

# 2023 FINANCIAL INFORMATION RETURN

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

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

## DECLARATION OF THE MUNICIPAL TREASURER

Version: **2023.01001**

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
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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70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION
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72	CONTINUITY OF TAXES RECEIVABLE <b>(SINGLE / LOWER-TIERS ONLY)</b>
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
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	Michele Lant
0022	Telephone	519-769-2010
0028	<b>Email ** (Required)</b>	treasurer@southwold.ca
0030	Website address of Municipality	southwold.ca
0091	Municipal Auditor	Jennifer Buchanan
0092	Municipal Audit Firm	Graham Scott Enns
0095	<b>Municipal Auditor's Email ** (Required)</b>	jbuchanan@grahamscottens.com
0090	Municipal Treasurer	Michele Lant
0093	<b>Municipal Treasurer's Email ** (Required)</b>	treasurer@southwold.ca
0094	Date	11/1/2024

### Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	<b>INDIRECT</b>

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 Program Support.	

### Municipal Data

	Municipal Data		Data Source	
	1	2	1	2
	(#)		(List)	
0040	Households	1,760	Stats Can	
0041	Population	4,851	Stats Can	
0042	Youth Population	1,035	Stats Can	

**FIR2023: Southwold Tp**

**Schedule 10**

Asmt Code: 3424

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 44606

for the year ended December 31, 2023

<b>STATEMENT OF OPERATIONS: REVENUE</b>		Own Purposes Revenue
		1
		\$
<b>Property Taxation</b>		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	5,943,276
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	1,165,256
<b>9940</b>		<b>Subtotal</b> 7,108,532
0510	Estimated Tax Revenue	
<b>Government Transfers - Unconditional Grants</b>		
0620	Ontario Municipal Partnership Fund (OMPF)	414,600
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other OCIF	855,877
0696	Other	
0697	Other	
0698	Other	
<b>0699</b>		<b>Subtotal</b> 1,270,477
<b>Government Transfers - Conditional Grants</b>		
0810	Ontario Conditional Grants (SLC 12 9910 01)	98,270
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	0
0820	Canada Conditional Grants (SLC 12 9910 02)	4,340
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred Revenue Earned (Canada Community - Building Fund) ( Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	146,309
<b>0899</b>		<b>Subtotal</b> 248,919
1098	<b>Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)</b>	0
1099	<b>Revenue From Other Municipalities (SLC 12 9910 03)</b>	1,206,977
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04)</b>	1,104,664
<b>Licences, Permits, Rents, etc.</b>		
1410	Trailer Revenue and Permits	
1420	Licences and Permits	117,334
1430	Rents, Concessions and Franchises	36,288
1431	Royalties	
1432	Green Energy	
1498	Other	
<b>1499</b>		<b>Subtotal</b> 153,622
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	
1620	Penalties and Interest on Taxes	95,175
1698	Other	
<b>1699</b>		<b>Subtotal</b> 95,175
<b>Other revenue</b>		
1805	Investment Income	86,282
1806	Interest Earned on Reserves and Reserve Funds	187,478
1811	Gain (Loss) on Sale of Land & Capital Assets	104,043
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)	625,407
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)	0
1830	Donations	1,834,272
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 (i.e., 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	
<b>1899</b>		<b>Subtotal</b> 2,837,482
1880	<b>Municipal Land Transfer Tax (City of Toronto Act, 2006)</b>	
1886	<b>Transient Accommodation Tax</b>	
1888	<b>Vacant Home Tax</b>	
1905	<b>Increase (Decrease) in Government Business Enterprise Equity</b>	
<b>9910</b>		<b>TOTAL Revenues</b> 14,025,848

**FIR2023: Southwold Tp****Schedule 10**

Asmt Code: 3424

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 44606

for the year ended December 31, 2023

<b>Continuity of Accumulated Surplus (Deficit)</b>		1
		\$
2010	<b>PLUS:</b> Total Revenues (SLC 10 9910 01)	14,025,848
2020	<b>LESS:</b> Total Expenses (SLC 40 9910 11)	12,343,488
2030	<b>PLUS:</b> <input type="text" value="Change in proportionate consolidation"/>	
2040	<b>PLUS:</b>	1,256,404
2045	<b>PLUS:</b> PSAB Adjustments	
<b>2099</b>	<b>Annual Surplus (Deficit), Before Remeasurement Gains (Losses)</b>	2,938,764
<b>2060</b>	<b>Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year</b>	73,297,958
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	73,297,958
<b>9950</b>	<b>Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)</b>	76,236,722
<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, Beginning of the Year	0
6020	<b>PLUS:</b> Net Income for Government Business Enterprise for Year	
6060	<b>PLUS:</b> <input type="text"/>	
6065	<b>LESS:</b> Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	0
<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit Operating Expenses	
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	0
<b>Total of Line 0899 Includes:</b>		1
<b>Canada Community - Building Fund - (Federal Gas Tax)</b>		\$
<b>4205</b>	<b>Canada Community - Building Fund for Operating Expenses: Capacity Building</b>	
<b>4099</b>	<b>Canada Community - Building Fund for Capital Expenses</b>	146,309
<b>4299</b>	<b>Canada Community - Building Fund Recognized in the Year</b>	146,309

**FIR2023: Southwold Tp**

Asmt Code: 3424  
MAH Code: 44606

**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2023

	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
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General Government</b>		4,340		49,265			
<b>Protection Services</b>							
0410 Fire	23,489		88,965	57			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control				62,444			
0445 Building Permit and Inspection Services							
0450 Emergency Measures							
0460 Provincial Offences Act (POA)							
0498 Other <input type="text"/>							
<b>0499 Subtotal</b>	23,489	0	88,965	62,501	0	0	0
<b>Transportation Services</b>							
0611 Roads - Paved			588,052	15,924			
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except Sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 <b>Transit - Accessible</b>							
0640 Parking							
0650 Street Lighting							
0660 Air Transportation							
0698 Other <input type="text"/>							
<b>0699 Subtotal</b>	0	0	588,052	15,924	0	0	0
<b>Environmental Services</b>							
0811 Wastewater Collection / Conveyance				442,872			
0812 Wastewater Treatment & Disposal				-2,000,000			
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment				811,223			
0832 Water Distribution / Transmission			400,473	1,627,255			
0840 Solid Waste Collection							
0850 Solid Waste Disposal							
0860 Waste Diversion	41,419		12,043	199			
0898 Other <input type="text"/>							
<b>0899 Subtotal</b>	41,419	0	412,516	881,549	0	0	0
<b>Health Services</b>							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries							
1098 Other <input type="text"/>							
<b>1099 Subtotal</b>	0	0	0	0	0	0	0
<b>Social and Family Services</b>							
1210 General Assistance							
1220 <b>Assistance to Seniors</b>							
1230 <b>Child Care and Early Years Learning</b>							
1298 Other <input type="text"/>							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit / Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and Cultural Services</b>							
1610 Parks							
1620 Recreation Programs							
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other				70,135			
1640 Libraries			62,169				
1645 Museums							
1650 Cultural Services							
1698 Other <input type="text"/>							
<b>1699 Subtotal</b>	0	0	62,169	70,135	0	0	0
<b>Planning and Development</b>							
1810 Planning and Zoning				24,950			
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation	33,362		55,275	340			
1850 Tile Drainage / Shoreline Assistance							
1898 Other <input type="text"/>							
<b>1899 Subtotal</b>	33,362	0	55,275	25,290	0	0	0
1910 Other <input type="text"/>							
<b>9910 TOTAL</b>	98,270	4,340	1,206,977	1,104,664	0	0	0



**FIR2023: Southwold Tp**

Asmt Code: 3424  
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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2023

**1. GENERAL PURPOSE LEVY INFORMATION**

										Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL		
9299 TOTAL										1,151,373.300	4,221,171	5,054,090	1,397,747	10,673,008		
RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes			TOTAL 15 \$	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Education Taxes 14 \$		
2001	0	<b>Southwold Tp</b>														
0010	RT	0	Residential	Full Occupied	1.000000	100%	576,377,217	576,377,217	0.550683%	0.659343%	0.153000%	1.363026%	3,174,011	3,800,303	881,857	7,856,171
0110	FT	0	Farmland	Full Occupied	0.230000	100%	538,029,834	538,029,834	0.126657%	0.151649%	0.038250%	0.316556%	681,452	815,917	205,796	1,703,165
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,685,300	1,685,300	0.137671%	0.164836%	0.038250%	0.340757%	2,320	2,778	645	5,743
0210	CT	0	Commercial	Full Occupied	1.637600	100%	15,182,849	15,182,849	0.901799%	1.079740%	0.880000%	2.861539%	136,919	163,935	133,609	434,463
0240	CU	0	Commercial	Excess Land	1.637600	100%	1,118,700	1,118,700	0.901799%	1.079740%	0.880000%	2.861539%	10,088	12,079	9,845	32,012
0270	CX	0	Commercial	Vacant Land	1.637600	100%	337,700	337,700	0.901799%	1.079740%	0.880000%	2.861539%	3,045	3,646	2,972	9,663
0510	IT	0	Industrial	Full Occupied	2.225100	100%	970,700	970,700	1.225326%	1.467104%	0.880000%	3.572430%	11,894	14,241	8,542	34,677
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	7,700	7,700	1.225326%	1.467104%	1.250000%	3.942430%	94	113	96	303
0540	IU	0	Industrial	Excess Land	2.225100	100%	23,800	23,800	1.225326%	1.467104%	0.880000%	3.572430%	292	349	209	850
0570	IX	0	Industrial	Vacant Land	2.225100	100%	4,862,900	4,862,900	1.225326%	1.467104%	0.880000%	3.572430%	59,586	71,344	42,794	173,724
0610	LT	0	Large Industrial	Full Occupied	2.831800	100%	6,628,200	6,628,200	1.559425%	1.867128%	0.880000%	4.306553%	103,362	123,757	58,328	285,447
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	5,989,000	5,989,000	0.630312%	0.754684%	0.880000%	2.264996%	37,749	45,198	52,703	135,650
0920	C7	0	Commercial	Small Scale On Farm Business	1.637600	25%	100,000	100,000	0.225450%	0.269935%	0.220000%	0.715385%	225	270	220	715
0970	C0	0	Commercial	Small Scale on Farm Business Discounted	1.637600	25%	59,400	59,400	0.225450%	0.269935%	0.220000%	0.715385%	134	160	131	425
													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				<b>Subtotal</b>			1,151,373.300	1,151,373.300					4,221,171	5,054,090	1,397,747	10,673,008







# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
<b>4. ADJUSTMENTS TO TAXATION</b>		12	13	14	15
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	1,399,753	1,680,606	1,143,958	4,224,317
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	5,620,924	6,734,696	2,541,705	14,897,325
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
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	321,453			321,453
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text" value="Tile loans"/>	899			899
9890	<b>Subtotal</b>	322,352	0	0	322,352
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	5,943,276	6,734,696	2,541,705	15,219,677

**FIR2023: Southwold Tp**

Asmt Code: 3424  
MAH Code: 44606

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2023

**1. GENERAL PURPOSE PAYMENTS-IN-LIEU**

<b>9299</b>	<b>TOTAL</b>	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		18,041,800	509,227	609,710	622,312	1,741,249

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
<b>2001</b>	<b>0</b>	<b>Southwold Tp</b>													
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	50,000	50,000	0.550683%	0.659343%	0.153000%	1.363026%	275	330	77	682
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,476,600	1,476,600	0.550683%	0.659343%	0.000000%	1.210026%	8,131	9,736	0	17,867
1120	FP	0 Farmland	PIL: Full Occupied, Taxable Tenant of Province	0.230000	100%	5,665,400	5,665,400	0.126657%	0.151649%	0.038250%	0.316556%	7,176	8,592	2,167	17,935
1210	CF	0 Commercial	PIL: Full Occupied	1.637600	100%	8,580,000	8,580,000	0.901799%	1.079740%	0.980000%	2.961539%	77,374	92,642	84,084	254,100
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.637600	100%	7,100	7,100	0.901799%	1.079740%	0.000000%	1.981539%	64	77	0	141
5010	HF	0 Landfill	PIL: Full Occupied	33.402646	100%	2,262,700	2,262,700	18.394269%	22.023801%	23.687812%	64.105882%	416,207	498,333	535,984	1,450,524
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
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												0	0	0	0
												0	0	0	0
												0	0	0	0
<b>9201</b>			<b>Subtotal</b>			18,041,800	18,041,800					509,227	609,710	622,312	1,741,249





# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2023

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>		12	13	14	15
		\$	\$	\$	\$
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	509,227	609,710	622,312	1,741,249
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	3,942	4,721	9,216	17,879
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	7,718	9,240	24,003	40,961
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (MunAct 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	11,660	13,961	33,219	58,840
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	520,887	623,671	655,531	1,800,089

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 26**

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

for the year ended December 31, 2023

**1. Municipal and School Board Taxation**

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

						TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
						100.00%	76.270%	0.963%	21.108%	1.659%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	ENG - Public \$	FRE - Public \$	ENG - Separate \$	FRE - Separate \$	Other \$
0010 Residential	576,377,217	576,377,217	576,377,217	576,377,217	7,856,171	3,174,011	3,800,303	881,857	821,382	265	59,382	828	
0050 Multi-residential	0	0	0	0	0	0	0	0					
0110 Farmland	538,029,834	123,746,862	538,029,834	123,746,862	1,703,165	681,452	815,917	205,796	195,414		10,382		
0140 Managed Forests	1,685,300	421,325	1,685,300	421,325	5,743	2,320	2,778	645	573	1	71		
<b>9110 Subtotal</b>	<b>1,116,092,351</b>	<b>700,545,404</b>	<b>1,116,092,351</b>	<b>700,545,404</b>	<b>9,565,079</b>	<b>3,857,783</b>	<b>4,618,998</b>	<b>1,088,298</b>	<b>1,017,369</b>	<b>266</b>	<b>69,835</b>	<b>828</b>	<b>0</b>
0210 Commercial	16,798,649	27,313,693	16,798,649	27,313,693	477,278	150,411	180,090	146,777	111,947	1,413	30,982	2,435	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	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
<b>9120 Subtotal</b>	<b>16,798,649</b>	<b>27,313,693</b>	<b>16,798,649</b>	<b>27,313,693</b>	<b>477,278</b>	<b>150,411</b>	<b>180,090</b>	<b>146,777</b>	<b>111,947</b>	<b>1,413</b>	<b>30,982</b>	<b>2,435</b>	<b>0</b>
0510 Industrial	5,865,100	13,050,434	5,865,100	13,050,434	209,554	71,866	86,047	51,641	39,387	497	10,900	857	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	6,628,200	18,769,737	6,628,200	18,769,737	285,447	103,362	123,757	58,328	44,487	562	12,312	968	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>12,493,300</b>	<b>31,820,171</b>	<b>12,493,300</b>	<b>31,820,171</b>	<b>495,001</b>	<b>175,228</b>	<b>209,804</b>	<b>109,969</b>	<b>83,873</b>	<b>1,059</b>	<b>23,212</b>	<b>1,824</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,989,000	6,855,009	5,989,000	6,855,009	135,650	37,749	45,198	52,703	40,197	508	11,125	874	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9160 Adj. for Shared PIL Properties</b>					0	0	0	0					
<b>9170 Supplementary Taxes</b>					4,224,317	1,399,753	1,680,606	1,143,958	891,096	225,387	10,091	17,384	
<b>9180 Total Levied by Rate</b>					14,897,325	5,620,924	6,734,696	2,541,705	2,144,482	228,633	145,244	23,346	0
<b>9190 Amts Added to Tax Bill</b>					322,352	322,352	0	0					
<b>9192 Other Taxation Amounts</b>					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>1,151,373,300</b>	<b>766,534,277</b>	<b>1,151,373,300</b>	<b>766,534,277</b>	<b>15,219,677</b>	<b>5,943,276</b>	<b>6,734,696</b>	<b>2,541,705</b>	<b>2,144,482</b>	<b>228,633</b>	<b>145,244</b>	<b>23,346</b>	<b>0</b>

**2. Payments-In-Lieu of Taxation**

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$
1010 Residential	1,526,600	1,526,600	1,526,600	1,526,600	18,549	8,406	10,066	77
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	5,665,400	1,303,042	5,665,400	1,303,042	17,935	7,176	8,592	2,167
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>7,192,000</b>	<b>2,829,642</b>	<b>7,192,000</b>	<b>2,829,642</b>	<b>36,484</b>	<b>15,582</b>	<b>18,658</b>	<b>2,244</b>
1210 Commercial	8,587,100	14,062,235	8,587,100	14,062,235	254,241	77,438	92,719	84,084
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 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
<b>9220 Subtotal</b>	<b>8,587,100</b>	<b>14,062,235</b>	<b>8,587,100</b>	<b>14,062,235</b>	<b>254,241</b>	<b>77,438</b>	<b>92,719</b>	<b>84,084</b>
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
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1705 Landfill	2,262,700	75,580,167	2,262,700	75,580,167	1,450,524	416,207	498,333	535,984
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
<b>9270 Supplementary PILS</b>					0	0	0	0
<b>9280 Total Levied by Rate</b>					1,741,249	509,227	609,710	622,312
<b>9290 Amts Added to PILS</b>					0	0	0	0
<b>9292 Other PIL Amounts</b>					58,840	11,660	13,961	33,219
<b>9299 TOTAL before Adj.</b>	<b>18,041,800</b>	<b>92,472,044</b>	<b>18,041,800</b>	<b>92,472,044</b>	<b>1,800,089</b>	<b>520,887</b>	<b>623,671</b>	<b>655,531</b>

Part 3 contains Distribution of PILS by School Boards

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 26**

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

for the year ended December 31, 2023

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

Source of PILS	PILS Levied			Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	Distribution 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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5020 Canada Enterprises	94	113	96	303		303	190	113						
<b>Ontario</b>				0		0								
5210 Municipal Tax Assist. Act				0		0								
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	15,677	18,771	2,252	36,700		36,700	15,677	18,771	2,252	1,719	22	474	37	
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								
<b>Ontario Enterprises</b>				0		0								
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ontario				0		0								
5432 Railway Rights-of-way	3,942	4,721	9,216	17,879		17,879	4,665	4,721	8,493	6,477	82	1,793	141	
5434 Utility Corridors/Transmission	7,718	9,240	24,003	40,961		40,961	31,721	9,240						
5437 Ontario Lottery and Gaming Corp				0		0								
5460 Other				0		0								
5610 Municipal Enterprises	3,770	4,096	4,513	12,379		12,379	7,866	4,513						
5910 Other Muns and Enterprises	489,686	586,730	615,451	1,691,867		1,691,867	1,105,137	586,730						
5950 Amounts Added to PIL	0	0	0	0		0								
<b>9599 TOTAL</b>	<b>520,887</b>	<b>623,671</b>	<b>655,531</b>	<b>1,800,089</b>	<b>0</b>	<b>1,800,089</b>	<b>1,165,256</b>	<b>624,088</b>	<b>10,745</b>	<b>8,196</b>	<b>104</b>	<b>2,267</b>	<b>178</b>	<b>0</b>

**FIR2023: Southwold Tp**

Asmt Code: 3424  
MAH Code: 44606

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2023

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>												
0240	Governance	111,068		47,960					159,028			159,028
0250	Corporate Management	735,746		204,182	51,879	0		29,426	1,021,233			1,021,233
0260	Program Support								0		0	0
<b>0299</b>	<b>Subtotal</b>	<b>846,814</b>	<b>0</b>	<b>252,142</b>	<b>51,879</b>	<b>0</b>	<b>0</b>	<b>29,426</b>	<b>1,180,261</b>	<b>0</b>	<b>0</b>	<b>1,180,261</b>
<b>Protection Services</b>												
0410	Fire	544,046		241,790	31,565			194,189	1,011,590			1,011,590
0420	Police				662,191			0	662,191			662,191
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority						65,309	0	65,309			65,309
0440	Protective Inspection and Control			651	23,995			0	24,646			24,646
0445	Building Permit and Inspection Services	298,673		38,923				12,349	349,945			349,945
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
<b>0499</b>	<b>Subtotal</b>	<b>842,719</b>	<b>0</b>	<b>281,364</b>	<b>717,751</b>	<b>0</b>	<b>65,309</b>	<b>206,538</b>	<b>2,113,681</b>	<b>0</b>	<b>0</b>	<b>2,113,681</b>
<b>Transportation Services</b>												
0611	Roads - Paved	369,238		177,117				208,501	754,856			754,856
0612	Roads - Unpaved	305,940		683,169				273,824	1,262,933			1,262,933
0613	Roads - Bridges and Culverts	10,550		12,651				43,051	66,252			66,252
0614	Roads - Traffic Operations & Roadside							280,261	280,261			280,261
0621	Winter Control - Except Sidewalks, Parking Lots	358,688		366,887				30,875	756,450			756,450
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional							0	0			0
0632	Transit - Accessible							0	0			0
0640	Parking							0	0			0
0650	Street Lighting	10,550		25,303				15,929	51,782			51,782
0660	Air Transportation							0	0			0
0698	Other							0	0			0
<b>0699</b>	<b>Subtotal</b>	<b>1,054,966</b>	<b>0</b>	<b>1,265,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>852,441</b>	<b>3,172,534</b>	<b>0</b>	<b>0</b>	<b>3,172,534</b>
<b>Environmental Services</b>												
0811	Wastewater Collection / Conveyance	72,047						83,957	156,004			156,004
0812	Wastewater Treatment & Disposal			435,385	53,746			92,496	581,627			581,627
0821	Urban Storm Sewer System							0	0			0
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment	55,902		458,066	39,930			122,199	676,097			676,097
0832	Water Distribution / Transmission	201,219		1,504,085	153,611			472,979	2,331,894			2,331,894
0840	Solid Waste Collection				271,819			0	271,819			271,819
0850	Solid Waste Disposal				73,223			0	73,223			73,223
0860	Waste Diversion				42,387			0	42,387			42,387
0898	Other							0	0			0
<b>0899</b>	<b>Subtotal</b>	<b>329,168</b>	<b>0</b>	<b>2,397,536</b>	<b>634,716</b>	<b>0</b>	<b>0</b>	<b>771,631</b>	<b>4,133,051</b>	<b>0</b>	<b>0</b>	<b>4,133,051</b>
<b>Health Services</b>												
1010	Public Health Services			37,378		0		3,128	40,506			40,506
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries			20,619				0	20,619			20,619
1098	Other							0	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>57,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,128</b>	<b>61,125</b>	<b>0</b>	<b>0</b>	<b>61,125</b>
<b>Social and Family Services</b>												
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>												
1410	Public Housing							0	0			0



**FIR2023: Southwold Tp**

Asmt Code: 3424  
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**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
 for the year ended December 31, 2023

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1420	Non - Profit / Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Cultural Services</b>												
1610	Parks	82,199		148,658	20,686			77,027	328,570			328,570
1620	Recreation Programs							0	0			0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	19,420		76,090				33,045	128,555			128,555
1640	Libraries			45,552				17,272	62,824			62,824
1645	Museums							0	0			0
1650	Cultural Services							0	0			0
1698	Other							0	0			0
<b>1699</b>	<b>Subtotal</b>	101,619	0	270,300	20,686	0	0	127,344	519,949	0	0	519,949
<b>Planning and Development</b>												
1810	Planning and Zoning	114,795		30,774				0	145,569			145,569
1820	Commercial and Industrial				26,547			0	26,547			26,547
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation	113,265	138	877,368				0	990,771			990,771
1850	Tile Drainage / Shoreline Assistance							0	0			0
1898	Other							0	0			0
<b>1899</b>	<b>Subtotal</b>	228,060	138	908,142	26,547	0	0	0	1,162,887	0	0	1,162,887
1910	Other							0	0			0
<b>9910</b>	<b>TOTAL</b>	3,403,346	138	5,432,608	1,451,579	0	65,309	1,990,508	12,343,488	0	0	12,343,488

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Asmt Code: 3424

MAH Code: 44606

## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2023

### Additional Information Contained in Schedule 40

		1
		\$
<b>Total of Column 1 Includes:</b>		
5010	Salaries and Wages	2,526,984
5020	Employee Benefits	876,362
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	3,403,346
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	3,403,346
<b>Total of Column 3 Includes:</b>		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03	
<b>Total of Column 4 Includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) .	
<b>Total of Column 5 Includes:</b>		
5610	Short Term Interest Costs	
5611	Asset Retirement Obligation Expense / Accretion Expense	
<b>Total of Column 6 Includes:</b>		
5810	Grants to Charitable and Non-Profit Organizations	
5820	Grants to Universities and Colleges	
<b>Contributions to Unconsolidated Joint Local Boards</b>		
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	
<b>Tourism</b>		
5991	Specify	
5992	Specify	
5993	Specify	
<b>Total of Column 11 Includes:</b>		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 51**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST					AMORTIZATION						
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>0299</b>	<b>General Government.</b>	830,353	1,188,871	140,612		29,496		1,299,987	358,518	29,426	29,496	358,448	941,539
	<b>Protection Services</b>												
0410	Fire	3,110,582	4,668,334	88,245		308,141		4,448,438	1,557,752	194,189	308,141	1,443,800	3,004,638
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	75,489	87,281	2,053				89,334	11,792	12,349		24,141	65,193
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
<b>0499</b>	<b>Subtotal</b>	<b>3,186,071</b>	<b>4,755,615</b>	<b>90,298</b>	<b>0</b>	<b>308,141</b>	<b>0</b>	<b>4,537,772</b>	<b>1,569,544</b>	<b>206,538</b>	<b>308,141</b>	<b>1,467,941</b>	<b>3,069,831</b>
	<b>Transportation Services</b>												
0611	Roads - Paved	6,334,079	11,354,484	1,029,324		16,059		12,367,749	5,020,405	208,501	16,059	5,212,847	7,154,902
0612	Roads - Unpaved	2,565,846	5,994,243	321,331				6,315,574	3,428,397	273,824		3,702,221	2,613,353
0613	Roads - Bridges and Culverts	2,197,861	2,958,150					2,958,150	760,289	43,051		803,340	2,154,810
0614	Roads - Traffic Operations & Roadside	73,425	449,437	1,484,335		258,304		1,675,468	376,012	280,261	245,560	410,713	1,264,755
0621	Winter Control - Except Sidewalks, Parking Lots	1,190,548	1,687,979					1,687,979	497,431	30,875		528,306	1,159,673
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	0	0					0	0			0	0
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	0	0					0	0			0	0
0650	Street Lighting	185,925	333,449					333,449	147,524	15,929		163,453	169,996
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
<b>0699</b>	<b>Subtotal</b>	<b>12,547,684</b>	<b>22,777,742</b>	<b>2,834,990</b>	<b>0</b>	<b>274,363</b>	<b>0</b>	<b>25,338,369</b>	<b>10,230,058</b>	<b>852,441</b>	<b>261,619</b>	<b>10,820,880</b>	<b>14,517,489</b>
	<b>Environmental Services</b>												
0811	Wastewater Collection / Conveyance	5,460,546	5,859,460					5,859,460	398,914	83,957		482,871	5,376,589
0812	Wastewater Treatment & Disposal	4,420,556	4,671,961	114,630				4,786,591	251,405	92,496		343,901	4,442,690
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	2,207,243	3,290,657	1,118,737		78,860		4,330,534	1,083,414	122,199	78,945	1,126,668	3,203,866
0832	Water Distribution / Transmission	26,304,759	34,365,842	62,693				34,428,535	8,061,083	472,979		8,534,062	25,894,473
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
<b>0899</b>	<b>Subtotal</b>	<b>38,393,104</b>	<b>48,187,920</b>	<b>1,296,060</b>	<b>0</b>	<b>78,860</b>	<b>0</b>	<b>49,405,120</b>	<b>9,794,816</b>	<b>771,631</b>	<b>78,945</b>	<b>10,487,502</b>	<b>38,917,618</b>
	<b>Health Services</b>												
1010	Public Health Services	80,810	180,383					180,383	99,573	3,128		102,701	77,682
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
<b>1099</b>	<b>Subtotal</b>	<b>80,814</b>	<b>180,387</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>180,387</b>	<b>99,573</b>	<b>3,128</b>	<b>0</b>	<b>102,701</b>	<b>77,686</b>
	<b>Social and Family Services</b>												
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>												
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

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 51**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST					AMORTIZATION						
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and Cultural Services</b>													
1610	Parks	2,068,153	2,653,239	1,343,502		963		3,995,778	585,086	77,027	965	661,148	3,334,630
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	390,247	942,023	487,636				1,429,659	551,776	33,045		584,821	844,838
1640	Libraries	783,329	870,591					870,591	87,262	17,272		104,534	766,057
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
<b>1699</b>	<b>Subtotal</b>	3,241,729	4,465,853	1,831,138	0	963	0	6,296,028	1,224,124	127,344	965	1,350,503	4,945,525
<b>Planning and Development</b>													
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
<b>1899</b>	<b>Subtotal</b>	34,367	34,367	0	0	0	0	34,367	0	0	0	0	34,367
1910	Other	0	0					0	0			0	0
<b>9910</b>	<b>Total Tangible Capital Assets</b>	58,314,122	81,590,755	6,193,098	0	691,823	0	87,092,030	23,276,633	1,990,508	679,166	24,587,975	62,504,055

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 51**

**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

**SEGMENTED BY ASSET CLASS**

**General Capital Assets**

2005	Land	
2010	Land Improvements	
2020	Buildings	
2030	Machinery & Equipment	
2040	Vehicles	
2097	Other	<input type="text"/>
2098	Other	<input type="text"/>
<b>2099</b>	<b>Total General Capital Assets</b>	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
1,807,780	1,873,612
651,848	1,645,632
5,856,508	7,525,442
1,194,739	2,441,375
3,371,003	4,536,170
0	
0	
<b>12,881,878</b>	<b>18,022,231</b>

**Infrastructure Assets**

2205	Land	
2210	Land Improvements	
2220	Buildings	
2230	Machinery & Equipment	
2240	Vehicles	
2250	Linear Assets	
2297	Other	<input type="text"/>
2298	Other	<input type="text"/>
<b>2299</b>	<b>Total Infrastructure Assets</b>	

2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
1	11
\$	\$
45,056	65,832
0	
771,421	1,127,528
685,243	989,105
0	
43,930,524	42,299,359
0	
0	
<b>45,432,244</b>	<b>44,481,824</b>

<b>9920</b>	<b>Total Tangible Capital Assets</b>	
-------------	--------------------------------------	--

<b>58,314,122</b>	<b>62,504,055</b>
-------------------	-------------------

**Construction-in-progress**

<b>2405</b>	<b>Construction-in-progress</b>	
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	

2023 Opening Net Book Value (NBV)	Expenditures in 2023	Less Assets Capitalized	2023 Closing Net Book Value (NBV)
1	2	3	11
\$	\$	\$	\$
2,408,415	256,065	1,903,601	760,879
<b>60,722,537</b>	<b>256,065</b>	<b>1,903,601</b>	<b>63,264,934</b>

**FIR2023: Southwold Tp**

**Schedule 53**

Asmt Code: 3424

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 44606

**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**

for the year ended December 31, 2023

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

		1
		\$
<b>1010</b>	<b>Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)</b>	2,938,764
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-6,193,098
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	1,990,508
1031	Contributed (Donated) Tangible Capital Assets	
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	1,647,536
1040	Gain / (Loss) on Sale of Tangible Capital Assets	-104,131
1050	Proceeds on Sale of Tangible Capital Assets	116,788
1060	Write-downs of Tangible Capital Assets	
1070	Other	
1071	Other	
<b>1099</b>	<b>Subtotal</b>	<b>-2,542,397</b>
1210	Change in Supplies Inventories	-97,146
1220	Change in Prepaid Expenses	26,077
1230	Other	
<b>1299</b>	<b>Subtotal</b>	<b>-71,069</b>
<b>1301</b>	<b>Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)</b>	<b>277,958</b>
1410	Increase (Decrease) in Net Financial Assets (Net Debt)	603,256
1420	Net Financial Assets (Net Debt), Beginning of Year	12,470,142
1422	Prior Period Adjustment	
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	12,470,142
<b>9910</b>	<b>Net Financial Assets (Net Debt), End of Year</b>	<b>13,073,398</b>

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1
		\$
<b>Long Term Liabilities Incurred</b>		
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	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing From Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)	1,945,972
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)	625,407
0417	Community Benefits Charges (SLC 60 1036 01)	0
0419	Donations	1,808,236
0420	Other	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448	Prepaid Special Charges	
0495	Other	
0496	Other	539,570
0497	Other	
0498	Other	
<b>0501</b>	<b>Subtotal</b>	<b>4,919,185</b>
<b>Government Transfers</b>		
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)	0
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	146,309
0445	Provincial Gas Tax (SLC 10 4019 01)	0
<b>0502</b>	<b>Subtotal</b>	<b>146,309</b>
<b>0499</b>	<b>Subtotal</b>	<b>5,065,494</b>
0610	Contributed (Donated) Tangible Capital Assets	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>5,065,494</b>
<b>0810</b>	<b>Unexpended Capital Financing or (Unfinanced Capital Outlay)</b>	<b>519,932</b>

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 54**

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

for the year ended December 31, 2023

\* 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**

		2023 Actual
<b>Operating Transactions</b>		1
<b>Cash Received From</b>		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Cash Paid For</b>		
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"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash Provided by Operating Transactions</b>	<b>0</b>
<b>Capital Transactions</b>		
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"/>	
<b>0699</b>	<b>Cash Applied to Capital Transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash Provided By / (Applied To) Investing Transactions</b>	<b>0</b>
<b>Financing Transactions</b>		
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"/>	
<b>1099</b>	<b>Cash Applied to Financing Transactions</b>	<b>0</b>
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
<b>9920</b>	<b>Cash and Cash Qquivalents, End of Year</b>	<b>0</b>

		2023 Actual
<b>Cash and Cash Equivalents Represented By:</b>		1
		\$
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and Cash Equivalents, End of Year</b>	<b>0</b>
<b>Cash:</b>		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
<b>9950</b>	<b>Cash and Cash Equivalents, End of Year</b>	<b>0</b>







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## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

#### Per Service Purpose:

5205	<b>General Government</b>			298,586
5210	<b>Protection Services</b>			1,631,614
	<b>Transportation Services:</b>			
5215	Roadways			3,096,388
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street Lighting			162,402
5223	Air Transportation			
	<b>Environmental Services:</b>			
5225	Wastewater System			
5230	Storm Water System			
5235	Waterworks System		992,435	
5240	Solid Waste Collection			
5245	Solid Waste Disposal			
5246	Waste Diversion			8,809
5250	<b>Health Services</b>			124,903
5255	<b>Social and Family Services</b>			
5260	<b>Social Housing</b>			
	<b>Recreation and Cultural Services:</b>			
5265	Parks			81,328
5266	Recreation Programs			9,809
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other			104,067
5275	Libraries			126,251
5276	Museums			
5277	Cultural Services			46,626
5280	<b>Planning and Development</b>			43,433
5290	<b>Other</b> <input type="text" value="Municipal Drains/Building"/>			2,656,497

#### Obligatory Deferred Revenue:

5635	<b>Development Charges Cash Collected (SLC 61B 0299 28)</b>	0		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	-64,293		
5655	Community Benefits Charges			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal Gas Tax)			
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"/>			
<b>9930</b>	<b>TOTAL</b>	<b>-64,293</b>	<b>6,439,326</b>	<b>11,797,508</b>

#### Municipal Development-Related Charges

##### B: Parkland Special Account

Parkland provided in the year

##### Special Account

5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

##### C: Community Benefit Charges

##### Special Account

5901	In Kind Contributions (Reported In Year Building Permit Issued)
------	-----------------------------------------------------------------

Value of In Kind Contributions
1
\$

##### D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2

**FIR2023: Southwold Tp**

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**Schedule 60**

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2023

		%	\$
<b>Development Charges</b>			
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		
		<b>Spend / Allocate Opening Balance</b>	<b>Spend / Allocate Opening Balance</b>
		1	2
		%	\$
<b>Parkland</b>			
6004	Parkland Special Account		
		<b>Spend / Allocate Opening Balance</b>	<b>Spend / Allocate Opening Balance</b>
		1	2
		%	\$
<b>Community Benefits Charges</b>			
6005	Community Benefits Charges Special Account		

**FIR2023: Southwold Tp**

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**Schedule 61**

**DEVELOPMENT CHARGES RECEIVABLE**

for the year ended December 31, 2023

		Development Charges Receivable					
		Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
		24	17	18	19	20	25
		\$	\$	\$	\$	\$	\$
<b>Services</b>							
0205	General Government	0				0	0
0206	Emergency Preparedness Services	0				0	0
0207	Electrical Power Services	0				0	0
0210	Fire Protection Services	0				0	0
0215	Policing Services	0				0	0
0216	Provincial Offences Act Services	0				0	0
0220	Highways (Roads and Structures)	0				0	0
0225	Transit	0				0	0
0226	Toronto-York Subway Extension	0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0	0
0235	Stormwater Drainage and Control Services	0				0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0	0
0245	Emergency Medical Services	0				0	0
0246	Public Health Services	0				0	0
0250	Long-term Care	0				0	0
0255	Child Care and Early Years Programs and Services	0				0	0
0260	Housing	0				0	0
0270	GO Transit	0				0	0
0275	Library	0				0	0
0280	Parks and Recreation Services	0				0	0
0285	Development Studies	0				0	0
0286	Parking	0				0	0
0287	Animal Control	0				0	0
0288	Municipal Cemeteries	0				0	0
0289	Waste Diversion Services	0				0	0
0290	Other	0				0	0
0295	Other	0				0	0
0296	Other	0				0	0
0297	Other	0				0	0
<b>0299</b>	<b>TOTAL</b>	0	0	0	0	0	0





**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**

for the year ended December 31, 2023

**FIR2023: Southwold Tp****Schedule 70**Asmt Code: 3424  
MAH Code: 44606**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2023**Financial Assets**

		1
		\$
<b>0299 Cash and Cash Equivalents.</b>		4,928,832
<b>Accounts Receivable</b>		
0410 Canada		364,458
0420 Ontario		33,151
0430 Upper-Tier		172,034
0440 Other Municipalities		88,158
0450 School Boards		
0490 Other Receivables		4,219,466
<b>0499 Subtotal</b>		<b>4,877,267</b>
<b>Taxes Receivable</b>		
0610 Current Year's Levies		515,430
0620 Previous Year's Levies		155,304
0630 Prior Year's Levies		211,815
0640 Penalties and Interest		107,696
0690 Less: Allowance For Uncollectables		
<b>0699 Subtotal</b>		<b>990,245</b>
<b>Investments *</b>		
<b>0817 Portfolio Investments</b>		6,602,214
<b>0818 Derivatives</b>		
<b>0819 Financial Assets, Designated to the Fair Value Category</b>		
0820 Government Business Enterprises		
0828 Other		
<b>0829 Subtotal</b>		<b>6,602,214</b>
<b>Debt Recoverable from Others</b>		
0861 Municipalities (SLC 74 0630 01).		0
0862 School Boards (SLC 74 0620 01).		0
0863 Retirement Funds (SLC 74 0899 01).		0
0864 Sinking Funds (SLC 74 1099 01).		0
0865 Individuals		
0868 Other		
<b>0845 Subtotal</b>		<b>0</b>
<b>Other Financial Assets</b>		
0830 Inventories Held For Resale		
0831 Land Held For Resale		441,065
0835 Notes Receivable		
0840 Mortgages Receivable		
0850 Deferred Taxes Receivable		
0852 Development Charges Installments Receivable (SLC 60 5636 01)		0
0890 Other		
0891 Other		
<b>0898 Subtotal</b>		<b>441,065</b>
<b>9930 TOTAL Financial Assets</b>		<b>17,839,623</b>

**Liabilities**

		1
		\$
<b>Temporary Loans</b>		
2010 Operating Purposes		
<b>Tangible Capital Assets:</b>		
2020 Canada		
2030 Ontario		
2040 Other		
<b>2099 Subtotal</b>		<b>0</b>
<b>Accounts Payable and Accrued Liabilities</b>		
2210 Canada		26,312
2220 Ontario		
2230 Upper-tier		176,656
2240 Other Municipalities		146,014
2250 School Boards		
2260 Interest On Debt		
2270 Trade Accounts Payable		1,248,180
<b>2271 Derivatives</b>		
<b>2272 Financial Liabilities, Designated to the Fair Value Category</b>		
2290 Other		
<b>2299 Subtotal</b>		<b>1,597,162</b>
2301 Estimated Tax Liabilities (PS3510)		
<b>Deferred Revenue</b>		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		-64,293
2490 Other		1,466,326
<b>2499 Subtotal</b>		<b>1,402,033</b>
<b>Long Term Liabilities</b>		
2610 Debt Issued		1,727,030
2620 Debt Payable to Others		40,000
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other		
2650 Other		
2660 Less: Debt Issued On Behalf of Government Business Enterprise		



**FIR2023: Southwold Tp**

**Schedule 70**

Asmt Code: 3424  
MAH Code: 44606

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2023

2699		<b>Subtotal</b>	1,767,030
<b>Post Employment Benefits</b>			
2810	Accumulated Sick Leave		
2820	Accrued Vacation Pay		
2830	Accrued Pensions Payable		
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)		
2898	Other		
2899		<b>Subtotal Post Employment Benefits</b>	0
<b>Liability For Contaminated Sites</b>			
2910	Remediation Costs of Contaminated Sites		
<b>Liability For Asset Retirement Obligations</b>			
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		0
9940		<b>TOTAL Liabilities</b>	4,766,225
9945	<b>Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities</b>		13,073,398

**Non-Financial Assets**

		1	
		\$	
6210	Tangible Capital Assets (SLC 51 9921 11)		63,264,934
6250	Inventories of Supplies		159,562
6260	Prepaid Expenses		16,786
6261	Intangible Assets		
6262	Other		
6299			
		<b>Total Non-Financial Assets</b>	63,441,282
9970		<b>Total Accumulated Surplus (Deficit)</b>	76,514,680

**Analysis of the Accumulated Surplus (Deficit)**

		1	
		\$	
6410	Equity in Tangible Capital Assets		63,264,934
6411	Investment in Intangible Assets		
6412	Other		
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		18,236,834
6430	General Surplus (Deficit)		-1,879,449
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		
5077	Other		
5078	Other		
5079	Other		
5098		<b>Total Local Boards</b>	0

5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
------	------------------------------------------------------------	--	---

6601	Unfunded Employee Benefits		
6603	Unfunded Remediation Costs of Contaminated Sites		
6604	<b>Unfunded Asset Retirement Obligation Costs</b>		
6610	Other	Benefitting Land Owners	-1,340,609
6620	Other	Long-term debt	-1,767,030
6630	Other		
6640	Other		
6699		<b>Total Other</b>	-3,107,639

9971		<b>Total Accumulated Surplus (Deficit)</b>	76,514,680
------	--	--------------------------------------------	------------

**Accumulated Surplus (Deficit) comprised of:**

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		76,236,722
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		277,958
9982	<b>Total Accumulated Surplus (Deficit)</b>		76,514,680

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 71**

**STATEMENT OF REMEASUREMENT GAINS AND LOSSES**

for the year ended December 31, 2023

		1
		\$
<b>0299</b>	<b>Accumulated Remeasurement Gains (Losses), Beginning of The Year</b>	
<b>Unrealized Gains (Losses) Attributable to:</b>		
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	270,218
0440	Other Financial Instruments, Designated to Fair Value Category	
<b>0499</b>	<b>Subtotal</b>	<b>270,218</b>
<b>Realized (Gains) Losses, Reclassified to the Statement of Operations</b>		
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	7,740
0640	Other Financial Instruments, Designated to Fair Value Category	
<b>0699</b>	<b>Subtotal</b>	<b>7,740</b>
<b>1099</b>	<b>Other Comprehensive Income (Loss)</b>	
<b>1299</b>	<b>Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)</b>	<b>277,958</b>
<b>9910</b>	<b>Accumulated Remeasurement Gains (Losses), End of Year. (SLC 71 0299 01 + SLC 1299 01)</b>	<b>277,958</b>

# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

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

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	698,380
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	15,219,677
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total Cash Collections (SLC 72 0699 09)	12,351,864
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	2,575,948
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes Receivable, End of Year	990,245

### Cash Collections

		9
		\$
0610	Current Year'S Tax	12,015,561
0620	Previous Year'S Tax	260,117
0630	Penalties and Interest	76,186
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>12,351,864</b>

# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

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

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	698,380
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	15,219,677
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total Cash Collections (SLC 72 0699 09)	12,351,864
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	2,575,948
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes Receivable, End of Year	990,245

### Cash Collections

		9
		\$
0610	Current Year'S Tax	12,015,561
0620	Previous Year'S Tax	260,117
0630	Penalties and Interest	76,186
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>12,351,864</b>

# FIR2023: Southwold Tp

Asmt Code: 3424  
MAH Code: 44606

Single / Lower-Tier ONLY **Schedule 72**  
**CONTINUITY OF TAXES RECEIVABLE**  
for the year ended December 31, 2023

## Tax Adjustments Applied to Taxation

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		1	2	3	4	5	\$	\$	\$	\$
		\$	\$	\$	\$	\$				
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)	2,192,081	13,663	367,754	23,908		2,597,406			2,597,406
1010	Write-off of Taxes (Mun. Act 354)						0			0
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)	-157					-157			-157
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)						0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))						0			0
1050	RFR (Assessment Act 39.1)						0			0
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	-4,396	-15	-388	-26		-4,825			-4,825
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	-15,850					-15,850			-15,850
<b>1099</b>	<b>Subtotal</b>	<b>2,171,678</b>	<b>13,648</b>	<b>367,366</b>	<b>23,882</b>	<b>0</b>	<b>2,576,574</b>	<b>0</b>	<b>0</b>	<b>2,576,574</b>
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 319)						0			0
1810	Rebates to Commercial Properties (Mun. Act 362)						0			0
1820	Rebates to Industrial Properties (Mun. Act 362)						0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2099	Rebates for Charities (Mun. Act 361)	-478	-132	-6	-10		-626			-626
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2301	Contaminated Property (Mun. Act 365.1)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2400	Change In Assessment (Mun. Act 365.3)						0			0
2890	Other						0			0
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
<b>2899</b>	<b>Tax Adjustments Before Allowances</b>	<b>2,171,200</b>	<b>13,516</b>	<b>367,360</b>	<b>23,872</b>	<b>0</b>	<b>2,575,948</b>	<b>0</b>	<b>0</b>	<b>2,575,948</b>

## Tax Adjustments Not Applied to Taxation

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		1	2	3	4	5	\$	\$	\$	\$
		\$	\$	\$	\$	\$				
4010	Tax Sale, Tax Registration Accounts									0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
<b>4999</b>	<b>Tax Adjustments Not Applied to Taxation</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

## Additional Information

6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	-18,522	215,221	-219,849	-348	0	-23,498			

# FIR2023: Southwold Tp

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

#### 1. Debt Burden of the Municipality

All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities		1
		\$
0210	to Ontario and Agencies	1,507,957
0220	to Canada and Agencies	
0230	to Others	219,073
0297	Other <input type="text" value="Upper Tier"/>	40,000
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>1,767,030</b>
0499	<b>PLUS:</b> All Debt Assumed By the Municipality From Others	
	<b>LESS:</b> 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"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	<b>LESS:</b> Debt Retirement Funds	
0810	Wastewater	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
	<b>LESS:</b> 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"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,767,030</b>

#### 2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	219,073
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	1,507,957
1297	Other <input type="text" value="Long term loan"/>	40,000
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,767,030</b>

#### 3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	
1410	Protection Services	
	<b>Transportation Services:</b>	
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	<b>Environmental Services:</b>	

# FIR2023: Southwold Tp

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1425	Wastewater System	1,507,957
1430	Storm Water System	
1435	Waterworks System	219,073
1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
<b>Recreation and Cultural Services:</b>		
1465	Parks	
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	40,000
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>1,767,030</b>

# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

#### 4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

	<b>US Dollars:</b>		1
			\$
1610	Canadian Dollar Equivalent included in SLC 74 9910 01		
1620	Par Value in 'U.S. Dollars'		
	<b>Other Currency:</b>		
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"/>
	<b>Balance of Own Sinking Funds At Year End</b>	
2110	Total Contributions to Own Sinking Funds	<input type="text"/>
2120	Total Income Earned From investments of Sinking Funds' Monies	<input type="text"/>
<b>2199</b>		<b>Subtotal</b> 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"/>
<b>2499</b>		<b>TOTAL</b> 0





**FIR2023: Southwold Tp**

Asmt Code: 3424

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**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

**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 <b>Year 2024</b>	150,866	52,849					
3220 <b>Year 2025</b>	155,036	50,067					
3230 <b>Year 2026</b>	159,377	47,185					
3240 <b>Year 2027</b>	121,612	44,200					
3250 <b>Year 2028</b>	89,422	41,108					
3260 <b>Years 2029 to 2033</b>	497,506	155,145					
3270 <b>Years 2034 onwards</b>	593,211	59,438					
3280 Interest to be Earned on Sinking Funds							
<b>3299 TOTAL</b>	<b>1,767,030</b>	<b>449,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13. Other Notes**

Please list all other notes and forward supporting schedules as required by email to:

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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



# FIR2023: Southwold Tp

Asmt Code: 3424

MAH Code: 44606

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2023

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		1	2	3	4	5	
		\$	\$	\$	\$	\$	
<b>Assets</b>							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other						0
<b>0299</b>	<b>Total Assets</b>	0	0	0	0	0	0
<b>Liabilities</b>							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other						0
<b>0499</b>	<b>Total Liabilities</b>	0	0	0	0	0	0
<b>9910</b>	<b>Net Equity</b>	0	0	0	0	0	0
0610	Municipality's Share (\$)						0

##### STATEMENT OF OPERATIONS

0810	Revenues						0
0820	Expenses						0
<b>9920</b>	<b>Net Income (Loss)</b>	0	0	0	0	0	0
1010	Municipality's Share (\$)						0
1020	Dividends paid						0



# FIR2023: Southwold Tp

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2023

### 3. Municipal Procurement This Year

1010	Total Construction Contracts Awarded
1020	Construction Contracts Awarded at \$100,000 or Greater

Number of Contracts	Value of Contracts
1	2
#	\$
4	380,645
1	185,784

### 4. Building Permit Information

1210	Residential Properties
1220	Multi-Residential Properties
1230	All Other Property Classes
<b>1299</b>	

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
106	19,638,536
0	0
49	5,087,744
<b>Subtotal</b>	<b>24,726,280</b>

### 5. Insured Value of Physical Assets

1410	Buildings	
1420	Machinery and Equipment	
1430	Vehicles	
1497	Other	
1498	Other	
<b>1499</b>		

1
\$
15,052,100
2,093,700
3,368,217
<b>Subtotal</b>
<b>20,514,017</b>

### 6. Total Dollar Losses Due to Structural Fires

1510	Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)
------	-------------------------------------------------------------------

1
\$

### 7. Vacant Home Tax

1710	Number of Properties for Which the Vacant Home Tax was Levied in 2023
------	-----------------------------------------------------------------------

1
#

**FIR2023: Southwold Tp**

Asmt Code: 3424

MAH Code: 44606

**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2023

**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 Municipal 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						

**(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 Municipal 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%		

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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, 2023

**9. Building Permit Information (Performance Measures)**

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

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

**Total Value of Construction Activity**

- 1304 Total Value of Construction Activity for 2023 based on permits issued.

1	\$
	24,726,280

**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):*

- 1306 **Category 1: Houses** (houses not exceeding 3 storeys / 600 square metres)  
*Reference : provincial standard is 10 working days*
- 1308 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)  
*Reference : provincial standard is 15 working days*
- 1310 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)  
*Reference : provincial standard is 20 working days*
- 1312 **Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)  
*Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.*

Median Number of Working Days
1#
7

10
----

15
----

--

**Number Of Building Permit Applications**

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

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
19	0	19
3	0	3
1	0	1
0	0	0
<b>Subtotal</b>	<b>0</b>	<b>23</b>

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

**10. Planning and Development**

**Land Use Planning** (using building permit information)

- 1350 Number of residential units in new detached houses
- 1352 Number of residential units in new semi-detached houses
- 1354 Number of residential units in new row houses
- 1356 Number of residential units in new apartments / condo apartments
- 1358

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
19	19	0
0	0	0
0	0	0
0	0	0
<b>Subtotal</b>	<b>19</b>	<b>0</b>

**Land Designated for Agricultural Purposes**

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023

Hectares
1 #
28,170

**11. Transportation Services**

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

1 #
170
66

Column	Column	Column	Description
--------	--------	--------	-------------

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2023

	1 #	2 #	3 #	4 LIST
1722				Y
1725				MTO Manual for Condition

1730	<b>Roads:</b> Total Unpaved Lane Km	280
1740	<b>Winter Control:</b> Total Lane Km maintained in winter	450
1750	<b>Transit:</b> Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	
1755	<b>Transit:</b> Population of Service Area	
1760	<b>Bridges and Culverts:</b> 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
1765	Bridges	1	2
1766	Culverts	2	6
1767		8	13
<b>Subtotal</b>		10	19

	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768				Y
1769				Bi-annually by an Engineer

### 12. Environmental Services

1810	<b>Wastewater Main Backups:</b> Total number of backed up wastewater mains	1
1815	<b>Wastewater Collection / Conveyance:</b> Total KM of Wastewater Mains.	6
1820	<b>Wastewater Treatment and Disposal :</b> Total Megalitres of Wastewater Treated	66,101.000
1825	<b>Wastewater Bypasses Treatment:</b> Estimated megalitres of untreated wastewater.	
1835	<b>Urban Storm Water Management :</b> Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	
1840	<b>Rural Storm Water Management:</b> Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) .	
1845	<b>Water Treatment:</b> Total Megalitres of Drinking Water Treated.	
1850	<b>Water Main Breaks:</b> Number of water main breaks in a year	
1855	<b>Water Distribution/Transmission:</b> Total kilometres of Water Distribution / Transmission Pipe.	229
1860	<b>Solid Waste Collection:</b> Total tonnes collected from all property classes.	1,066
1865	<b>Solid Waste Disposal:</b> Total tonnes disposed of from all property classes.	1,066
1870	<b>Waste Diversion:</b> Total tonnes diverted from all property classes.	

### 13. Recreation Services

1910	<b>Trails:</b> Total kilometres of trails ( owned by municipality and third parties ).	1
1920	<b>Indoor recreation facility space:</b> Square metres of indoor recreation facilities ( municipally owned ) .	86
1930	<b>Outdoor recreation facility space:</b> Square metres of outdoor recreation facility space ( municipally owned ) .	50
		355,904

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

2310	<b>Fire Services:</b> Other revenue.	1
2320	<b>Paved Roads:</b> Other revenue.	\$
2330	<b>Solid Waste Disposal:</b> Other revenue.	
2340	<b>Waste Diversion:</b> Other Revenue	
2370	Assessment on Exempt Properties (Enter data from returned roll)	38,419,100

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## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2023

#### DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025**

*Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.*

<b>Debt Charges for the Current Year</b>		1
		\$
0210	Principal (SLC 74 3099 01).	129,349
0220	Interest (SLC 74 3099 02).	138
0299		
	<b>Subtotal</b>	<b>129,487</b>
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	<b>Total Debt Charges</b>	<b>129,487</b>
<b>Excluded Debt Charges</b>		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	2,432
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		
	<b>Total Debt Charges to be Excluded</b>	<b>2,432</b>
9920	<b>Net Debt Charges</b>	<b>127,055</b>
1610	<b>Total Revenues (SLC 10 9910 01)</b>	14,025,848
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,368,747
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	4,340
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred Revenue Earned (Canada Gas Tax) (SLC 10 0831 01)	146,309
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,206,977
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	104,043
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	625,407
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 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		
	<b>Subtotal</b>	<b>3,455,823</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610		
	<b>Net Revenues</b>	<b>10,570,025</b>
2620		
	<b>25% of Net Revenues</b>	<b>2,642,506</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>2,515,451</b>

#### For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

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# Schedule 83

## NOTES

for the year ended December 31, 2023

### 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:**