

2017 FINANCIAL INFORMATION RETURN

Municipality: **Saugeen Shores T**
Tier: **Lower-Tier**
Area: **Bruce Co**

MSO Office:
Asmt Code:
MAH Code:

Submitting:
Version:

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	Sue Murray
0022	Telephone	519-832-2008 ext 110
0024	Fax	519-832-2140
0028	Email (Required)	sue.murray@saugeenshores.ca
0030	Website address of Municipality	
0091	Municipal Auditor	Michael Bolton
0092	Municipal Audit Firm	BDO
0095	Municipal Auditor's Email (Required)	mbolton@bdo.ca
0090	Municipal Treasurer	Sue Murray
0093	Municipal Treasurer's Email (Required)	sue.murray@saugeenshores.ca
0094	Date	03/10/2018

Signature of Municipal Treasurer

Signature	Date
0	
INDIRECT	
Percentage of Total Expenditures	

Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	8,208	MPAC
0041 Population	13,715	Stats Can
0042 Youth Population	4,550	Stats Can

FIR2017: Saugeen Shores T

Schedule 10

Asmt Code: 4110

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41408

for the year ended December 31, 2017

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)	13,200,972
0499	Payments-in-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	117,772
9940	Subtotal	13,318,744
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,184,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,184,000
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	387,100
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,474,821
0820	Canada conditional grants (SLC 12 9910 02)	1,303
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	320,775
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)	229,717
0899	Subtotal	2,413,716
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	10,000
1099	Revenue from other municipalities (SLC 12 9910 03)	270,217
1299	Total User Fees and Service Charges (SLC 12 9910 04)	9,541,009
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	1,036,574
1420	Licences and permits	598,801
1430	Rents, concessions and franchises	408,631
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	2,044,006
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	8,134
1620	Penalties and interest on taxes	197,561
1698	Other	
1699	Subtotal	205,695
	Other revenue	
1805	Investment income	545,552
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-55,229
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	431,612
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	461,181
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	3,184
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,386,300
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	30,373,687

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2017

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	30,373,687
2020	LESS: Total Expenses (SLC 40 9910 11)	28,715,324
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	1,658,363
2060	Accumulated surplus/(deficit) at the beginning of year	163,408,033
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	163,408,033
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	165,066,396

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:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	149,563
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	149,563

Total of line 0899 includes:		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	222,218
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	7,500
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	229,718

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

for the year ended December 31, 2017

	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				141,295	11,208		
Protection services							
0410 Fire			5,000	27,328			
0420 Police	73,895			83,003			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services				11,074			
0450 Emergency measures				60,000			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	73,895	0	5,000	181,405	0	0	0
Transportation services							
0611 Roads - Paved	20,000		27,265	123,206	1,305,718	222,218	
0612 Roads - Unpaved	10,090						
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	149,563			75,258			
0640 Parking							
0650 Street lighting							
0660 Air transportation				24,854			
0698 Other							
0699 Subtotal	179,653	0	27,265	223,318	1,305,718	222,218	0
Environmental services							
0811 Wastewater collection/conveyance				3,104,108	157,895		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment			237,952	2,654,278			
0832 Water distribution/transmission						7,500	
0840 Solid waste collection				425,909			
0850 Solid waste disposal				670,927			
0860 Waste diversion	125,649			379,455			
0898 Other							
0899 Subtotal	125,649	0	237,952	7,234,677	157,895	7,500	0
Health services							
1010 Public health services				195,020			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				77,513			
1098 Other							
1099 Subtotal	0	0	0	272,533	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
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							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks				56,475		41,057	10,000
1620 Recreation programs	7,903	1,303		21,181			
1631 Recreation facilities - Golf Course, Marina, Ski Hill				522,489		50,000	
1634 Recreation facilities - All Other				822,295			
1640 Libraries							
1645 Museums							
1650 Cultural services				6,005			
1698 Other							
1699 Subtotal	7,903	1,303	0	1,428,445	0	91,057	10,000
Planning and development							
1810 Planning and zoning				45,946			
1820 Commercial and industrial				6,841			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance				6,549			
1898 Other							
1899 Subtotal	0	0	0	59,336	0	0	0
1910 Other							
9910 TOTAL	387,100	1,303	270,217	9,541,009	1,474,821	320,775	10,000

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2017

General Information

1. Optional Property Classes in Effect

		2 Y or N
0202	N New Multi-Residential	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

	Exit capping immediately 1 Y or N	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				10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial				10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial				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	20170216	20170517	2	20170824	20171123
1220	M Multi-Residential	2	20170216	20170517	2	20170824	20171123
1230	F Farmland	2	20170216	20170517	2	20170824	20171123
1240	T Managed Forest	2	20170216	20170517	2	20170824	20171123
1250	C Commercial	2	20170216	20170517	2	20170824	20171123
1260	I Industrial	2	20170216	20170517	2	20170824	20171123
1270	P Pipeline	2	20170216	20170517	2	20170824	20171123
1298	Other <input type="text" value="SHOPPING CENTRES"/>	2	20170216	20170517	2	20170824	20171123

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

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,528,583,010	12,579,845	9,672,064	5,856,053	28,107,962

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	CVA Assessment \$	Phase-In Taxable Assessment \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL \$
								LT / ST 0.xxxxxx%	UT 0.xxxxxx%	EDUC 0.xxxxxx%	TOTAL 0.xxxxxx%	LT / ST \$	UT \$	Taxes \$	
2001	0	Saugeen Shores T													
0010	RT	0 Residential	Full Occupied	1.000000	100%	2,244,339,914	2,244,339,914	0.504313%	0.387743%	0.179000%	1.071056%	11,318,498	8,702,271	4,017,368	24,038,137
0050	MT	0 Multi-Residential	Full Occupied	1.000000	100%	40,083,058	40,083,058	0.504313%	0.387743%	0.179000%	1.071056%	202,144	155,419	71,749	429,312
0110	FT	0 Farmland	Full Occupied	0.250000	100%	89,218,319	89,218,319	0.126078%	0.096936%	0.044750%	0.267764%	112,485	86,485	39,925	238,895
0140	TT	0 Managed Forest	Full Occupied	0.250000	100%	2,283,063	2,283,063	0.126078%	0.096936%	0.044750%	0.267764%	2,878	2,213	1,022	6,113
0210	CT	0 Commercial	Full Occupied	1.233100	100%	105,579,958	105,579,958	0.621868%	0.478126%	1.140000%	2.239994%	656,568	504,805	1,203,612	2,364,985
0215	CH	0 Commercial	Full Occupied, Shared PIL	1.233100	100%	284,475	284,475	0.621868%	0.478126%	1.140000%	2.239994%	1,769	1,360	3,243	6,372
0240	CU	0 Commercial	Excess Land	1.233100	70%	214,725	214,725	0.435308%	0.334688%	0.798000%	1.567996%	935	719	1,714	3,368
0270	CX	0 Commercial	Vacant Land	1.233100	70%	3,410,550	3,410,550	0.435308%	0.334688%	0.798000%	1.567996%	14,846	11,415	27,216	53,477
0320	DT	0 Office Building	Full Occupied	1.233100	100%	47,835	47,835	0.621868%	0.478126%	1.140000%	2.239994%	297	229	545	1,071
0340	ST	0 Shopping Centre	Full Occupied	1.233100	100%	2,082,925	2,082,925	0.621868%	0.478126%	1.140000%	2.239994%	12,953	9,959	23,745	46,657
0510	IT	0 Industrial	Full Occupied	1.747700	100%	2,252,388	2,252,388	0.881387%	0.677658%	1.390000%	2.949045%	19,852	15,263	31,308	66,423
0515	IH	0 Industrial	Full Occupied, Shared PIL	1.747700	100%	62,300	62,300	0.881387%	0.677658%	1.390000%	2.949045%	549	422	866	1,837
0710	PT	0 Pipeline	Full Occupied	1.016400	100%	4,890,000	4,890,000	0.512584%	0.394102%	0.970445%	1.877131%	25,065	19,272	47,455	91,792
2140	JT	0 Industrial, NConstr.	Full Occupied	1.747700	100%	233,349	233,349	0.881387%	0.677658%	1.390000%	2.949045%	2,057	1,581	3,244	6,882
2440	XT	0 Commercial, NConstr.	Full Occupied	1.233100	100%	33,573,801	33,573,801	0.621868%	0.478126%	1.140000%	2.239994%	208,785	160,525	382,741	752,051
2835	ZT	0 Shopp. Centre, NConstr.	Full Occupied	1.233100	100%	26,350	26,350	0.621868%	0.478126%	1.140000%	2.239994%	164	126	300	590
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201			Subtotal			2,528,583,010	2,528,583,010					12,579,845	9,672,064	5,856,053	28,107,962

2017.01

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

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT	14	
	12	13	\$	
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	2,318	1,782	-4,100	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 359)	227,235	175,963	92,113	495,311
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	12,809,398	9,849,809	5,944,066	28,603,273
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements				0
8010 Sewer and water service charges				0
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges				0
8035 Waste management collection charges				0
8040 Business improvement area	62,350			62,350
8097 Other WASTE MANAGEMENT LEVY & ENCRC	342,999			342,999
9890 Subtotal	405,349	0	0	405,349
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)				0
8050 Utility transmission and utility corridors (RTC = U)				0
8098 Other 				0
9892 Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	13,214,747	9,849,809	5,944,066	29,008,622

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		11,392,454	66,330	50,999	47,090	164,419

K10 DTA 1 LIST	Tax Dist 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS			Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	TOTAL 15 \$		
2001	0	Saugeen Shores T														
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	4,223,900	3,842,375	0.504313%	0.387743%		0.892056%	19,378	14,899	0	34,277	
1210	CF 0	Commercial	PIL: Full Occupied	1.233100	100%	3,152,500	3,108,304	0.621868%	0.478126%	1.140000%	2.239994%	19,330	14,862	35,435	69,627	
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.233100	100%	3,900	3,900	0.621868%	0.478126%	1.140000%	2.239994%	24	19	44	87	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	3,753,500	3,419,375	0.621868%	0.478126%		1.099994%	21,264	16,349	0	37,613	
5010	HF 0	Landfill	PIL: Full Occupied	1.233100	100%	1,071,000	1,018,500	0.621868%	0.478126%	1.140000%	2.239994%	6,334	4,870	11,611	22,815	
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9201						Subtotal	12,204,800	11,392,454				66,330	50,999	47,090	164,419	

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

	Municipal PILS		Education	TOTAL
	LT / ST	UT	PILS	
	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	66,330	50,999	47,090	164,419
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	827	157		984
8051 Utility transmission and utility corridors (RTC = U) - from Province				0
8055 Institutional Payments - Heads and Beds (Mun. Act 323, 324)	3,525			3,525
8060 Hydro-electric Power Dams - from Province				0
8098 Other <input type="text"/>				0
9892 Subtotal	4,352	157	0	4,509
8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990 TOTAL PILS Levied	70,682	51,156	47,090	168,928

2017.01001

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MAH Code: 41408

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

1. Municipal and School Board Taxation

						TOTAL			ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%			79.959%	0.290%	18.678%	1.073%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	2,244,339,914	2,244,339,914	2,244,339,914	2,244,339,914	24,038,137	11,318,498	8,702,271	4,017,368	3,648,895	3,569	355,932	8,972	
0050 Multi-residential	40,083,058	40,083,058	40,083,058	40,083,058	429,312	202,144	155,419	71,749	68,362	137	3,092	158	
0110 Farmland	89,218,319	22,304,580	89,218,319	22,304,580	238,895	112,485	86,485	39,925	39,801		124		
0140 Managed Forests	2,283,063	570,766	2,283,063	570,766	6,113	2,878	2,213	1,022	1,006		15	1	
9110 Subtotal	2,375,924,354	2,307,298,318	2,375,924,354	2,307,298,318	24,712,457	11,636,005	8,946,388	4,130,064	3,758,064	3,706	359,163	9,131	0
0210 Commercial	109,489,708	133,670,661	109,489,708	133,670,661	2,428,202	674,118	518,299	1,235,785	988,121	3,584	230,820	13,260	0
0215 Commercial New Construction	33,573,801	41,399,854	33,573,801	41,399,854	752,051	208,785	160,525	382,741	306,036	1,110	71,488	4,107	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	47,835	58,985	47,835	58,985	1,071	297	229	545	436	2	102	6	0
0325 Office Building New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	2,082,925	2,568,455	2,082,925	2,568,455	46,657	12,953	9,959	23,745	18,986	69	4,435	255	0
0345 Shopping Centre New Construc	26,350	32,492	26,350	32,492	590	164	126	300	240	1	56	3	0
9120 Subtotal	145,220,619	177,730,447	145,220,619	177,730,447	3,228,571	896,317	689,138	1,643,116	1,313,819	4,765	306,901	17,631	0
0510 Industrial	2,314,688	4,045,380	2,314,688	4,045,380	68,260	20,401	15,685	32,174	25,726	93	6,009	345	0
0515 Industrial New Construction	233,349	407,824	233,349	407,824	6,882	2,057	1,581	3,244	2,594	9	606	35	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	2,548,037	4,453,204	2,548,037	4,453,204	75,142	22,458	17,266	35,418	28,320	103	6,615	380	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	4,890,000	4,970,196	4,890,000	4,970,196	91,792	25,065	19,272	47,455	37,945	138	8,864	509	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	2,318	1,782	-4,100	-4,100				
9170 Supplementary Taxes					495,311	227,235	175,963	92,113	88,531	32	3,430	120	
9180 Total Levied by Rate					28,603,273	12,809,398	9,849,809	5,944,066	5,222,579	8,743	684,973	27,771	0
9190 Amts Added to Tax Bill					405,349	405,349	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,528,583,010	2,494,452,165	2,528,583,010	2,494,452,165	29,008,622	13,214,747	9,849,809	5,944,066	5,222,579	8,743	684,973	27,771	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 \$
1010 Residential	4,223,900	4,223,900	3,842,375	3,842,375	34,277	19,378	14,899	0
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	4,223,900	4,223,900	3,842,375	3,842,375	34,277	19,378	14,899	0
1210 Commercial	6,909,900	8,520,598	6,531,579	8,054,090	107,327	40,618	31,230	35,479
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	6,909,900	8,520,598	6,531,579	8,054,090	107,327	40,618	31,230	35,479
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
1705 Landfill	1,071,000	1,320,650	1,018,500	1,255,912	22,815	6,334	4,870	11,611
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					164,419	66,330	50,999	47,090
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					4,509	4,352	157	0
9299 TOTAL before Adj.	12,204,800	14,065,148	11,392,454	13,152,377	168,928	70,682	51,156	47,090

Part 3 contains Distribution of PILS by School Boards

FIR2017: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2017

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments	
	1	2	3	4	5	6	16	7	12	13	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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	
Recreation and cultural services												
1610	Parks	339,743		234,289	1,118		17,043	190,340		23,315	70,050	875,898
1620	Recreation programs	646,355		48,035	20,508		49,140	22,422	-96,875	75,928		765,513
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	209,256		202,944	7,457			101,947	107,584	70,698		793,848
1634	Rec. Fac. - All Other	910,353		806,178	76,118		44,279	230,621	121,350	229,832		2,479,943
1640	Libraries	8,036	12,136	51,619				39,463		6,789		118,043
1645	Museums											0
1650	Cultural services			9,250						1,053		10,303
1698	Other											0
1699	Subtotal	2,113,743	12,136	1,362,315	105,201	187,381	78,255	584,793	155,374	454,350		5,043,548
Planning and development												
1810	Planning and zoning	98,699		43,174							16,146	158,019
1820	Commercial and Industrial	9,087		247,045						58,483		578,945
1830	Residential development						257,747	6,583				0
1840	Agriculture and reforestation											0
1850	Tile drainage/shoreline assistance		1,199									1,199
1898	Other											0
1899	Subtotal	107,786	1,199	290,219	0	0	257,747	6,583	0	74,629		738,163
1910	Other											0
9910	TOTAL	11,841,102	495,527	5,329,340	3,240,752	392,483	684,674	6,731,446	0	0		28,715,324

2017.01

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Asmt Code: 4110

MAH Code: 41408

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2017

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010 Salaries and wages		9,462,802
5020 Employee benefits		2,378,300
5099 Total Salaries, Wages and Employee benefits (Not including line 5050)		11,841,102
5050 Salaries, Wages and Employee benefits capitalized on Schedule 51		
5098 Total Salaries, Wages and Employee benefits (including capitalized wages)		11,841,102
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)		
Total of column 5 includes:		
5610 Short term interest costs		
Total of column 6 includes:		
5810 Grants to charitable and non-profit organizations		232,255
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" value="SVCA"/>		360,055
5896 Other <input type="text"/>		
5897 Other <input type="text"/>		
5898 Other <input type="text"/>		
Total of column 11 includes:		
6010 Payments for long term commitments and liabilities financed from the consolidated statement of operations		74,504

2017.01

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Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2017 Opening Net Book Value	COST				AMORTIZATION				2017 Closing Net Book Value	
		2017 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2017 Closing Cost Balance	2017 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2017 Closing Amortization Balance
		2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
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
Recreation and cultural services											
1610	Parks	2,624,936	5,271,654	852,383		6,124,037	2,646,718	178,181		2,824,899	3,299,138
1620	Recreation programs	55,219	110,644			110,644	55,425	13,505		68,930	41,714
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,264,302	2,585,083	300,969		2,886,052	1,320,781	98,639		1,419,420	1,466,632
1634	Rec. Fac. - All Other	3,195,775	6,912,335	235,831		7,148,166	3,716,560	233,723		3,950,283	3,197,883
1640	Libraries	1,213,493	1,515,494	19,528		1,535,022	302,001	39,463		341,464	1,193,558
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	8,353,725	16,395,210	1,408,711	0	17,803,921	8,041,485	563,511	0	8,604,996	9,198,925
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	25,396	58,065			58,065	32,669	6,583		39,252	18,813
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	Subtotal	25,396	58,065	0	0	58,065	32,669	6,583	0	39,252	18,813
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	151,727,934	253,434,610	8,697,844	315,270	261,817,184	101,706,676	6,731,446	260,262	108,177,860	153,639,324

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Asmt Code: 4110

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Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2017

SEGMENTED BY ASSET CLASS

		2017 Opening Net Book Value (NBV)	2017 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	8,384,777	8,650,728
2010	Land Improvements	3,659,512	3,957,194
2020	Buildings	22,561,890	22,221,286
2030	Machinery & Equipment	3,570,440	4,124,786
2040	Vehicles	6,572,470	6,645,776
2097	Other	0	
2098	Other	0	
2099	Total General Capital Assets	44,749,089	45,599,770
Infrastructure Assets			
		2017 Opening Net Book Value (NBV)	2017 Closing Net Book Value (NBV)
		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	106,902,289	108,039,554
2297	Other	76,556	0
2298	Other	0	
2299	Total Infrastructure Assets	106,978,845	108,039,554
9920	Total Tangible Capital Assets	151,727,934	153,639,324
2405	Construction-in-progress	4,445,634	2,632,944
9921	Total Tangible Capital Assets and Construction-in-progress	156,173,568	156,272,268

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FIR2017: Saugeen Shores T

Schedule 51

Asmt Code: 4110

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 41408

for the year ended December 31, 2017

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2017 Opening Balance	Expenditures in 2017	Less Assets Capitalized	2017 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	379,908	11,619	339,544	51,983
	Protection services				
0410	Fire	1,372	0	0	1,372
0420	Police	91,746	36,580	64,378	63,948
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		93,118	36,580	64,378	65,320
	Transportation services				
0611	Roads - Paved	3,277,705	1,282,753	2,969,847	1,590,611
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	46,546	11,345	40,659	17,232
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	88,733	3,786	88,733	3,786
0660	Air transportation	0			0
0698	Other (DOWNTOWN)	46,048	6,315		52,363
0699					
Subtotal		3,459,032	1,304,199	3,099,239	1,663,992
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	246,517	88,205	246,518	88,204
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	2,710	49,704		52,414
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899					
Subtotal		249,227	137,909	246,518	140,618
	Health services				
1010	Public health services	12,361	0	0	12,361
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	57,661			57,661
1098	Other	0			0
1099					
Subtotal		70,022	0	0	70,022
	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	39,924	505,282	7,325	537,881
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	24,744		24,744	0
1634	Rec. Fac. - All Other	28,825	15,406		44,231
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other (Waterfront)	41,245	27,393	11,327	57,311
1699					
Subtotal		134,738	548,081	43,396	639,423
	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 (BIA & DOWNTOWN)	59,589		58,003	1,586
1899					
Subtotal		59,589	0	58,003	1,586
1910	Other	0			0
9910	Total Construction-In-Progress	4,445,634	2,038,388	3,851,078	2,632,944

FIR2017: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

Schedule 53
CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS
for the year ended December 31, 2017

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,658,363
1020	Acquisition of tangible capital assets	-6,906,805
1030	Amortization of tangible capital assets (SLC 51 9910 08)	6,731,446
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	54,294
1050	Proceeds on sale of tangible capital assets	22,366
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-98,699
1210	Change in supplies inventories	5,658
1220	Change in prepaid expenses	19,515
1230	Other <input type="text"/>	
1299	Subtotal	25,173
1410	(Increase)/decrease in net financial assets/net debt	1,584,837
1420	Net financial assets (net debt), beginning of year	7,103,290
9910	Net financial assets (net debt), end of year	8,688,127

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	
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	1,050,318
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	2,426,808
0410	Municipal User Fees & Service Charges	774,916
0415	Development Charges (SLC 61 0299 08)	284,180
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	378,952
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	22,366
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	4,937,540
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	320,774
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,474,821
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	10,000
0440	Canada Gas Tax (SLC 10 4099 01)	229,718
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,035,313
0499	Subtotal	6,972,853
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	6,972,853
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	66,048

FIR2017: Saugeen Shores T

Schedule 54

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2017

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2017 Actual1
Operating Transactions		
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
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	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
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	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
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	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2017 Actual1
Cash and cash equivalents represented by:		\$
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0

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

2017.01

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

Schedule 54

for the year ended December 31, 2017

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2017 Actual ¹
		\$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	1,658,363
2020	Non-cash items including amortization	5,706,001
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-1,403,645
2030	Prepaid expenses	
2040	Change in deferred revenue	3,772,499
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	9,733,218
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	22,366
0620	Cash used to acquire tangible capital assets	-6,906,805
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-6,884,439
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-589,909
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-589,909
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-926,554
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	-926,554
1210	Increase in cash and cash equivalents	1,332,316
1220	Cash and cash equivalents, beginning of year	6,504,306
9920	Cash and cash equivalents, end of year	7,836,622

		2017 Actual ¹
		\$
Cash and cash equivalents represented by:		
1401	Cash	7,836,622
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	7,836,622

		1
		\$
Cash:		
1501	Unrestricted	7,836,622
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	7,836,622

2017.01

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2017

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1 \$	2 \$	3 \$
0299 Balance, beginning of year	3,307,663	555,773	18,161,272
0310 Allocation of Surplus		7,000	3,332,245
0315 Allocation of Surplus : for operating		7,000	2,955,776
0320 Allocation of Surplus : for capital			376,469
Development Charges Act			
0610 Non-discounted services	2,314,943		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	2,314,943		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	46,964		
0841 Investment Income	62,265	7,973	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	391,749		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	2,815,921	14,973	3,332,245
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			2,426,808
1015 For current operations			-195,453
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	284,180		
1026 Development Charges earned to operations (SLC 61 0299 07)	147,432		
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)	229,717		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	661,329	0	2,231,355
2099 Balance, end of year	5,462,255	570,746	19,262,162

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2017

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	94,964	19,840	1,164		21,004					0	115,968
0210	Fire Protection	-164,827	157,822	-71		157,751		75,000			75,000	-82,076
0215	Police Protection	80,325	40,699	1,227		41,926					0	122,251
0220	Roads and Structures	-151,462	745,374	6,020		751,394		168,500			168,500	431,432
0225	Transit	0	0	0		0					0	0
0230	Wastewater	1,546,537	868,251	24,481		892,732	147,432				147,432	2,291,837
0235	Stormwater	0	0	0		0					0	0
0240	Water	258,652	187,355	4,522		191,877					0	450,529
0245	Emergency Medical Services	0	0	0		0					0	0
0250	Homes for the Aged	0	0	0		0					0	0
0255	Daycare	0	0	0		0					0	0
0260	Housing	0	0	0		0					0	0
0265	Parkland Development	0	0	0		0					0	0
0270	GO Transit	0	0	0		0					0	0
0275	Library	53,150	36,490	909		37,399					0	90,549
0280	Recreation	728,388	195,669	9,368		205,037		40,680			40,680	892,745
0285	Development Studies	0	0	0		0					0	0
0286	Parking	0	0	0		0					0	0
0287	Animal Control	0	0	0		0					0	0
0288	Municipal Cemeteries	0	0	0		0					0	0
0290	Other	28,334	10,850	397		11,247					0	39,581
0295	Other	23,519	24,411	486		24,897					0	48,416
0296	Other	13,511	28,182	423		28,605					0	42,116
0297	Other	0				0					0	0
0299	TOTAL	2,511,091	2,314,943	48,926	0	2,363,869	147,432	284,180	0	0	431,612	4,443,348

2017.01001

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

2017.01

FIR2017: Saugeen Shores T**Schedule 70**

Asmt Code: 4110

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2017

Financial Assets		1
		\$
0299	Cash and cash equivalents	7,836,622
	Accounts receivable	
0410	Canada	340,390
0420	Ontario	1,278,368
0430	Upper-tier	8,031
0440	Other municipalities	32,089
0450	School boards	17,910
0490	Other receivables	1,805,473
0499	Subtotal	3,482,261
	Taxes receivable	
0610	Current year's levies	1,019,713
0620	Previous year's levies	299,799
0630	Prior year's levies	130,185
0640	Penalties and interest	121,592
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,571,289
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="WESTARIO, WOOD GUNDY, ONE"/>	11,325,772
0829	Subtotal	11,325,772
	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	2,151,054
0868	Other <input type="text" value="WESTARIO POWER"/>	3,062,912
0845	Subtotal	5,213,966
	Other financial assets	
0830	Inventories held for resale	32,060
0831	Land held for resale	195,174
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	227,234
9930	TOTAL Financial Assets	29,657,144
8010	* Market value of Investments included in Line 0829	11,295,034

2017.01

FIR2017: Saugeen Shores T

Schedule 70

Asmt Code: 4110
MAH Code: 41408

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2017

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	43,723
2220	Ontario	246,210
2230	Upper-tier	109,453
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	2,791,656
2290	Other	
2299	Subtotal	3,191,042
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	5,462,255
2490	Other	901,600
2499	Subtotal	6,363,855
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	10,409,388
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	10,409,388
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	190,232
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	814,500
2899	Subtotal post employment benefits	814,500
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	20,969,017
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	8,688,127

Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	156,272,268
6250	Inventories of Supplies	60,951
6260	Prepaid Expenses	45,050
6299	Total Non-Financial Assets	156,378,269
9970	Total Accumulated Surplus/(Deficit)	165,066,396

Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	145,604,886
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	19,832,908
6430	General Surplus/ (Deficit)	543,739
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	51,711
5076	Other	37,330
5077	Other	553
5078	Other	
5079	Other	
5098	Total Local Boards	89,594
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-814,500
6602	Unfunded Landfill closure costs	-190,231
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-1,004,731
9971	Total Accumulated Surplus/(Deficit)	165,066,396

2017.01001

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2017

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	1,228,753
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	29,008,622
0225	PLUS: Current Year Penalties and Interest	197,561
0240	LESS: Total cash collections (SLC 72 0699 09)	28,825,169
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	38,478
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,571,289
Cash Collections		9
		\$
0610	Current year's tax	27,950,430
0620	Previous year's tax	676,030
0630	Penalties and interest	198,709
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	28,825,169

2017.01001

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

for the year ended December 31, 2017

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	5,636	6	975	20	6,637	10,049	7,856	24,542	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act 362)					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)	4,600	15	1,042	58	5,715	2,965	2,456	11,136	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	4,600	15	1,042	58	5,715	2,965	2,456	11,136	
2099	Rebates for Charities (Mun. Act 361)	1,161	4	263	15	1,443	761	596	2,800	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	11,397	25	2,280	93	13,795	13,775	10,908	38,478	

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 362)					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	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	5,211,182	8,718	682,693	27,678	0	5,930,271			

2017.01

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	10,409,388
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	10,409,388
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	10,409,388

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	10,409,388
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	10,409,388

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
Transportation services:		
1415	Roadways	
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	2,918,197
1430	Storm water system	
1435	Waterworks system	6,194,423
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,002,249
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	21,895
1475	Libraries	257,980
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	14,644
9930	TOTAL Net Long Term Liabilities of the Municipality	10,409,388

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	90,188
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	TOTAL	90,188

2017.01

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2017

12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2018	968,143	462,618						
3220	Year 2019	1,004,318	426,444						
3230	Year 2020	2,062,081	325,853						
3240	Year 2021	1,002,444	282,819						
3250	Year 2022	1,042,038	237,952						
3260	Years 2023 to 2027	3,977,609	505,781						
3270	Years 2028 onwards	352,755	21,507						
3280	Int. to be earned on sink. funds .								
3299	TOTAL	10,409,388	2,262,974	0	0	0	0	0	0

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.

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2017

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total 20
		1	2	3	4	5	
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other <input type="text"/>						0
0299	Total Assets	0	0	0	0	0	0
Liabilities							
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other <input type="text"/>						0
0499	Total Liabilities	0	0	0	0	0	0
9910	Net Equity	0	0	0	0	0	0
0610	Municipality's Share						0
STATEMENT OF OPERATIONS							
0810	Revenues						0
0820	Expenses						0
9920	Net Income (Loss)	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

2017.01001

FIR2017: Saugeen Shores T

Schedule 79

Asmt Code: 4110

COMMUNITY IMPROVEMENT PLANS

MAH Code: 41408

for the year ended December 31, 2017

Community Improvement Plans (Section 28 of the Planning Act)

Grants

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

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

Loans

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

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

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

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

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	14.00	14.00	2.00
0210 Fire	3.00	44.00	0.00
0211 Uniform	2.00	44.00	
0212 Civilian	1.00		
0215 Police	21.00	14.00	0.00
0216 Uniform	18.00	12.00	
0217 Civilian	3.00	2.00	
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	33.00	13.00	13.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services		1.00	2.00
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	15.00	47.00	25.00
0250 Libraries		1.00	
0255 Planning	1.00		
0290 Other			
0298 Subtotal	87.00	134.00	42.00
0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	53%		

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	22.00	3.00	
0325 Public Works	15.00	3.00	3.00
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	37.00	6.00	3.00
0399 TOTAL	124.00	140.00	45.00

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

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

0610 Own sinking funds

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

3. Municipal procurement this year

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

Number of Contracts	Value of Contracts
1	2
#	\$
17	3,850,328
12	3,592,303

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
#	\$
296	48,472,787
37	22,594,130
42	5,629,500
375	76,696,417

5. Insured value of physical assets

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

1
\$
49,761,620
4,698,980
4,655,400
59,116,000

6. Total Dollar Losses due to Structural Fires

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

1
\$
1,354,334

2017.01001

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Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2017

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	SEWER TREATMENT	Wastewater treatment & disposal	0812	1,330,374	
1602	WATER TREATMENT	Water treatment	0831	618,067	
1603	WATER DISTRIBUTION	Water distribution/transmission	0832	227,557	
1604	RECYCLING	Waste diversion	0860	200,551	
1605	TRANSIT	Transit - Disabled & special needs	0632	120,655	
1606	HARDTOP MAINTENANCE	Roads - Paved	0611	72,805	
1607	LOOSE TOP MAINTENANCE	Roads - Unpaved	0612	51,476	
1608	WINTER CONTROL	Winter Control - Except sidewalks, Parking L	0621	48,154	
1609	TREE/VEGETATION CONTROL	Roadways - Traffic Operations & Roadside	0614	39,030	
1610	ANIMAL CONTROL	Other: Protection	0498	17,747	

2017.01001

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Asmt Code: 4110

MAH Code: 41408

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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

(I) PROPORTIONALLY CONSOLIDATED joint local boards

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	BRUCE AREA SOLID WASTE ASSOCIATION	0807	23%	541,932	700,883
0802	SAUGEEN MOBILITY & REGIONAL TRANSIT	9001	20%	120,655	351,715
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
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0849					

2017.01001

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2017

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

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total 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%		
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0880			100%		
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0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

FIR2017: Saugeen Shores T

Asmt Code: 4110
MAH Code: 41408

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

9. Building Permit Information (Performance Measures)

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

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

Total Value of Construction Activity

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

1 \$
76,696,417

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):

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

Median Number of Working Days 1 #	7
---	---

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

15

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

20

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.

30

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**
1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**
1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
296	0	296
40	0	40
39	0	39
0	0	0
Subtotal	0	375

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 #	Total Secondary Units 3 #
146	151	
8	8	
49	49	
46	46	
Subtotal	254	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2017.

Hectares 1 #	11,355
--------------------	--------

FIR2017: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2017

11. Transportation Services

	1
	#
1710 Roads : Total Paved Lane Km	401
1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	393

	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				2016 LIDAR & VISUAL

1730 Roads : Total UnPaved Lane Km	61
1740 Winter Control : Total Lane Km maintained in winter	462
1750 Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	0
1755 Transit : Population of Service Area	0
1760 Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	7,130

	1 #	2 #
Rating Of Bridges And Culverts		
1765 Bridges	9	14
1766 Culverts	334	364
1767 Subtotal	343	378

	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.				OSIM 2018

12. Environmental Services

	1
	#
1810 Wastewater Main Backups : Total number of backed up wastewater mains	0
1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains	129
1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	1,730,000
1825 Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000
1835 Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	94
1840 Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	0
1845 Water Treatment : Total Megalitres of Drinking Water Treated.	1,992,430
1850 Water Main Breaks : Number of water main breaks in a year.	0
1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	155
1860 Solid Waste Collection : Total tonnes collected from all property classes.	1,978
1865 Solid Waste Disposal : Total tonnes disposed of from all property classes.	6,472
1870 Waste Diversion : Total tonnes diverted from all property classes.	3,953

13. Recreation Services

	1
	#
1910 Trails : Total kilometres of trails (owned by municipality and third parties).	38
1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	8,893
1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	84

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

	1
	\$
2310 Fire Services: Other revenue.	
2320 Paved Roads : Other revenue.	
2330 Solid Waste Disposal : Other revenue.	
2340 Waste Diversion : Other Revenue.	
2370 Assessment on Exempt Properties (Enter data from returned roll)	74,889,095

FIR2017: Saugeen Shores T

Schedule 81

Asmt Code: 4110

ANNUAL DEBT REPAYMENT LIMIT

MAH Code: 41408

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

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2019

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	926,554
0220	Interest (SLC 74 3099 02)	495,527
0299	Subtotal	1,422,081
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	74,504
9910	Total Debt Charges	1,496,585

		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)	6,549
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	6,549
9920	Net Debt Charges	1,490,036

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	30,373,687
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	6,549
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	3,045,921
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	322,078
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	229,717
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	280,217
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-55,229
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	431,612
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)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	4,254,316
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	26,112,822
2620	25% of Net Revenues	6,528,206
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	5,038,170

For Illustration Purposes Only

Annual Interest Rate @ Term years =

2017.01

FIR2017: Saugeen Shores T

Schedule 83

Asmt Code: 4110

NOTES

MAH Code: 41408

for the year ended December 31, 2017

NOTES

0010 **Schedule 10 :**

0020 **Schedule 12 :**

0030 **Schedule 40 :**

0040 **Schedule 51 :**

0050 **Schedule 53 :**

0060 **Schedule 54 :**

0070 **Schedule 60 :**

0080 **Schedule 70 :**

0090 **Schedule 74 :**

0110 **Schedule - Other :**