

# 2016 FINANCIAL INFORMATION RETURN

Municipality: **Kincardine M**  
Tier: **Lower-Tier**  
Area: **Bruce Co**

MSO Office: **Western Ontario**  
Asmt Code: **4108**  
MAH Code: **41625**

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

## DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

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

0020	Name . . . . .	Roxana Baumann
0022	Telephone . . . . .	519-396-3468 x.7107
0024	Fax . . . . .	519-396-1488
0028	Email (Required) . . . . .	rbaumann@kincardine.net
0030	Website address of Municipality . . . . .	www.kincardine.net
0091	Municipal Auditor . . . . .	Matthew Betik
0092	Municipal Audit Firm . . . . .	KPMG
0095	Municipal Auditor's Email (Required) . . . . .	mbetik@kpmg.ca
0090	Municipal Treasurer . . . . .	Roxana Baumann
0093	Municipal Treasurer's Email (Required) . . . . .	rbaumann@kincardine.net
0094	Date . . . . .	06/21/2017

### Signature of Municipal Treasurer

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 . . . . .	Other Method (Please describe below)
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support . . . . .	no allocation

Municipal Data	Data Source 1	Data Source 2	
	1	2	
	(#)	(List)	
0040	Households . . . . .	6,096	MPAC
0041	Population . . . . .	11,389	Stats Can
0042	Youth Population . . . . .	1,600	Stats Can

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**FIR2016: Kincardine M**

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**Schedule 10  
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2016

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	14,884,809
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	187,722
9940	<b>Subtotal</b>	<b>15,072,531</b>
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	958,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	<b>Subtotal</b>	<b>958,000</b>
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01)	315,307
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	120,400
0820	Canada conditional grants (SLC 12 9910 02)	17,664
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	9,124
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	596,801
0899	<b>Subtotal</b>	<b>1,059,296</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	147,039
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04)</b>	<b>24,674,982</b>
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits	
1420	Licences and permits	349,885
1430	Rents, concessions and franchises	1,067,213
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	<b>Subtotal</b>	<b>1,417,098</b>
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	725
1620	Penalties and interest on taxes	210,081
1698	Other	15,838
1699	<b>Subtotal</b>	<b>226,644</b>
<b>Other revenue</b>		
1805	Investment income	208,811
1806	Interest earned on reserves and reserve funds	345,103
1811	Gain/Loss on sale of land & capital assets	-299,201
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	46,529
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	114,657
1814	Other Deferred revenue earned	79,164
1830	Donations	136,717
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	731,033
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	889,555
1891	Other	-107,815
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	<b>Subtotal</b>	<b>2,144,553</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	263,048
9910	<b>TOTAL Revenues</b>	<b>45,963,191</b>

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**Schedule 10**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41625

for the year ended December 31, 2016

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	45,963,191
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	43,073,032
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	2,890,159
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	179,067,444
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	179,067,444
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	181,957,603

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	1,602,984
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	263,048
6060	PLUS: . . . . . Dividends and other . . . . .	-108,000
6090	Government Business Enterprise Equity, end of year . . . . .	1,758,032

<u>Total of line 0899 includes:</u>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses. . . . .	48,164
4019	Provincial Gas Tax for Transit capital expenses. . . . .	400
4020	Provincial Gas Tax . . . . .	48,564

<u>Total of line 0899 includes:</u>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	339,725
Transportation Services:		
4030	Roads - Paved . . . . .	
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 . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	<b>Canada Gas Tax</b>	<b>339,725</b>

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>	22,896			182,433			
<b>Protection services</b>							
0410 Fire			5,000				
0420 Police	44,070			8,593			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	4,237			68			
0445 Building permit and inspection services				14,487			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other [Mysis]				3,378			
<b>0499 Subtotal</b>	<b>48,307</b>	<b>0</b>	<b>5,000</b>	<b>26,526</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved				17,335	120,000		
0612 Roads - Unpaved				10,318			
0613 Roads - Bridges and Culverts				3,301			
0614 Roads - Traffic Operations & Roadside				16,637			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	119,504			47,197	400		
0640 Parking				107,058			
0650 Street lighting							
0660 Air transportation				59,961			
0698 Other [ ]							
<b>0699 Subtotal</b>	<b>119,504</b>	<b>0</b>	<b>0</b>	<b>261,807</b>	<b>120,400</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,221,389			
0812 Wastewater treatment & disposal				814,259			
0821 Urban storm sewer system				14,623			
0822 Rural storm sewer system							
0831 Water treatment				1,336,881			
0832 Water distribution/transmission				1,451,134			
0840 Solid waste collection				304,155			
0850 Solid waste disposal				271,731			
0860 Waste diversion	85,427			129,003			
0898 Other [ ]							
<b>0899 Subtotal</b>	<b>85,427</b>	<b>0</b>	<b>0</b>	<b>5,543,175</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services			17,000				
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				95,471			
1098 Other [ ]							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>95,471</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other [ ]							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other [ ]							
1498 Other [ ]							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks				11,825			
1620 Recreation programs		12,611	36,094	350,070			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				104,500			
1634 Recreation facilities - All Other			36,094	163,874		9,124	
1640 Libraries			50,459				
1645 Museums							
1650 Cultural services		1,000		6,071			
1698 Other [ ]							
<b>1699 Subtotal</b>	<b>0</b>	<b>13,611</b>	<b>122,647</b>	<b>636,340</b>	<b>0</b>	<b>9,124</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				31,810			
1820 Commercial and industrial	2,875	4,053	2,392	16,659			
1830 Residential development							
1840 Agriculture and reforestation	36,298			18,455			
1850 Tile drainage/shoreline assistance							
1898 Other [Bruce Telecom]				17,862,306			
<b>1899 Subtotal</b>	<b>39,173</b>	<b>4,053</b>	<b>2,392</b>	<b>17,929,230</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other [ ]							
<b>9910 TOTAL</b>	<b>315,307</b>	<b>17,664</b>	<b>147,039</b>	<b>24,674,982</b>	<b>120,400</b>	<b>9,124</b>	<b>0</b>

# FIR2016: Kincardine M

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

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .							Y	Y	Y
0330	C Commercial . . . . .	75.1%	8,605	1,127	10.0%	10.0%	500	250	Y	Y
0340	I Industrial . . . . .	85.0%			10.0%	10.0%	500	250	Y	Y

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

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

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

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

#### 5. Rebates for Eligible Charities

	2	
	%	
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

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

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20160301	20160601	2	20160901	20161201
1220	M Multi-Residential . . . . .	2	20160301	20160601	2	20160901	20161201
1230	F Farmland . . . . .	2	20160301	20160601	2	20160901	20161201
1240	T Managed Forest . . . . .	2	20160301	20160601	2	20160901	20161201
1250	C Commercial . . . . .	2	20160301	20160601	2	20160901	20161201
1260	I Industrial . . . . .	2	20160301	20160601	2	20160901	20161201
1270	P Pipeline . . . . .						
1298	Other <input type="text"/> . . . . .						

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,172,238,655	11,806,186	7,609,214	6,985,837	26,401,237

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	Kincardine M													
0010	RT	Residential	Full Occupied	1.000000	100%	1,465,480,610	1,465,480,610	0.581261%	0.374629%	0.188000%	1.143890%	8,518,267	5,490,115	2,755,104	16,763,486
0012	RH	Residential	Full Occupied, Shared PIL	1.000000	100%	3,730,600	3,730,600	0.581261%	0.374629%	0.188000%	1.143890%	21,685	13,976	7,014	42,675
0050	MT	Multi-Residential	Full Occupied	1.000000	100%	16,066,000	16,066,000	0.581261%	0.374629%	0.188000%	1.143890%	93,385	60,188	30,204	183,777
0080	NT	New Multi-Residential	Full Occupied	1.000000	100%	903,000	903,000	0.581261%	0.374629%	0.188000%	1.143890%	5,249	3,383	1,698	10,330
0110	FT	Farmland	Full Occupied	0.250000	100%	349,139,575	349,139,575	0.145315%	0.093657%	0.047000%	0.285972%	507,352	326,994	164,096	998,442
0140	TT	Managed Forest	Full Occupied	0.250000	100%	2,478,200	2,478,200	0.145315%	0.093657%	0.047000%	0.285972%	3,601	2,321	1,165	7,087
0210	CH	Commercial	Full Occupied	1.233100	100%	77,204,320	77,204,320	0.716753%	0.461955%	1.117970%	2.296678%	553,364	356,649	863,121	1,773,134
0215	CH	Commercial	Full Occupied, Shared PIL	1.233100	100%	81,042,900	81,042,900	0.716753%	0.461955%	1.117970%	2.296678%	580,877	374,382	906,035	1,861,294
0240	CU	Commercial	Excess Land	1.233100	70%	636,003	636,003	0.501727%	0.323368%	0.782579%	1.607674%	3,191	2,057	4,977	10,225
0245	CK	Commercial	Excess Land, Shared PIL	1.233100	70%	1,188,800	1,188,800	0.501727%	0.323368%	0.782579%	1.607674%	5,965	3,844	9,303	19,112
0270	CX	Commercial	Vacant Land	1.233100	70%	959,000	959,000	0.501727%	0.323368%	0.782579%	1.607674%	4,812	3,101	7,505	15,418
0460	DH	Office Building	Full Occupied, Shared PIL	1.233100	100%	56,448,600	56,448,600	0.716753%	0.461955%	1.117970%	2.296678%	404,597	260,767	631,078	1,296,442
0340	ST	Shopping Centre	Full Occupied	1.233100	100%	4,056,000	4,056,000	0.716753%	0.461955%	1.117970%	2.296678%	29,072	18,737	45,345	93,154
0350	SU	Shopping Centre	Excess Land	1.233100	70%	46,500	46,500	0.501727%	0.323368%	0.782579%	1.607674%	233	150	364	747
0510	IT	Industrial	Full Occupied	1.747700	100%	5,732,047	5,732,047	1.015870%	0.654739%	1.500000%	3.170609%	58,230	37,530	85,981	181,741
0515	IH	Industrial	Full Occupied, Shared PIL	1.747700	100%	4,405,600	4,405,600	1.015870%	0.654739%	1.500000%	3.170609%	44,755	28,845	66,084	139,684
0540	IU	Industrial	Excess Land	1.747700	65%	15,900	15,900	0.660315%	0.425580%	0.975000%	2.060895%	105	68	155	328
0570	IX	Industrial	Vacant Land	1.747700	65%	1,929,200	1,929,200	0.660315%	0.425580%	0.975000%	2.060895%	12,739	8,210	18,810	39,759
0575	IJ	Industrial	Vacant Land, Shared PIL	1.747700	65%	1,862,000	1,862,000	0.660315%	0.425580%	0.975000%	2.060895%	12,295	7,924	18,155	38,374
0600	LH	Large Industrial	Full Occupied, Shared PIL	1.747700	100%	29,406,100	29,406,100	1.015870%	0.654739%	1.500000%	3.170609%	298,728	192,533	441,092	932,353
0625	LK	Large Industrial	Excess Land, Shared PIL	1.747700	65%	1,949,600	1,949,600	0.660315%	0.425580%	0.975000%	2.060895%	12,874	8,297	19,009	40,180
0635	LI	Large Industrial	Water Intake System, Shared PIL	1.747700	100%	10,872,000	10,872,000	1.015870%	0.654739%	1.500000%	3.170609%	110,445	71,183	163,080	344,708
0640	LN	Large Industrial	Non-Generat. Station, Shared PIL	1.747700	100%	10,549,200	10,549,200	1.015870%	0.654739%	1.500000%	3.170609%	107,166	69,070	158,238	334,474
0645	LS	Large Industrial	Generating Station, Shared PIL	1.747700	100%	17,070,200	17,070,200	1.015870%	0.654739%	1.500000%	3.170609%	173,411	111,765	256,053	541,229
2140	JT	Industrial, NConstr.	Full Occupied	1.747700	100%	11,886,300	11,886,300	1.015870%	0.654739%	1.180000%	2.850609%	120,749	77,824	140,258	338,831
2440	XT	Commercial, NConstr.	Full Occupied	1.233100	100%	15,780,900	15,780,900	0.716753%	0.461955%	1.117970%	2.296678%	113,110	72,901	176,426	362,437
2445	XU	Commercial, NConstr.	Excess Land	1.233100	70%	47,500	47,500	0.501727%	0.323368%	0.782579%	1.607674%	238	154	372	764
2835	ZT	Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	1,352,000	1,352,000	0.716753%	0.461955%	1.117970%	2.296678%	9,691	6,246	15,115	31,052
												0	0	0	0
9201		Subtotal				2,172,238,655	2,172,238,655					11,806,186	7,609,214	6,985,837	26,401,237







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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2016

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	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) . . . . .	2,668,127		-2,668,127	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	286,846	187,015	262,284	736,145
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	14,761,159	7,796,229	4,579,994	27,137,382
<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 . . . . .	10,520			10,520
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .	329			329
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .	64,924			64,924
8097 Other <input type="text" value="Other"/>	31,667			31,667
9890 <b>Subtotal</b>	107,440	0	0	107,440
<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>	14,868,599	7,796,229	4,579,994	27,244,822

# FIR2016: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		9,585,800	64,626	41,652	62,554	168,832

KINCARDINE LIST	Tax Dist	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS			Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS		
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	Kincardine M														
1015	RP	0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,200	2,200	0.581261%	0.374629%	0.188000%	1.143890%	13	8	4	25
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	3,009,000	3,009,000	0.581261%	0.374629%		0.955890%	17,490	11,273	0	28,763
1210	CF	0	Commercial	PIL: Full Occupied	1.233100	100%	5,595,000	5,595,000	0.716753%	0.461955%	1.117970%	2.296678%	40,102	25,846	62,550	128,498
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	979,600	979,600	0.716753%	0.461955%		1.178708%	7,021	4,525	0	11,546
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201							Subtotal	9,585,800	9,585,800				64,626	41,652	62,554	168,832





# FIR2016: Kincardine M

Asmt Code: 4108

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

		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	TOTAL PILS Levied by Tax Rate	64,626	41,652	62,554	168,832
<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 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 . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	50,894	8,550		59,444
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	5,250			5,250
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	56,144	8,550	0	64,694
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	120,770	50,202	62,554	233,526

2016/11/03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

### 1. Municipal and School Board Taxation

		TOTAL				ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		100.000%				80.481%	0.261%	18.235%	1.023%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Distribution of Education Taxes in column 6 by School Board							
	16	2	18	17	3	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	6	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	1,469,211,210	1,469,211,210	1,469,211,210	1,469,211,210	16,806,161	8,539,952	5,504,091	2,762,118	2,531,957	1,786	222,371	6,004	
0050 Multi-residential	16,969,000	16,969,000	16,969,000	16,969,000	194,107	98,634	63,571	31,902	30,070	64	1,583	185	
0110 Farmland	349,139,575	87,284,894	349,139,575	87,284,894	998,442	507,352	326,994	164,096	158,608	181	5,307		
0140 Managed Forests	2,478,200	619,550	2,478,200	619,550	7,087	3,601	2,321	1,165	1,046		117	2	
<b>9110 Subtotal</b>	<b>1,837,797,985</b>	<b>1,574,084,654</b>	<b>1,837,797,985</b>	<b>1,574,084,654</b>	<b>18,005,797</b>	<b>9,149,539</b>	<b>5,896,977</b>	<b>2,959,281</b>	<b>2,721,681</b>	<b>2,031</b>	<b>229,378</b>	<b>6,191</b>	<b>0</b>
0210 Commercial	161,031,023	197,537,542	161,031,023	197,537,542	3,679,183	1,148,209	740,033	1,790,941	1,441,367	4,674	326,578	18,321	0
0215 Commercial New Construction	15,828,400	19,500,428	15,828,400	19,500,428	363,201	113,348	73,055	176,798	142,289	461	32,239	1,809	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	56,448,600	69,606,769	56,448,600	69,606,769	1,296,442	404,597	260,767	631,078	507,898	1,647	115,077	6,456	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	4,102,500	5,041,591	4,102,500	5,041,591	93,901	29,305	18,887	45,709	36,787	119	8,335	468	0
0345 Shopping Centre New Construc	1,352,000	1,667,151	1,352,000	1,667,151	31,052	9,691	6,246	15,115	12,165	39	2,756	155	0
<b>9120 Subtotal</b>	<b>238,762,523</b>	<b>293,353,481</b>	<b>238,762,523</b>	<b>293,353,481</b>	<b>5,463,779</b>	<b>1,705,150</b>	<b>1,098,988</b>	<b>2,659,641</b>	<b>2,140,506</b>	<b>6,942</b>	<b>484,986</b>	<b>27,208</b>	<b>0</b>
0510 Industrial	13,944,747	22,042,450	13,944,747	22,042,450	399,886	128,124	82,577	189,185	152,258	494	34,498	1,935	0
0515 Industrial New Construction	11,886,300	20,773,687	11,886,300	20,773,687	338,831	120,749	77,824	140,258	112,881	366	25,576	1,435	0
0610 Large Industrial	69,847,100	120,879,216	69,847,100	120,879,216	2,192,944	702,624	452,848	1,037,472	834,968	2,708	189,183	10,613	0
0615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>95,678,147</b>	<b>163,695,353</b>	<b>95,678,147</b>	<b>163,695,353</b>	<b>2,931,661</b>	<b>951,497</b>	<b>613,249</b>	<b>1,366,915</b>	<b>1,100,107</b>	<b>3,568</b>	<b>249,257</b>	<b>13,984</b>	<b>0</b>
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	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	2,668,127	0	-2,668,127	-2,147,335	-6,964	-486,533	-27,295	
9170 Supplementary Taxes					736,145	286,846	187,015	262,284	217,722	684	41,618	2,260	
<b>9180 Total Levied by Rate</b>					<b>27,137,382</b>	<b>14,761,159</b>	<b>7,796,229</b>	<b>4,579,994</b>	<b>4,032,681</b>	<b>6,260</b>	<b>518,705</b>	<b>22,348</b>	<b>0</b>
9190 Amts Added to Tax Bill					107,440	107,440	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,172,238,655</b>	<b>2,031,133,488</b>	<b>2,172,238,655</b>	<b>2,031,133,488</b>	<b>27,244,822</b>	<b>14,868,599</b>	<b>7,796,229</b>	<b>4,579,994</b>	<b>4,032,681</b>	<b>6,260</b>	<b>518,705</b>	<b>22,348</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			Education PILS
	16	2	18	17	3	LT / ST	UT	6	
	\$	\$	\$	\$	\$	4	5	\$	
						\$	\$		
1010 Residential	3,011,200	3,011,200	3,011,200	3,011,200	28,788	17,503	11,281	4	
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>3,011,200</b>	<b>3,011,200</b>	<b>3,011,200</b>	<b>3,011,200</b>	<b>28,788</b>	<b>17,503</b>	<b>11,281</b>	<b>4</b>	
1210 Commercial	6,574,600	8,107,139	6,574,600	8,107,139	140,044	47,123	30,371	62,550	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Construct	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	
<b>9220 Subtotal</b>	<b>6,574,600</b>	<b>8,107,139</b>	<b>6,574,600</b>	<b>8,107,139</b>	<b>140,044</b>	<b>47,123</b>	<b>30,371</b>	<b>62,550</b>	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
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	
<b>9280 Total Levied by Rate</b>					<b>168,832</b>	<b>64,626</b>	<b>41,652</b>	<b>62,554</b>	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					64,694	56,144	8,550	0	
<b>9299 TOTAL before Adj.</b>	<b>9,585,800</b>	<b>11,118,339</b>	<b>9,585,800</b>	<b>11,118,339</b>	<b>233,526</b>	<b>120,770</b>	<b>50,202</b>	<b>62,554</b>	

Part 3 contains Distribution of PILS by School Boards









2016-11-03

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## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2016

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>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	323,924		254,064	44,326	30,633		185,982	838,929		41,375	880,304
1620	Recreation programs	477,875		63,865	2,000				543,740	67,066		610,806
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,406		148,591	124,309	7,958		36,033	318,297	1,259		319,556
1634	Rec. Fac. - All Other	1,205,932	6,935	864,019	74,496	2,236		556,037	2,709,655	-37,646		2,672,009
1640	Libraries	29,654		58,227	895			19,121	107,897	900		108,797
1645	Museums								0			0
1650	Cultural services	17,889		90,107	13,980	4,436	78,255	48,707	253,374	2,693		256,067
1698	Other								0			0
1699	<b>Subtotal</b>	2,056,680	6,935	1,478,873	260,006	45,263	78,255	845,880	4,771,892	75,647	0	4,847,539
<b>Planning and development</b>												
1810	Planning and zoning	131,316		23,390	103,205			583	258,494			258,494
1820	Commercial and industrial	182,651	9,763	142,828	1,716,518	24,616	1,500	15,738	2,093,614	609		2,094,223
1830	Residential development								0			0
1840	Agriculture and reforestation	148		2,109	61,457				63,714			63,714
1850	Tile drainage/shoreline assistance		28,550						28,550			28,550
1898	Other - Bruce Telecom	6,405,718		7,142,940				2,833,545	16,382,203			16,382,203
1899	<b>Subtotal</b>	6,719,833	38,313	7,311,267	1,881,180	24,616	1,500	2,849,866	18,826,575	609	0	18,827,184
1910	Other								0			0
9910	<b>TOTAL</b>	15,440,871	184,858	12,802,606	5,787,673	216,850	907,164	7,733,010	43,073,032	0	0	43,073,032

2016-V1.03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2016

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	12,003,919
5020	Employee benefits . . . . .	3,436,952
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	15,440,871
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	15,440,871
<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	
5896	Other	
5897	Other	
5898	Other	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



2016-V1.03

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

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2016 Opening Net Book Value	COST				AMORTIZATION				2016 Closing Net Book Value		
		2016 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2016 Closing Cost Balance	2016 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2016 Closing Amortization Balance	
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$		9 \$	10 \$
<b>Social Housing</b>												
1410	Public Housing	0					0				0	0
1420	Non-Profit/Cooperative Housing	0					0				0	0
1430	Rent Supplement Programs	0					0				0	0
1497	Other	0					0				0	0
1498	Other	0					0				0	0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	9,105,020	12,126,363	135,360	10,404		12,251,319	3,021,343	185,982	10,124	3,197,201	9,054,118
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,258,693	1,665,771				1,665,771	407,078	36,034		443,112	1,222,659
1634	Rec. Fac. - All Other	12,226,163	23,048,671	162,003	69,278		23,141,396	10,822,508	555,510	62,439	11,315,579	11,825,817
1640	Libraries	460,952	1,175,072				1,175,072	714,120	19,121		733,241	441,831
1645	Museums	0	0				0	0			0	0
1650	Cultural services	987,061	1,355,746	862,939	103,906		2,114,779	368,685	48,707	103,827	313,565	1,801,214
1698	Other	0	0				0	0			0	0
1699	<b>Subtotal</b>	24,037,889	39,371,623	1,160,302	183,588	0	40,348,337	15,333,734	845,354	176,390	16,002,698	24,345,639
<b>Planning and development</b>												
1810	Planning and zoning	3,113	18,733				18,733	15,620	583		16,203	2,530
1820	Commercial and Industrial	222,325	287,915				287,915	65,590	15,741		81,331	206,584
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 - Bruce Telecom	25,517,839	72,668,896	3,217,201	925,321		74,960,776	47,151,057	2,833,547	904,897	49,079,707	25,881,069
1899	<b>Subtotal</b>	25,743,277	72,975,544	3,217,201	925,321	0	75,267,424	47,232,267	2,849,871	904,897	49,177,241	26,090,183
1910	Other	0	0				0	0			0	0
9910	<b>Total Tangible Capital Assets</b>	144,793,198	287,451,003	11,779,778	2,994,207	2,646	296,233,928	142,657,805	7,733,010	2,525,195	147,865,620	148,368,308

**FIR2016: Kincardine M**  
Asmt Code: 4108  
MAH Code: 41625

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

SEGMENTED BY ASSET CLASS

		2016 Opening Net Book Value (NBV)	2016 Closing Net Book Value (NBV)
<b>General Capital Assets</b>		1	11
		\$	\$
2005	Land . . . . .	7,609,450	7,608,995
2010	Land Improvements . . . . .	373,048	373,048
2020	Buildings . . . . .	41,863,516	45,387,294
2030	Machinery & Equipment . . . . .	1,250,564	1,238,939
2040	Vehicles . . . . .	2,104,315	1,899,484
2097	Other <input type="text" value="Yard Improvements"/> . . . . .	9,984,440	9,969,109
2098	Other <input type="text" value="Linear Assets"/> . . . . .	840,802	825,920
2099	<b>Total General Capital Assets</b>	64,026,135	67,302,789
<b>Infrastructure Assets</b>		1	11
		\$	\$
2205	Land . . . . .	776,987	776,987
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	4,809,410	5,664,327
2230	Machinery & Equipment . . . . .	192,907	197,800
2240	Vehicles . . . . .	933,246	1,407,021
2250	Linear Assets . . . . .	72,947,635	71,570,634
2297	Other <input type="text" value="Other Assets"/> . . . . .	1,106,878	1,448,750
2298	Other <input type="text" value=""/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	80,767,063	81,065,519
9920	<b>Total Tangible Capital Assets</b>	144,793,198	148,368,308
2405	<b>Construction-in-progress</b>	3,289,128	4,160,988
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	148,082,326	152,529,296

2016-01-03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

### Schedule 51

for the year ended December 31, 2016

#### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2016 Opening Balance	Expenditures in 2016	Less Assets Capitalized	2016 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0			0
	Protection services				
0410	Fire	1,308	1,545		2,853
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499		0			0
	Transportation services				
0611	Roads - Paved	0			0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	72,633	59,195	59,195	72,633
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	51,704	677,272	728,976	0
0650	Street lighting	0			0
0660	Air transportation	0	84,264		84,264
0698	Other	0			0
0699		0			0
	Environmental services				
0811	Wastewater collection/conveyance	21,450	228,760	54,509	195,701
0812	Wastewater treatment & disposal	739,314	6,248		745,562
0821	Urban storm sewer system	0	231,598	288	231,310
0822	Rural storm sewer system	0			0
0831	Water treatment	0	4,323		4,323
0832	Water distribution/transmission	787,426	1,376,400	1,344,553	819,273
0840	Solid waste collection	0			0
0850	Solid waste disposal	986,753	1,736,590	2,723,343	0
0860	Waste diversion	0			0
0898	Other	0			0
0899		0			0
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0	60,581	60,581	0
1098	Other [Medical Clinic]	0	53,395	53,395	0
1099		0			0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299		0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499		0	0	0	0
	Recreation and cultural services				
1610	Parks	38,363	228,771	197,963	69,171
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	7,136			7,136
1634	Rec. Fac. - All Other	335,906	667,290	938,972	64,224
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699		0			0
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other [Bruce Telecom]	247,135	1,617,403		1,864,538
1899		247,135	1,617,403	0	1,864,538
1910	Other	0			0
9910	<b>Total Construction-In-Progress</b>	<b>3,289,128</b>	<b>7,033,635</b>	<b>6,161,775</b>	<b>4,160,988</b>

**FIR2016: Kincardine M**Asmt Code: 4108  
MAH Code: 41625**Schedule 53**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2016

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,890,159
1020	Acquisition of tangible capital assets . . . . .	-10,955,914
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	7,733,010
1031	Contributed (Donated) tangible capital assets . . . . .	-731,033
1032	Change in construction-in-progress . . . . .	-871,864
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	358,181
1050	Proceeds on sale of tangible capital assets . . . . .	20,649
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>-4,446,971</b>
1210	Change in supplies inventories . . . . .	49,946
1220	Change in prepaid expenses . . . . .	-257,417
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>-207,471</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	-1,764,283
1420	Net financial assets (net debt), beginning of year . . . . .	29,472,565
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>27,708,282</b>

## 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 <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<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) . . . . .	5,844,736
0410	Municipal User Fees & Service Charges . . . . .	4,828,837
0415	Development Charges (SLC 61 0299 08) . . . . .	46,529
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	114,657
0419	Donations . . . . .	
0420	Other <input type="text"/>	244,992
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	20,649
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0501</b>	<b>Subtotal</b>	<b>11,100,400</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	266,200
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	120,000
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	339,725
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	400
<b>0502</b>	<b>Subtotal</b>	<b>726,325</b>
<b>0499</b>	<b>Subtotal</b>	<b>11,826,725</b>
0610	Contributed (Donated) tangible capital assets . . . . .	731,033
<b>9920</b>	<b>Total Capital Financing</b>	<b>12,557,758</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>-1,053</b>



2016-V1.03

**FIR2016: Kincardine M**

**Schedule 54**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

MAH Code: 41625

for the year ended December 31, 2016

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

**CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD**

		2016 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
0499	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
9920	Cash and cash equivalents, end of year . . . . .	0

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

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

### Schedule 54

for the year ended December 31, 2016

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

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

		2016 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,890,159
2020	Non-cash items including amortization . . . . .	7,041,077
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	1,202,934
2030	Prepaid expenses . . . . .	-257,417
2040	Change in deferred revenue . . . . .	-287,046
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>10,589,707</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	20,649
0620	Cash used to acquire tangible capital assets . . . . .	-11,827,777
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-11,807,128</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	750,589
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Change in loans and dividends receivable"/>	305,870
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>1,056,459</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-697,504
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>-697,504</b>
1210	Increase in cash and cash equivalents . . . . .	-858,466
1220	Cash and cash equivalents, beginning of year . . . . .	29,744,887
9920	Cash and cash equivalents, end of year . . . . .	28,886,421

		2016 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	28,886,421
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year . . . . .	28,886,421

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	26,281,722
1502	Restricted . . . . .	2,604,699
1503	Unallocated . . . . .	
9950	Cash and cash equivalents, end of year . . . . .	28,886,421

2016-V1.03

**FIR2016: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 60  
CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2016

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year . . . . .	2,952,941	24,391,207	6,584,085
0310 Allocation of Surplus . . . . .		5,447,532	93,989
0315 Allocation of Surplus : for operating. . . . .			93,989
0320 Allocation of Surplus : for capital. . . . .		5,447,532	
Development Charges Act			
0610 Non-discounted services . . . . .	132,522		
0620 Discounted services . . . . .			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05). . . . .	0		
0699 Subtotal Development Charges Act	132,522		
0810 Lot levies . . . . .			
0820 Subdivider contributions . . . . .			
0830 Recreational land (the Planning Act) . . . . .	10,793		
0841 Investment Income . . . . .	27,694	345,103	
0860 Gasoline Tax - Province . . . . .			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .			
0862 Gasoline Tax - Federal . . . . .	339,725		
0864 Building Canada Fund (BCF) . . . . .			
0870 Inter - Reserve Fund / Reserves Transfer . . . . .			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	510,734	5,792,635	93,989
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset . . . . .	46,793	5,783,051	14,892
1015 For current operations . . . . .	32,371	545,006	31,146
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08). . . . .	46,529		
1026 Development Charges earned to operations (SLC 61 0299 07). . . . .	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .	114,657		
1035 Recreational land (the Planning Act) earned to operations . . . . .			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations) . . . . .			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital) . . . . .			
1047 Deferred revenue earned (Canada Gas Tax) . . . . .	596,801		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0		
1070 Inter - Reserve Fund / Reserves Transfer . . . . .			-489,735
0910 Less: Utilization (deferred revenue recognized). . . . .	837,151	6,328,057	-443,697
0299 Balance, end of year . . . . .	2,626,524	23,855,785	7,121,771



2016-11-03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2016

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	0	1,284			1,284					0	1,284
0210	Fire Protection . . . . .	0	4,380			4,380					0	4,380
0215	Police Protection . . . . .	0				0					0	0
0220	Roads and Structures . . . . .	0	12,744			12,744					0	12,744
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	393,407	34,131	4,251		38,382		39,391			39,391	392,398
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	245,282	28,098	2,718		30,816		7,138			7,138	268,960
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 . . . . .	177,969	43,845	2,019		45,864					0	223,833
0270	GO Transit . . . . .	0				0					0	0
0275	Library . . . . .	0				0					0	0
0280	Recreation . . . . .	0				0					0	0
0285	Development Studies . . . . .	0				0					0	0
0286	Parking . . . . .	0				0					0	0
0287	Animal Control . . . . .	0				0					0	0
0288	Municipal Cemeteries . . . . .	0	300			300					0	300
0290	Other . . . . .	0	7,224			7,224					0	7,224
0295	Other . . . . .	0	516			516					0	516
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
0299	<b>TOTAL</b>	816,658	132,522	8,988	0	141,510	0	46,529	0	0	46,529	911,639





**FIR2016: Kincardine M**

**Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2016

Financial Assets		1
		\$
0299	Cash and cash equivalents	28,886,421
<b>Accounts receivable</b>		
0410	Canada	114,601
0420	Ontario	94,985
0430	Upper-tier	
0440	Other municipalities	-42,750
0450	School boards	
0490	Other receivables	2,454,191
0499	<b>Subtotal</b>	<b>2,621,027</b>
<b>Taxes receivable</b>		
0610	Current year's levies	1,197,505
0620	Previous year's levies	330,835
0630	Prior year's levies	119,834
0640	Penalties and interest	105,564
0690	LESS: Allowance for uncollectables	50,512
0699	<b>Subtotal</b>	<b>1,703,226</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	4,220,256
0828	Other	4,871,052
0829	<b>Subtotal</b>	<b>9,091,308</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	831,345
0845	<b>Subtotal</b>	<b>831,345</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	310,808
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	<b>310,808</b>
9930	<b>TOTAL Financial Assets</b>	<b>43,444,135</b>
8010	* Market value of Investments included in Line 0829	9,207,959



# FIR2016: Kincardine M

# Schedule 70

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41625

for the year ended December 31, 2016

Liabilities		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	21,845
2220	Ontario	17,403
2230	Upper-tier	
2240	Other municipalities	770
2250	School boards	
2260	Interest on debt	26,344
2270	Trade accounts payable	6,006,305
2290	Other	
2299	<b>Subtotal</b>	6,072,667
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	2,626,524
2490	Other	1,174,275
2499	<b>Subtotal</b>	3,800,799
<b>Long term liabilities</b>		
2610	Debt issued	4,447,985
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>	4,447,985
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	443,083
<b>Post employment benefits</b>		
2810	Accumulated sick leave	971,319
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	<b>Subtotal post employment benefits</b>	971,319
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	15,735,853
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	27,708,282
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	152,529,296
6250	Inventories of Supplies	855,790
6260	Prepaid Expenses	864,235
6299	<b>Total Non-Financial Assets</b>	154,249,321
9970	<b>Total Accumulated Surplus/(Deficit)</b>	181,957,603
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets	148,478,956
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	30,977,556
6430	General Surplus/ (Deficit)	-405,178
6431	Unexpended capital financing	-1,053
<b>Local boards</b>		
5030	Transit operations	346
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	6,330
5076	Other Bruce Telecom	1,935,866
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	1,942,542
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	1,758,032
6601	Unfunded Employee Benefits	-350,169
6602	Unfunded Landfill closure costs	-443,083
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-793,252
9971	<b>Total Accumulated Surplus/(Deficit)</b>	181,957,603

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,381,513
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	364,174
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	27,244,822
0225	PLUS: Current Year Penalties and Interest . . . . .	210,081
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	27,273,473
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	219,344
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Change in Allowance"/> . . . . .	-4,547
0290	Taxes receivable, end of year . . . . .	1,703,226

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	25,827,973
0620	Previous year's tax . . . . .	871,356
0630	Penalties and interest . . . . .	209,970
0640	Amounts added to tax bills for collection purposes only . . . . .	364,174
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	<b>27,273,473</b>

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	258,436	-243	-19,257	-890		238,046	-25,320	-18,794	193,932
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 362) . . . . .						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	0
2099	Rebates for Charities (Mun. Act 361) . . . . .	3,885	10	815	42		4,752	2,860	1,986	9,598
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	4,418	11	927	47		5,403	3,315	2,269	10,987
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .						0			0
2890	Other <input type="text" value="Royal Canadian Legion"/>						0	2,935	1,892	4,827
2891	Other <input type="text"/>						0			0
2892	Other <input type="text"/>						0			0
2893	Other <input type="text"/>						0			0
2899	<b>Tax adjustments before allowances</b>	266,739	-222	-17,515	-801	0	248,201	-16,210	-12,647	219,344

		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 362) . . . . .						0			0
4420	Net Impact of 5% Capping Limit Program . . . . .						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	0

<b>Additional Information</b>										
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	3,765,946	6,482	536,220	23,149	0	4,331,797			

2016-V1.03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

### 1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	2,900,036
0220	To Canada and agencies	
0230	To Others	1,547,949
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	4,447,985
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<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>	4,447,985

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,330,225
1230	Long term bank loans	1,150,306
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Streetlight Agreement"/>	967,454
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	4,447,985

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

1405	General government	1,636,597
1410	Protection services	295,985
	Transportation services:	
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	967,454
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	
1430	Storm water system	
1435	Waterworks system	
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,030,598
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	119,708
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	397,643
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	4,447,985

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2016

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

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

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

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

### 6. Details of sinking fund balance

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

### 7. Long term commitments at year end

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



# FIR2016: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

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

### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2017 . . . . .	644,703	121,600					76,113	23,858
3220	Year 2018 . . . . .	671,190	98,184					74,675	19,292
3230	Year 2019 . . . . .	698,019	73,722					62,742	14,811
3240	Year 2020 . . . . .	311,738	56,837					62,010	11,046
3250	Year 2021 . . . . .	324,570	47,512					44,562	7,326
3260	Years 2022 to 2026 . . . . .	1,400,126	87,137					77,537	9,120
3270	Years 2027 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	<b>4,050,346</b>	<b>484,992</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>397,639</b>	<b>85,453</b>

### 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 Previously entered under Unconsolidated Entities, but as per Schedule 74C, amounts are recovered through the consolidated statement of operations.

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

2016-V1.03

# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 76

## GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2016

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		Westario Power Inc.					
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current . . . . .	12,280,707					12,280,707
0220	Capital . . . . .	47,702,612					47,702,612
0297	Other . . . . .						0
0298	Other <input type="text" value="Regulatory debit balances"/> . . . . .	16,858,895					16,858,895
0299	<b>Total Assets</b>	<b>76,842,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,842,214</b>
<b>Liabilities</b>							
0410	Current . . . . .	11,630,568					11,630,568
0420	Long-term . . . . .	21,442,455					21,442,455
0497	Other . . . . .						0
0498	Other <input type="text" value="Regulatory credit balances"/> . . . . .	12,477,564					12,477,564
0499	<b>Total Liabilities</b>	<b>45,550,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,550,587</b>
9910	<b>Net Equity</b>	<b>31,291,627</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,291,627</b>
0610	Municipality's Share	4,220,256					4,220,256
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	70,459,425					70,459,425
0820	Expenses . . . . .	68,510,921					68,510,921
9920	<b>Net Income (Loss)</b>	<b>1,948,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,948,504</b>
1010	Municipality's Share	263,048					263,048
1020	Dividends paid	800,000					800,000



# FIR2016: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2016

### Community Improvement Plans (Section 28 of the Planning Act)

#### Grants

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

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

#### Loans

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


#### Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation . . . . .
- 2420 Deferral . . . . .


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

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


**FIR2016: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

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

		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 . . . . .	19.00	1.00	11.00
0210	Fire . . . . .	4.00	1.00	0.00
0211	Uniform . . . . .	4.00	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 . . . . .			
0225	Public Works . . . . .	37.00	8.00	16.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .	2.00		1.00
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	12.00	48.00	48.00
0250	Libraries . . . . .			
0255	Planning . . . . .	6.00		
0290	Other . . . . .		2.00	4.00
0298	<b>Subtotal</b>	80.00	60.00	80.00
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 . . . . .			
0398	<b>Subtotal</b>	0.00	0.00	0.00
0399	<b>TOTAL</b>	80.00	60.00	80.00

**FIR2016: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

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

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

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

Number of Contracts	Value of Contracts
1	2
#	\$

**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
#	\$
158	20,888,901
7	2,799,225
134	3,292,550
<b>299</b>	<b>26,980,676</b>

**5. Insured value of physical assets**

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

1
\$
128,946,733
<b>128,946,733</b>

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

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

1
\$
1,522,580

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2016

### 7. Alternate service delivery arrangements

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

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

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2016

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

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## Schedule 80 STATISTICAL INFORMATION

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

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

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

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

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

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

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

**Total Value of Construction Activity**

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

1 \$
26,980,676

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

Median Number of Working Days 1 #
5

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

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

8
---

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

15
----

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

--

**Number Of Building Permit Applications**

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

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

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

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

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
136	45	181
44	15	59
13	2	15
0	0	0
193	62	255

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 #
46	53
6	6
0	0
0	0
52	59

**Land Designated for Agricultural Purposes**

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

Hectares 1 #
45,764

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2016

**11. Transportation Services**

	1
	#
1710 Roads : Total Paved Lane Km . . . . .	670
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good. . . . .	435

	Column 1	Column 2	Column 3	Description
	#	#	#	LIST
1722 Has the entire municipal road system been rated? . . . . .				Y
1725 Indicate the rating system used and the year the rating was conducted . . . . .				Roads Needs Study 2015

1730 Roads : Total UnPaved Lane Km . . . . .	299
1740 Winter Control : Total Lane Km maintained in winter . . . . .	804
1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area. . . . .	4,166
1755 Transit : Population of Service Area. . . . .	11,389
1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts . . . . .	5,612

	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
	1	2
	#	#
Rating Of Bridges And Culverts		
1765 Bridges . . . . .	17	26
1766 Culverts . . . . .	40	55
1767 <b>Subtotal</b>	<b>57</b>	<b>81</b>

	Column 1	Column 2	Column 3	Description
	#	#	#	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 . . . . .				Bridge Needs Study 2013

**12. Environmental Services**

	1
	#
1810 Wastewater Main Backups : Total number of backed up wastewater mains . . . . .	2
1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains. . . . .	88
1820 Wastewater Treatment and Disposal : Total Megallitres of Wastewater Treated. . . . .	1,146,658
1825 Wastewater Bypasses Treatment : Estimated megallitres of untreated wastewater. . . . .	0.044
1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .	80
1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins). . . . .	1
1845 Water Treatment : Total Megallitres of Drinking Water Treated. . . . .	1,176,921
1850 Water Main Breaks : Number of water main breaks in a year. . . . .	9
1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe. . . . .	105
1860 Solid Waste Collection : Total tonnes collected from all property classes. . . . .	3,375
1865 Solid Waste Disposal : Total tonnes disposed off from all property classes. . . . .	2,448
1870 Waste Diversion : Total tonnes diverted from all property classes. . . . .	1,792

**13. Recreation Services**

	1
	#
1910 Trails : Total kilometres of trails (owned by municipality and third parties). . . . .	22
1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned). . . . .	31,360
1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned). . . . .	5,073

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

	1
	\$
2310 Fire Services : Other revenue. . . . .	
2320 Paved Roads : Other revenue. . . . .	
2330 Solid Waste Disposal : Other revenue. . . . .	
2340 Waste Diversion : Other Revenue. . . . .	
2370 Assessment on Exempt Properties (Enter data from returned roll) . . . . .	72,428,245



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**Schedule 81**

**ANNUAL DEBT REPAYMENT LIMIT**

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

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2018**  
**Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.**

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	697,504
0220	Interest (SLC 74 3099 02) . . . . .	184,858
0299	<b>Subtotal</b>	<b>882,362</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>882,362</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>882,362</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	45,963,191
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,393,707
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	26,788
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	596,801
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	147,039
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-299,201
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	46,529
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	114,657
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	79,164
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	731,033
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	263,048
2299	<b>Subtotal</b>	<b>3,099,565</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>42,863,626</b>
2620	<b>25% of Net Revenues</b>	<b>10,715,907</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>9,833,545</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

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## Schedule 83

### NOTES

for the year ended December 31, 2016

#### NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :