

2018 FINANCIAL INFORMATION RETURN

30/09/2019 15:45

Municipality: Southwold Tp
Tier: Lower-Tier
Area: Elgin Co

MSO Office: Western Ontario
Asmt Code: 3424
MAH Code: 44606

Submitting: FIR Schedules Only
Version: 2018.01001

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
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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	Lisa Higgs
0022	Telephone	5197692010
0024	Fax	5197692837
0028	Email (Required)	cao@southwold.ca
0030	Website address of Municipality	southwold.ca
0091	Municipal Auditor	Jennifer Buchanan
0092	Municipal Audit Firm	Graham Scott Enns
0095	Municipal Auditor's Email (Required)	jbuchanan@grahamscottens.com
0090	Municipal Treasurer	Kim Grogan
0093	Municipal Treasurer's Email (Required)	treasurer@southwold.ca
0094	Date	5/30/19

Signature of Municipal Treasurer

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

Percentage of Total Expenditures

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

0040 Municipal Data

Households

0041 Population

0042 Youth Population

Municipal Data 1 (#)	Data Source 2 (List)
1,655	Stats Can
4,421	Stats Can
1,030	Stats Can

2018.01

FIR2018: Southwold Tp

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MAH Code: 44606

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

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	3,063,385
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	1,068,636
9940	Subtotal	4,132,021
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	378,100
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	378,100
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	115,570
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	495,906
0820	Canada conditional grants (SLC 12 9910 02)	5,040
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	130,875
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)	127,577
0899	Subtotal	874,968
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	56,991
1099	Revenue from other municipalities (SLC 12 9910 03)	950,970
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,778,188
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	125,798
1430	Rents, concessions and franchises	88,600
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	214,398
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	83,655
1698	Other	
1699	Subtotal	83,655
	Other revenue	
1805	Investment income	10,955
1806	Interest earned on reserves and reserve funds	109,256
1811	Gain/Loss on sale of land & capital assets	174,592
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 Enabling Accessibility Funding	32,677
1830	Donations	393,862
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	2,665
1891	Other	4,830
1892	Other	83,135
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	811,972
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	10,281,263

2018.01

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

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1 \$
2010	PLUS: Total Revenues (SLC 10 9910 01)	10,281,263
2020	LESS: Total Expenses (SLC 40 9910 11)	7,431,695
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,849,568
2060	Accumulated surplus/(deficit) at the beginning of year	51,593,212
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	51,593,212
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	54,442,780

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

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

Total of line 0899 includes:		1 \$
Canada Gas Tax Funding		
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	127,577
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	127,577

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government		3,360					
Protection services							
0410 Fire	-6,044		6,900	2,034			
0420 Police	62,490						
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	60						
0445 Building permit and inspection services			11,771				
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	56,506	0	18,671	2,034	0	0	0
Transportation services							
0611 Roads - Paved		1,680	243,114	12,698			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts			3,736				
0614 Roads - Traffic Operations & Roadside			43,775				
0621 Winter Control - Except sidewalks, Parking Lots			310,508				
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	1,680	601,133	12,698	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				35,845	474,900		
0812 Wastewater treatment & disposal				1,187,305	21,006		
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission			257,694	1,308,493			56,991
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion	31,262		26,448	106			
0898 Other							
0899 Subtotal	31,262	0	284,142	2,531,749	495,906	0	56,991
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				7,612		130,875	
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				16,034			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	0	0	0	23,646	0	130,875	0
Planning and development							
1810 Planning and zoning				20,501			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	27,802		47,024	186,077			
1850 Tile drainage/shoreline assistance				1,483			
1898 Other							
1899 Subtotal	27,802	0	47,024	208,061	0	0	0
1910 Other							
9910 TOTAL	115,570	5,040	950,970	2,778,188	495,906	130,875	56,991

FIR2018: Southwold TpAsmt Code: 3424
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TAXATION INFORMATION
for the year ended December 31, 2018**General Information****1. Optional Property Classes in Effect**

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

2. Capping Parameters and Results

Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
1	2	3	4	5	6	7	8	9	10	11
Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%						Y	Y	Y
0330	C Commercial	40.7%		0	10.0%	10.0%	500	Y	Y	Y
0340	I Industrial	93.1%		0	10.0%	10.0%	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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**

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	2	20180329	20180531	2	20180831	20181031
1220	M Multi-Residential	2	20180329	20180531	2	20180831	20181031
1230	F Farmland	2	20180329	20180531	2	20180831	20181031
1240	T Managed Forest	2	20180329	20180531	2	20180831	20181031
1250	C Commercial	2	20180329	20180531	2	20180831	20181031
1260	I Industrial	2	20180329	20180531	2	20180831	20181031
1270	P Pipeline	2	20180329	20180531	2	20180831	20181031
1298	Other <table border="1" style="display: inline-table; width: 150px; height: 20px; vertical-align: middle;"></table>						

FIR2018: Southwold Tp

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

										Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299 TOTAL										930,454,024	2,871,960	3,725,139	1,384,457	7,981,556

RTC RTQ	Tax Band	Property		Tax Rate		Percent of	CVA		Phase-In	Tax Rates				Municipal Taxes		Education	TOTAL
		Class	Description	Tax Ratio			Assessment			LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16		16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$			0.000000%	0.000000%	0.000000%	0.000000%	\$	\$	\$	\$
2001	0	Southwold Tp															
0010	RT	0	Residential	Full Occupied	1.000000	100%	454,933,457		432,475,119	0.463499%	0.601192%	0.170000%	1.234691%	2,004,518	2,600,006	735,208	5,339,732
0110	FT	0	Farmland	Full Occupied	0.250000	100%	553,347,600		458,016,274	0.115875%	0.150298%	0.042500%	0.308673%	530,726	688,389	194,657	1,413,772
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,633,000		1,294,356	0.115875%	0.150298%	0.042500%	0.308673%	1,500	1,945	550	3,995
0210	CT	0	Commercial	Full Occupied	1.637600	100%	13,963,743		13,170,778	0.759026%	0.984512%	1.090000%	2.833538%	99,970	129,668	143,561	373,199
0240	CU	0	Commercial	Excess Land	1.637600	100%	1,022,400		935,434	0.759026%	0.984512%	1.090000%	2.833538%	7,100	9,209	10,196	26,505
0270	CX	0	Commercial	Vacant Land	1.637600	100%	4,611,000		4,421,200	0.759026%	0.984512%	1.090000%	2.833538%	33,558	43,527	48,191	125,276
0510	IT	0	Industrial	Full Occupied	2.225100	100%	748,700		668,450	1.031332%	1.337712%	1.340000%	3.709044%	6,894	8,942	8,957	24,793
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	7,700		7,500	1.031332%	1.337712%	1.340000%	3.709044%	77	100	101	278
0540	IU	0	Industrial	Excess Land	2.225100	100%	23,800		19,950	1.031332%	1.337712%	1.340000%	3.709044%	206	267	267	740
0570	IX	0	Industrial	Vacant Land	2.225100	100%	7,118,100		6,603,050	1.031332%	1.337712%	1.340000%	3.709044%	68,099	88,330	88,481	244,910
0610	LT	0	Large Industrial	Full Occupied	2.831800	100%	6,694,900		6,216,450	1.312537%	1.702456%	1.340000%	4.354993%	81,593	105,832	83,300	270,725
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	5,788,000		5,501,000	0.530521%	0.688124%	1.067635%	2.286280%	29,184	37,854	58,731	125,769
2440	XT	0	Commercial, NConstr.	Full Occupied	1.637600	100%	1,207,300		1,124,463	0.759026%	0.984512%	1.090000%	2.833538%	8,535	11,070	12,257	31,862
														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			1,051,099,700		930,454,024					2,871,960	3,725,139	1,384,457	7,981,556

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2018

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

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	TOTAL	0			0

[illegible]

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

[illegible]

2018.01

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
		103		-103	0
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	72,145	93,801	34,016	199,962
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	2,944,208	3,818,940	1,418,370	8,181,518
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	99,221			99,221
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges	96,477			96,477
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	Subtotal	195,698	0	0	195,698
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	3,139,906	3,818,940	1,418,370	8,377,216

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		14,161,374	406,397	527,126	621,105	1,554,628

[illegible]

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

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

[illegible]

FIR2018: Southwold Tp

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

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
4.	SUPPLEMENTARY PAYMENTS-IN-LIEU				
7999	Total of all supplementary PILS (Supps, Omits, Section 444)	7,409	9,781	4,809	21,999
5.	PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate	413,806	536,907	625,914	1,576,627
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 				0
9890	Subtotal	0	0	0	0
7.	OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	3,686	4,782	9,012	17,480
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	7,382	9,575	24,003	40,960
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 				0
9892	Subtotal	11,068	14,357	33,015	58,440
8.	TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	424,874	551,264	658,929	1,635,067

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

TOTAL
100.000%

ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
77.682%	0.753%	19.789%	1.776%	0.000%

Property Class Group		Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
		16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential		454,933,457	454,933,457	432,475,119	432,475,119	5,339,732	2,004,518	2,600,006	735,208	678,524	890	55,171	623	
0050 Multi-residential		0	0	0	0	0	0	0	0					
0110 Farmland		553,347,600	138,336,900	458,016,274	114,504,069	1,413,772	530,726	688,389	194,657	183,427		11,230		
0140 Managed Forests		1,633,000	408,250	1,294,356	323,589	3,995	1,500	1,945	550	471		79		
9110 Subtotal		1,009,914,057	593,678,607	891,785,749	547,302,777	6,757,499	2,536,744	3,290,340	930,415	862,422	890	66,480	623	0
0210 Commercial		19,597,143	32,092,281	18,527,412	30,340,490	524,980	140,628	182,404	201,948	156,877	1,521	39,963	3,587	0
0215 Commercial New Construction		1,207,300	1,977,074	1,124,463	1,841,421	31,862	8,535	11,070	12,257	9,521	92	2,426	218	0
0310 Parking Lot		0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building		0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct		0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre		0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construct		0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal		20,804,443	34,069,356	19,651,875	32,181,911	556,842	149,163	193,474	214,205	166,399	1,613	42,389	3,804	0
0510 Industrial		7,898,300	17,574,507	7,298,950	16,240,894	270,721	75,276	97,639	97,806	75,978	736	19,355	1,737	0
0515 Industrial New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial		6,694,900	18,958,618	6,216,450	17,603,743	270,725	81,593	105,832	83,300	64,709	627	16,484	1,479	0
0615 Large Industrial New Construct		0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal		14,593,200	36,533,125	13,515,400	33,844,637	541,446	156,869	203,471	181,106	140,687	1,364	35,839	3,216	0
0705 Landfill		0	0	0	0	0	0	0	0	0	0	0	0	0
0810 Pipelines		5,788,000	6,624,945	5,501,000	6,296,445	125,769	29,184	37,854	58,731	45,623	442	11,622	1,043	0
0810 Other Property Classes		0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties						0	103	0	-103					
9170 Supplementary Taxes						199,962	72,145	93,801	34,016					
9180 Total Levied by Rate						8,181,518	2,944,208	3,818,940	1,418,370	1,215,131	4,309	156,330	8,687	0
9190 Amts Added to Tax Bill						195,698	195,698	0	0					
9192 Other Taxation Amounts						0	0	0	0					
9199 TOTAL before Adj.		1,051,099,700	670,906,033	930,454,024	619,625,768	8,377,216	3,139,906	3,818,940	1,418,370	1,215,131	4,309	156,330	8,687	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 4 \$	UT 5 \$	6 \$
1010 Residential		1,526,600	1,526,600	1,180,000	1,180,000	12,649	5,470	7,094	85
1050 Multi-residential		0	0	0	0	0	0	0	0
1110 Farmland		5,665,400	1,416,350	4,670,024	1,167,506	14,415	5,411	7,019	1,985
1140 Managed Forests		0	0	0	0	0	0	0	0
9210 Subtotal		7,192,000	2,942,950	5,850,024	2,347,506	27,064	10,881	14,113	2,070
1210 Commercial		6,688,600	10,953,251	6,048,650	9,905,269	171,323	45,911	59,550	65,862
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 Construct		0	0	0	0	0	0	0	0
1340 Shopping Centre		0	0	0	0	0	0	0	0
1345 Shopping Centre New Construct		0	0	0	0	0	0	0	0
9220 Subtotal		6,688,600	10,953,251	6,048,650	9,905,269	171,323	45,911	59,550	65,862
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		2,262,700	75,427,353	2,262,700	75,427,353	1,356,241	349,605	453,463	553,173
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						21,999	7,409	9,781	4,809
9280 Total Levied by Rate						1,576,627	413,806	536,907	625,914
9290 Amts Added to PILS						0	0	0	0
9292 Other PIL Amounts						58,440	11,068	14,357	33,015
9299 TOTAL before Adj.		16,143,300	89,323,555	14,161,374	87,680,129	1,635,067	424,874	551,264	658,929

Part 3 contains Distribution of PILS by School Boards

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 26**TAXATION and PAYMENTS-IN-LIEU SUMMARY**

for the year ended December 31, 2018

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
	3	4	5				8	9	10	11	12	13	14	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	345	448	496	1,289		1,289	841	448						
5020 Canada Enterprises				0		0								
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	10,929	14,175	2,070	27,174		27,174	10,929	14,175	2,070					
5230 Inst. Payments - Heads and Beds	0	0	0	0		0								
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors/Transmission	0	0	0	0		0								
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other []				0		0								
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation.				0		0								
5430 Liquor Control Board of Ont.				0		0								
5432 Railway Rights-of-way	3,686	4,782	9,012	17,480		17,480	4,411	4,782	8,288	6,438	62	1,640	148	
5434 Utility Corridors/Transmission	7,382	9,575	24,003	40,960		40,960	31,385	9,575						
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other [CF,FP and RP supp]	7,409	9,781	4,809	21,999		21,999	7,409	9,781	4,809	4,044	25	681	59	
5610 Municipal Enterprises	395,122	512,503	618,539	1,526,164		1,526,164	1,013,661	512,503						
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	424,873	551,264	658,929	1,635,066	0	1,635,066	1,068,636	551,264	15,167	10,482	87	2,321	207	0

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	76,781		16,575			1,761		95,117		5,791	100,908
0250	Corporate Management	219,245		64,227	13,839			24,914	322,225			322,225
0260	Program Support	219,250		64,200	13,700				297,150	0	-297,150	0
0299	Subtotal	515,276	0	145,002	27,539	0	1,761	24,914	714,492	0	-291,359	423,133
Protection services												
0410	Fire	264,320		135,048	34,147			124,375	557,890		26,390	584,280
0420	Police				596,976				596,976			596,976
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority						51,796		51,796	3,153		54,949
0440	Protective inspection and control			5,134	6,947				12,081	736		12,817
0445	Building permit and inspection services	105,826		9,355	3,539				118,720	7,228		125,948
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other								0			0
0499	Subtotal	370,146	0	149,537	641,609	0	51,796	124,375	1,337,463	0	37,507	1,374,970
Transportation services												
0611	Roads - Paved	354,225		222,492				226,333	803,050		36,682	839,732
0612	Roads - Unpaved	140,714		236,181				324,924	701,819	22,946		724,765
0613	Roads - Bridges and Culverts	2,301		2,984				21,971	27,256	322		27,578
0614	Roads - Traffic Operations & Roadside							25,800	25,800			25,800
0621	Winter Control - Except sidewalks, Parking Lots	262,460		399,365				54,484	716,309	40,293		756,602
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			21,705				14,134	35,839			35,839
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	759,700	0	882,727	0	0	0	667,646	2,310,073	0	100,243	2,410,316
Environmental services												
0811	Wastewater collection/conveyance							11,495	11,495		260	11,755
0812	Wastewater treatment & disposal			3,100					3,100		189	3,289
0821	Urban storm sewer system								0			0
0822	Rural storm sewer system								0			0
0831	Water treatment								0			0
0832	Water distribution/transmission	140,967	6,069	1,128,829	145,594			447,073	1,868,532		86,540	1,955,072
0840	Solid waste collection				179,950				179,950	10,956		190,906
0850	Solid waste disposal				53,532				53,532	3,259		56,791
0860	Waste diversion			350	41,737				42,087	2,562		44,649
0898	Other								0			0
0899	Subtotal	140,967	6,069	1,132,279	420,813	0	0	458,568	2,158,696	0	103,766	2,262,462
Health services												
1010	Public health services	1,329		25,133				2,828	29,290		1,511	30,901
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	370		9,304					9,674	589		10,263
1098	Other								0			0
1099	Subtotal	1,699	0	34,437	0	0	0	2,828	38,964	0	2,200	41,164
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	0	0	0	0	0	0	0

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 40**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2018

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	30,333		74,508				30,674	135,515		6,383	141,898
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	16,672		71,876	4,298			30,905	123,751		5,653	129,404
1640	Libraries			22,254				17,857	40,111		1,355	41,466
1645	Museums								0			0
1650	Cultural services								0			0
1698	Other								0			0
1699	Subtotal	47,005	0	168,638	4,298	0	0	79,436	299,377	0	13,391	312,768
Planning and development												
1810	Planning and zoning	28,246		4,205	102,400				134,851		8,210	143,061
1820	Commercial and Industrial								0			0
1830	Residential development								0			0
1840	Agriculture and reforestation	89,763		327,297					417,060		24,872	441,932
1850	Tile drainage/shoreline assistance		1,483						1,483			1,483
1898	Other			19,236					19,236		1,170	20,406
1899	Subtotal	118,009	1,483	350,738	102,400	0	0	0	572,630	0	34,252	606,882
1910	Other								0			0
9910	TOTAL	1,952,802	7,552	2,863,358	1,196,659	0	53,567	1,357,767	7,431,695	0	0	7,431,695

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 42**ADDITIONAL INFORMATION**

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,515,888
5020	Employee benefits	436,914
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,952,802
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,952,802
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	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

COST

AMORTIZATION

		2018					AMORTIZATION					
		2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	2018 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General government.	832,001	1,069,858	34,693	9,280		1,095,271	237,857	24,914	9,280	253,491	841,780
Protection services												
0410	Fire	1,321,045	2,401,415	44,144			2,445,559	1,080,370	124,375		1,204,745	1,240,814
0420	Police	0	0				0	0			0	0
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	0	0				0	0			0	0
0445	Building permit and inspection services	0	0	2,539			2,539	0			0	2,539
0450	Emergency measures	0	0				0	0			0	0
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	Subtotal	1,321,045	2,401,415	46,683	0	0	2,448,098	1,080,370	124,375	0	1,204,745	1,243,353
Transportation services												
0611	Roads - Paved	3,859,267	7,877,330	3,951			7,881,281	4,018,063	358,811		4,376,874	3,504,407
0612	Roads - Unpaved	2,011,580	5,741,978	141,899			5,883,877	3,730,398	191,678		3,922,076	1,961,801
0613	Roads - Bridges and Culverts	968,298	1,637,227				1,637,227	668,929	21,970		690,899	946,328
0614	Roads - Traffic Operations & Roadside	81,794	129,494	11,504			140,998	47,700	26,569		74,269	66,729
0621	Winter Control - Except sidewalks, Parking Lots	596,671	1,138,313	258,620			1,396,933	541,642	54,484		596,126	800,807
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	0	0				0	0			0	0
0640	Parking	0	0				0	0			0	0
0650	Street lighting	224,268	302,357				302,357	78,089	14,134		92,223	210,134
0660	Air transportation	0	0				0	0			0	0
0698	Other	0	0				0	0			0	0
0699	Subtotal	7,741,878	16,826,699	415,974	0	0	17,242,673	9,084,821	667,646	0	9,752,467	7,490,206
Environmental services												
0811	Wastewater collection/conveyance.	611,631	862,149				862,149	250,518	11,495		262,013	600,136
0812	Wastewater treatment & disposal	0	0	2,915,974			2,915,974	0			0	2,915,974
0821	Urban storm sewer system	0	0				0	0			0	0
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	0	0				0	0			0	0
0832	Water distribution/transmission	27,014,542	32,824,027	69,811			32,893,838	5,809,485	447,073		6,256,558	26,637,280
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	0	0				0	0			0	0
0860	Waste diversion	0	0				0	0			0	0
0898	Other	0	0				0	0			0	0
0899	Subtotal	27,626,173	33,686,176	2,985,785	0	0	36,671,961	6,060,003	458,568	0	6,518,571	30,153,390
Health services												
1010	Public health services	95,550	180,383				180,383	84,833	2,828		87,661	92,722
1020	Hospitals	0	0				0	0			0	0
1030	Ambulance services	0	0				0	0			0	0
1035	Ambulance dispatch	0	0				0	0			0	0
1040	Cemeteries	4	4				4	0			0	4
1098	Other	0	0				0	0			0	0
1099	Subtotal	95,554	180,387	0	0	0	180,387	84,833	2,828	0	87,661	92,726
Social and family services												
1210	General assistance	0	0				0	0			0	0
1220	Assistance to aged persons	0	0				0	0			0	0
1230	Child care	0	0				0	0			0	0
1298	Other	0	0				0	0			0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
 for the year ended December 31, 2018
ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2018 Closing Net Book Value
2018 Opening Net Book Value		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
1		2	3	4	5	6	7	8	9	10	11
\$		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0				0	0			0	0
1498	Other	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	778,963	1,128,296	240,038		1,368,334	349,333	30,674		380,007	988,327
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	484,199	864,355	23,042	651	886,746	380,156	30,905	651	410,410	476,336
1640	Libraries	863,590	863,590	7,001		870,591	0	17,857		17,857	852,734
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	2,126,752	2,856,241	270,081	651	3,125,671	729,489	79,436	651	808,274	2,317,397
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	0	0			0	0			0	0
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	34,367	34,367			34,367	0			0	34,367
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	Subtotal	34,367	34,367	0	0	34,367	0	0	0	0	34,367
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	39,777,770	57,055,143	3,753,216	9,931	60,798,428	17,277,373	1,357,767	9,931	18,625,209	42,173,219

2018.01001

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	603,459	603,459
2010	Land Improvements	169,957	152,443
2020	Buildings	2,754,509	5,835,061
2030	Machinery & Equipment	829,614	820,284
2040	Vehicles	1,982,454	2,023,080
2097	Other	0	
2098	Other	0	
2099	Total General Capital Assets	6,339,993	9,434,327
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	33,437,777	32,738,892
2297	Other	0	
2298	Other	0	
2299	Total Infrastructure Assets	33,437,777	32,738,892
9920	Total Tangible Capital Assets	39,777,770	42,173,219
2405	Construction-in-progress	981,471	1,674,851
9921	Total Tangible Capital Assets and Construction-in-progress	40,759,241	43,848,070

2018.01

FIR2018: Southwold Tp**Schedule 51**

Asmt Code: 3424

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44606

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	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	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	43,961	527,667		571,628
0614	Roadways - Traffic Operations & Roadside	0	54,870		54,870
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	43,961	582,537	0	626,498
	Environmental services				
0811	Wastewater collection/conveyance	860,775	132,313		993,088
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	64,178	36,453	64,178	36,453
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	924,953	168,766	64,178	1,029,541
	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	12,557	18,812	12,557	18,812
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	12,557	18,812	12,557	18,812
	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	981,471	770,115	76,735	1,674,851

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

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

for the year ended December 31, 2018

Schedule 53**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)**

			1
			\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)		2,849,568
1020	Acquisition of tangible capital assets		-4,446,596
1030	Amortization of tangible capital assets (SLC 51 9910 08)		1,357,767
1031	Contributed (Donated) tangible capital assets		
1032	Change in construction-in-progress		
1040	(Gain)/Loss on sale of tangible capital assets		
1050	Proceeds on sale of tangible capital assets		
1060	Write-downs of tangible capital assets		
1070	Other		
1071	Other		
1099		Subtotal	-3,088,829
1210	Change in supplies inventories		-51,840
1220	Change in prepaid expenses		1,779,448
1230	Other		
1299		Subtotal	1,727,608
1410	(Increase)/decrease in net financial assets/net debt		1,488,347
1420	Net financial assets (net debt), beginning of year		8,939,831
9910	Net financial assets (net debt), end of year		10,428,178

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		
0298	Other		
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)		460,307
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		
0446	Proceeds from the sale of Tangible Capital Assets, etc.		
0447	Investment income		
0448	Prepaid special charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501		Subtotal	460,307
Government Transfers			
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)		130,875
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		495,906
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		56,991
0440	Canada Gas Tax (SLC 10 4099 01)		127,577
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		Subtotal	811,349
0499		Subtotal	1,271,656
0610	Contributed (Donated) tangible capital assets		0
9920		Total Capital Financing	1,271,656
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		-3,174,940

2018.01

FIR2018: Southwold Tp**Schedule 54**

Asmt Code: 3424

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44606

for the year ended December 31, 2018

*** Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.****CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2018 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other	
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	
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	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
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	
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01

FIR2018: Southwold Tp**Schedule 54**

Asmt Code: 3424

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44606

for the year ended December 31, 2018

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,849,568
2020	Non-cash items including amortization	1,577,937
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	
2030	Prepaid expenses	1,779,448
2040	Change in deferred revenue	
2096	Other 	
2097	Other 	
2098	Other 	
2099	Cash provided by operating transactions	6,206,953
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-4,446,596
0630	Change in construction-in-progress	
0698	Other 	
0699	Cash applied to capital transactions	-4,446,596
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-126,257
0898	Other 	
0899	Cash provided by / (applied to) investing transactions	-126,257
Financing Transactions		
1010	Proceeds from long term debt issues	957,883
1020	Principal long term debt repayment	-74,770
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other 	
1097	Other 	
1098	Other 	
1099	Cash applied to financing transactions	883,113
1210	Increase in cash and cash equivalents	2,517,213
1220	Cash and cash equivalents, beginning of year	2,255,708
9920	Cash and cash equivalents, end of year	4,772,921

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	4,772,921
1402	Temporary borrowings	
1403	Short term investments	
1404	Other 	
9940	Cash and cash equivalents, end of year	4,772,921
Cash:		
1501	Unrestricted	4,407,024
1502	Restricted	365,897
1503	Unallocated	
9950	Cash and cash equivalents, end of year	4,772,921

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 60**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2018

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	319,326	0	11,548,677
0310	Allocation of Surplus		0	2,074,997
0315	Allocation of Surplus : for operating			120,369
0320	Allocation of Surplus : for capital			1,954,628
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)	43,750		
0841	Investment Income	3,925		105,331
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862	Gasoline Tax - Federal	143,138		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other proceeds from sale of land	21,038		
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	211,851	0	2,180,328
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset			460,307
1015	For current operations			123,803
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)	127,577		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	127,577	0	584,110
2099	Balance, end of year	403,600	0	13,144,895

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 60**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds			1,066,146
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			176,669
5040 Water			6,663,949
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5091 Tax rate stabilization			878,182
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			

Per Service Purpose:

5205 General government			49,688
5210 Protection services			1,035,708
Transportation services:			
5215 Roadways			2,522,193
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			121,240
5223 Air transportation			
Environmental services:			
5225 Wastewater system			
5230 Storm water system			
5235 Waterworks system			
5240 Solid waste collection			
5245 Solid waste disposal			
5246 Waste diversion			3,750
5250 Health services			90,000
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			111,432
5266 Recreation programs			2,000
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			63,231
5275 Libraries			73,751
5276 Museums			
5277 Cultural services			
5280 Planning and development			90,981
5290 Other Drainage 			195,975

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services			
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)	248,324		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province			
5691 Gasoline Tax - Federal	155,276		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other 			
5696 Other 			
5697 Other 			
5698 Other 			
5699 Other 			
9930 TOTAL	403,600	0	13,144,895

2018.01

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

[illegible]

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

110

NON - RESIDENTIAL CHARGES (\$)[illegible]

10

If "Yes", please attach an electronic version of the new by-law.

2018.01001

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01

FIR2018: Southwold Tp**Schedule 70**

Asmt Code: 3424

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44606

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	4,772,921
Accounts receivable		
0410	Canada	455,460
0420	Ontario	63,962
0430	Upper-tier	194,487
0440	Other municipalities	173,542
0450	School boards	8,382
0490	Other receivables	1,289,317
0499	Subtotal	2,185,150
Taxes receivable		
0610	Current year's levies	278,943
0620	Previous year's levies	131,244
0630	Prior year's levies	46,342
0640	Penalties and interest	63,925
0690	LESS: Allowance for uncollectables	
0699	Subtotal	520,454
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other fund account	6,231,418
0829	Subtotal	6,231,418
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	14,604
0868	Other	
0845	Subtotal	14,604
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	441,066
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	441,066
9930	TOTAL Financial Assets	14,165,613
8010	* Market value of Investments included in Line 0829	6,116,807

2018.01

FIR2018: Southwold Tp**Schedule 70**

Asmt Code: 3424

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44606

for the year ended December 31, 2018

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	845
2220	Ontario	9,418
2230	Upper-tier	101,162
2240	Other municipalities	217,017
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	577,957
2290	Other	7,623
2299	Subtotal	914,022
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	403,600
2490	Other	389,590
2499	Subtotal	793,190
Long term liabilities		
2610	Debt issued	82,340
2620	Debt payable to others	1,947,883
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	2,030,223
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	0
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	3,737,435
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	10,428,178
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	43,848,070
6250	Inventories of Supplies	126,983
6260	Prepaid Expenses	39,549
6299	Total Non-Financial Assets	44,014,602
9970	Total Accumulated Surplus/(Deficit)	54,442,780
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	43,848,070
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	13,144,895
6430	General Surplus/ (Deficit)	0
6431	Unexpended capital financing	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other amounts to be recovered LTD	-2,015,619
5077	Other benefiting landowners	-534,566
5078	Other	
5079	Other	
5098	Total Local Boards	-2,550,185
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	54,442,780

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Single/Lower-Tier ONLY Schedule 72**CONTINUITY OF TAXES RECEIVABLE**

for the year ended December 31, 2018

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	560,482
0215	PLUS: Amounts added to tax bills for collection purposes only	208,419
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	8,377,216
0225	PLUS: Current Year Penalties and Interest	83,655
0240	LESS: Total cash collections (SLC 72 0699 09)	8,495,394
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	213,924
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: 	
0290	Taxes receivable, end of year	520,454

Cash Collections

		9
		\$
0610	Current year's tax	7,885,594
0620	Previous year's tax	320,874
0630	Penalties and interest	80,507
0640	Amounts added to tax bills for collection purposes only	208,419
0690	Other 	
0699	TOTAL Cash Collections	8,495,394

2018.01001

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
 for the year ended December 31, 2018

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	25,158	1,897	475	172		27,702	57,896	75,500	161,098
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0	455		455
2299	Vacant Unit Rebates (Mun. Act 364)	2,606	676	22	56		3,360	2,288	3,126	8,774
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other <table border="1" data-bbox="262 748 537 781">PIL and UH adjustments</table>	6,561	163	6	14		6,744	15,882	20,971	43,597
2891	Other <table border="1" data-bbox="262 781 537 813"></table>						0			0
2892	Other <table border="1" data-bbox="262 813 537 846"></table>						0			0
2893	Other <table border="1" data-bbox="262 846 537 878"></table>						0			0
2899	Tax adjustments before allowances	34,325	2,736	503	242	0	37,806	76,521	99,597	213,924

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public	French - Public	English - Separate	French - Separate	Other				
		1	2	3	4	5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <table border="1" data-bbox="262 1179 537 1211"></table>						0			0
4891	Other <table border="1" data-bbox="262 1211 537 1243"></table>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,191,288	1,660	158,148	8,652	0	1,359,748			

2018.01

FIR2018: Southwold Tp

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**Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	14,604
0220	To Canada and agencies	1,857,883
0230	To Others	67,736
0297	Other Upper tier	90,000
0298	Other	
0299	Subtotal	2,030,223
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	2,030,223

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	82,340
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	1,857,883
1297	Other Owing to Upper Tier for Library construction	90,000
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	2,030,223

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	1,857,883
1430	Storm water system	
1435	Waterworks system	67,736
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	90,000
1476	Museums	
1477	Cultural services	
1480	Planning and development	14,604
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	2,030,223

2018.01001

FIR2018: Southwold Tp

Asmt Code: 3424

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Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

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

			1
			\$
1610	US Dollars:		
	Canadian dollar equivalent included in SLC 74 9910 01		
1620	Par value in 'U.S. Dollars'		
	Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01		
1640	Par value in		
1650	Canadian dollar equivalent included in SLC 74 9910 01		
1660	Par value in		

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	TOTAL	0

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Asmt Code: 3424

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2018**8. Contingent liabilities**

2610	Pending or threatened litigation	
2620	Retroactive wage settlements	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	
2640	Outstanding loans guaranteed	
2698	Other	
2699	TOTAL	

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
		0	

10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations

3012	General Tax Rates	
3014	Other	
3015	Tile Drainage/Shoreline Assistance	
3020	Recovered from reserve funds	
	Recovered from unconsolidated entities:	
3030	Electricity	
3040	Gas	
3050	Telephone	
3097	Other	
3098	Other	
3099	TOTAL	

Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt	
3120	Provincial Grant funding for repayment of long term debt	

Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)	
------	--	--

Principal 1 \$	Interest 2 \$	Total 3 \$
64,650	6,069	
10,120	1,483	
74,770	7,552	

		0
--	--	---

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance	
3420	Other long term debt refinanced	

Principal 1 \$	Interest 2 \$

2018.01001

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	146,818	69,360						
3220	Year 2020	81,651	63,689						
3230	Year 2021	81,941	61,022						
3240	Year 2022	84,566	58,396						
3250	Year 2023	87,289	55,673						
3260	Years 2024 to 2028	1,547,958	449,994						
3270	Years 2029 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	2,030,223	758,134	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

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Asmt Code: 3424

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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

Assets

0210	Current	
0220	Capital	
0297	Other	
0298	Other	
0299	Total Assets	

Please Specify GBE					Total 20
1	2	3	4	5	
\$	\$	\$	\$	\$	
					0
					0
					0
					0
0	0	0	0	0	0

Liabilities

0410	Current	
0420	Long-term	
0497	Other	
0498	Other	
0499	Total Liabilities	

					0
					0
					0
					0
0	0	0	0	0	0

9910	Net Equity	
0610	Municipality's Share	

0	0	0	0	0	0
					0

STATEMENT OF OPERATIONS

0810	Revenues	
0820	Expenses	
9920	Net Income (Loss)	

					0
					0
0	0	0	0	0	0

1010	Municipality's Share	
1020	Dividends paid	

					0
					0

2018.01001

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Schedule 79**COMMUNITY IMPROVEMENT PLANS**

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)**Grants**

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

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation
2420	Deferral

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

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

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018**1. Municipal workforce profile****Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	5.00		2.00
0210 Fire	0.00	1.00	0.00
0211 Uniform		1.00	
0212 Civilian			
0215 Police	0.00	0.00	0.00
0216 Uniform			
0217 Civilian			
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	9.00	1.00	6.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation		1.00	
0250 Libraries			
0255 Planning		1.00	
0290 Other	1.00	1.00	
0298 Subtotal	15.00	5.00	8.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			

Employees of Joint Local Boards

0305 Administration			
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	0.00	0.00
0316 Uniform			
0317 Civilian			
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	0.00	0.00	0.00
0399 TOTAL	15.00	5.00	8.00

FIR2018: Southwold Tp

Asmt Code: 3424

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018**2. Selected investments of own sinking funds as at Dec. 31**

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded

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

Number of Contracts	Value of Contracts
1	2
#	\$
6	1,171,552
2	1,108,360

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
112	17,556,096
16	2,129,580
128	19,685,676

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other 1498 Other 1499 **Subtotal**

1
\$
12,881,900
3,701,450
3,339,400
19,922,750

6. Total Dollar Losses due to Structural Fires

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

1
\$

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

7. Alternate service delivery arrangements

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

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

FIR2018: Southwold Tp

Asmt Code: 3424

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

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018**(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality**

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

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2018**9. Building Permit Information (Performance Measures)**

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

Total Value of Construction Activity

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

1
\$
19,685,676

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

Median Number of Working Days
1
#

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

7

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

4

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

7

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

--

Number Of Building Permit Applications

- 1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
94		94
32		32
2		2
		0
128	0	128

- 1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

- 1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

- 1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

- 1322 **Subtotal**

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

10. Planning and Development**Land Use Planning (using building permit information)**

- 1350 Number of residential units in new detached houses
- 1352 Number of residential units in new semi-detached houses
- 1354 Number of residential units in new row houses
- 1356 Number of residential units in new apartments/condo apartments

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1	2	3
#	#	#
40	40	
40	40	0

- 1358 **Subtotal**

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.

Hectares
1
#
28,170

11. Transportation Services

- 1710 Roads : Total Paved Lane Km

1
#
164

- 1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

140

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

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			N
			entire system is not rated

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

1730	Roads : Total UnPaved Lane Km	287
1740	Winter Control : Total Lane Km maintained in winter	451
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	
1755	Transit : Population of Service Area.	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	1,008

	Rating Of Bridges And Culverts	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges	1	6
1766	Culverts	9	13
1767	Subtotal	10	19

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		biannually by engineers

	12. Environmental Services	1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	16
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	5,357
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	
1850	Water Main Breaks : Number of water main breaks in a year.	2
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	229
1860	Solid Waste Collection : Total tonnes collected from all property classes.	908
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	908
1870	Waste Diversion : Total tonnes diverted from all property classes.	291

	13. Recreation Services	1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	84
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	50
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	243,830

	14. Other Revenue (Used for the calculation of Operating Cost)	1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	24,029,396

2018.01

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Schedule 81**ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2018

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

		1
		\$
	Debt Charges for the Current Year	
0210	Principal (SLC 74 3099 01)	74,770
0220	Interest (SLC 74 3099 02)	7,552
0299	Subtotal	82,322
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	82,322

		1
		\$
	Excluded Debt Charges	
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	11,603
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	11,603
9920	Net Debt Charges	70,719

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	10,281,263
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	1,483
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	989,576
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	135,915
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	127,577
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,007,961
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	174,592
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	32,677
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,468,298
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	7,811,482
2620	25% of Net Revenues	1,952,871
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,882,152

For Illustration Purposes Only

Annual Interest Rate

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Term

years =

2018.01

FIR2018: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

Schedule 83**NOTES**

for the year ended December 31, 2018

NOTES0010 **Schedule 10 :**0020 **Schedule 12 :**0030 **Schedule 40 :**0040 **Schedule 51 :**0050 **Schedule 53 :**0060 **Schedule 54 :**0070 **Schedule 60 :**0080 **Schedule 70 :**0090 **Schedule 74 :**0110 **Schedule - Other :**