

HELP PAGE

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The FIR2019 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2019. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

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Setting up the file as a shared workbook will not allow the macros to function properly.

Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

Text data and quotations

When entering text fields, please avoid using single(') or double(") quotes. Text with quotations will cause serious system loading problems at our end.

For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

Email the FIR Team

FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

FIR2019 DATA VERIFICATION : West Elgin M

Asmt Code: 3434
MAH Code: 44613

07-Oct-2020 8:11 AM
CRITICAL Flagged: 0 of 401
VERIFY Flagged: 0 of 1046

Please review the following CHECKLIST for possible errors that may exist in the FIR2019 to ensure an accurate FIR2019 is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

* PY refers to Previous Year
** SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
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2019 FINANCIAL INFORMATION RETURN

Municipality: **West Elgin M**
 Tier: **Lower-Tier**
 Area: **Elgin Co**

MSO Office: **Western Ontario**
 Asmt Code: **3434**
 MAH Code: **44613**

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

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

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

0020	Name	Christene Scrimgeour
0022	Telephone	519-672-6811 x221
0024	Fax	519-672-9757
0028	Email (Required)	christene@scrimgeour.com
0030	Website address of Municipality	www.westelgin.net
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	Magda Badura
0093	Municipal Treasurer's Email (Required)	mbadura@westelgin.net
0094	Date	2020-10-07

Signature of Municipal Treasurer

[Signature]	
Signature	Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	Direct costs

	Municipal Data		Data Source	
	1 (#)	2	1 (List)	2
0040	Households	3,139	MPAC	
0041	Population	4,995	Stats Can	
0042	Youth Population	1,525	Stats Can	

2019.01

FIR2019: West Elgin M

Schedule 10

Asmt Code: 3434

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44613

for the year ended December 31, 2019

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	3,273,616
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	134,886
9940	Subtotal	3,408,502
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,881,100
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	15,000
0695	Other Modernization grant	553,560
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,449,660
0810	Conditional Grants Ontario conditional grants (SLC 12 9910 01)	77,565
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,689,632
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)	30,454
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	111,797
0899	Subtotal	1,909,448
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	691,262
1299	Total User Fees and Service Charges (SLC 12 9910 04)	4,057,668
1410	Licences, permits, rents, etc. Trailer revenue and permits	
1420	Licences and permits	55,174
1430	Rents, concessions and franchises	7,500
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	62,674
1605	Fines and penalties Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	
1620	Penalties and interest on taxes	110,959
1698	Other	
1699	Subtotal	110,959
1805	Other revenue Investment income	146,902
1806	Interest earned on reserves and reserve funds	31,877
1811	Gain/Loss on sale of land & capital assets	53,429
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	
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	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	232,208
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	12,922,381

2019.01

FIR2019: West Elgin M

Schedule 10

Asmt Code: 3434

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44613

for the year ended December 31, 2019

2019.01

FIR2019: West Elgin M

Schedule 10

Asmt Code: 3434

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44613

for the year ended December 31, 2019

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,922,381
2020	LESS: Total Expenses (SLC 40 9910 11)	10,585,897
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,336,484
2060	Accumulated surplus/(deficit) at the beginning of year	54,383,713
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	54,383,713
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)	56,720,197

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:

Provincial Gas Tax Funding		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	30,454
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	30,454

Total of line 0899 includes:

Canada Gas Tax Funding		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	111,797
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	111,797

FIR2019: West Elgin M

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

	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	55,881			50,148			
Protection services							
0410 Fire				50			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services				44,510			
0450 Emergency measures				61,747			
0460 Provincial Offences Act (POA)			25,344				
0498 Other							
0499 Subtotal	0	0	25,344	106,307	0	0	0
Transportation services							
0611 Roads - Paved			518,541		225,658		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside	13,140			204,849			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs				18,331			
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	13,140	0	518,541	223,180	225,658	0	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				720,441	1,463,974		
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				2,288,145			
0840 Solid waste collection							
0850 Solid waste disposal				21,629			
0860 Waste diversion				34,593			
0898 Other							
0899 Subtotal	0	0	0	3,064,808	1,463,974	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill				164,908			
1634 Recreation facilities - All Other				391,494			
1640 Libraries			55,961	7,122			
1645 Museums			57,109				
1650 Cultural services							
1698 Other							
1699 Subtotal	0	0	113,070	563,524	0	0	0
Planning and development							
1810 Planning and zoning			34,307	42,690			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	8,544						
1850 Tile drainage/shoreline assistance				7,011			
1898 Other							
1899 Subtotal	8,544	0	34,307	49,701	0	0	0
1910 Other							
1910 TOTAL	77,565	0	691,262	4,057,668	1,689,632	0	0

FIR2019: West Elgin M

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320 M Multi-Residential	Y										
0330 C Commercial	N	69.9%	0	0	10.0%	10.0%	500	500	Y	Y	Y
0340 I Industrial	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210 R Residential	2	20200331	20200630	2	20200930	20201130
1220 M Multi-Residential	2	20200331	20200630	2	20200930	20200930
1230 F Farmland	2	20200331	20200630	2	20200930	20200930
1240 T Managed Forest	2	20200331	20200630	2	20200930	20200930
1250 C Commercial	2	20200331	20200630	2	20200930	20200930
1260 I Industrial	2	20200331	20200630	2	20200930	20200930
1270 P Pipeline	2	20200331	20200630	2	20200930	20200930
1298 Other <input type="text" value="Large Industrial New Construction"/>	2	20200331	20200630	2	20200930	20200930

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		876,552,491	3,349,160	3,541,235	1,230,062	8,120,457

RTC RTQ LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	West Elgin M													
0010	RT	0 Residential	Full Occupied	1.000000	100%	417,194,900	408,065,092	0.572880%	0.605733%	0.161000%	1.339613%	2,337,723	2,471,785	656,985	5,466,493
0050	MT	0 Multi-Residential	Full Occupied	1.999900	100%	5,755,500	5,619,000	1.145710%	1.211405%	0.161000%	2.518115%	64,377	68,069	9,047	141,493
0110	FT	0 Farmland	Full Occupied	0.230000	100%	471,459,900	423,876,943	0.131760%	0.139319%	0.040250%	0.311329%	558,500	590,541	170,610	1,319,651
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	2,322,100	2,072,729	0.143220%	0.151433%	0.040250%	0.334903%	2,969	3,139	834	6,942
0210	CT	0 Commercial	Full Occupied	1.637600	100%	18,461,800	18,051,778	0.938150%	0.991948%	1.030000%	2.960098%	169,353	179,064	185,933	534,350
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.637600	100%	61,000	60,250	0.938150%	0.991948%	1.030000%	2.960098%	565	598	621	1,784
0240	CU	0 Commercial	Excess Land	1.637600	70%	56,100	54,950	0.938150%	0.991948%	1.030000%	2.960098%	516	545	566	1,627
0270	CX	0 Commercial	Vacant Land	1.637600	70%	503,600	482,100	0.938150%	0.991948%	1.030000%	2.960098%	4,523	4,782	4,966	14,271
0510	IT	0 Industrial	Full Occupied	2.225100	100%	3,150,800	3,081,097	1.274720%	1.347816%	1.290000%	3.912536%	39,275	41,528	39,746	120,549
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.225100	100%	45,500	43,550	1.274720%	1.347816%	1.290000%	3.912536%	555	587	562	1,704
0540	IU	0 Industrial	Excess Land	2.225100	65%	59,500	58,275	1.274720%	1.347816%	1.290000%	3.912536%	743	785	752	2,280
0570	IX	0 Industrial	Vacant Land	2.225100	65%	424,300	408,000	1.274720%	1.347816%	1.290000%	3.912536%	5,201	5,499	5,263	15,963
0610	LT	0 Large Industrial	Full Occupied	2.831800	100%	1,198,100	1,147,900	1.622290%	1.715315%	1.290000%	4.627605%	18,622	19,690	14,808	53,120
0710	PT	0 Pipeline	Full Occupied	1.144600	100%	5,702,000	5,559,773	0.655720%	0.693322%	1.030000%	2.379042%	36,457	38,547	57,266	132,270
2140	JT	0 Industrial, NConstr.	Full Occupied	2.225100	100%	587,500	585,339	1.274720%	1.347816%	1.030000%	3.652536%	7,461	7,889	6,029	21,379
2235	KT	0 Large Ind., NConstr.	Full Occupied	2.831800	100%	4,963,200	4,828,025	1.622290%	1.715315%	1.030000%	4.367605%	78,325	82,816	49,729	210,870
2440	XT	0 Commercial, NConstr.	Full Occupied	1.637600	100%	2,541,300	2,527,143	0.938150%	0.991948%	1.030000%	2.960098%	23,708	25,068	26,030	74,806
2445	XU	0 Commercial, NConstr.	Excess Land	1.637600	70%	30,700	30,547	0.938150%	0.991948%	1.030000%	2.960098%	287	303	315	905
												0	0	0	0
												0	0	0	0
9201			Subtotal			934,517,800	876,552,491					3,349,160	3,541,235	1,230,062	8,120,457

FIR2019: West Elgin M

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

								Tax Rates				Municipal Taxes		Education Taxes	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	TOTAL	
RTC	Tax	Property	Tax Rate	Tax Ratio	Percent of	Phase-In		8	9	10	11	12	13	14	15	
1	Band	Class	Description	5	Full Rate	Taxable Assessment		0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
LIST	2	3	4		6	16										
	LIST				%	\$										
9699			TOTAL										0		0	
6001													0		0	
													0		0	
													0		0	
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	9601			Subtotal			0							0		0

2019.01

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	0	0	0	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	48,097	50,925	15,784	114,806
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	3,397,257	3,592,160	1,245,846	8,235,263
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	119,783			119,783
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	119,783	0	0	119,783
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)	6,368	6,629	18,397	31,394
8098	Other <input type="text"/>				0
9892	Subtotal	6,368	6,629	18,397	31,394
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	3,523,408	3,598,789	1,264,243	8,386,440

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		4,563,521	63,159	66,782	71,727	201,668

KIC DTC LIST	Tax Band 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 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
2001	0	West Elgin M													
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%	88,000	86,542	0.572880%	0.605733%	0.161000%	1.339613%	496	524	139	1,159
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	39,600	38,929	0.572880%	0.605733%	0.161000%	1.339613%	223	236	63	522
1210	CF 0	Commercial	PIL: Full Occupied	1.637600	100%	2,566,400	2,463,925	0.938150%	0.991948%	1.030000%	2.960098%	23,115	24,441	25,378	72,934
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	96,000	94,250	0.938150%	0.991948%		1.930098%	884	935	0	1,819
4410	XF 0	Commercial, NConstr.	PIL: Full Occupied	1.637600	100%	1,798,000	1,765,500	0.938150%	0.991948%	1.030000%	2.960098%	16,563	17,513	18,185	52,261
5010	HF 0	Landfill	PIL: Full Occupied	33.389897	100%	115,000	114,375	19.128510%	20.225358%	24.447491%	63.801359%	21,878	23,133	27,962	72,973
												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			4,703,000	4,563,521					63,159	66,782	71,727	201,668

FIR2019: West Elgin M
Asmt Code: 3434
MAH Code: 44613

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

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

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

RTC RTO	Tax Band	Property Class	Tax Rate Description	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
						LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5 %	6 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001													
9401													
							0						0

2019.01

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12 \$	UT 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	63,159	66,782	71,727	201,668
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	63,159	66,782	71,727	201,668

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FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

1. Municipal and School Board Taxation

						TOTAL	Distribution of Education Taxes in column 6 by School Board							
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
		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					
Property Class Group		16	2	18	17	3	LT / ST	UT	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential		417,194,900	417,194,900	408,065,092	408,065,092	5,466,493	2,337,723	2,471,785	656,985	545,464	874	109,555	1,092	
0050 Multi-residential		5,755,500	11,510,424	5,619,000	11,237,438	141,493	64,377	68,069	9,047	8,773		274		
0110 Farmland		471,459,900	108,435,777	423,876,943	97,491,697	1,319,651	558,500	590,541	170,610	151,935		18,494	181	
0140 Managed Forests		2,322,100	580,525	2,072,729	518,182	6,942	2,969	3,139	834	834				
9110 Subtotal		896,732,400	537,721,626	839,633,764	517,312,409	6,934,579	2,963,569	3,133,534	837,476	707,006	874	128,323	1,273	0
0210 Commercial		19,082,500	30,974,533	18,649,078	30,275,888	552,032	174,957	184,989	192,086	149,040	1,671	38,200	3,175	0
0215 Commercial New Construction		2,572,000	4,196,825	2,557,690	4,173,466	75,711	23,995	25,371	26,345	20,441	229	5,239	435	0
0310 Parking Lot		0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building		0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre		0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construction		0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal		21,654,500	35,171,357	21,206,768	34,449,354	627,743	198,952	210,360	218,431	169,481	1,900	43,439	3,611	0
0510 Industrial		3,680,100	7,811,814	3,590,922	7,627,033	140,496	45,774	48,399	46,323	35,942	403	9,212	766	0
0515 Industrial New Construction		587,500	1,307,246	585,339	1,302,438	21,379	7,461	7,889	6,029	4,678	52	1,199	100	0
0610 Large Industrial		1,198,100	3,392,780	1,147,900	3,250,623	53,120	18,622	19,690	14,808	11,490	129	2,945	245	0
0615 Large Industrial New Construction		4,963,200	14,054,790	4,828,025	13,672,001	210,870	78,325	82,816	49,729	38,585	433	9,890	822	0
9130 Subtotal		10,428,900	26,566,630	10,152,186	25,852,095	425,865	150,182	158,794	116,889	90,694	1,017	23,246	1,932	0
0705 Landfill		0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines		5,702,000	6,526,509	5,559,773	6,363,716	132,270	36,457	38,547	57,266	44,433	498	11,388	947	0
0810 Other Property Classes		0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties		0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes		0	0	0	0	114,806	48,097	50,925	15,784	12,245	52	3,349	138	0
9180 Total Levied by Rate						8,235,263	3,397,257	3,592,160	1,245,846	1,023,858	4,341	209,746	7,900	0
9190 Amts Added to Tax Bill						119,783	119,783	0	0					
9192 Other Taxation Amounts						31,394	6,368	6,629	18,397	14,274	160	3,659	304	
9199 TOTAL before Adj.		934,517,800	605,986,123	876,552,491	583,977,574	8,386,440	3,523,408	3,598,789	1,264,243	1,038,132	4,501	213,405	8,204	0

2. Payments-In-Lieu of Taxation

		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
Property Class Group		16	2	18	17	3	LT / ST	UT	6
		\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential		127,600	127,600	125,471	125,471	1,681	719	760	202
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		127,600	127,600	125,471	125,471	1,681	719	760	202
1210 Commercial		2,662,400	4,359,946	2,558,175	4,189,267	74,753	23,999	25,376	25,378
1215 Commercial New Construction		1,798,000	2,944,405	1,765,500	2,891,183	52,261	16,563	17,513	18,185
1310 Parking Lot		0	0	0	0	0	0	0	0
1320 Office Building		0	0	0	0	0	0	0	0
1325 Office Building New Construction		0	0	0	0	0	0	0	0
1340 Shopping Centre		0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction		0	0	0	0	0	0	0	0
9220 Subtotal		4,460,400	7,304,351	4,323,675	7,080,450	127,014	40,562	42,889	43,563
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 Construction		0	0	0	0	0	0	0	0
9230 Subtotal		0	0	0	0	0	0	0	0
1705 Landfill		115,000	3,839,838	114,375	3,818,969	72,973	21,878	23,133	27,962
1710 Pipelines		0	0	0	0	0	0	0	0
1810 Other Property Classes		0	0	0	0	0	0	0	0
9270 Supplementary PILS		0	0	0	0	0	0	0	0
9280 Total Levied by Rate						201,668	63,159	66,782	71,727
9290 Amts Added to PILS						0	0	0	0
9292 Other PIL Amounts						0	0	0	0
9299 TOTAL before Adj.		4,703,000	11,271,789	4,563,521	11,024,891	201,668	63,159	66,782	71,727

Part 3 contains Distribution of PILS by School Boards

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2019

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	181,487		167,116				94,182	442,785			442,785
1620 Recreation programs			22,039					22,039			22,039
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	5,248		186,310					191,558			191,558
1634 Rec. Fac. - All Other	196,688		419,394				137,516	753,598			753,598
1640 Libraries	2,339		31,657				5,098	39,094			39,094
1645 Museums								0			0
1650 Cultural services								0			0
1698 Other								0			0
1699 Subtotal	385,762	0	826,516	0	0	0	236,796	1,449,074	0	0	1,449,074
Planning and development											
1810 Planning and zoning	101,948		1,785					103,733			103,733
1820 Commercial and Industrial			6,463					6,463			6,463
1830 Residential development								0			0
1840 Agriculture and reforestation	37,879	1,107	13,858					52,844			52,844
1850 Tile drainage/shoreline assistance		7,011						7,011			7,011
1898 Other								0			0
1899 Subtotal	139,827	8,118	22,106	0	0	0	0	170,051	0	0	170,051
1910 Other								0			0
9910 TOTAL	2,220,759	9,056	4,192,903	2,113,447	4,034	108,016	1,937,682	10,585,897	0	0	10,585,897

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2019

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,793,808
5020	Employee benefits	426,951
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	2,220,759
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	53,136
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	2,273,895
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	4,034
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	44,648
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2019 Opening Net Book Value	COST				AMORTIZATION				2019 Closing Net Book Value	
		2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2019 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	2,437,352	4,385,024		69,217		4,315,807	1,947,672	94,182	63,655	1,978,199	2,337,608
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	4,301,610	5,900,111	129,051			6,029,162	1,598,501	137,516		1,736,017	4,293,145
1640 Libraries	345,068	415,492				415,492	70,424	5,098		75,522	339,970
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	7,084,030	10,700,627	129,051	69,217	0	10,760,461	3,616,597	236,796	63,655	3,789,738	6,970,723
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	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	0	0	0	0	0	0	0	0	0	0	0
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	43,191,299	67,639,644	1,845,876	186,241	0	69,299,279	24,448,345	1,937,682	66,583	26,319,444	42,979,835

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

		2019 Opening Net Book Value (NBV)	2019 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	5,041,873	5,041,873
2010	Land Improvements	1,300,287	1,246,143
2020	Buildings	8,848,089	8,522,288
2030	Machinery & Equipment	9,411,401	9,061,995
2040	Vehicles	2,871,774	2,711,687
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	27,473,424	26,583,986
		2019 Opening Net Book Value (NBV)	2019 Closing Net Book Value (NBV)
		1	11
		\$	\$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	15,717,875	16,395,849
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	15,717,875	16,395,849
9920	Total Tangible Capital Assets	43,191,299	42,979,835
2405	Construction-in-progress	692,309	2,402,554
9921	Total Tangible Capital Assets and Construction-in-progress	43,883,608	45,382,389

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FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

Schedule 51

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0	31,591		31,591
	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	417,731		417,731	0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	95,980		95,980	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	513,711	0	513,711	0
	Environmental services				
0811	Wastewater collection/conveyance	0	5,495		5,495
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	170,550	2,176,289		2,346,839
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	8,048	18,629	8,048	18,629
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	178,598	2,200,413	8,048	2,370,963
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	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	692,309	2,232,004	521,759	2,402,554

2019.01

FIR2019: West Elgin M

Asmt Code: 3434
MAH Code: 44613

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

Schedule 53

for the year ended December 31, 2019

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,336,484
1020	Acquisition of tangible capital assets	-1,845,876
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,937,682
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-1,710,245
1040	(Gain)/Loss on sale of tangible capital assets	119,658
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-1,498,781
1210	Change in supplies inventories	1,162
1220	Change in prepaid expenses	-48,066
1230	Other <input type="text"/>	
1299	Subtotal	-46,904
1410	(Increase)/decrease in net financial assets/net debt	790,799
1420	Net financial assets (net debt), beginning of year	10,438,571
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	11,229,370

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	99,271
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	99,271
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	520,052
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	1,135,369
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	1,655,421
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,689,632
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	111,797
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	1,801,429
0499	Subtotal	3,456,850
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	3,556,121
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

2019.01

FIR2019: West Elgin M

Schedule 54

Asmt Code: 3434

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44613

for the year ended December 31, 2019

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2019 Actual 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

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

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

2019.01

FIR2019: West Elgin M

Schedule 54

Asmt Code: 3434

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44613

for the year ended December 31, 2019

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2019 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,336,484
2020	Non-cash items including amortization	1,937,682
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-999,618
2030	Prepaid expenses	-48,066
2040	Change in deferred revenue	
2096	Other <input type="text" value="Net change in inventories"/>	1,162
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,227,644
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	119,658
0620	Cash used to acquire tangible capital assets	-1,845,876
0630	Change in construction-in-progress	-1,710,245
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-3,436,463
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	99,271
1020	Principal long term debt repayment	-90,385
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Recovered from ratepayers"/>	33,858
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	42,744
1210	Increase in cash and cash equivalents	-166,075
1220	Cash and cash equivalents, beginning of year	9,609,807
9920	Cash and cash equivalents, end of year	9,443,732

		2019 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	1,766,946
1402	Temporary borrowings	
1403	Short term investments	7,676,786
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	9,443,732
Cash:		
1501	Unrestricted	9,443,732
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	9,443,732

FIR2019: West Elgin M

Asmt Code: 3434
MAH Code: 44613

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2019

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
	1	2	3	
	\$	\$	\$	
0299 Balance, beginning of year	412,366	3,634,573	6,803,987	
0310 Allocation of Surplus		305,845	1,902,650	
0315 Allocation of Surplus : for operating.			1,485,828	
0320 Allocation of Surplus : for capital.		305,845	416,822	
Development Charges Act				
0610 Non-discounted services				
0620 Discounted services				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0			
0699 Subtotal Development Charges Act	0			
0810 Lot levies				
0820 Subdivider contributions				
0830 Recreational land (the Planning Act)				
0841 Investment Income	6,918	31,877		
0860 Gasoline Tax - Province	35,454			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))				
0862 Gasoline Tax - Federal	318,844			
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 style="width: 100px; height: 15px;"></td></tr></table>				
0896 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 15px;"></td></tr></table>				
0897 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 15px;"></td></tr></table>				
0898 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td style="width: 100px; height: 15px;"></td></tr></table>				
9940 TOTAL Revenues & Surplus	361,216	337,722	1,902,650	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset		915,299	220,070	
1015 For current operations			16,110	
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)	30,454			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)				
1047 Deferred revenue earned (Canada Gas Tax)	111,797			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0			
1070 Inter - Reserve Fund / Reserves Transfer				
0910 Less: Utilization (deferred revenue recognized).	142,251	915,299	236,180	
2099 Balance, end of year	631,331	3,056,996	8,470,457	

FIR2019: West Elgin M

Asmt Code: 3434
MAH Code: 44613

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2019

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			760,228
5020	Contingencies			456,470
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment			190,941
5060	Sick leave			
5070	Insurance			100,000
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization			2,087,491
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government			509,000
5210	Protection services			311,600
Transportation services:				
5215	Roadways			1,049,297
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system		519,214	6,859
5230	Storm water system			
5235	Waterworks system		2,537,782	146,702
5240	Solid waste collection			
5245	Solid waste disposal			805,763
5246	Waste diversion			
5250	Health services			
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			122,062
5266	Recreation programs			16,400
5271	Recreation facilities - Golf Course, Marina, Ski Hill			510,000
5274	Recreation facilities - All Other			511,237
5275	Libraries			
5276	Museums			
5277	Cultural services			
5280	Planning and development			341,446
5290	Other <input type="text" value="Modernization grant"/>			544,961
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services			
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province	83,258		
5691	Gasoline Tax - Federal	548,073		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	631,331	3,056,996	8,470,457

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2019

2019.01

FIR2019: West Elgin M

Schedule 70

Asmt Code: 3434
MAH Code: 44613

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2019

Financial Assets		1
		\$
0299	Cash and cash equivalents	9,443,732
Accounts receivable		
0410	Canada	221,940
0420	Ontario	1,387,190
0430	Upper-tier	188,664
0440	Other municipalities	35,719
0450	School boards	
0490	Other receivables	1,192,854
0499	Subtotal	3,026,367
Taxes receivable		
0610	Current year's levies	547,459
0620	Previous year's levies	199,912
0630	Prior year's levies	148,555
0640	Penalties and interest	77,983
0690	LESS: Allowance for uncollectables	
0699	Subtotal	973,909
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text"/>	
0829	Subtotal	0
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	83,026
0868	Other <input type="text"/>	
0845	Subtotal	83,026
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	0
9930	TOTAL Financial Assets	13,527,034
8010	* Market value of Investments included in Line 0829	<input type="text"/>

2019.01

FIR2019: West Elgin M

Schedule 70

Asmt Code: 3434

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44613

for the year ended December 31, 2019

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	45,535
2220	Ontario	84,285
2230	Upper-tier	93,340
2240	Other municipalities	113,090
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,089,634
2290	Other	
2299	Subtotal	1,425,884
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	631,331
2490	Other	25,584
2499	Subtotal	656,915
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	214,865
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	214,865
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	2,297,664
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	11,229,370
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	45,382,389
6250	Inventories of Supplies	39,835
6260	Prepaid Expenses	68,603
6299	Total Non-Financial Assets	45,490,827
9970	Total Accumulated Surplus/(Deficit)	56,720,197
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	45,027,566
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	11,527,453
6430	General Surplus/ (Deficit)	
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 Port Glasgow Yacht Club	165,178
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	165,178
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)	56,720,197

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2019

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	1,185,466
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	8,386,440
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	8,090,799
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	507,198
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	973,909
Cash Collections		
		9
		\$
0610	Current year's tax	7,101,041
0620	Previous year's tax	769,908
0630	Penalties and interest	100,067
0640	Amounts added to tax bills for collection purposes only	119,783
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	8,090,799

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2019

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	43,969	94	15,939	178	60,180	249,792	197,226	507,198	
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	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	43,969	94	15,939	178	60,180	249,792	197,226	507,198	

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 1	French - Public 2	English - Separate 3	French - Separate 4	Other 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					0			0	
4891	Other					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	994,163	4,407	197,466	8,026	0	1,204,063			

2019.01

FIR2019: West Elgin M

Asmt Code: 3434

MAH Code: 44613

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	83,026
0220	To Canada and agencies	
0230	To Others	131,839
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	214,865
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	214,865

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	214,865
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	214,865

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	108,667
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	
1476	Museums	
1477	Cultural services	
1480	Planning and development	23,172
1490	Other long term liabilities	83,026
9930	TOTAL Net Long Term Liabilities of the Municipality	214,865

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

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 <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

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

1810	Own funds	<input type="text"/>
------	---------------------	----------------------

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

FIR2019: West Elgin M

Asmt Code: 3434
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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2019

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 <input type="text"/>	
2699		TOTAL

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	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 <input type="text"/>
3098	Other <input type="text"/>
3099	TOTAL

Principal	Interest	Total
1	2	3
\$	\$	\$
56,527	2,045	
33,858	7,011	
90,385	9,056	

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)
------	--

		0
--	--	---

11. Long term debt refinanced

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

Principal	Interest
1	2
\$	\$

2019.01001

FIR2019: West Elgin M

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

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 2020	33,445	10,162						
3220	Year 2021	30,629	8,772						
3230	Year 2022	29,180	7,455						
3240	Year 2023	22,300	6,146						
3250	Year 2024	23,428	5,018						
3260	Years 2025 to 2029	75,883	9,644						
3270	Years 2030 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	214,865	47,197	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.

FIR2019: West Elgin M

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Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2019

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

2019.01001

FIR2019: West Elgin M

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2019

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

Loans

- 2210 Loans issued in current year (2019)
- 2220 Outstanding Loans as of 2019

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2019

- 2610 Year: 2020
- 2620 Year: 2021
- 2630 Year: 2022
- 2640 Year: 2023
- 2650 Year: 2024
- 2660 Years beyond 2024

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

FIR2019: West Elgin M

Asmt Code: 3434
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	8.00	5.00	
0210 Fire	0.00	34.00	0.00
0211 Uniform		34.00	
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		2.00	
0225 Public Works	11.00	1.00	5.00
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	4.00	1.00	9.00
0250 Libraries			
0255 Planning	1.00		
0290 Other			
0298 Subtotal	24.00	43.00	14.00
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	24.00	43.00	14.00

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

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
#	\$
8	2,732,999
1	2,528,835

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
#	\$
47	2,659,578
0	0
45	3,933,512
92	6,593,090

5. Insured value of physical assets

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

1
\$
50,000,000
50,000,000
15,000,000
115,000,000

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2017 - 2019)

1
\$
679,167

2019.01001

FIR2019: West Elgin M

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2019

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					

2019.01001

FIR2019: West Elgin M

Asmt Code: 3434

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2019

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					

FIR2019: West Elgin M

Asmt Code: 3434

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2019

(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 Munc. 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%		

FIR2019: West Elgin M

Asmt Code: 3434
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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				
Total Value of Construction Activity					
		\$			
1304	Total Value of Construction Activity for 2019 based on permits issued.	6,593,090			
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)	5			
Reference : provincial standard is 10 working days					
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	10			
Reference : provincial standard is 15 working days					
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional)	15			
Reference : provincial standard is 20 working days					
1312	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.	20			
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 Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2	3	
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	4		4	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)			0	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)	5		5	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.			0	
1322	Subtotal	9	0	9	
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		Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
		1	2	3	
		#	#	#	
1350	Number of residential units in new detached houses				
1352	Number of residential units in new semi-detached houses				
1354	Number of residential units in new row houses				
1356	Number of residential units in new apartments/condo apartments				
1358	Subtotal	0	0	0	
Land Designated for Agricultural Purposes		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2019.				
11. Transportation Services		1			
		#			
1710	Roads : Total Paved Lane Km	326			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	319			
		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				N
1725	Indicate the rating system used and the year the rating was conducted				

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Schedule 80
STATISTICAL INFORMATION
 for the year ended December 31, 2019

1730	Roads : Total UnPaved Lane Km	378
1740	Winter Control : Total Lane Km maintained in winter	368
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	6,481

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
Rating Of Bridges And Culverts			
1765	Bridges	6	10
1766	Culverts	12	26
1767	Subtotal	18	36

		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.				2018

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	48
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	318.375
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000
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.	1,529,014
1850	Water Main Breaks : Number of water main breaks in a year.	2
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	178
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,560
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	1,182
1870	Waste Diversion : Total tonnes diverted from all property classes.	378

13. Recreation Services		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	26
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	3,847
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	

14. Other Revenue (Used for the calculation of Operating Cost)		1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	471,660
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	35,674,260

FIR2019: West Elgin M **Schedule 81**
Asmt Code: 3434 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 44613 **based on the information reported for the year ended December 31, 2019**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021
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)	90,385
0220	Interest (SLC 74 3099 02)	9,056
0299	Subtotal	99,441
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	99,441

		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)	40,869
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	40,869
9920	Net Debt Charges	58,572

		1
		\$
1610	Total Revenues (SLC 10 9910 01)	12,922,381
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	7,011
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	4,216,857
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	30,454
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	111,797
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	691,262
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	53,429
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	0
2299	Subtotal	5,103,799
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	7,811,571
2620	25% of Net Revenues	1,952,893
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	1,894,321

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2019.01

FIR2019: West Elgin M

Asmt Code: 3434

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Schedule 83

NOTES

for the year ended December 31, 2019

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :