

2022 FINANCIAL INFORMATION RETURN

Municipality: **Owen Sound C**
Tier: **Lower-Tier**
Area: **Grey Co**

MSO Office: **Western Ontario**
Asmt Code: **4259**
MAH Code: **47101**

Submitting: **FIR Schedules Only**
Version: **2022.01001**

DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
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	Kate Allan
0022	Telephone	519-376-4440 ex. 1238
0024	Fax	519-371-0511
0028	Email (Required)	kallan@owensound.ca
0030	Website address of Municipality	www.owensound.ca
0091	Municipal Auditor	Traci Smith
0092	Municipal Audit Firm	BDO
0095	Municipal Auditor's Email (Required)	tsmith@bdo.ca
0090	Municipal Treasurer	Kate Allan
0093	Municipal Treasurer's Email (Required)	kallan@owensound.ca
0094	Date	2023-10-30

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
0040	Households	(#)	10,617	MPAC
0041	Population		21,612	Stats Can
0042	Youth Population		3,065	Stats Can

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

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

for the year ended December 31, 2022

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)	31,952,941
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	652,335
9940	Subtotal	32,605,276
0510	Estimated tax revenue	499,485
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	1,909,800
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	54,161
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,963,961
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	2,759,348
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	738,653
0820	Canada conditional grants (SLC 12 9910 02)	211,674
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	11,837
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	251,642
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	713,549
0899	Subtotal	4,686,703
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	1,715,733
1099	Revenue from other municipalities (SLC 12 9910 03)	2,750,356
1299	Total User Fees and Service Charges (SLC 12 9910 04)	15,694,555
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	439,373
1430	Rents, concessions and franchises	1,145,356
1431	Royalties	
1432	Green Energy	20,373
1498	Other	
1499	Subtotal	1,605,102
	Fines and penalties	
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	81,860
1620	Penalties and interest on taxes	336,728
1698	Other	
1699	Subtotal	418,588
	Other revenue	
1805	Investment income	85,509
1806	Interest earned on reserves and reserve funds	676,210
1811	Gain/Loss on sale of land & capital assets	-247,542
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	819,275
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	10,000
1815	Deferred revenue earned (Community Benefits) (SLC 60 1036 01)	0
1830	Donations	867,236
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	11,504
1850	Contributions from non-consolidated entities	28,875
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	21,891
1891	Other	19,876
1892	Other	300,000
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	2,592,834
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	64,532,593

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

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

for the year ended December 31, 2022

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	64,532,593
2020	LESS: Total Expenses (SLC 40 9910 11)	59,878,433
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	4,654,160
2060	Accumulated surplus/(deficit) at the beginning of year	235,751,233
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	235,751,233
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	240,405,393

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:	
6065	LESS: Dividends paid	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses.	251,642
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	251,642

Total of line 0899 includes:		1
Canada Community - Building Fund - (Federal Gas Tax)		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	713,549
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	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
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	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	713,549
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	713,549

FIR2022: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2022

	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	25,000	12,000		154,893			
Protection services							
0410 Fire				12,371			
0420 Police	866,434		2,028,341	691,934			
0421 Court Security	373,649			525			
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control				7,805			
0445 Building permit and inspection services				5,475			
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	1,240,083	0	2,028,341	718,110	0	0	0
Transportation services							
0611 Roads - Paved				206,890	235,606		1,715,733
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	276,340			369,653			
0632 Transit - Disabled & special needs				4,751			
0640 Parking				25,710			
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	276,340	0	0	607,004	235,606	0	1,715,733
Environmental services							
0811 Wastewater collection/conveyance				6,389,812			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment					9,604		
0832 Water distribution/transmission				5,834,151			
0840 Solid waste collection				488,870			
0850 Solid waste disposal							
0860 Waste diversion	240,480			362,373			
0898 Other							
0899 Subtotal	240,480	0	0	13,075,206	9,604	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				248,248			
1098 Other							
1099 Subtotal	0	0	0	248,248	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				416,075	91,829		
1620 Recreation programs				105,132			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other				126,099	401,614		
1640 Libraries	922,339		702,015				
1645 Museums							
1650 Cultural services	55,106	157,163		33,924		11,837	
1698 Other							
1699 Subtotal	977,445	157,163	702,015	681,230	493,443	11,837	0
Planning and development							
1810 Planning and zoning			20,000	178,707			
1820 Commercial and industrial		42,511		31,157			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	42,511	20,000	209,864	0	0	0
1910 Other							
9910 TOTAL	2,759,348	211,674	2,750,356	15,694,555	738,653	11,837	1,715,733

FIR2022: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 20 TAXATION INFORMATION for the year ended December 31, 2022

General Information

1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential	Y
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	Y
0225 Other <input type="text"/>	N

2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320 M Multi-Residential	Y										
0330 C Commercial	Y										
0340 I Industrial	Y										

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210 R Residential	2	20220228	20220428	2	20220630	20220929
1220 M Multi-Residential	2	20220228	20220428	2	20220630	20220929
1230 F Farmland	2	20220228	20220428	2	20220630	20220929
1240 T Managed Forest	2	20220228	20220428	2	20220630	20220929
1250 C Commercial	2	20220228	20220428	2	20220630	20220929
1260 I Industrial	2	20220228	20220428	2	20220630	20220929
1270 P Pipeline	2	20220228	20220428	2	20220630	20220929
1298 Other <input type="text"/>						

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		2,075,970,227	32,073,428	8,431,744	5,787,506	46,292,678

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	CVA Assessment 7 \$	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL 15 \$	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$		
2001	0	Owen Sound C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,555,675,847	1,555,675,847	1.314860%	0.345662%	0.153000%	1.813522%	20,454,959	5,377,380	2,380,184	28,212,523
0050	MT	0	Multi-Residential	Full Occupied	1.677900	100%	147,059,067	147,059,067	2.206204%	0.579986%	0.153000%	2.939190%	3,244,423	852,922	225,000	4,322,345
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	10,450,000	10,450,000	1.314860%	0.345662%	0.153000%	1.813522%	137,403	36,122	15,989	189,514
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,479,200	3,479,200	0.328715%	0.086416%	0.038250%	0.453381%	11,437	3,007	1,331	15,775
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	71,100	71,100	0.328715%	0.086416%	0.038250%	0.453381%	234	61	27	322
0210	CT	0	Commercial	Full Occupied	1.715420	100%	205,413,993	205,413,993	2.255537%	0.592956%	0.880000%	3.728493%	4,633,189	1,218,015	1,807,643	7,658,847
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.715420	100%	619,000	619,000	2.255537%	0.592956%	1.250000%	4.098493%	13,962	3,670	7,738	25,370
0240	CU	0	Commercial	Excess Land	1.715420	100%	1,241,481	1,241,481	2.255537%	0.592956%	0.880000%	3.728493%	28,002	7,361	10,925	46,288
0270	CX	0	Commercial	Vacant Land	1.715420	100%	5,820,900	5,820,900	2.255537%	0.592956%	0.880000%	3.728493%	131,293	34,515	51,224	217,032
0310	GT	0	Parking Lot	Full Occupied	1.715420	100%	89,000	89,000	2.255537%	0.592956%	0.880000%	3.728493%	2,007	528	783	3,318
0320	DT	0	Office Building	Full Occupied	1.715420	100%	1,308,400	1,308,400	2.255537%	0.592956%	0.880000%	3.728493%	29,511	7,758	11,514	48,783
0340	ST	0	Shopping Centre	Full Occupied	1.715420	100%	44,004,767	44,004,767	2.255537%	0.592956%	0.880000%	3.728493%	992,544	260,929	387,242	1,640,715
0350	SU	0	Shopping Centre	Excess Land	1.715420	100%	463,300	463,300	2.255537%	0.592956%	0.880000%	3.728493%	10,450	2,747	4,077	17,274
0510	IT	0	Industrial	Full Occupied	1.831000	100%	9,365,954	9,365,954	2.407509%	0.632907%	0.880000%	3.920416%	225,486	59,278	82,420	367,184
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.831000	100%	576,500	576,500	2.407509%	0.632907%	1.250000%	4.290416%	13,879	3,649	7,206	24,734
0531	II	0	Industrial	Farm. Awaiting Devel. - Ph I	1.831000	14%	85,000	85,000	0.328715%	0.086416%	0.038250%	0.453381%	279	73	33	385
0540	IU	0	Industrial	Excess Land	1.831000	100%	101,300	101,300	2.407509%	0.632907%	0.880000%	3.920416%	2,439	641	891	3,971
0570	IX	0	Industrial	Vacant Land	1.831000	100%	3,530,400	3,530,400	2.407509%	0.632907%	0.880000%	3.920416%	84,995	22,344	31,068	138,407
0610	LT	0	Large Industrial	Full Occupied	1.831000	100%	16,727,500	16,727,500	2.407509%	0.632907%	0.880000%	3.920416%	402,716	105,870	147,202	655,788
0620	LU	0	Large Industrial	Excess Land	1.831000	100%	177,100	177,100	2.407509%	0.632907%	0.880000%	3.920416%	4,264	1,121	1,558	6,943
0710	PT	0	Pipeline	Full Occupied	2.959825	100%	4,550,000	4,550,000	3.891755%	1.023099%	0.880000%	5.794854%	177,075	46,551	40,040	263,666
2140	JT	0	Industrial, NConstr.	Full Occupied	1.831000	100%	2,003,000	2,003,000	2.407509%	0.632907%	0.880000%	3.920416%	48,222	12,677	17,626	78,525
2145	JU	0	Industrial, NConstr.	Excess Land	1.831000	100%	78,400	78,400	2.407509%	0.632907%	0.880000%	3.920416%	1,887	496	690	3,073
2440	XT	0	Commercial, NConstr.	Full Occupied	1.715420	100%	41,536,209	41,536,209	2.255537%	0.592956%	0.880000%	3.728493%	936,865	246,291	365,519	1,548,675
2445	XU	0	Commercial, NConstr.	Excess Land	1.715420	100%	708,900	708,900	2.255537%	0.592956%	0.880000%	3.728493%	15,990	4,203	6,238	26,431
2635	YT	0	Office Build., NConstr.	Full Occupied	1.715420	100%	8,644,709	8,644,709	2.255537%	0.592956%	0.880000%	3.728493%	194,985	51,259	76,073	322,317
2835	ZT	0	Shopp. Centre, NConstr.	Full Occupied	1.715420	100%	11,294,300	11,294,300	2.255537%	0.592956%	0.880000%	3.728493%	254,747	66,970	99,390	421,107
2840	ZU	0	Shopp. Centre, NConstr.	Excess Land	1.715420	100%	894,900	894,900	2.255537%	0.592956%	0.880000%	3.728493%	20,185	5,306	7,875	33,366
9201							Subtotal	2,075,970,227	2,075,970,227				32,073,428	8,431,744	5,787,506	46,292,678

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2022

		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)	14,944		-14,944	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	389,939	102,457	82,588	574,984
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	32,478,311	8,534,201	5,855,150	46,867,662
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	250,104			250,104
8097	Other <input type="text"/>				0
9890	Subtotal	250,104	0	0	250,104
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	32,728,415	8,534,201	5,855,150	47,117,766

FIR2022: Owen Sound C **Schedule 24**
Asmt Code: 4259 **PAYMENTS-IN-LIEU of TAXATION**
MAH Code: 47101 **for the year ended December 31, 2022**

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

						PIL Phased-In Assessment					LT/ST PILS	UT PILS	Education PILS	TOTAL
9299						21,419,300					482,066	126,729	104,782	713,577

KIC DTN 1	Tax Rate 2	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		
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	Owen Sound C													
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	6,600	6,600	1.314860%	0.345662%		1.660522%	87	23	0	110
1050	MF	0 Multi-Residential	PIL: Full Occupied	1.677900	100%	2,012,000	2,012,000	2.206204%	0.579986%	0.153000%	2.939190%	44,389	11,669	3,078	59,136
1210	CF	0 Commercial	PIL: Full Occupied	1.715420	100%	6,130,700	6,130,700	2.255537%	0.592956%	1.250000%	4.098493%	138,280	36,352	76,634	251,266
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.715420	100%	11,264,400	11,264,400	2.255537%	0.592956%		2.848493%	254,073	66,793	0	320,866
1280	CY	0 Commercial	PIL: Vacant Land	1.715420	100%	1,076,000	1,076,000	2.255537%	0.592956%	1.250000%	4.098493%	24,270	6,380	13,450	44,100
1310	GF	0 Parking Lot	PIL: Full Occupied	1.715420	100%	929,600	929,600	2.255537%	0.592956%	1.250000%	4.098493%	20,967	5,512	11,620	38,099
												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	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
9201			Subtotal			21,419,300	21,419,300					482,066	126,729	104,782	713,577

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

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		Tax Rate		Percent of Full Rate	PIL CVA Assessment	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
		Class	Description	Tax Ratio	Description				Tax Ratio	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																
												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
				Subtotal		0	0					0				0

9401

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

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

9699	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	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL
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 \$
6001															
9601							0	0					0		0

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2022

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	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			
		482,066	126,729	104,782	713,577
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 style="width: 100px;" 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				0
8051	Utility transmission and utility corridors (RTC = U) - from Province	2,272			2,272
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)	66,225			66,225
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input style="width: 100px;" type="text"/>				0
9892	Subtotal	68,497	0	0	68,497
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		550,563	126,729	104,782	782,074

FIR2022: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2022

		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%	77.146%	0.528%	21.079%	1.247%	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 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	1,555,675,847	1,555,675,847	1,555,675,847	1,555,675,847	28,212,523	20,454,959	5,377,380	2,380,184	1,836,217	12,567	501,719	29,681	0
0050 Multi-residential	157,509,067	257,200,409	157,509,067	257,200,409	4,511,859	3,381,826	889,044	240,989	185,913	1,272	50,799	3,005	0
0110 Farmland	3,479,200	869,800	3,479,200	869,800	15,775	11,437	3,007	1,331	1,331	0	0	0	0
0140 Managed Forests	71,100	17,775	71,100	17,775	322	234	61	27	27	0	0	0	0
9110 Subtotal	1,716,735,214	1,813,763,831	1,716,735,214	1,813,763,831	32,740,479	23,848,456	6,269,492	2,622,531	2,023,488	13,839	552,518	32,686	0
0210 Commercial	213,095,374	365,548,066	213,095,374	365,548,066	7,947,537	4,806,446	1,263,561	1,877,530	1,448,439	9,913	395,765	23,413	0
0215 Commercial New Construction	42,245,109	72,468,105	42,245,109	72,468,105	1,575,106	952,855	250,494	371,757	286,796	1,963	78,363	4,636	0
0310 Parking Lot	89,000	152,672	89,000	152,672	3,318	2,007	528	783	604	4	165	10	0
0320 Office Building	1,308,400	2,244,456	1,308,400	2,244,456	48,783	29,511	7,758	11,514	8,883	61	2,427	144	0
0325 Office Building New Construction	8,644,709	14,829,307	8,644,709	14,829,307	322,317	194,985	51,259	76,073	58,687	402	16,035	949	0
0340 Shopping Centre	44,468,067	76,281,411	44,468,067	76,281,411	1,657,989	1,002,994	263,676	391,319	301,887	2,066	82,486	4,880	0
0345 Shopping Centre New Construct	12,189,200	20,909,597	12,189,200	20,909,597	454,473	274,932	72,276	107,265	82,751	566	22,610	1,338	0
9120 Subtotal	322,039,859	552,433,615	322,039,859	552,433,615	12,009,523	7,263,730	1,909,552	2,836,241	2,188,046	14,975	597,851	35,368	0
0510 Industrial	13,659,154	24,875,526	13,659,154	24,875,526	534,681	327,078	85,985	121,618	93,823	642	25,636	1,517	0
0515 Industrial New Construction	2,081,400	3,811,043	2,081,400	3,811,043	81,598	50,109	13,173	18,316	14,130	97	3,861	228	0
0610 Large Industrial	16,904,600	30,952,323	16,904,600	30,952,323	662,731	406,980	106,991	148,760	114,762	785	31,357	1,855	0
0615 Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	32,645,154	59,638,892	32,645,154	59,638,892	1,279,010	784,167	206,149	288,694	222,716	1,524	60,854	3,600	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	4,550,000	13,467,204	4,550,000	13,467,204	263,666	177,075	46,551	40,040	30,889	211	8,440	499	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	14,944	0	-14,944	-11,529	-79	-3,150	-186	0
9170 Supplementary Taxes	0	0	0	0	574,984	389,939	102,457	82,588	63,713	436	17,409	1,030	0
9180 Total Levied by Rate					46,867,662	32,478,311	8,534,201	5,855,150	4,517,324	30,907	1,233,922	72,997	0
9190 Amts Added to Tax Bill					250,104	250,104	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,075,970,227	2,439,303,541	2,075,970,227	2,439,303,541	47,117,766	32,728,415	8,534,201	5,855,150	4,517,324	30,907	1,233,922	72,997	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 4 \$	UT 5 \$	6 \$
1010 Residential	6,600	6,600	6,600	6,600	110	87	23	0
1050 Multi-residential	2,012,000	3,375,935	2,012,000	3,375,935	59,136	44,389	11,669	3,078
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	2,018,600	3,382,535	2,018,600	3,382,535	59,246	44,476	11,692	3,078
1210 Commercial	18,471,100	31,685,694	18,471,100	31,685,694	616,232	416,623	109,525	90,084
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	929,600	1,594,654	929,600	1,594,654	38,099	20,967	5,512	11,620
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 Construct	0	0	0	0	0	0	0	0
9220 Subtotal	19,400,700	33,280,349	19,400,700	33,280,349	654,331	437,590	115,037	101,704
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construct	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	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					713,577	482,066	126,729	104,782
9290 Amts Added to PILs					0	0	0	0
9292 Other PIL Amounts					68,497	68,497	0	0
9299 TOTAL before Adj.	21,419,300	36,662,884	21,419,300	36,662,884	782,074	550,563	126,729	104,782

Part 3 contains Distribution of PILS by School Boards

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2022

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	40,239	10,578	22,300	73,117		73,117	62,539	10,578								
5020 Canada Enterprises				0		0										
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	230,435	60,631	0	291,066		291,066	230,435	60,631								
5230 Inst. Payments - Heads and Beds	66,225	0	0	66,225		66,225	66,225									
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	2,272	0	0	2,272		2,272	2,272									
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Mortgage and Housing Corporation				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other MOE	23,142	6,084	0	29,226		29,226	23,142	6,084								
5610 Municipal Enterprises	143,861	37,820	79,472	261,153		261,153	223,333	37,820								
5910 Other Muns and Enterprises	44,389	11,616	3,010	59,015		59,015	44,389	11,616	3,010	3,010						
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	550,563	126,729	104,782	782,074	0	782,074	652,335	126,729	3,010	3,010	0	0	0	0	0	

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2022

		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			0
1420	Non-Profit/Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	1,233,128	13,144	267,928	238,202	5,533		583,468	2,341,403		105,023	2,446,426
1620	Recreation programs	50,033		141,038	65,931	10,189		0	267,191		15,963	283,154
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0	0			0
1634	Rec. Fac. - All Other	1,022,969	30,765	260,031	874,399	3,682		1,249,924	3,441,770		130,945	3,572,715
1640	Libraries	976,677		1,511,182				288,264	2,776,123		59,357	2,835,480
1645	Museums	2,394		94,139				23,852	120,385		5,767	126,152
1650	Cultural services	513,366		195,189	25,880	5,497		54,310	794,242		44,205	838,447
1698	Other							0	0			0
1699	Subtotal	3,798,567	43,909	2,469,507	1,204,412	24,901	0	2,199,818	9,741,114	0	361,260	10,102,374
Planning and development												
1810	Planning and zoning	428,959		98,960	21,990	8,861		4,108	562,878		33,382	596,260
1820	Commercial and Industrial	451,260		416,279	27,980			641	896,160		53,500	949,660
1830	Residential development							0	0			0
1840	Agriculture and reforestation							0	0			0
1850	Tile drainage/shoreline assistance							0	0			0
1898	Other							0	0			0
1899	Subtotal	880,219	0	515,239	49,970	8,861	0	4,749	1,459,038	0	86,882	1,545,920
1910	Other							0	0			0
9910	TOTAL	30,277,192	929,428	10,988,115	9,098,574	252,953	0	8,332,171	59,878,433	0	0	59,878,433

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2022

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	23,173,851
5020	Employee benefits	7,103,341
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	30,277,192
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	30,277,192
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	0
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	0
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	0
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	0

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2022 Opening Net Book Value	COST				2022 Closing Cost Balance	AMORTIZATION				2022 Closing Net Book Value	
		2022 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2022 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2022 Closing Amortization Balance		
		1	2	3	4		5	6	7	8		9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and cultural services												
1610	Parks	11,291,271	18,514,727	714,291	44,913	19,184,105	7,223,456	583,466	39,051	7,767,873	11,416,232	
1620	Recreation programs	0	0			0	0			0		
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0				0	0			0		
1634	Rec. Fac. - All Other	37,870,481	54,887,782	685,141	83,124	55,489,799	17,017,301	1,249,924	46,914	18,220,311	37,269,488	
1640	Libraries	1,719,609	4,533,655	267,968	8,000	4,793,623	2,814,046	288,264	8,000	3,094,310	1,699,313	
1645	Museums	258,193	582,059			582,059	323,866	23,852		347,718	234,341	
1650	Cultural services	576,899	2,097,940	45,922	7,987	2,135,875	1,521,041	54,310	7,987	1,567,364	568,511	
1698	Other	0	0	0		0	0			0		
1699	Subtotal	51,716,453	80,616,163	1,713,322	144,024	82,185,461	28,899,710	2,199,818	101,952	30,997,576	51,187,885	
Planning and development												
1810	Planning and zoning	9,899	25,424			25,424	15,525	4,108		19,633	5,791	
1820	Commercial and Industrial	400,204	458,271			458,271	58,067	641		58,708	399,563	
1830	Residential development	0	0			0	0			0		
1840	Agriculture and reforestation	0	0			0	0			0		
1850	Tile drainage/shoreline assistance	0	0			0	0			0		
1898	Other	0	0			0	0			0		
1899	Subtotal	410,103	483,695	0	0	483,695	73,592	4,749	0	78,341	405,354	
1910	Other	0	0			0	0			0		
9910	Total Tangible Capital Assets	260,632,484	414,364,250	6,426,356	1,548,220	419,242,386	153,731,766	8,332,171	1,216,166	160,847,771	258,394,615	

FIR2022: Owen Sound C

Schedule 51

Asmt Code: 4259

SCHEDULE OF TANGIBLE CAPITAL ASSETS

MAH Code: 47101

for the year ended December 31, 2022

SEGMENTED BY ASSET CLASS

		2022 Opening Net Book Value (NBV) 1 \$	2022 Closing Net Book Value (NBV) 11 \$
General Capital Assets			
2005	Land	6,161,536	6,161,535
2010	Land Improvements	17,673,229	17,568,720
2020	Buildings	46,580,433	45,310,421
2030	Machinery & Equipment	6,529,958	6,609,853
2040	Vehicles	4,195,952	4,052,371
2097	Other <input type="text" value="Reconciling GL"/>	1,489,194	1,489,194
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	82,630,302	81,192,094
Infrastructure Assets			
		2022 Opening Net Book Value (NBV) 1 \$	2022 Closing Net Book Value (NBV) 11 \$
2205	Land	400,131	400,131
2210	Land Improvements	0	0
2220	Buildings	47,993,250	47,993,250
2230	Machinery & Equipment	6,606,574	6,606,574
2240	Vehicles	1,161,143	1,161,143
2250	Linear Assets	121,841,084	121,041,423
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	178,002,182	177,202,521
9920	Total Tangible Capital Assets	260,632,484	258,394,615
2405	Construction-in-progress	917,231	3,771,495
9921	Total Tangible Capital Assets and Construction-in-progress	261,549,715	262,166,110

FIR2022: Owen Sound C

Schedule 51

Asmt Code: 4259

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 47101

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2022 Opening Balance	Expenditures in 2022	Less Assets Capitalized	2022 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	0	6,055		6,055
	Protection services				
0410	Fire	3,580			3,580
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0	14,589		14,589
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other <input type="text"/>	0			0
0499	Subtotal	3,580	14,589	0	18,169
	Transportation services				
0611	Roads - Paved	89,850	2,574,947	1,457,415	1,207,382
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	11,412			11,412
0614	Roadways - Traffic Operations & Roadside	0			0
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	5,724		5,724	0
0660	Air transportation	0			0
0698	Other <input type="text"/>	0			0
0699	Subtotal	106,986	2,574,947	1,463,139	1,218,794
	Environmental services				
0811	Wastewater collection/conveyance	15,760	378,836		394,596
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0	13,000		13,000
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	472,254	1,212,826		1,685,080
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other <input type="text"/>	0			0
0899	Subtotal	488,014	1,604,662	0	2,092,676
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	19,611	16,650		36,261
1098	Other <input type="text"/>	0			0
1099	Subtotal	19,611	16,650	0	36,261
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other <input type="text"/>	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 <input type="text"/>	0			0
1498	Other <input type="text"/>	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	299,040	285,926	338,359	246,607
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0	152,933		152,933
1698	Other <input type="text"/>	0			0
1699	Subtotal	299,040	438,859	338,359	399,540
	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 <input type="text"/>	0			0
1899	Subtotal	0	0	0	0
1910	Other <input type="text"/>	0			0
9910	Total Construction-In-Progress	917,231	4,655,762	1,801,498	3,771,495

2022/01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 53**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS**

for the year ended December 31, 2022

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,654,160
1020	Acquisition of tangible capital assets	-7,472,107
1030	Amortization of tangible capital assets (SLC 51 9910 08)	8,332,171
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	-1,712,494
1040	(Gain)/Loss on sale of tangible capital assets	332,054
1050	Proceeds on sale of tangible capital assets	-96,015
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-616,391
1210	Change in supplies inventories	-70,550
1220	Change in prepaid expenses	-1,327,199
1230	Other <input type="text"/>	
1299	Subtotal	-1,397,749
1410	(Increase)/decrease in net financial assets/net debt	2,640,020
1420	Net financial assets (net debt), beginning of year	-29,986,101
1422	Prior period adjustment	3,078,999
1423	Restated Net Financial Assets (Net Debt), beginning of year	-26,907,102
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	-24,267,082

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 02 + SLC 60 1012 03)	5,092,819
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	500,000
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	10,000
0417	Community Benefit Charges (SLC 60 1036 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	5,602,819
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	11,837
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	738,653
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	1,715,733
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	713,549
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	3,179,772
0499	Subtotal	8,782,591
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	8,782,591
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-402,010

2022.01

FIR2022: Owen Sound C

Schedule 54

Asmt Code: 4259

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 47101

for the year ended December 31, 2022

* 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

		2022 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	0
9920	Cash and cash equivalents, end of year	0

		2022 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

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

FIR2022: Owen Sound C

Schedule 54

Asmt Code: 4259

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 47101

for the year ended December 31, 2022

* 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

		2022 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	4,654,160
2020	Non-cash items including amortization	8,086,090
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	1,963,749
2030	Prepaid expenses	-1,307,574
2040	Change in deferred revenue	1,615,015
2096	Other <input type="text"/>	
2097	Other <input type="text"/>	
2098	Other <input type="text"/>	
2099	Cash provided by operating transactions	15,011,440
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	-236,039
0620	Cash used to acquire tangible capital assets	-8,945,069
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-9,181,108
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-5,939,152
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	-5,939,152
Financing Transactions		
1010	Proceeds from long term debt issues	8,445,000
1020	Principal long term debt repayment	-2,447,706
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	5,997,294
1210	Increase in cash and cash equivalents	5,888,474
1220	Cash and cash equivalents, beginning of year	11,681,358
9920	Cash and cash equivalents, end of year	17,569,832

		2022 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	17,569,832
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	17,569,832
Cash:		
1501	Unrestricted	3,014,424
1502	Restricted	14,555,408
1503	Unallocated	
9950	Cash and cash equivalents, end of year	17,569,832

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	5,404,887	28,933,281	4,715,947
0312 Contribution from Operations:		7,333,488	1,232,023
Development Charges Act			
0615 Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03)	239,263		
0616 Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18)	249,049		
0699 Subtotal Development Charges Act	488,312		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	50,812		
0834 Community Benefit Charges			
0841 Investment Income	109,664	676,210	
0842 Interest earned on Development Charges Receivable (SLC 61 0299 18)	0		
0860 Gasoline Tax - Province	251,642		
0861 Building Code Act, 1992			
0862 Canada Community - Building Fund (Federal Gas Tax)	676,833		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer		376,870	-376,870
0895 Other OCIF GRANT	2,180,470		
0896 Other			
0897 Other			
0898 Other			
9940 TOTAL Revenues & Surplus	3,757,733	8,386,568	855,153
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset		4,472,498	620,321
1015 For current operations	300,000	20,000	486,184
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	500,000		
1026 Development Charges earned to operations (SLC 61 0299 07)	319,275		
1027 Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23)	0		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	10,000		
1035 Recreational land (the Planning Act) earned to operations			
1036 Community Benefit Charges			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)	251,642		
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	713,549		
1048 Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	2,094,466	4,492,498	1,106,505
2099 Balance, end of year	7,068,154	32,827,351	4,464,595

2022.01

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

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	Debenture repayment
5680	Exchange rate stabilization

Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
1	2	3
\$	\$	\$
	3,494,825	842,461
		364,166
	1,662,673	
	3,384,458	
	1,931,408	
	13,503	
		544,739
		489,052
	17,783,090	

Per Service Purpose:

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

	195,249	354,093
	414,480	823,080
	52,430	
	229,209	
	378,431	
	72,584	
	430,870	
	649,192	
	976,635	
	145,354	
		180,000
	532,123	6,830
		40,078
	394,242	1,540
	78,073	555,311
		77,410
		185,835
	8,522	

Obligatory Deferred Revenue:

5635	Development Charges (SLC 61 0299 14)
5636	Development Charge Installments Receivable (Uncollected) (SLC 61 0299 13)
5640	Subdivider contributions
5650	Recreational land (the Planning Act)
5655	Community Benefit Charges
5661	Building Code Act, 1992
5690	Gasoline Tax - Province
5691	Canada Community-Building Fund (Federal GasTax)
5693	Building Canada Fund (BCF)
5695	Other <input type="text" value="OCIF FORMULA"/>
5696	Other <input type="text"/>
5697	Other <input type="text"/>
5698	Other <input type="text"/>
5699	Other <input type="text"/>

	931,514	
	249,049	
	197,588	
	277,607	
	179,606	
	1,515,814	
	3,716,976	

9930

TOTAL

	7,068,154	32,827,351	4,464,595
--	-----------	------------	-----------

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

B: Parkland Special Account

Parkland provided in the year

Special Account	
5801	Commercial / Industrial
5802	Residential (standard rate)
5803	Residential (alternative rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

In Kind Contributions for the year

Special Account	
5901	In Kind Contributions (reported in year building permit issued)

Value of In Kind Contributions
1
\$

FIR2022: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2022

	Inflows / Revenue										Outflows / Expenditures						Total Ending Development Charges Balance at December 31	Development Charge Installments Receivable and Interest Collectible	Development Charges Net of Development Charge Installments Receivable	Commitments for Capital Projects Approved as of December 31	Balance Net of Development Charge Installments Receivable and Capital Commitments
	Development Charges Receivable					Development Charges Cash Collected					Outflows / Expenditures										
	Total Opening Development Charges Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year	Net Development Charges Receivable	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Inflows: Receivables and Cash Collected	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows						
1	17	18	19	20	2	3	21	6	22	7	8	9	23	11	12	13	14	15	16		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
Development Charges																					
0205 General Government	0				0				0	0				0	0	0	0	0	0	0	
0206 Emergency Preparedness	0				0				0	0				0	0	0	0	0	0	0	
0207 Electrical Power Services	0				0				0	0				0	0	0	0	0	0	0	
0210 Fire Protection	47,586				0		1,040		1,040	1,040		516		516	48,110	0	48,110			48,110	
0215 Police Protection	30,938				0		676		676	676		335		335	31,279	0	31,279			31,279	
0216 Provinces Offences Act Services	0				0				0	0				0	0	0	0	0	0	0	
0220 Roads and Structures	705,310	113,613			113,613	76,186	15,410		91,596	205,209	7,659	500,000		507,659	402,860	113,613	289,247			289,247	
0225 Transit	16,650				0		364		364	364	181			181	16,833	0	16,833			16,833	
0226 Toronto-York Subway Extension	0				0				0	0				0	0	0	0	0	0	0	
0230 Wastewater	189,963	65,632			65,632	37,777	4,128		41,905	107,537	206,053			206,053	90,547	65,632	24,915			24,915	
0235 Stormwater	-26,072	1,845			1,845	1,240	-560		680	2,525	-283			0	-23,264	1,845	-25,109			-25,109	
0240 Water	305,414	67,959			67,959	45,536	6,872		52,208	120,167	3,316			3,316	422,265	67,959	354,306			354,306	
0245 Emergency Medical Services	0				0				0	0				0	0	0	0	0	0	0	
0246 Public Health Services	0				0				0	0				0	0	0	0	0	0	0	
0250 Homes for the Aged	0				0				0	0				0	0	0	0	0	0	0	
0255 Daycare	0				0				0	0				0	0	0	0	0	0	0	
0260 Housing	0				0				0	0				0	0	0	0	0	0	0	
0265 Parkland Development	0				0				0	0				0	0	0	0	0	0	0	
0270 GO Transit	0				0				0	0				0	0	0	0	0	0	0	
0275 Library	39,953				0		873		873	873	434			434	40,392	0	40,392			40,392	
0280 Recreation	97,988				0	78,524	2,142		80,666	80,666	101,064			101,064	77,590	0	77,590			77,590	
0285 Development Studies	0				0				0	0				0	0	0	0	0	0	0	
0286 Parking	0				0				0	0				0	0	0	0	0	0	0	
0287 Animal Control	0				0				0	0				0	0	0	0	0	0	0	
0288 Municipal Cemeteries	0				0				0	0				0	0	0	0	0	0	0	
0289 Waste Diversion Services	0				0				0	0				0	0	0	0	0	0	0	
0290 Other	73,951				0				0	0				0	73,951	0	73,951			73,951	
0295 Other	0				0				0	0				0	0	0	0	0	0	0	
0296 Other	0				0				0	0				0	0	0	0	0	0	0	
0297 Other	0				0				0	0				0	0	0	0	0	0	0	
0299 TOTAL	1,480,781	249,049	0	0	249,049	239,263	30,745	0	270,008	519,057	319,275	500,000	0	0	819,275	1,180,563	249,049	931,514	0	931,514	