

# 2018 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR Schedules Only**  
Version: **2018.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
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22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
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70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
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74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
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80	STATISTICAL INFORMATION	
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83	NOTES	

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

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

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

0020	Name	Roxana Baumann
0022	Telephone	519-396-3468 x.7107
0024	Fax	519-396-1488
0028	Email (Required)	rbaumann@kincardine.ca
0030	Website address of Municipality	www.kincardine.ca
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.ca
0094	Date	7/05/19

### Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
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	6,187 MPAC
0041 Population	11,390 Stats Can
0042 Youth Population	660 Stats Can

2018.01

# FIR2018: Kincardine M

# Schedule 10

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41625

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	16,260,471
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	193,859
9940	<b>Subtotal</b>	16,454,330
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,149,100
0625	Revenue from Cannabis . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	1,149,100
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	418,274
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	832,112
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	121,095
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	353,674
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) . . . . .	710,057
0899	<b>Subtotal</b>	2,435,212
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	152,974
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	7,782,830
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	589,068
1430	Rents, concessions and franchises . . . . .	1,148,455
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . Building permit reserve fund transfer	-202,607
1499	<b>Subtotal</b>	1,534,916
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	310
1620	Penalties and interest on taxes . . . . .	216,373
1698	Other . . . . . Water/Sewer Arrears Interest	13,417
1699	<b>Subtotal</b>	230,100
<b>Other revenue</b>		
1805	Investment income . . . . .	690,388
1806	Interest earned on reserves and reserve funds . . . . .	559,270
1811	Gain/Loss on sale of land & capital assets . . . . .	-502,028
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	670,128
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	7,404
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	196,937
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	79,830
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 . . . . . OPG LLW Revenue	1,668,593
1891	Other . . . . . Other	760,533
1892	Other . . . . . Bruce Telecom Dividend	-500,000
1893	Other . . . . . Westario Dividend	-60,646
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	3,570,409
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1885	Transient Accommodation Tax . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	1,028,666
9910	<b>TOTAL Revenues</b>	34,338,537

2018.01

**FIR2018: Kincardine M**

**Schedule 10**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41625

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) .....	34,338,537
2020	LESS: Total Expenses (SLC 40 9910 11) .....	26,577,488
2030	PLUS: .....	
2040	PLUS: .....	
2045	PLUS: PSAB Adjustments .....	
2099	Annual Surplus/(Deficit) .....	7,761,049
2060	Accumulated surplus/(deficit) at the beginning of year .....	186,645,947
2061	Prior period adjustments .....	2,416,019
2062	Restated accumulated surplus/(deficit) at the beginning of year .....	189,061,966
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) .....	196,823,015

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year .....	27,570,635
6020	PLUS: Net Income for Government Business Enterprise for year .....	
6060	PLUS: .....	467,916
6090	Government Business Enterprise Equity, end of year .....	28,038,551

<u>Total of line 0899 includes:</u>		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses .....	85,287
4019	Provincial Gas Tax for Transit capital expenses .....	19,983
4020	Provincial Gas Tax .....	105,270

<u>Total of line 0899 includes:</u>		1
Canada Gas Tax Funding		\$
4025	General Government .....	355,903
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>355,903</b>

**FIR2018: Kincardine M**

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2018

	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>		109,500		288,202	32,111		
<b>Protection services</b>							
0410 Fire			5,000	3,422			
0420 Police	53,747			14,078			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	2,403						
0445 Building permit and inspection services				13,952			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other <input type="text" value="MYSIS"/>				638			
<b>0499 Subtotal</b>	56,150	0	5,000	32,090	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved				22,602	623,847		
0612 Roads - Unpaved				6,080			
0613 Roads - Bridges and Culverts				1,946			
0614 Roads - Traffic Operations & Roadside				20,844			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	162,777			53,246	19,983		
0640 Parking							
0650 Street lighting							
0660 Air transportation				51,106			
0698 Other <input type="text"/>							
<b>0699 Subtotal</b>	162,777	0	0	155,824	643,830	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,365,370	156,171	312,340	
0812 Wastewater treatment & disposal				903,948			
0821 Urban storm sewer system				20,894			
0822 Rural storm sewer system							
0831 Water treatment				1,371,245			
0832 Water distribution/transmission				1,624,780			
0840 Solid waste collection				447,596			
0850 Solid waste disposal				397,173			
0860 Waste diversion	106,960			127,846			
0898 Other <input type="text"/>							
<b>0899 Subtotal</b>	106,960	0	0	6,258,852	156,171	312,340	0
<b>Health services</b>							
1010 Public health services			17,000	5,000			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				102,081			
1098 Other <input type="text"/>							
<b>1099 Subtotal</b>	0	0	17,000	107,081	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other <input type="text"/>							
<b>1299 Subtotal</b>	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
<b>1499 Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks	20,000			10,446			
1620 Recreation programs		8,395	39,092	384,819			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				144,125			
1634 Recreation facilities - All Other				273,206		41,334	
1640 Libraries			52,790				
1645 Museums							
1650 Cultural services		3,200		37			
1698 Other <input type="text"/>							
<b>1699 Subtotal</b>	20,000	11,595	130,974	812,633	0	41,334	0
<b>Planning and development</b>							
1810 Planning and zoning				58,424			
1820 Commercial and industrial	32,600			18,124			
1830 Residential development							
1840 Agriculture and reforestation	39,787			51,488			
1850 Tile drainage/shoreline assistance				112			
1898 Other <input type="text"/>							
<b>1899 Subtotal</b>	72,387	0	0	128,148	0	0	0
1910 Other <input type="text"/>							
<b>9910 TOTAL</b>	418,274	121,095	152,974	7,782,830	832,112	353,674	0

# FIR2018: Kincardine M

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

### 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 . . . . .										
0330	C Commercial . . . . .	N	100.0%	0	0	10.0%	10.0%	500	500	Y	Y
0340	I Industrial . . . . .	N	100.0%	0	0	10.0%	10.0%	500	500	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	20180301	20180601	2	20180904	20181203
1220	M Multi-Residential . . . . .	2	20180301	20180601	2	20180904	20181203
1230	F Farmland . . . . .	2	20180301	20180601	2	20180904	20181203
1240	T Managed Forest . . . . .	2	20180301	20180601	2	20180904	20181203
1250	C Commercial . . . . .	2	20180301	20180601	2	20180904	20181203
1260	I Industrial . . . . .	2	20180301	20180601	2	20180904	20181203
1270	P Pipeline . . . . .						
1298	Other <input type="text"/> . . . . .						

**FIR2018: Kincardine M**

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,341,157,691	13,678,976	8,124,896	6,741,332	28,545,204

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
2001	0	Kincardine M													
0010	RT	0 Residential	Full Occupied	1.000000	100%	1,492,513,700	1,466,552,496	0.651451%	0.386942%	0.170000%	1.208393%	9,553,871	5,674,708	2,493,139	17,721,718
0012	RH	0 Residential	Full Occupied, Shared PIL	1.000000	100%	3,381,300	3,332,250	0.651451%	0.386942%	0.170000%	1.208393%	21,708	12,894	5,665	40,267
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	20,810,700	20,059,098	0.651451%	0.386942%	0.170000%	1.208393%	130,675	77,617	34,100	242,392
0110	FT	0 Farmland	Full Occupied	0.250000	100%	643,222,400	495,808,635	0.162863%	0.096736%	0.042500%	0.302099%	807,489	479,625	210,719	1,497,833
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	4,224,000	3,543,047	0.162863%	0.096736%	0.042500%	0.302099%	5,770	3,427	1,506	10,703
0210	CT	0 Commercial	Full Occupied	1.233100	100%	76,102,100	74,800,020	0.803304%	0.477138%	1.090000%	2.370442%	600,872	356,899	815,320	1,773,091
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	75,637,100	75,485,050	0.803304%	0.477138%	1.090000%	2.370442%	606,374	360,168	822,787	1,789,329
0240	CU	0 Commercial	Excess Land	1.233100	70%	776,100	774,350	0.562313%	0.333997%	0.763000%	1.659310%	4,354	2,586	5,908	12,848
0245	CK	0 Commercial	Excess Land, Shared PIL	1.233100	70%	1,289,600	1,239,200	0.562313%	0.333997%	0.763000%	1.659310%	6,968	4,139	9,455	20,562
0270	CX	0 Commercial	Vacant Land	1.233100	70%	1,247,100	1,245,600	0.562313%	0.333997%	0.763000%	1.659310%	7,004	4,160	9,504	20,668
0460	DH	0 Office Building	Full Occupied, Shared PIL	1.233100	100%	56,998,500	56,723,550	0.803304%	0.477138%	1.090000%	2.370442%	455,663	270,650	618,287	1,344,600
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	4,254,600	4,155,300	0.803304%	0.477138%	1.090000%	2.370442%	33,380	19,827	45,293	98,500
0350	SU	0 Shopping Centre	Excess Land	1.233100	70%	48,500	47,500	0.562313%	0.333997%	0.763000%	1.659310%	267	159	362	788
0510	IT	0 Industrial	Full Occupied	1.747700	100%	5,006,300	4,877,546	1.138541%	0.676259%	1.340000%	3.154800%	55,533	32,985	65,359	153,877
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	5,722,900	5,030,300	1.138541%	0.676259%	1.340000%	3.154800%	57,272	34,018	67,406	158,696
0540	IU	0 Industrial	Excess Land	1.747700	65%	18,200	17,050	0.740051%	0.439568%	0.871000%	2.050619%	126	75	149	350
0570	IX	0 Industrial	Vacant Land	1.747700	65%	2,061,800	1,995,500	0.740051%	0.439568%	0.871000%	2.050619%	14,768	8,772	17,381	40,921
0575	IU	0 Industrial	Vacant Land, Shared PIL	1.747700	65%	1,930,000	1,896,000	0.740051%	0.439568%	0.871000%	2.050619%	14,031	8,334	16,514	38,879
0600	LH	0 Large Industrial	Full Occupied, Shared PIL	1.747700	100%	28,027,300	28,027,300	1.138541%	0.676259%	1.340000%	3.154800%	319,102	189,537	375,566	884,205
0625	LK	0 Large Industrial	Excess Land, Shared PIL	1.747700	65%	1,855,100	1,855,100	0.740051%	0.439568%	0.871000%	2.050619%	13,729	8,154	16,158	38,041
0635	LI	0 Large Industrial	Water Intake System, Shared PIL	1.747700	100%	10,043,200	10,043,200	1.138541%	0.676259%	1.340000%	3.154800%	114,346	67,918	134,579	316,843
0640	LN	0 Large Industrial	Non-Generat. Station, Shared PIL	1.747700	100%	9,937,800	9,886,800	1.138541%	0.676259%	1.340000%	3.154800%	112,565	66,860	132,483	311,908
0645	LS	0 Large Industrial	Generating Station, Shared PIL	1.747700	100%	15,933,400	15,933,400	1.138541%	0.676259%	1.340000%	3.154800%	181,408	107,751	213,508	502,667
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	30,570,600	29,015,399	1.138541%	0.676259%	1.090000%	2.904800%	330,352	196,219	316,268	842,839
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	28,063,900	27,386,900	0.803304%	0.477138%	1.090000%	2.370442%	220,000	130,673	298,517	649,190
2445	XU	0 Commercial, NConstr.	Excess Land	1.233100	70%	48,200	47,850	0.562313%	0.333997%	0.763000%	1.659310%	269	160	365	794
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	1,406,500	1,379,250	0.803304%	0.477138%	1.090000%	2.370442%	11,080	6,581	15,034	32,695
9201			Subtotal			2,521,130,900	2,341,157,691					13,678,976	8,124,896	6,741,332	28,545,204

# FIR2018: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

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

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

RTC RTO	Tax Band	Property		Tax Rate		Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL
		Class	Description	Tax Ratio	Description			LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
4001											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
											0			0	
9401						Subtotal		0			0			0	





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# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	2,420,366		-2,420,366	0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	160,976	96,171	79,932	337,079
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	16,260,318	8,221,067	4,400,898	28,882,283
<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 . . . . .	5,385			5,385
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .	213			213
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .	69,509			69,509
8097	Other <input type="text" value="Other"/>	22,200			22,200
9890	<b>Subtotal</b>	97,307	0	0	97,307
<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>	16,357,625	8,221,067	4,400,898	28,979,590

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# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

### 1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		8,412,100	65,087	38,660	63,332	167,079

KINC DTN 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Kincardine M														
1015	RP	0 Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,300	2,250	0.651451%	0.386942%	0.170000%	1.208393%	15	9	4	28	
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,680,900	1,635,450	0.651451%	0.386942%		1.038393%	10,654	6,328	0	16,982	
1210	CF	0 Commercial	PIL: Full Occupied	1.233100	100%	5,740,100	5,554,600	0.803304%	0.477138%	1.090000%	2.370442%	44,620	26,503	60,545	131,668	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	986,300	964,450	0.803304%	0.477138%		1.280442%	7,747	4,602	0	12,349	
5010	HF	0 Landfill	PIL: Full Occupied	1.225583	100%	306,700	255,350	0.803304%	0.477138%	1.090000%	2.370442%	2,051	1,218	2,783	6,052	
												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	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
												0	0	0	0	
9201			Subtotal			8,716,300	8,412,100					65,087	38,660	63,332	167,079	

**FIR2018: Kincardine M**  
**Asmt Code: 4108**  
**MAH Code: 41625**

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
 for the year ended December 31, 2018

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

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

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
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											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9401						0					0			0
						Subtotal					0			0

**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2018

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

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			0		0

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	
1 LIST	2 LIST	3	4	5	6 %	16 \$	8 0.000000%	9 0.000000%	10 0.000000%	11 0.000000%	12 \$	13 \$	14 \$	15 \$
6001												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
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												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
9601							0					0		0
						Subtotal						0		0

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# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education PILS	TOTAL
		LT / ST 12	UT 13	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	1,997	1,237	2,924	6,158
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	67,084	39,897	66,256	173,237
<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 . . . . .	51,314	8,130		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>	56,564	8,130	0	64,694
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	123,648	48,027	66,256	237,931

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# FIR2018: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

### 1. Municipal and School Board Taxation

						TOTAL							
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other		
							79.161%	0.296%	19.438%	1.105%	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 \$	Education Taxes \$	ENG - Public \$	FRE - Public \$	ENG - Separate \$	FRE - Separate \$	Other \$
0010 Residential	1,495,895,000	1,495,895,000	1,469,884,746	1,469,884,746	17,761,985	9,575,579	5,687,602	2,498,804	2,290,434	2,287	200,428	5,655	
0050 Multi-residential	20,810,700	20,810,700	20,059,098	20,059,098	242,392	130,675	77,617	34,100	32,398	63	1,477	162	
0110 Farmland	643,222,400	160,805,600	495,808,635	123,952,159	1,497,833	807,489	479,625	210,719	203,408	238	7,073		
0140 Managed Forests	4,224,000	1,056,000	3,543,047	885,762	10,703	5,770	3,427	1,506	1,383	1	120	2	
<b>9110 Subtotal</b>	<b>2,164,152,100</b>	<b>1,678,567,300</b>	<b>1,989,295,526</b>	<b>1,614,781,765</b>	<b>19,512,913</b>	<b>10,519,513</b>	<b>6,248,271</b>	<b>2,745,129</b>	<b>2,527,623</b>	<b>2,589</b>	<b>209,098</b>	<b>5,819</b>	<b>0</b>
0210 Commercial	155,052,000	189,969,117	153,544,220	188,129,720	3,616,498	1,225,572	727,952	1,662,974	1,316,427	4,922	323,249	18,376	0
0215 Commercial New Construction	28,112,100	34,647,200	27,434,750	33,812,089	649,984	220,269	130,833	298,882	236,598	885	58,097	3,303	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	56,723,550	69,945,810	1,344,600	455,663	270,650	618,287	489,442	1,830	120,183	6,832	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	4,303,100	5,288,211	4,202,800	5,164,901	99,288	33,647	19,986	45,655	36,141	135	8,874	504	0
0345 Shopping Centre New Construction	1,406,500	1,734,355	1,379,250	1,700,753	32,695	11,080	6,581	15,034	11,901	45	2,922	166	0
<b>9120 Subtotal</b>	<b>245,872,200</b>	<b>301,923,733</b>	<b>243,284,570</b>	<b>298,753,273</b>	<b>5,743,065</b>	<b>1,946,231</b>	<b>1,156,002</b>	<b>2,640,832</b>	<b>2,090,509</b>	<b>7,817</b>	<b>513,325</b>	<b>29,181</b>	<b>0</b>
0510 Industrial	14,739,200	23,306,803	13,816,396	21,756,075	392,723	141,730	84,184	166,809	132,048	494	32,424	1,843	0
0515 Industrial New Construction	30,570,600	53,428,238	29,015,399	50,710,213	842,839	330,352	196,219	316,268	250,361	936	61,476	3,495	0
0610 Large Industrial	65,796,800	113,858,312	65,745,800	113,769,179	2,053,664	741,150	440,220	872,294	690,517	2,582	169,557	9,639	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>111,106,600</b>	<b>190,593,352</b>	<b>108,577,595</b>	<b>186,235,467</b>	<b>3,289,226</b>	<b>1,213,232</b>	<b>720,623</b>	<b>1,355,371</b>	<b>1,072,925</b>	<b>4,012</b>	<b>263,457</b>	<b>14,977</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	2,420,366		-2,420,366	-1,915,986	-7,164	-470,471	-26,745	
9170 Supplementary Taxes					337,079	160,976	96,171	79,932	68,952	147	10,281	552	
<b>9180 Total Levied by Rate</b>					<b>28,882,283</b>	<b>16,260,318</b>	<b>8,221,067</b>	<b>4,400,898</b>	<b>3,844,023</b>	<b>7,401</b>	<b>525,690</b>	<b>23,784</b>	<b>0</b>
9190 Amts Added to Tax Bill					97,307	97,307	0	0					
9192 Other Taxation Amounts					0	0	0	0					
<b>9199 TOTAL before Adj.</b>	<b>2,521,130,900</b>	<b>2,171,084,386</b>	<b>2,341,157,691</b>	<b>2,099,770,504</b>	<b>28,979,590</b>	<b>16,357,625</b>	<b>8,221,067</b>	<b>4,400,898</b>	<b>3,844,023</b>	<b>7,401</b>	<b>525,690</b>	<b>23,784</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	1,683,200	1,683,200	1,637,700	1,637,700	17,010	10,669	6,337	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>1,683,200</b>	<b>1,683,200</b>	<b>1,637,700</b>	<b>1,637,700</b>	<b>17,010</b>	<b>10,669</b>	<b>6,337</b>	<b>4</b>
1210 Commercial	6,726,400	8,294,324	6,519,050	8,038,641	144,017	52,367	31,105	60,545
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 Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
<b>9220 Subtotal</b>	<b>6,726,400</b>	<b>8,294,324</b>	<b>6,519,050</b>	<b>8,038,641</b>	<b>144,017</b>	<b>52,367</b>	<b>31,105</b>	<b>60,545</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 Construction	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	375,886	255,350	312,953	6,052	2,051	1,218	2,783
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					6,158	1,997	1,237	2,924
<b>9280 Total Levied by Rate</b>					<b>173,237</b>	<b>67,084</b>	<b>39,897</b>	<b>66,256</b>
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					64,694	56,564	8,130	0
<b>9299 TOTAL before Adj.</b>	<b>8,716,300</b>	<b>10,353,410</b>	<b>8,412,100</b>	<b>9,989,293</b>	<b>237,931</b>	<b>123,648</b>	<b>48,027</b>	<b>66,256</b>

Part 3 contains Distribution of PILS by School Boards







**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

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

for the year ended December 31, 2018

	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	364,291		232,131	95,906	28,538		275,930	996,796	49,028	34,587	1,080,411
1620 Recreation programs	531,140		55,429	9,598				596,167	67,791	29,828	693,786
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	636		145,909	152,018	12,208		59,931	370,702	3,208	14,106	388,016
1634 Rec. Fac. - All Other	1,304,201	2,666	931,776	50,418	9,657		451,353	2,750,071	-14,618	102,493	2,837,946
1640 Libraries	36,335		63,565	935			19,121	119,956	1,923	4,616	126,495
1645 Museums								0			0
1650 Cultural services	20,700		89,100	27,999	4,596	66,500	67,176	276,071	5,318	6,636	288,025
1698 Other								0			0
1699 <b>Subtotal</b>	2,257,303	2,666	1,517,910	336,874	54,999	66,500	873,511	5,109,763	112,650	192,266	5,414,679
<b>Planning and development</b>											
1810 Planning and zoning	139,178		17,190	136,245			1,894	294,507		13,146	307,653
1820 Commercial and Industrial	243,875		206,324	93,138	12,803	10,500	14,516	581,156	305	24,998	606,459
1830 Residential development								0			0
1840 Agriculture and reforestation	435			125,248				125,683		5,650	131,333
1850 Tile drainage/shoreline assistance		19,500						19,500			19,500
1898 Other								0			0
1899 <b>Subtotal</b>	383,488	19,500	223,514	354,631	12,803	10,500	16,410	1,020,846	305	43,794	1,064,945
1910 Other								0			0
9910 <b>TOTAL</b>	9,887,108	117,862	5,809,541	4,533,191	273,833	484,022	5,471,931	26,577,488	0	0	26,577,488

2018.01

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	7,784,394
5020	Employee benefits . . . . .	2,102,714
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	9,887,108
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	9,887,108
<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>Tourism</b>		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <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 . . . . .	



# FIR2018: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				2018 Closing Cost Balance	AMORTIZATION				2018 Closing Net Book Value
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<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 Subtotal	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	9,216,659	12,600,826	127,930	25,000		12,703,756	3,384,167	207,088	25,000	3,566,255	9,137,501
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	1,326,950	1,807,872				1,807,872	480,922	39,587		520,509	1,287,363
1634 Rec. Fac. - All Other	11,664,101	23,528,492	235,622	89,128		23,674,986	11,864,391	555,515	83,186	12,336,720	11,338,266
1640 Libraries	422,710	1,175,072				1,175,072	752,362	19,121		771,483	403,589
1645 Museums	0	0				0	0			0	0
1650 Cultural services	1,733,353	2,114,779				2,114,779	381,426	67,176		448,602	1,666,177
1698 Other	0	0				0	0			0	0
1699 Subtotal	24,363,773	41,227,041	363,552	114,128	0	41,476,465	16,863,268	888,487	108,186	17,643,569	23,832,896
<b>Planning and development</b>											
1810 Planning and zoning	1,947	18,733	13,114	8,519		23,328	16,786	1,894	8,519	10,161	13,167
1820 Commercial and Industrial	191,501	287,915				287,915	96,414	14,516		110,930	176,985
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	29,675,441	81,333,887		81,333,887		0	51,658,446		51,658,446	0	0
1899 Subtotal	29,868,889	81,640,535	13,114	81,342,406	0	311,243	51,771,646	16,410	51,666,965	121,091	190,152
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	154,885,347	309,867,337	15,708,645	84,822,191	28,419	240,725,372	154,981,992	5,471,931	53,884,204	106,569,719	134,155,653

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# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 51

## SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

### SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
<b>General Capital Assets</b>				
2005	Land . . . . .	7,613,934	7,581,518	
2010	Land Improvements . . . . .	373,048	373,048	
2020	Buildings . . . . .	45,756,807	15,921,298	
2030	Machinery & Equipment . . . . .	1,333,565	1,033,184	
2040	Vehicles . . . . .	2,489,738	2,474,593	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Yard Improvements</td></tr></table> . . . . .	Yard Improvements	10,572,758	10,167,193
Yard Improvements				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Linear Assets</td></tr></table> . . . . .	Linear Assets	811,039	796,157
Linear Assets				
2099	<b>Total General Capital Assets</b>	68,950,889	38,346,991	
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
<b>Infrastructure Assets</b>				
2205	Land . . . . .	777,650	777,650	
2210	Land Improvements . . . . .	0		
2220	Buildings . . . . .	7,955,623	13,274,344	
2230	Machinery & Equipment . . . . .	818,852	1,001,998	
2240	Vehicles . . . . .	709,025	562,401	
2250	Linear Assets . . . . .	72,945,250	77,341,386	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Other Assets</td></tr></table> . . . . .	Other Assets	2,728,058	2,850,883
Other Assets				
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	
2299	<b>Total Infrastructure Assets</b>	85,934,458	95,808,662	
9920	<b>Total Tangible Capital Assets</b>	154,885,347	134,155,653	
2405	<b>Construction-in-progress</b>	3,555,305	4,184,408	
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	158,440,652	138,340,061	

2018.01

# FIR2018: Kincardine M

# Schedule 51

Asmt Code: 4108

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

MAH Code: 41625

for the year ended December 31, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	0	83,664	19,442	64,222
	<b>Protection services</b>				
0410	Fire	0	97,750	97,750	0
0420	Police	0	0	0	0
0421	Court Security	0	0	0	0
0422	Prisoner Transportation	0	0	0	0
0430	Conservation authority	0	0	0	0
0440	Protective inspection and control	0	0	0	0
0445	Building permit and inspection services	0	0	0	0
0450	Emergency measures	0	0	0	0
0460	Provincial Offences Act (POA)	0	0	0	0
0498	Other	0	0	0	0
<b>0499</b>		0	0	0	0
	<b>Transportation services</b>				
0611	Roads - Paved	33,457	1,581,480	1,540,728	74,209
0612	Roads - Unpaved	0	65,312	65,312	0
0613	Roads - Bridges and Culverts	98,208	196,660	183,360	111,508
0614	Roadways - Traffic Operations & Roadside	0	64,620	64,620	0
0621	Winter Control - Except sidewalks, Parking Lots	0	325,355	325,355	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0	0	0
0631	Transit - Conventional	0	0	0	0
0632	Transit - Disabled & special needs	0	0	0	0
0640	Parking	0	0	0	0
0650	Street lighting	0	0	0	0
0660	Air transportation	0	0	0	0
0698	Other	0	0	0	0
<b>0699</b>		131,665	2,233,427	2,179,375	185,717
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	694,082	4,974,651	4,640,886	1,027,847
0812	Wastewater treatment & disposal	745,562	12,350	0	757,912
0821	Urban storm sewer system	20,052	0	20,052	0
0822	Rural storm sewer system	0	0	0	0
0831	Water treatment	4,323	144,105	101,620	46,808
0832	Water distribution/transmission	840,797	301,709	412,794	729,712
0840	Solid waste collection	0	0	0	0
0850	Solid waste disposal	83,742	233,624	121,696	195,670
0860	Waste diversion	0	0	0	0
0898	Other	0	0	0	0
<b>0899</b>		2,388,558	5,666,439	5,297,048	2,757,949
	<b>Health services</b>				
1010	Public health services	0	0	0	0
1020	Hospitals	0	0	0	0
1030	Ambulance services	0	0	0	0
1035	Ambulance dispatch	0	0	0	0
1040	Cemeteries	0	83,988	83,988	0
1098	Other	176,639	431,726	0	608,365
<b>1099</b>		176,639	515,714	83,988	608,365
	<b>Social and family services</b>				
1210	General assistance	0	0	0	0
1220	Assistance to aged persons	0	0	0	0
1230	Child care	0	0	0	0
1298	Other	0	0	0	0
<b>1299</b>		0	0	0	0
	<b>Social Housing</b>				
1410	Public Housing	0	0	0	0
1420	Non-Profit/Cooperative Housing	0	0	0	0
1430	Rent Supplement Programs	0	0	0	0
1497	Other	0	0	0	0
1498	Other	0	0	0	0
<b>1499</b>		0	0	0	0
	<b>Recreation and cultural services</b>				
1610	Parks	94,622	102,543	83,671	113,494
1620	Recreation programs	0	0	0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	22,308	110,190	132,498	0
1634	Rec. Fac. - All Other	134,823	415,221	103,124	446,920
1640	Libraries	0	0	0	0
1645	Museums	0	0	0	0
1650	Cultural services	0	7,741	0	7,741
1698	Other	0	0	0	0
<b>1699</b>		251,753	635,695	319,293	568,155
	<b>Planning and development</b>				
1810	Planning and zoning	72,450	3,532,619	3,605,069	0
1820	Commercial and Industrial	0	0	0	0
1830	Residential development	0	0	0	0
1840	Agriculture and reforestation	0	0	0	0
1850	Tile drainage/shoreline assistance	0	0	0	0
1898	Other	534,240	0	534,240	0
<b>1899</b>		606,690	3,532,619	4,139,309	0
1910	Other	0	0	0	0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>3,555,305</b>	<b>12,765,308</b>	<b>12,136,205</b>	<b>4,184,408</b>

2018/01

**FIR2018: Kincardine M**

Asmt Code: 4108  
MAH Code: 41625

**Schedule 53**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATION:**  
for the year ended December 31, 2018

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	7,761,049
1020	Acquisition of tangible capital assets . . . . .	-17,392,844
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	5,471,931
1031	Contributed (Donated) tangible capital assets . . . . .	-79,830
1032	Change in construction-in-progress . . . . .	629,103
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	502,028
1050	Proceeds on sale of tangible capital assets . . . . .	760,519
1060	Write-downs of tangible capital assets . . . . .	
1070	Other TCA transferred to equity investment in Bruce Telecom	30,209,681
1071	Other Equity adjustment in Bruce Telecom	-114,816
1099	<b>Subtotal</b>	19,985,772
1210	Change in supplies inventories . . . . .	443,281
1220	Change in prepaid expenses . . . . .	630,587
1230	Other	
1299	<b>Subtotal</b>	1,073,868
1410	(Increase)/decrease in net financial assets/net debt . . . . .	28,820,689
1420	Net financial assets (net debt), beginning of year . . . . .	29,047,706
9910	Net financial assets (net debt), end of year . . . . .	57,868,395

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	
0298	Other	
0299	<b>Subtotal</b>	0
<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) . . . . .	8,254,082
0410	Municipal User Fees & Service Charges . . . . .	37,453
0415	Development Charges (SLC 61 0299 08) . . . . .	670,128
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	7,404
0419	Donations . . . . .	
0420	Other	5,628,101
0446	Proceeds from the sale of Tangible Capital Assets, etc. . . . .	6,106
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	<b>Subtotal</b>	14,603,274
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	707,828
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	812,129
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	355,903
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	19,983
0502	<b>Subtotal</b>	1,895,843
0499	<b>Subtotal</b>	16,499,117
0610	Contributed (Donated) tangible capital assets . . . . .	79,830
9920	<b>Total Capital Financing</b>	16,578,947
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-264,624

2018.01

**FIR2018: Kincardine M**

**Schedule 54**

Asmt Code: 4108

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

MAH Code: 41625

for the year ended December 31, 2018

\* 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**

		2018 Actual 1 \$
<b>Operating Transactions</b>		
<b>Cash received from</b>		
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/> . . . . .	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	0
9920	Cash and cash equivalents, end of year . . . . .	0

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
9940	<b>Cash and cash equivalents, end of year</b> . . . . .	0
<b>Cash:</b>		
1501	Unrestricted . . . . .	1
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year</b> . . . . .	0



2018.01001

# FIR2018: Kincardine M

# Schedule 54

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2018

\* 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

		2018 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	7,761,049
2020	Non-cash items including amortization . . . . .	4,907,515
2021	Contributed (Donated) tangible capital assets . . . . .	-79,830
2022	Change in non-cash assets and liabilities . . . . .	612,134
2030	Prepaid expenses . . . . .	-39,554
2040	Change in deferred revenue . . . . .	-611,649
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Cash provided by operating transactions</b>	<b>12,549,665</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	760,519
0620	Cash used to acquire tangible capital assets . . . . .	-12,937,484
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	<b>-12,176,965</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	-116,937
0820	Portfolio investments . . . . .	
0898	Other <input type="text" value="Change in loans and dividends receivable"/> . . . . .	-682,707
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>-799,644</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-705,555
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	<b>-705,555</b>
1210	Increase in cash and cash equivalents . . . . .	-1,132,499
1220	Cash and cash equivalents, beginning of year . . . . .	31,299,262
9920	Cash and cash equivalents, end of year . . . . .	30,166,763

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	30,166,763
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
9940	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>30,166,763</b>

		1 \$
<b>Cash:</b>		
1501	Unrestricted . . . . .	27,374,988
1502	Restricted . . . . .	2,791,775
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>30,166,763</b>

# FIR2018: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	3,500,690	26,221,789	6,480,949
0310 Allocation of Surplus		7,808,788	22,386
0315 Allocation of Surplus : for operating			22,386
0320 Allocation of Surplus : for capital		7,808,788	
<b>Development Charges Act</b>			
0610 Non-discounted services	225,886		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	225,886		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	9,250		
0841 Investment Income	63,899	559,270	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	202,607		
0862 Gasoline Tax - Federal	355,903		
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>	857,545	8,368,058	22,386
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset		8,254,082	
1015 For current operations		19,871	88,015
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	670,128		
1026 Development Charges earned to operations (SLC 61 0299 07)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	7,404		
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)	710,057		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			-1,104,639
0910 Less: Utilization (deferred revenue recognized)	1,387,589	8,273,953	-1,016,624
<b>2099 Balance, end of year</b>	2,970,646	26,315,894	7,519,959

2018.01

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds . . . . .			330,493
5020	Contingencies . . . . .			2,715,479
	Asset Replacement funds for: Sewer & Water			
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			
5060	Sick leave . . . . .			
5070	Insurance . . . . .			
5080	Workplace Safety and Insurance Board (WSIB) . . . . .		370,499	
5090	Post-employment benefits . . . . .			
5091	Tax rate stabilization . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debtenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>				
5205	General government . . . . .		4,962,980	
5210	Protection services . . . . .		86,322	1,015
	Transportation services:			
5215	Roadways . . . . .			
5216	Winter Control . . . . .		50,347	
5220	Transit . . . . .			
5221	Parking . . . . .			
5222	Street lighting . . . . .			
5223	Air transportation . . . . .			
	Environmental services:			
5225	Wastewater system . . . . .		7,725,340	
5230	Storm water system . . . . .			
5235	Waterworks system . . . . .		9,978,799	
5240	Solid waste collection . . . . .			
5245	Solid waste disposal . . . . .		4,805	
5246	Waste diversion . . . . .		508,336	497,942
5250	Health services . . . . .		998,485	
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .		544,142	
5266	Recreation programs . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .		212,296	
5274	Recreation facilities - All Other . . . . .		459,714	
5275	Libraries . . . . .		53,626	
5276	Museums . . . . .			
5277	Cultural services . . . . .			
5280	Planning and development . . . . .		360,203	
5290	Other <input type="text" value="Westario"/> . . . . .			3,975,030
<b>Obligatory Deferred Revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	792,115		
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .	28,746		
5661	Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	1,972,828		
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .			
5692	Canada Transit Funding (Bill C-48) . . . . .			
5693	Building Canada Fund (BCF) . . . . .			
5695	Other <input type="text" value="Inverhuron Sewer"/> . . . . .	176,957		
5696	Other . . . . .			
5697	Other . . . . .			
5698	Other . . . . .			
5699	Other . . . . .			
9930	<b>TOTAL</b>	2,970,646	26,315,894	7,519,959

2018.01

**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2018

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	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	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>											
0205 General Government . . . . .	8,444	3,377	144		3,521					0	11,965
0210 Fire Protection . . . . .	28,685	11,527	490		12,017					0	40,702
0215 Police Protection . . . . .	0				0					0	0
0220 Roads and Structures . . . . .	75,193	29,744	1,290		31,034					0	106,227
0225 Transit . . . . .	0				0					0	0
0230 Wastewater . . . . .	575,587	77,947	7,355		85,302		660,889			660,889	0
0235 Stormwater . . . . .	0				0					0	0
0240 Water . . . . .	352,092	38,105	6,652		44,757		6,749			6,749	390,100
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 . . . . .	126,606	44,007	2,371		46,378		2,490			2,490	170,494
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 . . . . .	1,125	795	20		815					0	1,940
0290 Other . . . . .	47,492	19,014	811		19,825					0	67,317
0295 Other . . . . .	1,966	1,370	34		1,404					0	3,370
0296 Other . . . . .	0				0					0	0
0297 Other . . . . .	0				0					0	0
<b>0299 TOTAL</b>	<b>1,217,190</b>	<b>225,886</b>	<b>19,167</b>	<b>0</b>	<b>245,053</b>	<b>0</b>	<b>670,128</b>	<b>0</b>	<b>0</b>	<b>670,128</b>	<b>792,115</b>



2018.01001

**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2018

2018.01

**FIR2018: Kincardine M**

**Schedule 70**

Asmt Code: 4108  
MAH Code: 41625

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	30,166,763
<b>Accounts receivable</b>		
0410	Canada	318,382
0420	Ontario	133,448
0430	Upper-tier	
0440	Other municipalities	37,181
0450	School boards	
0490	Other receivables	2,381,439
0499	<b>Subtotal</b>	<b>2,870,450</b>
<b>Taxes receivable</b>		
0610	Current year's levies	836,115
0620	Prior year's levies	235,680
0630	Prior year's levies	54,733
0640	Penalties and interest	86,731
0690	LESS: Allowance for uncollectables	46,352
0699	<b>Subtotal</b>	<b>1,166,907</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	30,500,775
0828	Other	4,936,339
0829	<b>Subtotal</b>	<b>35,437,114</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	461,182
0845	<b>Subtotal</b>	<b>461,182</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	61,195
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	<b>61,195</b>
9930	<b>TOTAL Financial Assets</b>	<b>70,163,611</b>
8010	* Market value of Investments included in Line 0829	35,498,250

2018.01

**FIR2018: Kincardine M****Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2018

<b>Liabilities</b>		1
		\$
<b>Temporary loans</b>		
2010	Operating purposes . . . . .	
<b>Tangible Capital Assets:</b>		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	39,175
2220	Ontario . . . . .	53,429
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	172
2250	School boards . . . . .	
2260	Interest on debt . . . . .	15,322
2270	Trade accounts payable . . . . .	4,343,916
2290	Other . . . . .	
2299	<b>Subtotal</b>	4,452,014
2301	Estimated Tax Liabilities (PS3510) . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	2,970,646
2490	Other . . . . .	1,008,533
2499	<b>Subtotal</b>	3,979,179
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	3,021,614
2620	Debt payable to others . . . . .	
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other . . . . .	
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	3,021,614
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	428,849
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	413,560
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	
2899	<b>Subtotal post employment benefits</b>	413,560
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	<b>TOTAL Liabilities</b>	12,295,216
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	57,868,395
<b>Non-Financial Assets</b>		
		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	138,340,061
6250	Inventories of Supplies . . . . .	433,637
6260	Prepaid Expenses . . . . .	180,922
6299	<b>Total Non-Financial Assets</b>	138,954,620
9970	<b>Total Accumulated Surplus/(Deficit)</b>	196,823,015
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		
		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	135,605,613
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	33,835,853
6430	General Surplus/ (Deficit) . . . . .	446,734
6431	Unexpended capital financing . . . . .	-264,624
<b>Local boards</b>		
5030	Transit operations . . . . .	346
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	2,951
5076	Other . . . . .	
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
5098	<b>Total Local Boards</b>	3,297
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	28,038,551
6601	Unfunded Employee Benefits . . . . .	-413,560
6602	Unfunded Landfill closure costs . . . . .	-428,849
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
6699	<b>Total Other</b>	-842,409
9971	<b>Total Accumulated Surplus/(Deficit)</b>	196,823,015



2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Single/Lower-Tier ONLY **Schedule 72**

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,407,026
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	398,084
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	28,979,590
0225	PLUS: Current Year Penalties and Interest . . . . .	216,373
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	29,661,680
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	206,594
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Change in Allowance"/> . . . . .	34,108
0290	Taxes receivable, end of year . . . . .	1,166,907
<b>Cash Collections</b>		9
		\$
0610	Current year's tax . . . . .	27,936,881
0620	Previous year's tax . . . . .	1,069,714
0630	Penalties and interest . . . . .	257,001
0640	Amounts added to tax bills for collection purposes only . . . . .	398,084
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	29,661,680

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2018

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
<b>Tax Adjustments Applied to Taxation</b>										
1099	Municipal Act (353, 354, 357, 358, RfR)	38,430	77	5,319	265	44,091	88,918	52,669	185,678	
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 (Mu					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)	3,385	12	791	45	4,233	2,855	1,775	8,863	
2299	Vacant Unit Rebates (Mun. Act 364)	2,731	10	638	37	3,416	2,313	1,433	7,162	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other Royal Canadian Legion					0	3,068	1,823	4,891	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	44,546	99	6,748	347	51,740	97,154	57,700	206,594	
<b>Tax Adjustments Not Applied to Taxation</b>										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					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	
<b>Additional Information</b>										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	3,799,481	7,302	518,942	23,437	4,349,162				

2018.01

**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

**1. Debt burden of the municipality**

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	2,623,051
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	398,563
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>3,021,614</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"/>	
0699	<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"/>	
0899	<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"/>	
1099	<b>Subtotal</b>	<b>0</b>
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,021,614</b>

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

1210	Sinking fund debentures . . . . .	
1220	Instalment (serial) debentures . . . . .	1,822,195
1230	Long term bank loans . . . . .	398,563
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text" value="Streetlight Agreement"/>	800,856
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,021,614</b>

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

1405	General government . . . . .	1,299,267
1410	Protection services . . . . .	235,764
Transportation services:		
1415	Roadways . . . . .	
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	
1422	Street Lighting . . . . .	800,856
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 . . . . .	357,531
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 . . . . .	41,031
1475	Libraries . . . . .	
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	287,165
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,021,614</b>

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

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

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

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

**6. Details of sinking fund balance**

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
2199	<b>Subtotal</b>	<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"/>
2499	<b>TOTAL</b>	<b>0</b>



2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

### 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 2019 . . . . .	698,019	73,722					61,832	17,230
3220	Year 2020 . . . . .	311,738	56,837					61,045	13,520
3230	Year 2021 . . . . .	324,570	47,512					48,824	9,857
3240	Year 2022 . . . . .	337,978	37,708					33,113	6,928
3250	Year 2023 . . . . .	351,990	27,401					35,099	4,941
3260	Years 2024 to 2028 . . . . .	710,154	22,027					47,252	6,882
3270	Years 2029 onwards . . . . .								
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	<b>2,734,449</b>	<b>265,207</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>287,165</b>	<b>59,358</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.

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		Westario Power Inc.	Bruce Telecom Holdings Inc.				
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current	15,654,986	2,790,287				18,445,273
0220	Capital	54,474,049	26,238,259				80,712,308
0297	Other						0
0298	Other <input type="text" value="Regulatory debit balances"/>	6,141,627					6,141,627
<b>0299</b>	<b>Total Assets</b>	<b>76,270,662</b>	<b>29,028,546</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,299,208</b>
<b>Liabilities</b>							
0410	Current	12,249,009	2,420,228				14,669,237
0420	Long-term	29,058,037	716,523				29,774,560
0497	Other						0
0498	Other <input type="text" value="Regulatory credit balances"/>	792,554					792,554
<b>0499</b>	<b>Total Liabilities</b>	<b>42,099,600</b>	<b>3,136,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,236,351</b>
<b>9910</b>	<b>Net Equity</b>	<b>34,171,062</b>	<b>25,891,795</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,062,857</b>
0610	Municipality's Share	4,608,980	25,891,795				30,500,775
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues	62,894,064	17,154,647				80,048,711
0820	Expenses	60,542,363	16,443,461				76,985,824
<b>9920</b>	<b>Net Income (Loss)</b>	<b>2,351,701</b>	<b>711,186</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,062,887</b>
1010	Municipality's Share	317,480	711,186				1,028,666
1020	Dividends paid	450,000	500,000				950,000

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

### 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 (2018) . . . . .
- 2220 Outstanding Loans as of 2018 . . . . .

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

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

#### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019 . . . . .
- 2620 Year: 2020 . . . . .
- 2630 Year: 2021 . . . . .
- 2640 Year: 2022 . . . . .
- 2650 Year: 2023 . . . . .
- 2660 Years beyond 2023 . . . . .

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






**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2018

**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	2.00	7.00
0210 Fire	5.00	0.00	0.00
0211 Uniform	5.00		
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	38.00	3.00	21.00
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	39.00	58.00
0250 Libraries			
0255 Planning	5.00		1.00
0290 Other	1.00		3.00
<b>0298 Subtotal</b>	<b>82.00</b>	<b>44.00</b>	<b>91.00</b>

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)

**Employees of Joint Local Boards**

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
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>82.00</b>	<b>44.00</b>	<b>91.00</b>

**FIR2018: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2018

**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
#	\$
177	23,540,022
7	3,819,700
141	27,778,146
<b>325</b>	<b>55,137,868</b>

**5. Insured value of physical assets**

1410 Buildings . . . . .

1420 Machinery and equipment . . . . .

1430 Vehicles . . . . .

1497 Other  Total

1498 Other

1499 **Subtotal**

1
\$
129,007,491
<b>129,007,491</b>

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

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018) . . . . .

1
\$
1,417,737

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2018

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					

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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						

2018.01001

# FIR2018: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

(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%		

**FIR2018: Kincardine M**

Asmt Code: 4108

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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2018

**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 2018 based on permits issued. . . . .

1 \$
55,137,868

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

Median Number of Working Days
1
#
5

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)** . . . . .

Reference : provincial standard is 10 working days

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)** . . . . .

Reference : provincial standard is 15 working days

8
---

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)** . . . . .

Reference : provincial standard is 20 working days

15
----

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications** . . . . .

--

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

**Number Of Building Permit Applications**

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

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
161	53	214

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

71	24	95
----	----	----

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

13	3	16
----	---	----

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

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

1322 **Subtotal**

245	80	325
-----	----	-----

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 . . . . .

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
54	56	2

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

8	8	
---	---	--

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

12	12	
----	----	--

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

0	0	
---	---	--

1358 **Subtotal**

74	76	2
----	----	---

**Land Designated for Agricultural Purposes**

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018. . . . .

Hectares
1
#
45,764

**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? . . . . .

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

**FIR2018: Kincardine M**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2018

1725	Indicate the rating system used and the year the rating was conducted.				Roads Needs Study 2015						
1730	Roads : Total UnPaved Lane Km	299									
1740	Winter Control : Total Lane Km maintained in winter	805									
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	4,022									
1755	Transit : Population of Service Area.	11,390									
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	5,612									
<b>Rating Of Bridges And Culverts</b>											
1765	Bridges	17	26								
1766	Culverts	40	55								
1767	<b>Subtotal</b>	<b>57</b>	<b>81</b>								
		<table border="1"> <tr> <th>Number of structures where the condition of primary components is rated as good to very good, requiring only repair</th> <th>Total Number</th> </tr> <tr> <td>1</td> <td>2</td> </tr> <tr> <td>#</td> <td>#</td> </tr> </table>		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number	1	2	#	#		
Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number										
1	2										
#	#										
1768	Have all bridges and culverts in the municipal system been rated?				Y						
1769	Indicate the rating system used and the year the rating was conducted.				Bridge Needs Study 2017						
<b>12. Environmental Services</b>											
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0									
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	90									
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,367,244									
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	3,888									
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	83									
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.	1,094,229									
1850	Water Main Breaks : Number of water main breaks in a year.	6									
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	105									
1860	Solid Waste Collection : Total tonnes collected from all property classes.	3,747									
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	3,249									
1870	Waste Diversion : Total tonnes diverted from all property classes.	1,756									
<b>13. Recreation Services</b>											
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	22									
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	31,360									
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	65,775									
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>											
2310	Fire Services: Other revenue.										
2320	Paved Roads : Other revenue.										
2330	Solid Waste Disposal : Other revenue.										
2340	Waste Diversion : Other Revenue.										
2370	Assessment on Exempt Properties (Enter data from returned roll)				69,607,261						

**FIR2018: Kincardine M** **Schedule 81**  
**Asmt Code: 4108** **ANNUAL DEBT REPAYMENT LIMIT**  
**MAH Code: 41625** **based on the information reported for the year ended December 31, 2018**

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020**  
**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) . . . . .	705,555
0220	Interest (SLC 74 3099 02) . . . . .	117,862
0299	<b>Subtotal</b>	<b>823,417</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>823,417</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>823,417</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	34,338,537
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	112
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,399,486
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	474,769
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	710,057
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	152,974
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-502,028
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	670,128
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	7,404
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	79,830
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	1,028,666
2299	<b>Subtotal</b>	<b>5,021,286</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>29,317,139</b>
2620	<b>25% of Net Revenues</b>	<b>7,329,285</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>6,505,868</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =



2018.01

# FIR2018: Kincardine M

# Schedule 83

Asmt Code: 4108

## NOTES

MAH Code: 41625

for the year ended December 31, 2018

### 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 :