

2014 FINANCIAL INFORMATION RETURN

Municipality: **Aylmer T**
Tier: **Lower-Tier**
Area: **Elgin Co**

MSO Office: **Western Ontario**
Asmt Code: **3411**
MAH Code: **44401**

Submitting: **FIR Schedules Only**
Version: **2014-V01**

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	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
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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	
75	WATER AND WASTEWATER	
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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 EXT 221
0024	Fax	519-672-9757
0028	Email (Required)	christene@scrimgeour.com
0030	Website address of Municipality	www.aylmer.ca
0091	Municipal Auditor	CHRISTENE SCRIMGEOUR
0092	Municipal Audit Firm	SCRIMGEOUR & COMPANY
0095	Municipal Auditor's Email (Required)	christene@scrimgeour.com
0090	Municipal Treasurer	LISA PELTON
0093	Municipal Treasurer's Email (Required)	lpelton@town.aylmer.on.ca
0094	Date	10-Sep-2015

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

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

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	2,815	Stats Can
0041 Population	7,150	Stats Can
0042 Youth Population	1,350	Stats Can

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

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)	5,133,191
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	16,811
9940		Subtotal 5,150,002
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,766,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 1,766,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	118,171
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	679,573
0820	Canada conditional grants (SLC 12 9910 02)	6,360
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	63,592
0899		Subtotal 867,696
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	251,504
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,043,768
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	16,913
1430	Rents, concessions and franchises	63,192
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 80,105
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	130,681
1698	Other	
1699		Subtotal 130,681
	Other revenue	
1805	Investment income	30,309
1806	Interest earned on reserves and reserve funds	58,091
1811	Gain/Loss on sale of land & capital assets	10,623
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	9,500
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.)	198,026
1870	Gaming and Casino Revenues	
1890	Other	Change in post retirement -49,373
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 257,176
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

1905	Increase/Decrease in Government Business Enterprise equity	667,687
9910	TOTAL Revenues	12,214,619

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Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	12,214,619
2020	LESS: Total Expenses (SLC 40 9910 11)	10,380,719
2030	PLUS: <input type="text"/>	
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,833,900
2060	Accumulated surplus/(deficit) at the beginning of year	61,352,982
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	61,352,982
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	63,186,882

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	4,531,992
6020	PLUS: Net Income for Government Business Enterprise for year	667,687
6060	PLUS: <input type="text"/>	
6090	Government Business Enterprise Equity, end of year	5,199,679

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses.	
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	63,592
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other <input type="text"/>	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	63,592

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

for the year ended December 31, 2014

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government				26,456			
Protection services							
0410 Fire				550			
0420 Police	61,213			25,897			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				3,875			
0445 Building permit and inspection services				64,778			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			70,593				
0498 Other							
0499 Subtotal	61,213	0	70,593	95,100	0	0	0
Transportation services							
0611 Roads - Paved			19,551	43,148	72,230		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	19,551	43,148	72,230	0	0
Environmental services							
0811 Wastewater collection/conveyance				568,505	31,483		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				1,987,964	575,860		
0840 Solid waste collection				1,414			
0850 Solid waste disposal							
0860 Waste diversion	56,958		57,798	522			
0898 Other							
0899 Subtotal	56,958	0	57,798	2,558,405	607,343	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks		3,360		5,083			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill			77,228				
1634 Recreation facilities - All Other		3,000	26,334	305,986			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	0	6,360	103,562	311,069	0	0	0
Planning and development							
1810 Planning and zoning				9,590			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	9,590	0	0	0
1910 Other							
9910 TOTAL	118,171	6,360	251,504	3,043,768	679,573	0	0

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2014

General Information

1. Optional Property Classes in Effect

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

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	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	100.0%			10.0%	5.0%	250	250	Y	Y
0330	C Commercial	42.8%		12,434	10.0%	5.0%	250	250	Y	Y
0340	I Industrial	20.1%		6,905	10.0%	5.0%	250	250	Y	Y

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

	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	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20140331	20140630	2	20140829	20141031
1220	M Multi-Residential	2	20140331	20140630	2	20140829	20141031
1230	F Farmland	2	20140331	20140630	2	20140829	20141031
1240	T Managed Forest	2	20140331	20140630	2	20140829	20141031
1250	C Commercial	2	20140331	20140630	2	20140829	20141031
1260	I Industrial	2	20140331	20140630	2	20140829	20141031
1270	P Pipeline	2	20140331	20140630	2	20140829	20141031
1298	Other <input type="text"/>						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
 for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

											Phase-In Taxable Assessment		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL										511,696,763		4,990,467	3,395,446	1,738,505	10,124,418
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201	Subtotal										537,328,400	511,696,763	4,990,467	3,395,446	1,738,505	10,124,418

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2014

		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)	132,787	82,317	74,340	289,444
6.	AMOUNT LEVIED BY TAX RATE				
9910	TOTAL Levied by Tax Rate	5,123,254	3,477,763	1,812,845	10,413,862
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	47,980			47,980
8097	Other <input type="text"/>				0
9890	Subtotal	47,980	0	0	47,980
8.	OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)	694	464	1,556	2,714
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	694	464	1,556	2,714
9.	TOTAL AMOUNT LEVIED				
9990	TOTAL Levies	5,171,928	3,478,227	1,814,401	10,464,556

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
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	10,937	7,442	5,874	24,253
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	10,937	7,442	5,874	24,253

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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%				76.766%	0.500%	21.269%	1.465%	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	449,034,100	449,029,150	427,192,147	427,188,147	7,033,549	790,655	388	74,836	1,313	
0050 Multi-residential	17,768,000	41,680,174	15,747,680	36,940,908	565,202	31,522		446		
0110 Farmland	479,300	119,825	387,600	96,900	1,595	19		178		
0140 Managed Forests	0	0	0	0	0					
9110 Subtotal	467,281,400	490,829,149	443,327,427	464,225,955	7,600,346	822,196	388	75,460	1,313	0
0210 Commercial	52,218,660	84,543,737	51,008,525	82,564,208	1,806,891	472,186	3,075	130,825	9,011	0
0215 Commercial New Construction	3,728,000	6,104,973	3,653,450	5,982,890	130,933	34,216	223	9,480	653	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	281,740	461,377	274,670	449,800	9,844	2,572	17	713	49	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	56,228,400	91,110,087	54,936,645	88,996,897	1,947,668	508,975	3,315	141,018	9,713	0
0510 Industrial	5,581,600	12,026,098	5,533,991	11,922,273	255,800	64,166	418	17,778	1,225	0
0515 Industrial New Construction	6,931,000	14,999,288	6,624,200	14,340,847	285,635	60,360	393	16,724	1,152	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	12,512,600	27,025,386	12,158,191	26,263,120	541,435	124,526	811	34,502	2,376	0
0710 Pipelines	1,306,000	1,494,848	1,274,500	1,458,793	34,969	10,680	70	2,959	204	0
0810 Other Property Classes	0	0	0	0	0					
9160 Adj. for shared PIL properties					0					
9170 Supplementary Taxes					289,444	59,305	323	13,764	948	
9180 Total Levied by Rate					10,413,862	1,525,681	4,907	267,702	14,555	0
9190 Amts Added to Tax Bill					47,980					
9192 Other Taxation Amounts					2,714	1,194	8	331	23	
9199 TOTAL before Adj.	537,328,400	610,459,470	511,696,763	580,944,765	10,464,556	1,526,875	4,915	268,033	14,578	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		
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education PILS 6 \$
1010 Residential	0	0	0	0	0	0	0	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	0	0	0	0	0	0	0	0
1210 Commercial	781,000	1,278,966	777,500	1,273,234	24,253	10,937	7,442	5,874
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	781,000	1,278,966	777,500	1,273,234	24,253	10,937	7,442	5,874
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
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
9280 Total Levied by Rate					24,253	10,937	7,442	5,874
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					0	0	0	0
9299 TOTAL before Adj.	781,000	1,278,966	777,500	1,273,234	24,253	10,937	7,442	5,874

Part 3 contains Distribution of PILS by School Boards

FIR2014: Aylmer T

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5				8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada				0		0									
5020 Canada Enterprises	6,773	4,609	5,874	17,256		17,256	12,647	4,609							
Ontario															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act				0		0									
5230 Inst. Payments - Heads and Beds	0	0	0	0		0									
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other				0		0									
Ontario Enterprises															
5410 Ontario Housing Corp.				0		0									
5430 Liquor Control Board of Ont.	4,164	2,833		6,997		6,997	4,164	2,833							
5432 Railway Rights-of-way	0	0	0	0		0									
5434 Utility Corridors/Transmission	0	0	0	0		0									
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other				0		0									
5610 Municipal Enterprises				0		0									
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	10,937	7,442	5,874	24,253	0	24,253	16,811	7,442	0	0	0	0	0	0	

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Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	183,157		99,392				55,089	337,638			337,638
1620 Recreation programs								0			0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	349,049	47,408	370,479	5,270		15,102		787,308			787,308
1634 Rec. Fac. - All Other	10,213		18,845				128,825	157,883			157,883
1640 Libraries								0			0
1645 Museums						13,839		13,839			13,839
1650 Cultural services	2,326		121,694			15,244	432	139,696			139,696
1698 Other								0			0
1699 Subtotal	544,745	47,408	610,410	5,270	0	44,185	184,346	1,436,364	0	0	1,436,364
Planning and development											
1810 Planning and zoning			1,390	17,546				18,936			18,936
1820 Commercial and Industrial	3,299		56,044				4,752	64,095			64,095
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance								0			0
1898 Other BIA			29,487				1,379	30,866			30,866
1899 Subtotal	3,299	0	86,921	17,546	0	0	6,131	113,897	0	0	113,897
1910 Other								0			0
9910 TOTAL	4,580,573	68,125	3,290,396	965,472	14,124	118,044	1,343,985	10,380,719	0	0	10,380,719

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1	
		\$	
Total of column 1 includes:			
5010	Salaries and wages	3,860,334	
5020	Employee benefits	720,239	
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,580,573	
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51		
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,580,573	
Total of column 3 includes:			
5110	Amounts for tax write-offs reported in SLC 40 0250 03		
Total of column 4 includes:			
5210	Municipal Property Assessment Corporation (MPAC)	0	
Total of column 5 includes:			
5610	Short term interest costs	0	
Total of column 6 includes:			
5810	Grants to charitable and non-profit organizations	56,155	
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>Conservation Area</td></tr></table>	Conservation Area	
Conservation Area			
5896	Other		
5897	Other		
5898	Other		
5910	Payments pertaining to the equalization of General Assistance in the GTA		
5920	Payments pertaining to the equalization of Social Housing in the GTA		
Total of column 11 includes:			
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, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	ANALYSIS BY FUNCTIONAL CLASSIFICATION											
	2014 Opening Net Book Value	COST					AMORTIZATION				2014 Closing Net Book Value	
		2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
1	2	3	4	5	6	7	8	9	10	11		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Social Housing												
1410	Public Housing	0				0	0			0	0	
1420	Non-Profit/Cooperative Housing	0				0				0	0	
1430	Rent Supplement Programs	0				0				0	0	
1497	Other	0				0				0	0	
1498	Other	0				0				0	0	
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	
Recreation and cultural services												
1610	Parks	2,279,057	3,136,715	273,426		3,410,141	857,658	55,089		912,747	2,497,394	
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	4,484,437	5,630,346			5,630,346	1,145,909	128,825		1,274,734	4,355,612	
1640	Libraries	0	0			0	0			0	0	
1645	Museums	0	0			0	0			0	0	
1650	Cultural services	17,177	250,298			250,298	233,121	432		233,553	16,745	
1698	Other	0	0			0	0			0	0	
1699	Subtotal	6,780,671	9,017,359	273,426	0	9,290,785	2,236,688	184,346	0	2,421,034	6,869,751	
Planning and development												
1810	Planning and zoning	0	0			0	0			0	0	
1820	Commercial and Industrial	483,608	524,633	47,873		572,506	41,025	6,131		47,156	525,350	
1830	Residential development	0	0			0	0			0	0	
1840	Agriculture and reforestation	0	0			0	0			0	0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0	
1898	Other	0	0			0	0			0	0	
1899	Subtotal	483,608	524,633	47,873	0	572,506	41,025	6,131	0	47,156	525,350	
1910	Other	0	0			0	0			0	0	
9910	Total Tangible Capital Assets	53,462,979	78,833,993	1,206,882	78,482	0	79,962,393	25,371,014	1,343,985	63,438	26,651,561	53,310,832

2014-V01

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Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV) 1 \$	2014 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	3,136,940	3,136,940
2010	Land Improvements	2,063,623	2,833,122
2020	Buildings	9,171,145	8,953,662
2030	Machinery & Equipment	1,466,188	1,532,397
2040	Vehicles	477,800	409,514
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	16,315,696	16,865,635
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	37,147,283	36,445,197
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	37,147,283	36,445,197
9920	Total Tangible Capital Assets	53,462,979	53,310,832
2405	Construction-in-progress	78,648	1,222,354
9921	Total Tangible Capital Assets and Construction-in-progress	53,541,627	54,533,186

2014-V01

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

Schedule 51

for the year ended December 31, 2014

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	0	111,558		111,558
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	111,558	0	111,558
	Transportation services				
0611	Roads - Paved	30,441	80,787		111,228
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0	379,592		379,592
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	4,091		4,091	0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	34,532	460,379	4,091	490,820
	Environmental services				
0811	Wastewater collection/conveyance	6,634			6,634
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	37,482	575,860		613,342
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	44,116	575,860	0	619,976
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	78,648	1,147,797	4,091	1,222,354

FIR2014: Aylmer T

Asmt Code: 3411
MAH Code: 44401

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, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,833,900
1020	Acquisition of tangible capital assets	-2,350,588
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,343,985
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	15,044
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-991,559
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-823
1230	Other <input type="text"/>	
1299	Subtotal	-823
1410	(Increase)/decrease in net financial assets/net debt	841,518
1420	Net financial assets (net debt), beginning of year	7,750,866
9910	Net financial assets (net debt), end of year	8,592,384

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	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	805,000
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	805,000
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	170,497
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	631,926
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	802,423
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)	679,573
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	63,592
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	743,165
0499	Subtotal	1,545,588
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	2,350,588
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	0

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2014

* 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

		2014 Actual
Operating Transactions		
Cash received from		
0210	Taxes	1
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	6,085,651
9920	Cash and cash equivalents, end of year	6,085,651

		2014 Actual
Cash and cash equivalents represented by:		
1401	Cash	1
1402	Temporary borrowings	\$
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 54

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2014

* 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

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,833,900
2020	Non-cash items including amortization	1,343,985
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	801,690
2030	Prepaid expenses	-823
2040	Change in deferred revenue	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	3,978,752
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	15,044
0620	Cash used to acquire tangible capital assets	-1,206,882
0630	Change in construction-in-progress	-1,143,706
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-2,335,544
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Change in GEB"/>	-667,687
0899	Cash provided by / (applied to) investing transactions	-667,687
Financing Transactions		
1010	Proceeds from long term debt issues	805,000
1020	Principal long term debt repayment	-83,144
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	721,856
1210	Increase in cash and cash equivalents	1,697,377
1220	Cash and cash equivalents, beginning of year	6,085,651
9920	Cash and cash equivalents, end of year	7,783,028

		2014 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	7,783,028
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	7,783,028

2014-V01

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,058,120	4,691,034	303,000
0310 Allocation of Surplus		1,551,749	0
0315 Allocation of Surplus : for operating.		618,614	
0320 Allocation of Surplus : for capital.		933,135	
Development Charges Act			
0610 Non-discounted services	37,139		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05).	0		
0699 Subtotal Development Charges Act	37,139		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	13,089	58,091	
0860 Gasoline Tax - Province	212,853		
0861 Building Code Act, 1992 (Section 2.23)			
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	263,081	1,609,840	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		631,926	
1015 For current operations		74,571	
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)	63,592		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized).	63,592	706,497	0
2099 Balance, end of year	1,257,609	5,594,377	303,000

2012/001

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

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

for the year ended December 31, 2014

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

RESIDENTIAL CHARGES (\$)

	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other
				< = 1 Bedroom	> = 2 Bedroom				
Service	1	2	3	4	5	6	7	8	9

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)			
10	11	12	13	14	15	16

2014-V01

FIR2014: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	7,783,028
Accounts receivable		
0410	Canada	184,414
0420	Ontario	15,096
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	368,821
0499	Subtotal	568,331
Taxes receivable		
0610	Current year's levies	432,483
0620	Previous year's levies	251,532
0630	Prior year's levies	90,649
0640	Penalties and interest	76,935
0690	LESS: Allowance for uncollectables	
0699	Subtotal	851,599
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	2,936,179
0828	Other <input type="text"/>	
0829	Subtotal	2,936,179
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 <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	2,263,500
0890	Other <input type="text"/>	
0898	Subtotal	2,263,500
9930	TOTAL Financial Assets	14,402,637
8010	* Market value of Investments included in Line 0829	2,936,179

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FIR2014: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2014

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	8,502
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,298,437
2290	Other	358,225
2299	Subtotal	1,665,164
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,257,609
2490	Other	
2499	Subtotal	1,257,609
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	1,998,781
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	1,998,781
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other post retirement benefits	888,699
2899	Subtotal post employment benefits	888,699
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	5,810,253
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	8,592,384
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	54,533,186
6250	Inventories of Supplies	
6260	Prepaid Expenses	61,312
6299	Total Non-Financial Assets	54,594,498
9970	Total Accumulated Surplus/(Deficit)	63,186,882
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	52,507,810
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	5,897,377
6430	General Surplus/ (Deficit)	421,827
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	48,888
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	48,888
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	5,199,679
6601	Unfunded Employee Benefits	-888,699
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-888,699
9971	Total Accumulated Surplus/(Deficit)	63,186,882

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FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	843,358
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	10,464,556
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	10,377,025
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	79,290
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	851,599

Cash Collections

		9
		\$
0610	Current year's tax	9,822,102
0620	Previous year's tax	431,509
0630	Penalties and interest	123,414
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	10,377,025

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FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

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

for the year ended December 31, 2014

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)	8,717	158	1,916	18					
1299	Discounts for Advance Payments (Mun. Act 345(10))									
1499	Tax Credit (Mun. Act 474.3)									
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 345.1)									
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0	971	661	1,632	
2299	Vacant Unit Rebates (Mun. Act 364)	2,715	17	779	42	3,553	4,095	2,720	10,368	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text" value="Affordabel Housing Rebate"/>					0	20,242	13,773	34,015	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	11,432	175	2,695	60	0	14,362	38,737	26,191	

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 315)					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	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	1,515,443	4,740	265,338	14,518	0	1,800,039			

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FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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	1,998,781
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,998,781
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	1,998,781

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,998,781
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,998,781

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	805,000
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	275,869
1430	Storm water system	
1435	Waterworks system	
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	917,912
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	1,998,781

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FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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"/>
	Ontario Clean Water Agency	
1820	Sewer	<input type="text"/>
1830	Water	<input type="text"/>

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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FIR2014: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2014

	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
8. Contingent liabilities				
2610 Pending or threatened litigation				
2620 Retroactive wage settlements				
2630 Guarantees of long term indebtedness in the name of the municipality but assumed by others				
2640 Outstanding loans guaranteed				
2698 Other <input type="text"/>				
2699 TOTAL			0	

	Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 3 \$
9. Ontario Clean Water Agency Provincial Projects			
Water projects:			
2810 For this Municipality only			
2820 Share of integrated project(s)			
Wastewater projects:			
2830 For this Municipality only			
2840 Share of integrated project(s)			

	Principal 1 \$	Interest 2 \$	Total 3 \$
10. Debt Charges for the current year			
Recovered from the Consolidated Statement of Operations			
3012 General Tax Rates	52,462	55,963	
3014 Other	30,682	12,162	
3015 Tile Drainage/Shoreline Assistance			
3020 Recovered from reserve funds			
Recovered from unconsolidated entities:			
3030 Electricity			
3040 Gas			
3050 Telephone			
3097 Other <input type="text"/>			
3098 Other <input type="text"/>			
3099 TOTAL	83,144	68,125	
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) and Financing Leases (not Tangible Capital Leases)			
3140 Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150 Financing leases (not Tangible capital leases) beyond term of Council			
3199 TOTAL			0

	Principal 1 \$	Interest 2 \$
11. Long term debt refinanced		
3410 Repayment of Provincial Special Assistance		
3420 Other long term debt refinanced		

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FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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 2015	129,833	80,680					
3220 Year 2016	135,376	75,138					
3230 Year 2017	141,164	69,350					
3240 Year 2018	147,209	63,305					
3250 Year 2019	153,523	56,991					
3260 Years 2020 to 2024	759,951	185,509					
3270 Years 2025 onwards	531,725	41,305					
3280 Int. to be earned on sink. funds							
3299 TOTAL	1,998,781	572,278	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.

FIR2014: Aylmer T

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MAH Code: 44401

Schedule 75 WATER SERVICE

for the year ended December 31, 2014

WATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
0205	User Fees	
0206	Municipal Property Tax by Levy (Special Area Rates)	
0210	Services to Other Municipalities	
0215	Ontario Conditional Grants	
0220	Ontario Housing Programs	
0225	Canada Conditional Grants	
0230	Ontario Capital Grants	
0235	Canada Capital Grants	
0240	Canada Gas Tax Funding	
0245	Revenue from Other Municipalities	
0250	Investment Income	
0260	Deferred revenue earned	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
0410	Salaries, Wages and Employee Benefits	
0420	Operating and General Expenditures	
0430	Amortization Expense	
0440	Interest Expense	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Expenses	0
9910	Net Income	0

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 75 WASTEWATER SERVICE

for the year ended December 31, 2014

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	
1060	Deferred revenue earned	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Total Revenues	0
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	
1220	Operating and General Expenditures	
1230	Amortization Expense	
1240	Interest Expense	
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	0
9920	Net Income	0

2014-V01

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		ERTH					
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	18,916,750					18,916,750
0220	Capital	35,522,905					35,522,905
0297	Other	16,821,679					16,821,679
0298	Other <input type="text"/>						0
0299	Total Assets	71,261,334	0	0	0	0	71,261,334
Liabilities							
0410	Current	24,054,015					24,054,015
0420	Long-term	29,042,713					29,042,713
0497	Other	3,017,346					3,017,346
0498	Other <input type="text"/>						0
0499	Total Liabilities	56,114,074	0	0	0	0	56,114,074
9910	Net Equity	15,147,260	0	0	0	0	15,147,260
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues	29,185,092					29,185,092
0820	Expenses	27,970,882					27,970,882
9920	Net Income (Loss)	1,214,210	0	0	0	0	1,214,210
1010	Municipality's Share	235,314					235,314
1020	Dividends paid						0

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

**Schedule 77
DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD**

for the year ended December 31, 2014

0210 District Social Services Administration Board

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	<input type="text"/>
0497	Other	<input type="text"/>
0498	Other	<input type="text"/>
0499	Total Financial Assets	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAR
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	<input type="text"/>
0697	Other	<input type="text"/>
0698	Other	<input type="text"/>
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	<input type="text"/>
0897	Other	<input type="text"/>
0898	Other	<input type="text"/>
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	<input type="text"/>
1098	Other	<input type="text"/>
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 77 DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

for the year ended December 31, 2014

1210 District Social Services Administration Board

Consolidated Statement of Operations

REVENUES

Provincial

1410	Ontario Works	
1420	Ontario Disability Support Program (ODSP)	
1430	Ontario Drug Benefit Program (ODB)	
1440	Child Care	
1450	Land Ambulance	
1460	Social Housing	
1498	Other <input type="text"/>	
1499	Total Provincial Funding	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Federal

1610	Social Housing	
1698	Other <input type="text"/>	
1699	Total Federal Funding	

	0	
	0	
0	0	

Municipal Contributions

1810	Municipal Billings	
1898	Other <input type="text"/>	
1899	Total Municipal Contributions	

	0	
	0	
0	0	

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

EXPENSES

Social Services

2210	Ontario Works	
2220	Ontario Disability Support Program (ODSP)	
2230	Ontario Drug Benefit Program (ODB)	
2240	Child Care	
2250	Social Housing	
2260	Other <input type="text"/>	
2299	Total Social Services	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other <input type="text"/>	
2440	DSSAB Administration	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910 **Net Financial Assets (Net Debt)**

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920 **Accumulated Surplus/(Deficit)**

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2014: Aylmer T

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Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

Consolidated Statement of Operations

REVENUES

Provincial

1411	Province of Ontario	
1450	Land Ambulance	
1497	Other	
1498	Other	
1499	Total Provincial Funding	

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
	0	
	0	
	0	
	0	
0	0	0.0%

Federal

1611	Government of Canada	
1698	Other	
1699	Total Federal Funding	

	0	
	0	
0	0	0.0%

Municipal Contributions

1810	Municipal Billings	
1898	Other	
1899	Total Municipal Contributions	

	0	
	0	
0	0	0.0%

Other Revenues

2010	Investment Income	
2020	Deferred revenue earned	
2097	Other	
2098	Other	
2099	Total Other Revenues	

	0	
	0	
	0	
	0	
0	0	0.0%

9930 **Total Revenues**

0	0	0.0%
---	---	------

EXPENSES

Health Services

2410	Land Ambulance	
2420	Public Health	
2430	Other	
2440	DSSAB Administration	
2496	Other	
2497	Other	
2498	Other	
2499	Total Health Services	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9950 **Annual Surplus / (Deficit)**

0	0	0.0%
---	---	------

FIR2014: Aylmer T

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Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Total Financial Assets	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Total Liabilities	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9910

Net Financial Assets (Net Debt)

0	0	0.0%
---	---	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Total Non-Financial Assets	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	0.0%

9920

Accumulated Surplus/(Deficit)

0	0	0.0%
---	---	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Accumulated Surplus/(Deficit)	

	0	
	0	
	0	
	0	
	0	
0	0	0.0%

FIR2014: Aylmer T

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MAH Code: 44401

Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

1210 Entity					
Consolidated Statement of Operations					
		Other Category	Municipality's Share	% of Municipality's Share of Other Category	
		1	2	3	
		\$	\$	%	
REVENUES					
Provincial					
1411	Province of Ontario		0		
1498	Other		0		
1499	Total Provincial Funding	0	0	0.0%	
Federal					
1611	Government of Canada		0		
1698	Other		0		
1699	Total Federal Funding	0	0	0.0%	
Municipal Contributions					
1810	Municipal Billings		0		
1898	Other		0		
1899	Total Municipal Contributions	0	0	0.0%	
Other Revenues					
2010	Investment Income		0		
2020	Deferred revenue earned		0		
2097	Other		0		
2098	Other		0		
2099	Total Other Revenues	0	0	0.0%	
9930	Total Revenues	0	0	0.0%	
EXPENSES					
2693	Other		0		
2694	Other		0		
2695	Other		0		
2696	Other		0		
2697	Other		0		
2698	Other		0		
2699	Total Other Expenses	0	0	0.0%	
9950	Annual Surplus / (Deficit)	0	0	0.0%	

2014-V01

FIR2014: Aylmer T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 3411

MAH Code: 44401

for the year ended December 31, 2014

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	0	0	0.0%
0420	Accounts Receivable	0	0	0.0%
0430	Investments	0	0	0.0%
0496	Other	0	0	0.0%
0497	Other	0	0	0.0%
0498	Other	0	0	0.0%
0499	Total Financial Assets	0	0	0.0%
Liabilities				
0610	Accounts Payable and accrued liabilities	0	0	0.0%
0620	Debt	0	0	0.0%
0630	Pensions and other employee benefits	0	0	0.0%
0640	Other accrued liabilities	0	0	0.0%
0650	Deferred Revenue	0	0	0.0%
0696	Other	0	0	0.0%
0697	Other	0	0	0.0%
0698	Other	0	0	0.0%
0699	Total Liabilities	0	0	0.0%
9910	Net Financial Assets (Net Debt)	0	0	0.0%
Non-Financial Assets				
0810	Tangible capital assets	0	0	0.0%
0820	Inventories of supplies	0	0	0.0%
0830	Prepaid expenses	0	0	0.0%
0896	Other	0	0	0.0%
0897	Other	0	0	0.0%
0898	Other	0	0	0.0%
0899	Total Non-Financial Assets	0	0	0.0%
9920	Accumulated Surplus/(Deficit)	0	0	0.0%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	0	0	0.0%
1020	Reserves and Reserve funds	0	0	0.0%
1030	General Surplus/(Deficit)	0	0	0.0%
1097	Other	0	0	0.0%
1098	Other	0	0	0.0%
1099	Accumulated Surplus/(Deficit)	0	0	0.0%

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FIR2014: Aylmer T**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 3411

MAH Code: 44401

for the year ended December 31, 2014

Consolidated Statement of Operations

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
REVENUES				
Provincial				
1410	Ontario Works	0	0	0.0%
1411	Province of Ontario	0	0	0.0%
1420	Ontario Disability Support Program (ODSP)	0	0	0.0%
1430	Ontario Drug Benefit Program (ODB)	0	0	0.0%
1440	Child Care	0	0	0.0%
1450	Land Ambulance	0	0	0.0%
1460	Social Housing	0	0	0.0%
1497	Other	0	0	0.0%
1498	Other	0	0	0.0%
1499	Total Provincial Funding	0	0	0.0%
Federal				
1610	Social Housing	0	0	0.0%
1611	Government of Canada	0	0	0.0%
1698	Other	0	0	0.0%
1699	Total Federal Funding	0	0	0.0%
Municipal Contributions				
1810	Municipal Billings	0	0	0.0%
1898	Other	0	0	0.0%
1899	Total Municipal Contributions	0	0	0.0%
Other Revenues				
2010	Investment Income	0	0	0.0%
2020	Deferred revenue earned	0	0	0.0%
2097	Other	0	0	0.0%
2098	Other	0	0	0.0%
2099	Total Other Revenues	0	0	0.0%
9930	Total Revenues	0	0	0.0%
EXPENSES				
Social Services				
2210	Ontario Works	0	0	0.0%
2220	Ontario Disability Support Program (ODSP)	0	0	0.0%
2230	Ontario Drug Benefit Program (ODB)	0	0	0.0%
2240	Child Care	0	0	0.0%
2250	Social Housing	0	0	0.0%
2260	Other	0	0	0.0%
2299	Total Social Services	0	0	0.0%
Health Services				
2410	Land Ambulance	0	0	0.0%
2420	Public Health	0	0	0.0%
2430	Other	0	0	0.0%
2440	DSSAB Administration	0	0	0.0%
2496	Other	0	0	0.0%
2497	Other	0	0	0.0%
2498	Other	0	0	0.0%
2499	Total Health Services	0	0	0.0%
Other Expenses				
2693	Other	0	0	0.0%
2694	Other	0	0	0.0%
2695	Other	0	0	0.0%
2696	Other	0	0	0.0%
2697	Other	0	0	0.0%
2698	Other	0	0	0.0%
2699	Total Other Expenses	0	0	0.0%
9940	Total All Expenses	0	0	0.0%
9950	Annual Surplus / (Deficit)	0	0	0.0%

FIR2014: Aylmer T

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

1. Municipal workforce profile		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
Employees of the Municipality				
0205	Administration	7.00	3.00	
0210	Fire	1.00	21.00	0.00
0211	Uniform			
0212	Civilian	1.00	21.00	
0215	Police	15.00	1.00	9.00
0216	Uniform	13.00	1.00	
0217	Civilian	2.00		9.00
0260	Court Security	0.00	1.00	0.00
0261	Uniform		1.00	
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	9.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	1.00	1.00	5.00
0250	Libraries			
0255	Planning	1.00		
0290	Other		3.00	
0298	Subtotal	34.00	30.00	14.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	100%	38%	
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	6.00	20.00	
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	6.00	20.00	0.00
0399	TOTAL	40.00	50.00	14.00

FIR2014: Aylmer T

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

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

Number of Contracts 1 #	Value of Contracts 2 \$
7	2,814,000
5	2,724,000

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
10	2,000,000
2	465,000
34	8,609,000
Subtotal	11,074,000

1 \$
38,324,200
1,894,100
Subtotal
40,218,300

1 \$
409,817

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

3. Municipal procurement this year

1010 Total construction contracts awarded

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

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

1498 Other

1499 **Subtotal**

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014)

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

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	Emergency Dispatch	Fire	0410	26,174	
1602	Emergency Dispatch	Police	0420	67,053	
1603	Wastewater - OCWA	Wastewater collection/conveyance	0811	46,986	
1604	Wastewater - OCWA	Wastewater treatment & disposal	0812	154,211	
1605	Water Billing and Collection	Water distribution/transmission	0832	113,240	
1606	Garbage Collection	Solid waste collection	0840	134,023	
1607	Garbage Disposal	Solid waste disposal	0850	122,403	
1608	Garbage Diversion	Waste diversion	0860	175,655	
1609					
1610					

2014-V01

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	1	3 LIST	2	Proportion of Total Munic. Contributions Consolidated 4 %	5 Municipality's Share of Total Contributions \$	6 Municipality's Share of Total Fee Revenues \$
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, 2014

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

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

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)

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

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

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued

1
\$
11,074,000

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

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

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

Median Number of Working Days 1 #
5

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

10

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)**

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**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
10		10
6		6
10		10
		0
Subtotal	0	26

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

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
10	
Subtotal	0

1358

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

	Hectares			
	1			
	#			
1370	Land Designated for Agricultural Purposes			
	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014.			
	11. Transportation Services			
	1			
	#			
1710	Roads : Total Paved Lane Km	86		
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	46		
	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1722	Has the entire municipal road system been rated?			Y
1725	Indicate the rating system used and the year the rating was conducted.			2014 Point System
1730	Roads : Total UnPaved Lane Km	0		
1740	Winter Control : Total Lane Km maintained in winter	86		
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	131		
	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number		
	1	2		
	#	#		
1765	Rating Of Bridges And Culverts			
1766	Bridges	1	1	
1767	Culverts			
	Subtotal	1	1	
	Column 1	Column 2	Column 3	Description 4
	#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?			Y
1769	Indicate the rating system used and the year the rating was conducted.			2013 Engineers Inspection
	12. Environmental Services			
	1			
	#			
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0		
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	95		
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000		
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	35		
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0		
1845	Water Treatment : Total Megalitres of Drinking Water Treated.			
1850	Water Main Breaks : Number of water main breaks in a year.	4		
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	67		
1860	Solid Waste Collection : Total tonnes collected from all property classes.	2,580		
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	1,807		

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

1870	Waste Diversion : Total tonnes diverted from all property classes.	773
13. Recreation Services		
		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	2
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)	33,095,550

2014-V01

FIR2014: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 81**ANNUAL DEBT REPAYMENT LIMIT**

based on the information reported for the year ended December 31, 2014

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016**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)	83,144
0220	Interest (SLC 74 3099 02)	68,125
0299	Subtotal	151,269
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	151,269

		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	151,269

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	12,214,619
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 + SLC 10 0815 01)	2,563,744
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	6,360
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	63,592
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	251,504
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	10,623
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)	667,687
2299	Subtotal	3,563,510
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	8,651,109
2620	25% of Net Revenues	2,162,777
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,011,508

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Schedule 83

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NOTES

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for the year ended December 31, 2014

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 :

0100 Schedule 75 :