

HELP PAGE

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Upon Completion

Please use Winzip to Zip your file.

Then email the F115xxxx MunicipalityName.zip file to 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

OR

Contact your Municipal Service Office (MSO):

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

2015-V01

FIR2015 DATA VERIFICATION : Saugeen Shores T

26/Oct/2017 3:29 PM

Asmt Code: 4110

CRITICAL Flagged: 0 of 372

MAH Code: 41408

VERIFY Flagged: 1 of 557

Please review the following CHECKLIST for possible errors that may exist in the **FIR2015** to ensure an accurate **FIR2015** is submitted.

* PY refers to Previous Year

Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

** SLC refers to Schedule, Line, Column numbering of datapoints

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
VERIFY	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)	STILL DON'T UNDERSTAND WHY THIS IS...THIS LINE IS WIP FOR THE BIA

2015 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: **2015-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Ministry of Municipal Affairs and Housing 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	
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)	dents@saugeenshores.ca
0030	Website address of Municipality	www.saugeenshores.ca
0091	Municipal Auditor	Michael Bolton
0092	Municipal Audit Firm	BDO
0095	Municipal Auditor's Email (Required)	mbolton@bdo.ca
0090	Municipal Treasurer	Sue Dent
0093	Municipal Treasurer's Email (Required)	dents@saugeenshores.ca
0094	Date	26-Oct-2017

Signature of Municipal Treasurer

Signature	Date

0070	Outstanding In-Year Critical Errors	0
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0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
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0077	Method used to allocate Program Support to other functions in Schedule 40	Percentage of Total Expenditures
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	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	7,909 MPAC
0041	Population	12,661 Stats Can
0042	Youth Population	2,330 Stats Can

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FIR2015: Saugeen Shores T

Schedule 10

Asmt Code: 4110

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41408

for the year ended December 31, 2015

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
1299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	11,604,697
0499	Payments-in-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	111,772
9940	Subtotal	11,716,469
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,374,200
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,374,200
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	419,298
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	272,633
0820	Canada conditional grants (SLC 12 9910 02)	0
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)	373,759
0899	Subtotal	1,065,690
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	239,558
1299	Total User Fees and Service Charges (SLC 12 9910 04)	8,680,773
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	1,068,818
1420	Licences and permits	303,491
1430	Rents, concessions and franchises	370,253
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	1,742,562
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	11,649
1620	Penalties and interest on taxes	176,667
1698	Other	
1699	Subtotal	188,316
	Other revenue	
1805	Investment income	587,123
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-233,060
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	596,921
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	148,354
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	1,045
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other NWMO LEARN MORE PAYMENT	400,000
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	1,500,383
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	26,507,951

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FIR2015: Saugeen Shores T

Schedule 10

Asmt Code: 4110

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 41408

for the year ended December 31, 2015

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	26,507,951
2020	LESS: Total Expenses (SLC 40 9910 11)	26,665,781
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	-157,830
2060	Accumulated surplus/(deficit) at the beginning of year	163,343,037
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	163,343,037
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	163,185,207

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	71,389
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	71,389

Total of line 0899 includes:

Canada Gas Tax Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	373,759
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 373,759

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

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

for the year ended December 31, 2015

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government				62,579			
Protection services							
0410 Fire			5,000	8,609			
0420 Police	124,523			18,835			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services	2,290			9,514			
0450 Emergency measures				60,000			
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	126,813	0	5,000	96,958	0	0	0
Transportation services							
0611 Roads - Paved	850			59,546	272,633		
0612 Roads - Unpaved	8,977						
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				22,759			
0621 Winter Control - Except sidewalks, Parking Lots				2,531			
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs	71,389			63,082			
0640 Parking							
0650 Street lighting				17,010			
0660 Air transportation				28,734			
0698 Other							
0699 Subtotal	81,216	0	0	193,662	272,633	0	0
Environmental services							
0811 Wastewater collection/conveyance				1,492,816			
0812 Wastewater treatment & disposal				1,418,423			
0821 Urban storm sewer system				11,120			
0822 Rural storm sewer system							
0831 Water treatment			205,754	973,625			
0832 Water distribution/transmission			23,304	1,626,816			
0840 Solid waste collection				394,369			
0850 Solid waste disposal				471,504			
0860 Waste diversion	101,512			299,719			
0898 Other							
0899 Subtotal	101,512	0	229,058	6,688,392	0	0	0
Health services							
1010 Public health services				187,394			
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				48,390			
1098 Other							
1099 Subtotal	0	0	0	235,784	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	850			48,258			
1620 Recreation programs				19,592			
1631 Recreation facilities - Golf Course, Marina, Ski Hill	850			512,696			
1634 Recreation facilities - All Other	2,690			737,798			
1640 Libraries							
1645 Museums							
1650 Cultural services				78			
1698 Other							
1699 Subtotal	4,390	0	0	1,318,422	0	0	0
Planning and development							
1810 Planning and zoning	994			39,299			
1820 Commercial and industrial	104,373		5,500	19,169			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance				26,508			
1898 Other							
1899 Subtotal	105,367	0	5,500	84,976	0	0	0
1910 Other							
9910 TOTAL	419,298	0	239,558	8,680,773	272,633	0	0

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Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2015

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 - Increasers	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
0330	C Commercial	66.7%	-963	243	10.0%	5.0%	250	250	Y	Y
0340	I Industrial	75.2%	0	0	10.0%	5.0%	250	250	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	20150219	20150521	2	20150820	20151119
1220	M Multi-Residential	2	20150219	20150521	2	20150820	20151119
1230	F Farmland	2	20150219	20150521	2	20150820	20151119
1240	T Managed Forest	2	20150219	20150521	2	20150820	20151119
1250	C Commercial	2	20150219	20150521	2	20150820	20151119
1260	I Industrial	2	20150219	20150521	2	20150820	20151119
1270	P Pipeline	2	20150219	20150521	2	20150820	20151119
1298	Other <input type="text" value="SHOPPING CENTRE"/>	2	20150219	20150521	2	20150820	20151119

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FIR2015: Saugeen Shores T

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Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2015

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	4,432		-4,432	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	219,287	178,759	107,822	505,868
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	11,351,864	9,210,440	6,079,772	26,642,076
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	61,852			61,852
8097	Other <input type="text" value="ENCROACHMENT, LOO, LOA, WASTE M"/>	219,187			219,187
9890	Subtotal	281,039	0	0	281,039
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	11,632,903	9,210,440	6,079,772	26,923,115

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FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2015

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT		
		12	13	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	60,655	49,228	46,770	156,653
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	823	162		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 type="text"/>				0
9892	Subtotal	4,348	162	0	4,510
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	65,003	49,390	46,770	161,163

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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%	81.760%	0.204%	17.158%	0.878%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board						
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$		
0010 Residential	2,208,098,201	2,208,098,201	2,140,522,554	2,140,522,554	22,277,617	9,993,115	8,110,483	4,174,019	3,762,066	3,693	398,715	9,545	0		
0050 Multi-residential	41,515,510	41,515,510	39,241,507	39,241,507	408,409	183,201	148,687	76,521	72,959	166	3,253	143	0		
0110 Farmland	73,279,100	18,319,775	67,749,051	16,937,263	176,275	79,072	64,175	33,028	32,925	0	103	0	0		
0140 Managed Forests	1,609,150	402,288	1,484,568	371,142	3,863	1,733	1,406	724	711	0	12	1	0		
9110 Subtotal	2,324,501,961	2,268,335,774	2,248,997,680	2,197,072,466	22,866,164	10,257,121	8,324,751	4,284,292	3,868,661	3,859	402,083	9,689	0		
0210 Commercial	114,389,303	139,614,015	111,804,273	136,467,299	2,391,437	637,102	517,077	1,237,258	1,011,582	2,524	212,289	10,863	0		
0215 Commercial New Construction	32,336,338	39,873,938	31,406,142	38,726,914	678,646	180,798	146,737	351,111	287,068	716	60,244	3,083	0		
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0		
0320 Office Building	44,980	55,465	36,478	44,981	788	210	170	408	334	1	70	4	0		
0325 Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0		
0340 Shopping Centre	1,969,000	2,427,974	1,937,533	2,389,172	41,868	11,154	9,053	21,661	17,710	44	3,717	190	0		
0345 Shopping Centre New Construc	25,500	31,444	25,218	31,096	545	145	118	282	231	1	48	2	0		
9120 Subtotal	148,765,121	182,002,836	145,209,644	177,659,462	3,113,284	829,409	673,155	1,610,720	1,316,925	3,286	276,367	14,142	0		
0510 Industrial	2,442,260	4,251,516	2,416,050	4,206,321	72,400	19,638	15,938	36,824	30,107	75	6,318	323	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 Constructi	0	0	0	0	0	0	0	0	0	0	0	0	0		
9130 Subtotal	2,442,260	4,251,516	2,416,050	4,206,321	72,400	19,638	15,938	36,824	30,107	75	6,318	323	0		
0710 Pipelines	4,679,000	4,755,736	4,631,471	4,707,427	84,360	21,977	17,837	44,546	36,421	91	7,643	391	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	0	0	0	0	4,432	0	-4,432	-3,624	-9	-760	-39	0		
9170 Supplementary Taxes	0	0	0	0	505,868	219,287	178,759	107,822	100,692	6,922	39	169	0		
9180 Total Levied by Rate					26,642,076	11,351,864	9,210,440	6,079,772	5,349,182	14,224	691,691	24,676	0		
9190 Amts Added to Tax Bill	0	0	0	0	281,039	281,039	0	0	0	0	0	0	0		
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0	0		
9199 TOTAL before Adj.	2,480,388,342	2,459,345,861	2,401,254,845	2,383,645,675	26,923,115	11,632,903	9,210,440	6,079,772	5,349,182	14,224	691,691	24,676	0		

2. Payments-In-Lieu of Taxation									
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS	
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST \$	UT \$	6 \$	
1010 Residential	3,761,200	3,761,200	3,669,200	3,669,200	31,033	17,130	13,903	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	3,669,200	3,669,200	31,033	17,130	13,903	0	
1210 Commercial	7,679,372	9,469,434	7,560,747	9,323,157	125,620	43,525	35,325	46,770	
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 Constructio	0	0	0	0	0	0	0	0	
1340 Shopping Centre	0	0	0	0	0	0	0	0	
1345 Shopping Centre New Construc	0	0	0	0	0	0	0	0	
9220 Subtotal	7,679,372	9,469,434	7,560,747	9,323,157	125,620	43,525	35,325	46,770	
1510 Industrial	0	0	0	0	0	0	0	0	
1515 Industrial New Construction	0	0	0	0	0	0	0	0	
1610 Large Industrial	0	0	0	0	0	0	0	0	
1615 Large Industrial New Constructi	0	0	0	0	0	0	0	0	
9230 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	0	0	0	0	
9280 Total Levied by Rate					156,653	60,655	49,228	46,770	
9290 Amts Added to PILs	0	0	0	0	0	0	0	0	
9292 Other PIL Amounts	0	0	0	0	4,510	4,348	162	0	
9299 TOTAL before Adj.	11,440,572	13,230,634	11,229,947	12,992,357	161,163	65,003	49,390	46,770	

Part 3 contains Distribution of PILS by School Boards

2015-V01

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2015

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	1,360	1,104	2,641	5,105		5,105	4,001	1,104							
Ontario															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act	30,609	24,843	36	55,488		55,488	30,645	24,843							
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									
Ontario Enterprises															
5410 Ontario Mortgage and Housing Corporat				0		0									
5430 Liquor Control Board of Ont.				0		0									
5432 Railway Rights-of-way	0	0	0	0		0									
5434 Utility Corridors/Transmission	823	162	0	985		985	823	162							
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other management board	38	31		69		69	38	31							
5610 Municipal Enterprises	20,380	16,540	28,037	64,957		64,957	48,416	16,541							
5910 Other Muns and Enterprises	8,268	6,710	16,056	31,034		31,034	24,324	6,710							
5950 Amounts Added to PIL	0	0	0	0		0									
9599 TOTAL	65,003	49,390	46,770	161,163	0	161,163	111,772	49,391	0	0	0	0	0	0	

2015-001

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2015

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing								0			0
1420 Non-Profit/Cooperative Housing								0			0
1430 Rent Supplement Programs								0			0
1497 Other								0			0
1498 Other								0			0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	280,160	552	227,509			8,781	174,888	691,890	28,966	51,195	772,051
1620 Recreation programs	441,875		27,038	17,423	41,442		6,878	534,656	-110,000	39,214	463,870
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	196,215	593	162,946	7,573	88,355		98,958	554,640	29,308	45,467	629,415
1634 Rec. Fac. - All Other	830,557	782	818,939	71,959	36,003	51,405	207,957	2,017,602	94,100	178,619	2,290,321
1640 Libraries	8,919	13,529	54,378				39,463	116,289		5,941	122,230
1645 Museums								0			0
1650 Cultural services			2,515					2,515		236	2,751
1698 Other								0			0
1699 Subtotal	1,757,726	15,456	1,293,325	96,955	165,800	60,186	528,144	3,917,592	42,374	320,672	4,280,638
Planning and development											
1810 Planning and zoning	96,360		22,532					118,892		11,160	130,052
1820 Commercial and Industrial	117,869		287,389		8,400	142,000	7,044	562,702		52,156	614,858
1830 Residential development								0			0
1840 Agriculture and reforestation								0			0
1850 Tile drainage/shoreline assistance		9,198						9,198			9,198
1898 Other								0			0
1899 Subtotal	214,229	9,198	309,921	0	8,400	142,000	7,044	690,792	0	63,316	754,108
1910 Other								0			0
9910 TOTAL	10,816,392	583,873	5,047,648	2,868,145	397,197	528,379	6,424,147	26,665,781	0	0	26,665,781

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2015

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	8,689,433
5020	Employee benefits	2,126,959
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	10,816,392
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	10,816,392
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	184,686
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 AUTHORITY	343,567
5896	Other	
5897	Other	
5898	Other	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	58,530

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST					AMORTIZATION				2015 Closing Net Book Value	
	2015 Opening Net Book Value	2015 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2015 Closing Cost Balance	2015 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2015 Closing Amortization Balance
	1	2	3	4	5	6	7	8	9		10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing	0	0			0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0
1430	Rent Supplement Programs	0	0			0	0			0	0
1497	Other	0	0			0	0			0	0
1498	Other	0	0			0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	2,839,885	5,143,772	111,347	8,844	5,246,275	2,303,887	174,888	7,366	2,471,409	2,774,866
1620	Recreation programs	18,053	56,305	29,526		85,831	38,252	6,878		45,130	40,701
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,424,000	2,546,789	1,162		2,547,951	1,122,789	98,958		1,221,747	1,326,204
1634	Rec. Fac. - All Other	3,223,416	6,558,356	422,270	100,093	6,880,533	3,334,940	207,957	55,282	3,487,615	3,392,918
1640	Libraries	1,292,419	1,515,494			1,515,494	223,075	39,463		262,538	1,252,956
1645	Museums	0	0			0	0			0	0
1650	Cultural services	0	0			0	0			0	0
1698	Other	0	0			0	0			0	0
1699	Subtotal	8,797,773	15,820,716	564,305	108,937	16,276,084	7,022,943	528,144	62,648	7,488,439	8,787,645
Planning and development											
1810	Planning and zoning	0	0			0	0			0	0
1820	Commercial and Industrial	39,484	58,065			58,065	18,581	7,044		25,625	32,440
1830	Residential development	0	0			0	0			0	0
1840	Agriculture and reforestation	0	0			0	0			0	0
1850	Tile drainage/shoreline assistance	0	0			0	0			0	0
1898	Other	0	0			0	0			0	0
1899	Subtotal	39,484	58,065	0	0	58,065	18,581	7,044	0	25,625	32,440
1910	Other	0	0			0	0			0	0
9910	Total Tangible Capital Assets	152,662,706	244,062,618	6,843,721	1,613,612	249,292,727	91,399,912	6,424,147	1,334,828	96,489,231	152,803,496

FIR2015: Saugeen Shores T

Schedule 51

Asmt Code: 4110

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 41408

for the year ended December 31, 2015

SEGMENTED BY ASSET CLASS

		2015 Opening Net Book Value (NBV) 1 \$	2015 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	8,420,733	8,420,733
2010	Land Improvements	3,742,065	3,602,756
2020	Buildings	24,520,226	23,590,020
2030	Machinery & Equipment	2,485,970	2,588,762
2040	Vehicles	4,842,329	5,872,146
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	44,011,323	44,074,417
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	108,564,990	108,647,605
2297	Other <input type="text" value="PARKING LOTS"/>	86,393	81,474
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	108,651,383	108,729,079
9920	Total Tangible Capital Assets	152,662,706	152,803,496
2405	Construction-in-progress	5,637,449	5,089,694
9921	Total Tangible Capital Assets and Construction-in-progress	158,300,155	157,893,190

2015-V01

FIR2015: 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, 2015

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2015 Opening Balance	Expenditures in 2015	Less Assets Capitalized	2015 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	9,517	47,844	0	57,361
	Protection services				
0410	Fire	0			0
0420	Police	27,009	26,000	0	53,009
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	26,000	0	53,009
	Transportation services				
0611	Roads - Paved	2,489,960	1,401,548	1,249,070	2,642,438
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	3,198	3,397	2,376	4,219
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	406	0	406
0650	Street lighting	836,495	449	732,743	104,201
0660	Air transportation	0			0
0698	Other DOWNTOWN	115,387	1,800	71,674	45,513
0699	Subtotal	3,445,040	1,407,600	2,055,863	2,796,777
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	503,795	389,323	49,387	843,731
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	1,367,115	724,585	1,078,200	1,013,500
0840	Solid waste collection	0			0
0850	Solid waste disposal	190,040	0	0	190,040
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	2,060,950	1,113,908	1,127,587	2,047,271
	Health services				
1010	Public health services	12,361	0	0	12,361
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	54,631	0	0	54,631
1098	Other	0			0
1099	Subtotal	66,992	0	0	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	17,158	25,888	17,158	25,888
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	16,453	0	16,453
1634	Rec. Fac. - All Other	9,197	18,931	3,771	24,357
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	26,355	61,272	20,929	66,698
	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	0	0	1,586
1899	Subtotal	1,586	0	0	1,586
1910	Other	0			0
9910	Total Construction-In-Progress	5,637,449	2,656,624	3,204,379	5,089,694

FIR2015: 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, 2015

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-157,830
1020	Acquisition of tangible capital assets	-6,843,721
1030	Amortization of tangible capital assets (SLC 51 9910 08)	6,424,147
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	303,545
1040	(Gain)/Loss on sale of tangible capital assets	233,060
1050	Proceeds on sale of tangible capital assets	45,721
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	162,752
1210	Change in supplies inventories	18,165
1220	Change in prepaid expenses	9,519
1230	Other <input type="text"/>	
1299	Subtotal	27,684
1410	(Increase)/decrease in net financial assets/net debt	32,606
1420	Net financial assets (net debt), beginning of year	4,891,264
9910	Net financial assets (net debt), end of year	4,923,870

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	3,240,523
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	443,622
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	3,684,145
Government Transfers		
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)	272,633
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	373,759
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	646,392
0499	Subtotal	4,330,537
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	4,330,537
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-2,209,639

FIR2015: Saugeen Shores T

Schedule 54

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2015

* 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

		2015 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	11,550,583
9920	Cash and cash equivalents, end of year	11,550,583

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2015-V01

FIR2015: Saugeen Shores T

Schedule 54

Asmt Code: 4110

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 41408

for the year ended December 31, 2015

* 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

		2015 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	-157,830
2020	Non-cash items including amortization	6,683,950
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-567,362
2030	Prepaid expenses	
2040	Change in deferred revenue	81,432
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	6,040,190
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	45,721
0620	Cash used to acquire tangible capital assets	-6,540,176
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-6,494,455
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	439,532
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	439,532
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-923,385
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-923,385
1210	Increase in cash and cash equivalents	-938,118
1220	Cash and cash equivalents, beginning of year	11,550,583
9920	Cash and cash equivalents, end of year	10,612,465

		2015 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	10,512,465
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	10,612,465

		1 \$
Cash:		
1501	Unrestricted	6,360,043
1502	Restricted	4,252,422
1503	Unallocated	
9950	Cash and cash equivalents, end of year	10,612,465

2015-V01

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	1,758,971	124,794	18,526,559
0310 Allocation of Surplus		407,000	2,495,603
0315 Allocation of Surplus : for operating			1,909,509
0320 Allocation of Surplus : for capital		407,000	586,094
Development Charges Act			
0610 Non-discounted services	631,808		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	631,808		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	25,300		
0841 Investment Income	21,410	3,075	
0860 Gasoline Tax - Province	366,605		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal			
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other <input type="text"/>			
0896 Other <input type="text"/>			
0897 Other <input type="text"/>			
0898 Other <input type="text"/>			
9940 TOTAL Revenues & Surplus	1,045,123	410,075	2,495,603
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset			3,240,523
1015 For current operations			317,538
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	443,622		
1026 Development Charges earned to operations (SLC 61 0299 07)	153,299		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	373,759		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	970,680	0	3,558,061
2099 Balance, end of year	1,833,414	534,869	17,464,101

2015-V01

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2015

Totals in line 2099 are analysed as follows:

5010	Working funds
5020	Contingencies
	Asset Replacement funds for: Sewer & Water
5030	Sewer
5040	Water
5050	Replacement of equipment
5060	Sick leave
5070	Insurance
5080	Workplace Safety and Insurance Board (WSIB)
5090	Post-employment benefits
5091	Tax rate stabilization
5630	Lot levies
5660	Parking revenues
5670	Debtenture repayment
5680	Exchange rate stabilization

Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
1	2	3
\$	\$	\$
		764,312
		52,019
		141,193
		18,664
		414,579
	27,847	

Per Service Purpose:

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

		319,442
		396,917
		1,367,702
		162,898
		8,000
		23,071
		877,084
		1,679,935
		144,002
		515,153
	105,555	104,852
		343,740
		108,851
		72,440
		22,854
		89,726
	401,467	9,836,667

Obligatory Deferred Revenue:

5610	Development Charges Act - Non-discounted services
5620	Development Charges Act - Discounted services
5640	Subdivider contributions
5650	Recreational land (the Planning Act)
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))
5690	Gasoline Tax - Province
5691	Gasoline Tax - Federal
5692	Canada Transit Funding (Bill C-48)
5693	Building Canada Fund (BCF)
5695	Other (CEMETERY ENDOWMENT)
5696	Other
5697	Other
5698	Other
5699	Other

1,085,738		
591,966		
55,356		
100,354		

9930	TOTAL	1,833,414	534,869	17,464,101
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2015-201

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2015

		Development Charges Proceeds				Development Charges Disbursements						
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges												
0205	General Government	69,222	10,346	606		10,952	5,867				5,867	74,307
0210	Fire Protection	84,796	23,371	824		24,195		373,204			373,204	-264,213
0215	Police Protection	44,856	7,577	400		7,977					0	52,833
0220	Roads and Structures	-643,209	181,284	-3,521		177,763		70,418			70,418	-535,864
0225	Transit	0				0					0	0
0230	Wastewater	809,121	294,069	8,409		302,478	147,432				147,432	964,167
0235	Stormwater	0				0					0	0
0240	Water	110,822	48,210	1,212		49,422					0	160,244
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	22,503	6,367	220		6,587					0	29,090
0280	Recreation	525,741	50,495	4,392		54,887					0	580,628
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 PARKING	16,478	3,152	150		3,302					0	19,780
0295	Other HEALTH	-2,208	6,937	36		6,973					0	4,765
0296	Other	0				0					0	0
0297	Other	0				0					0	0
0299	TOTAL	1,038,122	631,808	12,728	0	644,536	153,299	443,622	0	0	596,921	1,085,737

2015-W01

FIR2015: Saugeen Shores T

Schedule 70

Asmt Code: 4110

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2015

Financial Assets		1
0299	Cash and cash equivalents	\$ 10,612,465
Accounts receivable		
0410	Canada	239,093
0420	Ontario	33,644
0430	Upper-tier	5,102
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,711,635
0499	Subtotal	1,989,474
Taxes receivable		
0610	Current year's levies	757,942
0620	Previous year's levies	276,219
0630	Prior year's levies	84,559
0640	Penalties and interest	102,928
0690	LESS: Allowance for uncollectables	
0699	Subtotal	1,221,648
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other <input type="text" value="WESTARIO"/>	4,563,579
0829	Subtotal	4,563,579
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	5,162,080
0868	Other <input type="text"/>	
0845	Subtotal	5,162,080
Other financial assets		
0830	Inventories held for resale	22,663
0831	Land held for resale	195,174
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	217,837
9930	TOTAL Financial Assets	23,767,083
8010	* Market value of Investments included in Line 0829	4,563,579

2015-W01

FIR2015: Saugeen Shores T

Schedule 70

Asmt Code: 4110

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 41408

for the year ended December 31, 2015

Liabilities		1
Temporary loans		\$
2010	Operating purposes	
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts Payable		
2210	Canada	30,342
2220	Ontario	444,786
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	2,879,161
2290	Other	
2299	Subtotal	3,354,289
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,833,414
2490	Other	344,064
2499	Subtotal	2,177,478
Long term liabilities		
2610	Debt issued	
2620	Debt payable to others	12,341,890
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	12,341,890
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	188,677
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	780,879
2899	Subtotal post employment benefits	780,879
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	18,843,213
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	4,923,870
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	157,893,190
6250	Inventories of Supplies	111,815
6260	Prepaid Expenses	256,332
6299	Total Non-Financial Assets	158,261,337
9970	Total Accumulated Surplus/(Deficit)	163,185,207
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	145,551,300
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	17,998,970
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	28,163
5076	Other	31,541
5077	Other	456
5078	Other	
5079	Other	
5098	Total Local Boards	60,160
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-780,879
6602	Unfunded Landfill closure costs	-188,677
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-969,556
9971	Total Accumulated Surplus/(Deficit)	163,185,207

2015-V01

FIR2015: 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, 2015

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,223,523
0215	PLUS: Amounts added to tax bills for collection purposes only	487,845
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	26,923,115
0225	PLUS: Current Year Penalties and Interest	176,666
0240	LESS: Total cash collections (SLC 72 0699 09)	27,512,359
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	77,142
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,221,648

Cash Collections

		9
		\$
0610	Current year's tax	26,575,876
0620	Previous year's tax	766,163
0630	Penalties and interest	170,320
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	27,512,359

FIR2015: 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, 2015

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)	18,971	22	2,411				
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. Ac					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)	3,345	7	696	34	4,082	2,044	1,690	7,816	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	3,345	7	696	34	4,082	2,044	1,690	7,816	
2099	Rebates for Charities (Mun. Act 361)	1,271	3	264	13	1,551	776	642	2,969	
2299	Vacant Unit Rebates (Mun. Act 364)					0			0	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text"/>					0			0	
2891	Other <input type="text"/>					0			0	
2892	Other <input type="text"/>					0			0	
2893	Other <input type="text"/>					0			0	
2899	Tax adjustments before allowances	23,587	32	3,371	116	27,106	28,206	21,830	77,142	

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							
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 315					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other <input type="text"/>					0			0	
4891	Other <input type="text"/>					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	

Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	5,325,595	14,192	688,320	24,560	0	6,052,666			

2015-W01

FIR2015: Saugeen Shores T

Schedule 74

Asmt Code: 4110

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41408

for the year ended December 31, 2015

1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies	12,341,890
0220	To Canada and agencies	
0230	To Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	12,341,890
0499	PLUS: All debt assumed by the municipality from others	
LESS: All debt assumed by others		
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	12,341,890

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

1210	Sinking fund debentures	12,341,890
1220	Installment (serial) debentures	
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	12,341,890

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	3,595,482
1430	Storm water system	
1435	Waterworks system	7,155,519
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	1,157,318
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	2,359
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	2,533
1474	Recreation facilities - All Other	3,341
1475	Libraries	289,346
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	135,992
9930	TOTAL Net Long Term Liabilities of the Municipality	12,341,890

2015-V01

FIR2015: Saugeen Shores T

Schedule 74

Asmt Code: 4110

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41408

for the year ended December 31, 2015

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

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

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

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

6. Details of sinking fund balance

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

7. Long term commitments at year end

2410	Hospital support	<input type="text"/>
2420	University support	<input type="text"/>
2430	Leases and other agreements	116,244
2440	Capital equipment, land acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	116,244

FIR2015: Saugeen Shores T

Schedule 74

Asmt Code: 4110

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41408

for the year ended December 31, 2015

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

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the Consolidated Statement of Operations				
3012	General Tax Rates	906,075	574,674	
3014	Other			
3015	Tile Drainage/Shoreline Assistance	17,310	9,199	
3020	Recovered from reserve funds			
Recovered from unconsolidated entities:				
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
3099	TOTAL	923,385	583,873	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases)				
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

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

FIR2015: Saugeen Shores T

Schedule 74

Asmt Code: 4110

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 41408

for the year ended December 31, 2015

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 2016	908,299	551,045						
3220	Year 2017	940,653	510,068						
3230	Year 2018	983,090	467,631						
3240	Year 2019	2,119,899	430,561						
3250	Year 2020	979,136	329,019						
3260	Years 2021 to 2025	5,104,563	949,510						
3270	Years 2026 onwards	1,306,250	102,159						
3280	Int. to be earned on sink. funds								
3299	TOTAL	12,341,890	3,339,993	0	0	0	0	0	0

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2015

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

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

FIR2015: Saugeen Shores T

Schedule 79

Asmt Code: 4110

COMMUNITY IMPROVEMENT PLANS

MAH Code: 41408

for the year ended December 31, 2015

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

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2015

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	17.00	5.00	
0210	Fire	2.00	50.00	0.00
0211	Uniform	2.00	50.00	
0212	Civilian			
0215	Police	25.00	9.00	0.00
0216	Uniform	22.00	9.00	
0217	Civilian	3.00		
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	36.00	13.00	11.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	16.00	30.00	45.00
0250	Libraries		1.00	
0255	Planning	1.00		
0290	Other	2.00	1.00	
0298	Subtotal	99.00	109.00	56.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works	37.00	6.00	3.00
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	37.00	6.00	3.00
0399	TOTAL	136.00	115.00	59.00

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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

2. Selected investments of own sinking funds as at Dec. 31
0610 Own sinking funds

Number of Contracts	Value of Contracts
1	2
#	\$
10	2,077,185
5	1,724,504

3. Municipal procurement this year
1010 Total construction contracts awarded
1020 Construction contracts awarded at \$100,000 or greater

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
141	21,783,351
7	2,148,600
95	13,055,193
Subtotal	36,987,144

4. Building permit information
1210 Residential properties
1220 Multi-Residential properties
1230 All other property classes
1299

5. Insured value of physical assets
1410 Buildings
1420 Machinery and equipment
1430 Vehicles
1497 Other
1498 Other
1499

1
\$
46,905,098
4,429,240
4,388,160
Subtotal
55,722,498

6. Total Dollar Losses due to Structural Fires
1510 Losses due to structural fires, averaged over 3 yrs (2013 - 2015)

1
\$
628,667

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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	1,287,610	
1602	WATER TREATMENT	Water treatment	0831	598,639	
1603	WATER DISTRIBUTION	Water distribution/transmission	0832	206,650	
1604	RECYCLING COLLECTION	Waste diversion	0860	187,674	
1605	TRANSIT	Transit - Disabled & special needs	0632	86,866	
1606	TREE/VEGETATION CONTROL	Roadways - Traffic Operations & Roadside	0614	85,359	
1607	GARBAGE COLLECTION	Solid waste collection	0840	75,095	
1608	SNOW REMOVAL	Winter Control - Except sidewalks, Parking L	0621	73,307	
1609	HARD TOP MAINTENANCE	Roads - Paved	0611	43,690	
1610	SEWER LATERAL CLEANING	Other: Environmental	0898	21,436	

FIR2015: Saugeen Shores T

Schedule 80

Asmt Code: 4110

STATISTICAL INFORMATION

MAH Code: 41408

for the year ended December 31, 2015

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	Board Description	Board Code	Proportion of Total Munic. Contributions Consolidated	Municipality's Share of Total Contributions	Municipality's Share of Total Fee Revenues
	1	3 LIST	2	4 %	5 \$	6 \$
0801	BRUCE AREA SOLID WASTE & RECYCLING ASSOCIA	Recycling Board	0807	23%	187,644	409,641
0802	SAUGEEN MOBILITY & REGIONAL TRANSIT	Other	9001	16%	86,832	135,520
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
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0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

FIR2015: Saugeen Shores T

Schedule 80

Asmt Code: 4110

STATISTICAL INFORMATION

MAH Code: 41408

for the year ended December 31, 2015

(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%		

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

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 2015 based on permits issued.

1	\$
	36,987,144

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
- 1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**
Reference : provincial standard is 15 working days
- 1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**
Reference : provincial standard is 20 working days
- 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.

Median Number of Working Days
1
#
7

15

20

30

Number Of Building Permit Applications

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

Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications
1	2	3
#	#	#
199	0	199
24	0	24
20	0	20
0	0	0
Subtotal	0	243

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

10. Planning and Development

Land Use Planning (using building permit information)

- 1350 Number of residential units in new detached houses
- 1352 Number of residential units in new semi-detached houses
- 1354 Number of residential units in new row houses
- 1356 Number of residential units in new apartments/condo apartments

Residential Units within Settlement Areas	Total Residential Units
1	2
#	#
42	46
0	0
9	9
1	1
Subtotal	56

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2015.

Hectares
1
#
11,355

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2015

11. Transportation Services

1710 Roads : Total Paved Lane Km

1
#
394

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

393

1722 Has the entire municipal road system been rated?

1725 Indicate the rating system used and the year the rating was conducted

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			2016 LIDAR & VISUAL

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

Rating Of Bridges And Culverts

1765 Bridges

1766 Culverts

1767 **Subtotal**

Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1	2
#	#
16	19
718	749
734	768

1768 Have all bridges and culverts in the municipal system been rated?

1769 Indicate the rating system used and the year the rating was conducted.

Column 1	Column 2	Column 3	Column 4
#	#	#	LIST
			Y
			OSIM 2014

12. Environmental Services

1810 Wastewater Main Backups : Total number of backed up wastewater mains

1
#
0

1815 Wastewater Collection/Conveyance : Total KM of Wastewater Mains.

114

1820 Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.

1,849.000

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.

1,954.000

1850 Water Main Breaks : Number of water main breaks in a year.

4

1855 Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.

153

1860 Solid Waste Collection : Total tonnes collected from all property classes.

2,011

1865 Solid Waste Disposal : Total tonnes disposed off from all property classes.

5,157

1870 Waste Diversion : Total tonnes diverted from all property classes.

3,518

13. Recreation Services

1910 Trails : Total kilometres of trails (owned by municipality and third parties).

1
#
38

1920 Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).

8,893

1930 Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).

84

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

2310 Fire Services: Other revenue.

1
\$

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)

73,878,428

FIR2015: Saugeen Shores T **Schedule 81**
Asmt Code: 4110 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 41408 based on the information reported for the year ended December 31, 2015

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2017

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

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	923,385
0220	Interest (SLC 74 3099 02)	583,873
0299	Subtotal	1,507,258
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	58,530
9910	Total Debt Charges	1,565,788

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	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	26,509
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	26,509
9920	Net Debt Charges	1,539,279

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	26,507,951
Excluded Revenue Amounts		
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)	2,066,131
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	0
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	373,759
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	239,558
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-233,060
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	596,921
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	3,043,309
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	23,438,134
2620	25% of Net Revenues	5,859,534
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	4,320,255

For Illustration Purposes Only

Annual Interest Rate	@	Term	years =	ESTIMATED ANNUAL REPAYMENT LIMIT
7.00%		5		17,713,896

2015-V01

FIR2015: Saugeen Shores T

Asmt Code: 4110

MAH Code: 41408

Schedule 83

NOTES

for the year ended December 31, 2015

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :