

2022 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: **2022.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

| | | |
|------|--|---|
| 0020 | Name | Heather Sachs |
| 0022 | Telephone | 519-773-3164 ext 4919 |
| 0024 | Fax | 5197733029 |
| 0028 | Email (Required) | hsachs@town.aylmer.on.ca |
| 0030 | Website address of Municipality | www.aylmer.ca |
| 0091 | Municipal Auditor | Christene Scrimgeour |
| 0092 | Municipal Audit Firm | Scrimgeour & Company CPA Professional Corporation |
| 0095 | Municipal Auditor's Email (Required) | christene@scrimgeour.com |
| 0090 | Municipal Treasurer | Heather Sachs |
| 0093 | Municipal Treasurer's Email (Required) | hsachs@town.aylmer.on.ca |
| 0094 | Date | 2023-07-24 |

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 only |

| Municipal Data | Municipal Data 1 | Data Source 2 |
|----------------|------------------|-----------------|
| | (#) | (List) |
| 0040 | Households | 3,106 MPAC |
| 0041 | Population | 7,699 Stats Can |
| 0042 | Youth Population | 2,020 Stats Can |

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2022

| 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) | 6,159,491 |
| 0499 | Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) | 16,643 |
| 9940 | Subtotal | 6,176,134 |
| 0510 | Estimated tax revenue | |
| | Government Transfers | |
| 0620 | Ontario Municipal Partnership Fund (OMPF) | 1,530,100 |
| 0625 | Ontario Cannabis Legalization Implementation Fund (OCLIF) | |
| 0626 | Safe Restart Agreement: Municipal Operating Funding | 124,864 |
| 0627 | Safe Restart Agreement: Public Transit Funding | |
| 0628 | Social Services Relief Fund (SSRF) | |
| 0629 | Provincial COVID-19 Recovery Funding | |
| 0695 | Other | |
| 0696 | Other | |
| 0697 | Other | |
| 0698 | Other | |
| 0699 | Subtotal | 1,654,964 |
| | Conditional Grants | |
| 0810 | Ontario conditional grants (SLC 12 9910 01) | 382,552 |
| 0815 | Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) | 219,933 |
| 0820 | Canada conditional grants (SLC 12 9910 02) | 0 |
| 0825 | Canada Grants for Tangible Capital Assets (SLC 12 9910 06) | 0 |
| 0830 | Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) | 0 |
| 0831 | Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01) | 36,394 |
| 0899 | Subtotal | 638,879 |
| 1098 | Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) | 2,181 |
| 1099 | Revenue from other municipalities (SLC 12 9910 03) | 237,670 |
| 1299 | Total User Fees and Service Charges (SLC 12 9910 04) | 5,849,281 |
| | Licences, permits, rents, etc. | |
| 1410 | Trailer revenue and permits | |
| 1420 | Licences and permits | 28,970 |
| 1430 | Rents, concessions and franchises | 21,750 |
| 1431 | Royalties | |
| 1432 | Green Energy | |
| 1498 | Other | |
| 1499 | Subtotal | 50,720 |
| | Fines and penalties | |
| 1605 | Provincial Offences Act (POA) <i>Municipality which administers POA only</i> | |
| 1610 | Other fines | |
| 1620 | Penalties and interest on taxes | 68,640 |
| 1698 | Other | |
| 1699 | Subtotal | 68,640 |
| | Other revenue | |
| 1805 | Investment income | 403,119 |
| 1806 | Interest earned on reserves and reserve funds | 146,429 |
| 1811 | Gain/Loss on sale of land & capital assets | 248,100 |
| 1812 | Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) | 275,949 |
| 1813 | Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) | 0 |
| 1815 | Deferred revenue earned (Community Benefits) (SLC 60 1036 01) | 0 |
| 1830 | Donations | |
| 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.) | |
| 1870 | Gaming and Casino Revenues | |
| 1890 | Other | -17,900 |
| 1891 | Other | 40,044 |
| 1892 | Other | |
| 1893 | Other | |
| 1894 | Other | |
| 1895 | Other | |
| 1896 | Other | |
| 1897 | Other | |
| 1898 | Other | |
| 1899 | Subtotal | 1,095,741 |
| 1880 | Municipal Land Transfer Tax (City of Toronto Act, 2006) | |
| 1886 | Transient Accommodation Tax | |
| 1905 | Increase/Decrease in Government Business Enterprise equity | 414,778 |
| 9910 | TOTAL Revenues | 16,188,988 |

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**Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2022

| Continuity of Accumulated Surplus/(Deficit) | | 1 |
|--|---|------------|
| | | \$ |
| 2010 | PLUS: Total Revenues (SLC 10 9910 01) | 16,188,988 |
| 2020 | LESS: Total Expenses (SLC 40 9910 11) | 13,486,105 |
| 2030 | PLUS: | |
| 2040 | PLUS: | |
| 2045 | PLUS: PSAB Adjustments | |
| 2099 | Annual Surplus/(Deficit) | 2,702,883 |
| 2060 | Accumulated surplus/(deficit) at the beginning of year | 83,289,338 |
| 2061 | Prior period adjustments | |
| 2062 | Restated accumulated surplus/(deficit) at the beginning of year | 83,289,338 |
| 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) | 85,992,221 |

| Continuity of Government Business Enterprise Equity | | 1 |
|--|--|-----------|
| | | \$ |
| 6010 | Government Business Enterprise Equity, beginning of year | 7,167,848 |
| 6020 | PLUS: Net Income for Government Business Enterprise for year | 414,778 |
| 6060 | PLUS: | |
| 6065 | LESS: Dividends paid | |
| 6090 | Government Business Enterprise Equity, end of year | 7,582,626 |

| Total of line 0899 includes: | | 1 |
|-------------------------------------|---|----|
| Provincial Gas Tax Funding | | \$ |
| 4018 | Provincial Gas Tax for Transit operating expenses | |
| 4019 | Provincial Gas Tax for Transit capital expenses | |
| 4020 | Provincial Gas Tax | 0 |

| Total of line 0899 includes: | | 1 |
|---|--|--------|
| Canada Community - Building Fund - (Federal Gas Tax) | | \$ |
| 4025 | General Government | |
| Transportation Services: | | |
| 4030 | Roads - Paved | 36,394 |
| 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 | |
| 4047 | Short-Line Rail | |
| 4048 | Short-Sea Shipping | |
| 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 | |
| 4081 | Broadband Connectivity | |
| 4082 | Tourism Infrastructure | |
| 4083 | Brownfield Redevelopment | |
| 4084 | Other | |
| 4099 | Canada Community - Building Fund used for Capital Investments | 36,394 |
| 4205 | Canada Community - Building Fund for Operating expenses: Capacity Building | |
| 4299 | Canada Community - Building Fund Recognized in the year | 36,394 |

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2022

| | 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 | | | | 31,207 | 107,151 | | |
| Protection services | | | | | | | |
| 0410 Fire | | | | 975 | | | |
| 0420 Police | 280,225 | | | 15,699 | | | |
| 0421 Court Security | | | | | | | |
| 0422 Prisoner Transportation | | | | | | | |
| 0430 Conservation authority | | | | | | | |
| 0440 Protective inspection and control | | | | | | | |
| 0445 Building permit and inspection services | | | | 83,903 | | | |
| 0450 Emergency measures | | | | | | | |
| 0460 Provincial Offences Act (POA) | | | 13,190 | | | | |
| 0498 Other | | | | | | | |
| 0499 Subtotal | 280,225 | 0 | 13,190 | 100,577 | 0 | 0 | 0 |
| Transportation services | | | | | | | |
| 0611 Roads - Paved | | | 23,096 | 7,665 | 112,782 | | |
| 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 | 23,096 | 7,665 | 112,782 | 0 | 0 |
| Environmental services | | | | | | | |
| 0811 Wastewater collection/conveyance | | | | 1,431,306 | | | 2,181 |
| 0812 Wastewater treatment & disposal | | | | | | | |
| 0821 Urban storm sewer system | | | | | | | |
| 0822 Rural storm sewer system | | | | | | | |
| 0831 Water treatment | | | | | | | |
| 0832 Water distribution/transmission | | | | 3,986,690 | | | |
| 0840 Solid waste collection | | | | | | | |
| 0850 Solid waste disposal | | | | 288 | | | |
| 0860 Waste diversion | 98,127 | | 72,968 | | | | |
| 0898 Other | | | | | | | |
| 0899 Subtotal | 98,127 | 0 | 72,968 | 5,418,284 | 0 | 0 | 2,181 |
| 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 | | | | 2,997 | | | |
| 1620 Recreation programs | | | | | | | |
| 1631 Recreation facilities - Golf Course, Marina, Ski Hill | | | | | | | |
| 1634 Recreation facilities - All Other | 4,200 | | | 233,920 | | | |
| 1640 Libraries | | | 68,779 | 59,637 | | | |
| 1645 Museums | | | | | | | |
| 1650 Cultural services | | | | | | | |
| 1698 Other | | | | | | | |
| 1699 Subtotal | 4,200 | 0 | 128,416 | 236,917 | 0 | 0 | 0 |
| Planning and development | | | | | | | |
| 1810 Planning and zoning | | | | 37,973 | | | |
| 1820 Commercial and industrial | | | | | | | |
| 1830 Residential development | | | | 16,658 | | | |
| 1840 Agriculture and reforestation | | | | | | | |
| 1850 Tile drainage/shoreline assistance | | | | | | | |
| 1898 Other | | | | | | | |
| 1899 Subtotal | 0 | 0 | 0 | 54,631 | 0 | 0 | 0 |
| 1910 Other | | | | | | | |
| 9910 TOTAL | 382,552 | 0 | 237,670 | 5,849,281 | 219,933 | 0 | 2,181 |

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

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) | N |
| 0210 | D Office Building | N |
| 0215 | S Shopping Centre | N |
| 0220 | L Large Industrial | Y |
| 0225 | Other <input type="text"/> | N |

2. Capping Parameters and Results

| | Exit capping immediately | 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 Y or N | 2 % | 3 \$ | 4 \$ | 5 % | 6 % | 7 \$ | 8 \$ | 9 Y or N | 10 Y or N | 11 Y or N |
| 0320 | M Multi-Residential | Y | | | | | | | | | |
| 0330 | C Commercial | Y | | | | | | | | | |
| 0340 | I Industrial | Y | | | | | | | | | |

3. Graduated Taxation (Tax Bands)

| | Grad. Tax Rates in Effect? | Number of Tax Bands | Low Band | | Middle Band | | |
|------|------------------------------|---------------------|--------------|------------------------|--------------|------------------------|---------|
| | | | CVA Boundary | % of Highest Band Rate | CVA Boundary | % of Highest Band Rate | |
| | | | 2 Y or N | 3 # | 4 \$ | 5 % | 6 \$ |
| 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 Y or N | 3 Year | 4 # of Yrs |
| 0805 | R Residential | | |
| 0810 | M Multi-Residential | | |
| 0815 | N New Multi-Residential | | |
| 0820 | C Commercial (Includes G, D, S) | | |
| 0840 | I Industrial (Includes L) | | |
| 0850 | F Farmland | | |
| 0855 | T Managed Forest | | |
| 0860 | P Pipeline | | |

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

| | Installments | INTERIM Billing Installments | | | FINAL Billing Installments | | |
|------|--|------------------------------|---------------|--------------|----------------------------|---------------|----------|
| | | First Due Date | Last Due Date | Installments | First Due Date | Last Due Date | |
| | | 3 YYYYMMDD | 4 YYYYMMDD | 5 # | 6 YYYYMMDD | 7 YYYYMMDD | |
| 1210 | R Residential | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1220 | M Multi-Residential | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1230 | F Farmland | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1240 | T Managed Forest | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1250 | C Commercial | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1260 | I Industrial | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1270 | P Pipeline | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |
| 1298 | Other <input type="text"/> New Residential | 2 | 20220331 | 20220630 | 2 | 20220831 | 20221031 |

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

| | | Phase-In Taxable Assessment | LT/ST Taxes | UT Taxes | Education Taxes | TOTAL |
|------|-------|-----------------------------|-------------|-----------|-----------------|------------|
| 9299 | TOTAL | 629,246,000 | 6,155,506 | 4,536,297 | 1,622,404 | 12,314,207 |

| RTC RTQ LIST | Tax Band LIST | Property Class 3 | Tax Rate Description 4 | Tax Ratio 5 | Percent of Full Rate 6 | CVA Assessment 7 | Phase-In Taxable Assessment 16 | Tax Rates | | | | Municipal Taxes | | Education | TOTAL 15 | |
|--------------------|---------------------|------------------------|------------------------------|------------------------------|------------------------------|------------------------|--------------------------------------|--------------|-------------|------------|-------------|-----------------|-----------|-------------|-------------|------------|
| | | | | | | | | LT / ST 8 | UT 9 | EDUC 10 | TOTAL 11 | LT / ST 12 | UT 13 | Taxes 14 | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 16 | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | \$ | \$ | \$ | \$ | |
| 2001 | 0 | Aylmer T | | | | | | | | | | | | | | |
| 0010 | RT | 0 | Residential | Full Occupied | 1.000000 | 100% | 518,103,700 | 518,103,700 | 0.862287% | 0.635462% | 0.153000% | 1.650749% | 4,467,541 | 3,292,352 | 792,699 | 8,552,592 |
| 0031 | R1 | 0 | Residential | Farm. Awaiting Devel. - Ph I | 1.000000 | 50% | 19,400 | 19,400 | 0.431143% | 0.317731% | 0.076500% | 0.825374% | 84 | 62 | 15 | 161 |
| 0050 | MT | 0 | Multi-Residential | Full Occupied | 1.999900 | 100% | 16,646,200 | 16,646,200 | 1.724488% | 1.270860% | 0.153000% | 3.148348% | 287,062 | 211,550 | 25,469 | 524,081 |
| 0080 | NT | 0 | New Multi-Residential | Full Occupied | 1.000000 | 100% | 2,587,000 | 2,587,000 | 0.862287% | 0.635462% | 0.153000% | 1.650749% | 22,307 | 16,439 | 3,958 | 42,704 |
| 0110 | FT | 0 | Farmland | Full Occupied | 0.230000 | 100% | 1,049,200 | 1,049,200 | 0.198326% | 0.146156% | 0.038250% | 0.382732% | 2,081 | 1,533 | 401 | 4,015 |
| 0210 | CT | 0 | Commercial | Full Occupied | 1.637600 | 100% | 50,744,700 | 50,744,700 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 716,556 | 528,066 | 446,553 | 1,691,175 |
| 0215 | CH | 0 | Commercial | Full Occupied, Shared PIL | 1.637600 | 100% | 366,000 | 366,000 | 1.412081% | 1.040633% | 0.980000% | 3.432714% | 5,168 | 3,809 | 3,587 | 12,564 |
| 0240 | CU | 0 | Commercial | Excess Land | 1.637600 | 100% | 457,300 | 457,300 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 6,457 | 4,759 | 4,024 | 15,240 |
| 0270 | CX | 0 | Commercial | Vacant Land | 1.637600 | 100% | 713,800 | 713,800 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 10,079 | 7,428 | 6,281 | 23,788 |
| 0310 | GT | 0 | Parking Lot | Full Occupied | 1.637600 | 100% | 67,000 | 67,000 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 946 | 697 | 590 | 2,233 |
| 0340 | ST | 0 | Shopping Centre | Full Occupied | 1.637600 | 100% | 198,000 | 198,000 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 2,796 | 2,060 | 1,742 | 6,598 |
| 0510 | IT | 0 | Industrial | Full Occupied | 2.225100 | 100% | 5,699,000 | 5,699,000 | 1.918675% | 1.413966% | 0.880000% | 4.212641% | 109,345 | 80,582 | 50,151 | 240,078 |
| 0515 | IH | 0 | Industrial | Full Occupied, Shared PIL | 2.225100 | 100% | 27,000 | 27,000 | 1.918675% | 1.413966% | 1.250000% | 4.582641% | 518 | 382 | 338 | 1,238 |
| 0540 | IU | 0 | Industrial | Excess Land | 2.225100 | 100% | 48,400 | 48,400 | 1.918675% | 1.413966% | 0.880000% | 4.212641% | 929 | 684 | 426 | 2,039 |
| 0570 | IX | 0 | Industrial | Vacant Land | 2.225100 | 100% | 388,900 | 388,900 | 1.918675% | 1.413966% | 0.880000% | 4.212641% | 7,462 | 5,499 | 3,422 | 16,383 |
| 0710 | PT | 0 | Pipeline | Full Occupied | 1.144600 | 100% | 1,657,000 | 1,657,000 | 0.986974% | 0.727350% | 0.880000% | 2.594324% | 16,354 | 12,052 | 14,582 | 42,988 |
| 2140 | JT | 0 | Industrial, NConstr. | Full Occupied | 2.225100 | 100% | 13,648,000 | 13,648,000 | 1.918675% | 1.413966% | 0.880000% | 4.212641% | 261,861 | 192,978 | 120,102 | 574,941 |
| 2145 | JU | 0 | Industrial, NConstr. | Excess Land | 2.225100 | 100% | 73,500 | 73,500 | 1.918675% | 1.413966% | 0.880000% | 4.212641% | 1,410 | 1,039 | 647 | 3,096 |
| 2440 | XT | 0 | Commercial, NConstr. | Full Occupied | 1.637600 | 100% | 16,751,900 | 16,751,900 | 1.412081% | 1.040633% | 0.880000% | 3.332714% | 236,550 | 174,326 | 147,417 | 558,293 |
| 9201 | | | | | | | Subtotal | 629,246,000 | 629,246,000 | | | | 6,155,506 | 4,536,297 | 1,622,404 | 12,314,207 |

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

**Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2022

| | Municipal Taxes | | Education | TOTAL |
|--|-----------------|-----------|-----------|------------|
| | LT / ST | UT | Taxes | |
| 4. ADJUSTMENTS TO TAXATION | 12 | 13 | 14 | 15 |
| | \$ | \$ | \$ | \$ |
| 7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) | 3,925 | | -3,925 | 0 |
| 5. SUPPLEMENTARY TAXES | | | | |
| 9799 Total of all supplementary taxes (Supps, Omits, Section 359) | 49,940 | 37,615 | 24,225 | 111,780 |
| 6. AMOUNT LEVIED BY TAX RATE | | | | |
| 9910 TOTAL Levied by Tax Rate | 6,209,371 | 4,573,912 | 1,642,704 | 12,425,987 |
| 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 | 45,780 | | | 45,780 |
| 8097 Other <input type="text"/> | | | | 0 |
| 9890 Subtotal | 45,780 | 0 | 0 | 45,780 |
| 8. OTHER TAXATION AMOUNTS | | | | |
| 8045 Railway rights-of-way (RTC = W) | 667 | 491 | 1,445 | 2,603 |
| 8050 Utility transmission and utility corridors (RTC = U) | | | | 0 |
| 8098 Other <input type="text"/> | | | | 0 |
| 9892 Subtotal | 667 | 491 | 1,445 | 2,603 |
| 9. TOTAL AMOUNT LEVIED | | | | |
| 9990 TOTAL Levies | 6,255,818 | 4,574,403 | 1,644,149 | 12,474,370 |

FIR2022: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

| | | | | | | |
|------|-------|--------------------------|------------|---------|----------------|--------|
| 9299 | TOTAL | PIL Phased-In Assessment | LT/ST PILS | UT PILS | Education PILS | TOTAL |
| | | 815,000 | 11,508 | 8,481 | 5,135 | 25,124 |

| MUN DTN 1 | TAX DND 2 | Property Class 3 | Tax Rate Description 4 | Tax Ratio 5 | Percent of Full Rate 6 | PIL CVA Assessment 7 | PIL Phased-In Assessment 16 | Tax Rates | | | | Municipal PILS | | Education | TOTAL 15 | |
|-----------------|-----------------|------------------------|------------------------------|--------------------------------|------------------------------|----------------------------|-----------------------------------|--------------|-----------|------------|-------------|----------------|----------|------------|-------------|--------|
| | | | | | | | | LT / ST 8 | UT 9 | EDUC 10 | TOTAL 11 | LT / ST 12 | UT 13 | PILS 14 | | |
| LIST | LIST | | | | % | \$ | \$ | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | 0.xxxxxx% | \$ | \$ | \$ | \$ | |
| 2001 | 0 | Aylmer T | | | | | | | | | | | | | | |
| 1210 | CF | 0 | Commercial | PIL: Full Occupied | 1.637600 | 100% | 524,000 | 524,000 | 1.412081% | 1.040633% | 0.980000% | 3.432714% | 7,399 | 5,453 | 5,135 | 17,987 |
| 1220 | CG | 0 | Commercial | PIL: 'General' Only (No Educ.) | 1.637600 | 100% | 291,000 | 291,000 | 1.412081% | 1.040633% | 0.000000% | 2.452714% | 4,109 | 3,028 | 0 | 7,137 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| | | | | | | | | | | | | | 0 | 0 | 0 | 0 |
| 9201 | | | | Subtotal | | | 815,000 | 815,000 | | | | | 11,508 | 8,481 | 5,135 | 25,124 |

2022.01

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

| | | 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 | | | |
| | | 11,508 | 8,481 | 5,135 | 25,124 |
| 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 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 type="text"/> | | | | 0 |
| 9892 | Subtotal | 0 | 0 | 0 | 0 |
| 8. TOTAL PAYMENTS-IN-LIEU LEVIED | | | | | |
| 9990 | | TOTAL PILS Levied | | | |
| | | 11,508 | 8,481 | 5,135 | 25,124 |

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2022

| 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% | 76.806% | 0.921% | 20.692% | 1.581% | 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 | Education Taxes | ENG - Public | FRE - Public | ENG - Separate | FRE - Separate | Other |
| 0010 Residential | 518,123,100 | 518,113,400 | 518,123,100 | 518,113,400 | 8,552,753 | 4,467,625 | 3,292,414 | 792,714 | 732,085 | 1,182 | 58,591 | 856 | |
| 0050 Multi-residential | 19,233,200 | 35,877,735 | 19,233,200 | 35,877,735 | 566,785 | 309,369 | 227,989 | 29,427 | 28,438 | 7 | 970 | 12 | |
| 0110 Farmland | 1,049,200 | 241,316 | 1,049,200 | 241,316 | 4,015 | 2,081 | 1,533 | 401 | 401 | | | | |
| 0140 Managed Forests | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| 9110 Subtotal | 538,405,500 | 554,232,451 | 538,405,500 | 554,232,451 | 9,123,553 | 4,779,075 | 3,521,936 | 822,542 | 760,924 | 1,189 | 59,561 | 868 | 0 |
| 0210 Commercial | 52,281,800 | 85,616,676 | 52,281,800 | 85,616,676 | 1,742,767 | 738,260 | 544,062 | 460,445 | 353,649 | 4,241 | 95,275 | 7,280 | 0 |
| 0215 Commercial New Construction | 16,751,900 | 27,432,911 | 16,751,900 | 27,432,911 | 558,293 | 236,550 | 174,326 | 147,417 | 113,225 | 1,358 | 30,504 | 2,331 | 0 |
| 0310 Parking Lot | 67,000 | 109,719 | 67,000 | 109,719 | 2,233 | 946 | 697 | 590 | 453 | 5 | 122 | 9 | 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 | 198,000 | 324,245 | 198,000 | 324,245 | 6,598 | 2,796 | 2,060 | 1,742 | 1,338 | 16 | 360 | 28 | 0 |
| 0345 Shopping Centre New Constru | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9120 Subtotal | 69,298,700 | 113,483,551 | 69,298,700 | 113,483,551 | 2,309,891 | 978,552 | 721,145 | 610,194 | 468,666 | 5,620 | 126,261 | 9,647 | 0 |
| 0510 Industrial | 6,163,300 | 13,713,959 | 6,163,300 | 13,713,959 | 259,738 | 118,254 | 87,147 | 54,337 | 41,734 | 500 | 11,243 | 859 | 0 |
| 0515 Industrial New Construction | 13,721,500 | 30,531,710 | 13,721,500 | 30,531,710 | 578,037 | 263,271 | 194,017 | 120,749 | 92,742 | 1,112 | 24,985 | 1,909 | 0 |
| 0610 Large Industrial | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0615 Large Industrial New Construct | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 9130 Subtotal | 19,884,800 | 44,245,668 | 19,884,800 | 44,245,668 | 837,775 | 381,525 | 281,164 | 175,086 | 134,477 | 1,613 | 36,229 | 2,768 | 0 |
| 0705 Landfill | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| 0710 Pipelines | 1,657,000 | 1,896,602 | 1,657,000 | 1,896,602 | 42,988 | 16,354 | 12,052 | 14,582 | 11,200 | 134 | 3,017 | 231 | 0 |
| 0810 Other Property Classes | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | | | | | |
| 9160 Adj. for shared PIL properties | | | | | 0 | 3,925 | 0 | -3,925 | -3,015 | -36 | -812 | -62 | |
| 9170 Supplementary Taxes | | | | | 111,780 | 49,940 | 37,615 | 24,225 | 19,351 | 193 | 4,348 | 333 | |
| 9180 Total Levied by Rate | | | | | 12,425,987 | 6,209,371 | 4,573,912 | 1,642,704 | 1,391,602 | 8,713 | 228,604 | 13,785 | 0 |
| 9190 Amts Added to Tax Bill | | | | | 45,780 | 45,780 | 0 | 0 | | | | | |
| 9192 Other Taxation Amounts | | | | | 2,603 | 667 | 491 | 1,445 | 1,084 | 14 | 324 | 23 | |
| 9199 TOTAL before Adj. | 629,246,000 | 713,858,273 | 629,246,000 | 713,858,273 | 12,474,370 | 6,255,818 | 4,574,403 | 1,644,149 | 1,392,686 | 8,727 | 228,928 | 13,808 | 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 | 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 | 815,000 | 1,334,644 | 25,124 | 11,508 | 8,481 | 5,135 |
| 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 | 815,000 | 1,334,644 | 25,124 | 11,508 | 8,481 | 5,135 |
| 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 | 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 |
| 9280 Total Levied by Rate | | | | | 25,124 | 11,508 | 8,481 | 5,135 |
| 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 | 815,000 | 1,334,644 | 25,124 | 11,508 | 8,481 | 5,135 |

Part 3 contains Distribution of PILS by School Boards

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2022

| | | 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 |
| 1420 | Non-Profit/Cooperative Housing | | | | | | | 0 | 0 | | | 0 |
| 1430 | Rent Supplement Programs | | | | | | | 0 | 0 | | | 0 |
| 1497 | Other [] | | | | | | | 0 | 0 | | | 0 |
| 1498 | Other [] | | | | | | | 0 | 0 | | | 0 |
| 1499 | Subtotal | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Recreation and cultural services | | | | | | | | | | | | |
| 1610 | Parks | 198,538 | | 108,310 | | | | 61,650 | 368,498 | | | 368,498 |
| 1620 | Recreation programs | | | | | | | 0 | 0 | | | 0 |
| 1631 | Rec. Fac. - Golf Crs, Marina, Ski Hill | | | | | | | 0 | 0 | | | 0 |
| 1634 | Rec. Fac. - All Other | 272,416 | | 337,489 | | | | 125,322 | 735,227 | | | 735,227 |
| 1640 | Libraries | 4,273 | | 13,559 | | | | 0 | 17,832 | | | 17,832 |
| 1645 | Museums | | | | | | 20,000 | 0 | 20,000 | | | 20,000 |
| 1650 | Cultural services | 3,721 | | 23,239 | | | 13,250 | 9,299 | 49,509 | | | 49,509 |
| 1698 | Other [] | | | | | | | 0 | 0 | | | 0 |
| 1699 | Subtotal | 478,948 | 0 | 482,597 | 0 | 0 | 33,250 | 196,271 | 1,191,066 | 0 | 0 | 1,191,066 |
| Planning and development | | | | | | | | | | | | |
| 1810 | Planning and zoning | 201,303 | | 1,205 | 30,111 | | | 0 | 232,619 | | | 232,619 |
| 1820 | Commercial and Industrial | | | 111,532 | | | | 8,435 | 119,967 | | | 119,967 |
| 1830 | Residential development | | | | | | | 0 | 0 | | | 0 |
| 1840 | Agriculture and reforestation | | | | | | | 0 | 0 | | | 0 |
| 1850 | Tile drainage/shoreline assistance | | | | | | | 0 | 0 | | | 0 |
| 1898 | Other [] | | | | | | | 0 | 0 | | | 0 |
| 1899 | Subtotal | 201,303 | 0 | 112,737 | 30,111 | 0 | 0 | 8,435 | 352,586 | 0 | 0 | 352,586 |
| 1910 | Other [] | | | | | | | 0 | 0 | | | 0 |
| 9910 | TOTAL | 5,649,306 | 14,884 | 4,638,275 | 1,298,453 | 7,758 | 150,178 | 1,727,251 | 13,486,105 | 0 | 0 | 13,486,105 |

2022.01

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2022

Additional information contained in Schedule 40

| | | |
|--|---|-----------|
| | | 1 |
| | | \$ |
| Total of column 1 includes: | | |
| 5010 | Salaries and wages | 4,419,237 |
| 5020 | Employee benefits | 1,230,069 |
| 5099 | Total Salaries, Wages and Employee benefits (Not including line 5050) | 5,649,306 |
| 5050 | Salaries, Wages and Employee benefits capitalized on Schedule 51 | |
| 5098 | Total Salaries, Wages and Employee benefits (including capitalized wages) | 5,649,306 |
| 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 | 848 |
| Total of column 6 includes: | | |
| 5810 | Grants to charitable and non-profit organizations | 51,250 |
| 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: | | |
| 6009 | Total COVID-19 Expenses as reported on SLC 40 9910 11 | 124,684 |
| 6010 | Payments for long term commitments and liabilities financed from the consolidated statement of operations | |

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Asmt Code: 3411

MAH Code: 44401

**Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

| | COST | | | | | AMORTIZATION | | | | 2022 Closing Net Book Value | |
|---|--------------------------------|------------------------------|------------------------------|----------------|----------------|------------------------------|--------------------------------------|------------------------|--------------------------|--------------------------------|--------------------------------------|
| | 2022 Opening Net Book Value | 2022 Opening Cost Balance | Additions and Betterments | Disposals | Write Downs | 2022 Closing Cost Balance | 2022 Opening Amortization Balance | Annual Amortization | Amortization Disposal | | 2022 Closing Amortization Balance |
| | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | | 10 |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Recreation and cultural services | | | | | | | | | | | |
| 1610 Parks | 2,273,636 | 3,494,277 | 112,426 | | 100,793 | 3,505,910 | 1,220,641 | 61,650 | | 1,282,291 | 2,223,619 |
| 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 | 3,598,823 | 5,776,360 | 4,533 | | | 5,780,893 | 2,177,537 | 125,322 | | 2,302,859 | 3,478,034 |
| 1640 Libraries | 0 | 0 | | | | 0 | 0 | | | 0 | 0 |
| 1645 Museums | 0 | 0 | | | | 0 | 0 | | | 0 | 0 |
| 1650 Cultural services | 156,166 | 355,011 | | | | 355,011 | 198,845 | 9,299 | | 208,144 | 146,867 |
| 1698 Other | 0 | 0 | | | | 0 | 0 | | | 0 | 0 |
| 1699 Subtotal | 6,028,625 | 9,625,648 | 116,959 | 0 | 100,793 | 9,641,814 | 3,597,023 | 196,271 | 0 | 3,793,294 | 5,848,520 |
| Planning and development | | | | | | | | | | | |
| 1810 Planning and zoning | 0 | 0 | | | | 0 | 0 | | | 0 | 0 |
| 1820 Commercial and Industrial | 474,196 | 577,976 | | | | 577,976 | 103,780 | 8,435 | | 112,215 | 465,761 |
| 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 | 474,196 | 577,976 | 0 | 0 | 0 | 577,976 | 103,780 | 8,435 | 0 | 112,215 | 465,761 |
| 1910 Other | 0 | 0 | | | | 0 | 0 | | | 0 | 0 |
| 9910 Total Tangible Capital Assets | 63,045,442 | 98,126,340 | 3,900,420 | 484,388 | 0 | 101,542,372 | 35,080,898 | 1,727,251 | 342,452 | 36,465,697 | 65,076,675 |

2022.01

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2022

| SEGMENTED BY ASSET CLASS | | 2022 Opening Net Book Value (NBV) 1 \$ | 2022 Closing Net Book Value (NBV) 11 \$ |
|-------------------------------|---|--|---|
| General Capital Assets | | | |
| 2005 | Land | 3,082,857 | 3,082,857 |
| 2010 | Land Improvements | 710,153 | 655,292 |
| 2020 | Buildings | 9,121,451 | 9,408,859 |
| 2030 | Machinery & Equipment | 742,585 | 715,690 |
| 2040 | Vehicles | 1,610,958 | 1,663,611 |
| 2097 | Other <input type="text"/> | 0 | |
| 2098 | Other <input type="text"/> | 0 | |
| 2099 | Total General Capital Assets | 15,268,004 | 15,526,309 |
| Infrastructure Assets | | | |
| 2205 | Land | 0 | |
| 2210 | Land Improvements | 0 | |
| 2220 | Buildings | 0 | |
| 2230 | Machinery & Equipment | 0 | |
| 2240 | Vehicles | 0 | |
| 2250 | Linear Assets | 47,777,438 | 49,550,366 |
| 2297 | Other <input type="text"/> | 0 | |
| 2298 | Other <input type="text"/> | 0 | |
| 2299 | Total Infrastructure Assets | 47,777,438 | 49,550,366 |
| 9920 | Total Tangible Capital Assets | 63,045,442 | 65,076,675 |
| 2405 | Construction-in-progress | 2,828,982 | 1,056,705 |
| 9921 | Total Tangible Capital Assets and Construction-in-progress | 65,874,424 | 66,133,380 |

FIR2022: Aylmer T

Schedule 51

Asmt Code: 3411

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44401

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

| | | COST | | | |
|-------------|---|----------------------|----------------------|-------------------------|----------------------|
| | | 2022 Opening Balance | Expenditures in 2022 | Less Assets Capitalized | 2022 Closing Balance |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| 0299 | General government | 59,927 | | 59,927 | 0 |
| | Protection services | | | | |
| 0410 | Fire | 0 | 561,988 | | 561,988 |
| 0420 | Police | 0 | 23,386 | | 23,386 |
| 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 | 585,374 | 0 | 585,374 |
| | Transportation services | | | | |
| 0611 | Roads - Paved | 1,573,552 | 149,176 | 1,600,081 | 122,647 |
| 0612 | Roads - Unpaved | 0 | | | 0 |
| 0613 | Roads - Bridges and Culverts | 0 | | | 0 |
| 0614 | Roadways - Traffic Operations & Roadside | 0 | | | 0 |
| 0621 | Winter Control - Except sidewalks, Parking Lots | 0 | | | 0 |
| 0622 | Winter Control - Sidewalks, Parking Lots Only | 0 | | | 0 |
| 0631 | Transit - Conventional | 0 | | | 0 |
| 0632 | Transit - Disabled & special needs | 0 | | | 0 |
| 0640 | Parking | 0 | | | 0 |
| 0650 | Street lighting | 0 | | | 0 |
| 0660 | Air transportation | 0 | | | 0 |
| 0698 | Other | 0 | | | 0 |
| 0699 | Subtotal | 1,573,552 | 149,176 | 1,600,081 | 122,647 |
| | 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 | 1,094,710 | 116,847 | 1,118,767 | 92,790 |
| 0840 | Solid waste collection | 0 | | | 0 |
| 0850 | Solid waste disposal | 0 | 142,395 | | 142,395 |
| 0860 | Waste diversion | 0 | | | 0 |
| 0898 | Other | 0 | | | 0 |
| 0899 | Subtotal | 1,094,710 | 259,242 | 1,118,767 | 235,185 |
| | 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 | 100,793 | 15,421 | 100,793 | 15,421 |
| 1640 | Libraries | 0 | | | 0 |
| 1645 | Museums | 0 | | | 0 |
| 1650 | Cultural services | 0 | | | 0 |
| 1698 | Other | 0 | | | 0 |
| 1699 | Subtotal | 100,793 | 15,421 | 100,793 | 15,421 |
| | Planning and development | | | | |
| 1810 | Planning and zoning | 0 | 98,078 | | 98,078 |
| 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 | 98,078 | 0 | 98,078 |
| 1910 | Other | 0 | | | 0 |
| 9910 | Total Construction-In-Progress | 2,828,982 | 1,107,291 | 2,879,568 | 1,056,705 |

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

**Schedule 53
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

for the year ended December 31, 2022

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

| | | 1 |
|-------------|---|-------------------|
| | | \$ |
| 1010 | Annual Surplus/(Deficit) (SLC 10 2099 01) | 2,702,883 |
| 1020 | Acquisition of tangible capital assets | -3,900,420 |
| 1030 | Amortization of tangible capital assets (SLC 51 9910 08) | 1,727,251 |
| 1031 | Contributed (Donated) tangible capital assets | |
| 1032 | Change in construction-in-progress | 1,772,277 |
| 1040 | (Gain)/Loss on sale of tangible capital assets | 141,936 |
| 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 | -258,956 |
| 1210 | Change in supplies inventories | |
| 1220 | Change in prepaid expenses | -20,617 |
| 1230 | Other <input type="text"/> | |
| 1299 | Subtotal | -20,617 |
| 1410 | (Increase)/decrease in net financial assets/net debt | 2,423,310 |
| 1420 | Net financial assets (net debt), beginning of year | 17,331,605 |
| 1422 | Prior period adjustment | |
| 1423 | Restated Net Financial Assets (Net Debt), beginning of year | 17,331,605 |
| 1421 | Other comprehensive income (loss) | |
| 9910 | Net financial assets (net debt), end of year | 19,754,915 |

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 02 + SLC 60 1012 03) | 1,593,686 |
| 0410 | Municipal User Fees & Service Charges | |
| 0415 | Development Charges (SLC 61 0299 08) | 275,949 |
| 0416 | Recreation land (The Planning Act) (SLC 60 1032 01) | 0 |
| 0417 | Community Benefit Charges (SLC 60 1036 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 | 1,869,635 |
| 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) | 219,933 |
| 0435 | Capital Grants: Other Municipalities (SLC 12 9910 07) | 2,181 |
| 0440 | Canada Community -Building Fund - AMO (SLC 10 4099 01) | 36,394 |
| 0445 | Provincial Gas Tax (SLC 10 4019 01) | 0 |
| 0502 | Subtotal | 258,508 |
| 0499 | Subtotal | 2,128,143 |
| 0610 | Contributed (Donated) tangible capital assets | 0 |
| 9920 | Total Capital Financing | 2,128,143 |
| 0810 | Unexpended Capital Financing or (Unfinanced Capital Outlay) | 0 |

2022.01

FIR2022: Aylmer T

Schedule 54

Asmt Code: 3411

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44401

for the year ended December 31, 2022

* 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

| | | 2022 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 |

| | | 2022 Actual 1 \$ |
|--|---|---------------------------|
| Cash and cash equivalents represented by: | | |
| 1401 | Cash | |
| 1402 | Temporary borrowings | |
| 1403 | Short term investments | |
| 1404 | Other <input type="text"/> | |
| 9940 | Cash and cash equivalents, end of year | 0 |
| Cash: | | |
| 1501 | Unrestricted | 1 |
| 1502 | Restricted | |
| 1503 | Unallocated | |
| 9950 | Cash and cash equivalents, end of year | 0 |

FIR2022: Aylmer T

Schedule 54

Asmt Code: 3411

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44401

for the year ended December 31, 2022

* 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

| | | 2022 Actual 1 \$ |
|-------------------------------|---|---------------------------|
| Operating Transactions | | |
| 2010 | Annual Surplus/(Deficit) (SLC 10 2099 01) | 2,702,883 |
| 2020 | Non-cash items including amortization | 1,727,251 |
| 2021 | Contributed (Donated) tangible capital assets | |
| 2022 | Change in non-cash assets and liabilities | 1,377,222 |
| 2030 | Prepaid expenses | -20,617 |
| 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 | 5,786,739 |
| Capital Transactions | | |
| 0610 | Proceeds on sale of tangible capital assets | 141,936 |
| 0620 | Cash used to acquire tangible capital assets | -3,900,420 |
| 0630 | Change in construction-in-progress | 1,772,277 |
| 0698 | Other <input type="text"/> | |
| 0699 | Cash applied to capital transactions | -1,986,207 |
| Investing Transactions | | |
| 0810 | Proceeds from portfolio investments | |
| 0820 | Portfolio investments | |
| 0898 | Other <input type="text" value="Increase in investment in GBE - ERTH"/> | -414,778 |
| 0899 | Cash provided by / (applied to) investing transactions | -414,778 |
| Financing Transactions | | |
| 1010 | Proceeds from long term debt issues | |
| 1020 | Principal long term debt repayment | -74,629 |
| 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 | -74,629 |
| 1210 | Increase in cash and cash equivalents | 3,311,125 |
| 1220 | Cash and cash equivalents, beginning of year | 12,065,207 |
| 9920 | Cash and cash equivalents, end of year | 15,376,332 |

| | | 2022 Actual 1 \$ |
|--|---|---------------------------|
| Cash and cash equivalents represented by: | | |
| 1401 | Cash | 13,817,718 |
| 1402 | Temporary borrowings | |
| 1403 | Short term investments | 1,558,614 |
| 1404 | Other <input type="text"/> | |
| 9940 | Cash and cash equivalents, end of year | 15,376,332 |
| Cash: | | |
| 1501 | Unrestricted | 15,376,332 |
| 1502 | Restricted | |
| 1503 | Unallocated | |
| 9950 | Cash and cash equivalents, end of year | 15,376,332 |

2022.01

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

| | Obligatory Res. Funds, Deferred Rev. | Discretionary Res. Funds | Reserves | |
|--|---|--------------------------|----------|--|
| | 1 | 2 | 3 | |
| | \$ | \$ | \$ | |
| 0299 Balance, beginning of year | 2,056,242 | 9,666,658 | 303,000 | |
| 0312 Contribution from Operations: | | 3,537,741 | | |
| Development Charges Act | | | | |
| 0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03) | 522,647 | | | |
| 0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18) | 0 | | | |
| 0699 Subtotal Development Charges Act | 522,647 | | | |
| 0810 Lot levies | | | | |
| 0820 Subdivider contributions | | | | |
| 0830 Recreational land (the Planning Act) | | | | |
| 0834 Community Benefit Charges | | | | |
| 0841 Investment Income | 31,021 | 146,429 | | |
| 0842 Interest earned on Development Charges Receivable (SLC 61 0299 18) | 0 | | | |
| 0860 Gasoline Tax - Province | | | | |
| 0861 Building Code Act, 1992 | 81,926 | | | |
| 0862 Canada Community - Building Fund (Federal Gas Tax) | 237,610 | | | |
| 0864 Building Canada Fund (BCF) | | | | |
| 0870 Inter - Reserve Fund / Reserves Transfer | | | | |
| 0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>OCIF</td></tr></table> | OCIF | 633,839 | | |
| OCIF | | | | |
| 0896 Other | | | | |
| 0897 Other | | | | |
| 0898 Other | | | | |
| 9940 TOTAL Revenues & Surplus | 1,507,043 | 3,684,170 | 0 | |
| Less: Utilization of reserve funds and reserves (transfers) | | | | |
| 1012 For acquisition of tangible capital asset | 112,782 | 1,593,686 | | |
| 1015 For current operations | 126,748 | 122,730 | | |
| 1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08) | 275,949 | | | |
| 1026 Development Charges earned to operations (SLC 61 0299 07) | 0 | | | |
| 1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23) | 0 | | | |
| 1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition | | | | |
| 1035 Recreational land (the Planning Act) earned to operations | | | | |
| 1036 Community Benefit Charges | | | | |
| 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 Community - Building Fund) (Federal Gas Tax) | 36,394 | | | |
| 1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building) | | | | |
| 1070 Inter - Reserve Fund / Reserves Transfer | | | | |
| 0910 Less: Utilization (deferred revenue recognized) | 551,873 | 1,716,416 | 0 | |
| 2099 Balance, end of year | 3,011,412 | 11,634,412 | 303,000 | |

2022.01

FIR2022: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

B: Parkland Special Account

Parkland provided in the year

| Special Account | |
|-----------------|--|
| 5801 | Commercial / Industrial |
| 5802 | Residential (standard rate) |
| 5803 | Residential (alternative rate) |
| 5804 | Other |

| Amount of Land | | Value of Land | |
|----------------|---|---------------|---|
| 1 | 2 | 1 | 2 |
| # | | \$ | |
| | | | |
| | | | |
| | | | |

C: Community Benefit Charges

In Kind Contributions for the year

| Special Account | |
|-----------------|---|
| 5901 | In Kind Contributions (reported in year building permit issued) |

| Value of In Kind Contributions |
|--------------------------------|
| 1 |
| \$ |
| |

FIR2022: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2022

| | Inflows / Revenue | | | | | | | | | | Outflows / Expenditures | | | | | | | | | |
|--------------------------------------|--|--|--|---|------------------------------------|------------------------------------|---------------------------------------|---|--|---|--|--|---------------------|---|------------------------------------|---|---|---|---|---|
| | Development Charges Receivable | | | | Development Charges Cash Collected | | | | | | Outflows / Expenditures | | | | | | | | | |
| | Total Opening Development Charges Balance, January 1 | New Development Charge Installments Receivable | New Development Charge Interest Receivable | Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year | Net Development Charges Receivable | Development Charges Cash Collected | Interest and Investment Income Earned | Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest | Net Development Charges Cash Collected | Total Development Charges Inflows: Receivables and Cash Collected | To: Consolidated Statement of Operations | To: Tangible Capital Asset Acquisition | Other Disbursements | Monies Borrowed from Development Charges Reserve Fund | Total Development Charges Outflows | Total Ending Development Charges Balance at December 31 | Development Charge Installments Receivable and Interest Collectible | Development Charges Net of Development Charge Installments Receivable | Commitments for Capital Projects Approved as of December 31 | Balance Net of Development Charge Installments Receivable and Capital Commitments |
| 1 | 17 | 18 | 19 | 20 | 2 | 3 | 21 | 6 | 22 | 7 | 8 | 9 | 23 | 11 | 12 | 13 | 14 | 15 | 16 | |
| \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | |
| Development Charges | | | | | | | | | | | | | | | | | | | | |
| 0205 General Government | 79,099 | | | | 0 | 12,261 | 443 | | 12,704 | 12,704 | | | | 0 | 91,803 | 0 | 91,803 | | 91,803 | |
| 0206 Emergency Preparedness | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0207 Electrical Power Services | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0210 Fire Protection | 74,054 | | | | 0 | 48,612 | 1,756 | | 50,368 | 50,368 | | 173,425 | | 173,425 | -49,003 | 0 | -49,003 | | -49,003 | |
| 0215 Police Protection | 79,666 | | | | 0 | 25,528 | 922 | | 26,450 | 26,450 | | | | 0 | 106,116 | 0 | 106,116 | | 106,116 | |
| 0216 Provinces Offences Act Services | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0220 Roads and Structures | 153,365 | | | | 0 | 122,464 | 4,426 | | 126,890 | 126,890 | | | | 0 | 280,255 | 0 | 280,255 | | 280,255 | |
| 0225 Transit | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0226 Toronto-York Subway Extension | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0230 Wastewater | 557,881 | | | | 0 | 103,695 | 2,985 | | 106,680 | 106,680 | | 102,524 | | 102,524 | 562,037 | 0 | 562,037 | | 562,037 | |
| 0235 Stormwater | 0 | | | | 0 | 82,625 | 3,747 | | 86,372 | 86,372 | | | | 0 | 86,372 | 0 | 86,372 | | 86,372 | |
| 0240 Water | 164,506 | | | | 0 | | | | 0 | 0 | | | | 0 | 164,506 | 0 | 164,506 | | 164,506 | |
| 0245 Emergency Medical Services | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0246 Public Health Services | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0250 Homes for the Aged | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0255 Daycare | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0260 Housing | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0265 Parkland Development | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0270 GO Transit | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0275 Library | 28,109 | | | | 0 | 8,809 | 318 | | 9,127 | 9,127 | | | | 0 | 37,236 | 0 | 37,236 | | 37,236 | |
| 0280 Recreation | 115,076 | | | | 0 | 118,653 | 4,287 | | 122,940 | 122,940 | | | | 0 | 238,016 | 0 | 238,016 | | 238,016 | |
| 0285 Development Studies | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0286 Parking | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0287 Animal Control | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0288 Municipal Cemeteries | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0289 Waste Diversion Services | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0290 Other | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0295 Other | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0296 Other | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0297 Other | 0 | | | | 0 | | | | 0 | 0 | | | | 0 | 0 | 0 | 0 | | 0 | |
| 0299 TOTAL | 1,251,756 | 0 | 0 | 0 | 0 | 522,647 | 18,884 | 0 | 541,531 | 541,531 | 0 | 275,949 | 0 | 275,949 | 1,517,338 | 0 | 1,517,338 | 0 | 1,517,338 | |