

# HELP PAGE

## IMPORTANT

**DO NOT change settings which are built into this FIR2014, or the FIR2014 file will NOT function properly.**

The **FIR2014** has been pre-formatted to ensure that every user can complete the FIR and MPMP Schedules with efficiency and accuracy.

### Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the **FIR2014**. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

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### Do Not set up the FIR2014 file as a "Shared Workbook"

Setting up the file as a shared workbook will not allow the macros to function properly.

### Upon Completion

**Please use Winzip to Zip your file.**

**Then email the F14xxxx MunicipalityName.zip file to [FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca). Sign and fax Schedule 02 to Jim Simos at (416) 585-6315. Please do not fax the entire workbook.**

For assistance:

**Email the FIR Team**

**[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)**

OR

### **Contact your Municipal Service Office (MSO):**

	<b>General Inquiry</b>	<b>Toll Free</b>
<b>Central MSO - TORONTO</b>	<b>(416) 585-6226</b>	<b>1-800-668-0230</b>
<b>Western MSO - LONDON</b>	<b>(519) 873-4020</b>	<b>1-800-265-4736</b>
<b>Eastern MSO - KINGSTON</b>	<b>(613) 545-2100</b>	<b>1-800-267-9438</b>
<b>North-Western MSO - THUNDER BAY</b>	<b>(807) 475-1651</b>	<b>1-800-465-5027</b>
<b>North-Eastern MSO - SUDBURY</b>	<b>(705) 564-0120</b>	<b>1-800-461-1193</b>

2014-V01

# FIR2014 DATA VERIFICATION : Saugeen Shores T

09/Sep/2015 4:36 PM

Asmt Code: 4110

**CRITICAL Flagged: 0 of 385**

MAH Code: 41408

**VERIFY Flagged: 2 of 577**

Please review the following CHECKLIST for possible errors that may exist in the **FIR2014** to ensure an accurate **FIR2014** is submitted.  
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

\* PY refers to Previous Year  
\*\* SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
<b>VERIFY</b>	22A	22V 017	Q	To view lines where this CHECK has been triggered, scroll to the right on Schedule 22A. Each line which has been triggered will be flagged with letter "Q".  The Education Tax Rate in column 10 should equal 0.0508000% for Farmland, and Managed Forest property classes (RTC = F, T) shown in column 1		We did everything based on 005075%
<b>VERIFY</b>	51C	51V 086	51 1898 01 to 51 1898 04	For Schedule 51C, the sum of all columns for the Other line must not be greater that 30 percent of the subtotal line for Planning and development services.	Sum (51 1898 01 + 51 1898 02 + 51 1898 03 + 51 1898 04) < 0.30 * Sum (51 1899 01 + 51 1899 02 + 51 1899 03 + 51 1899 04)	not sure why this is...

# 2014 FINANCIAL INFORMATION RETURN

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

MSO Office: **Western Ontario**  
Asmt Code: **4110**  
MAH Code: **41408**

Submitting: **FIR Schedules Only**  
Version: **2014-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW	(SELECT DIRECT OR INDIRECT METHOD)
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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

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

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

0020	Name . . . . .	Sue Dent
0022	Telephone . . . . .	519-832-2008
0024	Fax . . . . .	519-832-2140
0028	Email (Required) . . . . .	<a href="mailto:dents@saugeenshores.ca">dents@saugeenshores.ca</a>
0030	Website address of Municipality . . . . .	<a href="http://www.saugeenshores.ca">www.saugeenshores.ca</a>
0091	Municipal Auditor . . . . .	Michael Bolton
0092	Municipal Audit Firm . . . . .	BDO Dunwoody
0095	Municipal Auditor's Email (Required) . . . . .	<a href="mailto:mbolton@bdo.ca">mbolton@bdo.ca</a>
0090	Municipal Treasurer . . . . .	Kate Allan
0093	Municipal Treasurer's Email (Required) . . . . .	<a href="mailto:allak@saugeenshores.ca">allak@saugeenshores.ca</a>
0094	Date . . . . .	09-Sep-2015

### Signature of Municipal Treasurer

Signature	Date

0070 Outstanding In-Year Critical Errors . . . . . 0

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

0077 Method used to allocate Program Support to other functions in Schedule 40 . . . . . Percentage of Total Expenditures

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

	Municipal Data		Data Source	
	1	2	1	2
	(#)	(List)		
0040 Households . . . . .	7,804	MPAC		
0041 Population . . . . .	12,661	Stats Can		
0042 Youth Population . . . . .	2,330	Stats Can		

2014-V01

# FIR2014: Saugeen Shores T

# Schedule 10

Asmt Code: 4110  
MAH Code: 41408

## CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

### STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	10,806,624
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	109,929
9940	<b>Subtotal</b>	<b>10,916,553</b>
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	1,717,700
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	<b>1,717,700</b>
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	525,467
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	21,535
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	-1,796
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	0
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) . . . . .	442,223
0899	<b>Subtotal</b>	<b>987,429</b>
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	212,274
1299	<b>Total User Fees and Service Charges (SLC 12 9910 04) . . . . .</b>	<b>8,591,518</b>
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	1,035,164
1420	Licences and permits . . . . .	306,190
1430	Rents, concessions and franchises . . . . .	367,846
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	<b>1,709,200</b>
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i> . . . . .	
1610	Other fines . . . . .	13,215
1620	Penalties and interest on taxes . . . . .	172,739
1698	Other . . . . .	
1699	<b>Subtotal</b>	<b>185,954</b>
	<b>Other revenue</b>	
1805	Investment income . . . . .	618,892
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	8,883
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	738,105
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	5,715
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	123,980
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	0
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 . . . . .	301,905
1891	Other . . . . .	
1892	Other . . . . . PIL ADJUST . . . . .	17
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	<b>1,797,497</b>
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	
9910	<b>TOTAL Revenues</b>	<b>26,118,125</b>

2014-V01

**FIR2014: Saugeen Shores T**

**Schedule 10**

Asmt Code: 4110

**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

MAH Code: 41408

for the year ended December 31, 2014

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

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	26,118,125
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	26,002,616
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	115,509
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	163,201,891
2061	Prior period adjustments . . . . .	25,637
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	163,227,528
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	163,343,037

**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. . . . .	111,622
4019	Provincial Gas Tax for Transit capital expenses. . . . .	
4020	Provincial Gas Tax . . . . .	111,622

**Total of line 0899 includes:**

**Canada Gas Tax Funding**

		1
		\$
4025	General Government . . . . .	1,500
	Transportation Services:	
4030	Roads - Paved . . . . .	440,723
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	
4033	Roadways - Traffic Operations & Roadside . . . . .	
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
	Environmental Services:	
4060	Wastewater collection/conveyance . . . . .	
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	
4076	Cultural services . . . . .	
4080	Commercial and industrial . . . . .	
4099	Canada Gas Tax . . . . .	442,223

# FIR2014: Saugeen Shores T

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

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	732			100,202	19,325		
<b>Protection services</b>							
0410 Fire			5,000	3,186			
0420 Police	73,799			16,001			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services	840			9,375			
0450 Emergency measures				60,000			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	74,639	0	5,000	88,562	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved	2,004	-1,796		130,060	2,210		
0612 Roads - Unpaved	7,465						
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				23,520			
0621 Winter Control - Except sidewalks, Parking Lots				3,038			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	111,622			33,509			
0640 Parking							
0650 Street lighting							
0660 Air transportation				36,320			
0698 Other							
0699 Subtotal	121,091	-1,796	0	226,447	2,210	0	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance				1,470,382			
0812 Wastewater treatment & disposal				1,225,743			
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment			177,335	849,493			
0832 Water distribution/transmission			23,663	1,590,917			
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion	102,240			293,152			
0898 Other							
0899 Subtotal	102,240	0	200,998	6,345,108	0	0	0
<b>Health services</b>							
1010 Public health services				256,756			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries	1,292			58,950			
1098 Other							
1099 Subtotal	1,292	0	0	315,706	0	0	0
<b>Social and family services</b>							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
<b>Social Housing</b>							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks	2,956			46,892			
1620 Recreation programs				11,519			
1631 Recreation facilities - Golf Course, Marina, Ski Hill	2,316			510,630			
1634 Recreation facilities - All Other	12,859			710,686			
1640 Libraries							
1645 Museums							
1650 Cultural services				78			
1698 Other							
1699 Subtotal	18,131	0	0	1,279,805	0	0	0
<b>Planning and development</b>							
1810 Planning and zoning	19,418			183,297			
1820 Commercial and industrial	187,924		6,276	25,883			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance				26,508			
1898 Other							
1899 Subtotal	207,342	0	6,276	235,688	0	0	0
1910 Other							
9910 TOTAL	525,467	-1,796	212,274	8,591,518	21,535	0	0

# FIR2014: Saugeen Shores T

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

### General Information

#### 1. Optional Property Classes in Effect

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

#### 2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
		2	3	4	5	6	7	8	9	10	11
		%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential . . . . .	100.0%	0	0	10.0%	5.0%	250	250	Y	Y	Y
0330	C Commercial . . . . .	62.0%	-1,146	344	10.0%	5.0%	250	250	Y	Y	Y
0340	I Industrial . . . . .	77.1%	0	0	10.0%	5.0%	250	250	Y	Y	Y

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

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

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

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

#### 5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72.2099 xx) . . . . .	40.0%

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

##### To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential . . . . .	2	20140220	20140522	2	20140821	20141120
1220	M Multi-Residential . . . . .	2	20140220	20140522	2	20140821	20141120
1230	F Farmland . . . . .	2	20140220	20140522	2	20140821	20141120
1240	T Managed Forest . . . . .	2	20140220	20140522	2	20140821	20141120
1250	C Commercial . . . . .	2	20140220	20140522	2	20140821	20141120
1260	I Industrial . . . . .	2	20140220	20140522	2	20140821	20141120
1270	P Pipeline . . . . .	2	20140220	20140522	2	20140821	20141120
1298	Other <input type="text" value="SHOPPING CENTRE"/>	2	20140220	20140522	2	20140821	20141120

FIR2014: Saugeen Shores T
Asmt Code: 4110
MAH Code: 41408

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

1. GENERAL PURPOSE LEVY INFORMATION

Summary table with columns: Phase-In Taxable Assessment, LT/ST Taxes, UT Taxes, Education Taxes, TOTAL. Values: 2,276,428,809; 10,470,191; 8,654,747; 5,860,445; 24,985,383.

Main data table with columns: RTC, Tax Band, Property Class, Tax Rate Description, Tax Ratio, Percent of Full Rate, CVA Assessment, Phase-In Taxable Assessment, Tax Rates (LT/ST, UT, EDUC, TOTAL), Municipal Taxes (LT/ST, UT), Education Taxes, TOTAL. Rows include Residential, Multi-Residential, Farmland, Managed Forest, Commercial, Office Building, Shopping Centre, Industrial, Pipeline, Commercial, NConstr, Shopp. Centre, NConstr.



**FIR2014: Saugeen Shores T**

Asmt Code: 4110  
 MAH Code: 41408

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

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

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

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

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## Schedule 22

## MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2014

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

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001															
0010	RT	0	Residential	Full Occupied	1.000000	100%									
9601				Subtotal				0			0				0

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	4,396		-4,396	0
<b>5. SUPPLEMENTARY TAXES</b>				
9799 Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	316,338	263,187	201,091	780,616
<b>6. AMOUNT LEVIED BY TAX RATE</b>				
9910 <span style="float: right;">TOTAL Levied by Tax Rate</span>	10,790,925	8,917,934	6,057,140	25,765,999
<b>7. AMOUNTS ADDED TO TAX BILL</b>				
8005 Local improvements . . . . .				0
8010 Sewer and water service charges . . . . .	16,081			16,081
8015 Sewer and water connection charges . . . . .	10,650			10,650
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 . . . . .	33,000			33,000
8097 Other <span style="border: 1px solid black; padding: 2px;">ENCROACHMENT, LICENSE OF OCCUP</span> . . . . .	750			750
9890 <span style="float: right;">Subtotal</span>	60,481	0	0	60,481
<b>8. OTHER TAXATION AMOUNTS</b>				
8045 Railway rights-of-way (RTC = W) . . . . .				0
8050 Utility transmission and utility corridors (RTC = U) . . . . .				0
8098 Other <span style="border: 1px solid black; display: inline-block; width: 100px; height: 15px;"></span> . . . . .				0
9892 <span style="float: right;">Subtotal</span>	0	0	0	0
<b>9. TOTAL AMOUNT LEVIED</b>				
9990 <span style="float: right;">TOTAL Levies</span>	10,851,406	8,917,934	6,057,140	25,826,480

# FIR2014: Saugeen Shores T

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

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment 11,019,322	LT/ST PILS 59,063	UT PILS 48,822	Education PILS 46,520	TOTAL 154,405
------	-------	--	----------------------	-------------------	--------------------------	------------------

RTC RTQ LIST	Tax Band 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	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13			
					%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Saugeen Shores T														
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	3,761,200	3,577,200	0.463096%	0.382799%	0.000000%	0.845895%	16,566	13,693	0	30,259	
1210	CF 0	Commercial	PIL: Full Occupied	1.233100	100%	4,562,472	4,077,172	0.571044%	0.472030%	1.140296%	2.183370%	23,282	19,245	46,492	89,019	
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.233100	100%	3,900	2,450	0.571044%	0.472030%	1.140296%	2.183370%	14	12	28	54	
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.233100	100%	3,392,000	3,362,500	0.571044%	0.472030%	0.000000%	1.043074%	19,201	15,872	0	35,073	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
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				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
				0.000000								0	0	0	0	
9201			Subtotal			11,719,572	11,019,322					59,063	48,822	46,520	154,405	

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Asmt Code: 4110  
MAH Code: 41408

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

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

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

RTC RTQ	Tax Band	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 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
4001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0	0				0			0



2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	<b>TOTAL PILS Levied by Tax Rate</b>	59,063	48,822	46,520	154,405
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	821	164		985
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 style="width: 100px;" type="text"/>				0
9892	<b>Subtotal</b>	4,346	164	0	4,510
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	<b>TOTAL PILS Levied</b>	63,409	48,986	46,520	158,915

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MAH Code: 41408

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

### 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%			81.946%	0.179%	17.045%	0.830%	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 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
						4 \$	5 \$		7 \$	8 \$	9 \$	10 \$	11 \$
0010 Residential	2,166,715,356	2,166,715,356	2,032,540,019	2,032,540,019	21,319,211	9,412,612	7,780,543	4,126,056	3,710,049	3,027	403,308	9,672	
0050 Multi-residential	40,872,510	40,872,510	36,378,910	36,378,910	381,576	168,469	139,258	73,849	66,659	152	6,902	136	
0110 Farmland	73,520,400	18,380,100	62,412,147	15,603,037	163,659	72,257	59,728	31,674	31,577		97		
0140 Managed Forests	1,609,150	402,288	1,359,986	339,997	3,567	1,575	1,302	690	677		12	1	
9110 Subtotal	2,282,717,416	2,226,370,254	2,132,691,062	2,084,861,962	21,868,013	9,654,913	7,980,831	4,232,269	3,808,962	3,179	410,319	9,809	0
0210 Commercial	115,237,448	140,597,529	110,048,750	134,278,718	2,377,586	621,840	514,018	1,241,728	1,017,546	2,223	211,653	10,306	0
0215 Commercial New Construction	26,440,338	32,603,581	24,878,784	30,678,029	543,196	142,069	117,435	283,692	232,474	508	48,355	2,355	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	44,980	55,465	27,975	34,496	611	160	132	319	261	1	54	3	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	1,969,000	2,427,974	1,906,065	2,350,369	41,616	10,884	8,997	21,735	17,811	39	3,705	180	0
0345 Shopping Centre New Construction	25,500	31,444	24,935	30,747	544	142	118	284	233	1	48	2	0
9120 Subtotal	143,717,266	175,715,993	136,886,509	167,372,359	2,963,553	775,095	640,700	1,547,758	1,268,326	2,770	263,815	12,846	0
0510 Industrial	2,403,160	4,183,181	2,364,238	4,116,381	71,564	19,063	15,758	36,743	30,109	66	6,263	305	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	2,403,160	4,183,181	2,364,238	4,116,381	71,564	19,063	15,758	36,743	30,109	66	6,263	305	0
0710 Pipelines	4,580,000	4,655,112	4,487,000	4,560,587	82,253	21,120	17,458	43,675	35,790	78	7,444	363	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	4,396	0	-4,396	-3,602	-8	-749	-37	
9170 Supplementary Taxes					780,616	316,338	263,187	201,091	177,967	137	22,354	633	
9180 Total Levied by Rate					25,765,999	10,790,925	8,917,934	6,057,140	5,317,552	6,222	709,447	23,919	0
9190 Amts Added to Tax Bill					60,481	60,481	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,433,417,842	2,410,924,539	2,276,428,809	2,260,911,289	25,826,480	10,851,406	8,917,934	6,057,140	5,317,552	6,222	709,447	23,919	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	3,761,200	3,761,200	3,577,200	3,577,200	30,259	16,566	13,693	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	3,761,200	3,761,200	3,577,200	3,577,200	30,259	16,566	13,693	0	
1210 Commercial	7,958,372	9,813,469	7,442,122	9,176,881	124,146	42,497	35,129	46,520	
1215 Commercial New Construction	0	0	0	0	0	0	0	0	
1310 Parking Lot	0	0	0	0	0	0	0	0	
1320 Office Building	0	0	0	0	0	0	0	0	
1325 Office Building New Construction	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	
9220 Subtotal	7,958,372	9,813,469	7,442,122	9,176,881	124,146	42,497	35,129	46,520	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0	
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					154,405	59,063	48,822	46,520	
9290 Amts Added to PILS					0	0	0	0	
9292 Other PIL Amounts					4,510	4,346	164	0	
9299 TOTAL before Adj.	11,719,572	13,574,669	11,019,322	12,754,081	158,915	63,409	48,986	46,520	

Part 3 contains Distribution of PILS by School Boards



# FIR2014: Saugeen Shores T

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MAH Code: 41408

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5				8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada				0		0									
5020 Canada Enterprises	1,344	1,112	2,686	5,142		5,142	4,030	1,112							
<b>Ontario</b>															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act	29,933	24,742	29	54,704		54,704	29,962	24,742							
5230 Inst. Payments - Heads and Beds	3,525	0	0	3,525		3,525	3,525								
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other				0		0									
<b>Ontario Enterprises</b>															
5410 Ontario Housing Corp.				0		0									
5430 Liquor Control Board of Ont.				0		0									
5432 Railway Rights-of-way	0	0	0	0		0									
5434 Utility Corridors/Transmission	821	164	0	985		985	821	164							
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other [MANAGEMENT BOARD]	38	31		69		69	38	31							
5610 Municipal Enterprises	20,069	16,589	28,472	65,130		65,130	48,541	16,589							
5910 Other Muns and Enterprises	7,679	6,348	15,333	29,360		29,360	23,012	6,348							
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	63,409	48,986	46,520	158,915	0	158,915	109,929	48,986	0	0	0	0	0	0	





2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 40 CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2014

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	247,622	972	142,084			8,370	158,675	557,723	23,000	42,064	622,787
1620	Recreation programs	446,596		42,305	13,505	34,678		8,313	545,397	91,000	44,563	498,960
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	158,354	1,044	259,558	9,469	77,089		98,958	604,472	21,500	52,543	678,515
1634	Rec. Fac. - All Other	825,361	1,377	741,183	68,005	35,227	60,989	194,574	1,926,716	85,500	181,440	2,193,656
1640	Libraries	18,234	14,179	40,310				38,177	110,900		5,848	116,748
1645	Museums								0			0
1650	Cultural services			2,907					2,907		290	3,197
1698	Other								0			0
1699	<b>Subtotal</b>	1,696,167	17,572	1,228,347	90,979	146,994	69,359	498,697	3,748,115	39,000	326,748	4,113,863
<b>Planning and development</b>												
1810	Planning and zoning	96,730		168,781					265,511		26,524	292,035
1820	Commercial and Industrial	141,715		214,711		8,400	142,000	1,616	508,442		50,631	559,073
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance		10,178						10,178			10,178
1898	Other								0			0
1899	<b>Subtotal</b>	238,445	10,178	383,492	0	8,400	142,000	1,616	784,131	0	77,155	861,286
1910	Other								0			0
9910	<b>TOTAL</b>	10,600,413	629,604	5,018,789	2,557,545	342,152	530,019	6,324,094	26,002,616	0	0	26,002,616

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

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## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2014

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	8,492,527
5020	Employee benefits . . . . .	2,107,886
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	10,600,413
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	10,600,413
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	0
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	195,135
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 SAUGEEN VALLEY CONSERVATION . . . . .	334,884
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 . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	51,133



2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110  
MAH Code: 41408

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

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing	0	0			0	0			0		0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0		0
1430	Rent Supplement Programs	0	0			0	0			0		0
1497	Other	0	0			0	0			0		0
1498	Other	0	0			0	0			0		0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	2,685,155	4,830,367	313,405		5,143,772	2,145,212	158,675		2,303,887		2,839,885
1620	Recreation programs	25,277	55,216	1,089		56,305	29,939	8,313		38,252		18,053
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,522,958	2,546,789			2,546,789	1,023,831	98,958		1,122,789		1,424,000
1634	Rec. Fac. - All Other	3,155,317	6,295,683	262,673		6,558,356	3,140,366	194,574		3,334,940		3,223,416
1640	Libraries	1,304,866	1,489,764	25,730		1,515,494	184,898	38,177		223,075		1,292,419
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	<b>Subtotal</b>	8,693,573	15,217,819	602,897	0	15,820,716	6,524,246	498,697	0	7,022,943		8,797,773
<b>Planning and development</b>												
1810	Planning and zoning	0	0			0	0			0		0
1820	Commercial and Industrial	6,794	23,759	34,306		58,065	16,965	1,616		18,581		39,484
1830	Residential development	0	0			0	0			0		0
1840	Agriculture and reforestation	0	0			0	0			0		0
1850	Tile drainage/shoreline assistance	0	0			0	0			0		0
1898	Other	0	0			0	0			0		0
1899	<b>Subtotal</b>	6,794	23,759	34,306	0	58,065	16,965	1,616	0	18,581		39,484
1910	Other	0	0			0	0			0		0
9910	<b>Total Tangible Capital Assets</b>	155,787,875	241,039,598	3,221,006	197,381	244,062,618	85,251,723	6,324,094	175,905	91,399,912		152,662,706

2014-V01

**FIR2014: Saugeen Shores T** **Schedule 51**  
**Asmt Code: 4110** **SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
**MAH Code: 41408** **for the year ended December 31, 2014**

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
<b>General Capital Assets</b>		1	11
		\$	\$
2005	Land . . . . .	8,420,733	8,420,733
2010	Land Improvements . . . . .	3,734,829	3,742,065
2020	Buildings . . . . .	24,299,959	24,520,226
2030	Machinery & Equipment . . . . .	2,503,416	2,485,970
2040	Vehicles . . . . .	5,061,518	4,842,329
2097	Other <input type="text"/> . . . . .	0	
2098	Other <input type="text"/> . . . . .	0	
2099	<b>Total General Capital Assets</b>	<b>44,020,455</b>	<b>44,011,323</b>
<b>Infrastructure Assets</b>		1	11
		\$	\$
2205	Land . . . . .	0	
2210	Land Improvements . . . . .	0	
2220	Buildings . . . . .	0	
2230	Machinery & Equipment . . . . .	0	
2240	Vehicles . . . . .	0	
2250	Linear Assets . . . . .	111,676,108	108,564,990
2297	Other <input type="text" value="PARKING LOTS"/> . . . . .	91,312	86,393
2298	Other <input type="text"/> . . . . .	0	
2299	<b>Total Infrastructure Assets</b>	<b>111,767,420</b>	<b>108,651,383</b>
9920	<b>Total Tangible Capital Assets</b>	<b>155,787,875</b>	<b>152,662,706</b>
2405	<b>Construction-in-progress</b>	<b>2,601,854</b>	<b>5,637,449</b>
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	<b>158,389,729</b>	<b>158,300,155</b>



2014-V01

# FIR2014: 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, 2014

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2014 Opening Balance	Expenditures in 2014	Less Assets Capitalized	2014 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government . . . . .	19,085		9,568	9,517
	Protection services				
0410	Fire . . . . .	0			0
0420	Police . . . . .	27,009			27,009
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	27,009	0	0	27,009
	Transportation services				
0611	Roads - Paved . . . . .	984,296	2,442,268	936,604	2,489,960
0612	Roads - Unpaved . . . . .	0			0
0613	Roads - Bridges and Culverts . . . . .	0			0
0614	Roadways - Traffic Operations & Roadside . . . . .	1,200	1,998		3,198
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 . . . . .	65,137	771,358		836,495
0660	Air transportation . . . . .	0			0
0698	Other [ DOWNTOWN ] . . . . .	93,149	22,238		115,387
0699	Subtotal	1,143,782	3,237,862	936,604	3,445,040
	Environmental services				
0811	Wastewater collection/conveyance . . . . .	0			0
0812	Wastewater treatment & disposal . . . . .	448,844	235,223	180,272	503,795
0821	Urban storm sewer system . . . . .	0			0
0822	Rural storm sewer system . . . . .	0			0
0831	Water treatment . . . . .	0			0
0832	Water distribution/transmission . . . . .	296,909	1,130,373	60,167	1,367,115
0840	Solid waste collection . . . . .	0			0
0850	Solid waste disposal . . . . .	184,676	5,364		190,040
0860	Waste diversion . . . . .	0			0
0898	Other [ ] . . . . .	0			0
0899	Subtotal	930,429	1,370,960	240,439	2,060,950
	Health services				
1010	Public health services . . . . .	322,339		309,978	12,361
1020	Hospitals . . . . .	0			0
1030	Ambulance services . . . . .	0			0
1035	Ambulance dispatch . . . . .	0			0
1040	Cemeteries . . . . .	37,608	17,023		54,631
1098	Other [ ] . . . . .	0			0
1099	Subtotal	359,947	17,023	309,978	66,992
	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 . . . . .	97,549	1,850	82,241	17,158
1620	Recreation programs . . . . .	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill . . . . .	0			0
1634	Rec. Fac. - All Other . . . . .	22,467	9,197	22,467	9,197
1640	Libraries . . . . .	0			0
1645	Museums . . . . .	0			0
1650	Cultural services . . . . .	0			0
1698	Other [ ] . . . . .	0			0
1699	Subtotal	120,016	11,047	104,708	26,355
	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 ] . . . . .	1,586			1,586
1899	Subtotal	1,586	0	0	1,586
1910	Other [ ] . . . . .	0			0
9910	Total Construction-In-Progress	2,601,854	4,636,892	1,601,297	5,637,449

**FIR2014: Saugeen Shores T**

**Schedule 53**

Asmt Code: 4110

**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**

MAH Code: 41408

**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	115,509
1020	Acquisition of tangible capital assets . . . . .	-6,255,995
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	6,324,094
1031	Contributed (Donated) tangible capital assets . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-8,883
1050	Proceeds on sale of tangible capital assets . . . . .	30,358
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text" value="Restatement due to SMART"/> . . . . .	25,637
1071	Other <input type="text"/> . . . . .	
<b>1099</b>	<b>Subtotal</b>	<b>115,211</b>
1210	<b>Change in supplies inventories</b> . . . . .	<b>-104,751</b>
1220	<b>Change in prepaid expenses</b> . . . . .	<b>-16,324</b>
1230	Other <input type="text"/> . . . . .	
<b>1299</b>	<b>Subtotal</b>	<b>-121,075</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	109,645
1420	Net financial assets (net debt), beginning of year . . . . .	4,781,618
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>4,891,263</b>

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

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0225	Ontario Clean Water Agency (OCWA) . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/> . . . . .	
0298	Other <input type="text"/> . . . . .	
<b>0299</b>	<b>Subtotal</b>	<b>0</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,962,625
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	3,452,316
0410	Municipal User Fees & Service Charges . . . . .	206,378
0415	Development Charges (SLC 61 0299 08) . . . . .	544,673
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	5,715
0419	Donations . . . . .	47,769
0420	Other <input type="text"/> . . . . .	
0446	Proceeds from the sale of Tangible Capital Assets, etc. . . . .	
<b>0447</b>	<b>Investment income</b> . . . . .	
<b>0448</b>	<b>Prepaid special charges</b> . . . . .	
0495	Other <input type="text"/> . . . . .	
0496	Other <input type="text"/> . . . . .	
0497	Other <input type="text"/> . . . . .	
0498	Other <input type="text"/> . . . . .	
<b>0501</b>	<b>Subtotal</b>	<b>6,219,476</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	21,535
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	442,223
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>463,758</b>
<b>0499</b>	<b>Subtotal</b>	<b>6,683,234</b>
0610	Contributed (Donated) tangible capital assets . . . . .	0
<b>9920</b>	<b>Total Capital Financing</b>	<b>6,683,234</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>427,239</b>

2014-V01

# FIR2014: Saugeen Shores T

# Schedule 54

Asmt Code: 4110

## CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2014

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

### CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2014 Actual
<b>Operating Transactions</b>		1
<b>Cash received from</b>		\$
0210	Taxes . . . . .	
0220	Transfers . . . . .	
0230	User Fees . . . . .	
0240	Fees, Permits, Licenses and Fines . . . . .	
0250	Enterprises . . . . .	
0260	Investments . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
<b>Cash paid for</b>		
0410	Salaries, Wages and Employment Contracts and Benefits . . . . .	
0420	Material and Supplies . . . . .	
0430	Contracted Services . . . . .	
0440	Financing Charges . . . . .	
0450	External Transfers . . . . .	
0498	Other <input type="text"/>	
0499	<b>Subtotal</b>	0
2099	<b>Cash provided by operating transactions</b>	0
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	
0620	Cash used to acquire tangible capital assets . . . . .	
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	0
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	0
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	0
1210	Increase in cash and cash equivalents . . . . .	0
1220	Cash and cash equivalents, beginning of year . . . . .	12,031,763
9920	Cash and cash equivalents, end of year . . . . .	12,031,763

		2014 Actual
<b>Cash and cash equivalents represented by:</b>		\$
1401	Cash . . . . .	
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/>	
9940	<b>Cash and cash equivalents, end of year</b> . . . . .	0

2014-V01

# FIR2014: Saugeen Shores T

# Schedule 54

Asmt Code: 4110

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2014

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

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	115,509
2020	Non-cash items including amortization . . . . .	6,232,794
2021	Contributed (Donated) tangible capital assets . . . . .	
2022	Change in non-cash assets and liabilities . . . . .	
2030	Prepaid expenses . . . . .	
2040	Change in deferred revenue . . . . .	218,564
2096	Other <input type="text" value="CHANGE IN NON-CASH WORKING CAPITAL"/>	-200,929
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	<b>Cash provided by operating transactions</b>	<b>6,365,938</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	30,358
0620	Cash used to acquire tangible capital assets . . . . .	-6,255,995
0630	Change in construction-in-progress . . . . .	
0698	Other <input type="text"/>	
0699	<b>Cash applied to capital transactions</b>	<b>-6,225,637</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	
0820	Portfolio investments . . . . .	345,639
0898	Other <input type="text"/>	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>345,639</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	
1020	Principal long term debt repayment . . . . .	-967,120
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Cash applied to financing transactions</b>	<b>-967,120</b>
1210	Increase in cash and cash equivalents . . . . .	-481,180
1220	Cash and cash equivalents, beginning of year . . . . .	12,031,763
9920	Cash and cash equivalents, end of year . . . . .	11,550,583

		2014 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	11,450,583
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text" value="CEMETERY ENDOWMENT INVESTMENT"/>	100,000
9940	Cash and cash equivalents, end of year . . . . .	11,550,583

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110  
MAH Code: 41408

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

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves	
	1 \$	2 \$	3 \$	
<b>0299 Balance, beginning of year</b>	1,710,203	116,068	19,217,277	
0310 Allocation of Surplus		7,000	3,054,715	
0315 Allocation of Surplus : for operating			104,903	
0320 Allocation of Surplus : for capital		7,000	2,949,812	
Development Charges Act				
0610 Non-discounted services	716,349			
0620 Discounted services				
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0			
<b>0699 Subtotal Development Charges Act</b>	<b>716,349</b>			
0810 Lot levies				
0820 Subdivider contributions				
0830 Recreational land (the Planning Act)	17,650			
0841 Investment Income	24,603	1,726		
0860 Gasoline Tax - Province				
0861 Building Code Act, 1992 (Section 2.23)				
0862 Gasoline Tax - Federal	376,209			
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>CEMETERY ENDOWMENT FUND</td></tr></table>	CEMETERY ENDOWMENT FUND	100,000		
CEMETERY ENDOWMENT FUND				
0896 Other				
0897 Other				
0898 Other				
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>1,234,811</b>	<b>8,726</b>	<b>3,054,715</b>	
Less: Utilization of reserve funds and reserves (transfers)				
1012 For acquisition of tangible capital asset			3,452,316	
1015 For current operations			293,117	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	544,673			
1026 Development Charges earned to operations (SLC 61 0299 07)	193,432			
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	5,715			
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)	442,223			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0			
1070 Inter - Reserve Fund / Reserves Transfer				
0910 Less: Utilization (deferred revenue recognized)	1,186,043	0	3,745,433	
<b>2099 Balance, end of year</b>	<b>1,758,971</b>	<b>124,794</b>	<b>18,526,559</b>	



2014-V01

# FIR2014: Saugen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 61

### DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2014

		Development Charges Proceeds					Development Charges Disbursements						
		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	Balance December 31
		1	2	3	4	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>													
0205	General Government . . . . .	57,810	10,815	597			11,412					0	69,222
0210	Fire Protection . . . . .	59,778	24,286	732			25,018					0	84,796
0215	Police Protection . . . . .	36,648	7,821	387			8,208					0	44,856
0220	Roads and Structures . . . . .	-312,276	214,590	-850			213,740		544,673			544,673	-643,209
0225	Transit . . . . .	0					0					0	0
0230	Wastewater . . . . .	642,516	331,559	8,478			340,037	173,432				173,432	809,121
0235	Stormwater . . . . .	0					0					0	0
0240	Water . . . . .	70,399	59,294	1,129			60,423	20,000				20,000	110,822
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 . . . . .	0					0					0	0
0270	GO Transit . . . . .	0					0					0	0
0275	Library . . . . .	15,874	6,435	194			6,629					0	22,503
0280	Recreation . . . . .	470,063	51,142	4,536			55,678					0	525,741
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 . . . . .	13,107	3,229	142			3,371					0	16,478
0295	Other . . . . .	-9,367	7,178	-19			7,159					0	-2,208
0296	Other . . . . .	0					0					0	0
0297	Other . . . . .	0					0					0	0
0299	<b>TOTAL</b>	1,044,552	716,349	15,326	0	0	731,675	193,432	544,673	0	0	738,105	1,038,122

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 62 DEVELOPMENT CHARGES RATES

for the year ended December 31, 2014

RESIDENTIAL CHARGES (\$)										NON - RESIDENTIAL CHARGES (\$)						
Service	Single Detached	Semi-Detached	Other Multiples	Apartments		Trailer Units	Other	Other	Other	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Other	Other	Other
				<= 1 Bedroom	>= 2 Bedroom											
0	<b>Municipal Wide Charges</b>									<i>If Other, Please Specify &gt;</i>						
110	Administration Studies	191.00	191.00	142.00	78.00	122.00	26.00					0.07				
350	Municipal Parking	57.00	57.00	43.00	24.00	37.00	8.00					0.02				
210	Fire	428.00	428.00	320.00	177.00	276.00	58.00					0.16				
450	Police	138.00	138.00	103.00	57.00	89.00	19.00					0.05				
390	Outdoor Recreation Services	564.00	564.00	421.00	232.00	364.00	77.00					0.00				
290	Indoor Recreation Services	389.00	389.00	291.00	160.00	251.00	53.00					0.00				
310	Library	120.00	120.00	89.00	49.00	77.00	16.00					0.00				
470	Public Health / Health Services	126.00	126.00	94.00	52.00	81.00	17.00					0.05				
490	Public Works	769.00	769.00	575.00	316.00	496.00	104.00					0.30				
530	Roads	2,908.00	2,908.00	2,173.00	1,196.00	1,876.00	399.00					1.25				
710	Water Supply	1,111.00	1,111.00	830.00	457.00	717.00	152.00					0.02				
690	Wastewater	7,110.00	7,110.00	5,312.00	2,924.00	4,588.00	977.00					2.09				
9910	<b>TOTAL MUNICIPAL WIDE CHARGES</b>	13,911.00	13,911.00	10,393.00	5,722.00	8,974.00	1,906.00	0.00	0.00	0.00	0.00	4.01	0.00	0.00	0.00	0.00

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



2012-V01

**FIR2014: Saugeen Shores T**

Asmt Code: 4110

MAH Code: 41408

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

for the year ended December 31, 2014

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

**RESIDENTIAL CHARGES (\$)**

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

	RESIDENTIAL CHARGES (\$)									NON - RESIDENTIAL CHARGES (\$)						
	Single Detached	Semi-Detached	Other Multiples	Apartments		Other	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other
				< = 1 Bedroom	> = 2 Bedroom					Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)	Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please Specify)			
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Service																

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

2012-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

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

**FIR2014: Saugeen Shores T**

**Schedule 70**

Asmt Code: 4110  
MAH Code: 41408

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2014

Financial Assets		1
		\$
0299	Cash and cash equivalents	11,550,583
<b>Accounts receivable</b>		
0410	Canada	209,841
0420	Ontario	70,184
0430	Upper-tier	10,554
0440	Other municipalities	29,963
0450	School boards	
0490	Other receivables	1,567,967
0499	<b>Subtotal</b>	<b>1,888,509</b>
<b>Taxes receivable</b>		
0610	Current year's levies	791,553
0620	Previous year's levies	281,346
0630	Prior year's levies	54,043
0640	Penalties and interest	96,581
0690	LESS: Allowance for uncollectables	
0699	<b>Subtotal</b>	<b>1,223,523</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other WESTARIO	4,563,579
0829	<b>Subtotal</b>	<b>4,563,579</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	5,601,611
0868	Other	
0845	<b>Subtotal</b>	<b>5,601,611</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	35,675
0831	Land held for resale	195,174
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	<b>Subtotal</b>	<b>230,849</b>
9930	<b>TOTAL Financial Assets</b>	<b>25,058,654</b>
8010	* Market value of Investments included in Line 0829	4,563,579



2014-V01

# FIR2014: Saugeen Shores T

# Schedule 70

Asmt Code: 4110

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2014

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes . . . . .	
Tangible Capital Assets:		
2020	Canada . . . . .	
2030	Ontario . . . . .	
2040	Other . . . . .	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada . . . . .	33,051
2220	Ontario . . . . .	449,478
2230	Upper-tier . . . . .	
2240	Other municipalities . . . . .	
2250	School boards . . . . .	
2260	Interest on debt . . . . .	
2270	Trade accounts payable . . . . .	3,353,044
2290	Other . . . . .	
2299	<b>Subtotal</b>	3,835,573
2301	<b>Estimated Tax Liabilities (PS3510)</b> . . . . .	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01) . . . . .	1,758,971
2490	Other . . . . .	337,075
2499	<b>Subtotal</b>	2,096,046
<b>Long term liabilities</b>		
2610	Debt issued . . . . .	
2620	Debt payable to others . . . . .	13,265,275
2630	Lease purchase agreements (Tangible capital leases) . . . . .	
2640	Other . . . . .	
2650	Other . . . . .	
2660	LESS: Debt issued on behalf of Government Business Enterprise . . . . .	
2699	<b>Subtotal</b>	13,265,275
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure . . . . .	184,961
<b>Post employment benefits</b>		
2810	Accumulated sick leave . . . . .	
2820	Accrued vacation pay . . . . .	
2830	Accrued pensions payable . . . . .	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB) . . . . .	
2898	Other . . . . .	785,536
2899	<b>Subtotal post employment benefits</b>	785,536
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites . . . . .	
9940	<b>TOTAL Liabilities</b>	20,167,391
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	4,891,263
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11) . . . . .	158,300,155
6250	Inventories of Supplies . . . . .	129,980
6260	Prepaid Expenses . . . . .	21,639
6299	<b>Total Non-Financial Assets</b>	158,451,774
9970	<b>Total Accumulated Surplus/(Deficit)</b>	163,343,037
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets . . . . .	145,034,879
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03) . . . . .	18,651,353
6430	General Surplus/ (Deficit) . . . . .	544,333
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 . . . . .	39,782
5076	Other . . . . .	42,835
5077	Other . . . . .	352
5078	Other . . . . .	
5079	Other . . . . .	
5098	<b>Total Local Boards</b>	82,969
5080	Equity in Government Business Enterprises (SLC 10 6090 01) . . . . .	0
6601	Unfunded Employee Benefits . . . . .	-785,536
6602	Unfunded Landfill closure costs . . . . .	-184,961
6603	Unfunded Remediation costs of contaminated sites . . . . .	
6610	Other . . . . .	
6620	Other . . . . .	
6630	Other . . . . .	
6640	Other . . . . .	
6699	<b>Total Other</b>	-970,497
9971	<b>Total Accumulated Surplus/(Deficit)</b>	163,343,037

2014-V01

# FIR2014: 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, 2014

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	1,194,588
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	541,230
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	25,826,480
0225	PLUS: Current Year Penalties and Interest . . . . .	172,739
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	26,396,954
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	114,560
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	1,223,523
<b>Cash Collections</b>		<b>9</b>
		<b>\$</b>
0610	Current year's tax . . . . .	25,461,597
0620	Previous year's tax . . . . .	769,180
0630	Penalties and interest . . . . .	166,177
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	<b>26,396,954</b>

2014-V01

# FIR2014: 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, 2014

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	23,279	12	-1,332	49					
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)	9,624	20	1,976	91	11,711	5,784	4,845	22,340	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	<b>Subtotal</b>	9,624	20	1,976	91	11,711	5,784	4,845	22,340	
2099	Rebates for Charities (Mun. Act 361)	75		15	1	91	44	37	172	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	<b>Tax adjustments before allowances</b>	32,978	32	659	141	33,810	44,782	35,968	114,560	

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					0			0	
4891	Other					0			0	
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	

Additional Information		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		\$	\$	\$	\$	\$	\$	\$	\$	\$
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	5,284,574	6,190	708,788	23,778	0	6,023,330			

2014-v01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

### 1. Debt burden of the municipality

		1
		\$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	13,265,275
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	13,265,275
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<b>Subtotal</b>	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	<b>Subtotal</b>	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	<b>Subtotal</b>	0
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	13,265,275

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

1210	Sinking fund debentures	13,265,275
1220	Installment (serial) debentures	
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	13,265,275

### 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	3,944,285
1430	Storm water system	
1435	Waterworks system	7,603,271
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,219,625
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	11,689
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	12,554
1474	Recreation facilities - All Other	16,557
1475	Libraries	303,992
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	153,302
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	13,265,275

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

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

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

1810	Own funds . . . . .	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<input type="text"/>

#### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
2199	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

#### 7. Long term commitments at year end

2410	Hospital support . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	215,517
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	<b>TOTAL</b>	<b>215,517</b>

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

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 . . . . .	950,790	619,426	
3014	Other . . . . .			
3015	Tile Drainage/Shoreline Assistance . . . . .	16,330	10,178	
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/> . . . . .			
3098	Other <input type="text"/> . . . . .			
3099	<b>TOTAL</b>	<b>967,120</b>	<b>629,604</b>	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			
3120	Provincial Grant funding for repayment of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)</b>				
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			<b>0</b>
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .			
3199	<b>TOTAL</b>			<b>0</b>

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

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2014

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

		RECOVERABLE FROM:							
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others			
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest		
1	2	3	4	5	6	7	8		
\$	\$	\$	\$	\$	\$	\$	\$		
3210	Year 2015 . . . . .	923,385	591,811						
3220	Year 2016 . . . . .	908,299	551,045						
3230	Year 2017 . . . . .	940,653	510,068						
3240	Year 2018 . . . . .	983,090	467,631						
3250	Year 2019 . . . . .	1,020,161	430,561						
3260	Years 2020 to 2024 . . . . .	6,385,604	1,187,098						
3270	Years 2025 onwards . . . . .	2,104,083	193,590						
3280	Int. to be earned on sink. funds . . . . .								
3299	<b>TOTAL</b>	<b>13,265,275</b>	<b>3,931,804</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 13. Other notes

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 75

### WATER SERVICE

for the year ended December 31, 2014

#### WATER SERVICE

##### STATEMENT OF OPERATIONS

		1	
		\$	
<b>Revenues</b>			
0205	User Fees . . . . .	2,429,759	
0206	Municipal Property Tax by Levy (Special Area Rates) . . . . .		
0210	Services to Other Municipalities . . . . .	200,998	
0215	Ontario Conditional Grants . . . . .		
0220	Ontario Housing Programs . . . . .		
0225	Canada Conditional Grants . . . . .		
0230	Ontario Capital Grants . . . . .		
0235	Canada Capital Grants . . . . .		
0240	Canada Gas Tax Funding . . . . .		
0245	Revenue from Other Municipalities . . . . .		
0250	Investment Income . . . . .		
0260	Deferred revenue earned . . . . .		
0295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>DEVELOPMENT CHARGES RESERVE TSF</td></tr></table> . . . . .	DEVELOPMENT CHARGES RESERVE TSF	20,000
DEVELOPMENT CHARGES RESERVE TSF			
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	<b>Total Revenues</b>	<b>2,650,757</b>	
<b>Operating Expenses: Analysis of Expenses by Object</b>			
0410	Salaries, Wages and Employee Benefits . . . . .	143,138	
0420	Operating and General Expenditures . . . . .	1,034,388	
0430	Amortization Expense . . . . .	934,333	
0440	Interest Expense . . . . .	371,516	
0495	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>TRANSFER TO OTHER FUNDS</td></tr></table> . . . . .	TRANSFER TO OTHER FUNDS	668,575
TRANSFER TO OTHER FUNDS			
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	<b>Total Expenses</b>	<b>3,151,950</b>	
9910	<b>Net Income</b>	<b>-501,193</b>	



# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

# Schedule 75

## WASTEWATER SERVICE

for the year ended December 31, 2014

### WASTEWATER SERVICE

#### STATEMENT OF OPERATIONS

		1	
		\$	
<b>Revenues</b>			
1005	User Fees . . . . .	2,632,259	
1006	Municipal Property Tax by Levy (Special Area Rates) . . . . .	26,731	
1010	Services to Other Municipalities . . . . .		
1015	Ontario Conditional Grants . . . . .		
1020	Ontario Housing Programs . . . . .		
1025	Canada Conditional Grants . . . . .		
1030	Ontario Capital Grants . . . . .		
1035	Canada Capital Grants . . . . .		
1040	Canada Gas Tax Funding . . . . .		
1045	Revenue from Other Municipalities . . . . .		
1050	Investment Income . . . . .		
1060	Deferred revenue earned . . . . .		
1095	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>DEVELOPMENT CHARGES RESERVE TSF</td></tr></table> . . . . .	DEVELOPMENT CHARGES RESERVE TSF	26,000
DEVELOPMENT CHARGES RESERVE TSF			
1096	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1099	<b>Total Revenues</b>	<b>2,684,990</b>	
<b>Operating Expenses: Analysis of Expenses by Object</b>			
1210	Salaries, Wages and Employee Benefits . . . . .	124,765	
1220	Operating and General Expenditures . . . . .	1,863,579	
1230	Amortization Expense . . . . .	990,054	
1240	Interest Expense . . . . .	173,761	
1295	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>TRANSFER TO OTHER FUNDS</td></tr></table> . . . . .	TRANSFER TO OTHER FUNDS	670,317
TRANSFER TO OTHER FUNDS			
1296	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td> </td></tr></table> . . . . .		
1299	<b>Total Expenses</b>	<b>3,822,476</b>	
9920	<b>Net Income</b>	<b>-1,137,486</b>	

2014-101

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

### WATER SERVICE

#### SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0210	Land	0	0				0	0			0	0	
0220	Buildings	2,815,630	7,049,414				7,049,414	4,233,784			4,233,784	2,815,630	
0230	Distribution / Transmission Mains	38,472,172	48,684,548				48,684,548	10,212,376			10,212,376	38,472,172	
0240	Equipment	459,633	540,366				540,366	80,733			80,733	459,633	
0296	Other	25,798	38,697				38,697	12,899			12,899	25,798	
	LAND IMPROVEMENTS												
0297	Other	0	970				970	970			970	0	
	IT EQUIPMENT												
0298	Other	0	0				0	0			0	0	
0299	<b>Total Infrastructure Assets</b>	<b>41,773,233</b>	<b>56,313,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,313,995</b>	<b>14,540,762</b>	<b>0</b>	<b>0</b>	<b>14,540,762</b>	<b>41,773,233</b>	<b>0</b>

### WASTEWATER SERVICE

#### SEGMENTED BY ASSET CLASS

		COST					AMORTIZATION						
		2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance	2014 Closing Net Book Value	Construction in Progress
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0410	Land	0	0				0	0			0	0	
0420	Buildings	12,451,496	18,223,614				18,223,614	5,772,118			5,772,118	12,451,496	
0430	Collection Mains	25,383,668	32,871,625				32,871,625	7,487,957			7,487,957	25,383,668	
0440	Equipment	336,163	390,675				390,675	54,512			54,512	336,163	
0496	Other	47,767	59,707				59,707	11,940			11,940	47,767	
	LAND IMPROVEMENTS												
0497	Other	26,795,374	36,395,104				36,395,104	9,599,730			9,599,730	26,795,374	
	STORM												
0498	Other	0	0				0	0			0	0	
0499	<b>Total Infrastructure Assets</b>	<b>65,014,468</b>	<b>87,940,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,940,725</b>	<b>22,926,257</b>	<b>0</b>	<b>0</b>	<b>22,926,257</b>	<b>65,014,468</b>	<b>0</b>

# FIR2014: Saugeen Shores T

Asmt Code: 4110  
MAH Code: 41408

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES for the year ended December 31, 2014

### 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
<b>0299</b>	<b>Total Assets</b>	0	0	0	0	0	0
<b>Liabilities</b>							
0410	Current . . . . .						0
0420	Long-term . . . . .						0
0497	Other . . . . .						0
0498	Other <input type="text"/>						0
<b>0499</b>	<b>Total Liabilities</b>	0	0	0	0	0	0
<b>9910</b>	<b>Net Equity</b>	0	0	0	0	0	0
0610	Municipality's Share						0
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .						0
0820	Expenses . . . . .						0
<b>9920</b>	<b>Net Income (Loss)</b>	0	0	0	0	0	0
1010	Municipality's Share						0
1020	Dividends paid						0

# FIR2014: Saugeen Shores T

# Schedule 77

Asmt Code: 4110

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 41408

for the year ended December 31, 2014

0210 District Social Services Administration Board

### Consolidated Statement of Financial Position

#### Financial Assets

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

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

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: Saugeen Shores T

# Schedule 77

Asmt Code: 4110

## DISTRICT SOCIAL SERVICES ADMINISTRATION BOARD

MAH Code: 41408

for the year ended December 31, 2014

1210 District Social Services Administration Board

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

1410	Ontario Works . . . . .	
1420	Ontario Disability Support Program (ODSP) . . . . .	
1430	Ontario Drug Benefit Program (ODB) . . . . .	
1440	Child Care . . . . .	
1450	Land Ambulance . . . . .	
1460	Social Housing . . . . .	
1498	Other <input type="text"/>	
1499	<b>Total Provincial Funding</b>	

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

**Federal**

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

	0	
	0	
0	0	

**Municipal Contributions**

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

	0	
	0	
0	0	

**Other Revenues**

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

**EXPENSES**

**Social Services**

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

**Health Services**

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9940 **Total Expenses**

0	0	
---	---	--

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 77

### HEALTH UNIT

for the year ended December 31, 2014

0210 Health Unit

#### Consolidated Statement of Financial Position

##### Financial Assets

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

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

##### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

##### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

##### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 77

### HEALTH UNIT

for the year ended December 31, 2014

1210 Health Unit

**Consolidated Statement of Operations**

**REVENUES**

**Provincial**

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

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

**Federal**

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

	0	
	0	
0	0	

**Municipal Contributions**

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

	0	
	0	
0	0	

**Other Revenues**

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

**EXPENSES**

**Health Services**

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

0210 Entity

### Consolidated Statement of Financial Position

#### Financial Assets

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

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

#### Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

#### Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

#### Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	



# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

1210 Entity

### Consolidated Statement of Operations

#### REVENUES

##### Provincial

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

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

##### Federal

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

	0	
	0	
0	0	

##### Municipal Contributions

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

	0	
	0	
0	0	

##### Other Revenues

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

	0	
	0	
	0	
	0	
0	0	

9930 **Total Revenues**

0	0	
---	---	--

#### EXPENSES

2693	Other	<input type="text"/> .....
2694	Other	<input type="text"/> .....
2695	Other	<input type="text"/> .....
2696	Other	<input type="text"/> .....
2697	Other	<input type="text"/> .....
2698	Other	<input type="text"/> .....
2699	<b>Total Other Expenses</b>	

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9950 **Annual Surplus / (Deficit)**

0	0	
---	---	--

2014-V01

**FIR2014: Saugeen Shores T****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4110

MAH Code: 41408

for the year ended December 31, 2014

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

2014-V01

**FIR2014: Saugeen Shores T****Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &  
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 4110

MAH Code: 41408

for the year ended December 31, 2014

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



**FIR2014: Saugeen Shores T**

Asmt Code: 4110

MAH Code: 41408

**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2014

		Full-Time Funded Positions 1	Part-Time Funded Positions 2	Seasonal Employees 3
		#	#	#
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	17.00	2.00	0.00
0210	Fire . . . . .	2.00	50.00	0.00
0211	Uniform . . . . .	2.00	50.00	
0212	Civilian . . . . .			
0215	Police . . . . .	25.00	11.00	0.00
0216	Uniform . . . . .	22.00	10.00	
0217	Civilian . . . . .	3.00	1.00	
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 . . . . .	35.00	15.00	3.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .		6.00	
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	14.00	38.00	32.00
0250	Libraries . . . . .		1.00	
0255	Planning . . . . .	1.00		
0290	Other . . . . .			
0298	<b>Subtotal</b>	<b>94.00</b>	<b>123.00</b>	<b>35.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .			
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .	31.00	4.00	2.00
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	<b>Subtotal</b>	<b>31.00</b>	<b>4.00</b>	<b>2.00</b>
0399	<b>TOTAL</b>	<b>125.00</b>	<b>127.00</b>	<b>37.00</b>

**FIR2014: Saugeen Shores T**

Asmt Code: 4110

MAH Code: 41408

**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2014

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

0610 Own sinking funds . . . . .

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

**3. Municipal procurement this year**

1010 Total construction contracts awarded . . . . .

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

Number of Contracts	Value of Contracts
1	2
#	\$
7	2,005,548
6	1,965,752

**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
#	\$
158	24,214,689
0	0
120	7,875,793
278	32,090,482

**5. Insured value of physical assets**

1410 Buildings . . . . .

1420 Machinery and equipment . . . . .

1430 Vehicles . . . . .

1497 Other

1498 Other

1499 **Subtotal**

1
\$
44,942,941
3,941,930
5,640,160
54,525,031

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

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

1
\$
439,667

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2014

#### 7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	SEWER TREATMENT	Wastewater treatment & disposal	0812	1,104,109	
1602	WATER TREATMENT	Water treatment	0831	515,591	
1603	WATER DISTRIBUTION	Water distribution/transmission	0832	201,470	
1604	RECYCLING COLLECTION	Waste diversion	0860	185,603	
1605	SNOW REMOVAL	Winter Control - Except sidewalks, Parking L	0621	102,493	
1606	TRANSIT	Transit - Disabled & special needs	0632	51,332	
1607	STREET SWEEPING	Roads - Paved	0611	43,292	
1608	ANIMAL CONTROL	Other: Protection	0498	18,081	
1609	SEWER LATERAL CLEANING	Other: Environmental	0898	16,605	
1610	CATCH BASIN CLEANING	Urban storm sewer system	0821	11,512	

2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801	BRUCE AREA SOLID WASTE & RECYCLING ASSOCIA	Recycling Board	0807	23%	192,715	399,262
0802	SAUGEEN MOBILITY & REGIONAL TRANSIT	Other	9001	13%	51,332	145,632
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
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0829						
0830						
0831						
0832						
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0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						



2014-V01

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

1300 What method does your municipality use to determine total construction value? . . . . .

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value . . . . .

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

#### Total Value of Construction Activity

1304 Total Value of Construction Activity for 2014 based on permits issued . . . . .

1
\$
32,090,482

**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
#
6

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)** . . . . .

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
155	0	155

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

18	0	18
----	---	----

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

3	0	3
---	---	---

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

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

1322 **Subtotal**

176	0	176
-----	---	-----

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

### 10. Planning and Development

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

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

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #
55	55

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

7	7
---	---

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

5	5
---	---

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

11	11
----	----

1358 **Subtotal**

78	78
----	----

#### Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014. . . . .

Hectares
1
#
11,355

# FIR2014: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

<b>11. Transportation Services</b>		1	
#		#	
1710	Roads : Total Paved Lane Km	394	
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	Column 4
		#	#
1722	Has the entire municipal road system been rated?		Y
1725	Indicate the rating system used and the year the rating was conducted.		A-1 ASPHALT PAVEMENT RATING MATRIX 2012
1730	Roads : Total UnPaved Lane Km	145	
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	
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
	Rating Of Bridges And Culverts		
1765	Bridges	16	19
1766	Culverts	718	749
1767	<b>Subtotal</b>	<b>734</b>	<b>768</b>
		Column 1	Column 2
		Column 3	Column 4
		#	#
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 2014
<b>12. Environmental Services</b>		1	
#		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains	16	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	114	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	2,086,000	
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)	103	
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.	2,204,000	
1850	Water Main Breaks : Number of water main breaks in a year.	2	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	153	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	2,062	
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	5,248	
1870	Waste Diversion : Total tonnes diverted from all property classes.	3,221	
<b>13. Recreation Services</b>		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	
<b>14. Other Revenue (Used for the calculation of Operating Cost)</b>		1	
#		#	
2310	Fire Services : Other revenue.	\$	
2320	Paved Roads : Other revenue.		
2330	Solid Waste Disposal : Other revenue.		
2340	Waste Diversion : Other Revenue.		
2370	Assessment on Exempt Properties (Enter data from returned roll)	70,442,464	

# FIR2014: Saugeen Shores T

Asmt Code: 4110  
MAH Code: 41408

# Schedule 81 ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2014

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

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	967,120
0220	Interest (SLC 74 3099 02) . . . . .	629,604
0299	<b>Subtotal</b>	<b>1,596,724</b>
<b>Ontario Clean Water Agency Provincial Projects</b>		
0410	Water projects - For this Municipality only (SLC 74 2810 03) . . . . .	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03) . . . . .	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03) . . . . .	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03) . . . . .	0
0499	<b>Subtotal</b>	<b>0</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	51,133
9910	<b>Total Debt Charges</b>	<b>1,647,857</b>

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	26,508
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>26,508</b>
9920	<b>Net Debt Charges</b>	<b>1,621,349</b>

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	26,118,125
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	26,508
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	2,264,702
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	-1,796
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	442,223
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	212,274
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	8,883
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	738,105
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	5,715
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	<b>Subtotal</b>	<b>3,670,106</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	0
2610	<b>Net Revenues</b>	<b>22,421,511</b>
2620	<b>25% of Net Revenues</b>	<b>5,605,378</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>3,984,029</b>

For Illustration Purposes Only

Annual Interest Rate	Term	years =
7.00%	@ 5	16,335,304

2014-V01

# FIR2014: Saugeen Shores T

# Schedule 83

Asmt Code: 4110

## NOTES

MAH Code: 41408

for the year ended December 31, 2014

### NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :