

# 2016 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: **2016-V1.03**

## 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	westelgin.et
0091	Municipal Auditor	CHRISTENE SCRIMGEOUR
0092	Municipal Audit Firm	Scrimgeour & Company
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	06/08/18

### Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	No Allocation

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040	Households	2,972	Municipal	
0041	Population	4,656	Municipal	
0042	Youth Population	312	MPAC	



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# Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	<b>Property Taxation</b>	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	3,317,172
0499	<b>Payments-in-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	77,371
<b>9940</b>	<b>Subtotal</b>	<b>3,394,543</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,816,000
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>1,816,000</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	17,791
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	61,932
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) . . . . .	24,194
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	13,895
<b>0899</b>	<b>Subtotal</b>	<b>117,812</b>
1098	<b>Revenue from other municipalities for Tangible Capital Assets</b> (SLC 12 9910 07) . . . . .	0
1099	<b>Revenue from other municipalities</b> (SLC 12 9910 03) . . . . .	662,549
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	<b>3,593,388</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	36,673
1430	Rents, concessions and franchises . . . . .	8,100
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
<b>1499</b>	<b>Subtotal</b>	<b>44,773</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	
1620	Penalties and interest on taxes . . . . .	135,426
1698	Other . . . . .	
<b>1699</b>	<b>Subtotal</b>	<b>135,426</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	94,533
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	37,016
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 . . . . .	1,501
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 . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>133,050</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
<b>9910</b>	<b>TOTAL Revenues</b>	<b>9,897,541</b>

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	9,897,541
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	9,689,979
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	207,562
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	52,967,692
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	52,967,692
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	53,175,254

<b>Continuity of Government Business Enterprise Equity</b>		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

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	24,194
4019	Provincial Gas Tax for Transit capital expenses. . . . .	
4020	Provincial Gas Tax . . . . .	24,194

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	13,895
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	<b>Canada Gas Tax</b>	<b>13,895</b>

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**Schedule 12  
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2016

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
<b>0299 General government</b>				69,650			
<b>Protection services</b>							
0410 Fire				16,618			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	4,180						
0445 Building permit and inspection services				42,184			
0450 Emergency measures				900			
0460 Provincial Offences Act (POA)			34,368				
0498 Other							
<b>0499 Subtotal</b>	<b>4,180</b>	<b>0</b>	<b>34,368</b>	<b>59,702</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved			444,908		61,932		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				191,242			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs			18,654	20,550			
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>463,562</b>	<b>211,792</b>	<b>61,932</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				525,913			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				2,043,606			
0840 Solid waste collection							
0850 Solid waste disposal				7,101			
0860 Waste diversion				51,293			
0898 Other							
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,627,913</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
<b>1299 Subtotal</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							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill				137,465			
1634 Recreation facilities - All Other			72,637				
1640 Libraries			45,329	423,799			
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>117,966</b>	<b>561,264</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning			46,653	56,954			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation	13,611						
1850 Tile drainage/shoreline assistance				6,113			
1898 Other							
<b>1899 Subtotal</b>	<b>13,611</b>	<b>0</b>	<b>46,653</b>	<b>63,067</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>17,791</b>	<b>0</b>	<b>662,549</b>	<b>3,593,388</b>	<b>61,932</b>	<b>0</b>	<b>0</b>

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# Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2016

## 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="checkbox"/> Large Industrial new construction . . . . .	Y

### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential . . . . .									
0330	C Commercial . . . . .	57.8%	-1,687	146	10.0%	10.0%	500	500	Y	Y
0340	I Industrial . . . . .	49.9%	-3,408	-530	10.0%	10.0%	500	500	Y	Y

### 3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2 Y or N	3 #	4 \$	5 %	6 \$	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?	Year Current Phase-In Initiated	Term of Current Phase-In
	2 Y or N	3 Year	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	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210	R Residential . . . . .	2	20160424	2	20160927	20161125
1220	M Multi-Residential . . . . .	2	20160424	2	20160927	20161125
1230	F Farmland . . . . .	2	20160424	2	20160927	20161125
1240	T Managed Forest . . . . .	2	20160424	2	20160927	20161125
1250	C Commercial . . . . .	2	20160424	2	20160927	20161125
1260	I Industrial . . . . .	2	20160424	2	20160927	20161125
1270	P Pipeline . . . . .	2	20160424	2	20160927	20161125
1298	Other <input type="checkbox"/> Large industrial, new construction . . . . .	2	20160424	2	20160927	20161125

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2016

1. GENERAL PURPOSE LEVY INFORMATION

						Phase-In Taxable Assessment				LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL						697,187,695				3,109,468	3,093,744	1,261,316	7,464,528

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%	370,669,460	370,669,460	0.602770%	0.599720%	0.188000%	1.390490%	2,234,284	2,222,979	696,859	5,154,122
0050	MT	0	Multi-Residential	Full Occupied	2.345800	100%	5,312,800	5,312,800	1.413970%	1.406820%	0.188000%	3.008790%	75,121	74,742	9,988	159,851
0110	FT	0	Farmland	Full Occupied	0.250000	100%	284,920,075	284,920,075	0.150690%	0.149930%	0.047000%	0.347620%	429,346	427,181	133,912	990,439
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,128,600	1,128,600	0.150690%	0.149930%	0.047000%	0.347620%	1,701	1,692	530	3,923
0210	CT	0	Commercial	Full Occupied	1.637600	100%	17,242,560	17,242,560	0.987090%	0.982100%	1.180000%	3.149190%	170,200	169,339	203,462	543,001
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.637600	100%	58,000	58,000	0.987090%	0.982100%	1.180000%	3.149190%	573	570	684	1,827
0240	CU	0	Commercial	Excess Land	1.637600	70%	119,100	119,100	0.690950%	0.687460%	0.826000%	2.204410%	823	819	984	2,626
0270	CX	0	Commercial	Vacant Land	1.637600	70%	424,900	424,900	0.690950%	0.687460%	0.826000%	2.204410%	2,936	2,921	3,510	9,367
0510	IT	0	Industrial	Full Occupied	2.225100	100%	3,403,200	3,403,200	1.341210%	1.334440%	1.500000%	4.175650%	45,644	45,414	51,048	142,106
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.225100	100%	37,700	37,700	1.341210%	1.334440%	1.500000%	4.175650%	506	503	566	1,575
0540	IU	0	Industrial	Excess Land	2.225100	65%	54,600	54,600	0.871780%	0.867380%	0.975000%	2.714160%	476	474	532	1,482
0570	IX	0	Industrial	Vacant Land	2.225100	65%	648,100	648,100	0.871780%	0.867380%	0.975000%	2.714160%	5,650	5,621	6,319	17,590
0610	LT	0	Large Industrial	Full Occupied	2.831800	100%	997,300	997,300	1.706910%	1.698290%	1.500000%	4.905200%	17,023	16,937	14,960	48,920
0710	PT	0	Pipeline	Full Occupied	1.144600	100%	5,107,000	5,107,000	0.689930%	0.686440%	1.074000%	2.450370%	35,235	35,056	54,849	125,140
2140	JT	0	Industrial, NConstr.	Full Occupied	2.225100	100%	649,500	649,500	1.706910%	1.698290%	1.180000%	4.585200%	11,086	11,030	7,664	29,780
2145	JU	0	Industrial, NConstr.	Excess Land	2.225100	65%	38,500	38,500	0.871780%	0.867380%	0.767000%	2.506160%	336	334	295	965
2235	KT	0	Large Ind., NConstr.	Full Occupied	2.831800	100%	4,422,500	4,422,500	1.341210%	1.334440%	1.180000%	3.855650%	59,315	59,016	52,186	170,517
2440	XT	0	Commercial, NConstr.	Full Occupied	1.637600	100%	1,929,300	1,929,300	0.987090%	0.982100%	1.180000%	3.149190%	19,044	18,948	22,766	60,758
2445	XU	0	Commercial, NConstr.	Excess Land	1.637600	70%	24,500	24,500	0.690950%	0.687460%	0.826000%	2.204410%	169	168	202	539
												0	0	0	0	
9201	Subtotal						697,187,695	697,187,695					3,109,468	3,093,744	1,261,316	7,464,528





2016-V1.03

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
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) . . . . .	38,163	37,752	13,919	89,834
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	<b>3,147,631</b>	<b>3,131,496</b>	<b>1,275,235</b>	<b>7,554,362</b>
<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 . . . . .	61,804			61,804
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .	17,809			17,809
8035	Waste management collection charges . . . . .	120,647			120,647
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	<b>200,260</b>	<b>0</b>	<b>0</b>	<b>200,260</b>
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .	2,738	2,524	7,448	12,710
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	<b>2,738</b>	<b>2,524</b>	<b>7,448</b>	<b>12,710</b>
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	<b>3,350,629</b>	<b>3,134,020</b>	<b>1,282,683</b>	<b>7,767,332</b>







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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
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>	35,722	35,540	41,649	112,911
<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 . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .				0
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	0	0	0	0
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	35,722	35,540	41,649	112,911

# FIR2016: West Elgin M

Asmt Code: 3434

MAH Code: 44613

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2016

1. Municipal and School Board Taxation		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		100.000%				77.434%	0.660%	20.266%	1.640%	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	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	370,669,460	370,669,460	370,669,460	370,669,460	5,154,122	576,182	1,015	118,516	1,146	
0060 Multi-residential	5,312,800	12,462,766	5,312,800	12,462,766	159,851	9,656		332		
0110 Farmland	284,920,075	71,230,019	284,920,075	71,230,019	990,439	116,490		17,284	138	
0140 Managed Forests	1,128,600	282,150	1,128,600	282,150	3,923	530				
<b>9110 Subtotal</b>	<b>662,030,935</b>	<b>454,644,395</b>	<b>662,030,935</b>	<b>454,644,395</b>	<b>6,308,335</b>	<b>702,858</b>	<b>1,015</b>	<b>136,132</b>	<b>1,284</b>	<b>0</b>
0210 Commercial	17,844,560	28,954,995	17,844,560	28,954,995	556,821	161,558	1,377	42,283	3,422	0
0215 Commercial New Construction	1,953,800	3,187,507	1,953,800	3,187,507	61,297	17,785	152	4,655	377	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>19,798,360</b>	<b>32,142,502</b>	<b>19,798,360</b>	<b>32,142,502</b>	<b>618,118</b>	<b>179,343</b>	<b>1,529</b>	<b>46,938</b>	<b>3,798</b>	<b>0</b>
0510 Industrial	4,143,600	8,672,672	4,143,600	8,672,672	162,753	45,272	386	11,849	959	0
0515 Industrial New Construction	688,000	1,500,886	688,000	1,500,886	30,745	6,163	53	1,613	131	0
0610 Large Industrial	997,300	2,824,154	997,300	2,824,154	48,920	11,584	99	3,032	245	0
0615 Large Industrial New Construct	4,422,500	12,523,636	4,422,500	12,523,636	170,517	40,410	344	10,576	856	0
<b>9130 Subtotal</b>	<b>10,251,400</b>	<b>25,521,347</b>	<b>10,251,400</b>	<b>25,521,347</b>	<b>412,935</b>	<b>103,429</b>	<b>882</b>	<b>27,069</b>	<b>2,191</b>	<b>0</b>
0710 Pipelines	5,107,000	5,845,472	5,107,000	5,845,472	125,140	42,472	362	11,116	900	0
0810 Other Property Classes	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0					
9170 Supplementary Taxes					89,834	12,796	17	1,062	44	
<b>9180 Total Levied by Rate</b>					<b>7,554,362</b>	<b>1,040,898</b>	<b>3,804</b>	<b>222,317</b>	<b>8,216</b>	<b>0</b>
9190 Amts Added to Tax Bill					200,260					
9192 Other Taxation Amounts					12,710	5,768	49	1,509	122	
<b>9199 TOTAL before Adj.</b>	<b>697,187,695</b>	<b>518,153,716</b>	<b>697,187,695</b>	<b>518,153,716</b>	<b>7,767,332</b>	<b>1,046,666</b>	<b>3,853</b>	<b>223,826</b>	<b>8,338</b>	<b>0</b>

2. Payments-In-Lieu of Taxation		TOTAL				Municipal PILS				
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	LT / ST	UT	Education PILS		
	16 \$	2 \$	18 \$	17 \$	3 \$	4 \$	5 \$	6 \$		
1010 Residential	500	500	500	500	7	3	3	1		
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		
<b>9210 Subtotal</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>7</b>	<b>3</b>	<b>3</b>	<b>1</b>		
1210 Commercial	1,950,500	3,194,139	1,950,500	3,194,139	60,376	19,254	19,156	21,966		
1215 Commercial New Construction	1,668,000	2,731,517	1,668,000	2,731,517	52,528	16,465	16,381	19,682		
1310 Parking Lot	0	0	0	0	0	0	0	0		
1320 Office Building	0	0	0	0	0	0	0	0		
1325 Office Building New Construct	0	0	0	0	0	0	0	0		
1340 Shopping Centre	0	0	0	0	0	0	0	0		
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0		
<b>9220 Subtotal</b>	<b>3,618,500</b>	<b>5,925,656</b>	<b>3,618,500</b>	<b>5,925,656</b>	<b>112,904</b>	<b>35,719</b>	<b>35,537</b>	<b>41,648</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 Construct	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>		
1718 Pipelines	0	0	0	0	0	0	0	0		
1810 Other Property Classes	0	0	0	0	0	0	0	0		
9270 Supplementary PILS					0	0	0	0		
<b>9280 Total Levied by Rate</b>					<b>112,911</b>	<b>35,722</b>	<b>35,540</b>	<b>41,649</b>		
9290 Amts Added to PILS					0	0	0	0		
9292 Other PIL Amounts					0	0	0	0		
<b>9299 TOTAL before Adj.</b>	<b>3,619,000</b>	<b>5,926,156</b>	<b>3,619,000</b>	<b>5,926,156</b>	<b>112,911</b>	<b>35,722</b>	<b>35,540</b>	<b>41,649</b>		

Part 3 contains Distribution of PILS by School Boards







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## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		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>Social Housing</b>												
1410	Public Housing . . . . .								0			0
1420	Non-Profit/Cooperative Housing . . . . .								0			0
1430	Rent Supplement Programs . . . . .								0			0
1497	Other <input type="text"/>								0			0
1498	Other <input type="text"/>								0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks . . . . .	147,152		91,652				87,757	326,561			326,561
1620	Recreation programs . . . . .			30,517					30,517			30,517
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	1,581		155,731					157,312			157,312
1634	Rec. Fac. - All Other . . . . .	199,369		430,425				125,522	755,316			755,316
1640	Libraries . . . . .			34,934				1,686	36,620			36,620
1645	Museums . . . . .								0			0
1650	Cultural services . . . . .								0			0
1698	Other <input type="text"/>								0			0
1699	<b>Subtotal</b>	348,102	0	743,259	0	0	0	214,965	1,306,326	0	0	1,306,326
<b>Planning and development</b>												
1810	Planning and zoning . . . . .	110,076		14,262					124,338			124,338
1820	Commercial and Industrial . . . . .			37,414					37,414			37,414
1830	Residential development . . . . .								0			0
1840	Agriculture and reforestation . . . . .		1,582	62,584					64,166			64,166
1850	Tile drainage/shoreline assistance . . . . .		6,113						6,113			6,113
1898	Other <input type="text"/>								0			0
1899	<b>Subtotal</b>	110,076	7,695	114,260	0	0	0	0	232,031	0	0	232,031
1910	Other <input type="text"/>								0			0
9910	<b>TOTAL</b>	2,052,806	16,166	3,690,448	2,105,530	27,462	99,622	1,697,945	9,689,979	0	0	9,689,979

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## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2016

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	1,640,521
5020	Employee benefits . . . . .	412,285
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	2,052,806
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	2,052,806
<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 . . . . .	27,462
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	41,945
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



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## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST					AMORTIZATION				2016 Closing Net Book Value	
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2016 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<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
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	2,399,806	4,014,523	14,939		4,029,462	1,614,717	87,757		1,702,474		2,326,988
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	4,380,345	5,714,710	48,020		5,762,730	1,334,365	125,522		1,459,887		4,302,843
1640	Libraries	360,360	415,492			415,492	55,132	1,686		56,818		358,674
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	<b>Subtotal</b>	7,140,511	10,144,725	62,959	0	10,207,684	3,004,214	214,965	0	3,219,179		6,988,505
<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	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	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0			0	0			0		0
9910	<b>Total Tangible Capital Assets</b>	44,250,973	64,188,717	1,250,947	433,241	65,006,423	19,937,744	1,697,945	268,874	21,366,815		43,639,608

**FIR2016: West Elgin M**  
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 MAH Code: 44613

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
 for the year ended December 31, 2016

**SEGMENTED BY ASSET CLASS**

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	5,041,873	5,041,873
2010	Land Improvements . . . . .	1,180,287	1,115,624
2020	Buildings . . . . .	9,585,341	9,286,587
2030	Machinery & Equipment . . . . .	10,415,273	10,023,020
2040	Vehicles . . . . .	1,701,100	1,895,395
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	<b>Total General Capital Assets</b>	27,923,874	27,362,499
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	16,327,099	16,277,109
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	<b>Total Infrastructure Assets</b>	16,327,099	16,277,109
9920	<b>Total Tangible Capital Assets</b>	44,250,973	43,639,608
2405	<b>Construction-in-progress</b>	198,130	177,624
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	44,449,103	43,817,232

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# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

<b>0299</b>	<b>General government</b>	
	<b>Protection services</b>	
0410	Fire	
0420	Police	
0421	Court Security	
0422	Prisoner Transportation	
0430	Conservation authority	
0440	Protective inspection and control	
0445	Building permit and inspection services	
0450	Emergency measures	
0460	Provincial Offences Act (POA)	
0498	Other	
<b>0499</b>		
	<b>Transportation services</b>	
0611	Roads - Paved	
0612	Roads - Unpaved	
0613	Roads - Bridges and Culverts	
0614	Roadways - Traffic Operations & Roadside	
0621	Winter Control - Except sidewalks, Parking Lots	
0622	Winter Control - Sidewalks, Parking Lots Only	
0631	Transit - Conventional	
0632	Transit - Disabled & special needs	
0640	Parking	
0650	Street lighting	
0660	Air transportation	
0698	Other	
<b>0699</b>		
	<b>Environmental services</b>	
0811	Wastewater collection/conveyance	
0812	Wastewater treatment & disposal	
0821	Urban storm sewer system	
0822	Rural storm sewer system	
0831	Water treatment	
0832	Water distribution/transmission	
0840	Solid waste collection	
0850	Solid waste disposal	
0860	Waste diversion	
0898	Other	
<b>0899</b>		
	<b>Health services</b>	
1010	Public health services	
1020	Hospitals	
1030	Ambulance services	
1035	Ambulance dispatch	
1040	Cemeteries	
1098	Other	
<b>1099</b>		
	<b>Social and family services</b>	
1210	General assistance	
1220	Assistance to aged persons	
1230	Child care	
1298	Other	
<b>1299</b>		
	<b>Social Housing</b>	
1410	Public Housing	
1420	Non-Profit/Cooperative Housing	
1430	Rent Supplement Programs	
1497	Other	
1498	Other	
<b>1499</b>		
	<b>Recreation and cultural services</b>	
1610	Parks	
1620	Recreation programs	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	
1634	Rec. Fac. - All Other	
1640	Libraries	
1645	Museums	
1650	Cultural services	
1698	Other	
<b>1699</b>		
	<b>Planning and development</b>	
1810	Planning and zoning	
1820	Commercial and Industrial	
1830	Residential development	
1840	Agriculture and reforestation	
1850	Tile drainage/shoreline assistance	
1898	Other	
<b>1899</b>		
1910	Other	
<b>9910</b>	<b>Total Construction-In-Progress</b>	

COST			
2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
1	2	3	4
\$	\$	\$	\$
0	4,480		4,480
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
34,339	137,372	34,339	137,372
<b>Subtotal</b>	<b>116,829</b>	<b>116,829</b>	<b>137,372</b>
0	6,820	59,638	6,820
<b>Subtotal</b>	<b>59,638</b>	<b>59,638</b>	<b>6,820</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
21,663	7,289	0	28,952
<b>Subtotal</b>	<b>21,663</b>	<b>7,289</b>	<b>28,952</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
0	0	0	0
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>
198,130	155,961	176,467	177,624
<b>Total Construction-In-Progress</b>	<b>198,130</b>	<b>155,961</b>	<b>177,624</b>

**FIR2016: West Elgin M**

Asmt Code: 3434  
MAH Code: 44613

**Schedule 53**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	207,562
1020	Acquisition of tangible capital assets . . . . .	-1,250,947
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	1,697,945
1031	Contributed (Donated) tangible capital assets . . . . .	
1032	Change in construction-in-progress . . . . .	20,506
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	164,367
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"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>631,871</b>
1210	Change in supplies inventories . . . . .	14,239
1220	Change in prepaid expenses . . . . .	
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>14,239</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	853,672
1420	Net financial assets (net debt), beginning of year . . . . .	8,480,527
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>9,334,199</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 . . . . .	65,848
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"/> Municipal and tile drain recoveries from ratepayers . . . . .	-65,848
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	849,556
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	305,058
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"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>1,154,614</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) . . . . .	61,932
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	13,895
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>75,827</b>
<b>0499</b>	<b>Subtotal</b>	<b>1,230,441</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>1,230,441</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	0

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**FIR2016: West Elgin M**

**Schedule 54**

Asmt Code: 3434

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

MAH Code: 44613

for the year ended December 31, 2016

\* 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**

		2016 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>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2016 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>

# FIR2016: West Elgin M

Asmt Code: 3434

MAH Code: 44613

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

### Schedule 54

for the year ended December 31, 2016

\* 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

		2016 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	207,562
2020	Non-cash items including amortization	1,697,945
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	161,116
2030	Prepaid expenses	
2040	Change in deferred revenue	
2096	Other	
2097	Other	
2098	Other	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>2,066,623</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets	164,367
0620	Cash used to acquire tangible capital assets	-1,250,947
0630	Change in construction-in-progress	20,506
0698	Other <input type="text" value="Change in inventories"/>	14,239
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-1,051,835</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	65,848
1020	Principal long term debt repayment	-95,210
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text" value="Recovered from ratepayers - tile drain loans"/>	-27,350
1097	Other	
1098	Other	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>-56,712</b>
1210	Increase in cash and cash equivalents	958,076
1220	Cash and cash equivalents, beginning of year	7,825,642
<b>9920</b>	<b>Cash and cash equivalents, end of year</b>	<b>8,783,718</b>

		2016 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash	1,419,264
1402	Temporary borrowings	
1403	Short term investments	7,364,454
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>8,783,718</b>
<b>Cash:</b>		
1501	Unrestricted	8,783,718
1502	Restricted	
1503	Unallocated	
<b>9950</b>	<b>Cash and cash equivalents, end of year</b>	<b>8,783,718</b>

2016-V1.03

# FIR2016: West Elgin M

Asmt Code: 3434

MAH Code: 44613

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	437,457	2,555,639	6,051,497
0310 Allocation of Surplus		135,866	957,803
0315 Allocation of Surplus : for operating			200,204
0320 Allocation of Surplus : for capital		135,866	757,599
<b>Development Charges Act</b>			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>0</b>		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	2,795		
0860 Gasoline Tax - Province	6,943		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	156,789		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>166,527</b>	<b>135,866</b>	<b>957,803</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset		37,612	267,446
1015 For current operations			14,561
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)	24,194		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	13,895		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	38,089	37,612	282,007
<b>2099 Balance, end of year</b>	<b>565,895</b>	<b>2,653,893</b>	<b>6,727,293</b>









2016-11-03

**FIR2016: West Elgin M**

**Schedule 70**

Asmt Code: 3434

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 44613

for the year ended December 31, 2016

Financial Assets		1
0299	Cash and cash equivalents	\$ 8,783,718
<b>Accounts receivable</b>		
0410	Canada	96,941
0420	Ontario	39,148
0430	Upper-tier	21,114
0440	Other municipalities	20,522
0450	School boards	
0490	Other receivables	669,489
0499	<b>Subtotal</b>	847,214
<b>Taxes receivable</b>		
0610	Current year's levies	585,330
0620	Previous year's levies	265,100
0630	Prior year's levies	201,244
0640	Penalties and interest	67,189
0690	LESS: Allowance for uncollectables	
0699	<b>Subtotal</b>	1,118,863
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	<b>Subtotal</b>	0
<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	129,242
0868	Other	
0845	<b>Subtotal</b>	129,242
<b>Other financial assets</b>		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	0
9930	<b>TOTAL Financial Assets</b>	10,879,037
8010	* Market value of Investments included in Line 0829	

2016-11.03

# FIR2016: West Elgin M

# Schedule 70

Asmt Code: 3434

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44613

for the year ended December 31, 2016

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	
2220	Ontario . . . . .	
2230	Upper-tier . . . . .	152,454
2240	Other municipalities . . . . .	
2250	School boards . . . . .	
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	430,347
2290	Other . . . . .	93,577
2299	<b>Subtotal</b>	676,378
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	565,895
2490	Other . . . . .	
2499	<b>Subtotal</b>	565,895
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	
2620	Debt payable to others . . . . .	302,565
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other . . . . .	
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	302,565
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	
<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 . . . . .	
9940	<b>TOTAL Liabilities</b>	1,544,838
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	9,334,199
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	43,817,232
6250	Inventories of Supplies . . . . .	
6260	Prepaid Expenses . . . . .	23,823
6299	<b>Total Non-Financial Assets</b>	43,841,055
9970	<b>Total Accumulated Surplus/(Deficit)</b>	53,175,254
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	43,643,909
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	9,381,186
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 . . . . .	150,159
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
5098	<b>Total Local Boards</b>	150,159
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	<b>Total Other</b>	0
9971	<b>Total Accumulated Surplus/(Deficit)</b>	53,175,254

# FIR2016: 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, 2016

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,217,949
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	7,767,332
0225	PLUS: Current Year Penalties and Interest . . . . .	
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	7,744,830
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	121,588
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	1,118,863
<b>Cash Collections</b>		<b>9</b>
		<b>\$</b>
0610	Current year's tax . . . . .	6,724,728
0620	Previous year's tax . . . . .	691,005
0630	Penalties and interest . . . . .	128,837
0640	Amounts added to tax bills for collection purposes only . . . . .	200,260
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>7,744,830</b>

2018-V1.03

# FIR2016: 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, 2016

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) . . . . .	23,133	72	2,397	191		25,793	33,457	62,338	121,588
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	<b>Subtotal</b>	0	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 <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
<b>2899</b>	<b>Tax adjustments before allowances</b>	<b>23,133</b>	<b>72</b>	<b>2,397</b>	<b>191</b>	<b>0</b>	<b>25,793</b>	<b>33,457</b>	<b>62,338</b>	<b>121,588</b>

  

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 <input type="text"/>						0			0
4891	Other <input type="text"/>						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		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other				
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	1,023,533	3,781	221,429	8,147	0	1,256,890			

2016-V1.03

# FIR2016: West Elgin M

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# Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	129,242
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	173,323
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>302,565</b>
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"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer . . . . .	
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>
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"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>302,565</b>

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	302,565
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"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>302,565</b>

### 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 . . . . .	126,500
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 . . . . .	176,065
1490	Other long term liabilities . . . . .	
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>302,565</b>

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# FIR2016: West Elgin M

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

#### 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' . . . . .	
	<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>	<b>0</b>
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>	<b>0</b>

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**FIR2016: West Elgin M**

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**Schedule 74**  
**LONG TERM LIABILITIES AND COMMITMENTS**  
for the year ended December 31, 2016

**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	<b>TOTAL</b>	

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

**10. Debt Charges for the current year**

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates . . . . .
3014	Other . . . . .
3015	Tile Drainage/Shoreline Assistance . . . . .
3020	Recovered from reserve funds . . . . .
Recovered from unconsolidated entities:	
3030	Electricity . . . . .
3040	Gas . . . . .
3050	Telephone . . . . .
3097	Other <input type="text"/> . . . . .
3098	Other <input type="text"/> . . . . .
3099	<b>TOTAL</b>

Principal 1 \$	Interest 2 \$	Total 3 \$
69,560	10,053	
25,650	6,113	
95,210	16,166	

**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 1 \$	Interest 2 \$

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

#### 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 2017 . . . . .	84,031	14,942						
3220	Year 2018 . . . . .	80,195	11,011						
3230	Year 2019 . . . . .	72,010	7,410						
3240	Year 2020 . . . . .	14,594	3,681						
3250	Year 2021 . . . . .	11,060	3,010						
3260	Years 2022 to 2026 . . . . .	40,675	5,694						
3270	Years 2027 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	302,565	45,748	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](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2016: West Elgin M

Asmt Code: 3434

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## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

### 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 <input type="text"/> .....						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 <input type="text"/> .....						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
<b>STATEMENT OF OPERATIONS</b>							
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

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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

#### Community Improvement Plans (Section 28 of the Planning Act)

##### Grants

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

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

##### Loans

- 2210 Loans issued in current year (2016) . . . . .
- 2220 Outstanding Loans as of 2016 . . . . .


##### Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .


##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2016

- 2610 Year: 2017 . . . . .
- 2620 Year: 2018 . . . . .
- 2630 Year: 2019 . . . . .
- 2640 Year: 2020 . . . . .
- 2650 Year: 2021 . . . . .
- 2660 Years beyond 2021 . . . . .


**FIR2016: West Elgin M**

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2016

**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	4.00	
0210 Fire	0.00	38.00	0.00
0211 Uniform			
0212 Civilian		38.00	
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		3.00	
0225 Public Works	10.00	2.00	6.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	4.00		15.00
0250 Libraries			
0255 Planning	1.00		
0290 Other		5.00	
<b>0298 Subtotal</b>	<b>23.00</b>	<b>52.00</b>	<b>21.00</b>
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			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>23.00</b>	<b>52.00</b>	<b>21.00</b>

**FIR2016: West Elgin M**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2016

**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	1	2
#	\$		\$
20		664,513	
3		334,918	

**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	1	2
#	\$		\$
59		1,984,580	
0			
18		3,215,000	
77		5,199,580	

**5. Insured value of physical assets**

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

1	2
\$	\$
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 (2014 - 2016) . . . . .

1
\$
321,500

2016-V1.03

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

### 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					

2016-V1.03

# FIR2016: West Elgin M

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2016

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

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

**FIR2016: West Elgin M**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2016

**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
			Other Method (Please describe below)
			Application with contractor/sq ft

**Total Value of Construction Activity**  
1304 Total Value of Construction Activity for 2016 based on permits issued. . . . .

1	\$
	5,199,580

**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
#	5

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

10
----

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

15
----

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

20
----

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
16	0	16
2	0	2
42	0	42
0	0	0
<b>Subtotal</b>	<b>0</b>	<b>60</b>

**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 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. 0  
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 **Subtotal**

Residential Units within Settlement Areas	Total Residential Units
1 #	2 #
5	5
<b>Subtotal</b>	<b>5</b>

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016. . . . .

Hectares	1
#	28,664

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2016

**11. Transportation Services**

		1
		#
1710	Roads : Total Paved Lane Km . . . . .	318
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	318
1722	Has the entire municipal road system been rated? . . . . .	
1725	Indicate the rating system used and the year the rating was conducted . . . . .	
1730	Roads : Total UnPaved Lane Km . . . . .	387
1740	Winter Control : Total Lane Km maintained in winter . . . . .	377
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

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			N

Rating Of Bridges And Culverts		Total Number	
	1	2	
	#	#	
1765	Bridges . . . . .	6	10
1766	Culverts . . . . .	12	26
1767	<b>Subtotal</b>	<b>18</b>	<b>36</b>

Column 1	Column 2	Column 3	Column 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. . . . .		2014

**12. Environmental Services**

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	1
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .	48
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	308,000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater. . . . .	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	
1845	Water Treatment : Total Megalitres of Drinking Water Treated. . . . .	132,000
1850	Water Main Breaks : Number of water main breaks in a year. . . . .	0
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	178
1860	Solid Waste Collection : Total tonnes collected from all property classes. . . . .	1,193
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	953
1870	Waste Diversion : Total tonnes diverted from all property classes. . . . .	241

**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). . . . .	2,847
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	72,000

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

		1
		\$
2310	Fire Services : Other revenue. . . . .	
2320	Paved Roads : Other revenue. . . . .	444,908
2330	Solid Waste Disposal : Other revenue. . . . .	
2340	Waste Diversion : Other Revenue. . . . .	
2370	Assessment on Exempt Properties (Enter data from returned roll) . . . . .	30,142,705

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## Schedule 81

### ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2016

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018**

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

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

**Debt Charges for the Current Year**

		1
		\$
0210	Principal (SLC 74 3099 01) . . . . .	95,210
0220	Interest (SLC 74 3099 02) . . . . .	16,166
0299	<b>Subtotal</b>	<b>111,376</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910</b>	<b>Total Debt Charges</b>	<b>111,376</b>

**Excluded Debt Charges**

		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) . . . . .	31,763
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>31,763</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>79,613</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	9,897,541
<b>2010</b>	<b>Excluded Revenue Amounts</b>	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	6,113
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,895,723
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) . . . . .	24,194
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	13,895
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	662,549
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	37,016
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
2299	<b>Subtotal</b>	<b>2,633,377</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
<b>2610</b>	<b>Net Revenues</b>	<b>7,258,051</b>
<b>2620</b>	<b>25% of Net Revenues</b>	<b>1,814,513</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>1,734,900</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

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# Schedule 83

## NOTES

for the year ended December 31, 2016

### 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 :**