

2017 FINANCIAL INFORMATION RETURN

Municipality: **Elgin Co**
Tier: **Upper-Tier**
Area: **Elgin Co**

MSO Office: **Western Ontario**
Asmt Code: **3400**
MAH Code: **44000**

Submitting: **FIR Schedules Only**
Version: **2017.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

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

0020	Name	Jim Bundschuh
0022	Telephone	(519) 631-1460 x 141
0024	Fax	(519) 631-4297
0028	Email (Required)	jbundschuh@elgin.ca
0030	Website address of Municipality	www.elgincounty.ca
0091	Municipal Auditor	Rob Foster
0092	Municipal Audit Firm	Graham Scott Enns LLP
0095	Municipal Auditor's Email (Required)	rfoster@gsellp.com
0090	Municipal Treasurer	Jim Bundschuh
0093	Municipal Treasurer's Email (Required)	jbundschuh@elgin.ca
0094	Date	7/30/2018

Signature of Municipal Treasurer

[Signature]	
Signature	Date

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

	Municipal Data		Data Source	
	1	2	1	2
	(#)	(List)		
0040	Households	19,499	Stats Can	
0041	Population	50,069	Stats Can	
0042	Youth Population	13,260	Stats Can	

FIR2017: Elgin Co

Schedule 10

Asmt Code: 3400
MAH Code: 44000

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2017

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	32,650,762
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	1,532,268
9940	Subtotal	34,183,030
0510	Estimated tax revenue	0
0620	Ontario Municipal Partnership Fund (OMPF)	870,200
0695	Other	0
0696	Other	0
0697	Other	0
0698	Other	0
0699	Subtotal	870,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	21,225,396
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,411,365
0820	Canada conditional grants (SLC 12 9910 02)	175,189
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	1,533,333
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	24,345,283
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	2,690,348
1299	Total User Fees and Service Charges (SLC 12 9910 04)	6,444,841
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	0
1420	Licences and permits	404,979
1430	Rents, concessions and franchises	678,710
1431	Royalties	0
1432	Green Energy	0
1498	Other Past Warden's Fund	2,725
1499	Subtotal	1,086,414
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	1,841,976
1610	Other fines	0
1620	Penalties and interest on taxes	0
1698	Other	0
1699	Subtotal	1,841,976
	Other revenue	
1805	Investment income	221,162
1806	Interest earned on reserves and reserve funds	0
1811	Gain/Loss on sale of land & capital assets	0
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	0
1830	Donations	41,503
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	568
1850	Contributions from non-consolidated entities	0
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	0
1870	Gaming and Casino Revenues	0
1890	Other	0
1891	Other	0
1892	Other	0
1893	Other	0
1894	Other	0
1895	Other	0
1896	Other	0
1897	Other	0
1898	Other	0
1899	Subtotal	263,233
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	0
9910	TOTAL Revenues	71,725,325

2017.01001

FIR2017: Elgin Co

Schedule 10

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	71,725,325
2020	LESS: Total Expenses (SLC 40 9910 11)	67,018,791
2030	PLUS:	0
2040	PLUS:	0
2045	PLUS: PSAB Adjustments	0
2099	Annual Surplus/(Deficit)	4,706,534
2060	Accumulated surplus/(deficit) at the beginning of year	198,593,838
2061	Prior period adjustments	0
2062	Restated accumulated surplus/(deficit) at the beginning of year	198,593,838
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	203,300,372

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

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

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	0
Transportation Services:		
4030	Roads - Paved	1,533,333
4031	Roads - Unpaved	0
4032	Roads - Bridges and Culverts	0
4033	Roadways - Traffic Operations & Roadside	0
4040	Transit - Conventional	0
4041	Transit - Disabled & special needs	0
4045	Air transportation	0
4046	Other	0
Environmental Services:		
4060	Wastewater collection/conveyance	0
4061	Wastewater treatment & disposal	0
4062	Urban storm sewer system	0
4063	Rural storm sewer system	0
4064	Water treatment	0
4065	Water distribution/transmission	0
4066	Solid waste collection	0
4067	Solid waste disposal	0
4068	Waste diversion	0
4069	Other	0
4075	Recreation Facilities - All Other	0
4076	Cultural services	0
4080	Commercial and industrial	0
4099	Canada Gas Tax	1,533,333

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Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2017

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government	466,550	0	195,099	28,741	0	0	0
Protection services							
0410 Fire	0	0	0	0	0	0	0
0420 Police	0	0	0	0	0	0	0
0421 Court Security	0	0	0	0	0	0	0
0422 Prisoner Transportation	0	0	0	0	0	0	0
0430 Conservation authority	0	0	0	0	0	0	0
0440 Protective inspection and control	0	0	0	0	0	0	0
0445 Building permit and inspection services	0	0	0	0	0	0	0
0450 Emergency measures	0	0	0	0	0	0	0
0460 Provincial Offences Act (POA)	0	0	0	0	0	0	0
0498 Other	0	0	0	0	0	0	0
0499 Subtotal	0	0	0	0	0	0	0
Transportation services							
0611 Roads - Paved	0	0	0	0	1,071,369	1,533,333	0
0612 Roads - Unpaved	0	0	0	0	0	0	0
0613 Roads - Bridges and Culverts	0	0	0	0	0	0	0
0614 Roads - Traffic Operations & Roadside	0	0	0	0	0	0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0	0	0	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	0	0	0	0
0631 Transit - Conventional	0	0	0	0	0	0	0
0632 Transit - Disabled & special needs	0	0	0	0	0	0	0
0640 Parking	0	0	0	0	0	0	0
0650 Street lighting	0	0	0	0	0	0	0
0660 Air transportation	0	0	0	0	0	0	0
0698 Other	0	0	0	0	0	0	0
0699 Subtotal	0	0	0	0	1,071,369	1,533,333	0
Environmental services							
0811 Wastewater collection/conveyance	0	0	0	0	0	0	0
0812 Wastewater treatment & disposal	0	0	0	0	0	0	0
0821 Urban storm sewer system	0	0	0	0	0	0	0
0822 Rural storm sewer system	0	0	0	0	0	0	0
0831 Water treatment	0	0	0	0	0	0	0
0832 Water distribution/transmission	0	0	0	0	0	0	0
0840 Solid waste collection	0	0	0	0	0	0	0
0850 Solid waste disposal	0	0	0	0	0	0	0
0860 Waste diversion	0	0	0	0	0	0	0
0898 Other	0	0	0	0	0	0	0
0899 Subtotal	0	0	0	0	0	0	0
Health services							
1010 Public health services	4,065,711	141,757	359,062	41,738	0	0	0
1020 Hospitals	0	0	0	0	0	0	0
1030 Ambulance services	4,891,268	0	2,136,187	0	0	0	0
1035 Ambulance dispatch	0	0	0	0	0	0	0
1040 Cemeteries	0	0	0	0	0	0	0
1098 Other	0	0	0	0	0	0	0
1099 Subtotal	8,956,979	141,757	2,495,249	41,738	0	0	0
Social and family services							
1210 General assistance	0	0	0	0	0	0	0
1220 Assistance to aged persons	11,571,103	0	0	6,239,959	339,996	0	0
1230 Child care	0	0	0	0	0	0	0
1298 Other	0	0	0	0	0	0	0
1299 Subtotal	11,571,103	0	0	6,239,959	339,996	0	0
Social Housing							
1410 Public Housing	0	0	0	0	0	0	0
1420 Non - Profit/Cooperative Housing	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0
1497 Other	0	0	0	0	0	0	0
1498 Other	0	0	0	0	0	0	0
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	0	0	0	0	0	0	0
1620 Recreation programs	0	0	0	0	0	0	0
1631 Recreation facilities - Golf Course, Marina, Ski Hill	0	0	0	0	0	0	0
1634 Recreation facilities - All Other	0	0	0	0	0	0	0
1640 Libraries	151,575	5,291	0	31,266	0	0	0
1645 Museums	16,210	15,938	0	2,567	0	0	0
1650 Cultural services	0	5,021	0	2,523	0	0	0
1698 Other	0	0	0	0	0	0	0
1699 Subtotal	167,785	26,250	0	36,356	0	0	0
Planning and development							
1810 Planning and zoning	0	0	0	0	0	0	0
1820 Commercial and industrial	62,979	7,182	0	97,047	0	0	0
1830 Residential development	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	1,000	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0	0	0	0
1898 Other	0	0	0	0	0	0	0
1899 Subtotal	62,979	7,182	0	98,047	0	0	0
1910 Other	0	0	0	0	0	0	0
9910 TOTAL	21,225,396	175,189	2,690,348	6,444,841	1,411,365	1,533,333	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

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

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	Y									
0330	C Commercial	N	40.7%	-9,715	0	10.0%	5.0%	500	500	Y	Y
0340	I Industrial	N	93.1%	-1,864	-1,864	10.0%	5.0%	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					
1220	M Multi-Residential					
1230	F Farmland					
1240	T Managed Forest					
1250	C Commercial					
1260	I Industrial					
1270	P Pipeline					
1298	Other <input type="text"/>					

FIR2017: Elgin Co

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MAH Code: 44000

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2017

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		6,796,189,686	0	32,267,766	0	32,267,766

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		Education	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%	\$	\$	\$	\$
0010	0	Elgin Co													
0010	RT	Residential	Full Occupied	1.000000	100%	4,381,383,771	4,091,163,190		0.611851%		0.611851%	0	25,031,823	0	25,031,823
0031	R1	Residential	Farm. Awaiting Devel. - Ph I	1.000000	50%	539,700	444,525		0.305926%		0.305926%	0	1,360	0	1,360
0050	MT	Multi-Residential	Full Occupied	1.999900	100%	34,736,100	33,656,853		1.223641%		1.223641%	0	411,839	0	411,839
0110	FT	Farmland	Full Occupied	0.250000	100%	3,388,726,700	2,348,825,011		0.152963%		0.152963%	0	3,592,827	0	3,592,827
0140	TT	Managed Forest	Full Occupied	0.250000	100%	12,754,600	8,875,863		0.152963%		0.152963%	0	13,577	0	13,577
0210	CT	Commercial	Full Occupied	1.637600	100%	176,733,640	162,289,247		1.001967%		1.001967%	0	1,626,085	0	1,626,085
0240	CU	Commercial	Excess Land	1.637600	70%	3,927,900	3,344,495		0.701377%		0.701377%	0	23,458	0	23,458
0270	CX	Commercial	Vacant Land	1.637600	70%	8,880,600	7,922,700		0.701377%		0.701377%	0	55,568	0	55,568
0310	GT	Parking Lot	Full Occupied	1.637600	100%	248,700	233,850		1.001967%		1.001967%	0	2,343	0	2,343
0340	ST	Shopping Centre	Full Occupied	1.637600	100%	351,300	299,130		1.001967%		1.001967%	0	2,997	0	2,997
0510	IT	Industrial	Full Occupied	2.225100	100%	32,117,700	29,737,601		1.361430%		1.361430%	0	404,857	0	404,857
0540	IU	Industrial	Excess Land	2.225100	65%	218,100	203,175		0.884929%		0.884929%	0	1,798	0	1,798
0570	IX	Industrial	Vacant Land	2.225100	65%	8,872,700	7,944,575		0.884929%		0.884929%	0	70,304	0	70,304
0610	LT	Large Industrial	Full Occupied	2.831800	100%	11,020,900	10,005,700		1.732640%		1.732640%	0	173,363	0	173,363
0710	PT	Pipeline	Full Occupied	1.144600	100%	49,352,000	46,103,750		0.700325%		0.700325%	0	322,876	0	322,876
2140	JT	Industrial, NConstr.	Full Occupied	2.225100	100%	14,193,100	13,590,060		1.361430%		1.361430%	0	185,019	0	185,019
2145	JU	Industrial, NConstr.	Excess Land	2.225100	65%	1,068,500	963,961		0.884929%		0.884929%	0	8,530	0	8,530
2235	KT	Large Ind., NConstr.	Full Occupied	2.831800	100%	4,963,200	4,557,675		1.732640%		1.732640%	0	78,968	0	78,968
2440	XT	Commercial, NConstr.	Full Occupied	1.637600	100%	29,621,200	25,821,625		1.001967%		1.001967%	0	258,724	0	258,724
2445	XU	Commercial, NConstr.	Excess Land	1.637600	70%	210,600	206,700		0.701377%		0.701377%	0	1,450	0	1,450
9201												0	0	0	0
			Subtotal			8,159,921,011	6,796,189,686					0	32,267,766	0	32,267,766

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2017

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

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

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		Education	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%	\$	\$	\$	\$
4001												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
9401							Subtotal	0	0			0			0

2017.01

FIR2017: Elgin Co

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)		383,890		383,890
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	0	32,651,656	0	32,651,656
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	0	32,651,656	0	32,651,656

FIR2017: Elgin Co
 Asmt Code: 3400
 MAH Code: 44000

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2017

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		123,844,450	0	1,833,657	0	1,833,657

KIC DTD 1 LIST	Tax DTD 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14	TOTAL 15	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$	
2001	0	Elgin Co														
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	7,649,100	4,579,125			0.611851%		0.611851%	0	28,017	0	28,017
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	10,934,600	9,869,825			0.611851%		0.611851%	0	60,389	0	60,389
1120	FP 0	Famland	PIL: Full Occupied, Taxable Tenant of Province	0.250000	100%	2,489,800	2,065,150			0.152963%		0.152963%	0	3,159	0	3,159
1210	CF 0	Commercial	PIL: Full Occupied	1.637600	100%	16,864,300	13,533,700			1.001967%		1.001967%	0	135,603	0	135,603
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	90,348,200	79,673,675			1.001967%		1.001967%	0	798,304	0	798,304
1260	CW 0	Commercial	PIL: Excess Land, 'General' Only	1.637600	70%	295,000	247,750			0.701377%		0.701377%	0	1,738	0	1,738
1290	CZ 0	Commercial	PIL: Vacant Land, 'General' Only	1.637600	70%	538,100	414,650			0.701377%		0.701377%	0	2,908	0	2,908
4410	XF 0	Commercial, NConstr.	PIL: Full Occupied	1.637600	100%	1,798,000	1,700,500			1.001967%		1.001967%	0	17,038	0	17,038
4415	XP 0	Commercial, NConstr.	PIL: Full Occupied, Taxable Tenant of Province	1.637600	100%	7,859,900	7,839,725			1.001967%		1.001967%	0	78,551	0	78,551
4420	XQ 0	Commercial, NConstr.	PIL: Excess Land, Taxable Tenant of Province	1.637600	70%	467,100	362,025			0.701377%		0.701377%	0	2,539	0	2,539
5010	HF 0	Landfill	PIL: Full Occupied	34.024061	100%	3,867,700	3,558,325			19.824255%		19.824255%	0	705,411	0	705,411
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201			Subtotal			143,111,800	123,844,450						0	1,833,657	0	1,833,657

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

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

9499

TOTAL

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

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal PILS		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
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 \$
9401												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
						0	0					0			0
			Subtotal			0	0					0			0

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2017

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

9601

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
								8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$								
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
Subtotal						0	0					0		0	

9601

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2017

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	PILS	\$
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	0	1,833,657	0	1,833,657
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	0	1,833,657	0	1,833,657

2017/0101

FIR2017: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2017

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)					0.000%			0.000%	0.000%	0.000%	0.000%	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 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	4,381,923,471	4,381,653,621	4,091,607,715	4,091,385,453	25,033,183	0	25,033,183	0					
0050 Multi-residential	34,736,100	69,468,726	33,656,853	67,310,340	411,839	0	411,839	0					
0110 Farmland	3,388,726,700	847,181,675	2,348,825,011	587,206,253	3,592,827	0	3,592,827	0					
0140 Managed Forests	12,754,600	3,188,650	8,875,863	2,218,966	13,577	0	13,577	0					
9110 Subtotal	7,818,140,871	5,301,492,672	6,482,965,442	4,748,121,011	29,051,426	0	29,051,426	0	0	0	0	0	0
0210 Commercial	189,542,140	304,101,649	173,556,442	278,680,682	1,705,111	0	1,705,111	0	0	0	0	0	0
0215 Commercial New Construction	29,831,800	48,749,092	26,028,325	42,522,437	260,174	0	260,174	0	0	0	0	0	0
0310 Parking Lot	248,700	407,271	233,850	382,953	2,343	0	2,343	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 Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	351,300	575,289	299,130	489,855	2,997	0	2,997	0	0	0	0	0	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	219,973,940	353,833,301	200,117,747	322,075,927	1,970,625	0	1,970,625	0	0	0	0	0	0
0510 Industrial	41,208,500	84,613,255	37,885,351	77,953,349	476,959	0	476,959	0	0	0	0	0	0
0515 Industrial New Construction	15,261,600	33,126,454	14,554,021	31,633,434	193,549	0	193,549	0	0	0	0	0	0
0610 Large Industrial	11,020,900	31,208,985	10,005,700	28,334,141	173,363	0	173,363	0	0	0	0	0	0
0615 Large Industrial New Construct	4,963,200	14,054,790	4,557,675	12,906,424	78,968	0	78,968	0	0	0	0	0	0
9130 Subtotal	72,454,200	163,003,483	67,002,747	150,827,348	922,839	0	922,839	0	0	0	0	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	49,352,000	56,488,299	46,103,750	52,770,352	322,876	0	322,876	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	383,890	0	383,890	0	0	0	0	0	0
9180 Total Levied by Rate	0	0	0	0	32,651,656	0	32,651,656	0	0	0	0	0	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0
9199 TOTAL before Adj.	8,159,921,011	5,874,817,756	6,796,189,686	5,273,794,639	32,651,656	0	32,651,656	0	0	0	0	0	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$
1010 Residential	18,583,700	18,583,700	14,448,950	14,448,950	88,406	0	88,406	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	2,489,800	622,450	2,065,150	516,288	3,159	0	3,159	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	21,073,500	19,206,150	16,514,100	14,965,238	91,565	0	91,565	0
1210 Commercial	108,045,600	176,526,189	93,869,775	153,395,720	938,553	0	938,553	0
1215 Commercial New Construction	10,125,000	16,351,223	9,902,250	16,038,069	98,128	0	98,128	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 Constructio	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
9220 Subtotal	118,170,600	192,877,412	103,772,025	169,433,789	1,036,681	0	1,036,681	0
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	3,867,700	131,594,861	3,558,325	121,068,667	705,411	0	705,411	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate	0	0	0	0	1,833,657	0	1,833,657	0
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	0	0	0	0
9299 TOTAL before Adj.	143,111,800	343,678,423	123,844,450	305,467,693	1,833,657	0	1,833,657	0

Part 3 contains Distribution of PILS by School Boards

2017.01

FIR2017: Elgin Co

Upper-Tier ONLY Schedule 28

Asmt Code: 3400

UPPER-TIER ENTITLEMENTS

MAH Code: 44000

for the year ended December 31, 2017

Upper-tier Entitlements from Lower-tiers

Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
1	2	3	4	5	6	7	13	8	9	10	11	12
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	Aylmer T	44401	3411	3,801,003	0	50,848	0	11,937	2,262	0	0	3,866,050
0202	Southwold Tp	44606	3424	3,495,625	0	53,939	0	549,035	-766	0	0	4,097,833
0203	Bayham M	44609	3401	3,802,492	0	88,116	0	152,200	897	0	0	4,043,705
0204	Central Elgin M	44610	3418	9,647,498	0	66,134	0	283,533	2,022	0	0	9,999,187
0205	Dutton-Dunwich M	44611	3429	2,555,293	0	22,637	0	113,222	2,952	0	0	2,694,104
0206	Malahide Tp	44612	3408	5,700,685	0	59,251	0	373,344	-8,513	0	0	6,124,767
0207	West Elgin M	44613	3434	3,265,170	0	42,965	0	48,997	252	0	0	3,357,384
0208			-									0
0209			-									0
0210			-									0
0211			-									0
0212			-									0
0213			-									0
0214			-									0
0215			-									0
0216			-									0
0217			-									0
0218			-									0
0219			-									0
0220			-									0
0221			-									0
0222	Hydro - Electric Power Dams											0
0299	TOTAL Upper-Tier Entitlement			32,267,766	0	383,890	0	1,532,268	-894	0	0	34,183,030

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

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

for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government											
0240	Governance	257,790	0	61,485	0	0	0	319,275		28,485	347,760
0250	Corporate Management	819,010	0	1,151,605	1,628,564	6,641	0	4,016,118		2,527	4,018,645
0260	Program Support	1,662,840	0	369,604	433,817	0	0	2,466,261		-2,466,261	0
0299	Subtotal	2,739,640	0	1,582,694	2,062,381	6,641	0	410,298	0	-2,435,249	4,366,405
Protection services											
0410	Fire							0			0
0420	Police							0			0
0421	Court Security							0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control							0			0
0445	Building permit and inspection services							0			0
0450	Emergency measures	22,743	0	227	2,574	0	0	25,544		2,507	28,051
0460	Provincial Offences Act (POA)	341,160	0	64,650	316,649	12,159	922,116	1,659,055		38,357	1,697,412
0498	Other							0			0
0499	Subtotal	363,903	0	64,877	319,223	12,159	922,116	2,321	0	40,864	1,725,463
Transportation services											
0611	Roads - Paved	345,403	0	58,467	3,729,669	529,219	0	8,024,219		46,317	12,733,294
0612	Roads - Unpaved							0			0
0613	Roads - Bridges and Culverts							0			0
0614	Roads - Traffic Operations & Roadside							0			0
0621	Winter Control - Except sidewalks, Parking Lots							0			0
0622	Winter Control - Sidewalks, Parking Lots Only							0			0
0631	Transit - Conventional							0			0
0632	Transit - Disabled & special needs							0			0
0640	Parking							0			0
0650	Street lighting							0			0
0660	Air transportation							0			0
0698	Other							0			0
0699	Subtotal	345,403	0	58,467	3,729,669	529,219	0	8,024,219	0	46,317	12,733,294
Environmental services											
0811	Wastewater collection/conveyance							0			0
0812	Wastewater treatment & disposal							0			0
0821	Urban storm sewer system							0			0
0822	Rural storm sewer system							0			0
0831	Water treatment							0			0
0832	Water distribution/transmission							0			0
0840	Solid waste collection							0			0
0850	Solid waste disposal							0			0
0860	Waste diversion							0			0
0898	Other							0			0
0899	Subtotal	0	0	0	0	0	0	0	0	0	0
Health services											
1010	Public health services	2,226,107	155,654	2,416,116	0	0	357,985	176,230		0	5,332,092
1020	Hospitals	0	0	0	0	0	255,000	0		0	255,000
1030	Ambulance services	47,522	0	18	9,404,406	0	32,110	322,872		30,141	9,837,069
1035	Ambulance dispatch							0			0
1040	Cemeteries							0			0
1098	Other							0			0
1099	Subtotal	2,273,629	155,654	2,416,134	9,404,406	0	645,095	499,102	0	30,141	15,424,161
Social and family services											
1210	General assistance	0	0	0	0	0	576,297	0		0	576,297
1220	Assistance to aged persons	18,169,646	0	2,249,433	1,572,619	155,421	0	1,086,910		2,004,034	25,238,063
1230	Child care	0	0	0	0	0	238,026	0		0	238,026
1298	Other							0			0
1299	Subtotal	18,169,646	0	2,249,433	1,572,619	155,421	814,323	1,086,910	0	2,004,034	26,052,386

2017.01
FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0	0	0	0	1,496,841	0	1,496,841		0	1,496,841
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	1,496,841	0	1,496,841	0	0	1,496,841
Recreation and cultural services											
1610 Parks								0			0
1620 Recreation programs								0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other								0			0
1640 Libraries	1,865,828	0	172,561	19,865	410,195	0	295,647	2,764,096		205,613	2,969,709
1645 Museums	169,925	0	36,239	21,920	0	30,000	0	258,084		18,815	276,899
1650 Cultural services	161,720	0	25,103	413	0	64,921	3,518	255,675		17,841	273,516
1698 Other								0			0
1699 Subtotal	2,197,473	0	233,903	42,198	410,195	94,921	299,165	3,277,855	0	242,269	3,520,124
Planning and development											
1810 Planning and zoning	177,825	0	25,473	51,957	0	0	0	255,255		19,726	274,981
1820 Commercial and Industrial	454,127	0	225,676	616,165	0	0	22,160	1,318,128		51,793	1,369,921
1830 Residential development								0			0
1840 Agriculture and reforestation	0	0	372	47,235	0	0	7,503	55,110		105	55,215
1850 Tile drainage/shoreline assistance								0			0
1898 Other								0			0
1899 Subtotal	631,952	0	251,521	715,357	0	0	29,663	1,628,493	0	71,624	1,700,117
1910 Other								0			0
9910 TOTAL	26,721,646	155,654	6,857,029	17,845,853	1,113,635	3,973,296	10,351,678	67,018,791	0	0	67,018,791

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2017

Additional information contained in Schedule 40

		1	
		\$	
Total of column 1 includes:			
5010	Salaries and wages	20,657,198	
5020	Employee benefits	6,064,448	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	26,721,646	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	26,721,646	
Total of column 3 includes:			
5110	Amounts for tax write-offs reported in SLC 40 0250 03	414,757	
Total of column 4 includes:			
5210	Municipal Property Assessment Corporation (MPAC)	747,784	
Total of column 5 includes:			
5610	Short term interest costs		
Total of column 6 includes:			
5810	Grants to charitable and non-profit organizations	94,921	
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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Hospital Donation</td></tr></table>	Hospital Donation	255,000
Hospital Donation			
5896	Other		
5897	Other		
5898	Other		
Total of column 11 includes:			
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	250,000	

FIR2017: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST					AMORTIZATION				2017 Closing Net Book Value
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General government	6,829,706	10,377,444	273,895	-487	0	10,651,826	3,547,738	410,297	-1	3,958,036	6,693,790
Protection services											
0410 Fire	0	0				0	0			0	0
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	0	0				0	0			0	0
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	0	0				0	0			0	0
0460 Provincial Offences Act (POA)	2,322	9,285	0	0	0	9,285	6,963	2,321	-1	9,285	0
0498 Other	0	0				0	0			0	0
0499 Subtotal	2,322	9,285	0	0	0	9,285	6,963	2,321	-1	9,285	0
Transportation services											
0611 Roads - Paved	128,395,919	237,807,532	11,229,962	2,304,850	662,971	246,069,673	109,411,613	7,060,054	2,304,363	114,167,304	131,902,369
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	18,220,830	36,183,857	907,075	0	0	37,090,932	17,963,027	964,166	0	18,927,193	18,163,739
0614 Roads - Traffic Operations & Roadside	0	0				0	0			0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	0	0				0	0			0	0
0650 Street lighting	0	0				0	0			0	0
0660 Air transportation	0	0				0	0			0	0
0698 Other	0	0				0	0			0	0
0699 Subtotal	146,616,749	273,991,389	12,137,037	2,304,850	662,971	283,160,605	127,374,640	8,024,220	2,304,363	133,094,497	150,066,108
Environmental services											
0811 Wastewater collection/conveyance	0	0				0	0			0	0
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	0	0				0	0			0	0
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	0	0				0	0			0	0
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
0899 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Health services											
1010 Public health services	4,813,735	5,098,917	129,944	0	0	5,228,861	285,182	176,230	0	461,412	4,767,449
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	947,387	2,258,028	486,458	303,006	0	2,441,480	1,310,641	322,872	303,006	1,330,507	1,110,973
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	0	0				0	0			0	0
1098 Other	0	0				0	0			0	0
1099 Subtotal	5,761,122	7,356,945	616,402	303,006	0	7,670,341	1,595,823	499,102	303,006	1,791,919	5,878,422
Social and family services											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	16,831,179	32,769,792	639,607	312,097	138,921	32,958,381	15,938,613	1,086,910	312,097	16,713,426	16,244,955
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
1299 Subtotal	16,831,179	32,769,792	639,607	312,097	138,921	32,958,381	15,938,613	1,086,910	312,097	16,713,426	16,244,955

FIR2017: Elgin Co

Asmt Code: 3400
MAH Code: 44000

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	0	0				0	0			0	0
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	0	0				0	0			0	0
1640 Libraries	1,401,095	2,382,984	362,622	0	0	2,745,606	981,889	295,647	0	1,277,536	1,468,070
1645 Museums	0	0	0	0	0	0	0	0	0	0	0
1650 Cultural services	19,362	28,146	0	0	0	28,146	8,784	3,518	0	12,303	15,844
1698 Other	0	0				0	0			0	0
1699 Subtotal	1,420,457	2,411,130	362,622	0	0	2,773,752	990,673	299,165	0	1,289,839	1,483,914
Planning and development											
1810 Planning and zoning	0	1,816	0	0	0	1,816	1,816	0	0	1,816	0
1820 Commercial and Industrial	119,990	205,206	0	0	0	205,206	85,216	22,160	0	107,376	97,830
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	30,012	46,870	0	0	0	46,870	16,858	7,503	0	24,361	22,509
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	150,002	253,892	0	0	0	253,892	103,890	29,663	0	133,553	120,339
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	177,611,537	327,169,877	14,029,563	2,919,466	801,892	337,478,082	149,558,340	10,351,678	2,919,464	156,990,555	180,487,528

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400
MAH Code: 44000

SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV)	2017 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	1,937,985	1,951,241
2010	Land Improvements	1,334,802	1,273,229
2020	Buildings	23,176,596	22,347,174
2030	Machinery & Equipment	3,919,674	4,061,706
2040	Vehicles	625,730	788,070
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	30,994,787	30,421,420
		2017 Opening Net Book Value (NBV)	2017 Closing Net Book Value (NBV)
		1	11
		\$	\$
Infrastructure Assets			
2205	Land	16,049,768	16,997,850
2210	Land Improvements	0	0
2220	Buildings	290,155	269,488
2230	Machinery & Equipment	1,070,258	1,120,546
2240	Vehicles	20,144	13,429
2250	Linear Assets	129,186,425	131,664,795
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	146,616,750	150,066,108
9920	Total Tangible Capital Assets	177,611,537	180,487,528
2405	Construction-in-progress	7,395,343	5,381,804
9921	Total Tangible Capital Assets and Construction-in-progress	185,006,880	185,869,332

FIR2017: Elgin Co

Schedule 51

Asmt Code: 3400

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44000

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	57,952	1,207,444	273,895	991,501
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499		0	0	0	0
	Transportation services				
0611	Roads - Paved	6,967,827	8,185,487	11,229,962	3,923,352
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0	907,075	907,075	0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699		6,967,827	9,092,562	12,137,037	3,923,352
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899		0	0	0	0
	Health services				
1010	Public health services	0	129,944	129,944	0
1020	Hospitals	0			0
1030	Ambulance services	1,058	485,400	486,458	0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099		1,058	615,344	616,402	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	368,505	728,333	639,607	457,231
1230	Child care	0			0
1298	Other	0			0
1299		368,505	728,333	639,607	457,231
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499		0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	1	362,622	362,622	1
1645	Museums	0	9,208	0	9,208
1650	Cultural services	0	0	0	0
1698	Other	0			0
1699		1	371,830	362,622	9,209
	Planning and development				
1810	Planning and zoning	0	0	0	0
1820	Commercial and Industrial	0	511	0	511
1830	Residential development	0			0
1840	Agriculture and reforestation	0	0	0	0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899		0	511	0	511
1910	Other	0			0
9910	Total Construction-In-Progress	7,395,343	12,016,024	14,029,563	5,381,804

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

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

Schedule 53

for the year ended December 31, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,706,534
1020	Acquisition of tangible capital assets	-12,016,022
1030	Amortization of tangible capital assets (SLC 51 9910 08)	10,351,678
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	0
1050	Proceeds on sale of tangible capital assets	0
1060	Write-downs of tangible capital assets	801,891
1070	Other	
1071	Other	
1099	Subtotal	-862,453
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-20,282
1230	Other	0
1299	Subtotal	-20,282
1410	(Increase)/decrease in net financial assets/net debt	3,823,799
1420	Net financial assets (net debt), beginning of year	13,131,381
9910	Net financial assets (net debt), end of year	16,955,181

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	8,985,252
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	-135,088
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	8,850,164
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,411,365
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	1,533,333
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,944,698
0499	Subtotal	11,794,862
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	11,794,862
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-221,160

2017.01

FIR2017: Elgin Co

Schedule 54

Asmt Code: 3400

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44000

for the year ended December 31, 2017

* 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

		2017 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	1
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2017.01001

FIR2017: Elgin Co

Schedule 54

Asmt Code: 3400

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 44000

for the year ended December 31, 2017

* 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

		2017 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,706,534
2020	Non-cash items including amortization	11,153,569
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-1,237,574
2030	Prepaid expenses	-20,283
2040	Change in deferred revenue	12,930
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	14,615,176
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	0
0620	Cash used to acquire tangible capital assets	-14,029,562
0630	Change in construction-in-progress	2,013,537
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-12,016,025
Investing Transactions		
0810	Proceeds from portfolio investments	0
0820	Portfolio investments	-7,099,753
0898	Other <input type="text"/>	0
0899	Cash provided by / (applied to) investing transactions	-7,099,753
Financing Transactions		
1010	Proceeds from long term debt issues	-112,266
1020	Principal long term debt repayment	0
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	0
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-112,266
1210	Increase in cash and cash equivalents	-4,612,868
1220	Cash and cash equivalents, beginning of year	19,521,217
9920	Cash and cash equivalents, end of year	14,908,349

		2017 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	9,218,150
1402	Temporary borrowings	0
1403	Short term investments	5,690,199
1404	Other <input type="text"/>	0
9940	Cash and cash equivalents, end of year	14,908,349

		1 \$
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	14,908,349
9950	Cash and cash equivalents, end of year	14,908,349

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	0	0	10,493,930
0310 Allocation of Surplus		0	5,860,944
0315 Allocation of Surplus : for operating			5,860,944
0320 Allocation of Surplus : for capital			
Development Charges Act			
0610 Non-discounted services			
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	0		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income			
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	0	0	5,860,944
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			-135,088
1015 For current operations			147,051
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	0	0	11,963
2099 Balance, end of year	0	0	16,342,911

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

- 5010 Working funds
5020 Contingencies
5030 Sewer
5040 Water
5050 Replacement of equipment
5060 Sick leave
5070 Insurance
5080 Workplace Safety and Insurance Board (WSIB)
5090 Post-employment benefits
5091 Tax rate stabilization
5630 Lot levies
5660 Parking revenues
5670 Debenture repayment
5680 Exchange rate stabilization

Table with 3 columns: Obligatory Res. Funds, Deferred Rev. 1, Discretionary Res. Funds 2, Reserves 3. Includes values for lines 5010-5080.

Per Service Purpose:

- 5205 General government
5210 Protection services
Transportation services:
5215 Roadways
5216 Winter Control
5220 Transit
5221 Parking
5222 Street lighting
5223 Air transportation
Environmental services:
5225 Wastewater system
5230 Storm water system
5235 Waterworks system
5240 Solid waste collection
5245 Solid waste disposal
5246 Waste diversion
5250 Health services
5255 Social and family services
5260 Social housing
Recreation and cultural services:
5265 Parks
5266 Recreation programs
5271 Recreation facilities - Golf Course, Marina, Ski Hill
5274 Recreation facilities - All Other
5275 Libraries
5276 Museums
5277 Cultural services
5280 Planning and development
5290 Other

Table with 3 columns: Obligatory Res. Funds, Deferred Rev. 1, Discretionary Res. Funds 2, Reserves 3. Includes values for lines 5205-5290.

Obligatory Deferred Revenue:

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

Table with 3 columns: Obligatory Res. Funds, Deferred Rev. 1, Discretionary Res. Funds 2, Reserves 3. Includes values for lines 5610-5699.

9930

TOTAL

Summary row for TOTAL with values 0, 0, 16,342,911.

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 62
DEVELOPMENT CHARGES RATES

for the year ended December 31, 2017

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

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

Service	Apartments									
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Secondary Units	Other	Other	Other	Other
	1	2	3	4	5	17	6	7	8	9
1	Municipal Wide Charges									
	<i>If Other, Please Specify ></i>									
9910	TOTAL MUNICIPAL WIDE CHARGES									
	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)			
10	11	12	13	14	15	16
<i>If Other, Please Specify ></i>						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?
If yes(Y), please attach an electronic version of the new by-law.

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2017

FIR2017: Elgin Co

Schedule 70

Asmt Code: 3400
MAH Code: 44000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	14,908,349
Accounts receivable		
0410	Canada	228,650
0420	Ontario	421,327
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	2,195,618
0499	Subtotal	2,845,595
Taxes receivable		
0610	Current year's levies	
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	Subtotal	0
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	10,117,186
0829	Subtotal	10,117,186
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	180,000
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	180,000
9930	TOTAL Financial Assets	28,051,130
8010	* Market value of Investments included in Line 0829	10,117,186

2017.01

FIR2017: Elgin Co

Schedule 70

Asmt Code: 3400

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 44000

for the year ended December 31, 2017

Liabilities		1
		\$
Temporary loans		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	0
2099	Subtotal	0
Accounts Payable		
2210	Canada	10,189
2220	Ontario	543,567
2230	Upper-tier	
2240	Other municipalities	0
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,916,807
2290	Other	2,148,730
2299	Subtotal	4,619,293
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	0
2490	Other	90,390
2499	Subtotal	90,390
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	4,683,987
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	4,683,987
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	583,307
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	1,118,972
2898	Other	
2899	Subtotal post employment benefits	1,702,279
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	11,095,949
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	16,955,181
Non-Financial Assets		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	185,869,332
6250	Inventories of Supplies	
6260	Prepaid Expenses	475,859
6299	Total Non-Financial Assets	186,345,191
9970	Total Accumulated Surplus/(Deficit)	203,300,372
Analysis of the Accumulated Surplus/(Deficit)		
		1
		\$
6410	Equity in Tangible Capital Assets	181,185,346
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	16,342,911
6430	General Surplus/ (Deficit)	5,177,831
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 Public Health	594,284
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	594,284
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	0
9971	Total Accumulated Surplus/(Deficit)	203,300,372

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	4,683,987
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	4,683,987
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	4,683,987

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	4,683,987
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	4,683,987

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	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	4,683,987
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	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	4,683,987

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in <input type="text"/>	

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	1,250,000
2420	University support	<input type="text"/>
2430	Leases and other agreements	<input type="text"/>
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	1,250,000

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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 2018	0	93,680						
3220	Year 2019	0	93,680						
3230	Year 2020	0	93,680						
3240	Year 2021	0	93,680						
3250	Year 2022	0	93,680						
3260	Years 2023 to 2027	0	93,680						
3270	Years 2028 onwards	4,683,987	0						
3280	Int. to be earned on sink. funds	0	0						
3299	TOTAL	4,683,987	562,080	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

Community Improvement Plans (Section 28 of the Planning Act)

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

Grants

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

Loans

- 2210 Loans issued in current year (2017)
- 2220 Outstanding Loans as of 2017

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

- 2610 Year: 2018
- 2620 Year: 2019
- 2630 Year: 2020
- 2640 Year: 2021
- 2650 Year: 2022
- 2660 Years beyond 2022

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2017

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	27.00	2.00	1.00
0210	Fire	0.00	0.00	0.00
0211	Uniform	0.00	0.00	0.00
0212	Civilian	0.00	0.00	0.00
0215	Police	0.00	0.00	0.00
0216	Uniform	0.00	0.00	0.00
0217	Civilian	0.00	0.00	0.00
0260	Court Security	0.00	0.00	0.00
0261	Uniform	0.00	0.00	0.00
0262	Civilian	0.00	0.00	0.00
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform	0.00	0.00	0.00
0265	Civilian	0.00	0.00	0.00
0220	Transit	7.00	3.00	0.00
0225	Public Works	0.00	0.00	0.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform	0.00	0.00	0.00
0229	Civilian	0.00	0.00	0.00
0230	Health Services	0.00	0.00	0.00
0235	Homes for the Aged	153.00	199.00	6.00
0240	Other Social Services	0.00	0.00	0.00
0245	Parks and Recreation	0.00	0.00	0.00
0250	Libraries	16.00	29.00	2.00
0255	Planning	0.00	0.00	0.00
0290	Other	1.00	2.00	1.00
0298	Subtotal	204.00	235.00	10.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	0%	0%	0%
Employees of Joint Local Boards				
0305	Administration	0.00	0.00	0.00
0310	Fire	0.00	0.00	0.00
0311	Uniform	0.00	0.00	0.00
0312	Civilian	0.00	0.00	0.00
0315	Police	0.00	0.00	0.00
0316	Uniform	0.00	0.00	0.00
0317	Civilian	0.00	0.00	0.00
0360	Court Security	0.00	0.00	0.00
0361	Uniform	0.00	0.00	0.00
0362	Civilian	0.00	0.00	0.00
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform	0.00	0.00	0.00
0365	Civilian	0.00	0.00	0.00
0320	Transit	0.00	0.00	0.00
0325	Public Works	0.00	0.00	0.00
0327	Ambulance	0.00	0.00	0.00
0328	Uniform	0.00	0.00	0.00
0329	Civilian	0.00	0.00	0.00
0330	Health Services	63.00	9.00	0.00
0335	Homes for the Aged	0.00	0.00	0.00
0340	Other Social Services	0.00	0.00	0.00
0345	Parks and Recreation	0.00	0.00	0.00
0350	Libraries	0.00	0.00	0.00
0355	Planning	0.00	0.00	0.00
0390	Other	0.00	0.00	0.00
0398	Subtotal	63.00	9.00	0.00
0399	TOTAL	267.00	244.00	10.00

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2017

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
\$	\$	\$	\$
0	0	0	0

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
#	\$
0	0
0	0

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
#	\$
0	0
0	0
0	0
0	0

5. Insured value of physical assets

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

1
\$
0
0
0
0
0
0

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2015 - 2017)

1
\$
0

2017.01001

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

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					

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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	Elgin St. Thomas Public Health	Health Board (Unit), Medical Centre	1001	57%	4,505,337	4,613,797
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
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0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

(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%		

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

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 2017 based on permits issued

1 \$
0

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

Median Number of Working Days 1 #

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.

--

Number Of Building Permit Applications

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

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

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

		0
--	--	---

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

		0
--	--	---

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

		0
--	--	---

1322 **Subtotal**

0	0	0
---	---	---

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 **Subtotal**

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

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017

Hectares 1 #
130,497

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2017

11. Transportation Services

		1
		#
1710	Roads : Total Paved Lane Km	1,397
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	866

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1722	Has the entire municipal road system been rated?			Y
1725	Indicate the rating system used and the year the rating was conducted			Custom Visual Structural Adequacy Rating

1730	Roads : Total UnPaved Lane Km	0
1740	Winter Control : Total Lane Km maintained in winter	1,397
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	34,386

	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
	1	2
	#	#
Rating Of Bridges And Culverts		
1765	Bridges	59
1766	Culverts	80
1767	Subtotal	139

	Column 1	Column 2	Column 3	Description
	#	#	#	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.			Ontario Structure Inspection Manual

12. Environmental Services

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

13. Recreation Services

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	0
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	

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

		1
		\$
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	213,511

FIR2017: Elgin Co **Schedule 81**
Asmt Code: 3400 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 44000 **based on the information reported for the year ended December 31, 2017**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	0
0220	Interest (SLC 74 3099 02)	155,654
0299	Subtotal	155,654
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	250,000
9910	Total Debt Charges	405,654

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	405,654

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	71,725,325
Excluded Revenue Amounts		
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)	23,506,961
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,708,522
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	2,690,348
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
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	Subtotal	27,905,831
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	43,819,494
2620	25% of Net Revenues	10,954,874
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	10,549,220

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2017.01

FIR2017: Elgin Co

Asmt Code: 3400

MAH Code: 44000

Schedule 83

NOTES

for the year ended December 31, 2017

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 :