200630	2	20200831	20201030
1250 C Commercial	2	20200331	20200630	2	20200831	20201030
1260 I Industrial	2	20200331	20200630	2	20200831	20201030
1270 P Pipeline	2	20200331	20200630	2	20200831	20201030
1298 Other <input type="text" value="Large Industrial"/>	2	20200331	20200630	2	20200831	20201030

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		589,467,812	5,579,483	4,017,916	1,653,501	11,250,900

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Aylmer T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	498,912,100	492,137,087	0.841151%	0.605733%	0.161000%	1.607884%	4,139,616	2,981,037	792,341	7,912,994
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	50%	19,400	17,025	0.420575%	0.302867%	0.080500%	0.803942%	72	52	14	138
0050	MT	0	Multi-Residential	Full Occupied	1.999900	100%	16,657,600	16,570,100	1.682217%	1.211405%	0.161000%	3.054622%	278,745	200,731	26,678	506,154
0110	FT	0	Farmland	Full Occupied	0.230000	100%	1,312,700	1,214,004	0.193465%	0.139319%	0.040250%	0.373034%	2,349	1,691	489	4,529
0210	CT	0	Commercial	Full Occupied	1.637600	100%	49,020,100	48,176,745	1.377468%	0.991948%	1.030000%	3.399416%	663,619	477,888	496,220	1,637,727
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.637600	100%	366,000	366,000	1.377468%	0.991948%	1.030000%	3.399416%	5,042	3,631	3,770	12,443
0240	CU	0	Commercial	Excess Land	1.637600	100%	1,239,600	1,235,985	1.377468%	0.991948%	1.030000%	3.399416%	17,025	12,260	12,731	42,016
0270	CX	0	Commercial	Vacant Land	1.637600	100%	813,800	792,300	1.377468%	0.991948%	1.030000%	3.399416%	10,914	7,859	8,161	26,934
0310	GT	0	Parking Lot	Full Occupied	1.637600	100%	67,000	64,250	1.377468%	0.991948%	1.030000%	3.399416%	885	637	662	2,184
0340	ST	0	Shopping Centre	Full Occupied	1.637600	100%	351,300	333,910	1.377468%	0.991948%	1.030000%	3.399416%	4,600	3,312	3,439	11,351
0510	IT	0	Industrial	Full Occupied	2.225100	100%	5,859,900	5,452,883	1.871644%	1.347816%	1.290000%	4.509460%	102,059	73,495	70,342	245,896
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	27,000	25,250	1.871644%	1.347816%	1.290000%	4.509460%	473	340	326	1,139
0540	IU	0	Industrial	Excess Land	2.225100	100%	48,400	48,400	1.871644%	1.347816%	1.290000%	4.509460%	906	652	624	2,182
0570	IX	0	Industrial	Vacant Land	2.225100	100%	177,900	175,125	1.871644%	1.347816%	1.290000%	4.509460%	3,278	2,360	2,259	7,897
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	1,563,000	1,537,323	0.962781%	0.693322%	1.030000%	2.686103%	14,801	10,659	15,834	41,294
2140	JT	0	Industrial, NConstr.	Full Occupied	2.225100	100%	7,869,500	7,869,500	1.871644%	1.347816%	1.030000%	4.249460%	147,289	106,066	81,056	334,411
2145	JU	0	Industrial, NConstr.	Excess Land	2.225100	100%	508,700	508,700	1.871644%	1.347816%	1.030000%	4.249460%	9,521	6,856	5,240	21,617
2440	XT	0	Commercial, NConstr.	Full Occupied	1.637600	100%	14,017,700	12,943,225	1.377468%	0.991948%	1.030000%	3.399416%	178,289	128,390	133,315	439,994
												0	0	0	0	
												0	0	0	0	
9201				Subtotal			598,831,700	589,467,812					5,579,483	4,017,916	1,653,501	11,250,900

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

	Municipal Taxes		Education	TOTAL
	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	4,096		-4,096	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	253,003	182,601	116,051	551,655
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	5,836,582	4,200,517	1,765,456	11,802,555
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	41,677			41,677
8097 Other <input type="text"/>				0
9890 Subtotal	41,677	0	0	41,677
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)	671	487	1,556	2,714
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	671	487	1,556	2,714
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	5,878,930	4,201,004	1,767,012	11,846,946

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
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	11,219	8,080	5,392	24,691
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	11,219	8,080	5,392	24,691

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

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%				77.590%	0.870%	19.887%	1.653%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$	
0010 Residential	498,931,500	498,921,800	492,154,112	492,145,600	7,913,132	4,139,688	2,981,089	792,355	725,125	842	65,508	880		
0050 Multi-residential	16,657,600	33,313,534	16,570,100	33,138,543	506,154	278,745	200,731	26,678	26,016	1	659	2		
0110 Farmland	1,312,700	301,921	1,214,004	279,221	4,529	2,349	1,691	489	219		270			
0140 Managed Forests	0	0	0	0	0	0	0	0						
9110 Subtotal	516,901,800	532,537,255	509,938,216	525,563,363	8,423,815	4,420,782	3,183,511	819,522	751,360	843	66,437	882	0	
0210 Commercial	51,439,500	84,237,325	50,571,030	82,815,119	1,719,120	696,600	501,638	520,882	404,152	4,532	103,588	8,610	0	
0215 Commercial New Construction	14,017,700	22,955,386	12,943,225	21,195,825	439,994	178,289	128,390	133,315	103,439	1,160	26,512	2,204	0	
0310 Parking Lot	67,000	109,719	64,250	105,216	2,184	885	637	662	514	6	132	11	0	
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	
0325 Office Building New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0	
0340 Shopping Centre	351,300	575,289	333,910	546,811	11,351	4,600	3,312	3,439	2,668	30	684	57	0	
0345 Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0	
9120 Subtotal	65,875,500	107,877,719	63,912,415	104,662,971	2,172,649	880,374	633,977	658,298	510,773	5,727	130,916	10,882	0	
0510 Industrial	6,113,200	13,602,481	5,701,658	12,686,759	257,114	106,716	76,847	73,551	57,068	640	14,627	1,216	0	
0515 Industrial New Construction	8,378,200	18,642,333	8,378,200	18,642,333	356,028	156,810	112,922	86,296	66,957	751	17,162	1,426	0	
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	
0615 Large Industrial New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0	
9130 Subtotal	14,491,400	32,244,814	14,079,858	31,329,092	613,142	263,526	189,769	159,847	124,025	1,391	31,789	2,642	0	
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0	
0710 Pipelines	1,563,000	1,789,010	1,537,323	1,759,620	41,294	14,801	10,659	15,834	12,286	138	3,149	262	0	
0810 Other Property Classes	0	0	0	0	0	0	0	0						
9160 Adj. for shared PIL properties					0	4,096	0	-4,096	-4,096					
9170 Supplementary Taxes					551,655	253,003	182,601	116,051	92,858	876	20,576	1,741		
9180 Total Levied by Rate					11,802,555	5,836,582	4,200,517	1,765,456	1,487,206	8,975	252,866	16,409	0	
9190 Amts Added to Tax Bill					41,677	41,677	0	0						
9192 Other Taxation Amounts					2,714	671	487	1,556	1,208	12	309	27		
9199 TOTAL before Adj.	598,831,700	674,448,798	589,467,812	663,315,046	11,846,946	5,878,930	4,201,004	1,767,012	1,488,414	8,987	253,175	16,436	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		
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$
1010 Residential	0	0	0	0	0	0	0	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	0	0	0	0	0	0	0	0
1210 Commercial	815,000	1,334,644	814,500	1,333,825	24,691	11,219	8,080	5,392
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 Constructi	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220 Subtotal	815,000	1,334,644	814,500	1,333,825	24,691	11,219	8,080	5,392
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 Construc	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
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	0	0	0	0
9280 Total Levied by Rate					24,691	11,219	8,080	5,392
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	815,000	1,334,644	814,500	1,333,825	24,691	11,219	8,080	5,392

Part 3 contains Distribution of PILS by School Boards

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2019

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	172,850		101,558				64,724			339,132
1620	Recreation programs										0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill										0
1634	Rec. Fac. - All Other	295,994		468,495				131,253			895,742
1640	Libraries	10,738		21,902							32,640
1645	Museums						20,000				20,000
1650	Cultural services	2,533		28,938			15,258	2,629			49,358
1698	Other										0
1699	Subtotal	482,115	0	620,893	0	0	35,258	198,606	0	0	1,336,872
Planning and development											
1810	Planning and zoning	216,826		991		51,632					269,449
1820	Commercial and Industrial			69,523				5,186			74,709
1830	Residential development										0
1840	Agriculture and reforestation										0
1850	Tile drainage/shoreline assistance										0
1898	Other BIA	12,250		36,033				2,962			51,245
1899	Subtotal	229,076	0	106,547	51,632	0	0	8,148	0	0	395,403
1910	Other										0
9910	TOTAL	5,111,310	24,485	4,329,903	1,159,125	27,049	122,773	1,609,938	0	0	12,384,583

2019.01

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2019

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,979,729
5020	Employee benefits	1,131,581
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,111,310
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,111,310
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	1,172
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	53,258
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2019: Aylmer T

Asmt Code: 3411
MAH Code: 44401

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST				2019 Closing Cost Balance	Lu ng Ter m ~ 8	AMORTIZATION				2019 Closing Net Book Value
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs			2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$			5 \$	6 \$	7 \$	8 \$	
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	2,342,549	3,398,137			3,398,137		1,055,588	64,724		1,120,312	2,277,825
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	4,243,287	6,116,685	33,776	401,150	5,749,311		1,873,398	131,253	81,165	1,923,486	3,825,825
1640	Libraries	0	0			0		0			0	0
1645	Museums	0	0			0		0			0	0
1650	Cultural services	43,993	253,485	57,355		310,840		209,492	2,629		212,121	98,719
1698	Other	0	0			0		0			0	0
1699	Subtotal	6,629,829	9,768,307	91,131	401,150	9,458,288	0	3,138,478	198,606	81,165	3,255,919	6,202,369
Planning and development												
1810	Planning and zoning	0	0			0		0			0	0
1820	Commercial and Industrial	494,957	573,885	4,091		577,976		78,928	8,148		87,076	490,900
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	494,957	573,885	4,091	0	577,976	0	78,928	8,148	0	87,076	490,900
1910	Other	0	0			0		0			0	0
9910	Total Tangible Capital Assets	58,511,391	89,706,695	353,988	309,863	14,991	89,735,829	31,195,304	1,609,938	16,793	32,788,449	56,947,380

2019.01001

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV) 1 \$	2019 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	3,136,940	3,136,940
2010	Land Improvements	2,398,354	2,215,126
2020	Buildings	9,973,023	9,757,189
2030	Machinery & Equipment	1,710,610	1,781,824
2040	Vehicles	1,146,562	1,042,817
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	18,365,489	17,933,896
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	40,145,902	39,013,484
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	40,145,902	39,013,484
9920	Total Tangible Capital Assets	58,511,391	56,947,380
2405	Construction-in-progress	6,419,352	9,737,014
9921	Total Tangible Capital Assets and Construction-in-progress	64,930,743	66,684,394

2019.01

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	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	5,930,647	540,262		6,470,909
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0	211,625		211,625
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	5,930,647	751,887	0	6,682,534
	Environmental services				
0811	Wastewater collection/conveyance	54,885	2,017,171		2,072,056
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	433,820	546,281		980,101
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	488,705	2,563,452	0	3,052,157
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	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	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0	2,323		2,323
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	2,323	0	2,323
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	6,419,352	3,317,662	0	9,737,014

2019.01

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

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, 2019

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,460,217
1020	Acquisition of tangible capital assets	-387,713
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,609,938
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-3,317,662
1040	(Gain)/Loss on sale of tangible capital assets	341,786
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,753,651
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-10,930
1230	Other <input type="text"/>	
1299	Subtotal	-10,930
1410	(Increase)/decrease in net financial assets/net debt	3,695,636
1420	Net financial assets (net debt), beginning of year	7,792,057
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	11,487,693

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	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,474,482
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	2,474,482
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	1,129,340
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	39,383
0440	Canada Gas Tax (SLC 10 4099 01)	62,170
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,230,893
0499	Subtotal	3,705,375
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	3,705,375
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2019.01

FIR2019: Aylmer T

Schedule 54

Asmt Code: 3411

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44401

for the year ended December 31, 2019

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2019 Actual
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

		2019 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

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2019

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2019 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	5,460,217
2020	Non-cash items including amortization	1,609,938
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	40,194
2030	Prepaid expenses	-10,930
2040	Change in deferred revenue	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	7,099,419
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	341,786
0620	Cash used to acquire tangible capital assets	-387,713
0630	Change in construction-in-progress	-3,317,662
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-3,363,589
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="increase in GBE"/>	-1,170,494
0899	Cash provided by / (applied to) investing transactions	-1,170,494
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-86,160
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	-86,160
1210	Increase in cash and cash equivalents	2,479,176
1220	Cash and cash equivalents, beginning of year	7,348,099
9920	Cash and cash equivalents, end of year	9,827,275

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	8,262,128
1402	Temporary borrowings	
1403	Short term investments	1,565,147
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	9,827,275
Cash:		
1501	Unrestricted	8,262,128
1502	Restricted	
1503	Unallocated	1,565,147
9950	Cash and cash equivalents, end of year	9,827,275

2019.01

FIR2019: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	2,016,880	4,168,290	303,000
0310 Allocation of Surplus		4,076,639	0
0315 Allocation of Surplus : for operating		1,402,065	
0320 Allocation of Surplus : for capital		2,674,574	
Development Charges Act			
0610 Non-discounted services	184,072		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	45,000		
0699 Subtotal Development Charges Act	229,072		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	39,331	79,240	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	459,287		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text" value="OCIF"/>	609,884		
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	1,337,574	4,155,879	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	1,417,528	1,056,954	
1015 For current operations		624,871	
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)	62,170		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	1,479,698	1,681,825	0
2099 Balance, end of year	1,874,756	6,642,344	303,000

