

2013 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR and MPMP**
Version: **2013-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	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
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54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
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74	LONG TERM LIABILITIES AND COMMITMENTS	
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77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

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

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

0020	Name	Roxana Baumann
0022	Telephone	(519) 396-3468 X107
0024	Fax	(519) 396-1488
0028	Email (Required)	rbaumann@kincardine.net
0030	Website address of Municipality	
0091	Municipal Auditor	Mike Bolton
0092	Municipal Audit Firm	BDO
0095	Municipal Auditor's Email (Required)	MBolton@bdo.ca
0090	Municipal Treasurer	Roxana Baumann
0093	Municipal Treasurer's Email (Required)	rbaumann@kincardine.net
0094	Date	21-Aug-2014

Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

Municipal Data	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

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2013

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)	11,191,683
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	147,688
9940	Subtotal	11,339,371
	Ontario Unconditional Grants	
0620	Ontario Municipal Partnership Fund (OMPF)	1,484,530
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,484,530
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	197,055
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	86,362
0820	Canada conditional grants (SLC 12 9910 02)	6,247
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	45,002
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)	102,116
0899	Subtotal	436,782
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	207,082
1299	Total User Fees and Service Charges (SLC 12 9910 04)	25,203,540
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	25,844
1430	Rents, concessions and franchises	1,002,907
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,028,751
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	1,655
1620	Penalties and interest on taxes	204,396
1698	Other Penalty on Water and Sewer Arrears	12,383
1699	Subtotal	218,434
	Other revenue	
1805	Investment income	589,230
1806	Interest earned on reserves and reserve funds	279,797
1811	Gain/Loss on sale of land & capital assets	-501,228
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 Bldg Permit, Parking Lot	188,435
1830	Donations	221,091
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	1,488,984
1840	Sale of publications, equipment, etc.	0
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	763,286
1891	Other Misc	239,843
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	3,269,438
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	43,187,928

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FIR2013: Kincardine M

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2013

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	43,187,928
2020	LESS: Total Expenses (SLC 40 9910 11)	48,541,525
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-5,353,597
2060	Accumulated surplus/(deficit) at the beginning of year	176,985,388
2061	Prior period adjustments	2,252
2062	Restated accumulated surplus/(deficit) at the beginning of year	176,987,640
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	171,634,043

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1
		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	342,732
	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	
	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	
4099	Canada Gas Tax	342,732

FIR2013: Kincardine M

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**Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES**

for the year ended December 31, 2013

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				169,004			
Protection services							
0410 Fire			5,000	12,490			
0420 Police	45,596			9,596			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control	9,930			254,415			
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other <input type="text" value="Mysis"/>				6,850			
0499 Subtotal	55,526	0	5,000	283,351	0	0	0
Transportation services							
0611 Roads - Paved				11,911			
0612 Roads - Unpaved				7,090			
0613 Roads - Bridges and Culverts				2,268			
0614 Roads - Traffic Operations & Roadside				7,309			
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	31,140		46,125	22,919	41,360		
0640 Parking							
0650 Street lighting				78,525			
0660 Air transportation							
0698 Other <input type="text"/>							
0699 Subtotal	31,140	0	46,125	130,022	41,360	0	0
Environmental services							
0811 Wastewater collection/conveyance				1,162,231	22,501	22,501	
0812 Wastewater treatment & disposal				774,154			
0821 Urban storm sewer system				3,462			
0822 Rural storm sewer system							
0831 Water treatment				1,191,287			
0832 Water distribution/transmission				1,461,840	22,501	22,501	
0840 Solid waste collection				77,422			
0850 Solid waste disposal				832,702			
0860 Waste diversion	70,135			122,392			
0898 Other <input type="text" value="BASWRA"/>							
0899 Subtotal	70,135	0	0	5,625,490	45,002	45,002	0
Health services							
1010 Public health services			34,000				
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				51,946			
1098 Other <input type="text"/>							
1099 Subtotal	0	0	34,000	51,946	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other <input type="text"/>							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks			5,000	7,843			
1620 Recreation programs		2,785	31,258	336,417			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				127,269			
1634 Recreation facilities - All Other			31,258	166,444			
1640 Libraries			50,458				
1645 Museums							
1650 Cultural services		1,000					
1698 Other <input type="text" value="Marina"/>				938			
1699 Subtotal	0	3,785	118,912	637,973	0	0	0
Planning and development							
1810 Planning and zoning				52,401			
1820 Commercial and industrial	10,308	2,462	3,045	10,791			
1830 Residential development							
1840 Agriculture and reforestation	29,946			12,719			
1850 Tile drainage/shoreline assistance				366			
1898 Other <input type="text" value="Bruce Telecom"/>				18,229,477			
1899 Subtotal	40,254	2,462	3,045	18,305,754	0	0	0
1910 Other <input type="text"/>							
9910 TOTAL	197,055	6,247	207,082	25,203,540	86,362	45,002	0

FIR2013: Kincardine M

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2013

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 2	Tax Adjustment - Increases 3	Net Class Impact 4	Annualized Tax Limit 5	CVA Tax Limit 6	CVA Threshold Value for Protected Properties 7	CVA Threshold Value for Clawed Back Properties 8	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320	M Multi-Residential	0.0%			10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial	52.9%	20,350	4,911	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial	84.9%	440	440	10.0%	5.0%	250	250	Y	Y	Y

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
			CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
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? 2 Y or N	Year Current Phase-In Initiated 3 Year	Term of Current Phase-In 4 # 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 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD	
1210	R Residential	2	20130301	20130603	2	20130903	20131202
1220	M Multi-Residential	2	20130301	20130603	2	20130903	20131202
1230	F Farmland	2	20130301	20130603	2	20130903	20131202
1240	T Managed Forest	2	20130301	20130603	2	20130903	20131202
1250	C Commercial	2	20130301	20130603	2	20130903	20131202
1260	I Industrial	2	20130301	20130603	2	20130903	20131202
1270	P Pipeline						
1298	Other <input type="text"/>						

FIR2013: Kincardine M

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2013

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL			
								LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13	14	15			
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$			
6001																		
0010	RT 0	Residential	Full Occupied	1.000000	100%										0			0
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9601			Subtotal					0	0					0				0

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2013

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST 12 \$	UT 13 \$	14 \$	15 \$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	2,538,698		-2,538,698	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	154,483	127,646	237,058	519,187
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	11,261,135	6,954,289	4,369,981	22,585,405
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
8010 Sewer and water service charges				0
8015 Sewer and water connection charges	31,865			31,865
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges	2,122			2,122
8035 Waste management collection charges				0
8040 Business improvement area	49,800			49,800
8097 Other <input type="text" value="Tile Drain, Lic Occup"/>	29,601			29,601
9890 Subtotal	113,388	0	0	113,388
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other <input type="text"/>				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	11,374,523	6,954,289	4,369,981	22,698,793

2013-N01

FIR2013: Kincardine M

Asmt Code: 4108
MAH Code: 41625

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2013

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

PIL Phased-In Assessment
6,514,350

LT/ST PILS	UT PILS	Education PILS	TOTAL
38,000	30,278	54,673	122,951

9299 TOTAL

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	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
								0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Kincardine M													
#/NA	RP	Residential	PIL: Full Occupied, Taxable Tenant of Province	1.000000	100%	1,975	1,975	0.486678%	0.387768%	0.212000%	1.086446%				22
#/NA	RG	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	962,875	962,875	0.486678%	0.387768%	0.000000%	0.874446%	4,686	3,734	0	8,420
#/NA	CF	Commercial	PIL: Full Occupied	1.233100	100%	4,695,900	4,695,900	0.600123%	0.478157%	1.164178%	2.242458%	28,181	22,454	54,669	105,304
#/NA	CG	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	853,600	853,600	0.600123%	0.478157%	0.000000%	1.078280%	5,123	4,082	0	9,205
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9201							6,514,350					38,000	30,278	54,673	122,951

FIR2013: Kincardine M

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2013

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 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$			
4001																
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%										
9401				Subtotal				0		0				0		0

2013-N01

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2013

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

9699

TOTAL

LT/ST PILS	UT PILS	Education PILS	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 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	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 \$	14 \$	15 \$			
6001																		
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%								0			0	0
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9601				Subtotal				0	0					0			0	0

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2013

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	38,000	30,278	54,673	122,951
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
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	49,769	9,675		59,444
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	5,250			5,250
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	55,019	9,675	0	64,694
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	93,019	39,953	54,673	187,645

2013-001

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2013

				TOTAL	Distribution of Education Taxes in column 6 by School Board								
1. Municipal and School Board Taxation				100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other				
9100 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					82.230%	0.170%	16.834%	0.766%	0.000%				
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes					
	16	2	18	17	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	4	5	\$	7	8	9	10	11
						\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	1,449,645,010	1,449,645,010	1,267,805,133	1,267,805,133	13,774,017	6,170,128	4,916,142	2,687,747	2,465,671	1,891	214,888	5,297	
0050 Multi-residential	15,352,000	15,352,000	13,134,798	13,134,798	142,703	63,924	50,933	27,846	26,112	71	1,478	185	
0110 Farmland	347,287,275	86,821,819	261,508,669	65,377,167	710,290	318,178	253,512	138,600	133,849	160	4,591		
0140 Managed Forests	2,131,100	532,775	1,631,675	407,919	4,432	1,985	1,582	865	767	0	97	1	
9110 Subtotal	1,814,415,385	1,552,351,604	1,544,080,275	1,346,725,017	14,631,442	6,554,215	5,222,169	2,855,058	2,626,399	2,122	221,054	5,483	0
0210 Commercial	147,333,328	178,963,790	141,197,445	171,438,372	3,132,854	838,409	668,015	1,626,430	1,337,413	2,765	273,793	12,458	0
0215 Commercial New Construction	9,699,400	11,942,758	9,395,110	11,568,239	210,376	56,301	44,858	109,217	89,809	186	18,386	837	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	53,496,975	65,967,120	1,199,648	321,048	255,800	622,800	512,128	1,059	104,842	4,771	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	3,833,175	4,710,824	85,669	22,926	18,268	44,475	36,572	76	7,487	341	0
0345 Shopping Centre New Construc	1,352,000	1,667,151	1,309,190	1,614,362	29,358	7,857	6,260	15,241	12,533	26	2,566	117	0
9120 Subtotal	218,935,828	267,222,059	209,231,895	255,298,917	4,657,905	1,246,541	993,201	2,418,163	1,988,455	4,111	407,074	18,523	0
0510 Industrial	12,586,847	20,309,693	12,435,797	20,072,862	358,142	97,691	77,835	182,616	150,165	310	30,742	1,399	0
0515 Industrial New Construction	10,965,800	19,164,929	10,833,733	18,934,115	302,073	92,148	73,420	136,505	112,248	232	22,979	1,046	0
0610 Large Industrial	69,767,100	120,714,932	68,575,500	118,632,373	2,116,656	577,359	460,018	1,079,279	887,491	1,835	181,686	8,267	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	93,319,747	160,189,554	91,845,030	157,639,350	2,776,871	767,198	611,273	1,398,400	1,149,904	2,377	235,407	10,712	0
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties					0	2,538,698	0	-2,538,698	-2,087,571	-4,316	-427,364	-19,447	
9170 Supplementary Taxes					519,187	154,483	127,646	237,058	199,739	332	35,809	1,178	
9180 Total Levied by Rate					22,585,405	11,261,135	6,954,289	4,369,981	3,876,927	4,626	471,979	16,449	0
9190 Amts Added to Tax Bill					113,388	0	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,126,670,960	1,979,763,217	1,845,157,200	1,759,663,284	22,698,793	11,374,523	6,954,289	4,369,981	3,876,927	4,626	471,979	16,449	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16	2	18	17	3	LT / ST	UT	6
	\$	\$	\$	\$	\$	4	5	\$
						\$	\$	\$
1010 Residential	964,850	964,850	964,850	964,850	8,442	4,696	3,742	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 Subtotal	964,850	964,850	964,850	964,850	8,442	4,696	3,742	4
1210 Commercial	5,549,500	6,843,088	5,549,500	6,843,088	114,509	33,304	26,536	54,669
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construct	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0
9220 Subtotal	5,549,500	6,843,088	5,549,500	6,843,088	114,509	33,304	26,536	54,669
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
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 Total Levied by Rate					122,951	38,000	30,278	54,673
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					64,694	55,019	9,675	0
9299 TOTAL before Adj.	6,514,350	7,807,938	6,514,350	7,807,938	187,645	93,019	39,953	54,673

Part 3 contains Distribution of PILS by School Boards

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2013

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amorization	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	314,004		287,890	16,175	25,860		166,883	810,812	30,531		841,343
1620 Recreation programs	431,649		54,937	2,000				488,586	82,305		570,891
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	15,607		212,516	89,512	5,627		36,735	359,997	326		360,323
1634 Rec. Fac. - All Other	1,049,425		764,246	64,735	517		566,154	2,445,077	-55,717		2,389,360
1640 Libraries	28,863		52,836	2,274			26,624	110,597	832		111,429
1645 Museums								0			0
1650 Cultural services	30,303		147,967	13,028	5,129	110,357	55,036	361,820	6,314		368,134
1698 Other								0			0
1699 Subtotal	1,869,851	0	1,520,392	187,724	37,133	110,357	851,432	4,576,889	64,591	0	4,641,480
Planning and development											
1810 Planning and zoning	125,883		56,832	21,478			1,784	205,977			205,977
1820 Commercial and Industrial	158,016		210,133	70,704	18,401	1,499		458,753	-1,646		457,107
1830 Residential development								0			0
1840 Agriculture and reforestation	103,009	2,204	22,865	71,541	1,526		16,044	217,189			217,189
1850 Tile drainage/shoreline assistance		27,281						27,281			27,281
1898 Other								0			0
1899 Subtotal	386,908	29,485	289,830	163,723	19,927	1,499	17,828	909,200	-1,646	0	907,554
1910 Other	7,394,541		7,150,000		8,769,136		1,666,598	24,980,275			24,980,275
1910 Other	BMTS										
9910 TOTAL	15,217,584	166,821	13,122,445	4,019,274	8,943,436	545,460	6,526,505	48,541,525	0	0	48,541,525

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2013

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	13,553,215
5020	Employee benefits	1,664,369
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	15,217,584
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	23,331
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	15,240,915
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	
Line 0611 of column 11 (Total costs for paved roads) includes:		
6106	Urban storm water	
6107	Rural storm water	
Line 0612 of column 11 (Total costs for unpaved roads) includes:		
6108	Rural storm water	
Line 0831 of column 11 (Total costs for water treatment) includes:		
6611	Treatment costs for water not treated to drinking water standards	
Line 0832 of column 11 (Total costs for water distribution) includes:		
6612	Distribution/transmission costs for water not treated to drinking water standards	

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FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2013 Closing Net Book Value	
		2013 Opening Net Book Value	2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2013 Closing Amortization Balance
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	8,747,214	11,411,877	520,338	13,515	19,647	11,899,053	2,680,099	166,883	7,016	2,839,966	9,059,087
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	980,877	1,665,771				1,665,771	297,224	36,735		333,959	1,331,812
1634	Rec. Fac. - All Other	13,148,952	21,962,761	17,215	22,411		21,957,565	9,188,076	566,154	14,010	9,740,220	12,217,345
1640	Libraries	301,058	995,153	251,232	71,313		1,175,072	694,096	26,624	50,125	670,595	504,477
1645	Museums	0	0				0	0			0	0
1650	Cultural services	1,076,029	1,330,386	25,360			1,355,746	254,357	55,036		309,393	1,046,353
1698	Other	0	0				0	0			0	0
1699	Subtotal	24,254,130	37,365,948	814,145	107,239	19,647	38,053,207	13,113,852	851,432	71,151	13,894,133	24,159,074
Planning and development												
1810	Planning and zoning	6,587	22,454		974		21,480	15,867	1,784	974	16,677	4,803
1820	Commercial and Industrial	157,812	212,579	105,313	405		317,487	50,749	16,044	283	66,510	250,977
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	31,773,237	82,081,561	2,242,271	75,935,535	8,388,297	0	50,244,027	1,666,598	51,910,625	0	0
1899	Subtotal	31,937,636	82,316,594	2,347,584	75,936,914	8,388,297	338,967	50,310,643	1,684,426	51,911,882	83,187	255,780
1910	Other	0	0				0	0			0	0
9910	Total Tangible Capital Assets	152,078,848	287,220,129	6,507,500	77,476,697	8,409,088	207,841,844	135,038,248	6,526,505	52,971,385	88,593,368	119,248,476

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2013

SEGMENTED BY ASSET CLASS

		2013 Opening Net Book Value (NBV) 1 \$	2013 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	7,280,780	7,452,734
2010	Land Improvements	373,048	373,048
2020	Buildings	24,768,358	17,039,109
2030	Machinery & Equipment	26,971,854	1,131,945
2040	Vehicles	1,467,153	1,772,002
2097	Other <input type="text" value="Yard Improvements"/>	9,374,350	9,329,006
2098	Other <input type="text" value="Linear Assets"/>	885,466	870,565
2099	Total General Capital Assets	71,121,009	37,968,409
Infrastructure Assets			
2205	Land	454,830	775,322
2210	Land Improvements	0	
2220	Buildings	2,826,443	5,454,341
2230	Machinery & Equipment	1,513,749	134,851
2240	Vehicles	632,757	779,682
2250	Linear Assets	74,025,482	72,828,274
2297	Other <input type="text" value="Yard Improvements"/>	1,504,578	1,307,597
2298	Other <input type="text" value=""/>	0	
2299	Total Infrastructure Assets	80,957,839	81,280,067
9920	Total Tangible Capital Assets	152,078,848	119,248,476
2405	Construction-in-progress	992,991	1,846,560
9921	Total Tangible Capital Assets and Construction-in-progress	153,071,839	121,095,036

FIR2013: Kincardine M
Schedule 51

Asmt Code: 4108

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41625

for the year ended December 31, 2013

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2013 Opening Balance	Expenditures in 2013	Less Assets Capitalized	2013 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	7,659	21,267	14,410	14,516
	Protection services				
0410	Fire	0	486,066	486,066	0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	486,066	486,066	0
	Transportation services				
0611	Roads - Paved	162,976	681,901	87,714	757,163
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	11,728	70,450	82,178	0
0614	Roadways - Traffic Operations & Roadside	0	183,115	158,567	24,548
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			0
0650	Street lighting	0	24,478		24,478
0660	Air transportation	1,864	48,363	25,754	24,473
0698	Other	0			0
0699	Subtotal	176,568	1,008,307	354,213	830,662
	Environmental services				
0811	Wastewater collection/conveyance	22,708	353,786	221,848	154,646
0812	Wastewater treatment & disposal	276,388	96,320	33,067	339,641
0821	Urban storm sewer system	58,648		58,648	0
0822	Rural storm sewer system	0			0
0831	Water treatment	49,702		49,702	0
0832	Water distribution/transmission	274,236	410,161	292,807	391,590
0840	Solid waste collection	0			0
0850	Solid waste disposal	9,700	128,426	36,010	102,116
0860	Waste diversion	0			0
0898	Other	11,055		11,055	0
0899	Subtotal	702,437	988,693	703,137	987,993
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	3,176	10,073	13,249	0
1098	Other	0			0
1099	Subtotal	3,176	10,073	13,249	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	3		3	0
1620	Recreation programs	1		1	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	29,878	11,805	30,108	11,575
1640	Libraries	8,973	242,259	251,232	0
1645	Museums	0			0
1650	Cultural services	0	1,814		1,814
1698	Other	0			0
1699	Subtotal	38,855	255,878	281,344	13,389
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	64,296	-56,558	7,738	0
1899	Subtotal	64,296	-56,558	7,738	0
1910	Other	0			0
9910	Total Construction-In-Progress	992,991	2,713,726	1,860,157	1,846,560

FIR2013: 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, 2013

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-5,353,597
1020	Acquisition of tangible capital assets	-5,983,457
1030	Amortization of tangible capital assets (SLC 51 9910 08)	6,526,505
1031	Contributed (Donated) tangible capital assets	-1,488,984
1040	(Gain)/Loss on sale to tangible capital assets	501,228
1050	Proceeds on sale of tangible capital assets	33,218
1060	Write-downs of tangible capital assets	8,388,297
1070	Other <input type="text" value="TCA held for sale"/>	24,000,000
1071	Other <input type="text" value="Restatement of opening balance"/>	2,250
1099	Subtotal	31,979,057
1210	Acquisition and consumption of supplies inventories	-13,599
1220	Acquisition and consumption of prepaid expenses	41,941
1230	Other <input type="text"/>	
1299	Subtotal	28,342
1410	(Increase)/decrease in net financial assets/net debt	26,653,802
1420	Net financial assets (net debt), beginning of year	22,333,593
9910	Net financial assets (net debt), end of year	48,987,395

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
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 <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	113,435
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	
0420	Other <input type="text"/>	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	-195,614
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	86,362
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	342,732
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0499	Subtotal	346,915
0610	Contributed (Donated) tangible capital assets	1,488,984
9920	Total Capital Financing	1,835,899
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-5,636,542

FIR2013: Kincardine M

Schedule 54

Asmt Code: 4108

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41625

for the year ended December 31, 2013

* 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

		2013 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-5,353,597
2020	Non-cash items including amortization	15,522,596
2021	Contributed (Donated) tangible capital assets	-1,487,720
2022	Change in non-cash assets and liabilities	-119,550
2030	Prepaid expenses	
2040	Change in deferred revenue	881,710
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	9,443,439
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	33,218
0620	Cash used to acquire tangible capital assets	-5,984,721
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-5,951,503
Investing Transactions		
0810	Proceeds from portfolio investments	1,932,986
0820	Portfolio investments	-4,132,634
0898	Other <input type="text" value="insurance of Loans receivable"/>	-150,000
0899	Cash provided by / (applied to) investing transactions	-2,349,648
Financing Transactions		
1010	Proceeds from long term debt issues	150,000
1020	Principal long term debt repayment	-630,537
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-480,537
1210	Increase in cash and cash equivalents	661,751
1220	Cash and cash equivalents, beginning of year	22,697,207
9920	Cash and cash equivalents, end of year	23,358,958

		2013 Actual 1 \$
1410	Cash provided from Operating Transactions (SLC 54 2099 01)	9,443,439
1420	Less: Debt repayment (SLC 54 1020 01)	-630,537
9930	Net cash available for other purposes	8,812,902

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FIR2013: Kincardine M

Asmt Code: 4108
MAH Code: 41625

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2013

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves				
	1	2	3				
	\$	\$	\$				
0299 Balance, beginning of year	804,186	19,956,667	7,888,821				
0310 Allocation of Surplus		3,915,784	50,989				
0315 Allocation of Surplus : for operating			50,989				
0320 Allocation of Surplus : for capital		3,915,784					
Development Charges Act							
0610 Non-discounted services	197,134						
0620 Discounted services							
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0						
0699 Subtotal Development Charges Act	197,134						
0810 Lot levies							
0820 Subdivider contributions							
0830 Recreational land (the Planning Act)	26,418						
0841 Investment Income	8,484	279,797					
0860 Gasoline Tax - Province	342,732						
0861 Building Code Act, 1992 (Section 2.23)							
0862 Gasoline Tax - Federal							
0863 Canada Transit Funding (Bill C-48)							
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>Parking</td></tr><tr><td> </td></tr><tr><td> </td></tr><tr><td> </td></tr></table>	Parking				41,250		
Parking							
0896 Other							
0897 Other							
0898 Other							
9940 TOTAL Revenues & Surplus	616,018	4,195,581	50,989				
Less: Utilization of reserve funds and reserves (transfers)							
1012 For acquisition of tangible capital asset	113,435						
1015 For current operations	75,000						
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)	102,116						
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0						
1070 Inter - Reserve Fund / Reserves Transfer		2,661,787	457,971				
0910 Less: Utilization (deferred revenue recognized)	290,551	2,661,787	457,971				
2099 Balance, end of year	1,129,653	21,490,461	7,481,839				

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108
MAH Code: 41625

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2013

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010	Working funds			362,178
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)		346,437	
5090	Post-employment benefits			
5091	Tax rate stabilization			
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
Per Service Purpose:				
5205	General government		2,722,119	2,755,195
5210	Protection services		655,224	1,015
	Transportation services:			
5215	Roadways			
5216	Winter Control		25,778	
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation		36,631	
	Environmental services:			
5225	Wastewater system		6,114,641	
5230	Storm water system			
5235	Waterworks system		6,015,814	
5240	Solid waste collection			
5245	Solid waste disposal		4,442	
5246	Waste diversion		308,638	388,421
5250	Health services		2,736,248	
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks		184,193	
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill		158,129	
5274	Recreation facilities - All Other		486,870	
5275	Libraries		53,138	
5276	Museums			
5277	Cultural services			
5280	Planning and development		1,642,159	
5290	Other <input type="text" value="Westario"/>			3,975,030
Obligatory Deferred Revenue:				
5610	Development Charges Act - Non-discounted services	322,295		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)	122,280		
5661	Building Code Act, 1992 (Section 2.23)	49,386		
5690	Gasoline Tax - Province	403,582		
5691	Gasoline Tax - Federal			
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other <input type="text" value="Parking"/>	66,849		
5696	Other <input type="text" value="Inverhuron Sewer"/>	165,261		
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	1,129,653	21,490,461	7,481,839

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2013

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31	
	Balance January 1	Development Charges Collected	Interest and Investment Income	Other Proceeds	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided		Total
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205 General Government	0					0					0	0
0210 Fire Protection	0					0					0	0
0215 Police Protection	0					0					0	0
0220 Roads and Structures	0					0					0	0
0225 Transit	0					0					0	0
0230 Wastewater	47,920	93,152	921			94,073					0	141,993
0235 Stormwater	0					0					0	0
0240 Water	30,252	53,759	545			54,304					0	84,556
0245 Emergency Medical Services	0					0					0	0
0250 Homes for the Aged	0					0					0	0
0255 Daycare	0					0					0	0
0260 Housing	0					0					0	0
0265 Parkland Development	44,894	50,223	629			50,852					0	95,746
0270 GO Transit	0					0					0	0
0275 Library	0					0					0	0
0280 Recreation	0					0					0	0
0285 Development Studies	0					0					0	0
0286 Parking	0					0					0	0
0287 Animal Control	0					0					0	0
0288 Municipal Cemeteries	0					0					0	0
0290 Other	0					0					0	0
0295 Other	0					0					0	0
0296 Other	0					0					0	0
0297 Other	0					0					0	0
0299 TOTAL	123,066	197,134	2,095	0	0	199,229	0	0	0	0	0	322,295

Note 1: Please attach the financial statement relating to development charge by-laws and reserve funds identified in section 43 of the Development Charges Act, 1997.

Note 2: Please attach a copy of your municipal development charge pamphlet, which provides information on your DC rates in place as of December 31.

2012/001

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2013

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)							
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other
				<= 1 Bedroom	>= 2 Bedroom												
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
0	Municipal Wide Charges										<i>If Other, Please Specify ></i>						
410	Parks and Recreation	1,409.83	1,409.73	988.48	988.48	988.48											
670	Water	2,053.31	2,053.31	1,440.47	1,440.47	1,440.47					11.72	11.72	11.72	11.72			
570	Sewer	3,700.43	3,700.43	2,596.92	2,596.92	2,596.92					21.11	21.11	21.11	21.11			
9910	TOTAL MUNICIPAL WIDE CHARGES	7,163.57	7,163.47	5,025.87	5,025.87	5,025.87	0.00	0.00	0.00	0.00	32.83	32.83	32.83	32.83	0.00	0.00	

2013-V01

FIR2013: Kincardine M

Schedule 70

Asmt Code: 4108
MAH Code: 41625

CONSOLIDATED STATEMENT OF FINANCIAL POSITION for the year ended December 31, 2013

Financial Assets		1
		\$
0299	Cash and cash equivalents	23,358,958
Accounts receivable		
0410	Canada	274,326
0420	Ontario	123,767
0430	Upper-tier	36,500
0440	Other municipalities	1,726
0450	School boards	84,900
0490	Other receivables	2,735,667
0499		Subtotal 3,256,886
Taxes receivable		
0610	Current year's levies	997,279
0620	Previous year's levies	235,545
0630	Prior year's levies	115,545
0640	Penalties and interest	92,069
0690	LESS: Allowance for uncollectables	46,293
0699		Subtotal 1,394,145
Investments *		
0805	Canada	131,599
0810	Ontario	1,482,022
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="Westario Power"/>	7,188,836
0829		Subtotal 8,802,457
Debt Recoverable from Others		
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="Loan Receivable"/>	1,610,998
0845		Subtotal 1,610,998
Other financial assets		
0830	Inventories held for resale	302,154
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text" value="Asset held for sale -Bruce Telecom"/>	24,000,000
0898		Subtotal 24,302,154
9930		TOTAL Financial Assets 62,725,598
8010	* Market value of Investments included in Line 0829	6,807,321

2013-V01

FIR2013: Kincardine M

Schedule 70

Asmt Code: 4108

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41625

for the year ended December 31, 2013

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	56,559
2220	Ontario	14,228
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	36,164
2270	Trade accounts payable	5,050,203
2290	Other	79,170
2299	Subtotal	5,236,324
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,129,653
2490	Other	1,731,123
2499	Subtotal	2,860,776
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	4,132,262
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other <input type="text"/>	
2650	Other <input type="text"/>	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	4,132,262
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	624,516
Post employment benefits		
2810	Accumulated sick leave	884,325
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other <input type="text"/>	
2899	Subtotal post employment benefits	884,325
9940	TOTAL Liabilities	13,738,203
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	48,987,395
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	121,095,036
6250	Inventories of Supplies	690,071
6260	Prepaid Expenses	861,541
6299	Total Non-Financial Assets	122,646,648
9970	Total Accumulated Surplus/(Deficit)	171,634,043
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	116,913,743
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	28,972,300
6430	General Surplus/ (Deficit)	363,484
6431	Unexpended capital financing	24,000,000
Local boards		
5030	Transit operations	347
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	26,904
5076	Other <input type="text"/> Bruce Telecom	2,372,059
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5098	Total Local Boards	2,399,310
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-390,278
6602	Unfunded Landfill closure costs	-624,516
6610	Other <input type="text"/>	
6620	Other <input type="text"/>	
6630	Other <input type="text"/>	
6640	Other <input type="text"/>	
6699	Total Other	-1,014,794
9971	Total Accumulated Surplus/(Deficit)	171,634,043

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2013

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,780,728
0215	PLUS: Amounts added to tax bills for collection purposes only	375,853
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	22,698,793
0225	PLUS: Current Year Penalties and Interest	204,396
0240	LESS: Total cash collections (SLC 72 0699 09)	23,242,790
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	414,366
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Change in Allowance doubtful taxes"/>	-8,469
0290	Taxes receivable, end of year	1,394,145

Cash Collections

		9
		\$
0610	Current year's tax	21,287,148
0620	Previous year's tax	1,244,559
0630	Penalties and interest	335,230
0640	Amounts added to tax bills for collection purposes only	375,853
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	23,242,790

2013-V01

FIR2013: Kincardine M

Asmt Code: 4108

MAH Code: 41625

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

for the year ended December 31, 2013

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)	101,122	123	12,609	511	114,365	175,155	101,613	391,133	
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			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	4,019	7	812	21	4,859	2,401	1,975	9,235	
2299	Vacant Unit Rebates (Mun. Act 364)	3,977	7	804	21	4,809	2,471	1,979	9,259	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text" value="Royal Canadian Legion"/>					0	2,418	1,926	4,344	
2891	Other <input type="text" value="Net Capping Impact"/>					0	395		395	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	109,118	137	14,225	553	124,033	182,840	107,493	414,366	

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	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	3,767,813	4,489	457,754	15,896	0	4,245,952			

2013-V01

FIR2013: Kincardine M

Schedule 74

Asmt Code: 4108
MAH Code: 41625

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	2,577,854
0220	To Canada and agencies	
0230	To Others	1,554,408
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	4,132,262
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	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	4,132,262

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	1,554,408
1230	Long term bank loans	2,577,854
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	TOTAL Net Long Term Liabilities of the Municipality	4,132,262

3. Debt burden of the municipality: Analysed by function

1405	General government	0
1410	Protection services	
	Transportation services:	
1415	Roadways	2,707
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	20,853
1430	Storm water system	
1435	Waterworks system	1,286,451
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,991,675
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	226,282
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	604,294
9930	TOTAL Net Long Term Liabilities of the Municipality	4,132,262

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2013

8. Contingent liabilities		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
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	TOTAL			0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit 1 \$	Total Outstanding Capital Obligation 2 \$	Debt Charges 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 1 \$	Interest 2 \$	Total 3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	323,133	94,522	
3014	Other	97,952	27,281	
3015	Tile Drainage/Shoreline Assistance	209,452	45,018	
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	TOTAL	630,537	166,821	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150	Financing leases (not Tangible capital leases) beyond term of Council			
3199	TOTAL			0

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

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2013

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 2014					551,792	120,768	68,235	32,153
3220	Year 2015					840,955	97,788	68,500	28,062
3230	Year 2016					491,682	68,124	72,610	23,952
3240	Year 2017					509,338	50,286	70,188	19,595
3250	Year 2018					526,043	31,764	68,392	15,384
3260	Years 2019 to 2023					676,523	13,780	188,004	22,742
3270	Years 2024 onwards								
3280	Int. to be earned on sink. funds								
3299	TOTAL	0	0	0	0	3,596,333	382,510	535,929	141,888

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

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

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Schedule 75

WATER SERVICE

for the year ended December 31, 2013

WATER SERVICE

STATEMENT OF OPERATIONS

		1	
		\$	
Revenues			
0205	User Fees	2,418,211	
0206	Municipal Property Tax by Levy (Special Area Rates)		
0210	Services to Other Municipalities		
0215	Ontario Conditional Grants	20,517	
0220	Ontario Housing Programs		
0225	Canada Conditional Grants	20,517	
0230	Ontario Capital Grants		
0235	Canada Capital Grants		
0240	Canada Gas Tax Funding		
0245	Revenue from Other Municipalities		
0250	Investment Income	49,156	
0260	Deferred revenue earned		
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Water Connection</td></tr></table>	Water Connection	31,865
Water Connection			
0296	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table>		
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>		
0299	Total Revenues	2,540,266	
Operating Expenses: Analysis of Expenses by Object			
0410	Salaries, Wages and Employee Benefits	529,324	
0420	Operating and General Expenditures	577,639	
0430	Amortization Expense	657,660	
0440	Interest Expense	40,526	
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Interfunctional</td></tr></table>	Interfunctional	-64,234
Interfunctional			
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>		
0499	Total Expenses	1,740,915	
9910	Net Income	799,351	

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Schedule 75 WASTEWATER SERVICE for the year ended December 31, 2013

WASTEWATER SERVICE

STATEMENT OF OPERATIONS

		1
		\$
Revenues		
1005	User Fees	1,936,385
1006	Municipal Property Tax by Levy (Special Area Rates)	
1010	Services to Other Municipalities	
1015	Ontario Conditional Grants	22,501
1020	Ontario Housing Programs	
1025	Canada Conditional Grants	22,501
1030	Ontario Capital Grants	
1035	Canada Capital Grants	
1040	Canada Gas Tax Funding	
1045	Revenue from Other Municipalities	
1050	Investment Income	52,695
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	Total Revenues	2,034,082
Operating Expenses: Analysis of Expenses by Object		
1210	Salaries, Wages and Employee Benefits	228,104
1220	Operating and General Expenditures	375,294
1230	Amortization Expense	528,330
1240	Interest Expense	672
1295	Other Interfunctional <input type="text"/>	-7,112
1296	Other <input type="text"/>	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
1299	Total Expenses	1,125,288
9920	Net Income	908,794

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Schedule 75
TANGIBLE CAPITAL ASSET CONTINUITY BY CATEGORY
for the year ended December 31, 2013

WATER SERVICE
SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2013 Opening Net Book Value	2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2013 Closing Amortization Balance	2013 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0210	Land	260,972	260,972	1,658			262,630	0			0	262,630	
0220	Buildings	4,078,797	8,095,567	181,766			8,277,333	4,016,770	243,986		4,260,756	4,016,577	
0230	Distribution / Transmission Mains	15,524,856	21,708,774	358,061	52,959		22,013,876	6,182,494	399,927	29,583	6,552,838	15,461,038	
0240	Equipment	56,072	98,543				98,543	42,471	5,463		47,934	50,609	
0296	Other Vehicles	55,022	106,048				106,048	51,026	11,706		62,732	43,316	
0297	Other Yard Improvements	5,523	9,747				9,747	4,224	650		4,874	4,873	
0298	Other Non-portable Water	6	6				6	0			0	6	
0299	Total Infrastructure Assets	19,981,248	30,279,657	541,485	52,959	0	30,768,183	10,296,985	661,732	29,583	10,929,134	19,839,049	0

WASTEWATER SERVICE
SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2013 Opening Net Book Value	2013 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2013 Closing Cost Balance	2013 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2013 Closing Amortization Balance	2013 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0410	Land	136,609	136,524	-1,658			134,866	0			0	134,866	
0420	Buildings	1,161,218	2,738,692	35,059			2,773,751	1,577,474	72,995		1,650,469	1,123,282	
0430	Collection Mains	16,717,928	26,752,876	456,228	545,339		26,663,765	10,034,948	448,955	281,237	10,202,666	16,461,099	
0440	Equipment	1,180	4,878		996		3,882	3,698	427	996	3,129	753	
0496	Other Vehicles	2,187	368,383				368,383	366,197	2,186		368,383	0	
0497	Other Yard Improvement	46,669	74,671				74,671	28,002	3,734		31,736	42,935	
0498	Other	0	0				0	0			0	0	
0499	Total Infrastructure Assets	18,065,791	30,076,024	489,629	546,335	0	30,019,318	12,010,319	528,297	282,233	12,256,383	17,762,935	0

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	20.00	1.00	1.00
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	19.00	8.00
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	12.00	59.00	42.00
0250	Libraries			
0255	Planning	5.00		
0290	Other		1.00	10.00
0298	Subtotal	77.00	81.00	62.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	0.00	0.00	0.00
0399	TOTAL	77.00	81.00	62.00

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2013

		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
2. Selected investments of own sinking funds as at Dec. 31					
0610	Own sinking funds				
3. Municipal procurement this year					
		Number of Contracts	Value of Contracts		
		1	2		
		#	\$		
1010	Total construction contracts awarded				
1020	Construction contracts awarded at \$100,000 or greater				
4. Building permit information					
		Number of Building Permits	Total Value of Building Permits		
		1	2		
		#	\$		
1210	Residential properties				
1220	Multi-Residential properties				
1230	All other property classes				
1299	Subtotal	0	0		
5. Insured value of physical assets					
		1			
		\$			
1410	Buildings				
1420	Machinery and equipment				
1430	Vehicles				
1497	Other <input type="text"/>				
1498	Other <input type="text"/>				
1499	Subtotal	0			
6. Total Dollar Losses due to Structural Fires					
		1			
		\$			
1510	Losses due to structural fires, averaged over 3 yrs (2011 - 2013)		713,963		

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Schedule 81 ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2013

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2015

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	630,537
0220	Interest (SLC 74 3099 02)	166,821
0299	Subtotal	797,358
Ontario Clean Water Agency Provincial Projects		
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	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	797,358

		1
		\$
Excluded Debt Charges		
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	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	254,470
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	Total Debt Charges to be Excluded	254,470
9920	Net Debt Charges	542,888

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	43,187,928
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	366
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	1,767,947
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	51,249
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	102,116
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	207,082
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-501,228
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)	188,435
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	1,488,984
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	3,304,585
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	39,882,977
2620	25% of Net Revenues	9,970,744
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	9,427,856

For Illustration Purposes Only

Annual Interest Rate		Term	
7.00%	@	5	years =
			38,656,072

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Schedule 83

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for the year ended December 31, 2013

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 :

Adjustment made to opening 2013 balances from a PY adjustment made by the auditors during the 2013 audit