

# 2017 FINANCIAL INFORMATION RETURN

Municipality: **Welland C**  
Tier: **Lower-Tier**  
Area: **Niagara R**

MSO Office: **Central Ontario**  
Asmt Code: **2719**  
MAH Code: **18104**

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

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

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

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

0020	Name	Robert Lee
0022	Telephone	905-735-1700
0024	Fax	905-735-4871
0028	Email (Required)	rob.lee@welland.ca
0030	Website address of Municipality	www.welland.ca
0091	Municipal Auditor	
0092	Municipal Audit Firm	Deloitte
0095	Municipal Auditor's Email (Required)	korkaur@deloitte.ca
0090	Municipal Treasurer	Steve Zorbas
0093	Municipal Treasurer's Email (Required)	steve.zorbas@welland.ca
0094	Date	9/10/2018

Signature of Municipal Treasurer

[Signature]	
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	Percentage of Total Expenditures
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	23,323 Stats Can
0041	Population	52,283 Stats Can
0042	Youth Population	7,760 Stats Can

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# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2017

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	36,812,468
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	841,210
9940	<b>Subtotal</b>	<b>37,653,678</b>
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	4,617,800
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	<b>Subtotal</b>	<b>4,617,800</b>
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01)	46,475
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	424,299
0820	Canada conditional grants (SLC 12 9910 02)	1,646
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	948,769
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	1,730,396
0899	<b>Subtotal</b>	<b>3,151,585</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	150,247
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04)</b>	<b>30,770,278</b>
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits	
1420	Licences and permits	1,115,208
1430	Rents, concessions and franchises	1,115,470
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	<b>Subtotal</b>	<b>2,230,678</b>
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only	345,826
1610	Other fines	
1620	Penalties and interest on taxes	1,130,232
1698	Other	
1699	<b>Subtotal</b>	<b>1,476,058</b>
<b>Other revenue</b>		
1805	Investment income	2,433,380
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	1,096,759
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	577,387
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	19,171
1814	Other Deferred revenue earned Lot Levies - Capital	53,354
1830	Donations	43,692
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Cost Sharing - Operating	110,318
1891	Other Cost Sharing - Capital	2,954,026
1892	Other Other - Operating	2,770,318
1893	Other Other - Capital	1,669,473
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	<b>Subtotal</b>	<b>11,727,878</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	219,000
9910	<b>TOTAL Revenues</b>	<b>91,997,202</b>

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**FIR2017: Welland C**

**Schedule 10**

Asmt Code: 2719

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 18104

for the year ended December 31, 2017

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	91,997,202
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	82,265,448
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	9,731,754
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	266,364,835
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	266,364,835
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	276,096,589

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	31,323,000
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	211,000
6060	PLUS: . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	31,534,000

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	
4019	Provincial Gas Tax for Transit capital expenses. . . . .	948,769
4020	Provincial Gas Tax . . . . .	948,769

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
Transportation Services:		
4030	Roads - Paved . . . . .	775,169
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	48,762
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	818,824
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	87,641
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	<b>Canada Gas Tax</b>	<b>1,730,396</b>

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

	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>				267,386			
<b>Protection services</b>							
0410 Fire				72,017			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				76,980			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
<b>0499 Subtotal</b>	0	0	0	148,997	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	1,395			113,688	424,299		
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				33,968			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional				2,856,385			
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation				189,451			
0698 Other							
<b>0699 Subtotal</b>	1,395	0	0	3,193,492	424,299	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				14,966,394			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment							
0832 Water distribution/transmission				10,923,774			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
<b>0899 Subtotal</b>	0	0	0	25,890,168	0	0	0
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				79,250			
1098 Other							
<b>1099 Subtotal</b>	0	0	0	79,250	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons				98,784			
1230 Child care							
1298 Other							
<b>1299 Subtotal</b>	0	0	0	98,784	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks				74,938			
1620 Recreation programs	45,080			308,525			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				499,912			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other							
<b>1699 Subtotal</b>	45,080	0	0	883,375	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning			150,247	208,826			
1820 Commercial and industrial		1,646					
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
<b>1899 Subtotal</b>	0	1,646	150,247	208,826	0	0	0
1910 Other							
<b>9910 TOTAL</b>	46,475	1,646	150,247	30,770,278	424,299	0	0

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

### General Information

#### 1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential . . . . .	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

	1 Y or N	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$	9 Y or N	10 Y or N	11 Y or N
0320	M Multi-Residential . . . . .	N	100.0%			10.0%	10.0%	500	500	Y	Y
0330	C Commercial . . . . .	N	58.2%			10.0%	10.0%	500	500	Y	Y
0340	I Industrial . . . . .	N	95.5%			10.0%	10.0%	500	500	Y	Y

#### 3. Graduated Taxation (Tax Bands)

	2 Y or N	3 #	Low Band		Middle Band	
			4 \$	5 %	6 \$	7 %
0610	C Commercial . . . . .	N				
0611	G Parking Lot . . . . .	N				
0612	D Office Building . . . . .	N				
0613	S Shopping Centre . . . . .	N				
0620	I Industrial . . . . .	N				
0621	L Large Industrial . . . . .	N				

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

	2 Y or N	3 Year	4 # of Yrs
0805	R Residential . . . . .	2016	4
0810	M Multi-Residential . . . . .	2016	4
0815	N New Multi-Residential . . . . .	2016	4
0820	C Commercial (Includes G, D, S) . . . . .	2016	4
0840	I Industrial (Includes L) . . . . .	2016	4
0850	F Farmland . . . . .	2016	4
0855	T Managed Forest . . . . .	2016	4
0860	P Pipeline . . . . .	2016	4

#### 5. Rebates for Eligible Charities

	2 %
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential . . . . .	2	20170301	20170501	2	20170604	20170901
1220	M Multi-Residential . . . . .	2	20170301	20170501	1	20171002	
1230	F Farmland . . . . .	2	20170301	20170501	2	20170704	20170901
1240	T Managed Forest . . . . .	2	20170301	20170501	2	20170704	20170901
1250	C Commercial . . . . .	2	20170301	20170501	1	20171002	
1260	I Industrial . . . . .	2	20170301	20170501	1	20171002	
1270	P Pipeline . . . . .	2	20170301	20170501	1	20171002	
1298	Other <input type="text"/>						

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		4,317,607,488	37,483,070	27,905,899	12,040,680	77,429,649

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	<b>Welland C</b>														
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,008,690,227	3,688,069,685	0.775342%	0.577237%	0.179000%	1.531579%	28,595,153	21,288,903	6,601,645	56,485,701
												0	0	0	0	
0027	RD	0	Residential	Education Only	1.000000	100%	5,872,000	5,867,200			0.179000%	0.179000%	0	0	10,502	10,502
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	163,109,800	156,632,575	1.550684%	1.154474%	0.179000%	2.884158%	2,428,876	1,808,282	280,372	4,517,530
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	8,026,200	7,737,300	0.775342%	0.577237%	0.179000%	1.531579%	59,991	44,663	13,850	118,504
0110	FT	0	Farmland	Full Occupied	0.250000	100%	22,541,500	16,174,450	0.193835%	0.144309%	0.044750%	0.382894%	31,352	23,341	7,238	61,931
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	927,500	710,300	0.193835%	0.144309%	0.044750%	0.382894%	1,377	1,025	318	2,720
0210	CT	0	Commercial	Full Occupied	1.758600	100%	247,956,560	214,805,177	1.363516%	1.015129%	1.140000%	3.518645%	2,928,903	2,180,550	2,448,779	7,558,232
												0	0	0	0	
0240	CU	0	Commercial	Excess Land	1.758600	70%	3,658,590	2,947,583	0.954461%	0.710590%	0.798000%	2.463051%	28,134	20,945	23,522	72,601
												0	0	0	0	
0270	CX	0	Commercial	Vacant Land	1.758600	70%	13,849,900	11,907,250	0.954461%	0.710590%	0.798000%	2.463051%	113,650	84,612	95,020	293,282
0310	GT	0	Parking Lot	Full Occupied	1.758600	100%	774,900	663,975	1.363516%	1.015129%	1.140000%	3.518645%	9,053	6,740	7,569	23,362
0320	DT	0	Office Building	Full Occupied	1.758600	100%	7,139,700	6,163,665	1.363516%	1.015129%	1.140000%	3.518645%	84,043	62,569	70,266	216,878
0330	DU	0	Office Building	Excess Land	1.758600	70%	939,400	805,345	0.954461%	0.710590%	0.798000%	2.463051%	7,687	5,723	6,427	19,837
0340	ST	0	Shopping Centre	Full Occupied	1.758600	100%	91,717,550	76,523,300	1.363516%	1.015129%	1.140000%	3.518645%	1,043,407	776,810	872,366	2,692,583
0350	SU	0	Shopping Centre	Excess Land	1.758600	70%	543,400	444,858	0.954461%	0.710590%	0.798000%	2.463051%	4,246	3,161	3,550	10,957
0510	IT	0	Industrial	Full Occupied	2.630000	100%	32,333,200	30,210,775	2.039149%	1.518133%	1.390000%	4.947282%	616,043	458,640	419,930	1,494,613
												0	0	0	0	
0540	IU	0	Industrial	Excess Land	2.630000	70%	744,000	669,150	1.427404%	1.062693%	0.973000%	3.463097%	9,551	7,111	6,511	23,173
0570	IX	0	Industrial	Vacant Land	2.630000	70%	8,263,900	4,699,750	1.427404%	1.062693%	0.973000%	3.463097%	67,084	49,944	45,729	162,757
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	13,065,800	12,171,125	2.039149%	1.518133%	1.390000%	4.947282%	248,187	184,774	169,179	602,140
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	542,500	440,500	1.427404%	1.062693%	0.973000%	3.463097%	6,288	4,681	4,286	15,255
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	20,707,000	19,364,500	1.319709%	0.982515%	1.140000%	3.442224%	255,555	190,259	220,755	666,569
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	19,245,900	17,674,275	2.039149%	1.518133%	1.390000%	4.947282%	360,405	268,319	245,672	874,396
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	546,600	432,675	1.427404%	1.062693%	0.973000%	3.463097%	6,176	4,598	4,210	14,984
2440	XT	0	Commercial, NConstr.	Full Occupied	1.758600	100%	42,650,400	41,161,950	1.363516%	1.015129%	1.140000%	3.518645%	561,250	417,847	469,246	1,448,343
2445	XU	0	Commercial, NConstr.	Excess Land	1.758600	70%	835,500	835,500	0.954461%	0.710590%	0.798000%	2.463051%	7,975	5,937	6,667	20,579
2635	YT	0	Office Build., NConstr.	Full Occupied	1.758600	100%	232,900	232,900	1.363516%	1.015129%	1.140000%	3.518645%	3,176	2,364	2,655	8,195
2640	YU	0	Office Build., NConstr.	Excess Land	1.758600	70%	34,600	34,600	0.954461%	0.710590%	0.798000%	2.463051%	330	246	276	852
3045	HT	0	Landfill	Full Occupied	2.940261	100%	395,500	227,125	2.279708%	1.697227%	1.822671%	5.799606%	5,178	3,855	4,140	13,173
												0	0	0	0	
9201			<b>Subtotal</b>				4,715,345,027	4,317,607,488					37,483,070	27,905,899	12,040,680	77,429,649

2017.01001

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

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

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			3,974,643		3,974,643

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	470	01	Waste Collection and Disposal													
0010	RT	0	Residential	Full Occupied	1.000000	100%	4,008,890,227	3,688,069,685		0.082216%		0.082216%		3,032,183		3,032,183
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	8,026,200	7,737,300		0.082216%		0.082216%		6,361		6,361
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	163,109,800	156,632,575		0.164432%		0.164432%		257,554		257,554
0210	CT	0	Commercial	Full Occupied	1.758600	100%	247,956,560	214,805,177		0.144585%		0.144585%		310,576		310,576
0310	GT	0	Parking Lot	Full Occupied	1.758600	100%	774,900	663,975		0.144585%		0.144585%		960		960
0320	DT	0	Office Building	Full Occupied	1.758600	100%	7,139,700	6,163,665		0.144585%		0.144585%		8,912		8,912
0340	ST	0	Shopping Centre	Full Occupied	1.758600	100%	91,717,550	76,523,300		0.144585%		0.144585%		110,641		110,641
2635	YT	0	Office Build., NConstr.	Full Occupied	1.758600	100%	232,900	232,900		0.144585%		0.144585%		337		337
2440	XT	0	Commercial, NConstr.	Full Occupied	1.758600	100%	42,650,400	41,161,950		0.144585%		0.144585%		59,514		59,514
0240	CU	0	Commercial	Excess Land	1.758600	70%	3,658,590	2,947,583		0.101210%		0.101210%		2,983		2,983
0330	DU	0	Office Building	Excess Land	1.758600	70%	939,400	805,345		0.101210%		0.101210%		815		815
0350	SU	0	Shopping Centre	Excess Land	1.758600	70%	543,400	444,858		0.101210%		0.101210%		450		450
2445	XU	0	Commercial, NConstr.	Excess Land	1.758600	70%	835,500	835,500		0.101210%		0.101210%		846		846
2640	YU	0	Office Build., NConstr.	Excess Land	1.758600	70%	34,600	34,600		0.101210%		0.101210%		35		35
0270	CX	0	Commercial	Vacant Land	1.758600	70%	13,849,900	11,907,250		0.101210%		0.101210%		12,051		12,051
0510	IT	0	Industrial	Full Occupied	2.630000	100%	32,333,200	30,210,775		0.216228%		0.216228%		65,324		65,324
2140	JT	0	Industrial, NConstr.	Full Occupied	2.630000	100%	19,245,900	17,674,275		0.216228%		0.216228%		38,217		38,217
0540	IU	0	Industrial	Excess Land	2.630000	70%	740,000	669,150		0.151360%		0.151360%		1,013		1,013
2145	JU	0	Industrial, NConstr.	Excess Land	2.630000	70%	546,600	432,675		0.151360%		0.151360%		655		655
0570	IX	0	Industrial	Vacant Land	2.630000	70%	8,263,900	4,699,750		0.151360%		0.151360%		7,114		7,114
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	13,065,800	12,171,125		0.216228%		0.216228%		26,317		26,317
0620	LU	0	Large Industrial	Excess Land	2.630000	70%	542,500	440,500		0.151360%		0.151360%		667		667
3045	HT	0	Landfill	Full Occupied	2.940261	100%	395,500	227,125		0.241736%		0.241736%		549		549
0710	PT	0	Pipeline	Full Occupied	1.702100	100%	20,707,000	19,364,500		0.139940%		0.139940%		27,099		27,099
0110	FT	0	Farmland	Full Occupied	0.250000	100%	22,541,500	16,174,450		0.020554%		0.020554%		3,324		3,324
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	927,500	710,300		0.020554%		0.020554%		146		146
9601			Subtotal				4,709,669,027	4,311,740,288					3,974,643		3,974,643	

2017.01

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2017

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	438,542	378,197	166,175	982,914
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	37,921,612	32,258,739	12,206,855	82,387,206
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .				0
8097 Other <input type="text"/>				0
9890 <b>Subtotal</b>	0	0	0	0
<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>	37,921,612	32,258,739	12,206,855	82,387,206



**FIR2017: Welland C**

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MAH Code: 18104

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		17,898,925	474,791	116,661	0	591,452

KIC DTA 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14	TOTAL 15
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$
2001	0	Welland C													
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	268,600	263,525	0.742633%	0.870840%		1.613473%	1,957	2,295	0	4,252
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	617,500	558,625	0.848495%	0.586300%		1.434795%	4,740	3,275	0	8,015
1210	CF	0 Commercial	PIL: Full Occupied	1.000000	100%	9,135,675	9,135,675	3.384780%	0.278450%		3.663230%	309,223	25,438	0	334,661
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.000000	100%	5,727,000	5,727,000	1.363504%	1.159726%		2.523230%	78,088	66,418	0	144,506
5010	HF	0 Landfill	PIL: Full Occupied	1.000000	100%	662,075	662,075	6.041342%			6.041342%	39,998	0	0	39,998
1250	CV	0 Commercial	PIL: Excess Land	1.000000	70%	32,700	32,700	1.752467%	0.811794%		2.564261%	573	265	0	838
1280	CY	0 Commercial	PIL: Vacant Land	1.000000	70%	1,284,300	1,284,300	2.503520%	1.159710%		3.663230%	32,153	14,894	0	47,047
1510	IF	0 Industrial	PIL: Full Occupied	1.000000	100%	235,025	235,025	3.429139%	1.734371%		5.163510%	8,059	4,076	0	12,135
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201			Subtotal			17,962,875	17,898,925					474,791	116,661	0	591,452

2017.01

# FIR2017: Welland C

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MAH Code: 18104

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	474,791	116,661	0	591,452
<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 . . . . .	40,160	18,603	64,703	123,466
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	88,760	41,306		130,066
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	237,499	202,001		439,500
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	366,419	261,910	64,703	693,032
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	841,210	378,571	64,703	1,284,484

**FIR2017: Welland C**

Asmt Code: 2719  
MAH Code: 18104

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

**1. Municipal and School Board Taxation**

						TOTAL							
						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
9100 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)							59.735%	1.004%	36.511%	2.750%	0.000%		
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	4,014,562,227	4,014,562,227	3,693,936,885	3,693,936,885	59,528,386	28,595,153	24,321,086	6,612,147	3,949,766	66,386	2,414,161	181,834	
0050 Multi-residential	171,136,000	334,245,800	164,369,875	321,002,450	4,899,949	2,488,867	2,116,860	294,222	175,754	2,954	107,423	8,091	
0110 Farmland	22,541,500	5,635,375	16,174,450	4,043,613	65,255	31,352	26,665	7,238	4,324	72	2,643	199	
0140 Managed Forests	927,500	231,875	710,300	177,575	2,866	1,377	1,171	318	190	3	116	9	
<b>9110 Subtotal</b>	<b>4,209,167,227</b>	<b>4,354,675,277</b>	<b>3,875,191,510</b>	<b>4,019,160,523</b>	<b>64,496,456</b>	<b>31,116,749</b>	<b>26,465,782</b>	<b>6,913,925</b>	<b>4,130,034</b>	<b>69,415</b>	<b>2,524,343</b>	<b>190,133</b>	<b>0</b>
0210 Commercial	265,465,050	457,609,708	229,660,010	396,042,981	8,249,725	3,070,687	2,611,717	2,567,321	1,533,589	25,776	937,355	70,601	0
0215 Commercial New Construction	43,485,900	76,033,511	41,997,450	73,415,922	1,529,282	569,225	484,144	475,913	284,287	4,778	173,761	13,088	0
0310 Parking Lot	774,900	1,362,739	663,975	1,167,666	24,322	9,053	7,700	7,569	4,521	76	2,764	208	0
0320 Office Building	8,079,100	13,712,297	6,969,010	11,830,817	246,442	91,730	78,019	76,693	45,813	770	28,001	2,109	0
0325 Office Building New Construct	267,500	452,171	267,500	452,171	9,419	3,506	2,982	2,931	1,751	29	1,070	81	0
0340 Shopping Centre	92,260,950	161,963,420	76,968,158	135,121,504	2,814,631	1,047,653	891,062	875,916	523,228	8,794	319,806	24,088	0
0345 Shopping Centre New Constr	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>410,333,400</b>	<b>711,133,845</b>	<b>356,526,103</b>	<b>618,031,062</b>	<b>12,873,821</b>	<b>4,791,854</b>	<b>4,075,624</b>	<b>4,006,343</b>	<b>2,393,189</b>	<b>40,224</b>	<b>1,462,756</b>	<b>110,174</b>	<b>0</b>
0510 Industrial	41,341,100	101,619,860	35,579,675	89,338,483	1,753,994	692,678	589,146	472,170	282,051	4,741	172,394	12,985	0
0515 Industrial New Construction	19,792,500	51,623,008	18,106,950	47,279,898	928,252	366,581	311,789	249,882	149,267	2,509	91,234	6,872	0
0610 Large Industrial	13,608,300	35,361,797	12,611,625	32,821,019	644,379	254,475	216,439	173,465	103,619	1,742	63,334	4,770	0
0615 Large Industrial New Constr	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>74,741,900</b>	<b>188,604,664</b>	<b>66,298,250</b>	<b>169,439,400</b>	<b>3,326,625</b>	<b>1,313,734</b>	<b>1,117,374</b>	<b>895,517</b>	<b>534,937</b>	<b>8,991</b>	<b>326,962</b>	<b>24,627</b>	<b>0</b>
0705 Landfill	395,500	1,162,873	227,125	667,807	13,722	5,178	4,404	4,140	2,473	42	1,512	114	0
0710 Pipelines	20,707,000	35,245,385	19,364,500	32,960,315	693,668	255,555	217,358	220,755	131,868	2,216	80,600	6,071	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	982,914	438,542	378,197	166,175	99,265	1,668	60,672	4,570	0
<b>9180 Total Levied by Rate</b>					<b>82,387,206</b>	<b>37,921,612</b>	<b>32,258,739</b>	<b>12,206,855</b>	<b>7,291,766</b>	<b>122,556</b>	<b>4,456,845</b>	<b>335,689</b>	<b>0</b>
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9199 TOTAL before Adj.</b>	<b>4,715,345,027</b>	<b>5,290,822,044</b>	<b>4,317,607,488</b>	<b>4,840,259,108</b>	<b>82,387,206</b>	<b>37,921,612</b>	<b>32,258,739</b>	<b>12,206,855</b>	<b>7,291,766</b>	<b>122,556</b>	<b>4,456,845</b>	<b>335,689</b>	<b>0</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		
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education PILS 6 \$
1010 Residential	886,100	886,100	822,150	822,150	12,267	6,697	5,570	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
<b>9210 Subtotal</b>	<b>886,100</b>	<b>886,100</b>	<b>822,150</b>	<b>822,150</b>	<b>12,267</b>	<b>6,697</b>	<b>5,570</b>	<b>0</b>
1210 Commercial	16,179,675	15,784,575	16,179,675	15,784,575	527,052	420,037	107,015	0
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Constr	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>16,179,675</b>	<b>15,784,575</b>	<b>16,179,675</b>	<b>15,784,575</b>	<b>527,052</b>	<b>420,037</b>	<b>107,015</b>	<b>0</b>
1510 Industrial	235,025	235,025	235,025	235,025	12,135	8,059	4,076	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 Constr	0	0	0	0	0	0	0	0
<b>9230 Subtotal</b>	<b>235,025</b>	<b>235,025</b>	<b>235,025</b>	<b>235,025</b>	<b>12,135</b>	<b>8,059</b>	<b>4,076</b>	<b>0</b>
1705 Landfill	662,075	662,075	662,075	662,075	39,998	39,998	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
<b>9280 Total Levied by Rate</b>					<b>591,452</b>	<b>474,791</b>	<b>116,661</b>	<b>0</b>
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	693,032	366,419	261,910	64,703
<b>9299 TOTAL before Adj.</b>	<b>17,962,875</b>	<b>17,567,775</b>	<b>17,898,925</b>	<b>17,503,825</b>	<b>1,284,484</b>	<b>841,210</b>	<b>378,571</b>	<b>64,703</b>

Part 3 contains Distribution of PILS by School Boards

2017.01

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2017

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	82,756	69,763		152,519		152,519	82,828	69,691							
5020 Canada Enterprises	56,623	27,440		84,063		84,063	56,623	27,440							
<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	237,499	202,001	0	439,500		439,500	237,499	202,001							
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other				0		0									
<b>Ontario Enterprises</b>															
5410 Ontario Mortgage and Housing Corporation				0		0									
5430 Liquor Control Board of Ont.				0		0									
5432 Railway Rights-of-way	40,160	18,603	64,703	123,466		123,466	40,160	18,603	64,703	38,650	650	23,624	1,779		
5434 Utility Corridors/Transmission	88,760	41,306	0	130,066		130,066	88,688	41,378							
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other	294,306			294,306		294,306	294,306								
5610 Municipal Enterprises	41,106	19,458		60,564		60,564	41,106	19,458							
5910 Other Muns and Enterprises				0		0									
5950 Amounts Added to PIL	0	0	0	0		0									
<b>9599 TOTAL</b>	<b>841,210</b>	<b>378,571</b>	<b>64,703</b>	<b>1,284,484</b>	<b>0</b>	<b>1,284,484</b>	<b>841,210</b>	<b>378,571</b>	<b>64,703</b>	<b>38,650</b>	<b>650</b>	<b>23,624</b>	<b>1,779</b>	<b>0</b>	

**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

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

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	Governance	262,120		51,781	25,692			183			339,776
0250	Corporate Management	386,554		57,464	15,772			725			460,515
0260	Program Support	4,329,243	953,457	1,457,045	788,160	2,913,348		824,411	-287,229	9,200,567	1,777,868
<b>0299</b>	<b>Subtotal</b>	<b>4,977,917</b>	<b>953,457</b>	<b>1,566,290</b>	<b>829,624</b>	<b>2,913,348</b>	<b>0</b>	<b>825,319</b>	<b>-287,229</b>	<b>9,200,567</b>	<b>2,578,159</b>
<b>Protection services</b>											
0410	Fire	7,110,553		358,027	347,831			442,878		1,076,466	9,335,755
0420	Police										0
0421	Court Security										0
0422	Prisoner Transportation										0
0430	Conservation authority										0
0440	Protective inspection and control	226,311		259,408	178,664		25,000			92,006	781,389
0445	Building permit and inspection services	744,827		32,175	868			862		101,206	879,938
0450	Emergency measures										0
0460	Provincial Offences Act (POA)										0
0498	Other										0
<b>0499</b>	<b>Subtotal</b>	<b>8,081,691</b>	<b>0</b>	<b>649,610</b>	<b>527,363</b>	<b>0</b>	<b>25,000</b>	<b>443,740</b>	<b>0</b>	<b>1,269,678</b>	<b>10,997,082</b>
<b>Transportation services</b>											
0611	Roads - Paved	6,006,373		3,107,755	361,176			2,290,594	-1,952,856	1,278,879	11,091,921
0612	Roads - Unpaved	18,073			1,086			4,842			24,001
0613	Roads - Bridges and Culverts							129,261		18,401	147,662
0614	Roads - Traffic Operations & Roadside	228,728		114,619	191,319			149,970		92,006	776,642
0621	Winter Control - Except sidewalks, Parking Lots										0
0622	Winter Control - Sidewalks, Parking Lots Only	392,330		3,869	149,703			415,616		128,808	1,090,326
0631	Transit - Conventional	3,516,631		1,900,176	288,111			529,269		809,650	7,043,837
0632	Transit - Disabled & special needs	322,828		6,611	8,174			21,635		46,003	405,251
0640	Parking	421,976		15,478	259			13,580		55,203	506,496
0650	Street lighting			336,046	137,694			129,529		82,805	686,074
0660	Air transportation	111,709		90,035				61,588		36,802	300,134
0698	Other										0
<b>0699</b>	<b>Subtotal</b>	<b>11,018,648</b>	<b>0</b>	<b>5,574,589</b>	<b>1,137,522</b>	<b>0</b>	<b>0</b>	<b>3,745,884</b>	<b>-1,952,856</b>	<b>2,548,557</b>	<b>22,072,344</b>
<b>Environmental services</b>											
0811	Wastewater collection/conveyance	847,211	79,635	10,705,151	457,579			621,332	1,018,476	1,794,111	15,523,495
0812	Wastewater treatment & disposal										0
0821	Urban storm sewer system	71,776		59,729	17,356			459,060		82,805	690,726
0822	Rural storm sewer system										0
0831	Water treatment										0
0832	Water distribution/transmission	1,760,811	58,954	6,517,632	122,361			1,051,709	1,221,609	1,398,486	12,131,562
0840	Solid waste collection										0
0850	Solid waste disposal										0
0860	Waste diversion										0
0898	Other										0
<b>0899</b>	<b>Subtotal</b>	<b>2,679,798</b>	<b>138,589</b>	<b>17,282,512</b>	<b>597,296</b>	<b>0</b>	<b>0</b>	<b>2,132,101</b>	<b>2,240,085</b>	<b>3,275,402</b>	<b>28,345,783</b>
<b>Health services</b>											
1010	Public health services					25,000					25,000
1020	Hospitals										0
1030	Ambulance services										0
1035	Ambulance dispatch										0
1040	Cemeteries	86,004		11,387	1,448			1,828		9,201	109,868
1098	Other										0
<b>1099</b>	<b>Subtotal</b>	<b>86,004</b>	<b>0</b>	<b>11,387</b>	<b>1,448</b>	<b>0</b>	<b>25,000</b>	<b>1,828</b>	<b>0</b>	<b>9,201</b>	<b>134,868</b>
<b>Social and family services</b>											
1210	General assistance										0
1220	Assistance to aged persons	33,912		161,621	170,426			293,487		82,805	742,251
1230	Child care										0
1298	Other										0
<b>1299</b>	<b>Subtotal</b>	<b>33,912</b>	<b>0</b>	<b>161,621</b>	<b>170,426</b>	<b>0</b>	<b>0</b>	<b>293,487</b>	<b>0</b>	<b>82,805</b>	<b>742,251</b>

**FIR2017: Welland C**

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**Schedule 40**

**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	2,464,221		1,009,216	439,567			908,131	4,821,135		782,048	5,603,183
1620	Recreation programs	1,159,633							1,159,633			1,159,633
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	1,056,833	549,693	950,302	289,530			1,710,849	4,557,207	598,037		5,155,244
1640	Libraries	2,051,017							2,051,017		266,816	2,317,833
1645	Museums								0			0
1650	Cultural services					469,224			469,224		64,404	533,628
1698	Other								0			0
1699	<b>Subtotal</b>	6,731,704	549,693	1,959,518	729,097	469,224	0	2,618,980	13,058,216	0	1,711,305	14,769,521
<b>Planning and development</b>												
1810	Planning and zoning	843,924		543,244	23,186			42,109	1,452,463		193,212	1,645,675
1820	Commercial and industrial	289,246		579,753				359	869,358		110,407	979,765
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	<b>Subtotal</b>	1,133,170	0	1,122,997	23,186	0	0	42,468	2,321,821	0	303,619	2,625,440
1910	Other								0			0
9910	<b>TOTAL</b>	34,742,844	1,641,739	28,328,524	4,015,962	3,382,572	50,000	10,103,807	82,265,448	0	0	82,265,448

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

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	27,263,076
5020	Employee benefits . . . . .	7,479,768
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	34,742,844
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	34,742,844
<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 . . . . .	
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 <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
<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, 2017

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2017 Closing Net Book Value
	2017 Opening Net Book Value	2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance	
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	
<b>0299 General government</b>	26,180,733	38,301,269	107,191			38,408,460	12,120,536	828,178		12,948,714	25,459,746
<b>Protection services</b>											
0410 Fire	3,691,103	7,604,688	679,531	303,801		7,980,418	3,913,585	442,878	6,013	4,350,450	3,629,968
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	7,130	18,059				18,059	10,929	862		11,791	6,268
0445 Building permit and inspection services	0	0				0	0			0	0
0450 Emergency measures	0	0				0	0			0	0
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
<b>0499 Subtotal</b>	<b>3,698,233</b>	<b>7,622,747</b>	<b>679,531</b>	<b>303,801</b>	<b>0</b>	<b>7,998,477</b>	<b>3,924,514</b>	<b>443,740</b>	<b>6,013</b>	<b>4,362,241</b>	<b>3,636,236</b>
<b>Transportation services</b>											
0611 Roads - Paved	44,919,172	87,212,246	2,767,046	721,894		89,257,398	42,293,074	2,988,264	625,568	44,655,770	44,601,628
0612 Roads - Unpaved	2,179,803	4,063,807				4,063,807	1,884,004			1,884,004	2,179,803
0613 Roads - Bridges and Culverts	8,506,040	17,089,959				17,089,959	8,583,919			8,583,919	8,506,040
0614 Roads - Traffic Operations & Roadside	2,684,681	9,667,631	158,375			9,826,006	6,982,950			6,982,950	2,843,056
0621 Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	6,993,185	11,574,996	3,620,717	1,238,348		13,957,365	4,581,811	550,268	764,240	4,367,839	9,589,526
0632 Transit - Disabled & special needs	73,914	252,209				252,209	178,295			178,295	73,914
0640 Parking	322,058	363,815				363,815	41,757	13,580		55,337	308,478
0650 Street lighting	3,393,100	3,839,679	838			3,840,517	446,579	129,530		576,109	3,264,408
0660 Air transportation	681,123	1,884,876				1,884,876	1,203,753	29,740		1,233,493	651,383
0698 Other	0	0				0	0			0	0
<b>0699 Subtotal</b>	<b>69,753,076</b>	<b>135,949,218</b>	<b>6,546,976</b>	<b>1,960,242</b>	<b>0</b>	<b>140,535,952</b>	<b>66,196,142</b>	<b>3,711,382</b>	<b>1,389,808</b>	<b>68,517,716</b>	<b>72,018,236</b>
<b>Environmental services</b>											
0811 Wastewater collection/conveyance	29,798,564	41,568,797	1,420,320	78,787		42,910,330	11,770,233	1,673,039	78,787	13,364,485	29,545,845
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	24,130,106	37,287,809				37,287,809	13,157,703	459,062		13,616,765	23,671,044
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	35,429,667	53,780,583				53,780,583	18,350,916			18,350,916	35,429,667
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
<b>0899 Subtotal</b>	<b>89,358,337</b>	<b>132,637,189</b>	<b>1,420,320</b>	<b>78,787</b>	<b>0</b>	<b>133,978,722</b>	<b>43,278,852</b>	<b>2,132,101</b>	<b>78,787</b>	<b>45,332,166</b>	<b>88,646,556</b>
<b>Health services</b>											
1010 Public health services	0	0				0	0			0	0
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	0	0				0	0			0	0
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	18,579	84,355				84,355	65,776	1,828		67,604	16,751
1098 Other	0	0				0	0			0	0
<b>1099 Subtotal</b>	<b>18,579</b>	<b>84,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,355</b>	<b>65,776</b>	<b>1,828</b>	<b>0</b>	<b>67,604</b>	<b>16,751</b>
<b>Social and family services</b>											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	8,541,208	11,157,224				11,157,224	2,616,016	293,488		2,909,504	8,247,720
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
<b>1299 Subtotal</b>	<b>8,541,208</b>	<b>11,157,224</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,157,224</b>	<b>2,616,016</b>	<b>293,488</b>	<b>0</b>	<b>2,909,504</b>	<b>8,247,720</b>



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MAH Code: 18104

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2017 Closing Amortization Balance		
		1	2	3	4	5	6	7	8	9		10
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	23,549,588	38,435,278	150,584		38,585,862	14,885,690	908,132		15,793,822		22,792,040
1620	Recreation programs	0	1,951			1,951	1,951			1,951		0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0		0
1634	Rec. Fac. - All Other	24,999,741	37,197,453	1,362,767	411,831	38,148,389	12,197,712	1,536,621	370,533	13,363,800		24,784,589
1640	Libraries	809,526	1,706,089			1,706,089	896,563	205,870		1,102,433		603,656
1645	Museums	451,786	1,167,128			1,167,128	715,342			715,342		451,786
1650	Cultural services	0	0			0	0			0		0
1698	Other	0	0			0	0			0		0
1699	<b>Subtotal</b>	49,810,641	78,507,899	1,513,351	411,831	79,609,419	28,697,258	2,650,623	370,533	30,977,348		48,632,071
<b>Planning and development</b>												
1810	Planning and zoning	4,664,210	4,726,422		23,364	4,703,058	62,212	42,109		104,321		4,598,737
1820	Commercial and Industrial	400,782	1,159,228			1,159,228	758,446	358		758,804		400,424
1830	Residential development	0	0			0	0			0		0
1840	Agriculture and reforestation	0	0			0	0			0		0
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0
1898	Other	0	0			0	0			0		0
1899	<b>Subtotal</b>	5,064,992	5,885,650	0	23,364	5,862,286	820,658	42,467	0	863,125		4,999,161
1910	Other	0	0			0	0			0		0
9910	<b>Total Tangible Capital Assets</b>	252,425,799	410,145,551	10,267,369	2,778,025	417,634,895	157,719,752	10,103,807	1,845,141	165,978,418		251,656,477

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## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

### SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	18,762,132	18,764,332
2010	Land Improvements . . . . .	12,564,281	11,066,918
2020	Buildings . . . . .	61,750,117	60,532,226
2030	Machinery & Equipment . . . . .	5,520,879	5,646,017
2040	Vehicles . . . . .	9,202,999	9,167,732
2097	Other <input type="text" value="Computer Hardware/Software"/> . . . . .	392,021	332,607
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>108,192,429</b>	<b>105,509,832</b>
		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	144,233,370	146,146,645
2297	Other <input type="text"/> . . . . .	0	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>144,233,370</b>	<b>146,146,645</b>
9920	<b>Total Tangible Capital Assets</b>	<b>252,425,799</b>	<b>251,656,477</b>
2405	<b>Construction-in-progress</b>	<b>2,327,477</b>	<b>4,086,002</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>254,753,276</b>	<b>255,742,479</b>

2017.01

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

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

### Schedule 51

for the year ended December 31, 2017

#### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	8,300	282,842	8,300	282,842
	<b>Protection services</b>				
0410	Fire	33,539	73,284	33,539	73,284
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>					
	<b>Transportation services</b>				
0611	Roads - Paved	914,622	847,805	914,622	847,805
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0	221,133		221,133
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	2,444	23,414	2,444	23,414
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>					
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	657,846	669,780	657,846	669,780
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	594,831	598,460	594,831	598,460
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>					
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>					
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>					
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>					
	<b>Recreation and cultural services</b>				
1610	Parks	115,895	1,338,638	115,895	1,338,638
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0	30,646		30,646
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>					
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>					
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>2,327,477</b>	<b>4,086,002</b>	<b>2,327,477</b>	<b>4,086,002</b>

2017.01

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

# 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, 2017

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

		1	
		\$	
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	9,731,754	
1020	Acquisition of tangible capital assets . . . . .	-12,025,894	
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	10,103,807	
1031	Contributed (Donated) tangible capital assets . . . . .		
1032	Change in construction-in-progress . . . . .		
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-1,096,759	
1050	Proceeds on sale of tangible capital assets . . . . .	2,029,643	
1060	Write-downs of tangible capital assets . . . . .		
1070	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Acquisition of other assets</td></tr></table> . . . . .	Acquisition of other assets	-226,411
Acquisition of other assets			
1071	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Use of other assets</td></tr></table> . . . . .	Use of other assets	107,828
Use of other assets			
1099	<b>Subtotal</b>	<b>-1,107,786</b>	
1210	Change in supplies inventories . . . . .		
1220	Change in prepaid expenses . . . . .		
1230	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
1299	<b>Subtotal</b>	<b>0</b>	
1410	(Increase)/decrease in net financial assets/net debt . . . . .	8,623,968	
1420	Net financial assets (net debt), beginning of year . . . . .	11,505,434	
9910	Net financial assets (net debt), end of year . . . . .	20,129,402	

### 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 . . . . .		
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 <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0299	<b>Subtotal</b>	<b>0</b>	
<b>Financing from Dedicated Revenue</b>			
0405	Municipal Property Tax by Levy . . . . .		
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	1,074,404	
0410	Municipal User Fees & Service Charges . . . . .		
0415	Development Charges (SLC 61 0299 08) . . . . .	577,387	
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0	
0419	Donations . . . . .		
0420	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .		
0447	Investment income . . . . .		
0448	Prepaid special charges . . . . .		
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0496	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0497	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0498	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0501	<b>Subtotal</b>	<b>1,651,791</b>	

2017.01

# FIR2017: Welland C

# Schedule 53

Asmt Code: 2719

MAH Code: 18104

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

for the year ended December 31, 2017

**Government Transfers**

0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .		0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01). . . . .		424,299
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .		0
0440	Canada Gas Tax (SLC 10 4099 01). . . . .		1,730,396
0445	Provincial Gas Tax (SLC 10 4019 01). . . . .		948,769
0502		<b>Subtotal</b>	<b>3,103,464</b>
0499		<b>Subtotal</b>	<b>4,755,255</b>
0610	Contributed (Donated) tangible capital assets . . . . .		0
9920		<b>Total Capital Financing</b>	<b>4,755,255</b>
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .		<b>-7,270,639</b>

2017.01

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## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

### Schedule 54

for the year ended December 31, 2017

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

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

		2017 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	9,731,754
2020	Non-cash items including amortization . . . . .	7,988,048
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	4,443,836
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>22,163,638</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	2,029,643
0620	Cash used to acquire tangible capital assets . . . . .	-12,025,894
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-9,996,251</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	-10,347,254
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>-10,347,254</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	4,433,501
1020	Principal long term debt repayment . . . . .	-5,783,990
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text" value="Dividends received from Subsidiary Investment"/>	808,000
1097	Other <input type="text" value="Capital lease obligation repayment"/>	-2,659
1098	Other <input type="text" value="Increase in bank indebtedness"/>	-5,000
1099	<b>Cash applied to financing transactions</b>	<b>-550,148</b>
1210	Increase in cash and cash equivalents . . . . .	1,269,985
1220	Cash and cash equivalents, beginning of year . . . . .	4,978,307
9920	Cash and cash equivalents, end of year . . . . .	6,248,292

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	6,248,292
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year . . . . .	6,248,292

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	6,248,292
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	Cash and cash equivalents, end of year . . . . .	6,248,292

2017.01

# FIR2017: Welland C

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MAH Code: 18104

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	12,115,241	26,770,907	2,001,565
0310 Allocation of Surplus . . . . .		2,572,474	135,000
0315 Allocation of Surplus : for operating. . . . .		2,572,474	135,000
0320 Allocation of Surplus : for capital. . . . .			
Development Charges Act			
0610 Non-discounted services . . . . .	1,376,807		
0620 Discounted services . . . . .			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05). . . . .	0		
0699 Subtotal Development Charges Act	1,376,807		
0810 Lot levies . . . . .			
0820 Subdivider contributions . . . . .	1,695,439		
0830 Recreational land (the Planning Act) . . . . .	367,757		
0841 Investment Income . . . . .	97,681	692,064	
0860 Gasoline Tax - Province . . . . .	687,029		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
0862 Gasoline Tax - Federal . . . . .	1,580,072		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .		4,208,327	
0895 Other Young Sportsplex . . . . .	144,783		
0896 Other . . . . .			
0897 Other . . . . .			
0898 Other . . . . .			
9940 TOTAL Revenues & Surplus	5,949,568	7,472,865	135,000
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset . . . . .	170,234	904,170	
1015 For current operations . . . . .	2,442,337	2,312,713	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08). . . . .	577,387		
1026 Development Charges earned to operations (SLC 61 0299 07). . . . .	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .			
1035 Recreational land (the Planning Act) earned to operations . . . . .	19,171		
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .	948,769		
1047 Deferred revenue earned (Canada Gas Tax) . . . . .	1,730,396		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			
0910 Less: Utilization (deferred revenue recognized). . . . .	5,888,294	3,216,883	0
2099 Balance, end of year . . . . .	12,176,515	31,026,889	2,136,565

2017.01

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## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds . . . . .			865,239
5020 Contingencies . . . . .			1,271,326
Asset Replacement funds for: Sewer & Water			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .			
5060 Sick leave . . . . .		72,294	
5070 Insurance . . . . .		635,633	
5080 Workplace Safety and Insurance Board (WSIB) . . . . .		196,265	
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .			
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .			
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			

Per Service Purpose:

5205 General government . . . . .		449,150	
5210 Protection services . . . . .		3,312,807	
Transportation services:			
5215 Roadways . . . . .		307,367	
5216 Winter Control . . . . .			
5220 Transit . . . . .			
5221 Parking . . . . .			
5222 Street lighting . . . . .			
5223 Air transportation . . . . .		16,164	
Environmental services:			
5225 Wastewater system . . . . .		1,426,182	
5230 Storm water system . . . . .			
5235 Waterworks system . . . . .			
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			
5246 Waste diversion . . . . .			
5250 Health services . . . . .			
5255 Social and family services . . . . .			
5260 Social housing . . . . .			
Recreation and cultural services:			
5265 Parks . . . . .		13,559,240	
5266 Recreation programs . . . . .			
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .		46,792	
5274 Recreation facilities - All Other . . . . .		1,751,206	
5275 Libraries . . . . .			
5276 Museums . . . . .			
5277 Cultural services . . . . .			
5280 Planning and development . . . . .		3,468,028	
5290 Other <input type="text" value="MIG, Emp Benefits, OpSurplus"/> . . . . .		5,785,761	

Obligatory Deferred Revenue:

5610 Development Charges Act - Non-discounted services . . . . .	6,464,828		
5620 Development Charges Act - Discounted services . . . . .			
5640 Subdivider contributions . . . . .	2,325,101		
5650 Recreational land (the Planning Act) . . . . .	480,396		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
5690 Gasoline Tax - Province . . . . .	732,340		
5691 Gasoline Tax - Federal . . . . .	2,022,585		
5692 Canada Transit Funding (Bill C-48) . . . . .			
5693 Building Canada Fund (BCF) . . . . .			
5695 Other <input type="text" value="Ontario Bus Replacement Pgm"/> . . . . .	6,482		
5696 Other <input type="text" value="Young Sportsplex"/> . . . . .	144,783		
5697 Other <input type="text"/> . . . . .			
5698 Other <input type="text"/> . . . . .			
5699 Other <input type="text"/> . . . . .			
<b>9930 TOTAL</b>	<b>12,176,515</b>	<b>31,026,889</b>	<b>2,136,565</b>



2017.01

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## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2017

		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				0					0	0
0210	Fire Protection . . . . .	528,784	128,836	10,510		139,346					0	668,130
0215	Police Protection . . . . .	0				0					0	0
0220	Roads and Structures . . . . .	1,317,007	606,410	15,560		621,970		354,010			354,010	1,584,967
0225	Transit . . . . .	341,191	22,689	4,950		27,639					0	368,830
0230	Wastewater . . . . .	0				0					0	0
0235	Stormwater . . . . .	332,640	52,541	-5,300		47,241					0	379,881
0240	Water . . . . .	574,235	194,644	10,320		204,964		60,377			60,377	718,822
0245	Emergency Medical Services . . . . .	0				0					0	0
0250	Homes for the Aged . . . . .	0				0					0	0
0255	Daycare . . . . .	0				0					0	0
0260	Housing . . . . .	0				0					0	0
0265	Parkland Development . . . . .	0				0					0	0
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	172,867	21,510	710		22,220		80,000			80,000	115,087
0280	Recreation . . . . .	1,880,098	143,566	23,830		167,396		70,000			70,000	1,977,494
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	0				0					0	0
0290	Other . . . . .	16,207		-130		-130					0	16,077
0295	Other . . . . .	192,085	65,376	4,450		69,826					0	261,911
0296	Other . . . . .	237,764	141,235	7,630		148,865		13,000			13,000	373,629
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>5,592,878</b>	<b>1,376,807</b>	<b>72,530</b>	<b>0</b>	<b>1,449,337</b>	<b>0</b>	<b>577,387</b>	<b>0</b>	<b>0</b>	<b>577,387</b>	<b>6,464,828</b>

2017.01

**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

**Schedule 62  
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2017

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

Sq. Foot

**RESIDENTIAL CHARGES (\$)**

Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Secondary Units 17	Lodging 6	Other 7	Other 8	Other 9
				< = 1 Bedroom 4	> = 2 Bedroom 5					
<b>1 Municipal Wide Charges</b>				<i>If Other, Please Specify &gt;</i>			Lodging			
110 Administration Studies	369.00	369.00	290.00	165.00	245.00		156.00			
410 Parks and Recreation	816.00	816.00	639.00	362.00	544.00		347.00			
310 Library	122.00	122.00	96.00	55.00	82.00		52.00			
650 Transit	128.00	128.00	101.00	57.00	86.00		54.00			
210 Fire	732.00	732.00	574.00	325.00	490.00		312.00			
530 Roads	3,668.00	3,668.00	2,875.00	1,633.00	2,447.00		1,561.00			
670 Water	751.00	751.00	589.00	334.00	501.00		319.00			
690 Wastewater	810.00	810.00	635.00	360.00	540.00		344.00			
630 Stormwater	181.00	181.00	141.00	81.00	121.00		78.00			
9910 TOTAL MUNICIPAL WIDE CHARGES	7,577.00	7,577.00	5,940.00	3,372.00	5,056.00	0.00	3,223.00	0.00	0.00	0.00

**NON - RESIDENTIAL CHARGES (\$)**

NON Res. Per Sq. Foot 10	Industrial Per Sq. Foot 11	Commercial Per Sq. Foot 12	Institutional Per Sq. Foot 13	Other 14	Other 15	Other 16
<i>If Other, Please Specify &gt;</i>						
0.32						
0.07						
0.01						
0.11						
0.63						
3.16						
0.64						
0.71						
0.15						
5.80	0.00	0.00	0.00	0.00	0.00	0.00

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

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

**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

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

for the year ended December 31, 2017

**RESIDENTIAL CHARGES (\$)**

1	Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments		Secondary Units 17	Other 6	Other 7	Other 8	Other 9
					< = 1 Bedroom 4	> = 2 Bedroom 5					
					<i>If Other, Please Specify &gt;</i>						
110	Administration Studies	369.00	369.00	290.00							
410	Parks and Recreation	816.00	816.00	639.00							
310	Library	122.00	122.00	96.00							
650	Transit	128.00	128.00	101.00							
210	Fire	732.00	732.00	574.00							
530	Roads	761.00	761.00	614.00							
670	Water	2,033.00	2,033.00	1,594.00							
690	Wastewater	810.00	810.00	635.00							
630	Stormwater	181.00	181.00	141.00							
9910	<b>TOTAL FOR ST ANDREWS TERRACE SUBDIVISION</b>	5,952.00	5,952.00	4,684.00	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>						
0.32						
0.07						
0.01						
0.11						
0.63						
3.16						
0.64						
0.71						
0.15						
5.80	0.00	0.00	0.00	0.00	0.00	0.00

2017.01001

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

# Schedule 70 CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	6,248,292
<b>Accounts receivable</b>		
0410	Canada	
0420	Ontario	381,566
0430	Upper-tier	348,505
0440	Other municipalities	46,729
0450	School boards	45,269
0490	Other receivables	10,598,942
0499	<b>Subtotal</b>	<b>11,421,011</b>
<b>Taxes receivable</b>		
0610	Current year's levies	2,360,354
0620	Previous year's levies	1,330,775
0630	Prior year's levies	1,137,399
0640	Penalties and interest	933,782
0690	LESS: Allowance for uncollectables	500,000
0699	<b>Subtotal</b>	<b>5,262,310</b>
<b>Investments *</b>		
0805	Canada	42,595,848
0810	Ontario	
0815	Municipal	31,534,000
0820	Government business enterprises	
0828	Other <input type="text" value="Interest/Loans Receivable"/>	993,714
0829	<b>Subtotal</b>	<b>75,123,562</b>
<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	
0868	Other <input type="text"/>	
0845	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	<b>Subtotal</b>	<b>0</b>
9930	<b>TOTAL Financial Assets</b>	<b>98,055,175</b>
<hr/>		
8010	* Market value of Investments included in Line 0829	42,595,848
<hr/>		
Liabilities		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
<b>Tangible Capital Assets:</b>		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	<b>0</b>
<b>Accounts Payable</b>		
2210	Canada	216,457
2220	Ontario	40,987
2230	Upper-tier	1,206,317
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	305,303
2270	Trade accounts payable	10,582,173
2290	Other	
2299	<b>Subtotal</b>	<b>12,351,237</b>
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	12,176,515
2490	Other	
2499	<b>Subtotal</b>	<b>12,176,515</b>

2017.01001

# FIR2017: Welland C

# Schedule 70

Asmt Code: 2719

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 18104

for the year ended December 31, 2017

<b>Long term liabilities</b>		
2610	Debt issued . . . . .	45,734,792
2620	Debt payable to others . . . . .	
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	<b>45,734,792</b>
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other	7,663,229
2899	<b>Subtotal post employment benefits</b>	<b>7,663,229</b>
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	<b>TOTAL Liabilities</b>	<b>77,925,773</b>
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	<b>20,129,402</b>
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	255,742,479
6250	Inventories of Supplies . . . . .	
6260	Prepaid Expenses . . . . .	224,708
6299	<b>Total Non-Financial Assets</b>	<b>255,967,187</b>
9970	<b>Total Accumulated Surplus/(Deficit)</b>	<b>276,096,589</b>
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	255,742,479
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	33,163,454
6430	General Surplus/ (Deficit) . . . . .	8,439,335
6431	Unexpended capital financing . . . . .	
Local boards		
5030	Transit operations . . . . .	
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	173,984
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	122,299
5076	Other	-71,944
5077	Other	182,730
5078	Other	208,273
5079	Other	
5098	<b>Total Local Boards</b>	<b>615,342</b>
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	31,534,000
6601	Unfunded Employee Benefits . . . . .	-7,663,229
6602	Unfunded Landfill closure costs . . . . .	
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other	-45,734,792
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	<b>-53,398,021</b>
9971	<b>Total Accumulated Surplus/(Deficit)</b>	<b>276,096,589</b>

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	8,343,781
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	751,021
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	82,387,206
0225	PLUS: Current Year Penalties and Interest . . . . .	1,130,233
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	85,132,196
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	2,355,178
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="B.I.A Billings/Local Improvements"/> . . . . .	137,443
0290	Taxes receivable, end of year . . . . .	5,262,310
Cash Collections		9
		\$
0610	Current year's tax . . . . .	79,232,514
0620	Previous year's tax . . . . .	4,610,594
0630	Penalties and interest . . . . .	1,289,088
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	85,132,196

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# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2017

		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) . . . . .	287,424	3,194	172,455	12,774	475,847	570,897	550,058	1,596,802	
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .								0	
1499	Tax Credit (Mun. Act 474.3) . . . . .								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 345.1) . . . . .					0			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0			0	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361) . . . . .	3,660	47	2,281	165	6,153	6,886	6,124	19,163	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	61,213	792	38,150	2,746	102,901	115,550	104,064	322,515	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .					0			0	
2890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Penalties/Interest</td></tr></table>	Penalties/Interest					0	415,368		415,368
Penalties/Interest										
2891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>City Owned Properties</td></tr></table>	City Owned Properties	263	5	160	16	444	443	443	1,330
City Owned Properties										
2892	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>						0			0
2893	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>						0			0
2899	<b>Tax adjustments before allowances</b>	352,560	4,038	213,046	15,701	585,345	1,109,144	660,689	2,355,178	

		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 Not Applied to Taxation</b>										
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 345.1) . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0			0	
4890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>						0			0
4891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	6,977,856	119,168	4,267,423	321,767	0	11,686,213			

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**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2017

**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"/>	
0299	<b>Subtotal</b>	0
0499	PLUS: All debt assumed by the municipality from others	45,734,792
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<b>Subtotal</b>	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	<b>Subtotal</b>	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Subtotal</b>	0
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	45,734,792

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	45,622,292
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Interest bearing loan - Airport Commission"/>	112,500
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	45,734,792

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

1405	General government	6,996,708
1410	Protection services	934,959
	Transportation services:	
1415	Roadways	4,722,561
1416	Winter Control	
1420	Transit	
1421	Parking	1,316,753
1422	Street Lighting	2,724,891
1423	Air Transportation	112,500
	Environmental services:	
1425	Wastewater system	2,889,223
1430	Storm water system	265,076
1435	Waterworks system	2,619,464
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	1,894,060
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	20,897,679
1475	Libraries	
1476	Museums	36,365
1477	Cultural services	
1480	Planning and development	324,553
1490	Other long term liabilities	
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	45,734,792



# FIR2017: Welland C

Asmt Code: 2719  
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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2017

### 8. Contingent liabilities

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

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

### 10. Debt Charges for the current year

Recovered from the Consolidated Statement of Operations		
3012	General Tax Rates . . . . .	
3014	Other . . . . .	
3015	Tile Drainage/Shoreline Assistance . . . . .	
3020	Recovered from reserve funds . . . . .	
Recovered from unconsolidated entities:		
3030	Electricity . . . . .	
3040	Gas . . . . .	
3050	Telephone . . . . .	
3097	Other <input type="text"/> . . . . .	
3098	Other <input type="text"/> . . . . .	
3099	<b>TOTAL</b>	<b>5,783,990      1,641,739</b>

Principal 1 \$	Interest 2 \$	Total 3 \$
5,783,990	1,641,739	
5,783,990	1,641,739	

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
------	--	---

		0

### 11. Long term debt refinanced

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

Principal 1 \$	Interest 2 \$

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# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210 Year 2018 . . . . .	5,612,047								
3220 Year 2019 . . . . .	5,155,016								
3230 Year 2020 . . . . .	4,895,761								
3240 Year 2021 . . . . .	4,407,103								
3250 Year 2022 . . . . .	3,983,584								
3260 Years 2023 to 2027 . . . . .	21,681,281								
3270 Years 2028 onwards . . . . .									
3280 Int. to be earned on sink. funds .									
3299 <b>TOTAL</b>	45,734,792	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.

2017.01001

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

# Schedule 76

## GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
Welland Hydro Electric		1	2	3	4	5	
		\$	\$	\$	\$	\$	20
							\$
<b>Assets</b>							
0210	Current	13,232,000					13,232,000
0220	Capital	31,428,000					31,428,000
0297	Other						0
0298	Other <input type="text" value="Regulatory Assets"/>	1,570,000					1,570,000
0299	<b>Total Assets</b>	<b>46,230,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>46,230,000</b>
<b>Liabilities</b>							
0410	Current	7,442,000					7,442,000
0420	Long-term	13,500,000					13,500,000
0497	Other	3,310,000					3,310,000
0498	Other <input type="text" value="Regulatory balances"/>	3,936,000					3,936,000
0499	<b>Total Liabilities</b>	<b>28,188,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,188,000</b>
9910	<b>Net Equity</b>	<b>18,042,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,042,000</b>
0610	Municipality's Share	100					100
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues	54,033,000					54,033,000
0820	Expenses	53,014,000					53,014,000
9920	<b>Net Income (Loss)</b>	<b>1,019,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,019,000</b>
1010	Municipality's Share	100					100
1020	Dividends paid	800,000					800,000

**FIR2017: Welland C**

Asmt Code: 2719  
MAH Code: 18104

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

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	45.00	16.00	9.00
0210	Fire . . . . .	55.00	0.00	1.00
0211	Uniform . . . . .	55.00	0.00	1.00
0212	Civilian . . . . .			
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .			
0217	Civilian . . . . .			
0260	Court Security . . . . .	0.00	0.00	0.00
0261	Uniform . . . . .			
0262	Civilian . . . . .			
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .			
0265	Civilian . . . . .			
0220	Transit . . . . .	40.00	18.00	0.00
0225	Public Works . . . . .	108.00	66.00	1.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .			
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	45.00	37.00	67.00
0250	Libraries . . . . .			
0255	Planning . . . . .	12.00	1.00	1.00
0290	Other . . . . .			
<b>0298</b>	<b>Subtotal</b>	<b>305.00</b>	<b>138.00</b>	<b>79.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>305.00</b>	<b>138.00</b>	<b>79.00</b>

**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2017

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

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

Number of Contracts	Value of Contracts
1	2
#	\$
10	8,231,682
8	8,167,017

**4. Building permit information**

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

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
0	0

**5. Insured value of physical assets**

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

1
\$
0

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

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

1
\$
2,560,218

# FIR2017: Welland C

Asmt Code: 2719

MAH Code: 18104

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

### 9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value? . . . . .

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			TACBOC Construction Value Standard

#### Total Value of Construction Activity

1304 Total Value of Construction Activity for 2017 based on permits issued. . . . .

1
\$
0

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

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

Median Number of Working Days
1
#

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

--

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

--

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

--

#### Number Of Building Permit Applications

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

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

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

		0
--	--	---

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

		0
--	--	---

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

		0
--	--	---

1322 **Subtotal**

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

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

### 10. Planning and Development

#### Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses . . . . .

1352 Number of residential units in new semi-detached houses . . . . .

1354 Number of residential units in new row houses . . . . .

1356 Number of residential units in new apartments/condo apartments . . . . .

1358 **Subtotal**

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

#### Land Designated for Agricultural Purposes

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

Hectares
1
#

### 11. Transportation Services

1710 Roads : Total Paved Lane Km . . . . .

1
#
590

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

458
-----

1722 Has the entire municipal road system been rated? . . . . .

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			PCI 2016

1725 Indicate the rating system used and the year the rating was conducted . . . . .

1730 Roads : Total UnPaved Lane Km . . . . .

2
---

1740 Winter Control : Total Lane Km maintained in winter . . . . .

590
-----

1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area . . . . .

1,001,475
-----------

1755 Transit : Population of Service Area . . . . .

52,293
--------

1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .

6,451
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**FIR2017: Welland C**

Asmt Code: 2719

MAH Code: 18104

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

		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number		
	Rating Of Bridges And Culverts	1	2		
		#	#		
1765	Bridges	9	11		
1766	Culverts	2	2		
1767	<b>Subtotal</b>	<b>11</b>	<b>13</b>		
		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.				BCI 2016
<b>12. Environmental Services</b>		1			
		#			
1810	Wastewater Main Backups : Total number of backed up wastewater mains	2			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	236			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated				
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater				
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	201			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)				
1845	Water Treatment : Total Megalitres of Drinking Water Treated				
1850	Water Main Breaks : Number of water main breaks in a year	57			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	268			
1860	Solid Waste Collection : Total tonnes collected from all property classes				
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes				
1870	Waste Diversion : Total tonnes diverted from all property classes				
<b>13. Recreation Services</b>		1			
		#			
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	30			
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	21,794			
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	4,271			
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		1			
		\$			
2310	Fire Services: Other revenue				
2320	Paved Roads : Other revenue				
2330	Solid Waste Disposal : Other revenue				
2340	Waste Diversion : Other Revenue				
2370	Assessment on Exempt Properties (Enter data from returned roll)				

**FIR2017: Welland C** **Schedule 81**  
**Asmt Code: 2719** **ANNUAL DEBT REPAYMENT LIMIT**  
**MAH Code: 18104** **based on the information reported for the year ended December 31, 2017**

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01) . . . . .	5,783,990
0220	Interest (SLC 74 3099 02) . . . . .	1,641,739
0299	<b>Subtotal</b>	<b>7,425,729</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>7,425,729</b>

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	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>7,425,729</b>

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	91,997,202
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	5,088,574
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	1,646
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	948,769
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	1,730,396
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	150,247
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	1,096,759
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	577,387
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	19,171
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	53,354
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	219,000
2299	<b>Subtotal</b>	<b>9,885,303</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>82,111,899</b>
2620	<b>25% of Net Revenues</b>	<b>20,527,975</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>13,102,246</b>

For Illustration Purposes Only

Annual Interest Rate		@		Term		years =	
<input style="width: 80%; height: 20px;" type="text"/>				<input style="width: 80%; height: 20px;" type="text"/>		=	<input style="width: 80%; height: 20px;" type="text"/>