

# 2014 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: **2014-V01**

## 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	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
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60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

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

0020	Name . . . . .	Roxana Baumann
0022	Telephone . . . . .	519-396-3468 X107
0024	Fax . . . . .	519-396-1488
0028	Email <b>(Required)</b> . . . . .	<a href="mailto:rbaumann@kincardine.net">rbaumann@kincardine.net</a>
0030	Website address of Municipality . . . . .	<a href="http://www.kincardine.net">www.kincardine.net</a>
0091	Municipal Auditor . . . . .	Matthew Betik
0092	Municipal Audit Firm . . . . .	KPMG
0095	Municipal Auditor's Email <b>(Required)</b> . . . . .	<a href="mailto:mbetik@kpmg.ca">mbetik@kpmg.ca</a>
0090	Municipal Treasurer . . . . .	Roxana Baumann
0093	Municipal Treasurer's Email <b>(Required)</b> . . . . .	<a href="mailto:rbaumann@kincardine.net">rbaumann@kincardine.net</a>
0094	Date . . . . .	04-Jun-2015

### Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors . . . . .

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen . . . . .

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

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

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households . . . . .	5,789	Stats Can
0041 Population . . . . .	11,174	Stats Can
0042 Youth Population . . . . .	1,600	Stats Can

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

for the year ended December 31, 2014

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) . . . . .	12,044,105
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	170,885
9940	<b>Subtotal</b>	<b>12,214,990</b>
0510	Estimated tax revenue . . . . .	1,021
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,239,000
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	<b>1,239,000</b>
0810	Conditional Grants Ontario conditional grants (SLC 12 9910 01) . . . . .	313,061
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	216,487
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	1,000
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	145,048
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) . . . . .	133,335
0899	<b>Subtotal</b>	<b>808,931</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	121,423
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04) . . . . .</b>	<b>27,187,783</b>
1410	Licences, permits, rents, etc. Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	23,862
1430	Rents, concessions and franchises . . . . .	1,026,346
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . . Building permit reserve transfer	-472,180
1499	<b>Subtotal</b>	<b>578,028</b>
1605	Fines and penalties Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	640
1620	Penalties and interest on taxes . . . . .	233,911
1698	Other . . . . . Water/Sewer Arrears Interest	15,307
1699	<b>Subtotal</b>	<b>249,858</b>
1805	Other revenue Investment income . . . . .	190,708
1806	Interest earned on reserves and reserve funds . . . . .	403,937
1811	Gain/Loss on sale of land & capital assets . . . . .	-770,356
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	0
1814	Other Deferred revenue earned	
1830	Donations . . . . .	324,915
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	443,366
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 Low Level Waste	784,952
1891	Other . . . . . Other	161,363
1892	Other . . . . . Westario dividends	-95,235
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>1,443,650</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	283,731
9910	<b>TOTAL Revenues</b>	<b>44,128,415</b>

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

for the year ended December 31, 2014

**Continuity of Accumulated Surplus/(Deficit)**

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	44,128,415
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	41,974,146
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	2,154,269
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	171,634,043
2061	Prior period adjustments . . . . .	1,942,341
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	173,576,384
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01) . . . . .	175,730,653

**Continuity of Government Business Enterprise Equity**

		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	1,290,890
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	283,731
6060	PLUS: . . . . . Dividends . . . . .	-95,235
6090	Government Business Enterprise Equity, end of year . . . . .	1,479,386

**Total of line 0899 includes:**

**Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	63,220
4019	Provincial Gas Tax for Transit capital expenses . . . . .	46,439
4020	Provincial Gas Tax . . . . .	109,659

**Total of line 0899 includes:**

**Canada Gas Tax Funding**

		1
		\$
4025	General Government . . . . .	332,704
	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	Canada Gas Tax . . . . .	332,704

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**Schedule 12**  
**GRANTS, USER FEES AND SERVICE CHARGES**  
for the year ended December 31, 2014

	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>	4,555			489,147			
<b>Protection services</b>							
0410 Fire			5,000	14,030			
0420 Police	43,328			10,842			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	6,112			761,107			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other <input type="text" value="CDN Coast Guard Training"/>				5,637			
<b>0499 Subtotal</b>	<b>49,440</b>	<b>0</b>	<b>5,000</b>	<b>791,616</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Transportation services</b>							
0611 Roads - Paved	640			11,078			
0612 Roads - Unpaved				6,593			
0613 Roads - Bridges and Culverts				2,109			
0614 Roads - Traffic Operations & Roadside				7,032			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	113,651			32,500	46,439		
0640 Parking							
0650 Street lighting							
0660 Air transportation				54,374			
0698 Other <input type="text"/>							
<b>0699 Subtotal</b>	<b>114,291</b>	<b>0</b>	<b>0</b>	<b>113,686</b>	<b>46,439</b>	<b>0</b>	<b>0</b>
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,141,228	72,524	72,524	
0812 Wastewater treatment & disposal				759,818			
0821 Urban storm sewer system				365			
0822 Rural storm sewer system							
0831 Water treatment				1,692,328			
0832 Water distribution/transmission				2,550,829	72,524	72,524	
0840 Solid waste collection	938			121,623			
0850 Solid waste disposal				562,383			
0860 Waste diversion	79,520			132,787			
0898 Other <input type="text"/>							
<b>0899 Subtotal</b>	<b>80,458</b>	<b>0</b>	<b>0</b>	<b>6,961,361</b>	<b>145,048</b>	<b>145,048</b>	<b>0</b>
<b>Health services</b>							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries	894			63,066			
1098 Other <input type="text"/>							
<b>1099 Subtotal</b>	<b>894</b>	<b>0</b>	<b>0</b>	<b>63,066</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other <input type="text"/>							
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
<b>1499 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Recreation and cultural services</b>							
1610 Parks	8,689			10,313	25,000		
1620 Recreation programs	8,555		32,982	325,613			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				114,340			
1634 Recreation facilities - All Other			32,982	141,901			
1640 Libraries			50,459				
1645 Museums							
1650 Cultural services			1,000				
1698 Other <input type="text"/>							
<b>1699 Subtotal</b>	<b>17,244</b>	<b>1,000</b>	<b>116,423</b>	<b>592,167</b>	<b>25,000</b>	<b>0</b>	<b>0</b>
<b>Planning and development</b>							
1810 Planning and zoning				37,495			
1820 Commercial and industrial	5,180			13,802			
1830 Residential development							
1840 Agriculture and reforestation	40,999			59,116			
1850 Tile drainage/shoreline assistance				103			
1898 Other <input type="text" value="Bruce Telecom"/>				18,066,224			
<b>1899 Subtotal</b>	<b>46,179</b>	<b>0</b>	<b>0</b>	<b>18,176,740</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910 Other <input type="text"/>							
<b>9910 TOTAL</b>	<b>313,061</b>	<b>1,000</b>	<b>121,423</b>	<b>27,187,783</b>	<b>216,487</b>	<b>145,048</b>	<b>0</b>

# FIR2014: Kincardine M

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2014

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	100.0%			10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial . . . . .	62.0%	18,134	5,197	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial . . . . .	77.1%			10.0%	5.0%	250	250	Y	Y	Y

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

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

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

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

#### 5. Rebates for Eligible Charities

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

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

To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential . . . . .	2	20140303	20140602	2	20140902	20141201
1220	M Multi-Residential . . . . .	2	20140303	20140602	2	20140902	20141201
1230	F Farmland . . . . .	2	20140303	20140602	2	20140902	20141201
1240	T Managed Forest . . . . .	2	20140303	20140602	2	20140902	20141201
1250	C Commercial . . . . .	2	20140303	20140602	2	20140902	20141201
1260	I Industrial . . . . .	2	20140303	20140602	2	20140902	20141201
1270	P Pipeline . . . . .						
1298	Other <input type="text"/> . . . . .						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2014

1. GENERAL PURPOSE LEVY INFORMATION

Summary table showing Phase-In Taxable Assessment, LT/ST Taxes, UT Taxes, Education Taxes, and TOTAL for amount 1,948,719.337.

Main data table with columns: RTC RTO, Tax Band, Property Class, Tax Rate Description, Tax Ratio, Percent of Full Rate, CVA Assessment, Phase-In Taxable Assessment, Tax Rates (LT/ST, UT, EDUC, TOTAL), Municipal Taxes (LT/ST, UT), Education Taxes, and TOTAL. Includes rows for various residential, commercial, and industrial properties, ending with a Subtotal row for 2,129,075,555.

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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

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

9499

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
0			0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL		
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$		
4001																	
0010	0	Residential	Full Occupied	1.000000	100%									0			0
														0			0
														0			0
														0			0
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														0			0
9401			Subtotal			0	0							0			0

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**Schedule 22**

**MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2014

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

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 Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
0010	RT	0	Residential	Full Occupied	1.000000	100%							0		0
													0		0
													0		0
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													0		0
9601				Subtotal			0	0					0		0



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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	2,514,402		-2,514,402	0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	52,239	39,371	19,542	111,152
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	11,977,662	7,107,343	4,242,283	23,327,288
<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 . . . . .	27,657			27,657
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .	1,256			1,256
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .	49,980			49,980
8097	Other <input type="text" value="Other"/>	35,486			35,486
9890	<b>Subtotal</b>	114,379	0	0	114,379
<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>	12,092,041	7,107,343	4,242,283	23,441,667

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment 9,655,760	LT/ST PILS 58,584	UT PILS 43,998	Education PILS 56,969	TOTAL 159,551
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RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Kincardine M													
1015	RP 0	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	2,200	2,050	0.509698%	0.382799%	0.203000%	1.095497%	10	8	4	22
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,224,000	1,768,405	0.509698%	0.382799%		0.892497%	9,014	6,769	0	15,783
1210	CF 0	Commercial	PIL: Full Occupied	1.233100	100%	5,595,000	4,995,600	0.628508%	0.472030%	1.140296%	2.240834%	31,398	23,581	56,965	111,944
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	3,024,600	2,889,705	0.628508%	0.472030%		1.100538%	18,162	13,640	0	31,802
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
				0.000000								0	0	0	0
9201							Subtotal	10,845,800	9,655,760			58,584	43,998	56,969	159,551

**FIR2014: Kincardine M**

Asmt Code: 4108  
 MAH Code: 41625

**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
 for the year ended December 31, 2014

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

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

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates				Municipal PILS			TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS		
								8	9	10	11	12	13	14		15
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
4001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%										
9401				Subtotal				0	0					0		0

**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 24  
PAYMENTS-IN-LIEU of TAXATION  
for the year ended December 31, 2014**

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	PIL CVA Assessment \$	PIL Phased-In Assessment \$	Tax Rates				Municipal PILS		Education PILS \$	TOTAL \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001															
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%										
9601			Subtotal			0	0					0			0

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Asmt Code: 4108

MAH Code: 41625

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2014

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	58,584	43,998	56,969	159,551
<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 . . . . .	50,087	9,357		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>	55,337	9,357	0	64,694
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	113,921	53,355	56,969	224,245

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2014

### 1. Municipal and School Board Taxation

						TOTAL								
						100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
							81.946%	0.179%	17.045%	0.830%	0.000%			
						Distribution of Education Taxes in column 6 by School Board								
						ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
						7	8	9	10	11				
						\$	\$	\$	\$	\$				
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)													
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	LT / ST	UT	Education Taxes						
	16	2	18	17	3	4	5	6						
	\$	\$	\$	\$	\$	\$	\$	\$						
0010	Residential	1,447,278,510	1,447,278,510	1,333,232,153	1,333,232,153	14,605,516	6,795,456	5,103,599	2,706,461	2,483,952	1,731	215,257	5,521	
0050	Multi-residential	15,352,000	15,352,000	13,873,865	13,873,865	151,988	70,715	53,109	28,164	26,401	68	1,510	185	
0110	Farmland	346,145,375	86,536,344	289,204,213	72,301,053	792,056	368,517	276,768	146,771	141,793	167	4,811		
0140	Managed Forests	2,286,600	571,650	2,020,777	505,194	5,535	2,575	1,934	1,026	925		100	1	
9110	<b>Subtotal</b>	<b>1,811,062,485</b>	<b>1,549,738,504</b>	<b>1,638,331,008</b>	<b>1,419,912,266</b>	<b>15,555,095</b>	<b>7,237,263</b>	<b>5,435,410</b>	<b>2,882,422</b>	<b>2,653,071</b>	<b>1,966</b>	<b>221,678</b>	<b>5,707</b>	<b>0</b>
0210	Commercial	145,326,523	178,165,849	141,348,615	173,269,752	3,148,723	883,153	663,277	1,602,293	1,313,015	2,868	273,111	13,299	0
0215	Commercial New Construction	15,898,400	19,586,745	15,447,040	19,030,640	345,831	96,998	72,849	175,984	144,212	315	29,996	1,461	0
0310	Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320	Office Building	56,448,600	69,606,769	54,480,850	67,180,336	1,220,826	342,417	257,166	621,243	509,084	1,112	105,891	5,156	0
0325	Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	4,102,500	5,041,591	3,922,950	4,821,079	87,610	24,573	18,455	44,582	36,533	80	7,599	370	0
0345	Shopping Centre New Construc	1,352,000	1,667,151	1,323,460	1,631,959	29,656	8,318	6,247	15,091	12,366	27	2,572	125	0
9120	<b>Subtotal</b>	<b>223,128,023</b>	<b>274,068,106</b>	<b>216,522,915</b>	<b>265,933,766</b>	<b>4,832,646</b>	<b>1,355,459</b>	<b>1,017,994</b>	<b>2,459,193</b>	<b>2,015,210</b>	<b>4,402</b>	<b>419,169</b>	<b>20,411</b>	<b>0</b>
0510	Industrial	13,917,947	21,995,612	13,804,725	21,816,362	389,445	111,198	83,513	194,734	159,577	349	33,192	1,616	0
0515	Industrial New Construction	11,120,000	19,434,424	11,031,589	19,279,908	306,657	98,269	73,803	134,585	110,287	241	22,940	1,117	0
0610	Large Industrial	69,847,100	120,879,216	69,029,100	119,449,597	2,132,293	608,832	457,252	1,066,209	873,716	1,909	181,735	8,850	0
0615	Large Industrial New Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	<b>Subtotal</b>	<b>94,885,047</b>	<b>162,309,252</b>	<b>93,865,414</b>	<b>160,545,868</b>	<b>2,828,395</b>	<b>818,299</b>	<b>614,568</b>	<b>1,395,528</b>	<b>1,143,579</b>	<b>2,498</b>	<b>237,868</b>	<b>11,583</b>	<b>0</b>
0710	Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0
0810	Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160	Adj. for shared PIL properties					0	2,514,402	0	-2,514,402	-2,060,452	-4,500	-428,580	-20,870	0
9170	Supplementary Taxes					111,152	52,239	39,371	19,542	18,725	-3	834	-14	0
9180	<b>Total Levied by Rate</b>					23,327,288	11,977,662	7,107,343	4,242,283	3,770,134	4,363	450,969	16,817	0
9190	Amts Added to Tax Bill					114,379	114,379	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	<b>TOTAL before Adj.</b>	<b>2,129,075,555</b>	<b>1,986,115,862</b>	<b>1,948,719,337</b>	<b>1,846,391,900</b>	<b>23,441,667</b>	<b>12,092,041</b>	<b>7,107,343</b>	<b>4,242,283</b>	<b>3,770,134</b>	<b>4,363</b>	<b>450,969</b>	<b>16,817</b>	<b>0</b>

### 2. Payments-In-Lieu of Taxation

		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	2,226,200	2,226,200	1,770,455	1,770,455	15,805	9,024	6,777	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
9210	<b>Subtotal</b>	<b>2,226,200</b>	<b>2,226,200</b>	<b>1,770,455</b>	<b>1,770,455</b>	<b>15,805</b>	<b>9,024</b>	<b>6,777</b>	<b>4</b>
1210	Commercial	8,619,600	10,628,829	7,885,305	9,723,370	143,746	49,560	37,221	56,965
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 Constructi	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220	<b>Subtotal</b>	<b>8,619,600</b>	<b>10,628,829</b>	<b>7,885,305</b>	<b>9,723,370</b>	<b>143,746</b>	<b>49,560</b>	<b>37,221</b>	<b>56,965</b>
1510	Industrial	0	0	0	0	0	0	0	0
1515	Industrial New Construction	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Constructi	0	0	0	0	0	0	0	0
9230	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS					0	0	0	0
9280	<b>Total Levied by Rate</b>					159,551	58,584	43,998	56,969
9290	Amts Added to PILS					0	0	0	0
9292	Other PIL Amounts					64,694	55,337	9,357	0
9299	<b>TOTAL before Adj.</b>	<b>10,845,800</b>	<b>12,855,029</b>	<b>9,655,760</b>	<b>11,493,825</b>	<b>224,245</b>	<b>113,921</b>	<b>53,355</b>	<b>56,969</b>

Part 3 contains Distribution of PILS by School Boards

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Asmt Code: 4108

MAH Code: 41625

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

#### 3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board									
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other					
	3	4	5				8	9	10	11	12	13	14	15					
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	2,316	1,739	4,202	8,257		8,257	6,518	1,739											
5020 Canada Enterprises	1,314	987	2,384	4,685		4,685	3,697	988											
<b>Ontario</b>																			
Municipal Tax Assist. Act																			
5210 Prev. Exempt Properties				0		0													
5220 Other Mun. Tax Asst. Act	5,713	4,291	4	10,008		10,008	5,713	4,291	4	4									
5230 Inst. Payments - Heads and Beds	5,250	0	0	5,250		5,250	5,250												
5232 Railway Rights-of-way	0	0	0	0		0													
5234 Utility Corridors/Transmission	0	0	0	0		0													
5236 Hydro-Electric Power Dams	0	0	0	0		0													
5240 Other				0		0													
<b>Ontario Enterprises</b>																			
5410 Ontario Housing Corp.				0		0													
5430 Liquor Control Board of Ont.				0		0													
5432 Railway Rights-of-way	0	0	0	0		0													
5434 Utility Corridors/Transmission	50,087	9,357	0	59,444		59,444	50,087	9,357											
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other Management Board	21,472	16,126		37,598		37,598	21,472	16,126											
5610 Municipal Enterprises	27,769	20,855	50,379	99,003		99,003	78,148	20,855											
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	0	0	0	0		0													
9599 <b>TOTAL</b>	113,921	53,355	56,969	224,245	0	224,245	170,885	53,356	4	4	0	0	0	0	0				





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# FIR2014: Kincardine M

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MAH Code: 41625

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	214,016		90,752					304,768			304,768
0250	1,550,135	22,457	1,165,304	24,328	22,483		85,003	2,869,710			2,869,710
0260								0		0	0
0299	1,764,151	22,457	1,256,056	24,328	22,483	0	85,003	3,174,478	0	0	3,174,478
	<b>Subtotal</b>										
<b>Protection services</b>											
0410	561,008		228,289	70,731			203,460	1,063,488			1,063,488
0420	6,583		5,496	2,446,219			800	2,459,098			2,459,098
0421								0			0
0422								0			0
0430			2,650			293,849		296,499			296,499
0440	303,640		45,358				1,056	350,054			350,054
0445								0			0
0450	107,076		28,006				9,664	144,746			144,746
0460								0			0
0498	-2		7,151			1,493		8,642			8,642
0499	978,305	0	316,950	2,516,950	0	295,342	214,980	4,322,527	0	0	4,322,527
	<b>Subtotal</b>										
<b>Transportation services</b>											
0611	380,120	21	486,785	19,233			1,178,921	2,065,080			2,065,080
0612	207,364	13	544,692				85,026	837,095			837,095
0613	83,185	4	88,879				242,394	414,462			414,462
0614	347,414	13	282,341		43,761		344,215	1,017,744			1,017,744
0621	406,211		115,824	17,448			4,509	543,992			543,992
0622	127,550		957	4,362			239	133,108			133,108
0631								0			0
0632	98,263		47,465	1,335	49,968		25,339	222,370			222,370
0640							1,285	1,285			1,285
0650	549		234,961				48,214	283,724			283,724
0660	15,936		101,026	76,900	12,097		25,175	231,134			231,134
0698								0			0
0699	1,666,592	51	1,902,930	119,278	105,826	0	1,955,317	5,749,994	0	0	5,749,994
	<b>Subtotal</b>										
<b>Environmental services</b>											
0811	118,714	234	252,620				410,446	782,014			782,014
0812	79,985	156	169,365	1	15,100		110,324	374,931			374,931
0821	44,290		27,939	1,317			178,601	252,147			252,147
0822	448		282	14			1,804	2,548			2,548
0831	280,512	18,355	294,695	21,626	4,614		222,989	842,791			842,791
0832	280,512	18,355	134,028	32,953	4,614		443,407	913,869			913,869
0840	23,388		3,337	237,190				263,915			263,915
0850	296,007		80,429	364,521	26,763		86,733	854,453			854,453
0860	216,315		224,194	-63,811	1,347		44,676	422,721			422,721
0898	6,241		4,746	149,369	505		23,703	184,564			184,564
0899	1,346,412	37,100	1,191,635	743,180	52,943	0	1,522,683	4,893,953	0	0	4,893,953
	<b>Subtotal</b>										
<b>Health services</b>											
1010	13,464	74,238	175,293	5,955		28,333	180,892	478,175			478,175
1020								0			0
1030								0			0
1035								0			0
1040	105,667		43,000				12,717	161,384			161,384
1098								0			0
1099	119,131	74,238	218,293	5,955	0	28,333	193,609	639,559	0	0	639,559
	<b>Subtotal</b>										
<b>Social and family services</b>											
1210								0			0
1220								0			0
1230								0			0
1298								0			0
1299	0	0	0	0	0	0	0	0	0	0	0
	<b>Subtotal</b>										

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 40

### CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

		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	283,551		217,875	16,211	32,173		171,529	721,339			721,339
1620	Recreation programs	403,128		65,834	2,000				470,962			470,962
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	8,641		173,605	81,386	5,488	23,454	36,735	329,309			329,309
1634	Rec. Fac. - All Other	1,091,376		820,872	62,723	476		587,511	2,562,958			2,562,958
1640	Libraries	25,654		51,572				24,404	101,630			101,630
1645	Museums								0			0
1650	Cultural services	18,636		95,233		4,417	48,428	29,677	196,391			196,391
1698	Other								0			0
1699	<b>Subtotal</b>	1,830,986	0	1,424,991	162,320	42,554	71,882	849,856	4,382,589	0	0	4,382,589
<b>Planning and development</b>												
1810	Planning and zoning	123,143		88,770	13,162			757	225,832			225,832
1820	Commercial and Industrial	123,613		1,084,012	464,795	26,064	1,500	17,919	1,717,903			1,717,903
1830	Residential development								0			0
1840	Agriculture and reforestation	116,502	1,279	5,089	186,220				309,090			309,090
1850	Tile drainage/shoreline assistance		33,066						33,066			33,066
1898	Other	6,970,216		7,219,518				2,335,421	16,525,155			16,525,155
1899	<b>Subtotal</b>	7,333,474	34,345	8,397,389	664,177	26,064	1,500	2,354,097	18,811,046	0	0	18,811,046
1910	Other								0			0
9910	<b>TOTAL</b>	15,039,051	168,191	14,708,244	4,236,188	249,870	397,057	7,175,545	41,974,146	0	0	41,974,146

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2014

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	11,850,145
5020	Employee benefits . . . . .	3,188,906
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	15,039,051
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	15,039,051
<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) . . . . .	0
<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"/> . . . . .	
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	



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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2014

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2014 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 <b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>											
1610 Parks	9,059,087	11,899,053	266,368	168,625		11,996,796	2,839,966	171,529	156,670	2,854,825	9,141,971
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	1,331,812	1,665,771				1,665,771	333,959	36,735		370,694	1,295,077
1634 Rec. Fac. - All Other	12,217,345	21,957,565	123,148	82,392		21,998,321	9,740,220	587,511	59,379	10,268,352	11,729,969
1640 Libraries	504,477	1,175,072				1,175,072	670,595	24,404		694,999	480,073
1645 Museums	0	0				0	0			0	0
1650 Cultural services	1,046,353	1,355,746				1,355,746	309,393	29,677		339,070	1,016,676
1698 Other	0	0				0	0			0	0
1699 <b>Subtotal</b>	24,159,074	38,053,207	389,516	251,017	0	38,191,706	13,894,133	849,856	216,049	14,527,940	23,663,766
<b>Planning and development</b>											
1810 Planning and zoning	4,803	21,480		2,747		18,733	16,677	757	2,397	15,037	3,696
1820 Commercial and Industrial	250,977	317,487	17,319	46,891		287,915	66,510	17,919	39,241	45,188	242,727
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 <b>Subtotal</b>	255,780	338,967	17,319	49,638	0	306,648	83,187	18,676	41,638	60,225	246,423
1910 Other	0	0				0	0	2,335,421	2,335,421	0	0
9910 <b>Total Tangible Capital Assets</b>	119,248,476	207,841,844	4,341,398	2,813,087	0	209,370,155	88,593,368	7,175,545	3,953,257	91,815,656	117,554,499

**FIR2014: Kincardine M** **Schedule 51**  
**Asmt Code: 4108** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 41625** **for the year ended December 31, 2014**

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
<b>General Capital Assets</b>		1	11
		\$	\$
2005	Land . . . . .	7,452,734	17,069,457
2010	Land Improvements . . . . .	373,048	2,080,474
2020	Buildings . . . . .	17,039,109	20,820,202
2030	Machinery & Equipment . . . . .	1,131,945	3,259,020
2040	Vehicles . . . . .	1,772,002	
2097	Other <input type="text" value="Yard improvements"/> . . . . .	9,329,006	82,344
2098	Other <input type="text" value="Linear assets"/> . . . . .	870,565	297,568
2099	<b>Total General Capital Assets</b>	<b>37,968,409</b>	<b>43,609,065</b>
<b>Infrastructure Assets</b>		1	11
		\$	\$
2205	Land . . . . .	775,322	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	5,454,341	
2230	Machinery & Equipment . . . . .	134,851	
2240	Vehicles . . . . .	779,682	
2250	Linear Assets . . . . .	72,828,274	73,945,434
2297	Other <input type="text"/> . . . . .	1,307,597	
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>81,280,067</b>	<b>73,945,434</b>
9920	<b>Total Tangible Capital Assets</b>	<b>119,248,476</b>	<b>117,554,499</b>
2405	<b>Construction-in-progress</b>	<b>1,846,560</b>	<b>3,090,472</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>121,095,036</b>	<b>120,644,971</b>

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# FIR2014: Kincardine M

# Schedule 51

Asmt Code: 4108

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

MAH Code: 41625

for the year ended December 31, 2014

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	14,516	1,167,066	8,252	1,173,330
<b>Protection services</b>					
0410	Fire	0	92,860		92,860
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	92,860	0	92,860
<b>Transportation services</b>					
0611	Roads - Paved	757,163	757,399	1,514,562	0
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0	69,758		69,758
0614	Roadways - Traffic Operations & Roadside	24,548	8,793	33,340	1
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0	14,509		14,509
0650	Street lighting	24,478		24,478	0
0660	Air transportation	24,473	29,950	54,423	0
0698	Other	0			0
0699	Subtotal	830,662	880,409	1,626,803	84,268
<b>Environmental services</b>					
0811	Wastewater collection/conveyance	154,646	335,311	486,684	3,273
0812	Wastewater treatment & disposal	339,641	218,072		557,713
0821	Urban storm sewer system	0	7,848		7,848
0822	Rural storm sewer system	0	103,399	103,399	0
0831	Water treatment	0			0
0832	Water distribution/transmission	391,590	197,483	50,165	538,908
0840	Solid waste collection	0			0
0850	Solid waste disposal	102,116	133,335		235,451
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	987,993	995,448	640,248	1,343,193
<b>Health services</b>					
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0	108,849	108,849	0
1098	Other	0			0
1099	Subtotal	0	108,849	108,849	0
<b>Social and family services</b>					
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
<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	Subtotal	0	0	0	0
<b>Recreation and cultural services</b>					
1610	Parks	0	2,501		2,501
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	76,841	76,841	0
1634	Rec. Fac. - All Other	11,575	574,561	191,816	394,320
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	1,814	-1,814		0
1698	Other	0			0
1699	Subtotal	13,389	652,089	268,657	396,821
<b>Planning and development</b>					
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0	1,890	1,890	0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	1,890	1,890	0
1910	Other	0			0
9910	<b>Total Construction-In-Progress</b>	<b>1,846,560</b>	<b>3,898,611</b>	<b>2,654,699</b>	<b>3,090,472</b>

**FIR2014: Kincardine M** **Schedule 53**  
**Asmt Code: 4108** **CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**MAH Code: 41625** **(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**  
**for the year ended December 31, 2014**

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

		1	
		\$	
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	2,154,269	
1020	Acquisition of tangible capital assets . . . . .	-6,765,137	
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	7,175,545	
1031	Contributed (Donated) tangible capital assets . . . . .	-443,366	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	1,157,534	
1050	Proceeds on sale of tangible capital assets . . . . .	45,463	
1060	Write-downs of tangible capital assets . . . . .		
1070	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Bruce Telecom Assets</td></tr></table> . . . . .	Bruce Telecom Assets	-719,975
Bruce Telecom Assets			
1071	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Prior period adjustment</td></tr></table> . . . . .	Prior period adjustment	1,942,341
Prior period adjustment			
<b>1099</b>	<b>Subtotal</b>	<b>2,392,405</b>	
1210	<b>Change in supplies inventories</b> . . . . .	<b>54,604</b>	
1220	<b>Change in prepaid expenses</b> . . . . .	<b>301,844</b>	
1230	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
<b>1299</b>	<b>Subtotal</b>	<b>356,448</b>	
1410	(Increase)/decrease in net financial assets/net debt . . . . .	4,903,122	
1420	Net financial assets (net debt), beginning of year . . . . .	48,987,395	
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>53,890,517</b>	

**SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS**

		1	
		\$	
<b>Long Term Liabilities Incurred</b>			
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .		
0210	Ontario Financing Authority . . . . .		
0215	Commercial Area Improvement Program . . . . .		
0220	Other Ontario housing programs . . . . .		
0225	Ontario Clean Water Agency (OCWA) . . . . .		
0235	Serial debentures . . . . .		
0240	Sinking fund debentures . . . . .		
0245	Long term bank loans . . . . .		
0250	Long term reserve fund loans . . . . .		
0255	Lease purchase agreements (Tangible capital leases) . . . . .		
0260	Construction Financing Debentures . . . . .		
0265	Infrastructure Ontario . . . . .		
0297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
<b>0299</b>	<b>Subtotal</b>	<b>0</b>	
<b>Financing from Dedicated Revenue</b>			
0405	Municipal Property Tax by Levy . . . . .		
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	0	
0410	Municipal User Fees & Service Charges . . . . .		
0415	Development Charges (SLC 61 0299 08) . . . . .	0	
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	0	
0419	Donations . . . . .	443,366	
0420	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .		
<b>0447</b>	<b>Investment income</b> . . . . .		
<b>0448</b>	<b>Prepaid special charges</b> . . . . .		
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0496	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0497	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
0498	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		
<b>0501</b>	<b>Subtotal</b>	<b>443,366</b>	
<b>Government Transfers</b>			
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	-54,321	
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	170,048	
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0	
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	332,704	
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	46,439	
<b>0502</b>	<b>Subtotal</b>	<b>494,870</b>	
<b>0499</b>	<b>Subtotal</b>	<b>938,236</b>	
0610	Contributed (Donated) tangible capital assets . . . . .	443,366	
<b>9920</b>	<b>Total Capital Financing</b>	<b>1,381,602</b>	
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	-5,826,901	



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# FIR2014: Kincardine M

# Schedule 54

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2014

\* 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

		2014 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 . . . . .	23,358,958
9920	Cash and cash equivalents, end of year . . . . .	23,358,958

		2014 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

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# FIR2014: Kincardine M

# Schedule 54

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2014

\* 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

		2014 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,154,269
2020	Non-cash items including amortization	8,028,544
2021	Contributed (Donated) tangible capital assets	-443,366
2022	Change in non-cash assets and liabilities	589,023
2030	Prepaid expenses	301,844
2040	Change in deferred revenue	451,803
2096	Other <input type="text" value="Prior period adjustment"/>	651,451
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>11,733,568</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets	45,463
0620	Cash used to acquire tangible capital assets	-6,765,136
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-6,719,673</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments	523,987
0820	Portfolio investments	-95,419
0898	Other <input type="text" value="Change in loans receivable and dividends receive"/>	-511,812
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>-83,244</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues	41,000
1020	Principal long term debt repayment	-675,005
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>-634,005</b>
1210	Increase in cash and cash equivalents	4,296,646
1220	Cash and cash equivalents, beginning of year	23,358,958
9920	Cash and cash equivalents, end of year	27,655,604

		2014 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash	27,655,604
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	27,655,604

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
	1 \$	2 \$	3 \$	
0299 Balance, beginning of year . . . . .	1,129,653	21,490,461	7,481,839	
0310 Allocation of Surplus . . . . .		4,340,152	381,484	
0315 Allocation of Surplus : for operating. . . . .			381,484	
0320 Allocation of Surplus : for capital. . . . .		4,340,152		
Development Charges Act				
0610 Non-discounted services . . . . .	284,072			
0620 Discounted services . . . . .				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05). . . . .	0			
0699 Subtotal Development Charges Act	284,072			
0810 Lot levies . . . . .				
0820 Subdivider contributions . . . . .				
0830 Recreational land (the Planning Act) . . . . .	14,192			
0841 Investment Income . . . . .	16,335	403,937		
0860 Gasoline Tax - Province . . . . .				
0861 Building Code Act, 1992 (Section 2.23) . . . . .				
0862 Gasoline Tax - Federal . . . . .	332,704			
0864 Building Canada Fund (BCF) . . . . .				
0870 Inter - Reserve Fund / Reserves Transfer . . . . .				
0895 Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>PIL Parking</td></tr></table> . . . . .	PIL Parking			
PIL Parking				
0896 Other . . . . .				
0897 Other . . . . .				
0898 Other . . . . .				
9940 TOTAL Revenues & Surplus	647,303	4,744,089	381,484	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset . . . . .				
1015 For current operations . . . . .	-472,182			
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08). . . . .	0			
1026 Development Charges earned to operations (SLC 61 0299 07). . . . .	0			
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition . . . . .				
1035 Recreational land (the Planning Act) earned to operations . . . . .				
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) . . . . .	133,335			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10) . . . . .	0			
1070 Inter - Reserve Fund / Reserves Transfer . . . . .		2,765,058	423,310	
0910 Less: Utilization (deferred revenue recognized). . . . .	-338,847	2,765,058	423,310	
2099 Balance, end of year . . . . .	2,115,803	23,469,492	7,440,013	

# FIR2014: Kincardine M

Asmt Code: 4108  
MAH Code: 41625

## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2014

Totals in line 2099 are analysed as follows:

5010	Working funds . . . . .
5020	Contingencies . . . . .
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.
5030	Sewer . . . . .
5040	Water . . . . .
5050	Replacement of equipment . . . . .
5060	Sick leave . . . . .
5070	Insurance . . . . .
5080	Workplace Safety and Insurance Board (WSIB) . . . . .
5090	Post-employment benefits . . . . .
5091	Tax rate stabilization . . . . .
5630	Lot levies . . . . .
5660	Parking revenues . . . . .
5670	Debenture repayment . . . . .
5680	Exchange rate stabilization . . . . .

Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
1	2	3
\$	\$	\$
		330,493
		2,745,532
	352,597	

**Per Service Purpose:**

5205	General government . . . . .
5210	Protection services . . . . .
	Transportation services:
5215	Roadways . . . . .
5216	Winter Control . . . . .
5220	Transit . . . . .
5221	Parking . . . . .
5222	Street lighting . . . . .
5223	Air transportation . . . . .
	Environmental services:
5225	Wastewater system . . . . .
5230	Storm water system . . . . .
5235	Waterworks system . . . . .
5240	Solid waste collection . . . . .
5245	Solid waste disposal . . . . .
5246	Waste diversion . . . . .
5250	Health services . . . . .
5255	Social and family services . . . . .
5260	Social housing . . . . .
	Recreation and cultural services:
5265	Parks . . . . .
5266	Recreation programs . . . . .
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .
5274	Recreation facilities - All Other . . . . .
5275	Libraries . . . . .
5276	Museums . . . . .
5277	Cultural services . . . . .
5280	Planning and development . . . . .
5290	Other <input type="text" value="Westario"/> . . . . .

	2,103,562	
	109,344	1,015
	6,928,713	
	7,284,325	
	4,488	
	884,738	387,943
	2,779,481	
	230,804	
	170,187	
	784,394	
	53,288	
	1,756,735	
		3,975,030

**Obligatory Deferred Revenue:**

5610	Development Charges Act - Non-discounted services . . . . .
5620	Development Charges Act - Discounted services . . . . .
5640	Subdivider contributions . . . . .
5650	Recreational land (the Planning Act) . . . . .
5661	Building Code Act, 1992 (Section 2.23) . . . . .
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="Parking"/> . . . . .
5696	Other <input type="text" value="Invehuron sewer"/> . . . . .
5697	Other <input type="text"/> . . . . .
5698	Other <input type="text"/> . . . . .
5699	Other <input type="text"/> . . . . .
9930	TOTAL

611,136		
138,089		
522,222		
609,219		
67,763		
167,374		
2,115,803	23,469,492	7,440,013



2012-V01

**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 62  
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)						
Service	Apartments									NON Res.	Industrial	Commercial	Institutional	Other		
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom	Other	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify)	Other	Other	Other
0	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
<b>Municipal Wide Charges</b>										<i>If Other, Please Specify &gt;</i>						
410 Parks and Recreation	1,528.57	1,528.57	1,071.20	1,071.20	1,071.20											
670 Water	2,023.05	2,023.05	1,419.25	1,419.25	1,419.25					11.54	11.54	11.54	11.54			
570 Sewer	3,645.91	3,645.91	2,558.65	2,558.65						20.80	20.80	20.80	20.80			
9910	<b>TOTAL MUNICIPAL WIDE CHARGES</b>	7,197.53	7,197.53	5,049.10	5,049.10	2,490.45	0.00	0.00	0.00	32.34	32.34	32.34	32.34	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?  
 If yes(Y), please attach an electronic version of the new by-law.

2012-101

**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

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

for the year ended December 31, 2014

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

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

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

**RESIDENTIAL CHARGES (\$)**

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

	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)					Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)					
	1	2	3	< = 1 Bedroom	> = 2 Bedroom	6	7	8	9	10	11	12	13	14	15	16
Service																

2012-101

**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 62**  
**DEVELOPMENT CHARGES RATES - SPECIAL AREAS**  
for the year ended December 31, 2014

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

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

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



2012-101

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

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

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

2012-101

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

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

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

2012-101

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

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

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

2012-101

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

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

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

2012-101

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 62 DEVELOPMENT CHARGES RATES - SPECIAL AREAS for the year ended December 31, 2014

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

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

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

2014-V01

**FIR2014: Kincardine M**

**Schedule 70**

Asmt Code: 4108

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**

MAH Code: 41625

for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	27,655,604
<b>Accounts receivable</b>		
0410	Canada . . . . .	525,314
0420	Ontario . . . . .	276,511
0430	Upper-tier . . . . .	
0440	Other municipalities . . . . .	40,559
0450	School boards . . . . .	
0490	Other receivables . . . . .	2,903,114
0499	<b>Subtotal</b>	<b>3,745,498</b>
<b>Taxes receivable</b>		
0610	Current year's levies . . . . .	1,170,440
0620	Previous year's levies . . . . .	337,948
0630	Prior year's levies . . . . .	144,656
0640	Penalties and interest . . . . .	116,055
0690	LESS: Allowance for uncollectables . . . . .	191,031
0699	<b>Subtotal</b>	<b>1,578,068</b>
<b>Investments *</b>		
0805	Canada . . . . .	
0810	Ontario . . . . .	
0815	Municipal . . . . .	
0820	Government business enterprises . . . . .	3,941,610
0828	Other <input type="text" value="Pooled funds"/> . . . . .	6,010,878
0829	<b>Subtotal</b>	<b>9,952,488</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	
0868	Other <input type="text" value="Loans receivable"/> . . . . .	2,218,046
0845	<b>Subtotal</b>	<b>2,218,046</b>
<b>Other financial assets</b>		
0830	Inventories held for resale . . . . .	622,469
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	
0890	Other <input type="text" value="Assets held for sale"/> . . . . .	23,280,027
0898	<b>Subtotal</b>	<b>23,902,496</b>
9930	<b>TOTAL Financial Assets</b>	<b>69,052,200</b>
8010	* Market value of Investments included in Line 0829 . . . . .	9,952,488

2014-V01

# FIR2014: Kincardine M

# Schedule 70

Asmt Code: 4108

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41625

for the year ended December 31, 2014

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	Subtotal	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	53,827
2220	Ontario . . . . .	15,371
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	10,005
2250	School boards . . . . .	
2260	Interest on debt . . . . .	30,639
2270	Trade accounts payable . . . . .	6,800,568
2290	Other . . . . .	
2299	Subtotal	6,910,410
2301	<b>Estimated Tax Liabilities (PS3510)</b> . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	2,115,803
2490	Other . . . . .	1,049,961
2499	Subtotal	3,165,764
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	3,498,257
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	Subtotal	3,498,257
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	609,997
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	977,255
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	
2899	Subtotal post employment benefits	977,255
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	TOTAL Liabilities	15,161,683
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	53,890,517
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	120,644,971
6250	Inventories of Supplies . . . . .	635,467
6260	Prepaid Expenses . . . . .	559,698
6299	Total Non-Financial Assets	121,840,136
9970	Total Accumulated Surplus/(Deficit)	175,730,653
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	117,481,695
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	30,909,505
6430	General Surplus/ (Deficit) . . . . .	-271,822
6431	Unexpended capital financing . . . . .	24,000,000
Local boards		
5030	Transit operations . . . . .	346
5035	Water operations . . . . .	
5040	Wastewater operations . . . . .	
5041	Solid waste operations . . . . .	
5045	Libraries . . . . .	
5050	Cemeteries . . . . .	
5055	Recreation, community centres and arenas . . . . .	
5060	Business Improvement Area . . . . .	4,584
5076	Other Bruce Telecom . . . . .	3,113,128
5077	Other . . . . .	
5078	Other . . . . .	
5079	Other . . . . .	
5098	Total Local Boards	3,118,058
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	1,479,386
6601	Unfunded Employee Benefits . . . . .	-376,172
6602	Unfunded Landfill closure costs . . . . .	-609,997
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
6699	Total Other	-986,169
9971	Total Accumulated Surplus/(Deficit)	175,730,653

2014-V01

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

## CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,394,145
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	23,441,667
0225	PLUS: Current Year Penalties and Interest . . . . .	233,911
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	23,276,384
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	70,533
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Change in allowance"/> . . . . .	-144,738
0290	Taxes receivable, end of year . . . . .	1,578,068
<b>Cash Collections</b>		<b>9</b>
		<b>\$</b>
0610	Current year's tax . . . . .	22,341,760
0620	Previous year's tax . . . . .	865,765
0630	Penalties and interest . . . . .	68,859
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	<b>23,276,384</b>



2014-V01

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	2,916	54	-3,110	166					
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act								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)	4,004	8	820	37	4,869	2,510	2,000	9,379	
2299	Vacant Unit Rebates (Mun. Act 364)	5,035	10	1,031	47	6,123	3,312	2,534	11,969	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text" value="Royal Canadian Legion"/>					0	2,546	1,912	4,458	
2891	Other <input type="text" value="Net Capping impact"/>					0	-599		-599	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	<b>Tax adjustments before allowances</b>	11,955	72	-1,259	250	0	11,018	47,936	11,579	

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	3,758,183	4,291	452,228	16,567	0	4,231,269			

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**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2014

**1. Debt burden of the municipality**

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	847,015
0220	To Canada and agencies	
0230	To Others	2,651,242
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	<b>3,498,257</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>3,498,257</b>

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,339,090
1230	Long term bank loans	2,159,167
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,498,257</b>

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

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	1,372
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	10,570
1430	Storm water system	
1435	Waterworks system	1,116,075
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,651,312
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	192,201
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	526,727
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	<b>3,498,257</b>

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# FIR2014: Kincardine M

Asmt Code: 4108

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# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

### 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"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<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"/>
	Balance of own sinking funds at year end	
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>

# FIR2014: Kincardine M

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

8. Contingent liabilities		Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		4	1	2	3
		Y or N	Y or N	\$	Years
2610	Pending or threatened litigation . . . . .				
2620	Retroactive wage settlements . . . . .				
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .				
2640	Outstanding loans guaranteed . . . . .				
2698	Other <input type="text"/> . . . . .				
2699	<b>TOTAL</b>				0

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1	2	3
		\$	\$	\$
Water projects:				
2810	For this Municipality only . . . . .			
2820	Share of integrated project(s) . . . . .			
Wastewater projects:				
2830	For this Municipality only . . . . .			
2840	Share of integrated project(s) . . . . .			

10. Debt Charges for the current year		Principal	Interest	Total
		1	2	3
		\$	\$	\$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates . . . . .	374,445	94,757	
3014	Other . . . . .	84,855	33,066	
3015	Tile Drainage/Shoreline Assistance . . . . .	215,705	40,368	
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/> . . . . .			
3098	Other <input type="text"/> . . . . .			
3099	<b>TOTAL</b>	675,005	168,191	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .			
3199	<b>TOTAL</b>			0

11. Long term debt refinanced		Principal	Interest
		1	2
		\$	\$
3410	Repayment of Provincial Special Assistance . . . . .		
3420	Other long term debt refinanced . . . . .		

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# FIR2014: Kincardine M

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# Schedule 74

## LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

### 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 2015 . . . . .			830,958		69,931			
3220	Year 2016 . . . . .			481,686		74,127			
3230	Year 2017 . . . . .			499,341		71,795			
3240	Year 2018 . . . . .			517,673		70,097			
3250	Year 2019 . . . . .			535,919		57,890			
3260	Years 2020 to 2024 . . . . .			140,604	1,244	148,236	19,593		
3270	Years 2025 onwards . . . . .								
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	0	0	3,006,181	1,244	492,076	19,593		

### 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.

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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 75

## WATER SERVICE

for the year ended December 31, 2014

### WATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
0205	User Fees . . . . .	4,243,157
0206	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
0210	Services to Other Municipalities . . . . .	
0215	Ontario Conditional Grants . . . . .	
0220	Ontario Housing Programs . . . . .	
0225	Canada Conditional Grants . . . . .	
0230	Ontario Capital Grants . . . . .	72,524
0235	Canada Capital Grants . . . . .	72,524
0240	Canada Gas Tax Funding . . . . .	
0245	Revenue from Other Municipalities . . . . .	
0250	Investment Income . . . . .	
0260	Deferred revenue earned . . . . .	
0295	Other <input type="text"/>	
0296	Other <input type="text"/>	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Total Revenues</b>	4,388,205
<b>Operating Expenses: Analysis of Expenses by Object</b>		
0410	Salaries, Wages and Employee Benefits . . . . .	561,024
0420	Operating and General Expenditures . . . . .	492,530
0430	Amortization Expense . . . . .	666,396
0440	Interest Expense . . . . .	36,710
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	<b>Total Expenses</b>	1,756,660
9910	<b>Net Income</b>	2,631,545

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 75

### WASTEWATER SERVICE

for the year ended December 31, 2014

#### WASTEWATER SERVICE

#### STATEMENT OF OPERATIONS

		1
		\$
<b>Revenues</b>		
1005	User Fees . . . . .	1,901,046
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	
1010	Services to Other Municipalities . . . . .	
1015	Ontario Conditional Grants . . . . .	
1020	Ontario Housing Programs . . . . .	
1025	Canada Conditional Grants . . . . .	
1030	Ontario Capital Grants . . . . .	72,524
1035	Canada Capital Grants . . . . .	72,524
1040	Canada Gas Tax Funding . . . . .	
1045	Revenue from Other Municipalities . . . . .	
1050	Investment Income . . . . .	
1060	Deferred revenue earned . . . . .	
1095	Other <input type="text"/>	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Total Revenues</b>	<b>2,046,094</b>
<b>Operating Expenses: Analysis of Expenses by Object</b>		
1210	Salaries, Wages and Employee Benefits . . . . .	198,699
1220	Operating and General Expenditures . . . . .	437,086
1230	Amortization Expense . . . . .	520,770
1240	Interest Expense . . . . .	390
1295	Other <input type="text"/>	
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	<b>Total Expenses</b>	<b>1,156,945</b>
9920	<b>Net Income</b>	<b>889,149</b>

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# FIR2014: Kincardine M

Asmt Code: 4108

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## Schedule 75 TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY for the year ended December 31, 2014

### WATER SERVICE

#### SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0210	Land	262,630	262,630				262,630	0			0	262,630	
0220	Buildings	4,016,577	8,277,333	23,425			8,300,758	4,260,756	253,909		4,514,665	3,786,093	
0230	Distribution / Transmission Mains	15,461,038	22,013,876	525,529	95,674		22,443,731	6,552,838	421,318	52,472	6,921,684	15,522,047	538,907
0240	Equipment	50,609	98,543		10,108		88,435	47,934	5,370	9,834	43,470	44,965	
0296	Other Vehicles	43,316	106,048	28,083			134,131	62,732	19,630		82,362	51,769	
0297	Other Yard Improvements	4,873	9,747				9,747	4,874	649		5,523	4,224	
0298	Other Non-portable Water	6	6	3,577	1		3,582	0	119		119	3,463	
0299	<b>Total Infrastructure Assets</b>	<b>19,839,049</b>	<b>30,768,183</b>	<b>580,614</b>	<b>105,783</b>	<b>0</b>	<b>31,243,014</b>	<b>10,929,134</b>	<b>700,995</b>	<b>62,306</b>	<b>11,567,823</b>	<b>19,675,191</b>	<b>538,907</b>

### WASTEWATER SERVICE

#### SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0410	Land	134,866	134,866				134,866	0			0	134,866	
0420	Buildings	1,123,282	2,773,751				2,773,751	1,650,469	68,927		1,719,396	1,054,355	
0430	Collection Mains	16,461,099	26,663,765	682,911	276,090		27,070,586	10,202,666	446,145	90,114	10,558,697	16,511,889	560,986
0440	Equipment	753	3,882	75,315	1,874		77,323	3,129	200	1,874	1,455	75,868	
0496	Other Vehicles	0	368,383				368,383	368,383			368,383	0	
0497	Other Yard Improvements	42,935	74,671				74,671	31,736		1	31,735	42,936	
0498	Other	0	0				0	0			0	0	
0499	<b>Total Infrastructure Assets</b>	<b>17,762,935</b>	<b>30,019,318</b>	<b>758,226</b>	<b>277,964</b>	<b>0</b>	<b>30,499,580</b>	<b>12,256,383</b>	<b>515,272</b>	<b>91,989</b>	<b>12,679,666</b>	<b>17,819,914</b>	<b>560,986</b>



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# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 76

### GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2014

#### GOVERNMENT BUSINESS ENTERPRISES

##### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20 \$
		Westario Power Inc.					
		1 \$	2 \$	3 \$	4 \$	5 \$	
<b>Assets</b>							
0210	Current . . . . .	15,276,444					15,276,444
0220	Capital . . . . .	38,661,377					38,661,377
0297	Other . . . . .	8,304,289					8,304,289
0298	Other <input type="text"/>						0
<b>0299</b>	<b>Total Assets</b>	<b>62,242,110</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,242,110</b>
<b>Liabilities</b>							
0410	Current . . . . .	10,458,476					10,458,476
0420	Long-term . . . . .	17,906,990					17,906,990
0497	Other . . . . .	4,634,208					4,634,208
0498	Other <input type="text"/>						0
<b>0499</b>	<b>Total Liabilities</b>	<b>32,999,674</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,999,674</b>
<b>9910</b>	<b>Net Equity</b>	<b>29,242,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,242,436</b>
0610	Municipality's Share	1,479,386					1,479,386
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	57,778,434					57,778,434
0820	Expenses . . . . .	55,676,725					55,676,725
<b>9920</b>	<b>Net Income (Loss)</b>	<b>2,101,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,101,709</b>
1010	Municipality's Share	283,731					283,731
1020	Dividends paid	705,440					705,440

# FIR2014: Kincardine M

# Schedule 77

Asmt Code: 4108

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 41625

for the year ended December 31, 2014

0210 District Social Services Administration Board

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Total Financial Assets</b>	

DSSAB	Municipality's Share	% of Municipality's Share of DSSAB
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other <input type="text"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: Kincardine M

# Schedule 77

Asmt Code: 4108

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 41625

for the year ended December 31, 2014

1210 District Social Services Administration Board

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

	DSSAB 1 \$	Municipality's Share 2 \$	% of Municipality's Share of DSSAB 3 %
1410 Ontario Works . . . . .		0	
1420 Ontario Disability Support Program (ODSP) . . . . .		0	
1430 Ontario Drug Benefit Program (ODB) . . . . .		0	
1440 Child Care . . . . .		0	
1450 Land Ambulance . . . . .		0	
1460 Social Housing . . . . .		0	
1498 Other <input type="text"/>		0	
<b>1499 Total Provincial Funding</b>	<b>0</b>	<b>0</b>	

**Federal**

1610 Social Housing . . . . .		0	
1698 Other <input type="text"/>		0	
<b>1699 Total Federal Funding</b>	<b>0</b>	<b>0</b>	

**Municipal Contributions**

1810 Municipal Billings . . . . .		0	
1898 Other <input type="text"/>		0	
<b>1899 Total Municipal Contributions</b>	<b>0</b>	<b>0</b>	

**Other Revenues**

2010 Investment Income . . . . .		0	
2020 Deferred revenue earned . . . . .		0	
2097 Other <input type="text"/>		0	
2098 Other <input type="text"/>		0	
<b>2099 Total Other Revenues</b>	<b>0</b>	<b>0</b>	

<b>9930 Total Revenues</b>	<b>0</b>	<b>0</b>	
----------------------------	----------	----------	--

**EXPENSES**

**Social Services**

2210 Ontario Works . . . . .		0	
2220 Ontario Disability Support Program (ODSP) . . . . .		0	
2230 Ontario Drug Benefit Program (ODB) . . . . .		0	
2240 Child Care . . . . .		0	
2250 Social Housing . . . . .		0	
2260 Other <input type="text"/>		0	
<b>2299 Total Social Services</b>	<b>0</b>	<b>0</b>	

**Health Services**

2410 Land Ambulance . . . . .		0	
2420 Public Health . . . . .		0	
2430 Other <input type="text"/>		0	
2440 DSSAB Administration . . . . .		0	
2496 Other <input type="text"/>		0	
2497 Other <input type="text"/>		0	
2498 Other <input type="text"/>		0	
<b>2499 Total Health Services</b>	<b>0</b>	<b>0</b>	

<b>9940 Total Expenses</b>	<b>0</b>	<b>0</b>	
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<b>9950 Annual Surplus / (Deficit)</b>	<b>0</b>	<b>0</b>	
--	----------	----------	--

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 77

## HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0499</b>	<b>Total Financial Assets</b>	

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
<b>0</b>	<b>0</b>	

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other <input type="text"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
<b>0</b>	<b>0</b>	

**9910 Net Financial Assets (Net Debt)**

<b>0</b>	<b>0</b>	
----------	----------	--

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
<b>0899</b>	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
<b>0</b>	<b>0</b>	

**9920 Accumulated Surplus/(Deficit)**

<b>0</b>	<b>0</b>	
----------	----------	--

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
<b>0</b>	<b>0</b>	

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

# Schedule 77

## HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

1411	Province of Ontario . . . . .	
1450	Land Ambulance . . . . .	
1497	Other <input type="text"/> . . . . .	
1498	Other <input type="text"/> . . . . .	
1499	<b>Total Provincial Funding</b>	

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
0	0	

**Federal**

1611	Government of Canada . . . . .	
1698	Other <input type="text"/> . . . . .	
1699	<b>Total Federal Funding</b>	

	0	
	0	
0	0	

**Municipal Contributions**

1810	Municipal Billings . . . . .	
1898	Other <input type="text"/> . . . . .	
1899	<b>Total Municipal Contributions</b>	

	0	
	0	
0	0	

**Other Revenues**

2010	Investment Income . . . . .	
2020	Deferred revenue earned . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Total Other Revenues</b>	

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

**EXPENSES**

**Health Services**

2410	Land Ambulance . . . . .	
2420	Public Health . . . . .	
2430	Other <input type="text"/> . . . . .	
2440	DSSAB Administration . . . . .	
2496	Other <input type="text"/> . . . . .	
2497	Other <input type="text"/> . . . . .	
2498	Other <input type="text"/> . . . . .	
2499	<b>Total Health Services</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

0210 Entity

### Consolidated Statement of Financial Position

#### Financial Assets

0410	Cash and cash equivalents . . . . .	
0420	Accounts Receivable . . . . .	
0430	Investments . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
0499	<b>Total Financial Assets</b>	

Other Category	Municipality's Share	% of Municipality's Share of Other Category
1	2	3
\$	\$	%
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

#### Liabilities

0610	Accounts Payable and accrued liabilities . . . . .	
0620	Debt . . . . .	
0630	Pensions and other employee benefits . . . . .	
0640	Other accrued liabilities . . . . .	
0650	Deferred Revenue . . . . .	
0696	Other <input type="text"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Total Liabilities</b>	

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9910 **Net Financial Assets (Net Debt)**

0	0	
---	---	--

#### Non-Financial Assets

0810	Tangible capital assets . . . . .	
0820	Inventories of supplies . . . . .	
0830	Prepaid expenses . . . . .	
0896	Other <input type="text"/> . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Total Non-Financial Assets</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets . . . . .	
1020	Reserves and Reserve funds . . . . .	
1030	General Surplus/(Deficit) . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Accumulated Surplus/(Deficit)</b>	

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: Kincardine M

Asmt Code: 4108

MAH Code: 41625

## Schedule 77 OTHER CATEGORY for the year ended December 31, 2014

1210 Entity				
Consolidated Statement of Operations				
REVENUES				
Provincial				
	Other Category	Municipality's Share	% of Municipality's Share of Other Category	
	1	2	3	
	\$	\$	%	
1411	Province of Ontario .....		0	
1498	Other <input type="text"/> .....		0	
1499	<b>Total Provincial Funding</b>	0	0	
Federal				
1611	Government of Canada .....		0	
1698	Other <input type="text"/> .....		0	
1699	<b>Total Federal Funding</b>	0	0	
Municipal Contributions				
1810	Municipal Billings .....		0	
1898	Other <input type="text"/> .....		0	
1899	<b>Total Municipal Contributions</b>	0	0	
Other Revenues				
2010	Investment Income .....		0	
2020	Deferred revenue earned .....		0	
2097	Other <input type="text"/> .....		0	
2098	Other <input type="text"/> .....		0	
2099	<b>Total Other Revenues</b>	0	0	
9930	<b>Total Revenues</b>	0	0	
EXPENSES				
2693	Other <input type="text"/> .....		0	
2694	Other <input type="text"/> .....		0	
2695	Other <input type="text"/> .....		0	
2696	Other <input type="text"/> .....		0	
2697	Other <input type="text"/> .....		0	
2698	Other <input type="text"/> .....		0	
2699	<b>Total Other Expenses</b>	0	0	
9950	<b>Annual Surplus / (Deficit)</b>	0	0	

2014-V01

**FIR2014: Kincardine M****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4108

MAH Code: 41625

for the year ended December 31, 2014

**Consolidated Statement of Financial Position**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>Financial Assets</b>				
0410	Cash and cash equivalents . . . . .	0	0	
0420	Accounts Receivable . . . . .	0	0	
0430	Investments . . . . .	0	0	
0496	Other . . . . .	0	0	
0497	Other . . . . .	0	0	
0498	Other . . . . .	0	0	
0499	<b>Total Financial Assets</b>	0	0	
<b>Liabilities</b>				
0610	Accounts Payable and accrued liabilities . . . . .	0	0	
0620	Debt . . . . .	0	0	
0630	Pensions and other employee benefits . . . . .	0	0	
0640	Other accrued liabilities . . . . .	0	0	
0650	Deferred Revenue . . . . .	0	0	
0696	Other . . . . .	0	0	
0697	Other . . . . .	0	0	
0698	Other . . . . .	0	0	
0699	<b>Total Liabilities</b>	0	0	
9910	<b>Net Financial Assets (Net Debt)</b>	0	0	
<b>Non-Financial Assets</b>				
0810	Tangible capital assets . . . . .	0	0	
0820	Inventories of supplies . . . . .	0	0	
0830	Prepaid expenses . . . . .	0	0	
0896	Other . . . . .	0	0	
0897	Other . . . . .	0	0	
0898	Other . . . . .	0	0	
0899	<b>Total Non-Financial Assets</b>	0	0	
9920	<b>Accumulated Surplus/(Deficit)</b>	0	0	
<b>Accumulated Surplus Analysis</b>				
1010	Equity in Tangible Capital Assets . . . . .	0	0	
1020	Reserves and Reserve funds . . . . .	0	0	
1030	General Surplus/(Deficit) . . . . .	0	0	
1097	Other . . . . .	0	0	
1098	Other . . . . .	0	0	
1099	<b>Accumulated Surplus/(Deficit)</b>	0	0	



2014-V01

**FIR2014: Kincardine M****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4108

MAH Code: 41625

for the year ended December 31, 2014

**Consolidated Statement of Operations**

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
<b>REVENUES</b>				
<b>Provincial</b>				
1410	Ontario Works . . . . .	0	0	
1411	Province of Ontario . . . . .	0	0	
1420	Ontario Disability Support Program (ODSP) . . . . .	0	0	
1430	Ontario Drug Benefit Program (ODB) . . . . .	0	0	
1440	Child Care . . . . .	0	0	
1450	Land Ambulance . . . . .	0	0	
1460	Social Housing . . . . .	0	0	
1497	Other . . . . .	0	0	
1498	Other . . . . .	0	0	
1499	<b>Total Provincial Funding</b>	0	0	
<b>Federal</b>				
1610	Social Housing . . . . .	0	0	
1611	Government of Canada . . . . .	0	0	
1698	Other . . . . .	0	0	
1699	<b>Total Federal Funding</b>	0	0	
<b>Municipal Contributions</b>				
1810	Municipal Billings . . . . .	0	0	
1898	Other . . . . .	0	0	
1899	<b>Total Municipal Contributions</b>	0	0	
<b>Other Revenues</b>				
2010	Investment Income . . . . .	0	0	
2020	Deferred revenue earned . . . . .	0	0	
2097	Other . . . . .	0	0	
2098	Other . . . . .	0	0	
2099	<b>Total Other Revenues</b>	0	0	
9930	<b>Total Revenues</b>	0	0	
<b>EXPENSES</b>				
<b>Social Services</b>				
2210	Ontario Works . . . . .	0	0	
2220	Ontario Disability Support Program (ODSP) . . . . .	0	0	
2230	Ontario Drug Benefit Program (ODB) . . . . .	0	0	
2240	Child Care . . . . .	0	0	
2250	Social Housing . . . . .	0	0	
2260	Other . . . . .	0	0	
2299	<b>Total Social Services</b>	0	0	
<b>Health Services</b>				
2410	Land Ambulance . . . . .	0	0	
2420	Public Health . . . . .	0	0	
2430	Other . . . . .	0	0	
2440	DSSAB Administration . . . . .	0	0	
2496	Other . . . . .	0	0	
2497	Other . . . . .	0	0	
2498	Other . . . . .	0	0	
2499	<b>Total Health Services</b>	0	0	
<b>Other Expenses</b>				
2693	Other . . . . .	0	0	
2694	Other . . . . .	0	0	
2695	Other . . . . .	0	0	
2696	Other . . . . .	0	0	
2697	Other . . . . .	0	0	
2698	Other . . . . .	0	0	
2699	<b>Total Other Expenses</b>	0	0	
9940	<b>Total All Expenses</b>	0	0	
9950	<b>Annual Surplus / (Deficit)</b>	0	0	

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# FIR2014: Kincardine M

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# Schedule 79

## COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2014

Community Improvement Plans (Section 28 of the Planning Act)		Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
		1	2
		\$	#
<b>Grants</b>			
2010	Environment Site Assessment/Remediation . . . . .		
2020	Development/Redevelopment of Land/Buildings . . . . .		
<b>Loans</b>			
2210	Loans issued in current year (2014) . . . . .		
2220	Outstanding Loans as of 2014 . . . . .		
<b>Tax Assistance (per Municipal Act 365.1 ss21)</b>			
2410	Cancellation . . . . .		
2420	Deferral . . . . .		
<b>Long Term Commitments for Grants, Loans or Tax Assistance beyond 2014</b>			
2610	Year: 2015 . . . . .		
2620	Year: 2016 . . . . .		
2630	Year: 2017 . . . . .		
2640	Year: 2018 . . . . .		
2650	Year: 2019 . . . . .		
2660	Years beyond 2019 . . . . .		

**FIR2014: Kincardine M**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2014

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	20.00	1.00	7.00
0210	Fire . . . . .	4.00	1.00	0.00
0211	Uniform . . . . .	4.00	1.00	
0212	Civilian . . . . .			
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .			
0217	Civilian . . . . .			
0260	Court Security . . . . .	0.00	0.00	0.00
0261	Uniform . . . . .			
0262	Civilian . . . . .			
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .			
0265	Civilian . . . . .			
0220	Transit . . . . .			
0225	Public Works . . . . .	35.00	11.00	15.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .	1.00		1.00
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	14.00	57.00	35.00
0250	Libraries . . . . .			
0255	Planning . . . . .	5.00		
0290	Other . . . . .		1.00	5.00
0298				
	<b>Subtotal</b>	<b>79.00</b>	<b>71.00</b>	<b>63.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .			
0350	Libraries . . . . .			
0355	Planning . . . . .			
0390	Other . . . . .			
0398				
	<b>Subtotal</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
0399				
	<b>TOTAL</b>	<b>79.00</b>	<b>71.00</b>	<b>63.00</b>

**FIR2014: Kincardine M**

Asmt Code: 4108

MAH Code: 41625

**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2014

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
#	\$
	124
	10,699,780
	12
	6,425,000
	116
	37,128,740
	<b>252</b>
	<b>54,253,520</b>

5. Insured value of physical assets

1410 Buildings . . . . .

1420 Machinery and equipment . . . . .

1430 Vehicles . . . . .

1497 Other  . . . . .

1498 Other  . . . . .

1499 **Subtotal**

1
\$
125,849,633
<b>125,849,633</b>

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2012 - 2014) . . . . .

1
\$
893,330

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

### 7. Alternate service delivery arrangements

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

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

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# FIR2014: Kincardine M

Asmt Code: 4108

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## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

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

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# FIR2014: Kincardine M

Asmt Code: 4108

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2014

**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 2014 based on permits issued. . . . .

1	\$
	54,253,520

**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 #
106	35	141

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

52	17	69
----	----	----

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

35	7	42
----	---	----

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

		0
--	--	---

1322 **Subtotal**

193	59	252
-----	----	-----

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

**10. Planning and Development**

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

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

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

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

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

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
20	29
40	40
60	69

**Land Designated for Agricultural Purposes**  
1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014. . . . .

Hectares
1
#
45,842



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**Schedule 80**

**STATISTICAL INFORMATION**

for the year ended December 31, 2014

<b>11. Transportation Services</b>		1			
	#	652			
1710	Roads : Total Paved Lane Km				
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	426			
		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				Road Needs Study 2010
1730	Roads : Total UnPaved Lane Km	301			
1740	Winter Control : Total Lane Km maintained in winter	803			
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	3,329			
1755	Transit : Population of Service Area.	10,763			
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	5,612			
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair		Total Number	
		1	2		
	#	#	#		
1765	Rating Of Bridges And Culverts				
	Bridges	17	26		
1766	Culverts	40	52		
1767	<b>Subtotal</b>	57	78		
		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted				Bridge Needs Study 2013
<b>12. Environmental Services</b>		1			
	#	1			
1810	Wastewater Main Backups : Total number of backed up wastewater mains				
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	85			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,902,246			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	3,457			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	72			
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.	1,155,122			
1850	Water Main Breaks : Number of water main breaks in a year.	9			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	99			
1860	Solid Waste Collection : Total tonnes collected from all property classes.	1,559			
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	13,457			
1870	Waste Diversion : Total tonnes diverted from all property classes.	1,761			
<b>13. Recreation Services</b>		1			
	#	22			
1910	Trails : Total kilometres of trails (owned by municipality and third parties)				
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	31,360			
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	5,073			
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		1			
	\$				
2310	Fire Services: Other revenue				
2320	Paved Roads : Other revenue				
2330	Solid Waste Disposal : Other revenue				
2340	Waste Diversion : Other Revenue				
2370	Assessment on Exempt Properties (Enter data from returned roll)	68,731,760			

**FIR2014: 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, 2014**

**NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016**

**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) . . . . .	675,005
0220	Interest (SLC 74 3099 02) . . . . .	168,191
0299	<b>Subtotal</b>	<b>843,196</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
0410	Water projects - For this Municipality only (SLC 74 2810 03) . . . . .	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03) . . . . .	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03) . . . . .	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03) . . . . .	0
0499	<b>Subtotal</b>	<b>0</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
<b>9910</b>	<b>Total Debt Charges</b>	<b>843,196</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) . . . . .	256,073
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>256,073</b>
<b>9920</b>	<b>Net Debt Charges</b>	<b>587,123</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	44,128,415
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	103
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01) . . . . .	1,768,548
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	146,048
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	133,335
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	121,423
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	-770,356
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	0
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	443,366
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	283,731
2299	<b>Subtotal</b>	<b>2,126,095</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>42,002,217</b>
2620	<b>25% of Net Revenues</b>	<b>10,500,554</b>
<b>9930</b>	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>9,913,431</b>

For Illustration Purposes Only

Annual Interest Rate	Term	
7.00%	5	years =
		40,647,025

2014-V01

# FIR2014: Kincardine M

# Schedule 83

Asmt Code: 4108

## NOTES

MAH Code: 41625

for the year ended December 31, 2014

### 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 :	
0100	Schedule 75 :	