

Clause 11 in Report No. 7 of Committee of the Whole was adopted, without amendment, by the Council of The Regional Municipality of York at its meeting held on April 20, 2017.

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## 2016 Accounts Receivable Write-off and Status Report

Committee of the Whole recommends adoption of the following recommendation contained in the report dated March 28, 2017 from the Commissioner of Finance:

1. Council receive for information the summary of accounts that were approved for write-off by the Regional Treasurer in 2016, shown in Table 1 of this report.
2. Council receive for information the status of the Region's Accounts Receivable as at December 31, 2016, reported in Attachment 1.

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Report dated March 28, 2017 from the Commissioner of Finance now follows:

### 1. Recommendations

It is recommended that:

1. Council receive for information the summary of accounts that were approved for write-off by the Regional Treasurer in 2016, shown in Table 1 of this report.
2. Council receive for information the status of the Region's Accounts Receivable as at December 31, 2016, reported in Attachment 1.

### 2. Purpose

This report provides a summary of accounts receivable approved for write-off by the Regional Treasurer in 2016 and outlines the status of the Region's accounts receivable as at December 31, 2016.

### 3. Background

The Regional Treasurer must report any accounts written-off to Council

In 2003, the Region adopted a collection policy (subsequently updated June 24, 2010) that:

- Authorizes the Regional Treasurer to approve the write-off of accounts that do not exceed \$25,000 that have been deemed uncollectible or not cost effective to pursue
- Requires Council approval of any individual write-offs over \$25,000
- Requires that the Regional Treasurer report all write-offs to Council each year
- Requires that the Regional Treasurer report to Council on the status of outstanding accounts receivable at the end of each year.

Regional Finance staff administer Accounts Receivables for the majority of the Region's billings and work with operating departments to collect outstanding accounts. Long Term Care accounts are administered through Community and Health Services. In accordance with the collection policy, the Region engages the services of an outside collection agency when necessary.

This report is based on invoices processed through the Region's billing systems and does not include claims made to senior levels of government, provincial offences fines or year-end accruals of accounts.

### 4. Analysis and Implications

The Regional Treasurer approved the write-off of 55 accounts totalling \$31,460.83 in 2016

The Regional Treasurer approved the write-off of 55 accounts totalling \$31,460.83. The 55 unrecoverable accounts consisted of 38 traffic collision claims, one York Regional Police paid duty service, seven bankrupt/closed entities and nine Long Term Care accounts.

Table 1 summarizes the write-offs in 2016 and the 2015 comparables.

**Table 1**  
**Summary of Accounts Receivable approved for Write-Off**

Receivables	2016		2015	
	# of Accounts	Amount	# of Accounts	Amount
Traffic Collision Claims	38	\$24,407	27	\$7,306
Police Paid Duty	1	1,100	0	-
Bankrupt/Closed Entity	7	2,425	0	-
Long Term Care Facilities	9	3,529	1	508
Long Term Care Day Programs	0	-	3	379
<b>Total</b>	<b>55</b>	<b>\$31,461</b>	<b>31</b>	<b>\$8,193</b>
<b>Average</b>		<b>\$572</b>		<b>\$264</b>

The 55 approved write-offs represented 0.5% of the 10,462 invoices billed in 2016 and 0.009% of the \$341.5M in total billings.

Of the \$31,461 in receivables written-off, 46 accounts totalling \$27,932.21 represented accounts administered corporately:

- Thirty-eight accounts were for unrecoverable traffic collision claims totalling \$24,406.85. The write-offs for traffic collision claims account for 2.5% of the total traffic collision claim billings of \$972,459.63. These amounts included:
  - Three uninsured motorists billed for damages totalling \$12,491.51. Collection efforts were unsuccessful.
  - Thirty-five different claims for which the insurer paid less than replacement cost of materials, and/or did not pay all or part of the administration fees, totalling \$11,915.34. The average amount is \$340.44 per invoice.
- One account was for a York Regional Police paid duty service for \$1,100.31. Collection efforts were unsuccessful.
- Seven accounts totalling \$2,425.05 were for two businesses and an individual. One business went bankrupt and one closed. The individual lives outside of Canada and cannot be located. Collection efforts were unsuccessful.

Nine accounts for Long Term Care totalling \$3,528.62 were submitted for write-offs in 2016. The department has exhausted all efforts to collect amounts from former residents for accommodation, cable, telephone and transportation charges for the Convalescent Care Program. The amounts requested for write-off are former residents where the family has either refused to pay the outstanding balances or have relocated with no forwarding address.

## 2016 Accounts Receivable Write-off and Status Report

There are no proposed write-offs for accounts greater than \$25,000 in 2016

In 2016, no accounts greater than \$25,000 need to be written off.

As of December 31, 2016, the Accounts Receivable balance was \$85.0 million

In 2016, total accounts receivable billings were \$341.5M. The outstanding receivables balance of \$85.0M at December 31, 2016 represents 25% of the total billings.

Table 2 on the following page summarizes the outstanding accounts receivable balance at year end and provides a comparison with 2015.

**Table 2**  
**York Region Accounts Receivable as at December 31, 2016**

<b>Receivables</b>	<b>0 - 90 Days</b>	<b>90+ Days</b>	<b>Total</b>	<b>Dec 2015</b>
Local Municipalities	\$75,651,201	\$2,334	\$75,653,535	\$68,465,502
Other Municipalities	86,609	495,381	581,990	5,822,342
Federal & Provincial	642,996	166,946	809,942	2,770,556
Local Boards	1,102,227	-	1,102,227	15,862
Sundry	4,807,176	1,552,563	6,359,739	3,809,514
Long Term Care Facilities	454,167	3,579	457,746	430,676
Long Term Care Day Programs	21,961	524	22,485	22,908
<b>Total</b>	<b>\$82,766,337</b>	<b>\$2,221,327</b>	<b>\$84,987,664</b>	<b>\$81,337,360</b>
<b>% of Total Receivable</b>	<b>97.4%</b>	<b>2.6%</b>	<b>100.0%</b>	

The total accounts receivable balance at December 31, 2016 was up by approximately \$3.65M (4.5%) from 2015.

The overall increase is primarily due to:

- \$7M increase (10%) in local municipalities' receivables
  - The increase in Local Municipalities is due to an increase in the overall water billing amount in 2016, resulting in an increased receivable at year end. Almost all of the \$75.7M owing is in the 0 – 90 days category, with approximately half of the invoices in this category being issued in December 2016.
- \$1M increase in local boards receivables
  - The increase in Local Boards is primarily due to billings issued in late December. Payment was received in 2017.

## 2016 Accounts Receivable Write-off and Status Report

- \$3M increase (67%) in sundry receivables
  - The increase in sundry receivables is primarily a result of the York Regional Police billing \$2.6M to insurance companies for motor vehicle collision reports.
- \$5M decrease (90%) in other municipalities
  - The decrease in other municipalities is primarily due to the receipt of payments from the Region of Durham.
- \$2M decrease (71%) in federal & provincial
  - The decrease in federal & provincial is primarily due to the receipt of payments from various government agencies.

As of February 28, 2017, 96% of the year-end Accounts Receivable balance was collected

Of the \$85.0M outstanding at year-end, payments totalling \$81.5M (95.9%) were received as of the end of February 2017. Table 3 below shows the portion of outstanding receivables of \$85.0M as of December 31, 2016 collected by the end of February 2017.

**Table 3**  
**December 31, 2016 Accounts Receivable Outstanding**  
**as of February 28, 2017**

<b>Receivables</b>	<b>Dec 2016</b>	<b>Collected</b>	<b>Feb 2017</b>
Local Municipalities	\$75,653,535	\$75,612,638	\$40,897
Other Municipalities	581,990	531,645	50,345
Federal & Provincial	809,942	765,411	44,531
Local Boards	1,102,227	1,099,644	2,583
Sundry	6,359,739	3,039,049	3,320,690
Long Term Care	480,231	454,926	25,305
<b>Total</b>	<b>\$84,987,664</b>	<b>\$81,503,313</b>	<b>\$3,484,351</b>
<b>% of Total Receivable Outstanding</b>	<b>100%</b>	<b>95.9%</b>	<b>4.1%</b>

Attachment 1 provides details on the year-end Accounts Receivable balance

Attachment 1 of this report details the Region's receivables at year-end in seven schedules:

## 2016 Accounts Receivable Write-off and Status Report

1. Schedule 1 – a summary of 2016 Accounts Receivables Aging table showing 2016 balances owed to the Region and the 2015 comparables
2. Schedule 2 – a summary of 2016 Local Municipalities' Accounts Receivables Aging table with details for over 90 day balances and the 2015 comparables
3. Schedule 3 – a summary of 2016 Local Municipal Water Billing Accounts Receivables Aging table with details for over 60 day balances
4. Schedule 4 – highlights Other Municipalities category with details for over 90 day balances.
5. Schedule 5 - highlights the Federal and Provincial Governments category with details for over 90 day balances
6. Schedule 6 – highlights significant accounts in the sundry category with details for over 90 day balances
7. Schedule 7 – a summary of payments received as of February 28, 2017 in relation to the Accounts Receivable aging as of December 31, 2016.

\$2.2M of all year-end accounts receivables (2.6%) is in the "90+ Days" category

The accounts receivables outstanding over 90 days are illustrated in Table 4 below.

**Table 4**  
**York Region Accounts Receivable 90+ Days as at December 31, 2016**

<b>Receivables</b>	<b>2016</b>		<b>2015</b>
	<b>90+ Days</b>	<b>% of Total</b>	<b>90+ Days</b>
Local Municipalities	\$2,334	0.1%	\$3,736,164
Other Municipalities	495,381	22.3%	4
Federal & Provincial	166,946	7.5%	218,059
Local Boards	-	0.0%	-
Sundry	1,552,563	69.9%	491,126
Long Term Care Facilities	3,579	0.2%	745
Long Term Care Day Programs	524	0.0%	1,627
<b>Total</b>	<b>\$2,221,327</b>	<b>100.0%</b>	<b>\$4,447,725</b>
<b>% of Total Receivable</b>	<b>2.6%</b>		<b>5.5%</b>

In 2016, Accounts Receivable outstanding accounted for 2.6% of the total receivables, down from 5.5% in 2015. All accounts receivable categories over 90 days have shown a decrease, with the exception of receivables from other municipalities.

The \$2,334 in local municipalities' receivables is shown in Attachment 1, Schedule 2:

## 2016 Accounts Receivable Write-off and Status Report

- \$2,334 from the City of Markham is related to a York Region Police paid duty service provided. Payment was received in 2017.

The \$495,381 in Other Municipalities receivables is shown in Attachment 1, Schedule 4:

- \$495,381 from the Region of Durham for various cost-sharing invoices related to Duffin Creek Stage I, II & III expansions and upgrades and the Primary Trunk cost share. Payment of \$445,035 was received in 2017.

The \$166,946 in Federal and Provincial receivables is shown in Attachment 1, Schedule 5:

1. \$118,219 from the Ministry of Transportation for the 3<sup>rd</sup> quarter 2016 cost recovery of traffic signal illumination, operation, maintenance, management and control of signals. Payment was received in 2017.
2. \$8,400 from the Ministry of Economic Development for a final payment of a grant that funded the online Accessibility Self-Assessment Tool. Technical difficulties have resulted in further testing to be completed to ensure the tool is functioning as expected.
3. \$2,220 relates to three municipal courts within Ontario that have collected Provincial Offences revenue on behalf of York Region. Payments were received in 2017.
4. \$38,107 from Criminal Intelligence Service for investigative projects carried out at the York Regional Police facility. Payment was received in 2017.

The \$1.6M in sundry amounts is shown in Attachment 1, Schedule 6:

1. \$931,407 from multiple insurance companies for motor vehicle collision reports billed by York Region Police. Legal Services is working with YRP to resolve the outstanding accounts.
2. \$380,036 from Covanta Durham York Renewable Energy Limited Partnership for costs incurred by York Region to dispose of waste at alternate disposal sites while the Durham York Energy Centre was being commissioned in preparation for commercial operations. Payment was received in 2017.
3. \$147,638 from insurance companies and individuals for traffic collision claims. Payments of \$65,219 were received in 2017.

## 2016 Accounts Receivable Write-off and Status Report

4. \$49,954 from Distinct Tech Inc. for emergency repair costs for damages by Distinct Tech Inc. to the sanitary force main at Langstaff Road at Islington Ave and Pine Valley Drive, Vaughan. The company was disputing the charges on the grounds that the pipe location information provided by the Region was incorrect, which resulted in Distinct Tech damaging the pipe. Environmental Services has provided evidence to support the Region's position and is working with Insurance and Risk to address the dispute. A settlement is expected to be reached in Q2 of 2017.
5. \$16,982 from two liquid waste haulers for disposal at the Region's depots. These payments were received in 2017.
6. \$26,546 in miscellaneous receivables for nine different companies for various services rendered by the Region. \$18,606 was received in 2017. Finance is working with the departments to collect the remaining \$7,940.

## 5. Financial Considerations

The accounts write-off will be reflected in the 2016 Financial Statements

The accounts receivables approved for write-off by the Regional Treasurer totalled \$31,460.83. The write-offs will be recognized as a bad debt expense and will be written off the Region's accounts receivables in the 2016 Financial Statements.

An allowance for doubtful accounts has been set up for Motor Vehicle Collision Report billings and will be reflected in the 2016 Financial Statements

A provision of \$2.1M has been set up for the Motor Vehicle Collision Reports receivables by York Regional Police based on a legal challenge to the Motor Vehicle Collision Reports fee. Discussions have been ongoing between Legal Services, YRP and various stakeholders with respect to resolving the legal challenge. Associated with those discussions, at its meeting on March 22, 2017, the Police Services Board repealed the existing \$490 fee and replaced it with a \$340 fee. The resolution discussions are continuing, and the outcome of those discussions will determine the future write-off requirement.



6. Local Municipal Impact

Of the \$85.0M total accounts receivables, \$75.7M is owed by local municipalities. Water billings account for \$74.9M (99.0%) of this total. Almost all of it has been received as of February 28, 2017.

Regional staff continue to have discussions with staff from the local municipalities to ensure that outstanding receivables issues are resolved in a timely manner.

7. Conclusion

The write-off of 55 accounts approved by the Regional Treasurer for 2016 totalled \$31,460.83. The full write-off amount was recognized in 2016.

Of the \$85.0M receivables outstanding at December 31, 2016, \$81.5M was collected as of February 28, 2017.

For more information on this report, please contact Warren Marshall, Director Controllershship Office, at Ext. 71601.

The Senior Management Group has reviewed this report.

March 28, 2017

Attachments (1)

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The table below summarizes the aging of Accounts Receivables as of December 31, 2016

Table 1

<b>REGIONAL MUNICIPALITY OF YORK</b>						<b>2015 Total</b>
<b>Accounts Receivable Aging</b>						
<b>As at December 31, 2016</b>						
<b>Receivables</b>	<b>Current</b>	<b>31 - 60 Days</b>	<b>61 - 90 Days</b>	<b>90+ Days</b>	<b>Total</b>	
Local Municipalities	\$36,528,636	\$112,430	\$39,010,135	\$2,334	\$75,653,535	\$68,465,502
Other Municipalities	86,159	450	-	495,381	581,990	5,822,342
Federal & Provincial Governments	620,917	13,685	8,394	166,946	809,942	2,770,556
Local Boards	1,030,526	71,701	-	-	1,102,227	15,862
Sundry	3,265,805	946,329	595,042	1,552,563	6,359,739	3,809,514
Long Term Care Facilities	410,510	36,456	7,201	3,579	457,746	430,676
Long Term Care Day Programs	18,840	2,573	548	524	22,485	22,908
<b>CORPORATE TOTAL - DECEMBER 2016</b>	<b>\$41,961,393</b>	<b>\$1,183,624</b>	<b>\$39,621,320</b>	<b>\$2,221,327</b>	<b>\$84,987,664</b>	<b>\$81,337,360</b>
<b>% OF TOTAL - DECEMBER 2016</b>	<b>49.4%</b>	<b>1.4%</b>	<b>46.6%</b>	<b>2.6%</b>	<b>100.0%</b>	

Note: Numbers may not add due to rounding

**Notes for 90+ Days:**

- Local Municipal: refer to Schedule 2 of this attachment
- Local Municipal Water: refer to Schedule 3 of this attachment
- Other Municipalities: refer to Schedule 4 of this attachment
- Federal & Provincial Governments: refer to Schedule 5 of this attachment
- Sundry: refer to Schedule 6 of this attachment

The table below summarizes the amounts outstanding for local municipalities as of December 31, 2016

**Table 2**

REGIONAL MUNICIPALITY OF YORK Local Municipal Accounts Receivable Aging As at December 31, 2016						2015 Total
Municipality	Current	31 - 60 Days	61 - 90 Days	90+ Days	Total	
Aurora	\$28,326	\$ -	\$ -	\$ -	\$28,326	\$74,969
East Gwillimbury	573,942	11,566	-	-	585,508	629,731
Georgina	1,429,650	-	-	-	1,429,650	1,182,868
King	-	-	-	-	-	565,694
Markham	14,660,935	74,920	17,631,319	2,334	32,369,508	15,007,495
Newmarket	3,354,848	3,984	-	-	3,358,832	3,296,832
Richmond Hill	182,522	9,757	-	-	192,279	8,238,965
Vaughan	15,006,117	2,904	21,378,816	-	36,387,837	36,504,883
Whitchurch Stouffville	1,292,296	9,299	-	-	1,301,595	2,964,065
<b>MUNICIPAL TOTAL - DECEMBER 2016</b>	<b>\$36,528,636</b>	<b>\$112,430</b>	<b>\$39,010,135</b>	<b>\$2,334</b>	<b>\$75,653,535</b>	<b>\$68,465,502</b>
<b>MUNICIPAL TOTAL - DECEMBER 2015</b>	<b>\$44,858,039</b>	<b>\$129,766</b>	<b>\$19,741,533</b>	<b>\$3,736,164</b>	<b>\$68,465,502</b>	

Note: Numbers may not add due to rounding.

**Local municipal Notes:**

The \$2,334 in the over 90 Day column is made up of:

1. City of Markham:
  - \$2,334 is related to a York Region Police paid duty service provided for two days in Markham. Payment was received in 2017.

The following table identifies the amounts outstanding from local municipalities' water billing as of December 31, 2016

**Table 3**

<b>REGIONAL MUNICIPALITY OF YORK</b>						<b>2015 Total</b>
<b>Local Municipal Water Billing Accounts Receivable Aging</b>						
<b>As at December 31, 2016</b>						
<b>Municipality</b>	<b>Current</b>	<b>31 - 60 Days</b>	<b>61 - 90 Days</b>	<b>90+ Days</b>	<b>Total</b>	
Aurora	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
East Gwillimbury	489,358	-	-	-	489,358	544,093
Georgina	1,423,618	-	-	-	1,423,618	1,159,626
King	-	-	-	-	-	478,751
Markham	14,584,984	-	17,625,368	-	32,210,352	12,976,283
Newmarket	3,309,697	-	-	-	3,309,697	3,219,410
Richmond Hill	-	-	-	-	-	7,909,891
Vaughan	14,842,567	-	21,378,816	-	36,221,383	36,081,271
Whitchurch Stouffville	1,268,180	-	-	-	1,268,180	1,101,501
<b>WATER BILLING TOTAL - DECEMBER 2016</b>	<b>\$35,918,404</b>	<b>\$ -</b>	<b>\$39,004,184</b>	<b>\$ -</b>	<b>\$74,922,588</b>	<b>\$63,470,826</b>
<b>WATER BILLING TOTAL - DECEMBER 2015</b>	<b>\$43,784,218</b>	<b>\$ -</b>	<b>\$19,679,787</b>	<b>\$6,821</b>	<b>\$63,470,826</b>	

Note: Numbers may not add due to rounding.

**Water Billing Notes:**

1. City of Markham:
  - \$17.6M is outstanding for July to August water billing. This amount was received in 2017.
2. City of Vaughan:
  - \$21.4M is outstanding for July to August water billing. This amount was received in 2017.

The following table identifies the over 90 day amounts outstanding from other municipalities as of December 31, 2016

**Table 4**

<b>Receivables for Other Municipalities 90+ Days</b>	
<b>Description</b>	<b>Amount</b>
Regional Municipality of Durham	<b>\$495,381</b>
<b>Total - Other Municipalities</b>	<b>\$495,381</b>

**Other Municipalities Notes:**

1. The Region of Durham owes \$495,381 for various cost sharing invoices related to Duffin Creek Stage I, II & III expansions and upgrades and Primary Trunk cost share. A payment of \$445,035 was received in Q1 of 2017; the remaining \$50,346 is expected in Q2 of 2017.

The following table identifies the over 90 day amounts outstanding from the federal and provincial governments as of December 31, 2016

Table 5

<b>Receivables for Federal &amp; Provincial Governments 90+ Days</b>	
<b>Description</b>	<b>Amount</b>
Ministry of Transportation <sup>1</sup>	\$118,219
Ministry of Economic Development <sup>2</sup>	8,400
Provincial Offences Administration <sup>3</sup>	2,220
Criminal Intelligence Service <sup>4</sup>	38,107
<b>Total Federal &amp; Provincial Governments</b>	<b>\$166,946</b>

**Federal and Provincial Government Notes:**

1. The Ministry of Transportation owes \$118,219 for 3<sup>rd</sup> Quarter cost recovery of traffic signal illumination, operation, maintenance, management and control of signals. Payment was received in 2017.
2. The Ministry of Economic Development owes \$8,400 for a final payment of a grant that funded the online Accessibility Self-Assessment Tool. Technical difficulties have resulted in further testing to be completed to ensure the tool is functioning as expected. Payment is expected in Q1 of 2017.
3. \$2,220 relates to three municipal courts within Ontario that collected Provincial Offences on behalf of York Region. Payments were received in 2017.
4. Criminal Intelligence Service Ontario, a partnership between the Ontario Government and the law enforcement community owes \$38,107 for investigative projects carried out at the York Regional Police facility. This amount was received in 2017.

The following table identifies the over 90 day amounts outstanding for sundry receivables as of December 31, 2016

**Table 6**

<b>Sundry Over 90 Days</b>	
<b>Description</b>	<b>Amount</b>
Police - Motor Vehicle Collision Reports <sup>1</sup>	\$931,407
Covanta Durham York Renewable Energy Limited Partnership <sup>2</sup>	380,036
Traffic Collision Claims <sup>3</sup>	147,638
Distinct Tech Inc. <sup>4</sup>	49,954
Liquid Waste Disposal <sup>5</sup>	16,982
Miscellaneous <sup>6</sup> (9 Accounts)	26,546
<b>Total Sundry</b>	<b>\$1,552,563</b>

**Sundry Notes:**

1. York Region Police (YRP) has \$931,407 owing from multiple insurance companies for motor vehicle collision reports. Legal Services is working with YRP to resolve the outstanding accounts.
2. Covanta Durham York Renewable Energy Limited Partnership owes \$380,036 for costs incurred by York Region to dispose of waste at alternate disposal sites while the Durham York Energy Centre was being commissioned in preparation for commercial operations. Payment was received in 2017.
3. Traffic Collision Claims of \$147,638 includes:
  - \$61,457 related to 12 claims billed to insurance companies. \$60,003 was received in 2017. The remaining \$1,454 is continuing to be followed up by Finance and Transportation Services. Receipt is expected in Q1 of 2017.
  - \$86,181 related to 26 claims billed to individuals; \$5,216 was received in 2017. Legal and Transportation Services are assisting with the collection of the remaining \$80,965. Payments will be received as settlements are reached between the individuals and the Region.
4. Distinct Tech Inc. owes \$49,954 for emergency repair costs for damages to the sanitary force main at Langstaff Road at Islington Ave and Pine Valley Drive, Vaughan. The company was disputing the charges on the grounds that the pipe location information provided by the Region was incorrect which resulted in Distinct Tech damaging the pipe. Environmental Services has provided evidence to support the Region's position and is working with Insurance and Risk to address the dispute. A settlement is expected to be reached in Q1 of 2017.
5. \$16,982 is related to two companies for disposal of liquid waste at the Region's depots. The amount was received in 2017.
6. \$26,546 relates to nine miscellaneous companies that owe various amounts to Police, Transportation Services, Environmental Services and Community and Health Services. \$18,606 was received in 2017. Finance continues to work with departments in the collection of the remaining \$7,940.

The table below represents the payments received as of February 28, 2017 for accounts outstanding at December 31, 2016

**Table 7**

<b>Payments received as of February 28, 2017</b>					
	<b>Current</b>	<b>31 - 60 Days</b>	<b>61 - 90 Days</b>	<b>90+ Days</b>	<b>Total</b>
<b>ACCOUNTS RECEIVABLE</b>					
Local Municipalities	\$36,526,670	\$79,450	\$39,004,184	\$2,334	\$75,612,638
Other Municipalities	86,159	450	-	445,036	531,645
Federal & Provincial	605,137	3,921	-	156,353	765,411
Local Boards	1,030,526	69,118	-	-	1,099,644
Sundry	2,170,775	262,323	103,911	502,040	3,039,049
Long Term Care	422,888	24,764	6,550	724	454,926
<b>TOTAL RECEIVED</b>	<b>\$40,842,155</b>	<b>\$440,026</b>	<b>\$39,114,645</b>	<b>\$1,106,487</b>	<b>\$81,503,313</b>
<b>% OF TOTAL RECEIVED</b>	<b>50.1%</b>	<b>0.5%</b>	<b>48.0%</b>	<b>1.4%</b>	<b>100.0%</b>

*Note: Numbers may not add due to rounding.*