

# 2017 FINANCIAL INFORMATION RETURN

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

MSO Office:  
Asmt Code:  
MAH Code:

Submitting:  
Version:

## DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	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	6/19/18

### Signature of Municipal Treasurer

Signature \_\_\_\_\_ Date \_\_\_\_\_

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

0077 Method used to allocate Program Support to other functions in Schedule 40

0078 If "Other Method" is selected in line 0077, please describe method of allocating Program Support

Municipal Data	Data Source
1	2
(#)	(List)
0040 Households	MPAC
0041 Population	Stats Can
0042 Youth Population	Stats Can



**FIR2017: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

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

for the year ended December 31, 2017

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	<b>Taxation - Own Purposes</b> (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	15,340,818
0499	<b>Payments-In-Lieu of Taxation</b> (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	186,932
<b>9940</b>	<b>Subtotal</b>	<b>15,527,750</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,041,300
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
<b>0699</b>	<b>Subtotal</b>	<b>1,041,300</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	331,615
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	146,707
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	139,603
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	328,870
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) . . . . .	0
<b>0899</b>	<b>Subtotal</b>	<b>946,795</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	1,614
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	154,936
1299	<b>Total User Fees and Service Charges</b> (SLC 12 9910 04) . . . . .	<b>24,808,041</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	610,422
1430	Rents, concessions and franchises . . . . .	1,136,799
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . Building permit reserve fund transfer . . . . .	-232,961
<b>1499</b>	<b>Subtotal</b>	<b>1,514,260</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	1,402
1620	Penalties and interest on taxes . . . . .	220,952
1698	Other . . . . . Water/Sewer Arrears Interest . . . . .	14,240
<b>1699</b>	<b>Subtotal</b>	<b>236,594</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	176,191
1806	Interest earned on reserves and reserve funds . . . . .	388,501
1811	Gain/Loss on sale of land & capital assets . . . . .	-99,868
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	174,681
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	52,307
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	186,751
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	757,587
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 . . . . . Other . . . . .	1,079,019
1891	Other . . . . . Westario dividend . . . . .	-80,861
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
<b>1899</b>	<b>Subtotal</b>	<b>2,634,308</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	212,994
<b>9910</b>	<b>TOTAL Revenues</b>	<b>47,078,592</b>

2017.01

**FIR2017: Kincardine M**

**Schedule 10**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41625

for the year ended December 31, 2017

<b>Continuity of Accumulated Surplus/(Deficit)</b>		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	47,078,592
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	42,390,248
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	4,688,344
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	181,957,603
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	181,957,603
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	186,645,947

<b>Continuity of Government Business Enterprise Equity</b>		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	1,758,032
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	
6060	PLUS: . . . . . Dividends and other . . . . .	131,994
6090	Government Business Enterprise Equity, end of year . . . . .	1,890,026

<b>Total of line 0899 includes:</b>		1
<b>Provincial Gas Tax Funding</b>		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	60,665
4019	Provincial Gas Tax for Transit capital expenses . . . . .	20,638
4020	Provincial Gas Tax . . . . .	81,303

<b>Total of line 0899 includes:</b>		1
<b>Canada Gas Tax Funding</b>		\$
4025	General Government . . . . .	
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>0</b>

**FIR2017: Kincardine M**

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
<b>0299 General government</b>		120,000		287,826			
<b>Protection services</b>							
0410 Fire			5,000				
0420 Police	54,710			9,821			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	959						
0445 Building permit and inspection services				10,732			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other [MYSIS]				5,094			
<b>0499 Subtotal</b>	<b>55,669</b>	<b>0</b>	<b>5,000</b>	<b>25,647</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved				5,264	21,437		
0612 Roads - Unpaved				3,135			
0613 Roads - Bridges and Culverts				1,002			
0614 Roads - Traffic Operations & Roadside				11,557			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	135,695	12,079		46,988	20,638		
0640 Parking							
0650 Street lighting							
0660 Air transportation				61,075			
0698 Other							
<b>0699 Subtotal</b>	<b>135,695</b>	<b>12,079</b>	<b>0</b>	<b>129,021</b>	<b>42,075</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,273,190	104,632	209,265	
0812 Wastewater treatment & disposal				848,794			
0821 Urban storm sewer system				1,625			
0822 Rural storm sewer system				1,335,251			
0831 Water treatment				1,515,091			
0832 Water distribution/transmission							
0840 Solid waste collection				403,956			
0850 Solid waste disposal				350,560			
0860 Waste diversion	96,270			142,730			
0898 Other							
<b>0899 Subtotal</b>	<b>96,270</b>	<b>0</b>	<b>0</b>	<b>5,871,197</b>	<b>104,632</b>	<b>209,265</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services			17,000				
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				108,205			
1098 Other							
<b>1099 Subtotal</b>	<b>0</b>	<b>0</b>	<b>17,000</b>	<b>108,205</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				10,513			1,614
1620 Recreation programs		3,933	37,725	365,587			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				116,635			
1634 Recreation facilities - All Other			37,725	203,517		119,605	
1640 Libraries			51,728				
1645 Museums							
1650 Cultural services				6,073			
1698 Other							
<b>1699 Subtotal</b>	<b>0</b>	<b>3,933</b>	<b>127,178</b>	<b>702,325</b>	<b>0</b>	<b>119,605</b>	<b>1,614</b>
<b>Planning and development</b>							
1810 Planning and zoning				67,879			
1820 Commercial and industrial	43,981	3,591	5,758	15,681			
1830 Residential development							
1840 Agriculture and reforestation				116,916			
1850 Tile drainage/shoreline assistance							
1898 Other [Bruce Telecom]				17,483,344			
<b>1899 Subtotal</b>	<b>43,981</b>	<b>3,591</b>	<b>5,758</b>	<b>17,683,820</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other							
<b>9910 TOTAL</b>	<b>331,615</b>	<b>139,603</b>	<b>154,936</b>	<b>24,808,041</b>	<b>146,707</b>	<b>328,870</b>	<b>1,614</b>

# FIR2017: Kincardine M

Asmt Code: 4108  
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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

	Exit capping immediately	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
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .								Y	Y	Y
0330	C Commercial . . . . .	97.1%	1,473	645	10.0%	10.0%	500	500	Y	Y	Y
0340	I Industrial . . . . .	59.3%			10.0%	10.0%	500	500	Y	Y	Y

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

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band		
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate	
2	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	20170301	20170601	2	20170901	20171201
1220	M Multi-Residential . . . . .	2	20170301	20170601	2	20170901	20171201
1230	F Farmland . . . . .	2	20170301	20170601	2	20170901	20171201
1240	T Managed Forest . . . . .	2	20170301	20170601	2	20170901	20171201
1250	C Commercial . . . . .	2	20170301	20170601	2	20170901	20171201
1260	I Industrial . . . . .	2	20170301	20170601	2	20170901	20171201
1270	P Pipeline . . . . .						
1298	Other <input type="text"/>						

# FIR2017: Kincardine M

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

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,216,319,275	12,638,389	7,858,609	6,810,403	27,307,401

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment \$	Phase-In Taxable Assessment \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL \$
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	<b>Kincardine M</b>													
0010	RT	0 Residential	Full Occupied	1.000000	100%	1,474,491,000	1,432,943,025	0.623577%	0.387743%	0.179000%	1.190320%	8,935,503	5,566,136	2,564,968	17,056,607
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	3,275,300	3,201,725	0.623577%	0.387743%	0.179000%	1.190320%	19,965	12,414	5,731	38,110
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	18,388,700	17,226,425	0.623577%	0.387743%	0.179000%	1.190320%	107,420	66,794	30,835	205,049
0110	FT	0 Farmland	Full Occupied	0.250000	100%	643,138,800	421,622,700	0.155894%	0.096936%	0.044750%	0.297580%	657,284	408,704	188,676	1,254,664
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	3,971,800	2,963,800	0.155894%	0.096936%	0.044750%	0.297580%	4,620	2,873	1,326	8,819
0210	CT	0 Commercial	Full Occupied	1.233100	100%	75,870,700	73,893,025	0.768933%	0.478126%	1.140000%	2.387059%	568,188	353,302	842,380	1,763,870
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	75,859,700	75,563,900	0.768933%	0.478126%	1.140000%	2.387059%	581,036	361,291	861,428	1,803,755
0240	CU	0 Commercial	Excess Land	1.233100	70%	776,100	773,475	0.538253%	0.334688%	0.798000%	1.670941%	4,163	2,589	6,172	12,924
0245	CK	0 Commercial	Excess Land, Shared PIL	1.233100	70%	1,289,600	1,214,000	0.538253%	0.334688%	0.798000%	1.670941%	6,534	4,063	9,688	20,285
0270	CX	0 Commercial	Vacant Land	1.233100	70%	1,021,100	940,850	0.538253%	0.334688%	0.798000%	1.670941%	5,064	3,149	7,508	15,721
0460	DH	0 Office Building	Full Occupied, Shared PIL	1.233100	100%	56,998,500	56,586,075	0.768933%	0.478126%	1.140000%	2.387059%	435,109	270,553	645,081	1,350,743
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	4,254,600	4,105,650	0.768933%	0.478126%	1.140000%	2.387059%	31,570	19,630	46,804	98,004
0350	SU	0 Shopping Centre	Excess Land	1.233100	70%	48,500	47,000	0.538253%	0.334688%	0.798000%	1.670941%	253	157	375	785
0510	IT	0 Industrial	Full Occupied	1.747700	100%	5,853,300	5,656,575	1.089826%	0.677658%	1.390000%	3.157484%	61,647	38,332	78,626	178,605
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	5,536,300	4,637,350	1.089826%	0.677658%	1.390000%	3.157484%	50,539	31,425	64,459	146,423
0540	IU	0 Industrial	Excess Land	1.747700	65%	18,200	16,475	0.708386%	0.440478%	0.903500%	2.052364%	117	73	149	339
0570	IX	0 Industrial	Vacant Land	1.747700	65%	2,061,800	1,962,350	0.708386%	0.440478%	0.903500%	2.052364%	13,901	8,644	17,730	40,275
0575	IJ	0 Industrial	Vacant Land, Shared PIL	1.747700	65%	1,930,000	1,879,000	0.708386%	0.440478%	0.903500%	2.052364%	13,311	8,277	16,977	38,565
0600	LH	0 Large Industrial	Full Occupied, Shared PIL	1.747700	100%	28,027,300	28,027,300	1.089826%	0.677658%	1.390000%	3.157484%	305,449	189,929	389,579	884,957
0625	LK	0 Large Industrial	Excess Land, Shared PIL	1.747700	65%	1,855,100	1,855,100	0.708386%	0.440478%	0.903500%	2.052364%	13,141	8,171	16,761	38,073
0635	LI	0 Large Industrial	Water Intake System, Shared PIL	1.747700	100%	10,043,200	10,043,200	1.089826%	0.677658%	1.390000%	3.157484%	109,453	68,059	139,600	317,112
0640	LN	0 Large Industrial	Non-Generat. Station, Shared PIL	1.747700	100%	9,937,800	9,861,300	1.089826%	0.677658%	1.390000%	3.157484%	107,471	66,826	137,072	311,369
0645	LS	0 Large Industrial	Generating Station, Shared PIL	1.747700	100%	15,933,400	15,933,400	1.089826%	0.677658%	1.390000%	3.157484%	173,646	107,974	221,474	503,094
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	28,509,600	26,265,375	1.089826%	0.677658%	1.140000%	2.907484%	286,247	177,989	299,425	763,661
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	18,463,900	17,686,900	0.768933%	0.478126%	1.140000%	2.387059%	136,000	84,566	201,631	422,197
2445	XU	0 Commercial, NConstr.	Excess Land	1.233100	70%	48,200	47,675	0.538253%	0.334688%	0.798000%	1.670941%	257	160	380	797
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	1,406,500	1,365,625	0.768933%	0.478126%	1.140000%	2.387059%	10,501	6,529	15,568	32,598
9201			<b>Subtotal</b>			<b>2,489,009,000</b>	<b>2,216,319,275</b>					<b>12,638,389</b>	<b>7,858,609</b>	<b>6,810,403</b>	<b>27,307,401</b>

# FIR2017: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

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

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

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

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



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**FIR2017: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 22**

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

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

9699 TOTAL .....

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	TOTAL	
								8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
																0
																0
																0
																0
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																0
																0
																0
																0
																0
																0
																0
9601								0	0							0
			Subtotal					0	0							0

2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

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

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	\$	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	2,502,121		-2,502,121	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	252,814	158,260	217,257	628,331
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <b>TOTAL Levied by Tax Rate</b>	15,393,324	8,016,869	4,525,539	27,935,732
<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 . . . . .	7,776			7,776
8020 Fire service charges . . . . .				0
8025 Minimum tax (differential only) . . . . .				0
8030 Municipal drainage charges . . . . .	312			312
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .	70,448			70,448
8097 Other <input type="text" value="Other"/>	26,663			26,663
9890 <b>Subtotal</b>	105,199	0	0	105,199
<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>	15,498,523	8,016,869	4,525,539	28,040,931

# FIR2017: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		8,329,000	61,597	38,302	64,887	164,786

KINCARDINE LIST	TAX DISTRICT LIST	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		
					%	\$	\$	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%	2,300	2,225	0.623577%	0.387743%	0.179000%	1.190320%	14	9	4	27
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,749,900	1,681,725	0.623577%	0.387743%		1.011320%	10,487	6,521	0	17,008
1210	CF	0	Commercial	PIL: Full Occupied	1.233100	100%	5,740,100	5,461,850	0.768933%	0.478126%	1.140000%	2.387059%	41,998	26,115	62,265	130,378
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	986,300	953,525	0.768933%	0.478126%		1.247059%	7,332	4,559	0	11,891
5010	HF	0	Landfill	PIL: Full Occupied	1.233100	100%	306,700	229,675	0.768933%	0.478126%	1.140000%	2.387059%	1,766	1,098	2,618	5,482
													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
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													0	0	0	0
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													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201							Subtotal	8,785,300	8,329,000				61,597	38,302	64,887	164,786





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# FIR2017: Kincardine M

Asmt Code: 4108

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

	Municipal PILS		Education	TOTAL
	LT / ST 12 \$	UT 13 \$	PILS 14 \$	
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>				
9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>				
9910 <b>TOTAL PILS Levied by Tax Rate</b>	61,597	38,302	64,887	164,786
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .				0
8015 Sewer and water connection charges . . . . .				0
8020 Fire service charges . . . . .				0
8030 Municipal drainage charges . . . . .				0
8035 Waste management collection charges . . . . .				0
8040 Business improvement area . . . . .				0
8097 Other <input style="width: 100px;" type="text"/>				0
9890 <b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046 Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	51,079	8,365		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 style="width: 100px;" type="text"/>				0
9892 <b>Subtotal</b>	56,329	8,365	0	64,694
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>				
9990 <b>TOTAL PILS Levied</b>	117,926	46,667	64,887	229,480

# FIR2017: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

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

### 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%			79.959%	0.290%	18.678%	1.073%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	1,477,766,300	1,477,766,300	1,436,144,750	1,436,144,750	17,094,717	8,955,468	5,568,550	2,570,699	2,356,901	2,739	205,137	5,922	
0050 Multi-residential	18,388,700	18,388,700	17,226,425	17,226,425	205,049	107,420	66,794	30,835	29,105	64	1,498	168	
0110 Farmland	643,138,800	160,784,700	421,622,700	105,405,675	1,254,664	657,284	408,704	188,676	182,307	212	6,157		
0140 Managed Forests	3,971,800	992,950	2,963,800	740,950	8,819	4,620	2,873	1,326	1,206	1	117	2	
<b>9110 Subtotal</b>	<b>2,143,265,600</b>	<b>1,657,932,650</b>	<b>1,877,957,675</b>	<b>1,559,517,800</b>	<b>18,563,249</b>	<b>9,724,792</b>	<b>6,046,921</b>	<b>2,791,536</b>	<b>2,569,519</b>	<b>3,016</b>	<b>212,909</b>	<b>6,092</b>	<b>0</b>
0210 Commercial	154,817,200	189,763,189	152,385,250	186,822,977	3,616,555	1,164,985	724,394	1,727,176	1,381,033	5,009	322,602	18,533	0
0215 Commercial New Construction	18,512,100	22,809,440	17,734,575	21,850,868	422,994	136,257	84,726	202,011	161,526	586	37,732	2,168	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	56,998,500	70,284,850	56,586,075	69,776,289	1,350,743	435,109	270,553	645,081	515,800	1,871	120,488	6,922	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	4,303,100	5,288,211	4,152,650	5,103,246	98,789	31,823	19,787	47,179	37,724	137	8,812	506	0
0345 Shopping Centre New Construc	1,406,500	1,734,355	1,365,625	1,683,952	32,598	10,501	6,529	15,568	12,448	45	2,928	167	0
<b>9120 Subtotal</b>	<b>236,037,400</b>	<b>289,880,046</b>	<b>232,224,175</b>	<b>285,237,332</b>	<b>5,521,679</b>	<b>1,778,675</b>	<b>1,105,989</b>	<b>2,637,015</b>	<b>2,108,531</b>	<b>7,647</b>	<b>492,542</b>	<b>28,295</b>	<b>0</b>
0510 Industrial	15,399,600	24,460,984	14,151,750	22,373,201	404,207	139,515	86,751	177,941	142,280	516	33,236	1,909	0
0515 Industrial New Construction	28,509,600	49,826,228	26,265,375	45,903,996	763,661	286,247	177,989	299,425	239,417	868	55,927	3,213	0
0610 Large Industrial	65,796,800	113,858,312	65,720,300	113,724,613	2,054,605	709,160	440,959	904,486	723,218	2,623	168,940	9,705	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>109,706,000</b>	<b>188,145,524</b>	<b>106,137,425</b>	<b>182,001,810</b>	<b>3,222,473</b>	<b>1,134,922</b>	<b>705,699</b>	<b>1,381,852</b>	<b>1,104,915</b>	<b>4,007</b>	<b>258,102</b>	<b>14,827</b>	<b>0</b>
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
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	2,502,121	0	-2,502,121	-2,000,671	-7,256	-467,346	-26,848	
9170 Supplementary Taxes					628,331	252,814	158,260	217,257	181,508	1,901	33,344	504	
<b>9180 Total Levied by Rate</b>					<b>27,935,732</b>	<b>15,393,324</b>	<b>8,016,869</b>	<b>4,525,539</b>	<b>3,963,802</b>	<b>9,316</b>	<b>529,551</b>	<b>22,870</b>	<b>0</b>
9190 Amts Added to Tax Bill					105,199	105,199	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,489,009,000</b>	<b>2,135,958,220</b>	<b>2,216,319,275</b>	<b>2,026,756,942</b>	<b>28,040,931</b>	<b>15,498,523</b>	<b>8,016,869</b>	<b>4,525,539</b>	<b>3,963,802</b>	<b>9,316</b>	<b>529,551</b>	<b>22,870</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 \$
1010 Residential	1,752,200	1,752,200	1,683,950	1,683,950	17,035	10,501	6,530	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>1,752,200</b>	<b>1,752,200</b>	<b>1,683,950</b>	<b>1,683,950</b>	<b>17,035</b>	<b>10,501</b>	<b>6,530</b>	<b>4</b>
1210 Commercial	6,726,400	8,294,324	6,415,375	7,910,799	142,269	49,330	30,674	62,265
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>6,726,400</b>	<b>8,294,324</b>	<b>6,415,375</b>	<b>7,910,799</b>	<b>142,269</b>	<b>49,330</b>	<b>30,674</b>	<b>62,265</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 Construct	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>
1705 Landfill	306,700	378,192	229,675	283,212	5,482	1,766	1,098	2,618
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>164,786</b>	<b>61,597</b>	<b>38,302</b>	<b>64,887</b>
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					64,694	56,329	8,365	0
<b>9299 TOTAL before Adj.</b>	<b>8,785,300</b>	<b>10,424,716</b>	<b>8,329,000</b>	<b>9,877,961</b>	<b>229,480</b>	<b>117,926</b>	<b>46,667</b>	<b>64,887</b>

Part 3 contains Distribution of PILS by School Boards







2017.01  
**FIR2017: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	328,806		214,080	86,931	34,471		194,066	858,354	36,008		894,362
1620 Recreation programs	496,389		58,258	11,172				565,819	67,155		632,974
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	747		132,528	145,179	9,840		36,034	324,328	1,820		326,148
1634 Rec. Fac. - All Other	1,209,044	4,287	878,671	88,153	2,391		550,772	2,733,318	-17,681		2,715,637
1640 Libraries	32,243		59,258	895			19,121	111,517	1,617		113,134
1645 Museums								0			0
1650 Cultural services	18,137		97,885	33,361	4,905	74,678	67,861	296,827	5,567		302,394
1698 Other								0			0
1699 <b>Subtotal</b>	2,085,366	4,287	1,440,680	365,691	51,607	74,678	867,854	4,890,163	94,486	0	4,984,649
<b>Planning and development</b>											
1810 Planning and zoning	132,839		28,307	95,086			583	256,815			256,815
1820 Commercial and industrial	195,311		145,179	170,347	13,048	10,500	15,083	549,468			549,468
1830 Residential development								0			0
1840 Agriculture and reforestation	594			161,875				162,469			162,469
1850 Tile drainage/shoreline assistance		23,858						23,858			23,858
1898 Other Bruce Telecom	6,454,843		7,361,048				3,028,112	16,844,003			16,844,003
1899 <b>Subtotal</b>	6,783,587	23,858	7,534,534	427,308	13,048	10,500	3,043,778	17,836,613	0	0	17,836,613
1910 Other								0			0
<b>9910 TOTAL</b>	15,742,916	145,726	12,827,416	4,797,126	292,801	492,886	8,091,377	42,390,248	0	0	42,390,248

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	12,205,744
5020	Employee benefits . . . . .	3,537,172
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	15,742,916
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	15,742,916
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



# FIR2017: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2017

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value		
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance	
		1	2	3	4	5	6	7	8		9	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	9,054,118	12,251,319	359,227	9,720		12,600,826	3,197,201	196,686	9,720	3,384,167	9,216,659
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,222,659	1,665,771	142,101			1,807,872	443,112	37,810		480,922	1,326,950
1634	Rec. Fac. - All Other	11,825,817	23,141,396	387,096			23,528,492	11,315,579	548,812		11,864,391	11,664,101
1640	Libraries	441,831	1,175,072				1,175,072	733,241	19,121		752,362	422,710
1645	Museums	0	0				0	0			0	0
1650	Cultural services	1,801,214	2,114,779				2,114,779	313,565	67,861		381,426	1,733,353
1698	Other	0	0				0	0			0	0
1699	<b>Subtotal</b>	24,345,639	40,348,337	888,424	9,720	0	41,227,041	16,002,698	870,290	9,720	16,863,268	24,363,773
<b>Planning and development</b>												
1810	Planning and zoning	2,530	18,733				18,733	16,203	583		16,786	1,947
1820	Commercial and Industrial	206,584	287,915				287,915	81,331	15,083		96,414	191,501
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	25,881,069	74,960,776	6,833,482	460,371		81,333,887	49,079,707	3,028,112	449,373	51,658,446	29,675,441
1899	<b>Subtotal</b>	26,090,183	75,267,424	6,833,482	460,371	0	81,640,535	49,177,241	3,043,778	449,373	51,771,646	29,868,889
1910	Other	0	0				0	0			0	0
9910	<b>Total Tangible Capital Assets</b>	148,368,308	296,233,928	12,169,336	1,136,071	360,290	306,906,903	147,865,620	8,091,377	1,005,975	154,951,022	151,955,881

**FIR2017: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 51  
SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2017

**SEGMENTED BY ASSET CLASS**

		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>General Capital Assets</b>			
2005	Land . . . . .	7,608,995	7,613,934
2010	Land Improvements . . . . .	373,048	373,048
2020	Buildings . . . . .	45,387,294	45,756,807
2030	Machinery & Equipment . . . . .	1,238,939	1,333,323
2040	Vehicles . . . . .	1,899,484	2,489,738
2097	Other <input type="text" value="Yard Improvements"/> . . . . .	9,969,109	10,572,758
2098	Other <input type="text" value="Linear Assets"/> . . . . .	825,920	811,039
<b>2099</b>	<b>Total General Capital Assets</b>	<b>67,302,789</b>	<b>68,950,647</b>
		2017 Opening Net Book Value (NBV) 1 \$	2017 Closing Net Book Value (NBV) 11 \$
<b>Infrastructure Assets</b>			
2205	Land . . . . .	776,987	776,987
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	5,664,327	7,955,623
2230	Machinery & Equipment . . . . .	197,800	818,852
2240	Vehicles . . . . .	1,407,021	709,025
2250	Linear Assets . . . . .	71,570,634	70,016,689
2297	Other <input type="text" value="Other Assets"/> . . . . .	1,448,750	2,728,058
2298	Other <input type="text" value=""/> . . . . .	0	
<b>2299</b>	<b>Total Infrastructure Assets</b>	<b>81,065,519</b>	<b>83,005,234</b>
<b>9920</b>	<b>Total Tangible Capital Assets</b>	<b>148,368,308</b>	<b>151,955,881</b>
<b>2405</b>	<b>Construction-in-progress</b>	<b>4,160,988</b>	<b>3,953,935</b>
<b>9921</b>	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>152,529,296</b>	<b>155,909,816</b>

2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

### Schedule 51

for the year ended December 31, 2017

#### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	0	74,070	74,070	0
	<b>Protection services</b>				
0410	Fire	2,853	157,777	160,630	0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>					
	<b>Transportation services</b>				
0611	Roads - Paved	0	821,826	788,369	33,457
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	72,633	79,942	54,367	98,208
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0	50,880	50,880	0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0	1,108	1,108	0
0650	Street lighting	0			0
0660	Air transportation	84,264	1,919,244	2,003,508	0
0698	Other	0			0
<b>0699</b>					
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	195,701	601,152	7,022	789,831
0812	Wastewater treatment & disposal	745,562			745,562
0821	Urban storm sewer system	231,310	1,588	686	232,212
0822	Rural storm sewer system	0			0
0831	Water treatment	4,323	39,019	39,019	4,323
0832	Water distribution/transmission	819,273	112,880	635	931,518
0840	Solid waste collection	0			0
0850	Solid waste disposal	0	141,717	57,975	83,742
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>					
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0	5,739	5,739	0
1098	Other [Medical Clinic]	0	210,901	34,262	176,639
<b>1099</b>					
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>					
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>					
	<b>Recreation and cultural services</b>				
1610	Parks	69,171	288,688	263,237	94,622
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	7,136	381,145	365,973	22,308
1634	Rec. Fac. - All Other	64,224	505,354	434,755	134,823
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
<b>1699</b>					
	<b>Planning and development</b>				
1810	Planning and zoning	0	72,450		72,450
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]	1,864,538		1,330,298	534,240
<b>1899</b>					
1910	Other	0			0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>4,160,988</b>	<b>5,465,480</b>	<b>5,672,533</b>	<b>3,953,935</b>

**FIR2017: Kincardine M**

**Schedule 53**

Asmt Code: 4108  
MAH Code: 41625

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
for the year ended December 31, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	4,688,344
1020	Acquisition of tangible capital assets . . . . .	-10,637,351
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	8,091,377
1031	Contributed (Donated) tangible capital assets . . . . .	-757,587
1032	Change in construction-in-progress . . . . .	-207,053
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	101,814
1050	Proceeds on sale of tangible capital assets . . . . .	28,282
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>-3,380,518</b>
1210	Change in supplies inventories . . . . .	-21,128
1220	Change in prepaid expenses . . . . .	52,726
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>31,598</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	1,339,424
1420	Net financial assets (net debt), beginning of year . . . . .	27,708,282
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	29,047,706

**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) . . . . .	4,283,211
0410	Municipal User Fees & Service Charges . . . . .	5,491,485
0415	Development Charges (SLC 61 0299 08) . . . . .	174,681
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	52,307
0419	Donations . . . . .	
0420	Other <input type="text"/>	226,719
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	47,330
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>10,275,733</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	328,870
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	126,069
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	1,614
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	0
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	20,638
<b>0502</b>	<b>Subtotal</b>	<b>477,191</b>
<b>0499</b>	<b>Subtotal</b>	<b>10,752,924</b>
0610	Contributed (Donated) tangible capital assets . . . . .	757,587
<b>9920</b>	<b>Total Capital Financing</b>	<b>11,510,511</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-91,480



2017.01

**FIR2017: Kincardine M**

**Schedule 54**

Asmt Code: 4108

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

MAH Code: 41625

for the year ended December 31, 2017

\* 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**

		2017 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"/>	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<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"/>	
<b>0499</b>	<b>Subtotal</b>	<b>0</b>
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>0</b>
<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"/>	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>0</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>0</b>
<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"/>	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>0</b>
1210	Increase in cash and cash equivalents . . . . .	<b>0</b>
1220	Cash and cash equivalents, beginning of year . . . . .	<b>0</b>
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>0</b>

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
<b>9940</b>	<b>Cash and cash equivalents, end of year</b>	<b>0</b>

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

2017.01

# FIR2017: Kincardine M

# Schedule 54

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2017

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

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2017 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	4,688,344
2020	Non-cash items including amortization . . . . .	8,111,690
2021	Contributed (Donated) tangible capital assets . . . . .	-757,587
2022	Change in non-cash assets and liabilities . . . . .	638,344
2030	Prepaid expenses . . . . .	52,726
2040	Change in deferred revenue . . . . .	872,972
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
<b>2099</b>	<b>Cash provided by operating transactions</b>	<b>13,606,489</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	28,282
0620	Cash used to acquire tangible capital assets . . . . .	-10,844,402
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Cash applied to capital transactions</b>	<b>-10,816,120</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	51,649
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Change in loans and dividends receivable"/> . . . . .	291,639
<b>0899</b>	<b>Cash provided by / (applied to) investing transactions</b>	<b>343,288</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-720,816
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Cash applied to financing transactions</b>	<b>-720,816</b>
1210	Increase in cash and cash equivalents . . . . .	2,412,841
1220	Cash and cash equivalents, beginning of year . . . . .	28,886,421
<b>9920</b>	Cash and cash equivalents, end of year . . . . .	<b>31,299,262</b>

		2017 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	31,299,262
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
<b>9940</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>31,299,262</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	28,295,367
1502	Restricted . . . . .	3,003,895
1503	Unallocated . . . . .	
<b>9950</b>	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>31,299,262</b>

2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## CONTINUITY OF RESERVES AND RESERVE FUNDS

### Schedule 60

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	2,626,524	23,855,785	7,121,771
0310 Allocation of Surplus		6,487,681	357,549
0315 Allocation of Surplus : for operating			357,549
0320 Allocation of Surplus : for capital		6,487,681	
<b>Development Charges Act</b>			
0610 Non-discounted services	468,490		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>468,490</b>		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	18,250		
0841 Investment Income	35,714	388,501	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	345,739		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>868,193</b>	<b>6,876,182</b>	<b>357,549</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset		4,259,738	23,473
1015 For current operations	-232,961	250,440	20,214
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	174,681		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	52,307		
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)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			954,684
0910 Less: Utilization (deferred revenue recognized)	-5,973	4,510,178	998,371
<b>2099 Balance, end of year</b>	<b>3,500,690</b>	<b>26,221,789</b>	<b>6,480,949</b>

2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			330,493
5020	Contingencies . . . . .			1,683,855
<b>Asset Replacement funds for: Sewer &amp; Water</b>				
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			
5060	Sick leave . . . . .			
5070	Insurance . . . . .			
5080	Workplace Safety and Insurance Board (WSIB) . . . . .		362,370	
5090	Post-employment benefits . . . . .			
5091	Tax rate stabilization . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .		2,554,423	
5210	Protection services . . . . .		105,599	1,015
<b>Transportation services:</b>				
5215	Roadways . . . . .			
5216	Winter Control . . . . .		30,458	
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			
<b>Environmental services:</b>				
5225	Wastewater system . . . . .		10,251,228	
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .		9,326,153	
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .		4,709	
5246	Waste diversion . . . . .		504,047	490,556
5250	Health services . . . . .		1,290,153	
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
<b>Recreation and cultural services:</b>				
5265	Parks . . . . .		285,511	
5266	Recreation programs . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .		210,694	
5274	Recreation facilities - All Other . . . . .		400,436	
5275	Libraries . . . . .		52,060	
5276	Museums . . . . .			
5277	Cultural services . . . . .		843,948	
5280	Planning and development . . . . .			
5290	Other <input type="text" value="Westario"/> . . . . .			3,975,030
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	1,217,190		
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .	26,416		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	1,736,257		
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .	347,369		
5692	Canada Transit Funding (Bill C-48) . . . . .			
5693	Building Canada Fund (BCF) . . . . .			
5695	Other <input type="text" value="Inverhuron Sewer"/> . . . . .	173,458		
5696	Other . . . . .			
5697	Other . . . . .			
5698	Other . . . . .			
5699	Other . . . . .			
<b>9930</b>	<b>TOTAL</b>	<b>3,500,690</b>	<b>26,221,789</b>	<b>6,480,949</b>

**FIR2017: Kincardine M**

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**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2017

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>												
0205	General Government . . . . .	1,284	7,146	14		7,160					0	8,444
0210	Fire Protection . . . . .	4,380	24,256	49		24,305					0	28,685
0215	Police Protection . . . . .	0				0					0	0
0220	Roads and Structures . . . . .	12,744	62,307	142		62,449					0	75,193
0225	Transit . . . . .	0				0					0	0
0230	Wastewater . . . . .	392,398	191,399	5,094		196,493		13,304			13,304	575,587
0235	Stormwater . . . . .	0				0					0	0
0240	Water . . . . .	268,960	92,960	3,476		96,436		13,304			13,304	352,092
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 . . . . .	223,833	47,969	2,877		50,846		148,073			148,073	126,606
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 . . . . .	300	822	3		825					0	1,125
0290	Other . . . . .	7,224	40,187	81		40,268					0	47,492
0295	Other . . . . .	516	1,444	6		1,450					0	1,966
0296	Other . . . . .	0				0					0	0
0297	Other . . . . .	0				0					0	0
<b>0299</b>	<b>TOTAL</b>	<b>911,639</b>	<b>468,490</b>	<b>11,742</b>	<b>0</b>	<b>480,232</b>	<b>0</b>	<b>174,681</b>	<b>0</b>	<b>0</b>	<b>174,681</b>	<b>1,217,190</b>



2017.01001

**FIR2017: Kincardine M**

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**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2017

2017.01

**FIR2017: Kincardine M**

**Schedule 70**

Asmt Code: 4108  
MAH Code: 41625

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	31,299,262
	<b>Accounts receivable</b>	
0410	Canada . . . . .	576,119
0420	Ontario . . . . .	204,195
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	24,540
0450	School boards . . . . .	
0490	Other receivables . . . . .	2,607,462
0499	<b>Subtotal</b>	<b>3,412,316</b>
	<b>Taxes receivable</b>	
0610	Current year's levies . . . . .	848,560
0620	Previous year's levies . . . . .	380,039
0630	Prior year's levies . . . . .	131,528
0640	Penalties and interest . . . . .	127,359
0690	LESS: Allowance for uncollectables . . . . .	80,460
0699	<b>Subtotal</b>	<b>1,407,026</b>
	<b>Investments *</b>	
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	4,352,250
0828	Other <u>Pooled Funds</u> . . . . .	4,819,403
0829	<b>Subtotal</b>	<b>9,171,653</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 <u>Loans Receivable</u> . . . . .	620,706
0845	<b>Subtotal</b>	<b>620,706</b>
	<b>Other financial assets</b>	
0830	Inventories held for resale . . . . .	312,711
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <u></u> . . . . .	
0898	<b>Subtotal</b>	<b>312,711</b>
9930	<b>TOTAL Financial Assets</b>	<b>46,223,674</b>
8010	* Market value of Investments included in Line 0829 . . . . .	9,276,341



2017.01

**FIR2017: Kincardine M****Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2017

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
<b>2099</b>	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	27,720
2220	Ontario . . . . .	2,826
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	721
2250	School boards . . . . .	
2260	Interest on debt . . . . .	20,960
2270	Trade accounts payable . . . . .	7,176,907
2290	Other . . . . .	
<b>2299</b>	<b>Subtotal</b>	7,229,134
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	3,500,690
2490	Other . . . . .	1,173,081
<b>2499</b>	<b>Subtotal</b>	4,673,771
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	3,727,167
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 . . . . .	
<b>2699</b>	<b>Subtotal</b>	3,727,167
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	501,394
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	1,044,502
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	
<b>2899</b>	<b>Subtotal post employment benefits</b>	1,044,502
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
<b>9940</b>	<b>TOTAL Liabilities</b>	17,175,968
<b>9945</b>	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	29,047,706
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	155,909,816
6250	Inventories of Supplies . . . . .	876,916
6260	Prepaid Expenses . . . . .	811,509
6299	<b>Total Non-Financial Assets</b>	157,598,241
9970	<b>Total Accumulated Surplus/(Deficit)</b>	186,645,947
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	152,504,174
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	32,702,738
6430	General Surplus/ (Deficit) . . . . .	1,105,380
6431	Unexpended capital financing . . . . .	-91,480
Local boards		
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 . . . . .	2,951
5076	Other Bruce Telecom . . . . .	-587,999
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
<b>5098</b>	<b>Total Local Boards</b>	-584,702
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	1,890,026
6601	Unfunded Employee Benefits . . . . .	-378,795
6602	Unfunded Landfill closure costs . . . . .	-501,394
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
<b>6699</b>	<b>Total Other</b>	-880,189
<b>9971</b>	<b>Total Accumulated Surplus/(Deficit)</b>	186,645,947

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,703,226
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	372,726
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	28,040,931
0225	PLUS: Current Year Penalties and Interest . . . . .	220,952
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	28,480,626
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	420,235
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Change in Allowance"/> . . . . .	-29,948
0290	Taxes receivable, end of year . . . . .	1,407,026

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	26,772,136
0620	Previous year's tax . . . . .	1,136,607
0630	Penalties and interest . . . . .	199,157
0640	Amounts added to tax bills for collection purposes only . . . . .	372,726
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>28,480,626</b>

2017.01001

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

Tax Adjustments Applied to Taxation		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				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	125,093	368	24,407	1,336	151,204	148,318	95,408	394,930	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 345(10))					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	3,478	11	788	44	4,321	2,771	1,786	8,878	
2299	Vacant Unit Rebates (Mun. Act 364)	4,541	15	1,033	58	5,647	3,679	2,338	11,664	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other Royal Canadian Legion					0	2,937	1,826	4,763	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	133,112	394	26,228	1,438	161,172	157,705	101,358	420,235	

  

Tax Adjustments Not Applied to Taxation		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				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 345(10))					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

  

Additional Information		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				
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	3,830,694	8,922	503,323	21,432	0	4,364,371			

2017/01

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1 \$
0210	To Ontario and agencies	2,945,116
0220	To Canada and agencies	
0230	To Others	782,051
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>3,727,167</b>
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"/>	
<b>0699</b>	<b>Subtotal</b>	<b>0</b>
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
<b>0899</b>	<b>Subtotal</b>	<b>0</b>
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,727,167</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	2,057,485
1230	Long term bank loans	782,051
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Streetlight Agreement"/>	887,631
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,727,167</b>

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

1405	General government	1,469,710
1410	Protection services	266,245
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	887,631
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	700,877
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	81,174
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	321,530
<b>9930</b>	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,727,167</b>

2017.01001

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

		1
		\$
<b>US Dollars:</b>		
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"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<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"/>
<b>2499</b>	<b>TOTAL</b>	<b>0</b>

**FIR2017: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2017

**8. Contingent liabilities**

- 2610 Pending or threatened litigation . . . . .
- 2620 Retroactive wage settlements . . . . .
- 2630 Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .
- 2640 Outstanding loans guaranteed . . . . .
- 2698 Other  . . . . .
- 2699** **TOTAL**

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

**10. Debt Charges for the current year**

- Recovered from the Consolidated Statement of Operations
- 3012 General Tax Rates . . . . .
  - 3014 Other . . . . .
  - 3015 Tile Drainage/Shoreline Assistance . . . . .
  - 3020 Recovered from reserve funds . . . . .
- Recovered from unconsolidated entities:
- 3030 Electricity . . . . .
  - 3040 Gas . . . . .
  - 3050 Telephone . . . . .
  - 3097 Other  . . . . .
  - 3098 Other  . . . . .
  - 3099** **TOTAL**

Principal 1 \$	Interest 2 \$	Total 3 \$
644,703	121,868	
76,113	23,858	
<b>720,816</b>	<b>145,726</b>	

**Line 3099 includes:**

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


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

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

		0
--	--	---

**11. Long term debt refinanced**

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

Principal 1 \$	Interest 2 \$

2017.01001

# FIR2017: Kincardine M

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2018 . . . . .	671,190	98,184					74,675	19,292
3220	Year 2019 . . . . .	698,019	73,722					62,742	14,811
3230	Year 2020 . . . . .	311,738	56,837					62,010	11,046
3240	Year 2021 . . . . .	324,570	47,512					44,562	7,326
3250	Year 2022 . . . . .	337,978	37,708					28,595	4,652
3260	Years 2023 to 2027 . . . . .	1,062,146	49,429					48,942	4,467
3270	Years 2028 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	<b>3,405,641</b>	<b>363,392</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,526</b>	<b>61,594</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

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

# FIR2017: Kincardine M

Asmt Code: 4108  
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## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2017

### 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 . . . . .	10,726,646					10,726,646
0220	Capital . . . . .	50,464,909					50,464,909
0297	Other . . . . .						0
0298	Other <input type="text" value="Regulatory debit balances"/> . . . . .	15,740,179					15,740,179
<b>0299</b>	<b>Total Assets</b>	<b>76,931,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,931,734</b>
<b>Liabilities</b>							
0410	Current . . . . .	13,408,607					13,408,607
0420	Long-term . . . . .	22,515,261					22,515,261
0497	Other . . . . .						0
0498	Other <input type="text" value="Regulatory credit balances"/> . . . . .	8,738,505					8,738,505
<b>0499</b>	<b>Total Liabilities</b>	<b>44,662,373</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,662,373</b>
<b>9910</b>	<b>Net Equity</b>	<b>32,269,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,269,361</b>
0610	Municipality's Share	4,352,250					4,352,250
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	63,319,773					63,319,773
0820	Expenses . . . . .	61,742,039					61,742,039
<b>9920</b>	<b>Net Income (Loss)</b>	<b>1,577,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,577,734</b>
1010	Municipality's Share	212,994					212,994
1020	Dividends paid	600,000					600,000



2017.01001

# FIR2017: Kincardine M

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## Schedule 79

### COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2017

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

##### Grants

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

##### Loans

- 2210 Loans issued in current year (2017) . . . . .
- 2220 Outstanding Loans as of 2017 . . . . .

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

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

##### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2017

- 2610 Year: 2018 . . . . .
- 2620 Year: 2019 . . . . .
- 2630 Year: 2020 . . . . .
- 2640 Year: 2021 . . . . .
- 2650 Year: 2022 . . . . .
- 2660 Years beyond 2022 . . . . .

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




**FIR2017: Kincardine M**

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

**1. Municipal workforce profile**

**Employees of the Municipality**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration . . . . .	19.00	3.00	7.00
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 . . . . .	36.00	8.00	17.00
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	45.00	48.00
0250 Libraries . . . . .			
0255 Planning . . . . .	5.00		
0290 Other . . . . .		2.00	3.00
<b>0298 Subtotal</b>	<b>78.00</b>	<b>59.00</b>	<b>76.00</b>
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			

**Employees of Joint Local Boards**

0305 Administration . . . . .			
0310 Fire . . . . .	0.00	0.00	0.00
0311 Uniform . . . . .			
0312 Civilian . . . . .			
0315 Police . . . . .	0.00	0.00	0.00
0316 Uniform . . . . .			
0317 Civilian . . . . .			
0360 Court Security . . . . .	0.00	0.00	0.00
0361 Uniform . . . . .			
0362 Civilian . . . . .			
0363 Prisoner Transportation . . . . .	0.00	0.00	0.00
0364 Uniform . . . . .			
0365 Civilian . . . . .			
0320 Transit . . . . .			
0325 Public Works . . . . .			
0327 Ambulance . . . . .	0.00	0.00	0.00
0328 Uniform . . . . .			
0329 Civilian . . . . .			
0330 Health Services . . . . .			
0335 Homes for the Aged . . . . .			
0340 Other Social Services . . . . .			
0345 Parks and Recreation . . . . .			
0350 Libraries . . . . .			
0355 Planning . . . . .			
0390 Other . . . . .			
<b>0398 Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>0399 TOTAL</b>	<b>78.00</b>	<b>59.00</b>	<b>76.00</b>

**FIR2017: Kincardine M**

Asmt Code: 4108

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2017

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

1010 Total construction contracts awarded . . . . .

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

Number of Contracts	Value of Contracts
1	2
#	\$

**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
#	\$
136	19,578,850
7	4,681,300
127	37,261,564
270	61,521,714

**5. Insured value of physical assets**

1410 Buildings . . . . .

1420 Machinery and equipment . . . . .

1430 Vehicles . . . . .

1497 Other Total . . . . .

1498 Other . . . . .

1499 **Subtotal**

1
\$
126,079,591
126,079,591

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

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

1
\$
1,786,133

2017.01001

# FIR2017: Kincardine M

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

### 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					

2017.01001

# FIR2017: Kincardine M

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2017

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					

2017.01001

# FIR2017: Kincardine M

Asmt Code: 4108

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

(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%		

# FIR2017: Kincardine M

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

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

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

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

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

1	\$
	61,521,714

**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

8
---

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

15
----

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

--

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1 #	2 #	3 #
145	48	193
39	13	52
21	3	24
1	0	1
<b>Subtotal</b>	<b>64</b>	<b>270</b>

**Number Of Building Permit Applications**  
1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

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

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

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

1322 **Subtotal**

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

### 10. Planning and Development

**Land Use Planning (using building permit information)**  
1350 Number of residential units in new detached houses . . . . .  
1352 Number of residential units in new semi-detached houses . . . . .

Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units
1 #	2 #	3 #
42	54	1
4	4	
8	8	
<b>Subtotal</b>	<b>66</b>	<b>1</b>

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

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

1358 **Subtotal**

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017. . . . .

Hectares	1
#	45,764

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

### 11. Transportation Services

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

1
#
671

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

436
-----

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

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

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			Roads Needs Study 2015

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

299
-----

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

805
-----

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

3,248
-------

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

11,389
--------

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

5,612
-------

#### Rating Of Bridges And Culverts

1765 Bridges . . . . .

1766 Culverts . . . . .

1767 **Subtotal**

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
17	26
40	55
<b>57</b>	<b>81</b>

1768 Have all bridges and culverts in the municipal system been rated? . . . . .

1769 Indicate the rating system used and the year the rating was conducted . . . . .

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			Bridge Needs Study 2017

### 12. Environmental Services

1810 Wastewater Main Backups : Total number of backed up wastewater mains . . . . .

1
#
3

1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains . . . . .

89
----

1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated . . . . .

1,393,510
-----------

1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater . . . . .

0.179
-------

1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins) . . . . .

81
----

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 Megalitres of Drinking Water Treated . . . . .

1,029,530
-----------

1850 Water Main Breaks : Number of water main breaks in a year . . . . .

5
---

1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe . . . . .

105
-----

1860 Solid Waste Collection : Total tonnes collected from all property classes . . . . .

3,899
-------

1865 Solid Waste Disposal : Total tonnes disposed of from all property classes . . . . .

3,087
-------

1870 Waste Diversion : Total tonnes diverted from all property classes . . . . .

1,774
-------

### 13. Recreation Services

1910 Trails : Total kilometres of trails (owned by municipality and third parties) . . . . .

1
#
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)

2310 Fire Services: Other revenue . . . . .

1
\$

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) . . . . .

66,704,550
------------



2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

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# Schedule 81

## ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2017

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

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	720,816
0220	Interest (SLC 74 3099 02) . . . . .	145,726
0299	<b>Subtotal</b>	<b>866,542</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>866,542</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>866,542</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	47,078,592
<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) . . . . .	1,519,622
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	468,473
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	156,550
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-99,868
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	174,681
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	52,307
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	757,587
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	212,994
2299	<b>Subtotal</b>	<b>3,242,346</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>43,836,246</b>
2620	<b>25% of Net Revenues</b>	<b>10,959,062</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>10,092,520</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =

2017.01

# FIR2017: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 83

### NOTES

for the year ended December 31, 2017

#### 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 :**