

# 2016 FINANCIAL INFORMATION RETURN

Municipality: **Kitchener C**  
Tier: **Lower-Tier**  
Area: **Waterloo R**

MSO Office: **Western Ontario**  
Asmt Code: **3012**  
MAH Code: **25102**

Submitting: **FIR Schedules Only**  
Version: **2016-V1.03**

## DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

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

0020	Name	Dan Chapman, CPA, CA, MPA
0022	Telephone	519-741-2200 Ext 7347
0024	Fax	519-741-2705
0028	Email (Required)	dan.chapman@kitchener.ca
0030	Website address of Municipality	www.kitchener.ca
0091	Municipal Auditor	KPMG LLP
0092	Municipal Audit Firm	KPMG LLP
0095	Municipal Auditor's Email (Required)	mbetk@kpmg.ca
0090	Municipal Treasurer	Dan Chapman, CPA, CA, MPA
0093	Municipal Treasurer's Email (Required)	dan.chapman@kitchener.ca
0094	Date	7/11/2017

Signature of Municipal Treasurer

 7/11/2017  
Signature Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	OMB Method
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	94,170 Municipal
0041	Population	246,700 Municipal
0042	Youth Population	15,610 Municipal

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	113,005,918
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	3,704,895
<b>9940</b>	<b>Subtotal</b>	<b>116,710,813</b>
0510	Estimated tax revenue . . . . .	0
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	0
0695	Other . . . . .	0
0696	Other . . . . .	0
0697	Other . . . . .	0
0698	Other . . . . .	0
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	980,741
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	11,823
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	21,150
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	428,771
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) . . . . .	4,336,822
<b>0899</b>	<b>Subtotal</b>	<b>5,779,307</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	2,392,064
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	211,468,655
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	0
1420	Licences and permits . . . . .	4,908,481
1430	Rents, concessions and franchises . . . . .	1,585,602
1431	Royalties . . . . .	0
1432	Green Energy . . . . .	0
1498	Other . . . . .	0
<b>1499</b>	<b>Subtotal</b>	<b>6,494,083</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	0
1610	Other fines . . . . .	2,224,264
1620	Penalties and interest on taxes . . . . .	3,250,779
1698	Other . . . . .	0
<b>1699</b>	<b>Subtotal</b>	<b>5,475,043</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	3,450,366
1806	Interest earned on reserves and reserve funds . . . . .	0
1811	Gain/Loss on sale of land & capital assets . . . . .	2,208,550
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	10,388,477
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	9,070
1814	Other Deferred revenue earned . . . . .	0
1830	Donations . . . . .	403,981
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	4,404,349
1840	Sale of publications, equipment, etc. . . . .	0
1850	Contributions from non-consolidated entities . . . . .	0
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	4,067,948
1870	Gaming and Casino Revenues . . . . .	0
1890	Other . . . . . Miscellaneous . . . . .	5,450,105
1891	Other . . . . .	0
1892	Other . . . . .	0
1893	Other . . . . .	0
1894	Other . . . . .	0
1895	Other . . . . .	0
1896	Other . . . . .	0
1897	Other . . . . .	0
1898	Other . . . . .	0
<b>1899</b>	<b>Subtotal</b>	<b>30,382,846</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	9,617,558
<b>9910</b>	<b>TOTAL Revenues</b>	<b>388,320,369</b>

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**Schedule 10**

Asmt Code: 3012

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 25102

for the year ended December 31, 2016

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	388,320,369
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	336,668,170
2030	PLUS: . . . . .	0
2040	PLUS: . . . . .	0
2045	PLUS: PSAB Adjustments . . . . .	0
2099	Annual Surplus/(Deficit) . . . . .	51,652,199
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	1,243,515,283
2061	Prior period adjustments . . . . .	-12,163,915
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	1,231,351,368
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	1,283,003,567

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	199,680,285
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	9,617,558
6060	PLUS: . . . . . Dividend payments, debt and equity rej . . . . .	-4,324,697
6090	Government Business Enterprise Equity, end of year . . . . .	204,973,146

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

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	0
Transportation Services:		
4030	Roads - Paved . . . . .	4,227,000
4031	Roads - Unpaved . . . . .	0
4032	Roads - Bridges and Culverts . . . . .	855,635
4033	Roadways - Traffic Operations & Roadside . . . . .	571,115
4040	Transit - Conventional . . . . .	0
4041	Transit - Disabled & special needs . . . . .	0
4045	Air transportation . . . . .	0
4046	Other . . . . .	0
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	0
4061	Wastewater treatment & disposal . . . . .	0
4062	Urban storm sewer system . . . . .	0
4063	Rural storm sewer system . . . . .	0
4064	Water treatment . . . . .	0
4065	Water distribution/transmission . . . . .	650,000
4066	Solid waste collection . . . . .	0
4067	Solid waste disposal . . . . .	0
4068	Waste diversion . . . . .	0
4069	Other . . . . .	0
4075	Recreation Facilities - All Other . . . . .	360,000
4076	Cultural services . . . . .	158,874
4080	Commercial and industrial . . . . .	0
4099	<b>Canada Gas Tax</b>	<b>6,822,624</b>

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2016

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>	0	0	0	1,636,589	0	149,479	0
<b>Protection services</b>							
0410 Fire	0	0	0	1,388,797	0	0	0
0420 Police	0	0	0	0	0	0	0
0421 Court Security	0	0	0	0	0	0	0
0422 Prisoner Transportation	0	0	0	0	0	0	0
0430 Conservation authority	0	0	0	0	0	0	0
0440 Protective inspection and control	0	0	0	3,088	0	0	0
0445 Building permit and inspection services	0	0	0	210,877	0	0	0
0450 Emergency measures	0	0	0	0	0	0	0
0460 Provincial Offences Act (POA)							
0498 Other	0	0	0	0	0	0	0
<b>0499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,602,762</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved	0	0	576,875	227,003	0	0	0
0612 Roads - Unpaved	0	0	0	8	0	0	0
0613 Roads - Bridges and Culverts	0	0	0	5,612	0	0	0
0614 Roads - Traffic Operations & Roadside	0	0	0	873,824	0	0	0
0621 Winter Control - Except sidewalks, Parking Lots	0	0	1,764,098	1,467	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	105,248	0	0	0
0631 Transit - Conventional	0	0	0	0	0	0	0
0632 Transit - Disabled & special needs	0	0	0	0	0	0	0
0640 Parking	0	0	0	5,563,236	0	0	0
0650 Street lighting	0	0	0	0	0	0	0
0660 Air transportation	0	0	0	0	0	0	0
0698 Other	0	0	0	0	0	0	0
<b>0699 Subtotal</b>	<b>0</b>	<b>0</b>	<b>2,340,973</b>	<b>6,776,398</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance	0	0	0	46,117,622	0	0	0
0812 Wastewater treatment & disposal	0	0	0	0	0	0	0
0821 Urban storm sewer system	0	0	0	14,873,824	0	169,750	0
0822 Rural storm sewer system	0	0	0	0	0	0	0
0831 Water treatment	0	0	0	0	0	0	0
0832 Water distribution/transmission	0	0	0	40,485,174	0	0	0
0840 Solid waste collection	0	0	0	56	0	0	0
0850 Solid waste disposal	0	0	0	0	0	0	0
0860 Waste diversion	0	0	0	0	0	0	0
0898 Other	0	0	0	0	0	0	0
<b>0899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,476,676</b>	<b>0</b>	<b>169,750</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services	0	0	0	0	0	0	0
1020 Hospitals	0	0	0	0	0	0	0
1030 Ambulance services	0	0	0	0	0	0	0
1035 Ambulance dispatch							
1040 Cemeteries	0	0	0	1,731,555	0	0	0
1098 Other	0	0	0	0	0	0	0
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,731,555</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance	0	0	0	0	0	0	0
1220 Assistance to aged persons	685,409	0	0	443,410	0	0	0
1230 Child care	0	0	0	0	0	0	0
1298 Other	0	0	0	0	0	0	0
<b>1299 Subtotal</b>	<b>685,409</b>	<b>0</b>	<b>0</b>	<b>443,410</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing	0	0	0	0	0	0	0
1420 Non - Profit/Cooperative Housing	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
	0	0	0	0	0	0	0
<b>1610 Parks</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>708,088</b>	<b>0</b>	<b>0</b>	<b>0</b>
1620 Recreation programs	0	0	51,091	1,348,869	0	0	0
1631 Recreation facilities - Golf Course, Marina, Ski Hill	0	0	0	2,798,998	0	0	0
1634 Recreation facilities - All Other	8,577	0	0	8,377,954	0	0	0
1640 Libraries	286,755	0	0	72,735	0	0	0
1645 Museums	0	0	0	0	0	0	0
1650 Cultural services	0	21,150	0	7,509,041	11,823	109,542	0
1698 Other	0	0	0	0	0	0	0
<b>1699 Subtotal</b>	<b>295,332</b>	<b>21,150</b>	<b>51,091</b>	<b>20,815,685</b>	<b>11,823</b>	<b>109,542</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning	0	0	0	2,093,327	0	0	0
1820 Commercial and industrial	0	0	0	572,067	0	0	0
1830 Residential development	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0	0	0	0
1850 Tile drainage/shoreline assistance							
1898 Other	0	0	0	0	0	0	0
<b>1899 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,665,394</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other	0	0	0	74,320,186	0	0	0
<b>9910 TOTAL</b>	<b>980,741</b>	<b>21,150</b>	<b>2,392,064</b>	<b>211,468,655</b>	<b>11,823</b>	<b>428,771</b>	<b>0</b>

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2016

### General Information

#### 1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	Y
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ) . . . . .	Y
0210	D Office Building . . . . .	Y
0215	S Shopping Centre . . . . .	Y
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 . . . . .	67.6%	-16,664	-1,404	10.0%	10.0%	500	500	Y	N	Y
0330	C Commercial . . . . .	77.7%	-83,629	-6,351	10.0%	10.0%	500	500	Y	N	Y
0340	I Industrial . . . . .	76.0%	-6,756	60,161	10.0%	10.0%	500	500	Y	N	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	#	\$	%	\$	%
N					
N					
N					
N					
N					
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) . . . . .	50.0%

#### 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	20160301	20160502	2	20160704	20160901
1220	M Multi-Residential . . . . .	2	20160301	20160502	2	20160902	20161003
1230	F Farmland . . . . .	2	20160301	20160502	2	20160704	20160901
1240	T Managed Forest . . . . .	2	20160301	20160502	2	20160704	20160901
1250	C Commercial . . . . .	2	20160301	20160502	2	20160902	20161003
1260	I Industrial . . . . .	2	20160301	20160502	2	20160902	20161003
1270	P Pipeline . . . . .	2	20160301	20160502	2	20160704	20160901
1298	Other <input type="text"/> . . . . .						

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

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		25,804,826.520	111,047,971	148,614,471	88,564,141	348,226,583

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	<b>Kitchener C</b>													
0010	RT	0 Residential	Full Occupied	1.000000	100%	20,659,267,427	20,659,267,427	0.367421%	0.491716%	0.188000%	1.047137%	75,906,487	101,584,923	38,839,423	216,330,833
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	1,104,000	1,104,000	0.367421%	0.491716%	0.188000%	1.047137%	4,056	5,429	2,076	11,561
0031	R1	0 Residential	Farm, Awaiting Devel. - Ph I	1.000000	45%	6,059,000	6,059,000	0.165344%	0.221272%	0.084600%	0.471216%	10,018	13,407	5,126	28,551
0050	MT	0 Multi-Residential	Full Occupied	1.950000	100%	1,384,826,529	1,384,826,529	0.716471%	0.958847%	0.188000%	1.863318%	9,921,880	13,278,368	2,603,474	25,803,722
0061	M1	0 Multi-Residential	Farm, Awaiting Devel. - Ph I	1.000000	45%	1,858,700	1,858,700	0.165344%	0.221272%	0.084600%	0.471216%	3,073	4,113	1,572	8,758
0080	NT	0 New Multi-Residential	Full Occupied	1.000000	100%	328,602,000	328,602,000	0.367421%	0.491716%	0.188000%	1.047137%	1,207,353	1,615,789	617,772	3,440,914
0110	FT	0 Farmland	Full Occupied	0.250000	100%	32,849,700	32,849,700	0.091855%	0.122929%	0.047000%	0.261784%	30,174	40,382	15,439	85,995
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	1,627,200	1,627,200	0.091855%	0.122929%	0.047000%	0.261784%	1,495	2,000	765	4,260
0210	CT	0 Commercial	Full Occupied	1.950000	100%	1,831,930,038	1,831,930,038	0.716471%	0.958847%	1.400000%	3.075318%	13,125,247	17,565,406	25,647,021	56,337,674
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.950000	100%	7,582,000	7,582,000	0.716471%	0.958847%	1.400000%	3.075318%	54,323	72,700	106,148	233,171
0231	C1	0 Commercial	Farm, Awaiting Devel. - Ph I	1.000000	45%	7,543,000	7,543,000	0.165344%	0.221272%	0.084600%	0.471216%	12,472	16,691	6,381	35,544
0240	CU	0 Commercial	Excess Land	1.950000	70%	24,066,663	24,066,663	0.501530%	0.671193%	0.980000%	2.152723%	120,702	161,534	235,853	518,089
0270	CX	0 Commercial	Vacant Land	1.950000	70%	45,959,188	45,959,188	0.501530%	0.671193%	0.980000%	2.152723%	230,499	308,475	450,400	989,374
0310	GT	0 Parking Lot	Full Occupied	1.950000	100%	15,892,800	15,892,800	0.716471%	0.958847%	1.400000%	3.075318%	113,867	152,388	222,499	488,754
0320	DT	0 Office Building	Full Occupied	1.950000	100%	126,974,648	126,974,648	0.716471%	0.958847%	1.400000%	3.075318%	909,377	1,217,493	1,777,645	3,904,875
0340	ST	0 Shopping Centre	Full Occupied	1.950000	100%	605,964,983	605,964,983	0.716471%	0.958847%	1.400000%	3.075318%	4,341,563	5,810,277	8,483,510	18,635,350
0350	SU	0 Shopping Centre	Excess Land	1.950000	70%	2,821,000	2,821,000	0.501530%	0.671193%	0.980000%	2.152723%	14,148	18,934	27,646	60,728
0510	IT	0 Industrial	Full Occupied	1.950000	100%	263,182,367	263,182,367	0.716471%	0.958847%	1.500000%	3.175318%	1,885,625	2,523,516	3,947,736	8,356,877
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.950000	100%	4,412,417	4,412,417	0.716471%	0.958847%	1.500000%	3.175318%	31,614	42,308	66,186	140,108
0531	II	0 Industrial	Farm, Awaiting Devel. - Ph I	1.000000	45%	1,503,000	1,503,000	0.165344%	0.221272%	0.084600%	0.471216%	2,485	3,326	1,272	7,083
0540	IU	0 Industrial	Excess Land	1.950000	70%	7,498,507	7,498,507	0.501530%	0.671193%	1.050000%	2.222723%	37,607	50,329	78,734	166,670
0545	IK	0 Industrial	Excess Land, Shared PIL	1.950000	70%	1,206,783	1,206,783	0.501530%	0.671193%	1.050000%	2.222723%	6,052	8,100	12,671	26,823
0570	IX	0 Industrial	Vacant Land	1.950000	70%	32,669,500	32,669,500	0.501530%	0.671193%	1.050000%	2.222723%	163,847	219,275	343,030	726,152
0575	IJ	0 Industrial	Vacant Land, Shared PIL	1.950000	70%	9,000	9,000	0.501530%	0.671193%	1.050000%	2.222723%	45	60	95	200
0610	LT	0 Large Industrial	Full Occupied	1.950000	100%	78,981,390	78,981,390	0.716471%	0.958847%	1.500000%	3.175318%	565,879	757,311	1,184,721	2,507,911
0620	LU	0 Large Industrial	Excess Land	1.950000	70%	483,400	483,400	0.501530%	0.671193%	1.050000%	2.222723%	2,424	3,245	5,076	10,745
0710	PT	0 Pipeline	Full Occupied	1.161300	100%	5,156,000	5,156,000	0.426686%	0.571030%	1.076190%	2.073906%	22,000	29,442	55,488	106,930
2140	JT	0 Industrial, NConstr.	Full Occupied	1.950000	100%	10,961,000	10,961,000	0.716471%	0.958847%	1.180000%	2.855318%	78,532	105,099	129,340	312,971
2440	XT	0 Commercial, NConstr.	Full Occupied	1.950000	100%	182,407,210	182,407,210	0.716471%	0.958847%	1.180000%	2.855318%	1,306,895	1,749,006	2,152,405	5,208,306
2445	XU	0 Commercial, NConstr.	Excess Land	1.950000	70%	1,453,190	1,453,190	0.501530%	0.671193%	0.826000%	1.998723%	7,288	9,754	12,003	29,045
2635	YT	0 Office Build., NConstr.	Full Occupied	1.950000	100%	5,608,750	5,608,750	0.716471%	0.958847%	1.180000%	2.855318%	40,185	53,779	66,183	160,147
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.950000	100%	124,066,530	124,066,530	0.716471%	0.958847%	1.180000%	2.855318%	888,901	1,189,608	1,463,985	3,542,494
2840	ZU	0 Shopp. Centre, NConstr.	Excess Land	1.950000	70%	298,600	298,600	0.501530%	0.671193%	0.826000%	1.998723%	1,498	2,004	2,466	5,968
9201						25,804,826.520	25,804,826.520					111,047,971	148,614,471	88,564,141	348,226,583



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# FIR2016: Kitchener C

Asmt Code: 3012  
MAH Code: 25102

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

### 3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			36,834,778		36,834,778

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 \$	
6001	320	01	Transit													
0010	RT	0	Residential	Full Occupied	1.000000	100%	20,659,267,427	20,659,267,427		0.121874%		0.121874%			25,178,276	25,178,276
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	1,104,000	1,104,000		0.121874%		0.121874%		1,345	1,345	1,345
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	6,059,000	6,059,000		0.054843%		0.054843%		3,323	3,323	3,323
0050	MT	0	Multi-Residential	Full Occupied	1.950000	100%	1,384,826,529	1,384,826,529		0.237655%		0.237655%		3,291,109	3,291,109	3,291,109
0061	M1	0	Multi-Residential	Farm. Awaiting Devel. - Ph I	1.000000	45%	1,858,700	1,858,700		0.054843%		0.054843%		1,019	1,019	1,019
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	328,602,000	328,602,000		0.121874%		0.121874%		400,480	400,480	400,480
0110	FT	0	Farmland	Full Occupied	0.250000	100%	32,849,700	32,849,700		0.030469%		0.030469%		10,009	10,009	10,009
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,627,200	1,627,200		0.030469%		0.030469%		496	496	496
0210	CT	0	Commercial	Full Occupied	1.950000	100%	1,831,930,038	1,831,930,038		0.237655%		0.237655%		4,353,673	4,353,673	4,353,673
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.950000	100%	7,582,000	7,582,000		0.237655%		0.237655%		18,019	18,019	18,019
0231	C1	0	Commercial	Farm. Awaiting Devel. - Ph I	1.000000	45%	7,543,000	7,543,000		0.054843%		0.054843%		4,137	4,137	4,137
0240	CU	0	Commercial	Excess Land	1.950000	70%	24,066,663	24,066,663		0.166358%		0.166358%		40,037	40,037	40,037
0270	CX	0	Commercial	Vacant Land	1.950000	70%	45,959,188	45,959,188		0.166358%		0.166358%		76,457	76,457	76,457
0310	GT	0	Parking Lot	Full Occupied	1.950000	100%	15,892,800	15,892,800		0.237655%		0.237655%		37,770	37,770	37,770
0320	DT	0	Office Building	Full Occupied	1.950000	100%	126,974,648	126,974,648		0.237655%		0.237655%		301,762	301,762	301,762
0340	ST	0	Shopping Centre	Full Occupied	1.950000	100%	605,964,983	605,964,983		0.237655%		0.237655%		1,440,106	1,440,106	1,440,106
0350	SU	0	Shopping Centre	Excess Land	1.950000	70%	2,821,000	2,821,000		0.166358%		0.166358%		4,693	4,693	4,693
0510	IT	0	Industrial	Full Occupied	1.950000	100%	263,182,367	263,182,367		0.237655%		0.237655%		625,466	625,466	625,466
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.950000	100%	4,412,417	4,412,417		0.237655%		0.237655%		10,486	10,486	10,486
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	45%	1,503,000	1,503,000		0.054843%		0.054843%		824	824	824
0540	IU	0	Industrial	Excess Land	1.950000	70%	7,498,507	7,498,507		0.166358%		0.166358%		12,474	12,474	12,474
0545	IK	0	Industrial	Excess Land, Shared PIL	1.950000	70%	1,206,783	1,206,783		0.166358%		0.166358%		2,008	2,008	2,008
0570	IX	0	Industrial	Vacant Land	1.950000	70%	32,669,500	32,669,500		0.166358%		0.166358%		54,348	54,348	54,348
0575	IJ	0	Industrial	Vacant Land, Shared PIL	1.950000	70%	9,000	9,000		0.166358%		0.166358%		15	15	15
0610	LT	0	Large Industrial	Full Occupied	1.950000	100%	78,981,390	78,981,390		0.237655%		0.237655%		187,703	187,703	187,703
0620	LU	0	Large Industrial	Excess Land	1.950000	70%	483,400	483,400		0.166358%		0.166358%		804	804	804
0710	PT	0	Pipeline	Full Occupied	1.161300	100%	5,156,000	5,156,000		0.141532%		0.141532%		7,297	7,297	7,297
2140	JT	0	Industrial, NConstr.	Full Occupied	1.950000	100%	10,961,000	10,961,000		0.237655%		0.237655%		26,049	26,049	26,049
2440	XT	0	Commercial, NConstr.	Full Occupied	1.950000	100%	182,407,210	182,407,210		0.237655%		0.237655%		433,500	433,500	433,500
2445	XU	0	Commercial, NConstr.	Excess Land	1.950000	70%	1,453,190	1,453,190		0.166358%		0.166358%		2,417	2,417	2,417
2635	YT	0	Office Build., NConstr.	Full Occupied	1.950000	100%	5,608,750	5,608,750		0.237655%		0.237655%		13,329	13,329	13,329
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.950000	100%	124,066,530	124,066,530		0.237655%		0.237655%		294,850	294,850	294,850
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.950000	70%	298,600	298,600		0.166358%		0.166358%		497	497	497
9601			Subtotal				25,804,826,520	25,804,826,520						36,834,778		36,834,778



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Asmt Code: 3012

MAH Code: 25102

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	185,100		-185,100	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	2,271,773	3,848,470	1,679,364	7,799,607
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	113,504,844	189,297,719	90,058,405	392,860,968
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .	37,234			37,234
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 . . . . .	1,122,291			1,122,291
8097 Other <input type="text"/> . . . . .				0
9890 <b>Subtotal</b>	1,159,525	0	0	1,159,525
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <input type="text"/> . . . . .				0
9892 <b>Subtotal</b>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <b>TOTAL Levies</b>	114,664,369	189,297,719	90,058,405	394,020,493

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Asmt Code: 3012  
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## Schedule 24 PAYMENTS IN-LIEU of TAXATION for the year ended December 31, 2016

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		208,189,484	1,465,818	1,961,693	1,476,677	4,904,188

KIV DATA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Kitchener C														
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	315,000	315,000	0.367421%	0.491716%	0.188000%	1.047137%	1,157	1,549	592	3,298	
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,976,400	1,976,400	0.367421%	0.491716%	0.000000%	0.859137%	7,262	9,718	0	16,980	
1210	CF	0 Commercial	PIL: Full Occupied	1.950000	100%	94,073,614	94,073,614	0.716471%	0.958847%	1.400000%	3.075318%	674,010	902,022	1,317,031	2,893,063	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.950000	100%	86,768,745	86,768,745	0.716471%	0.958847%	0.000000%	1.675318%	621,673	831,980	0	1,453,653	
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.950000	70%	4,868,925	4,868,925	0.501530%	0.671193%	0.000000%	1.172723%	24,419	32,680	0	57,099	
1310	GF	0 Parking Lot	PIL: Full Occupied	1.950000	100%	9,939,320	9,939,320	0.716471%	0.958847%	1.400000%	3.075318%	71,212	95,303	139,150	305,665	
1320	DF	0 Office Building	PIL: Full Occupied	1.950000	100%	1,421,700	1,421,700	0.716471%	0.958847%	1.400000%	3.075318%	10,186	13,632	19,904	43,722	
1328	DG	0 Office Building	PIL: 'General' Only (No Educ.)	1.950000	100%	5,413,180	5,413,180	0.716471%	0.958847%	0.000000%	1.675318%	38,784	51,904	0	90,688	
1590	IZ	0 Industrial	PIL: Vacant Land, 'General' Only	1.950000	70%	3,412,600	3,412,600	0.501530%	0.671193%	0.000000%	1.172723%	17,115	22,905	0	40,020	
												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			208,189,484	208,189,484					1,465,818	1,961,693	1,476,677	4,904,188	

**FIR2016: Kitchener C**  
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**Schedule 24**  
**PAYMENTS IN-LIEU of TAXATION**  
for the year ended December 31, 2016

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

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

**FIR2016: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

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

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

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9699 TOTAL		486,216		486,216

KIC PTN 1 LIST	Tax Rate 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education	TOTAL	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$	
6001	320	01	Transit													
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	315,000	315,000		0.121874%		0.121874%			384	384
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,976,400	1,976,400		0.121874%		0.121874%			2,409	2,409
1210	CF	0	Commercial	PIL: Full Occupied	1.950000	100%	94,073,614	94,073,614		0.237655%		0.237655%			223,571	223,571
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.950000	100%	86,768,745	86,768,745		0.237655%		0.237655%			206,210	206,210
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.950000	70%	4,868,925	4,868,925		0.166358%		0.166358%			8,100	8,100
1310	GF	0	Parking Lot	PIL: Full Occupied	1.950000	100%	9,939,320	9,939,320		0.237655%		0.237655%			23,621	23,621
1320	DF	0	Office Building	PIL: Full Occupied	1.950000	100%	1,421,700	1,421,700		0.237655%		0.237655%			3,379	3,379
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.950000	100%	5,413,180	5,413,180		0.237655%		0.237655%			12,865	12,865
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	1.950000	70%	3,412,600	3,412,600		0.166358%		0.166358%			5,677	5,677
														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
9601				Subtotal			208,189,484	208,189,484						486,216		486,216

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Asmt Code: 3012

MAH Code: 25102

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

	Municipal PILS		Education	TOTAL
	LT / ST	UT	PILS	
	12	13	14	
	\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>				
9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	241,404	132,495		373,899
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>				
9910 <b>TOTAL PILS Levied by Tax Rate</b>	1,707,222	2,580,404	1,476,677	5,764,303
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .				0
8097 Other <input style="width: 100px;" type="text"/>				0
9890 <b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .	21,576	36,032	63,432	121,040
8046 Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	210,124	89,009		299,133
8051 Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	289,888	484,112		774,000
8060 Hydro-electric Power Dams - from Province . . . . .				0
8098 Other <input style="width: 100px;" type="text"/>				0
9892 <b>Subtotal</b>	521,588	609,153	63,432	1,194,173
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>				
9990 <b>TOTAL PILS Levied</b>	2,228,810	3,189,557	1,540,109	6,958,476

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Asmt Code: 3012

MAH Code: 25102

# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2016

### 1. Municipal and School Board Taxation

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

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		100.000%				73.257%	0.459%	25.135%	1.149%	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	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	7	8	9	10	11
						\$	\$	\$	\$	\$
0010 Residential	20,666,430,427	20,663,097,977	20,666,430,427	20,663,097,977	241,553,889	31,345,944	67,705	7,270,022	161,414	1,540
0050 Multi-residential	1,715,287,229	3,029,850,147	1,715,287,229	3,029,850,147	32,946,002	2,957,659	2,038	258,475	4,646	
0110 Farmland	32,849,700	8,212,425	32,849,700	8,212,425	96,004	13,970		1,469		
0140 Managed Forests	1,627,200	406,800	1,627,200	406,800	4,756	652		106	5	
<b>9110 Subtotal</b>	<b>22,416,194,556</b>	<b>23,701,567,349</b>	<b>22,416,194,556</b>	<b>23,701,567,349</b>	<b>274,600,651</b>	<b>34,318,225</b>	<b>69,745</b>	<b>7,530,072</b>	<b>166,065</b>	<b>1,540</b>
0210 Commercial	1,917,080,889	3,686,028,111	1,917,080,889	3,686,028,111	62,606,175	19,373,402	121,386	6,647,153	303,862	0
0215 Commercial New Construction	183,860,400	357,677,664	183,860,400	357,677,664	5,673,268	1,585,580	9,935	544,024	24,889	0
0310 Parking Lot	15,892,800	30,990,960	15,892,800	30,990,960	526,524	162,996	1,021	55,925	2,557	0
0320 Office Building	126,974,648	247,600,564	126,974,648	247,600,564	4,206,637	1,302,249	8,159	446,811	20,425	0
0325 Office Building New Construct	5,608,750	10,937,063	5,608,750	10,937,063	173,476	48,484	304	16,635	760	0
0340 Shopping Centre	608,785,983	1,185,482,382	608,785,983	1,185,482,382	20,140,877	6,235,018	39,066	2,139,279	97,793	0
0345 Shopping Centre New Construc	124,365,130	242,337,323	124,365,130	242,337,323	3,843,809	1,074,278	6,731	368,592	16,850	0
<b>9120 Subtotal</b>	<b>2,982,568,600</b>	<b>5,761,054,065</b>	<b>2,982,568,600</b>	<b>5,761,054,065</b>	<b>97,170,766</b>	<b>29,782,007</b>	<b>186,603</b>	<b>10,218,419</b>	<b>467,116</b>	<b>0</b>
0510 Industrial	310,481,574	578,975,052	310,481,574	578,975,052	10,129,534	3,259,734	20,424	1,118,438	51,127	0
0515 Industrial New Construction	10,961,000	21,373,950	10,961,000	21,373,950	339,020	94,751	594	32,510	1,486	0
0610 Large Industrial	79,464,790	154,673,552	79,464,790	154,673,552	2,707,163	871,610	5,461	299,055	13,671	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>400,907,364</b>	<b>755,022,554</b>	<b>400,907,364</b>	<b>755,022,554</b>	<b>13,175,717</b>	<b>4,226,095</b>	<b>26,479</b>	<b>1,450,003</b>	<b>66,284</b>	<b>0</b>
0710 Pipelines	5,156,000	5,987,663	5,156,000	5,987,663	114,227	40,649	255	13,947	638	0
0810 Other Property Classes	0	0	0	0	0					
9160 Adj. for shared PIL properties	0	0	0	0	0	-135,599	-849	-46,525	-2,127	
9170 Supplementary Taxes	0	0	0	0	7,799,607	1,478,758	2,583	189,892	8,131	
<b>9180 Total Levied by Rate</b>					<b>392,860,968</b>	<b>69,710,134</b>	<b>284,815</b>	<b>19,355,808</b>	<b>706,107</b>	<b>1,540</b>
9190 Amts Added to Tax Bill	0	0	0	0	1,159,525	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0
<b>9199 TOTAL before Adj.</b>	<b>25,804,826,520</b>	<b>30,223,631,630</b>	<b>25,804,826,520</b>	<b>30,223,631,630</b>	<b>394,020,493</b>	<b>69,710,134</b>	<b>284,815</b>	<b>19,355,808</b>	<b>706,107</b>	<b>1,540</b>

### 2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16	2	18	17	3	LT / ST	UT	6
	\$	\$	\$	\$	\$	\$	\$	\$
1010 Residential	2,291,400	2,291,400	2,291,400	2,291,400	23,071	8,419	14,060	592
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>2,291,400</b>	<b>2,291,400</b>	<b>2,291,400</b>	<b>2,291,400</b>	<b>23,071</b>	<b>8,419</b>	<b>14,060</b>	<b>592</b>
1210 Commercial	185,711,284	359,288,683	185,711,284	359,288,683	4,841,696	1,320,102	2,204,563	1,317,031
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	9,939,320	19,381,674	9,939,320	19,381,674	329,286	71,212	118,924	139,150
1320 Office Building	6,834,880	13,328,016	6,834,880	13,328,016	150,654	48,970	81,780	19,904
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>202,485,484</b>	<b>391,998,373</b>	<b>202,485,484</b>	<b>391,998,373</b>	<b>5,321,636</b>	<b>1,440,284</b>	<b>2,405,267</b>	<b>1,476,085</b>
1510 Industrial	3,412,600	4,658,199	3,412,600	4,658,199	45,697	17,115	28,582	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
<b>9230 Subtotal</b>	<b>3,412,600</b>	<b>4,658,199</b>	<b>3,412,600</b>	<b>4,658,199</b>	<b>45,697</b>	<b>17,115</b>	<b>28,582</b>	<b>0</b>
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	373,899	241,404	132,495	0
<b>9280 Total Levied by Rate</b>					<b>5,764,303</b>	<b>1,707,222</b>	<b>2,580,404</b>	<b>1,476,677</b>
					0	0	0	0
					1,194,173	521,588	609,153	63,432
	<b>208,189,484</b>	<b>398,947,972</b>	<b>208,189,484</b>	<b>398,947,972</b>	<b>6,958,476</b>	<b>2,228,810</b>	<b>3,189,557</b>	<b>1,540,109</b>

Part 3 contains Distribution of PILS by School Boards

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## Schedule 26

### TAXATION and PAYMENTS IN LIEU SUMMARY

for the year ended December 31, 2016

#### 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	172,023	287,281	334,469	793,773		793,773	505,900	287,281	592	500	2	86	4			
5020 Canada Enterprises				0		0										
<b>Ontario</b>																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	289,888	484,112	0	774,000		774,000	289,888	484,112								
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 Various	935,401	1,291,465	0	2,226,866		2,226,866	935,401	1,291,465								
<b>Ontario Enterprises</b>																
5410 Ontario Mortgage and Housing Corporation	9,825	16,408	0	26,233		26,233	9,825	16,408								
5430 Liquor Control Board of Ont.	5,431	9,069		14,500		14,500	5,431	9,069								
5432 Railway Rights-of-way	21,576	36,032	63,432	121,040		121,040	21,576	36,032	63,432	46,468	291	15,944	729			
5434 Utility Corridors/Transmission	210,124	89,009	0	299,133		299,133	210,124	89,009								
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises	145,481	242,953	284,274	672,708		672,708	429,755	242,953								
5910 Other Muns and Enterprises	439,061	733,228	857,934	2,030,223		2,030,223	1,296,995	733,228								
5950 Amounts Added to PIL	0	0	0	0		0										
<b>9599 TOTAL</b>	<b>2,228,810</b>	<b>3,189,557</b>	<b>1,540,109</b>	<b>6,958,476</b>	<b>0</b>	<b>6,958,476</b>	<b>3,704,895</b>	<b>3,189,557</b>	<b>64,024</b>	<b>46,968</b>	<b>293</b>	<b>16,030</b>	<b>733</b>	<b>0</b>		

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## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments	
	1	2	3	4	5	6	16	7	12	13	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>General government</b>												
0240	Governance	1,022,617	0	168,690	778	567	30,000	0	1,222,652	7,517	258,968	1,489,137
0250	Corporate Management	9,713,619	297,623	3,638,315	695,546	102,284	254,350	4,384,323	-9,397,906	2,359,754	12,047,908	
0260	Program Support	23,446,954	0	9,552,993	532,051	196,630	0	0	-21,436,538	-12,292,090	0	
<b>0299</b>	<b>Subtotal</b>	<b>34,183,190</b>	<b>297,623</b>	<b>13,359,998</b>	<b>1,228,375</b>	<b>299,481</b>	<b>284,350</b>	<b>4,384,323</b>	<b>-30,826,927</b>	<b>-9,673,368</b>	<b>13,537,045</b>	
<b>Protection services</b>												
0410	Fire	32,329,905	146,011	1,975,317	101,426	5,005	0	1,063,104	-104,909	1,444,983	36,960,842	
0420	Police	0	0	0	0	0	0	0	0	0	0	
0421	Court Security	0	0	0	0	0	0	0	0	0	0	
0422	Prisoner Transportation	0	0	0	0	0	0	0	0	0	0	
0430	Conservation authority	0	0	0	0	0	0	0	0	0	0	
0440	Protective inspection and control	3,539,694	0	319,844	549,506	23,961	0	0	387,418	418,463	5,238,906	
0445	Building permit and inspection services	3,300,978	0	210,575	13,729	2,345	0	48,461	948,613	6,526	4,531,227	
0450	Emergency measures	0	0	0	0	0	0	0	0	0	0	
0460	Provincial Offences Act (POA)	0	0	0	0	0	0	0	0	0	0	
0498	Other	0	0	0	0	0	0	0	0	0	0	
<b>0499</b>	<b>Subtotal</b>	<b>39,170,577</b>	<b>146,011</b>	<b>2,505,736</b>	<b>664,661</b>	<b>31,311</b>	<b>0</b>	<b>1,111,565</b>	<b>1,231,122</b>	<b>1,869,992</b>	<b>46,730,975</b>	
<b>Transportation services</b>												
0611	Roads - Paved	1,612,360	261,797	434,993	253	247,705	0	9,821,215	8,091,740	383,314	20,853,377	
0612	Roads - Unpaved	13,936	0	6,460	7	0	0	0	8,058	-1,055	27,406	
0613	Roads - Bridges and Culverts	44,399	25,031	337,281	0	0	0	329,914	76,273	42	812,940	
0614	Roads - Traffic Operations & Roadside	4,570,336	12,841	832,578	96,261	179	7,243	1,331,925	-951,003	167,833	6,068,193	
0621	Winter Control - Except sidewalks, Parking Lots	3,170,147	0	1,511,780	387,821	26,197	0	148,585	-642,211	44,258	4,646,577	
0622	Winter Control - Sidewalks, Parking Lots Only	1,333,574	0	142,052	226	0	0	0	1,420,231	-937,450	1,958,633	
0631	Transit - Conventional	0	0	0	0	0	0	0	0	0	0	
0632	Transit - Disabled & special needs	0	0	0	0	0	0	0	0	0	0	
0640	Parking	1,267,587	358,492	1,453,575	204,648	210,553	0	1,609,198	2,540,347	389,887	8,034,287	
0650	Street lighting	0	2,583	1,896,675	353,701	0	0	374,410	-326,074	4,665	2,305,960	
0660	Air transportation	0	0	0	0	0	0	0	0	0	0	
0698	Other	0	0	0	0	0	0	0	0	0	0	
<b>0699</b>	<b>Subtotal</b>	<b>12,012,339</b>	<b>660,744</b>	<b>6,615,394</b>	<b>1,042,917</b>	<b>484,634</b>	<b>7,243</b>	<b>13,615,247</b>	<b>10,217,361</b>	<b>51,494</b>	<b>44,707,373</b>	
<b>Environmental services</b>												
0811	Wastewater collection/conveyance	2,128,319	0	2,866,465	20,845	35,874	0	3,459,698	610,261	-24,504	9,096,958	
0812	Wastewater treatment & disposal	0	0	0	24,536,293	0	0	0	0	0	24,536,293	
0821	Urban storm sewer system	2,527,629	54,794	1,852,260	1,250,894	11,482	372,743	3,224,590	2,435,251	-117,604	11,612,039	
0822	Rural storm sewer system	0	0	0	0	0	0	0	0	0	0	
0831	Water treatment	0	0	0	21,769,142	0	0	0	0	0	21,769,142	
0832	Water distribution/transmission	3,911,473	0	1,702,425	900,072	0	0	1,754,607	432,410	-101,060	8,599,927	
0840	Solid waste collection	296,702	0	25,956	226	0	0	0	37,759	-8,647	351,996	
0850	Solid waste disposal	0	0	0	0	0	0	0	0	0	0	
0860	Waste diversion	116	0	13	0	0	0	0	9	-2	136	
0898	Other	0	0	0	0	0	0	0	0	0	0	
<b>0899</b>	<b>Subtotal</b>	<b>8,864,239</b>	<b>54,794</b>	<b>6,447,119</b>	<b>48,477,472</b>	<b>47,356</b>	<b>372,743</b>	<b>8,438,895</b>	<b>3,515,690</b>	<b>-251,617</b>	<b>75,966,491</b>	
<b>Health services</b>												
1010	Public health services	0	0	0	0	0	0	0	0	0	0	
1020	Hospitals	0	0	0	0	0	0	0	0	0	0	
1030	Ambulance services	0	0	0	0	0	0	0	0	0	0	
1035	Ambulance dispatch	0	0	0	0	0	0	0	0	0	0	
1040	Cemeteries	1,489,632	23,129	414,886	334	21,699	0	147,423	111,176	209,518	2,417,797	
1098	Other	0	0	0	0	0	0	0	0	0	0	
<b>1099</b>	<b>Subtotal</b>	<b>1,489,632</b>	<b>23,129</b>	<b>414,886</b>	<b>334</b>	<b>21,699</b>	<b>0</b>	<b>147,423</b>	<b>111,176</b>	<b>209,518</b>	<b>2,417,797</b>	
<b>Social and family services</b>												
1210	General assistance	0	0	0	0	0	0	0	0	0	0	
1220	Assistance to aged persons	1,991,699	29,615	498,457	49,640	244	8,325	77,725	-74,280	657,201	3,238,626	
1230	Child care	0	0	0	0	0	0	0	0	0	0	
1298	Other	0	0	0	0	0	0	0	0	0	0	
<b>1299</b>	<b>Subtotal</b>	<b>1,991,699</b>	<b>29,615</b>	<b>498,457</b>	<b>49,640</b>	<b>244</b>	<b>8,325</b>	<b>77,725</b>	<b>-74,280</b>	<b>657,201</b>	<b>3,238,626</b>	



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## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments			
		1	2	3	4	5	6	16	7			
		\$	\$	\$	\$	\$	\$	\$	\$			
<b>Social Housing</b>												
		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
1497	Other	0	0	0	0	0	0	0	0	0	0	0
1498	Other	0	0	0	0	0	0	0	0	0	0	0
1499		0	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	6,371,686	21,111	2,462,546	22,921	67,017	17,500	1,665,252	10,628,033	-964,637	-605,065	9,058,311
1620	Recreation programs	6,643,956	70,949	956,703	435,396	170,358	607,856	0	8,885,218	-215,953	2,625,027	11,294,292
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,188,199	136,625	823,094	311,613	50,703	0	356,523	2,866,957	447,467	58,899	3,373,343
1634	Rec. Fac. - All Other	9,866,054	316,583	5,663,054	489,221	275,544	0	2,665,494	19,275,950	-1,361,579	3,414,965	21,329,336
1640	Libraries	8,433,175	926,903	1,730,091	0	73,937	0	2,493,098	13,657,204	461,824	208,616	14,327,644
1645	Museums	0	0	0	0	0	0	0	0	0	0	0
1650	Cultural services	5,452,816	0	3,934,961	11,875	80,063	1,247,839	554,971	11,282,525	-347,293	267,424	11,202,656
1698	Other	0	0	0	0	0	0	0	0	0	0	0
1699		0	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>	37,955,886	1,472,171	15,570,449	1,271,226	717,622	1,873,195	7,735,338	66,595,887	-1,980,151	5,969,846	70,585,582
<b>Planning and development</b>												
1810	Planning and zoning	3,784,011	24,849	477,518	2,599	5,723	50,495	0	4,345,195	-1,060,860	601,300	3,885,635
1820	Commercial and industrial	2,455,760	825,403	1,722,168	59,936	3,409	1,683,605	909,300	7,659,581	-30,337	662,268	8,291,512
1830	Residential development	0	0	0	0	0	0	0	0	0	0	0
1840	Agriculture and reforestation	0	0	0	0	0	0	0	0	0	0	0
1850	Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	0	0
1898	Other	0	0	0	0	0	0	0	0	0	0	0
1899		0	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>	6,239,771	850,252	2,199,686	62,535	9,132	1,734,100	909,300	12,004,776	-1,091,197	1,263,568	12,177,147
1910	Other	5,250,500	0	35,658,685	1,135,101	224,183	0	6,237,893	48,506,362	18,897,206	-96,434	67,307,134
9910		0	0	0	0	0	0	0	0	0	0	0
	<b>TOTAL</b>	147,157,833	3,534,339	83,270,410	53,932,261	1,835,662	4,279,956	42,657,709	336,668,170	0	0	336,668,170

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

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	105,010,187
5020	Employee benefits . . . . .	42,147,646
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	147,157,833
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	4,711,128
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	151,868,961
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	3,225,290
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	

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

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value	
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance
		2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>0299 General government</b>		137,275,984	21,436,250	10,678,271	0	148,033,963	77,454,188	5,527,201	10,268,675	72,712,714	75,321,249
0410 Fire	12,349,658	20,799,357	524,972	573,470	0	20,750,859	8,449,699	1,029,669	573,470	8,905,896	11,844,961
0420 Police	0	0	0	0	0	0	0	0	0	0	0
0421 Court Security	0	0	0	0	0	0	0	0	0	0	0
0422 Prisoner Transportation	0	0	0	0	0	0	0	0	0	0	0
0430 Conservation authority	0	0	0	0	0	0	0	0	0	0	0
0440 Protective inspection and control	267,781	432,418	228,214	58,476	0	602,156	164,637	46,976	56,472	155,141	447,015
0445 Building permit and inspection services	0	0	0	0	0	0	0	0	0	0	0
0450 Emergency measures	146,529	146,529	0	0	0	146,529	0	0	0	0	146,529
0460 Provincial Offences Act (POA)	0	0	0	0	0	0	0	0	0	0	0
0498 Other	0	0	0	0	0	0	0	0	0	0	0
<b>0499 Subtotal</b>	12,763,968	21,378,304	753,186	631,946	0	21,499,544	8,614,336	1,076,645	629,942	9,061,039	12,438,505
<b>Transportation services</b>											
0611 Roads - Paved	247,668,828	333,780,890	11,187,616	4,953,025	0	340,015,481	86,112,062	9,520,253	4,920,906	90,711,409	249,304,072
0612 Roads - Unpaved	0	0	0	0	0	0	0	0	0	0	0
0613 Roads - Bridges and Culverts	17,614,021	22,647,240	805,229	0	0	23,452,469	5,033,219	319,804	0	5,353,023	18,099,446
0614 Roads - Traffic Operations & Roadside	45,039,597	59,650,145	3,740,350	359,169	0	63,031,326	14,610,548	1,291,110	359,169	15,542,489	47,488,837
0621 Winter Control - Except sidewalks, Parking Lots	1,430,408	1,834,076	3,166,253	0	0	5,000,329	403,668	144,032	0	547,700	4,452,629
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	0	0	0	0	0	0	0	0
0631 Transit - Conventional	0	0	0	0	0	0	0	0	0	0	0
0632 Transit - Disabled & special needs	0	0	0	0	0	0	0	0	0	0	0
0640 Parking	35,664,827	43,963,133	396,638	15,693	0	44,344,078	8,298,306	1,558,748	0	9,857,054	34,487,024
0650 Street lighting	4,992,653	10,888,079	0	0	0	10,888,079	5,895,626	362,937	0	6,258,463	4,629,616
0660 Air transportation	0	0	0	0	0	0	0	0	0	0	0
0698 Other	0	0	0	0	0	0	0	0	0	0	0
<b>0699 Subtotal</b>	352,410,234	472,763,563	19,296,086	5,327,887	0	486,731,762	120,353,329	13,196,884	5,280,075	128,270,138	358,461,624
<b>Environmental services</b>											
0811 Wastewater collection/conveyance	111,307,245	155,678,927	25,371,805	183,786	0	180,866,946	44,371,682	3,353,158	154,278	47,570,562	133,296,384
0812 Wastewater treatment & disposal	0	0	0	0	0	0	0	0	0	0	0
0821 Urban storm sewer system	108,352,112	144,761,709	8,454,382	573,935	0	152,642,156	36,409,597	3,124,183	573,935	38,959,845	113,682,311
0822 Rural storm sewer system	0	0	0	0	0	0	0	0	0	0	0
0831 Water treatment	0	0	0	0	0	0	0	0	0	0	0
0832 Water distribution/transmission	78,608,751	96,931,237	7,740,299	28,190	0	104,643,346	18,322,466	1,694,919	28,189	19,989,216	84,654,130
0840 Solid waste collection	0	0	0	0	0	0	0	0	0	0	0
0850 Solid waste disposal	0	0	0	0	0	0	0	0	0	0	0
0860 Waste diversion	0	0	0	0	0	0	0	0	0	0	0
0898 Other	0	0	0	0	0	0	0	0	0	0	0
<b>0899 Subtotal</b>	298,268,108	397,371,873	41,566,486	785,911	0	438,152,448	99,103,765	8,172,260	756,402	106,519,623	331,632,825
<b>Health services</b>											
1010 Public health services	0	0	0	0	0	0	0	0	0	0	0
1020 Hospitals	0	0	0	0	0	0	0	0	0	0	0
1030 Ambulance services	0	0	0	0	0	0	0	0	0	0	0
1035 Ambulance dispatch	0	0	0	0	0	0	0	0	0	0	0
1040 Cemeteries	9,595,537	11,288,785	1,565,659	60,335	0	12,794,109	1,693,248	142,905	56,111	1,780,042	11,014,067
1098 Other	0	0	0	0	0	0	0	0	0	0	0
<b>1099 Subtotal</b>	9,595,537	11,288,785	1,565,659	60,335	0	12,794,109	1,693,248	142,905	56,111	1,780,042	11,014,067
<b>Social and family services</b>											
1210 General assistance	0	0	0	0	0	0	0	0	0	0	0
1220 Assistance to aged persons	2,497,323	3,965,520	0	0	0	3,965,520	1,468,197	75,343	0	1,543,540	2,421,980
1230 Child care	0	0	0	0	0	0	0	0	0	0	0
1298 Other	0	0	0	0	0	0	0	0	0	0	0
<b>1299 Subtotal</b>	2,497,323	3,965,520	0	0	0	3,965,520	1,468,197	75,343	0	1,543,540	2,421,980

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

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST									2016 Closing Net Book Value
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance					
	1	2	3	4	5	6					11
	\$	\$	\$	\$	\$	\$					\$
<b>Social Housing</b>											
1410 Public Housing	0	0	0	0	0	0	0	0	0	0	0
1420 Non-Profit/Cooperative Housing	0	0	0	0	0	0	0	0	0	0	0
1430 Rent Supplement Programs	0	0	0	0	0	0	0	0	0	0	0
1497 Other	0	0	0	0	0	0	0	0	0	0	0
1498 Other	0	0	0	0	0	0	0	0	0	0	0
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Parks</b>											
1610 Parks	36,920,062	44,430,945	2,891,146	164,564	0	47,157,527	7,510,883	1,614,222	148,446	8,976,659	38,180,868
1620 Recreation programs	0	0	0	0	0	0	0	0	0	0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	6,599,902	9,367,500	341,047	195,124	0	9,513,423	2,767,598	345,597	184,855	2,928,340	6,585,083
1634 Rec. Fac. - All Other	49,829,865	77,291,550	1,556,312	267,090	0	78,580,772	27,461,685	2,615,660	254,529	29,822,816	48,757,956
1640 Libraries	32,456,726	42,840,161	1,789,586	1,589,825	0	43,039,922	10,383,435	2,433,544	1,589,825	11,227,154	31,812,768
1645 Museums	0	0	0	0	0	0	0	0	0	0	0
1650 Cultural services	9,905,478	18,715,579	375,151	236,134	0	18,854,596	8,810,101	537,964	206,072	9,141,993	9,712,603
1698 Other	0	0	0	0	0	0	0	0	0	0	0
<b>1699 Subtotal</b>	<b>135,712,033</b>	<b>192,645,735</b>	<b>6,953,242</b>	<b>2,452,737</b>	<b>0</b>	<b>197,146,240</b>	<b>56,933,702</b>	<b>7,546,987</b>	<b>2,383,727</b>	<b>62,096,962</b>	<b>135,049,278</b>
<b>Planning and development</b>											
1810 Planning and zoning	0	0	0	0	0	0	0	0	0	0	0
1820 Commercial and Industrial	14,978,451	19,819,971	2,901	0	0	19,822,872	4,841,520	537,094	0	5,378,614	14,444,258
1830 Residential development	0	0	0	0	0	0	0	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0	0	0	0	0	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0	0	0	0	0	0	0	0
1898 Other	0	0	0	0	0	0	0	0	0	0	0
<b>1899 Subtotal</b>	<b>14,978,451</b>	<b>19,819,971</b>	<b>2,901</b>	<b>0</b>	<b>0</b>	<b>19,822,872</b>	<b>4,841,520</b>	<b>537,094</b>	<b>0</b>	<b>5,378,614</b>	<b>14,444,258</b>
1910 Other	Gasworks	96,122,362	161,171,249	16,031,000	2,067,579	0	175,134,670	65,048,887	6,382,390	1,853,915	69,577,362
<b>9910 Total Tangible Capital Assets</b>	<b>982,169,812</b>	<b>1,417,680,984</b>	<b>107,604,810</b>	<b>22,004,666</b>	<b>0</b>	<b>1,503,281,128</b>	<b>435,511,172</b>	<b>42,657,709</b>	<b>21,228,847</b>	<b>456,940,034</b>	<b>1,046,341,094</b>

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## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2016

### SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$	
<b>General Capital Assets</b>				
2005	Land . . . . .	40,001,108	41,034,794	
2010	Land Improvements . . . . .	27,818,170	28,951,021	
2020	Buildings . . . . .	135,428,301	132,781,115	
2030	Machinery & Equipment . . . . .	24,522,412	24,131,198	
2040	Vehicles . . . . .	14,158,628	13,859,616	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Leasehold Improvements</td></tr></table> . . . . .	Leasehold Improvements	2,388,390	2,317,194
Leasehold Improvements				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Computers</td></tr></table> . . . . .	Computers	7,004,280	26,054,923
Computers				
<b>2099</b>	<b>Total General Capital Assets</b>	<b>251,321,289</b>	<b>269,129,861</b>	
		2016 Opening Net Book Value (NBV) 1 \$	2016 Closing Net Book Value (NBV) 11 \$	
<b>Infrastructure Assets</b>				
2205	Land . . . . .	147,914,560	149,181,981	
2210	Land Improvements . . . . .	0	0	
2220	Buildings . . . . .	54,010,305	52,023,877	
2230	Machinery & Equipment . . . . .	0	0	
2240	Vehicles . . . . .	0	0	
2250	Linear Assets . . . . .	528,923,658	576,005,375	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	0
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	0
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>730,848,523</b>	<b>777,211,233</b>	
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>982,169,812</b>	<b>1,046,341,094</b>	
<b>2405</b>	<b>Construction-in-progress</b>	<b>50,839,698</b>	<b>18,719,217</b>	
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>1,033,009,510</b>	<b>1,065,060,311</b>	

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# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION IN PROGRESS

for the year ended December 31, 2016

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

COST				
	2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
	1	2	3	4
	\$	\$	\$	\$
	15,490,180	242,830	15,237,412	495,598
0410 Fire	0	0	0	0
0420 Police	0	0	0	0
0421 Court Security	0	0	0	0
0422 Prisoner Transportation	0	0	0	0
0430 Conservation authority	0	0	0	0
0440 Protective inspection and control	0	0	0	0
0445 Building permit and inspection services	0	0	0	0
0450 Emergency measures	0	0	0	0
0460 Provincial Offences Act (POA)	0	0	0	0
0498 Other	0	0	0	0
<b>0499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>				
0611 Roads - Paved	4,382,160	2,942,943	3,130,357	4,194,746
0612 Roads - Unpaved	0	0	0	0
0613 Roads - Bridges and Culverts	252,737	3,267,365	0	3,520,102
0614 Roadways - Traffic Operations & Roadside	4,716	4,404	3,602	5,518
0621 Winter Control - Except sidewalks, Parking Lots	0	0	0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0	0	0
0631 Transit - Conventional	0	0	0	0
0632 Transit - Disabled & special needs	0	0	0	0
0640 Parking	0	0	0	0
0650 Street lighting	0	0	0	0
0660 Air transportation	0	0	0	0
0698 Other	0	0	0	0
<b>0699</b>	<b>4,639,613</b>	<b>6,214,712</b>	<b>3,133,959</b>	<b>7,720,366</b>
<b>Environmental services</b>				
0811 Wastewater collection/conveyance	19,431,138	2,652,685	18,382,268	3,701,555
0812 Wastewater treatment & disposal	0	0	0	0
0821 Urban storm sewer system	7,119,989	2,585,645	6,010,904	3,694,730
0822 Rural storm sewer system	0	0	0	0
0831 Water treatment	0	0	0	0
0832 Water distribution/transmission	2,689,905	1,903,462	1,992,427	2,600,940
0840 Solid waste collection	0	0	0	0
0850 Solid waste disposal	0	0	0	0
0860 Waste diversion	0	0	0	0
0898 Other	0	0	0	0
<b>0899</b>	<b>29,241,032</b>	<b>7,141,792</b>	<b>26,385,599</b>	<b>9,997,225</b>
<b>Health services</b>				
1010 Public health services	0	0	0	0
1020 Hospitals	0	0	0	0
1030 Ambulance services	0	0	0	0
1035 Ambulance dispatch	0	0	0	0
1040 Cemeteries	1,236,796	0	1,236,796	0
1098 Other	0	0	0	0
<b>1099</b>	<b>1,236,796</b>	<b>0</b>	<b>1,236,796</b>	<b>0</b>
<b>Social and family services</b>				
1210 General assistance	0	0	0	0
1220 Assistance to aged persons	0	0	0	0
1230 Child care	0	0	0	0
1298 Other	0	0	0	0
<b>1299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>				
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
<b>1499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>				
1610 Parks	108,637	192,479	0	301,116
1620 Recreation programs	0	0	0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0	0	0
1634 Rec. Fac. - All Other	0	204,912	0	204,912
1640 Libraries	0	0	0	0
1645 Museums	0	0	0	0
1650 Cultural services	0	0	0	0
1698 Other	0	0	0	0
<b>1699</b>	<b>108,637</b>	<b>397,391</b>	<b>0</b>	<b>506,028</b>
<b>Planning and development</b>				
1810 Planning and zoning	15,033	0	15,033	0
1820 Commercial and Industrial	0	0	0	0
1830 Residential development	0	0	0	0
1840 Agriculture and reforestation	0	0	0	0
1850 Tile drainage/shoreline assistance	0	0	0	0
1898 Other	0	0	0	0
<b>1899</b>	<b>15,033</b>	<b>0</b>	<b>15,033</b>	<b>0</b>
1910 Other	108,407	0	108,407	0
<b>9910</b>	<b>50,839,698</b>	<b>13,996,725</b>	<b>46,117,206</b>	<b>18,719,217</b>

**FIR2016: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

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

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	51,652,199
1020	Acquisition of tangible capital assets . . . . .	-70,699,981
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	42,657,709
1031	Contributed (Donated) tangible capital assets . . . . .	-4,404,349
1032	Change in construction-in-progress . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-1,812,732
1050	Proceeds on sale of tangible capital assets . . . . .	2,208,552
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>-32,050,801</b>
1210	Change in supplies inventories . . . . .	40,091
1220	Change in prepaid expenses . . . . .	-53,440
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>-13,349</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	19,588,049
1420	Net financial assets (net debt), beginning of year . . . . .	194,459,861
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	214,047,910

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

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	2,381,000
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"/>	
<b>0299</b>	<b>Subtotal</b>	<b>2,381,000</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	924,000
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	31,698,711
0410	Municipal User Fees & Service Charges . . . . .	45,499,807
0415	Development Charges (SLC 61 0299 08) . . . . .	9,907,352
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0
0419	Donations . . . . .	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0501</b>	<b>Subtotal</b>	<b>88,029,870</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	-2,057,031
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	11,823
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	6,822,624
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>4,777,416</b>
<b>0499</b>	<b>Subtotal</b>	<b>92,807,286</b>
0610	Contributed (Donated) tangible capital assets . . . . .	4,404,349
<b>9920</b>	<b>Total Capital Financing</b>	<b>99,592,635</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	24,488,305

2016-V1 03

# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

### Schedule 54

for the year ended December 31, 2016

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

#### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2016 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	51,652,199
2020	Non-cash items including amortization . . . . .	35,155,476
2021	Contributed (Donated) tangible capital assets . . . . .	-4,404,349
2022	Change in non-cash assets and liabilities . . . . .	9,905,432
2030	Prepaid expenses . . . . .	-53,442
2040	Change in deferred revenue . . . . .	11,763,526
2096	Other <input type="text"/> . . . . .	0
2097	Other <input type="text"/> . . . . .	0
2098	Other <input type="text"/> . . . . .	0
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>104,018,842</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	2,208,552
0620	Cash used to acquire tangible capital assets . . . . .	-102,820,461
0630	Change in construction-in-progress . . . . .	32,120,480
0698	Other <input type="text"/> . . . . .	0
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-68,491,429</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	4,324,697
0820	Portfolio investments . . . . .	-19,330,302
0898	Other <input type="text"/> . . . . .	0
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>-15,005,605</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	2,381,000
1020	Principal long term debt repayment . . . . .	-11,057,352
1030	Temporary loans . . . . .	0
1031	Repayment of temporary loans . . . . .	0
1096	Other <input type="text"/> . . . . .	0
1097	Other <input type="text"/> . . . . .	0
1098	Other <input type="text"/> . . . . .	0
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>-8,676,352</b>
1210	Increase in cash and cash equivalents . . . . .	11,845,456
1220	Cash and cash equivalents, beginning of year . . . . .	26,731,623
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>38,577,079</b>

		2016 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	38,577,079
1402	Temporary borrowings . . . . .	0
1403	Short term investments . . . . .	0
1404	Other <input type="text"/> . . . . .	0
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>38,577,079</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	38,577,079
1502	Restricted . . . . .	0
1503	Unallocated . . . . .	0
<b>9950</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>38,577,079</b>



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# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2016

0299	Balance, beginning of year		26,265,531	50,815,548	0
0310	Allocation of Surplus			39,412,587	0
0315	Allocation of Surplus : for operating			13,609,807	
0320	Allocation of Surplus : for capital			25,802,780	
Development Charges Act					
0610	Non-discounted services		9,040,377		
0620	Discounted services		7,494,560		
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)		0		
0699	<b>Subtotal Development Charges Act</b>		16,534,937		
0810	Lot levies				
0820	Subdivider contributions				
0830	Recreational land (the Planning Act)		1,169,307		
0841	Investment Income			8,255,767	
0860	Gasoline Tax - Province				
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))		2,496,984		
0862	Gasoline Tax - Federal		6,681,157		
0864	Building Canada Fund (BCF)				
0895	Other				
0896	Other				
0897	Other				
0898	Other				
0940	<b>TOTAL Revenues &amp; Surplus</b>		26,882,385	47,668,354	0
Less: Utilization of reserve funds and reserves (transfers)					
1012	For acquisition of tangible capital asset		13,000	31,685,711	
1015	For current operations			12,107,860	
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)		9,907,352		
1026	Development Charges earned to operations (SLC 61 0299 07)		481,125		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition				
1035	Recreational land (the Planning Act) earned to operations		9,070		
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)		4,336,822		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)		0		
1070	Inter - Reserve Fund / Reserves Transfer				
0910	Less: Utilization (deferred revenue recognized)		14,747,369	43,793,571	0
2099	<b>Balance, end of year</b>		38,400,547	54,690,331	0

2016-V1.03

**FIR2016: Kitchener C**

**Schedule 60**

Asmt Code: 3012

**CONTINUITY OF RESERVES AND RESERVE FUNDS**

MAH Code: 25102

for the year ended December 31, 2016

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds . . . . .			
5020 Contingencies . . . . .			
Asset Replacement funds for: Sewer & Water			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .		18,607,763	
5060 Sick leave . . . . .		5,287,742	
5070 Insurance . . . . .		472,357	
5080 Workplace Safety and Insurance Board (WSIB) . . . . .		1,463,983	
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .		2,367,925	
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .			
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>			
5205 General government . . . . .		1,035,946	
5210 Protection services . . . . .			
Transportation services:			
5215 Roadways . . . . .			
5216 Winter Control . . . . .		450,756	
5220 Transit . . . . .			
5221 Parking . . . . .		-520,322	
5222 Street lighting . . . . .			
5223 Air transportation . . . . .			
Environmental services:			
5225 Wastewater system . . . . .		1,270,702	
5230 Storm water system . . . . .		221,680	
5235 Waterworks system . . . . .		398,325	
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			
5246 Waste diversion . . . . .			
5250 Health services . . . . .			
5255 Social and family services . . . . .			
5260 Social housing . . . . .			
Recreation and cultural services:			
5265 Parks . . . . .			
5266 Recreation programs . . . . .		1,124	
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .		-953,679	
5274 Recreation facilities - All Other . . . . .		614,760	
5275 Libraries . . . . .		381,336	
5276 Museums . . . . .			
5277 Cultural services . . . . .		1,373,208	
5280 Planning and development . . . . .		6,411,789	
Gas		15,804,936	
<b>Obligatory Deferred Revenue:</b>			
5610 Development Charges Act - Non-discounted services . . . . .	15,145,296		
5620 Development Charges Act - Discounted services . . . . .	1,406,786		
5640 Subdivider contributions . . . . .			
5650 Recreational land (the Planning Act) . . . . .	7,362,697		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	8,736,759		
5690 Gasoline Tax - Province . . . . .			
5691 Gasoline Tax - Federal . . . . .	5,749,009		
5692 Canada Transit Funding (Bill C-48) . . . . .			
5693 Building Canada Fund (BCF) . . . . .			
5695 Other			
5696 Other			
5697 Other			
5698 Other			
5699 Other			
<b>9930 TOTAL</b>	<b>38,400,547</b>	<b>54,690,331</b>	<b>0</b>

2016-11-03

# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2016

		Development Charges Proceeds				Development Charges Disbursements					
	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	Balance December 31
	1	2	3	5	6	7	8	9	10	11	12
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>											
0205 General Government . . . . .	0	872,297	0	0	872,297	0	872,297	0	0	872,297	0
0210 Fire Protection . . . . .	102,000	104,040	0	0	104,040	0	29,282	0	0	29,282	176,758
0215 Police Protection . . . . .	0	0	0	0	0	0	0	0	0	0	0
0220 Roads and Structures . . . . .	1,679,475	720,032	0	0	720,032	0	294,553	0	0	294,553	2,104,954
0225 Transit . . . . .	0	0	0	0	0	0	0	0	0	0	0
0230 Wastewater . . . . .	4,861,609	10,393,755	0	0	10,393,755	0	4,501,595	0	0	4,501,595	10,753,769
0235 Stormwater . . . . .	1,110,316	1,225,579	0	0	1,225,579	0	1,434,396	0	0	1,434,396	901,499
0240 Water . . . . .	687,057	282,196	0	0	282,196	0	213,651	0	0	213,651	755,602
0245 Emergency Medical Services . . . . .	0	0	0	0	0	0	0	0	0	0	0
0250 Homes for the Aged . . . . .	0	0	0	0	0	0	0	0	0	0	0
0255 Daycare . . . . .	0	0	0	0	0	0	0	0	0	0	0
0260 Housing . . . . .	0	0	0	0	0	0	0	0	0	0	0
0265 Parkland Development . . . . .	1,492,642	830,076	0	0	830,076	12,967	913,663	0	0	926,630	1,396,088
0270 GO Transit . . . . .	0	0	0	0	0	0	0	0	0	0	0
0275 Library . . . . .	0	1,026,457	0	0	1,026,457	20,937	1,005,520	0	0	1,026,457	0
0280 Recreation . . . . .	0	0	0	0	0	0	0	0	0	0	0
0285 Development Studies . . . . .	472,523	438,110	0	0	438,110	447,221	0	0	0	447,221	463,412
0286 Parking . . . . .	0	590,000	0	0	590,000	0	590,000	0	0	590,000	0
0287 Animal Control . . . . .	0	0	0	0	0	0	0	0	0	0	0
0288 Municipal Cemeteries . . . . .	0	52,395	0	0	52,395	0	52,395	0	0	52,395	0
0290 Other . . . . .	0	0	0	0	0	0	0	0	0	0	0
0295 Other . . . . .	0	0	0	0	0	0	0	0	0	0	0
0296 Other . . . . .	0	0	0	0	0	0	0	0	0	0	0
0297 Other . . . . .	0	0	0	0	0	0	0	0	0	0	0
<b>0299 TOTAL</b>	<b>10,405,622</b>	<b>16,534,937</b>	<b>0</b>	<b>0</b>	<b>16,534,937</b>	<b>481,125</b>	<b>9,907,352</b>	<b>0</b>	<b>0</b>	<b>10,388,477</b>	<b>16,552,082</b>

2012 V01

# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2016

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

### RESIDENTIAL CHARGES (\$)

Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Lodging House	Other	Other	Other
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9
<b>1 Municipal Wide Charges</b>	<i>If Other, Please Specify &gt;</i>								
530 Roads	3,020.00	3,020.00	2,139.00	1,670.00	1,670.00	917.00			
570 Sewer	1,481.00	1,481.00	1,049.00	819.00	819.00	450.00			
670 Water	214.00	214.00	152.00	118.00	118.00	64.00			
630 Stormwater	145.00	145.00	103.00	80.00	80.00	43.00			
210 Fire	152.00	152.00	108.00	84.00	84.00	46.00			
190 Engineering	254.00	254.00	180.00	140.00	140.00	76.00			
900 Intensification Allowance	1,026.00	1,026.00	727.00	567.00	567.00	312.00			
901 Fleet	859.00	859.00	608.00	474.00	474.00	260.00			
902 Studies Discounted Services	121.00	121.00	86.00	67.00	67.00	36.00			
350 Municipal Parking	645.00	645.00	457.00	356.00	356.00	195.00			
903 Cemeteries	15.00	15.00	11.00	8.00	8.00	4.00			
290 Indoor Recreation Services	1,797.00	1,797.00	1,273.00	994.00	994.00	546.00			
390 Outdoor Recreation Services	1,140.00	1,140.00	807.00	630.00	630.00	346.00			
310 Library	802.00	802.00	568.00	443.00	443.00	243.00			
9910 <b>TOTAL MUNICIPAL WIDE CHARGES</b>	<b>11,671.00</b>	<b>11,671.00</b>	<b>8,268.00</b>	<b>6,450.00</b>	<b>6,450.00</b>	<b>3,538.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

### NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
Per Sq. Metre	Per Sq. Metre	Per Sq. Metre	Per Sq. Metre	Other	Other	Other
10	11	12	13	14	15	16
<i>If Other, Please Specify &gt;</i>						
	11.83	23.66	23.66			
	5.35	10.69	10.69			
	0.73	1.45	1.45			
	1.47	2.93	2.93			
	0.50	1.02	1.02			
	0.87	1.73	1.73			
	4.78	9.55	9.55			
	3.16	6.32	6.32			
	0.60	1.20	1.20			
	2.92	5.83	5.83			
	0.00	0.00	0.00			
	0.00	0.00	0.00			
	0.00	0.00	0.00			
9910 <b>TOTAL MUNICIPAL WIDE CHARGES</b>	<b>0.00</b>	<b>32.21</b>	<b>64.38</b>	<b>64.38</b>	<b>0.00</b>	<b>0.00</b>

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

No

If yes(Y), please attach an electronic version of the new by-law.

2012 V01

**FIR2016: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**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				
				<i>If Other, Please Specify &gt;</i>					
9910	<b>TOTAL FOR</b>	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
<i>If Other, Please Specify &gt;</i>						
0.00	0.00	0.00	0.00	0.00	0.00	0.00

2016 V1 03

**FIR2016: Kitchener C**

**Schedule 70**

Asmt Code: 3012  
MAH Code: 25102

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

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	38,577,079
	<b>Accounts receivable</b>	
0410	Canada . . . . .	0
0420	Ontario . . . . .	5,198
0430	Upper-tier . . . . .	194,689
0440	Other municipalities . . . . .	125,102
0450	School boards . . . . .	2,578
0490	Other receivables . . . . .	28,524,310
		28,851,877
0610	Current year's levies . . . . .	10,307,564
0620	Previous year's levies . . . . .	3,560,679
0630	Prior year's levies . . . . .	5,927,191
0640	Penalties and interest . . . . .	8,406,642
0690	LESS: Allowance for uncollectables . . . . .	6,715,874
0805	Canada . . . . .	0
0810	Ontario . . . . .	3,180,729
0815	Municipal . . . . .	0
0820	Government business enterprises . . . . .	204,973,145
0828	Other <input type="text" value="Banks and Other Provinces"/> . . . . .	155,179,785
0829	<b>Subtotal</b>	363,333,659
	<b>Debt Recoverable from Others</b>	
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	0
0868	Other <input type="text"/> . . . . .	0
0845	<b>Subtotal</b>	0
	<b>Other financial assets</b>	
0830	Inventories held for resale . . . . .	8,914,964
0831	Land held for resale . . . . .	0
0835	Notes receivable . . . . .	9,070,599
0840	Mortgages receivable . . . . .	0
0850	Deferred taxes receivable . . . . .	-888,048
0890	Other <input type="text"/> . . . . .	0
0898	<b>Subtotal</b>	17,097,515
9930	<b>TOTAL Financial Assets</b>	469,346,332
8010	* Market value of Investments included in Line 0829 . . . . .	160,586,955

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**FIR2016: Kitchener C****Schedule 70**

Asmt Code: 3012

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 25102

for the year ended December 31, 2016

Liabilities		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	0
Tangible Capital Assets:		
2020	Canada . . . . .	0
2030	Ontario . . . . .	0
2040	Other . . . . .	0
<b>2099</b>	<b>Subtotal</b>	<b>0</b>
<b>Accounts Payable</b>		
2210	Canada . . . . .	0
2220	Ontario . . . . .	245,301
2230	Upper-tier . . . . .	12,910,673
2240	Other municipalities . . . . .	21,894
2250	School boards . . . . .	1,236,060
2260	Interest on debt . . . . .	0
2270	Trade accounts payable . . . . .	21,827,710
2290	Other . . . . .	39,552,603
<b>2299</b>	<b>Subtotal</b>	<b>75,794,241</b>
2301	Estimated Tax Liabilities (PS3510) . . . . .	0
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	38,400,547
2490	Other . . . . .	14,005,911
<b>2499</b>	<b>Subtotal</b>	<b>52,406,458</b>
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	84,859,304
2620	Debt payable to others . . . . .	0
2630	Lease purchase agreements (Tangible capital leases) . . . . .	0
2640	Other . . . . .	0
2650	Other . . . . .	0
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	0
<b>2699</b>	<b>Subtotal</b>	<b>84,859,304</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	0
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	17,714,432
2820	Accrued vacation pay . . . . .	0
2830	Accrued pensions payable . . . . .	16,387,087
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	8,136,900
2898	Other . . . . .	0
<b>2899</b>	<b>Subtotal post employment benefits</b>	<b>42,238,419</b>
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	0
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>255,298,422</b>
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>214,047,910</b>
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	1,065,060,311
6250	Inventories of Supplies . . . . .	2,568,188
6260	Prepaid Expenses . . . . .	1,327,158
6299	<b>Total Non-Financial Assets</b>	<b>1,068,955,657</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,283,003,567</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	1,065,060,311
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	54,690,331
6430	General Surplus/ (Deficit) . . . . .	0
6431	Unexpended capital financing . . . . .	81,789,389
Local boards		
5030	Transit operations . . . . .	0
5035	Water operations . . . . .	0
5040	Wastewater operations . . . . .	0
5041	Solid waste operations . . . . .	0
5045	Libraries . . . . .	0
5050	Cemeteries . . . . .	0
5055	Recreation, community centres and arenas . . . . .	0
5060	Business Improvement Area . . . . .	52,037
5076	Other . . . . .	0
5077	Other . . . . .	0
5078	Other . . . . .	0
5079	Other . . . . .	0
<b>5098</b>	<b>Total Local Boards</b>	<b>52,037</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	204,973,146
6601	Unfunded Employee Benefits . . . . .	-42,238,419
6602	Unfunded Landfill closure costs . . . . .	0
6603	Unfunded Remediation costs of contaminated sites	
6610	Other . . . . .	3,536,076
6620	Other . . . . .	-84,859,304
6630	Other . . . . .	0
6640	Other . . . . .	0
<b>6699</b>	<b>Total Other</b>	<b>-123,561,647</b>
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	<b>1,283,003,567</b>

# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## 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 . . . . .	19,640,313
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	1,158,242
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	394,020,493
0225	PLUS: Current Year Penalties and Interest . . . . .	3,250,779
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	389,608,126
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	6,617,958
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	357,541
0280	PLUS: <input type="text"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	21,486,202

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	389,869,587
0620	Previous year's tax . . . . .	-2,885,881
0630	Penalties and interest . . . . .	2,624,420
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	389,608,126



# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## 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 \$				
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	1,193,624	4,855	357,960	14,271	1,570,710	1,299,435	2,278,230	5,148,375	
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .								0	
1499	Tax Credit (Mun. Act 474.3) . . . . .						350		350	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362) . . . . .					0			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0	25,898		25,898	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	25,898	0	25,898	
2099	Rebates for Charities (Mun. Act 361) . . . . .	67,625	424	23,202	1,061	92,312	48,345	79,296	219,953	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	372,756	2,336	127,895	5,846	508,833	261,270	428,824	1,198,927	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .	1,302				1,302	2,503		3,805	
2890	Other <input type="text" value="Vacancy Unit Rebate BIA"/>					0	20,650		20,650	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	<b>Tax adjustments before allowances</b>	1,635,307	7,615	509,057	21,178	0	2,173,157	1,658,451	2,786,350	
<b>Tax Adjustments Not Applied to Taxation</b>										
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 362) . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0			0	
4890	Other <input type="text" value="Increase in Allowance"/>					0	357,541		357,541	
4891	Other <input type="text"/>					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	357,541	0	357,541	
<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .					0			0	
7010	Entitlement of School Boards . . . . .	68,121,795	277,493	18,862,781	685,662	1,540	87,949,272			

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**FIR2016: Kitchener C**

**Schedule 74**

Asmt Code: 3012

**LONG TERM LIABILITIES AND COMMITMENTS**

MAH Code: 25102

for the year ended December 31, 2016

**1. Debt burden of the municipality**

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
0499	PLUS: All debt assumed by the municipality from others	84,859,304
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>84,859,304</b>

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

1210	Sinking fund debentures	
1220	Instalment (serial) debentures	84,859,304
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
	<input type="text"/>	
	<input type="text"/>	
	<b>Subtotal</b>	<b>84,859,304</b>

**3. Debt burden of the municipality: Analysed by function**

1405	General government	10,057,512
1410	Protection services	3,080,810
	Transportation services:	
1415	Roadways	5,720,178
1416	Winter Control	0
1420	Transit	0
1421	Parking	8,555,165
1422	Street Lighting	39,616
1423	Air Transportation	0
	Environmental services:	
1425	Wastewater system	0
1430	Storm water system	1,103,090
1435	Waterworks system	0
1440	Solid Waste collection	0
1445	Solid Waste disposal	0
1446	Waste diversion	0
1450	Health services	874,928
1455	Social and family services	446,011
1460	Social housing	0
	Recreation and cultural services:	
1465	Parks	1,505,038
1466	Recreation programs	671,000
1471	Recreation facilities - Golf Course, Marina, Ski Hill	2,740,072
1474	Recreation facilities - All Other	9,322,281
1475	Libraries	25,252,849
1476	Museums	0
1477	Cultural services	0
1480	Planning and development	468,000
1490	Other long term liabilities	15,022,754
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>84,859,304</b>

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# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

# 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)

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

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

1810	Own funds . . . . .		
------	---------------------	--	--

### 6. Details of sinking fund balance

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

### 7. Long term commitments at year end

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

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# FIR2016: Kitchener C

Asmt Code: 3012  
MAH Code: 25102

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

### 8. Contingent liabilities

2610	Pending or threatened litigation . . . . .	
2620	Retroactive wage settlements . . . . .	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .	
2640	Outstanding loans guaranteed . . . . .	
2698	Other <input type="text" value="Line of credit issued to KHI"/> . . . . .	
<b>2699</b>	<b>TOTAL</b>	

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
Y			
N			
N			
N			
Y	N	2,000,000	
<b>TOTAL</b>		<b>2,000,000</b>	

### 10. Debt Charges for the current year

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

Principal 1 \$	Interest 2 \$	Total 3 \$
9,265,555	2,797,680	
1,791,797	736,659	
<b>11,057,352</b>	<b>3,534,339</b>	

#### Line 3099 includes:

3110	Lump sum (balloon) repayments of long term debt . . . . .	
3120	Provincial Grant funding for repayment of long term debt . . . . .	


#### Analysis of Lease Purchase Agreements (Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .	
------	--	--

		0
--	--	---

### 11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance . . . . .
3420	Other long term debt refinanced . . . . .

Principal 1 \$	Interest 2 \$

# FIR2016: Kitchener C

Asmt Code: 3012  
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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 . . . . .	11,409,256	3,198,812						
3220	Year 2018 . . . . .	10,617,151	2,781,983						
3230	Year 2019 . . . . .	10,479,884	2,394,891						
3240	Year 2020 . . . . .	9,628,731	2,003,313						
3250	Year 2021 . . . . .	8,717,187	1,642,104						
3260	Years 2022 to 2026 . . . . .	30,538,250	3,773,965						
3270	Years 2027 onwards . . . . .	3,468,845	436,921						
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	84,859,304	16,231,989	0	0	0	0	0	0

### 13. Other notes

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

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

3601

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

# FIR2016: Kitchener C

Asmt Code: 3012  
MAH Code: 25102

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2016

### GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION		Please Specify GBE					Total 20
		Kitchener Power Corporation	Kitchener Generation Corporation				
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
0210	Current	75,614,000	4,883				75,618,883
0220	Capital	225,417,000	3,251,524				228,668,524
0297	Other	141,000					141,000
0298	Other <input type="text" value="Regulatory Assets"/>	4,487,000					4,487,000
<b>0299</b>	<b>Total Assets</b>	<b>305,659,000</b>	<b>3,256,407</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>308,915,407</b>
<b>Liabilities</b>							
0410	Current	39,059,000	4,916				39,063,916
0420	Long-term	79,872,000	3,031,535				82,903,535
0497	Other	34,378,000					34,378,000
0498	Other <input type="text" value="Regulatory Liabilities"/>	10,320,000					10,320,000
<b>0499</b>	<b>Total Liabilities</b>	<b>163,629,000</b>	<b>3,036,451</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,665,451</b>
<b>9910</b>	<b>Net Equity</b>	<b>142,030,000</b>	<b>219,956</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,249,956</b>
0610	Municipality's Share						0
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues	277,930,000	433,797				278,363,797
0820	Expenses	267,531,000	409,317				267,940,317
<b>9920</b>	<b>Net Income (Loss)</b>	<b>10,399,000</b>	<b>24,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,423,480</b>
1010	Municipality's Share	9,593,078	24,480				9,617,558
1020	Dividends paid	4,067,948					4,067,948

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# FIR2016: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## 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	
\$		#	
	237,588		5
	8,726		11

##### Loans

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

	55,745		5

##### 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 . . . . .

	91,881
	91,739
	91,594
	93,425
	95,294
	505,834

**FIR2016: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

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

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	390.00	132.00	19.00
0210 Fire . . . . .	231.00	1.00	0.00
0211 Uniform . . . . .	219.00	1.00	0.00
0212 Civilian . . . . .	12.00	0.00	0.00
0215 Police . . . . .	0.00	0.00	0.00
0216 Uniform . . . . .	0.00	0.00	0.00
0217 Civilian . . . . .	0.00	0.00	0.00
0260 Court Security . . . . .	0.00	0.00	0.00
0261 Uniform . . . . .	0.00	0.00	0.00
0262 Civilian . . . . .	0.00	0.00	0.00
0263 Prisoner Transportation . . . . .	0.00	0.00	0.00
0264 Uniform . . . . .	0.00	0.00	0.00
0265 Civilian . . . . .	0.00	0.00	0.00
0220 Transit . . . . .	0.00	0.00	0.00
0225 Public Works . . . . .	282.00	34.00	20.00
0227 Ambulance . . . . .	0.00	0.00	0.00
0228 Uniform . . . . .	0.00	0.00	0.00
0229 Civilian . . . . .	0.00	0.00	0.00
0230 Health Services . . . . .	10.00	5.00	3.00
0235 Homes for the Aged . . . . .	0.00	0.00	0.00
0240 Other Social Services . . . . .	0.00	0.00	0.00
0245 Parks and Recreation . . . . .	172.00	1,128.00	42.00
0250 Libraries . . . . .	0.00	0.00	0.00
0255 Planning . . . . .	49.00	84.00	5.00
0290 Other . . . . .	13.00	2.00	1.00
<b>0298 Subtotal</b>	<b>1,147.00</b>	<b>1,386.00</b>	<b>90.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	77%	36%	60%

**Employees of Joint Local Boards**

0305 Administration . . . . .	0.00	0.00	0.00
0310 Fire . . . . .	0.00	0.00	0.00
0311 Uniform . . . . .	0.00	0.00	0.00
0312 Civilian . . . . .	0.00	0.00	0.00
0315 Police . . . . .	0.00	0.00	0.00
0316 Uniform . . . . .	0.00	0.00	0.00
0317 Civilian . . . . .	0.00	0.00	0.00
0360 Court Security . . . . .	0.00	0.00	0.00
0361 Uniform . . . . .	0.00	0.00	0.00
0362 Civilian . . . . .	0.00	0.00	0.00
0363 Prisoner Transportation . . . . .	0.00	0.00	0.00
0364 Uniform . . . . .	0.00	0.00	0.00
0365 Civilian . . . . .	0.00	0.00	0.00
0320 Transit . . . . .	0.00	0.00	0.00
0325 Public Works . . . . .	0.00	0.00	0.00
0327 Ambulance . . . . .	0.00	0.00	0.00
0328 Uniform . . . . .	0.00	0.00	0.00
0329 Civilian . . . . .	0.00	0.00	0.00
0330 Health Services . . . . .	0.00	0.00	0.00
0335 Homes for the Aged . . . . .	0.00	0.00	0.00
0340 Other Social Services . . . . .	0.00	0.00	0.00
0345 Parks and Recreation . . . . .	24.00	199.00	0.00
0350 Libraries . . . . .	86.00	73.00	0.00
0355 Planning . . . . .	4.00	1.00	2.00
0390 Other . . . . .	0.00	0.00	0.00
	114.00	273.00	2.00
	1,261.00	1,659.00	92.00



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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 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0	0	0	0

**3. Municipal procurement this year**

Number of Contracts 1 #	Value of Contracts 2 \$
28	38,908,068
24	38,650,233

**4. Building permit information**

1210 Residential properties . . . . .  
1220 Multi-Residential properties . . . . .  
1230 All other property classes . . . . .  
1299 **Subtotal**

Number of Building Permits 1 #	Total Value of Building Permits 2 \$
2,016	442,300,941
716	115,023,758
426	182,414,492
<b>3,158</b>	<b>739,739,191</b>

**5. Insured value of physical assets**

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

1 \$
540,296,108
18,313,069
30,718,969
<b>589,328,146</b>

**6. Total Dollar Losses due to Structural Fires**

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

1 \$
6,708,294

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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	Animal Control	Protective inspection and control	0440	642,468	
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						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
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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	THE CENTRE IN THE SQUARE INC.	1602	100%		
0852	KITCHENER PUBLIC LIBRARY	1604	100%		
0853	KITCHENER DOWNTOWN IMPROVEMENT AREA	1805	100%		
0854	BELMONT IMPROVEMENT AREA	1805	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
			Other Method (Please describe below)
			10 percent less than 2015 TACBOC CV's

**Total Value of Construction Activity**

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

1	\$
	739,739,191

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

Median Number of Working Days 1 #
8

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

13
----

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

16
----

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

26
----

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

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1,937	505	2,442
229	75	304
360	61	421
8	2	10
<b>Subtotal</b>	<b>643</b>	<b>3,177</b>

**Number Of Building Permit Applications**

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

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

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

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

1322 **Subtotal**

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.  
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 #
840	840
25	25
760	760
680	680
<b>Subtotal</b>	<b>2,305</b>

**Land Designated for Agricultural Purposes**

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

Hectares 1 #
1,148

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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 . . . . .	1,446
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	1,023

	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. . . . .				PQI/2016

1730 Roads : Total UnPaved Lane Km . . . . .	3
1740 Winter Control : Total Lane Km maintained in winter . . . . .	1,449
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 . . . . .	19,151

	1	2
	#	#
Rating Of Bridges And Culverts		
1765 Bridges . . . . .	89	94
1766 Culverts . . . . .	31	33
1767 <b>Subtotal</b>	120	127

	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. . . . .				OSIM/2016

**12. Environmental Services**

	1
	#
1810 Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	23
1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	827
1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated. . . . .	0.000
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) . . . . .	816
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. . . . .	0.000
1850 Water Main Breaks : Number of water main breaks in a year. . . . .	68
1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	890
1860 Solid Waste Collection : Total tonnes collected from all property classes. . . . .	
1865 Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	
1870 Waste Diversion : Total tonnes diverted from all property classes. . . . .	

**13. Recreation Services**

	1
	#
1910 Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	341
1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	81,784
1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	18,766

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

	1
	\$
2310 Fire Services: Other revenue. . . . .	189,685
2320 Paved Roads : Other revenue. . . . .	1,056
2330 Solid Waste Disposal : Other revenue. . . . .	
2340 Waste Diversion : Other Revenue. . . . .	
2370 Assessment on Exempt Properties (Enter data from returned roll) . . . . .	1,329,425,297

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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
	<b>Debt Charges for the Current Year</b>	<b>\$</b>
		11,057,352
		3,534,339
		<b>14,591,691</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>14,591,691</b>

		1
	<b>Excluded Debt Charges</b>	<b>\$</b>
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	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	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>14,591,691</b>

		1
		<b>\$</b>
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	388,320,369
	<b>Excluded Revenue Amounts</b>	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	992,564
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	449,921
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	4,336,822
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	2,392,064
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	2,208,550
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	10,388,477
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	9,070
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	4,404,349
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	9,617,558
2299	<b>Subtotal</b>	<b>34,799,375</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>353,520,994</b>
2620	<b>25% of Net Revenues</b>	<b>88,380,249</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>73,788,558</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

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# Schedule 83

## NOTES

for the year ended December 31, 2016

### NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**