

2016 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: **2016-V1.03**

DECLARATION OF THE MUNICIPAL TREASURER

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

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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.ca
0094	Date	23/08/2017

Signature of Municipal Treasurer

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	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	Direct Costs Only

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040	Households	3,010	Stats Can	
0041	Population	7,621	Stats Can	
0042	Youth Population	1,510	Stats Can	

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FIR2016: Aylmer T

Schedule 10

ASMT Code: 3411

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44401

for the year ended December 31, 2016

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)	5,142,690
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	16,131
9940	Subtotal	5,158,821
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,668,500
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,668,500
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	158,213
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	2,678,636
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	156,838
0899	Subtotal	2,993,687
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	222,617
1299	Total User Fees and Service Charges (SLC 12 9910 04)	3,694,730
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	25,028
1430	Rents, concessions and franchises	42,183
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	67,211
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	10,075
1620	Penalties and interest on taxes	92,489
1698	Other	
1699	Subtotal	102,564
Other revenue		
1805	Investment income	176,784
1806	Interest earned on reserves and reserve funds	56,931
1811	Gain/Loss on sale of land & capital assets	-73,129
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	158,815
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	17,003
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other post retirement	-87,200
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	249,204
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	226,235
9910	TOTAL Revenues	14,383,569

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Schedule 10

Asmt Code: 3411

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 44401

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	14,383,569
2020	LESS: Total Expenses (SLC 40 9910 11)	11,098,720
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,284,849
2060	Accumulated surplus/(deficit) at the beginning of year	64,949,931
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	64,949,931
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	68,234,780

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	4,768,790
6020	PLUS: Net Income for Government Business Enterprise for year	226,235
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	4,995,025

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
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:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	130,428
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	15,000
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	11,410
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	156,838

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

for the year ended December 31, 2016

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				32,529			
Protection services							
0410 Fire				2,499			
0420 Police	66,219			25,837			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				4,786			
0445 Building permit and inspection services				103,188			
0450 Emergency measures							
0460 Provincial Offences Act (POA)			43,885				
0498 Other							
0499 Subtotal	66,219	0	43,885	136,310	0	0	0
Transportation services							
0611 Roads - Paved			20,279	4,714	320,351		
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	13,323						
0660 Air transportation							
0698 Other							
0699 Subtotal	13,323	0	20,279	4,714	320,351	0	0
Environmental services							
0811 Wastewater collection/conveyance				936,881	2,358,285		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				2,255,549			
0832 Water distribution/transmission				2,336			
0840 Solid waste collection							
0850 Solid waste disposal			57,642	288			
0860 Waste diversion	62,229						
0898 Other							
0899 Subtotal	62,229	0	57,642	3,195,054	2,358,285	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				11,891			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	16,442		68,081	294,355			
1640 Libraries			32,730				
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	16,442	0	100,811	306,246	0	0	0
Planning and development							
1810 Planning and zoning				18,058			
1820 Commercial and industrial				1,819			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	19,877	0	0	0
1910 Other							
9910 TOTAL	158,213	0	222,617	3,694,730	2,678,636	0	0

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2016

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential	100.0%						Y	Y	Y
0330	C Commercial	54.6%	3,594	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial	49.9%	1,296	10.0%	10.0%	500	500	Y	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	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20160331	20160630	2	20160831	20161031
1220	M Multi-Residential	2	20160331	20160630	2	20160831	20161031
1230	F Farmland	2	20160331	20160630	2	20160831	20161031
1240	T Managed Forest	2	20160331	20160630	2	20160831	20161031
1250	C Commercial	2	20160331	20160630	2	20160831	20161031
1260	I Industrial	2	20160331	20160630	2	20160831	20161031
1270	P Pipeline	2	20160331	20160630	2	20160831	20161031
1298	Other <input type="text"/>						

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		552,479,600	5,107,725	3,764,120	1,770,698	10,642,543

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
2001	0	Aylmer T													
0010	RT	0 Residential	Full Occupied	1.000000	100%	460,706,629	460,706,629	0.813790%	0.599720%	0.188000%	1.601510%	3,749,184	2,762,950	866,128	7,378,262
0031	R1	0 Residential	Farm. Awaiting Devel. - Ph I	1.000000	50%	9,900	9,900	0.406895%	0.299860%	0.094000%	0.800755%	40	30	9	79
0050	MT	0 Multi-Residential	Full Occupied	2.345800	100%	17,694,000	17,694,000	1.908989%	1.406820%	0.188000%	3.503809%	337,777	248,923	33,265	619,965
0110	FT	0 Farmland	Full Occupied	0.250000	100%	490,900	490,900	0.203448%	0.149930%	0.047000%	0.400378%	999	736	231	1,966
0210	CT	0 Commercial	Full Occupied	1.637600	100%	48,429,231	48,429,231	1.332663%	0.982100%	1.180000%	3.494763%	645,398	475,623	571,465	1,692,486
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.637600	100%	394,000	394,000	1.332663%	0.982100%	1.180000%	3.494763%	5,251	3,869	4,649	13,769
0240	CU	0 Commercial	Excess Land	1.637600	70%	1,225,100	1,225,100	0.932848%	0.687460%	0.826000%	2.446308%	11,428	8,422	10,119	29,969
0270	CX	0 Commercial	Vacant Land	1.637600	70%	730,000	730,000	0.932848%	0.687460%	0.826000%	2.446308%	6,810	5,018	6,030	17,858
0310	GT	0 Parking Lot	Full Occupied	1.637600	100%	56,000	56,000	1.332663%	0.982100%	1.180000%	3.494763%	746	550	661	1,957
0340	ST	0 Shopping Centre	Full Occupied	1.637600	100%	281,740	281,740	1.332663%	0.982100%	1.180000%	3.494763%	3,755	2,767	3,325	9,847
0510	IT	0 Industrial	Full Occupied	2.225100	100%	4,400,300	4,400,300	1.810764%	1.334440%	1.500000%	4.645204%	79,679	58,719	66,005	204,403
0515	IH	0 Industrial	Full Occupied, Shared PIL	2.225100	100%	20,000	20,000	1.810764%	1.334440%	1.500000%	4.645204%	362	267	300	929
0540	IU	0 Industrial	Excess Land	2.225100	65%	161,000	161,000	1.176985%	0.867380%	0.975000%	3.019365%	1,895	1,396	1,570	4,861
0570	IX	0 Industrial	Vacant Land	2.225100	65%	166,800	166,800	1.176985%	0.867380%	0.975000%	3.019365%	1,963	1,447	1,626	5,036
0710	PT	0 Pipeline	Full Occupied	1.144600	100%	1,382,000	1,382,000	0.931464%	0.686440%	1.073758%	2.691662%	12,873	9,487	14,839	37,199
2140	JT	0 Industrial, NConstr.	Full Occupied	2.225100	100%	6,852,000	6,852,000	1.810764%	1.334440%	1.180000%	4.325204%	124,074	91,436	80,854	296,364
2145	JU	0 Industrial, NConstr.	Excess Land	2.225100	65%	543,000	543,000	1.176985%	0.867380%	0.767000%	2.811365%	6,391	4,710	4,165	15,266
2440	XT	0 Commercial, NConstr.	Full Occupied	1.637600	100%	8,937,000	8,937,000	1.332663%	0.982100%	1.180000%	3.494763%	119,100	87,770	105,457	312,327
												0	0	0	0
												0	0	0	0
9201			Subtotal			552,479,600	552,479,600					5,107,725	3,764,120	1,770,698	10,642,543

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

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

9499 TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
4001												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
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												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
												0		0	
9401			Subtotal			0	0					0		0	

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	12 \$	13 \$	14 \$	15 \$
	4,949		-4,949	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	52,459	38,479	19,273	110,211
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	5,165,133	3,802,599	1,785,022	10,752,754
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	45,391			45,391
8097 Other <input type="text"/>				0
9890 Subtotal	45,391	0	0	45,391
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)	667	491	1,556	2,714
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	667	491	1,556	2,714
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	5,211,191	3,803,090	1,786,578	10,800,859

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2016

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	781,000	10,408	7,670	5,723	23,801

KIC DTD 1	Tax Dnd 2	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6	PIL CVA Assessment 7	PIL Phased-In Assessment 16	Tax Rates				Municipal PILS		Education	TOTAL 15
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	PILS 14	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Aylmer T													
1210	CF	Commercial	PIL: Full Occupied	1.637600	100%	485,000	485,000	1.332663%	0.982100%	1.180000%	3.494763%	6,463	4,763	5,723	16,949
1220	CG	Commercial	PIL: 'General' Only (No Educ.)	1.637600	100%	296,000	296,000	1.332663%	0.982100%		2.314763%	3,945	2,907	0	6,852
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201							Subtotal	781,000	781,000			10,408	7,670	5,723	23,801

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2016

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

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

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
4001															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
9401				Subtotal				0	0						0

2016-V1.03

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2016

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	10,408	7,670	5,723	23,801
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	10,408	7,670	5,723	23,801

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

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

1. Municipal and School Board Taxation

						TOTAL							
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
							77.434%	0.660%	20.266%	1.640%	0.000%		
Property Class Group	Taxable Asmt. (CVA) 16 \$	Taxable Asmt. (Wtd & Disc CVA) 2 \$	Phase-In Taxable Asmt. (CVA) 18 \$	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 \$	TOTAL Taxes 3 \$	Municipal Taxes LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	Distribution of Education Taxes in column 6 by School Board				
									ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	460,716,529	460,711,579	460,716,529	460,711,579	7,378,341	3,749,224	2,762,980	866,137	792,503	944	71,687	1,003	
0050 Multi-residential	17,694,000	41,506,585	17,694,000	41,506,585	619,965	337,777	248,923	33,265	32,726	1	536	2	
0110 Farmland	490,900	122,725	490,900	122,725	1,966	999	736	231	27		204		
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	478,901,429	502,340,889	478,901,429	502,340,889	8,000,272	4,088,000	3,012,639	899,633	825,256	945	72,427	1,005	0
0210 Commercial	50,778,331	82,194,093	50,778,331	82,194,093	1,754,082	668,887	492,932	592,263	458,613	3,909	120,028	9,713	0
0215 Commercial New Construction	8,937,000	14,635,231	8,937,000	14,635,231	312,327	119,100	87,770	105,457	81,660	696	21,372	1,729	0
0310 Parking Lot	56,000	91,706	56,000	91,706	1,957	746	550	661	512	4	134	11	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	281,740	461,377	281,740	461,377	9,847	3,755	2,767	3,325	2,575	22	674	55	0
0345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	60,053,071	97,382,408	60,053,071	97,382,408	2,078,213	792,488	584,019	701,706	543,359	4,631	142,208	11,508	0
0510 Industrial	4,748,100	10,309,712	4,748,100	10,309,712	215,229	83,899	61,829	69,501	53,817	459	14,085	1,140	0
0515 Industrial New Construction	7,395,000	16,031,734	7,395,000	16,031,734	311,630	130,465	96,146	85,019	65,834	561	17,230	1,394	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	12,143,100	26,341,446	12,143,100	26,341,446	526,859	214,364	157,975	154,520	119,651	1,020	31,315	2,534	0
0710 Pipelines	1,382,000	1,581,837	1,382,000	1,581,837	37,199	12,873	9,487	14,839	11,490	98	3,007	243	0
0810 Other Property Classes	0	0	0	0	0	0	0	0					
9160 Adj. for shared PIL properties					0	4,949	0	-4,949	-3,832	-33	-1,003	-81	
9170 Supplementary Taxes					110,211	52,459	38,479	19,273	16,658	72	2,357	186	
9180 Total Levied by Rate					10,752,754	5,165,133	3,802,599	1,785,022	1,512,582	6,733	250,311	15,395	0
9190 Amts Added to Tax Bill					45,391	45,391	0	0					
9192 Other Taxation Amounts					2,714	667	491	1,556	1,205	10	315	26	
9199 TOTAL before Adj.	552,479,600	627,646,580	552,479,600	627,646,580	10,800,859	5,211,191	3,803,090	1,786,578	1,513,787	6,743	250,626	15,421	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA) 16 \$	PIL Asmt. (Wtd & Disc CVA) 2 \$	Phase-In PIL Asmt. (CVA) 18 \$	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 \$	Total PILS Levied 3 \$	Municipal PILS 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	781,000	1,278,966	23,801	10,408	7,670	5,723
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	781,000	1,278,966	781,000	1,278,966	23,801	10,408	7,670	5,723
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 Constructi	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					23,801	10,408	7,670	5,723
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	781,000	1,278,966	23,801	10,408	7,670	5,723

Part 3 contains Distribution of PILS by School Boards

2016-V1.03

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2016

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	202,781		96,426				44,571	343,778			343,778
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	303,965	50,215	428,475				147,824	930,479			930,479
1640	Libraries	8,462		24,268					32,730			32,730
1645	Museums						14,000		14,000			14,000
1650	Cultural services	1,919		25,323			15,245	432	42,919			42,919
1698	Other								0			0
1699	Subtotal	517,127	50,215	574,492	0	0	29,245	192,827	1,363,906	0	0	1,363,906
Planning and development												
1810	Planning and zoning	13,966		4,000	63,739				81,705			81,705
1820	Commercial and Industrial			20,821				7,943	28,764			28,764
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other BIA			54,240					54,240			54,240
1899	Subtotal	13,966	0	79,061	63,739	0	0	7,943	164,709	0	0	164,709
1910	Other								0			0
9910	TOTAL	4,607,895	87,039	3,743,568	1,074,477	13,701	113,963	1,458,077	11,098,720	0	0	11,098,720

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2016

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	3,582,340
5020	Employee benefits	1,025,555
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,607,895
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,607,895
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	5,760
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	45,245
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2016-V1.03

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2016 Closing Net Book Value
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2016 Closing Amortization Balance	
1	2	3	4	5	6	7	8	9	10	11	
2016 Opening Net Book Value	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Social Housing											
1410	Public Housing	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	
Recreation and cultural services											
1610	Parks	2,472,037	3,394,136			3,394,136	922,099	44,571		966,670	2,427,466
1620	Recreation programs	0	0			0	0			0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	
1634	Rec. Fac. - All Other	4,270,627	5,674,768	21,684	3,564	5,692,888	1,404,141	147,824		1,551,965	4,140,923
1640	Libraries	0	0			0	0			0	
1645	Museums	0	0			0	0			0	
1650	Cultural services	16,314	250,298			250,298	233,984	432		234,416	15,882
1698	Other	0	0			0	0			0	
1699	Subtotal	6,758,978	9,319,202	21,684	3,564	9,337,322	2,560,224	192,827	0	2,753,051	6,584,271
Planning and development											
1810	Planning and zoning	0	0			0	0			0	
1820	Commercial and Industrial	517,407	572,506	1,379		573,885	55,099	7,943		63,042	510,843
1830	Residential development	0	0			0	0			0	
1840	Agriculture and reforestation	0	0			0	0			0	
1850	Tile drainage/shoreline assistance	0	0			0	0			0	
1898	Other	0	0			0	0			0	
1899	Subtotal	517,407	572,506	1,379	0	573,885	55,099	7,943	0	63,042	510,843
1910	Other	0	0			0	0			0	
9910	Total Tangible Capital Assets	53,431,291	81,331,441	5,832,643	1,202,783	85,961,301	27,900,150	1,458,077	697,000	28,661,227	57,300,074

FIR2016: Aylmer T
Asmt Code: 3411
MAH Code: 44401

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

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	3,136,940	3,136,940
2010	Land Improvements	2,704,013	2,606,056
2020	Buildings	9,057,380	8,777,044
2030	Machinery & Equipment	1,550,091	1,742,023
2040	Vehicles	469,499	1,317,362
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	16,917,923	17,579,425
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	36,513,368	39,720,649
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	36,513,368	39,720,649
9920	Total Tangible Capital Assets	53,431,291	57,300,074
2405	Construction-in-progress	2,889,475	1,285,004
9921	Total Tangible Capital Assets and Construction-in-progress	56,320,766	58,585,078

2016-11-03

FIR2016: Aylmer T

Schedule 51

Asmt Code: 3411

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 44401

for the year ended December 31, 2016

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	159,910		159,910	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
	Transportation services				
0611	Roads - Paved	1,034,893	7,112	1,003,683	38,322
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	27,748	1,169,045		1,196,793
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		0			0
	Subtotal	1,062,641	1,176,157	1,003,683	1,235,115
	Environmental services				
0811	Wastewater collection/conveyance	65,801	33,928	61,250	38,479
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	1,601,123	11,410	1,601,123	11,410
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899		0			0
	Subtotal	1,666,924	45,338	1,662,373	49,889
	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		0			0
	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		0			0
	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		0			0
	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		0			0
	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		0			0
	Subtotal	0	0	0	0
1910	Other	0			0
1910		0			0
9910	Total Construction-In-Progress	2,889,475	1,221,495	2,825,966	1,285,004

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

**Schedule 53
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATION:**

for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,284,849
1020	Acquisition of tangible capital assets	-5,832,643
1030	Amortization of tangible capital assets (SLC 51 9910 08)	1,458,077
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	1,604,471
1040	(Gain)/Loss on sale of tangible capital assets	505,783
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	-2,264,312
1210	Change in supplies inventories	
1220	Change in prepaid expenses	1,582
1230	Other <input type="text"/>	
1299	Subtotal	1,582
1410	(Increase)/decrease in net financial assets/net debt	1,022,119
1420	Net financial assets (net debt), beginning of year	8,565,522
9910	Net financial assets (net debt), end of year	9,587,641

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 <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,143,344
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	158,815
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	2,302,159
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)	2,678,636
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	156,838
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,835,474
0499	Subtotal	5,137,633
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	5,137,633
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	909,461

2016-V1.03

FIR2016: Aylmer T

Schedule 54

Asmt Code: 3411

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 44401

for the year ended December 31, 2016

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2016 Actual
Operating Transactions		1
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

		2016 Actual
Cash and cash equivalents represented by:		1
		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2016

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2016 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,284,849
2020	Non-cash items including amortization	1,458,077
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	8,687
2030	Prepaid expenses	1,582
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	4,753,195
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	505,783
0620	Cash used to acquire tangible capital assets	-5,832,643
0630	Change in construction-in-progress	1,604,471
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-3,722,389
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="Investment in GEB"/>	-226,235
0899	Cash provided by / (applied to) investing transactions	-226,235
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-123,475
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	-123,475
1210	Increase in cash and cash equivalents	681,096
1220	Cash and cash equivalents, beginning of year	7,893,373
9920	Cash and cash equivalents, end of year	8,574,469

		2016 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	6,063,674
1402	Temporary borrowings	
1403	Short term investments	2,510,795
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	8,574,469
Cash:		
1501	Unrestricted	1,905,593
1502	Restricted	6,668,876
1503	Unallocated	
9950	Cash and cash equivalents, end of year	8,574,469

2016-V.1.03

FIR2016: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 Balance, beginning of year	757,849	5,980,034	303,000
0310 Allocation of Surplus		3,332,343	0
0315 Allocation of Surplus : for operating		1,049,125	
0320 Allocation of Surplus : for capital		2,283,218	
Development Charges Act			
0610 Non-discounted services	106,025		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	106,025		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	7,212	56,931	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	217,413		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	330,650	3,389,274	0
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		2,143,344	
1015 For current operations		262,561	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	158,815		
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)	156,838		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	315,653	2,405,905	0
2099 Balance, end of year	772,846	6,963,403	303,000

FIR2016: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds			303,000
5020	Contingencies		161,627	
Asset Replacement funds for: Sewer & Water				
5030	Sewer			
5040	Water			
5050	Replacement of equipment		1,003,864	
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			
5091	Tax rate stabilization		766,280	
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment		1,183,689	
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government		747,242	
5210	Protection services		123,603	
Transportation services:				
5215	Roadways		30,045	
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
Environmental services:				
5225	Wastewater system		798,208	
5230	Storm water system			
5235	Waterworks system		1,372,911	
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		73,456	
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other		162,507	
5275	Libraries			
5276	Museums			
5277	Cultural services			
5280	Planning and development		364,307	
5290	Other <input type="text" value="Discretionary"/>		175,664	
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	502,500		
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))	1,419		
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	268,927		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text"/>			
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	772,846	6,963,403	303,000

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2016

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	0	9,777			9,777					0	9,777
0210 Fire Protection	84,020	30,067	800		30,867					0	114,887
0215 Police Protection	30,092	4,357	287		4,644					0	34,736
0220 Roads and Structures	39,497	15,199	376		15,575		87,582			87,582	-32,510
0225 Transit	0				0					0	0
0230 Wastewater	0				0					0	0
0235 Stormwater	0				0					0	0
0240 Water	0				0					0	0
0245 Emergency Medical Services	0				0					0	0
0250 Homes for the Aged	0				0					0	0
0255 Daycare	0				0					0	0
0260 Housing	0				0					0	0
0265 Parkland Development	0				0					0	0
0270 GO Transit	0				0					0	0
0275 Library	0				0					0	0
0280 Recreation	101,925	8,184	970		9,154					0	111,079
0285 Development Studies	0				0					0	0
0286 Parking	0				0					0	0
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	294,521	38,441	2,802		41,243		71,233			71,233	264,531
0295 Other	0				0					0	0
0296 Other	0				0					0	0
0297 Other	0				0					0	0
0299 TOTAL	550,055	106,025	5,235	0	111,260	0	158,815	0	0	158,815	502,500

FIR2016: Aylmer T
Asmt Code: 3411
MAH Code: 44401

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2016

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

RESIDENTIAL CHARGES (\$)

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Other 6	Other 7	Other 8	Other 9
				< =	> =				
				1 Bedroom 4	2 Bedroom 5				
				If Other, Please Specify >					
9910	TOTAL FOR	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES (\$)

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

FIR2016: Aylmer T

Schedule 70

Asmt Code: 3411
MAH Code: 44401

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	8,574,469
Accounts receivable		
0410	Canada	241,120
0420	Ontario	359,437
0430	Upper-tier	73,210
0440	Other municipalities	160,448
0450	School boards	
0490	Other receivables	100,215
0499	Subtotal	934,430
Taxes receivable		
0610	Current year's levies	343,446
0620	Previous year's levies	157,797
0630	Prior year's levies	60,884
0640	Penalties and interest	35,259
0690	LESS: Allowance for uncollectables	
0699	Subtotal	597,386
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	2,731,525
0828	Other <input type="text"/>	
0829	Subtotal	2,731,525
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	2,263,500
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	2,263,500
9930	TOTAL Financial Assets	15,101,310
8010	* Market value of Investments included in Line 0829	2,731,525

2016-V1.03

FIR2016: Aylmer T

Asmt Code: 3411
MAH Code: 44401

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2016

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		26,001
2250	School boards		
2260	Interest on debt		
2270	Trade accounts payable		1,607,549
2290	Other		303,096
2299		Subtotal	1,936,646
2301	Estimated Tax Liabilities (PS3510)		
Deferred revenue			
2410	Obligatory reserve funds (SLC 60 2099 01)		772,846
2490	Other		
2499		Subtotal	772,846
Long term liabilities			
2610	Debt issued		
2620	Debt payable to others		1,745,477
2630	Lease purchase agreements (Tangible capital leases)		
2640	Other		
2650	Other		
2660	LESS: Debt issued on behalf of Government Business Enterprise		
2699		Subtotal	1,745,477
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 health benefits		1,058,700
2899		Subtotal post employment benefits	1,058,700
Liability for contaminated sites			
2910	Remediation costs of contaminated sites		
9940		TOTAL Liabilities	5,513,669
9945		Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	9,587,641
Non-Financial Assets			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		58,585,078
6250	Inventories of Supplies		
6260	Prepaid Expenses		62,061
6299		Total Non-Financial Assets	58,647,139
9970		Total Accumulated Surplus/(Deficit)	68,234,780
Analysis of the Accumulated Surplus/(Deficit)			1
			\$
6410	Equity in Tangible Capital Assets		56,874,802
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		7,266,403
6430	General Surplus/ (Deficit)		116,353
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		40,897
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	40,897
5080	Equity in Government Business Enterprises (SLC 10 6090 01)		4,995,025
6601	Unfunded Employee Benefits		-1,058,700
6602	Unfunded Landfill closure costs		
6603	Unfunded Remediation costs of contaminated sites		
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	-1,058,700
9971		Total Accumulated Surplus/(Deficit)	68,234,780

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2016

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	856,592
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	10,800,859
0225	PLUS: Current Year Penalties and Interest	
0240	LESS: Total cash collections (SLC 72 0699 09)	10,950,552
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	114,403
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	-4,890
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	597,386
Cash Collections		9
		\$
0610	Current year's tax	10,255,411
0620	Previous year's tax	566,571
0630	Penalties and interest	128,570
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	10,950,552

2016-V1.03

FIR2016: Aylmer T

Asmt Code: 3411

MAH Code: 44401

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2016

		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				
		\$	\$	\$	\$	\$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	6,737	46	1,414	114	8,311	38,785	9,971	57,067	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)					0			0	
2299	Vacant Unit Rebates (Mun. Act 364)	4,509	31	1,201	90	5,831	29,716	21,789	57,336	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	11,246	77	2,615	204	14,142	68,501	31,760	114,403	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					0			0	
4420	Net Impact of 5% Capping Limit Program					0		-4,890	-4,890	
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	-4,890	-4,890	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	1,502,541	6,666	248,011	15,217	1,772,436				

2016-V1.03

FIR2016: Aylmer T

Schedule 74

Asmt Code: 3411

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 44401

for the year ended December 31, 2016

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	1,745,477
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	1,745,477
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	1,745,477

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,745,477
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	1,745,477

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	718,243
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	214,129
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	813,105
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	1,745,477

2016-V1.03

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Asmt Code: 3411

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210 Year 2017	141,164	69,350							
3220 Year 2018	147,209	63,305							
3230 Year 2019	153,523	56,991							
3240 Year 2020	160,118	50,396							
3250 Year 2021	167,006	43,507							
3260 Years 2022 to 2026	738,013	121,761							
3270 Years 2027 onwards	238,444	11,150							
3280 Int. to be earned on sink. funds									
3299 TOTAL	1,745,477	416,460	0	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.

2016-V1.03

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MAH Code: 44401

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		ERTH					
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	18,845,749					18,845,749
0220	Capital	41,552,100					41,552,100
0297	Other	19,609,084					19,609,084
0298	Other <input type="text"/>						0
0299	Total Assets	80,006,933	0	0	0	0	80,006,933
Liabilities							
0410	Current	23,688,356					23,688,356
0420	Long-term	37,637,196					37,637,196
0497	Other	4,589,895					4,589,895
0498	Other <input type="text"/>						0
0499	Total Liabilities	65,915,447	0	0	0	0	65,915,447
9910	Net Equity	14,091,486	0	0	0	0	14,091,486
0610	Municipality's Share	19					19
STATEMENT OF OPERATIONS							
0810	Revenues	91,044,239					91,044,239
0820	Expenses	89,877,128					89,877,128
9920	Net Income (Loss)	1,167,111	0	0	0	0	1,167,111
1010	Municipality's Share	19					19
1020	Dividends paid	0					0

2016-V1.03

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Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

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

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

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	7.00	2.00	
0210	Fire	1.00	21.00	0.00
0211	Uniform			
0212	Civilian	1.00	21.00	
0215	Police	15.00	1.00	6.00
0216	Uniform	13.00	1.00	
0217	Civilian	2.00		6.00
0260	Court Security	0.00	2.00	0.00
0261	Uniform		1.00	
0262	Civilian		1.00	
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	9.00		3.00
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	2.00		5.00
0250	Libraries			
0255	Planning	1.00		
0290	Other		2.00	
0298	Subtotal	35.00	28.00	14.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation	6.00	20.00	
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	6.00	20.00	0.00
0399	TOTAL	41.00	48.00	14.00

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2016

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

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$
3	1,928,708
3	1,928,708

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
#	\$
55	7,279,785
15	2,107,000
70	9,386,785

5. Insured value of physical assets

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

1
\$
41,372,800
2,023,000
43,395,800

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2014 - 2016)

1
\$
466,716

2016-V1.03

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

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	East Elgin Community Centre	Community Recreation Centre	1603	50%	314,432	340,706
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

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

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

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

9. Building Permit Information (Performance Measures)

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

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

Total Value of Construction Activity

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

1 \$
9,386,785

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 #
6

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

17

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

12

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 #
24		24

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

10		10
----	--	----

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

2		2
---	--	---

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

		0
--	--	---

1322 **Subtotal**

36	0	36
----	---	----

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 #
23	23
2	2
25	25

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2016

Hectares 1 #

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

11. Transportation Services		1
		#
1710	Roads : Total Paved Lane Km	86
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	47

	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	
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

	Column 1	Column 2
	#	#
Number of structures where the condition of primary components is rated as good to very good, requiring only repair		
1	1	2
#	#	#
1765	Bridges	1
1766	Culverts	0
1767	Subtotal	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.			2016 Engineer 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.	1,226,000
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).	
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	
1850	Water Main Breaks : Number of water main breaks in a year.	2
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	67
1860	Solid Waste Collection : Total tonnes collected from all property classes.	2,211
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	1,498
1870	Waste Diversion : Total tonnes diverted from all property classes.	713

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).	335,889

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)	43,733,400

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Asmt Code: 3411

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

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

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

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	123,475
0220	Interest (SLC 74 3099 02)	87,039
0299	Subtotal	210,514
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	210,514

		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	210,514

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	14,383,569
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)	4,505,349
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	156,838
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	222,617
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-73,129
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	158,815
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)	226,235
2299	Subtotal	5,196,725
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	9,186,844
2620	25% of Net Revenues	2,296,711
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,086,197

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2016-V1.03

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Asmt Code: 3411

MAH Code: 44401

Schedule 83

NOTES

for the year ended December 31, 2016

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :