

2005 FINANCIAL INFORMATION RETURN

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

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

Submitting: **FIR and MPMP**
 Version: **2005-V01**

DECLARATION OF THE MUNICIPAL TREASURER

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

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

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

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

0020	Name	R. A. KENNEDY, DEPUTY TREASURER
0022	Telephone	519 376 4440 EXT 241
0024	Fax	519 371 0511
0028	Email (Required)	rkennedy@city.owen-sound.on.ca
0030	Website address of Municipality	
0091	Municipal Auditor	ALAN WHITE CA
0092	Municipal Audit Firm	BDO DUNWOODY LLP
0090	Municipal Treasurer	WAYNE RITHCIE
0094	Date	16-Jun-2006

Signature of Municipal Treasurer

Signature	Date

	(\$)
0050 Total Revenue Fund Receipts (SLC 10 9930 01)	34,705,005
0053 Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	34,824,372
0054 Total Assets (SLC 70 9930 01)	24,911,420
0070 Outstanding In-Year Critical Errors	0
	1
	(#)
0040 Households	9,532
0041 Population	19,671
0042 Youth Population	7,824

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Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2005

Revenue Fund Revenues		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	16,064,692
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	454,119
Ontario Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	2,033,998
0630	Transition funding under OMPF	428,515
0695	Other <input type="text"/>	
0696	Other <input type="text"/>	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	2,462,513
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	598,527
0820	Canada conditional grants (SLC 12 9910 02)	296,480
0899	Subtotal	895,007
1099	Revenue from other municipalities (SLC 12 9910 03)	739,038
1299	User fees and service charges (SLC 12 9910 04)	9,341,505
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	403,065
1430	Rents, concessions and franchises	901,700
1499	Subtotal	1,304,765
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	146,982
1620	Penalties and interest on taxes	293,508
1699	Subtotal	440,490
Other revenue		
Investment income		
1810	From own funds	288,377
1820	From other	
1830	Donations	166,293
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1896	Other <input type="text" value="SALE OF PROPERTY"/>	970,627
1897	Other <input type="text"/>	
1898	Other <input type="text"/>	
1899	Subtotal	1,425,297
9910	TOTAL Revenue fund revenues	33,127,426
Transfers from Own Funds		
3010	Contributions from capital fund (SLC 50 3410 01)	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03)	1,577,579
9920	TOTAL Transfers	1,577,579
9930	TOTAL Revenue fund receipts	34,705,005
CONTINUITY OF REVENUE FUND BALANCE		\$
5010	Accumulated net revenue (deficit), beginning of year	276,637
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	34,705,005
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	34,824,372
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Accumulated net revenue (deficit), end of year	157,270
Continuity of Government Business Enterprise Equity		\$
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS: <input type="text"/>	
6090	Government Business Enterprise Equity, end of year	0
Total of line 0810 includes:		\$
4010	Provincial Gas Tax	

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Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2005

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 General government				31,788
Protection services				
0410 Fire				8,207
0420 Police	214,426	2,006	292,025	203,537
0430 Conservation authority				
0440 Protective inspection and control				22,417
0450 Emergency measures				
0460 Provincial Offences Act (POA)				
0498 Other <input type="text"/>				
0499 Subtotal	214,426	2,006	292,025	234,161
Transportation services				
0610 Roadways	0		86,961	43,783
0620 Winter control				
0630 Transit				265,288
0640 Parking				240,744
0650 Street lighting				
0660 Air transportation				102,898
0698 Other <input type="text"/>				
0699 Subtotal	0	0	86,961	652,713
Environmental services				
0810 Sanitary sewer system				2,602,993
0820 Storm sewer system				
0830 Waterworks system				3,250,934
0840 Waste collection				371,819
0850 Waste disposal				528,803
0860 Recycling	95,291			344,607
0898 Other <input type="text"/>				
0899 Subtotal	95,291	0	0	7,099,156
Health services				
1010 Public health services				
1020 Hospitals				
1030 Ambulance services				
1035 Ambulance dispatch				
1040 Cemeteries				225,742
1098 Other <input type="text"/>				
1099 Subtotal	0	0	0	225,742
Social and family services				
1210 General assistance				
1220 Assistance to aged persons				
1230 Child care				
1298 Other <input type="text"/>				
1299 Subtotal	0	0	0	0
1499 Social housing				
Recreation and cultural services				
1610 Parks				17,505
1620 Recreation programs	36,000	13,636	58,309	231,624
1631 Recreation facilities - Golf Course, Marina, Ski Hill				
1634 Recreation facilities - Other				364,340
1640 Libraries	118,082	5,834	300,443	65,749
1650 Cultural services	79,728	184,668		232,519
1698 Other <input type="text"/>				
1699 Subtotal	233,810	204,138	358,752	911,737
Planning and development				
1810 Planning and zoning				99,751
1820 Commercial and industrial	55,000	90,336	1,300	86,457
1830 Residential development				
1840 Agriculture and reforestation				
1850 Tile drainage/shoreline assistance				
1898 Other <input type="text"/>				
1899 Subtotal	55,000	90,336	1,300	186,208
9910 TOTAL	598,527	296,480	739,038	9,341,505

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Schedule 20 TAXATION INFORMATION for the year ended December 31, 2005

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained	Amount of Protection for capped properties	Net Tax Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties
	2 %	3 \$	4 \$	5 %	6 %	7 \$	8 \$
0320 M Multi-Residential	72.1%	14,537	0	10.0%	5.0%	250	0
0330 C Commercial	50.5%	110,405	0	10.0%	5.0%	250	0
0340 I Industrial	95.9%	9,283	0	10.0%	5.0%	250	0

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 Y or N	3 #	4 \$	5 %	6 \$	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?	Year Current Phase-In Initiated	Term of Current Phase-In
	2 Y or N	3 Year	4 # of Yrs
0805 R Residential	N		
0810 M Multi-Residential	N		
0815 N New Multi-Residential	N		
0820 C Commercial (Includes G, D, S)	N		
0840 I Industrial (Includes L)	N		
0850 F Farmland	N		
0855 T Managed Forest	N		
0860 P Pipeline	N		

5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD
1210 R Residential	2	20050228	20050331	2	20050729	20050930
1220 M Multi-Residential	2	20050228	20050331	2	20050729	20050930
1230 F Farmland	2	20050228	20050331	2	20050729	20050930
1240 T Managed Forest	2	20050228	20050331	2	20050729	20050930
1250 C Commercial	2	20050228	20050331	2	20050729	20050930
1260 I Industrial	2	20050228	20050331	2	20050729	20050930
1270 P Pipeline	2	20050228	20050331	2	20050729	20050930
1298 Other <input type="text"/>						

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**Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**
for the year ended December 31, 2005

	Municipal Taxes			Education Taxes			TOTAL
	LT/ST	UT					
	12	13	14				
	\$	\$	\$	\$	\$	\$	
	19,959			-19,959			0

4. ADJUSTMENTS TO TAXATION

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties: RTO = H, J, K)

5. SUPPLEMENTARY TAXES

9799 Total of all supplementary taxes (Supps, Omits, Section 444)

6. AMOUNT LEVIED BY TAX RATE

9910 **TOTAL Levied by Tax Rate**

7. AMOUNTS ADDED TO TAX BILL

	312	313	314	315	TOTAL
8005 Local improvements					312
8010 Sewer and water service charges	79,220				79,220
8015 Sewer and water connection charges	4,414				4,414
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	204,163				204,163
8097 Other					0
9890 Subtotal	288,109	0	0	0	288,109

8. OTHER TAXATION AMOUNTS

8045 Railway rights-of-way (RTC = W)					0
8050 Utility transmission and utility corridors (RTC = U)					0
8098 Other					0
9892 Subtotal	0	0	0	0	0

9. TOTAL AMOUNT LEVIED

9990 **TOTAL Levies**

TOTAL Levies

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Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2005

Municipal PILS		Education PILS		TOTAL
LT / ST	UT			
12	13	14	15	
\$	\$	\$	\$	\$

9799 Total of all supplementary PILS (Supps, Omits, Section 444)

5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE

9910	366,721	155,375	71,956	594,052
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6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU

8005	Local improvements				
8010	Sewer and water service charges				
8015	Sewer and water connection charges				
8020	Fire service charges				
8030	Municipal drainage charges				
8035	Waste management collection charges				
8040	Business improvement area				
8097	Other <input type="text"/>				
9890	Subtotal	0	0	0	0

7. OTHER PAYMENTS-IN-LIEU AMOUNTS

8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				
8046	Railway rights-of-way (RTC = W) - from Province				
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	2,272			2,272
8051	Utility transmission and utility corridors (RTC = U) - from Province				
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158)	56,100			56,100
8060	Hydro-electric Power Dams - from Province				
8098	Other <input type="text"/>				
9892	Subtotal	58,372	0	0	58,372

8. TOTAL PAYMENTS-IN-LIEU LEVIED

9990	425,093	155,375	71,956	652,424
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Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2005

1. Municipal and School Board Taxation

9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)										TOTAL					
	Taxable Asmt. (CVA)		Taxable Asmt. (Wild & Disc CVA)		TOTAL Taxes		Municipal Taxes			Education Taxes		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	16	2	2	2	3	4	5	6	7	8	9	10	11	11	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Property Class Group																
0010 Residential	854,685,480	854,685,480	854,685,480	854,685,480	13,985,586	8,076,068	3,379,649	2,529,869	2,290,263	1,826	232,603	5,177				
0050 Multi-Residential	77,279,020	197,619,919	197,619,919	197,619,919	2,877,531	1,867,345	787,440	228,746	219,101	109	9,452	84				
0110 Farmland	971,000	242,750	242,750	242,750	3,973	2,294	960	719	664		55					
0140 Managed Forests	0	0	0	0	0	0	0	0	0							
9110 Subtotal	932,935,500	1,052,548,149	1,052,548,149	1,052,548,149	16,867,090	9,945,707	4,162,049	2,759,334	2,510,028	1,935	242,110	5,261				
0210 Commercial	168,541,700	364,095,726	364,095,726	364,095,726	7,999,696	3,358,035	1,423,811	3,217,850	2,740,836	0	467,457	9,557				
0310 Parking Lot	88,000	98,457	98,457	98,457	2,151	903	383	865	737	0	126	3				
0320 Office Building	2,445,000	4,900,619	4,900,619	4,900,619	107,042	44,933	19,052	43,057	36,674	0	6,255	128				
0340 Shopping Centre	36,049,000	94,723,650	94,723,650	94,723,650	2,069,016	868,512	368,250	832,254	708,881	0	120,902	2,472				
9120 Subtotal	207,123,700	464,418,453	464,418,453	464,418,453	10,177,905	4,272,383	1,817,496	4,094,026	3,487,128	0	594,739	12,159				
0510 Industrial	14,098,075	36,151,321	36,151,321	36,151,321	731,108	331,468	140,543	259,097	220,688	0	37,639	770				
0610 Large Industrial	24,348,130	113,008,650	113,008,650	113,008,650	2,285,432	1,036,165	439,336	809,931	689,867	0	117,659	2,405				
9130 Subtotal	38,446,205	149,159,971	149,159,971	149,159,971	3,016,540	1,367,633	579,879	1,069,028	910,555	0	155,298	3,175				
0710 Pipelines	3,975,000	12,109,746	12,109,746	12,109,746	226,081	114,427	47,885	63,769	54,316	0	9,264	189				
0810 Other Property Classes	0	0	0	0	0	0	0	0	-17,000	0	-2,899	-60				
Adj. for shared PIL properties	0	0	0	0	506,981	248,802	104,786	153,393	134,966	0	18,073	354				
Supplementary Taxes	0	0	0	0	0	0	0	0	0	0	0	0				
9180 Total Levied by Rate	1,182,480,405	1,678,236,318	1,678,236,318	1,678,236,318	31,082,706	16,257,020	6,706,095	8,119,591	7,079,993	1,935	1,016,585	21,079				
9190 Amts Added to Tax Bill	0	0	0	0	288,109	288,109	0	0	0	0	0	0				
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0				
9199 TOTAL before Adj.	1,182,480,405	1,678,236,318	1,678,236,318	1,678,236,318	31,082,706	16,257,020	6,706,095	8,119,591	7,079,993	1,935	1,016,585	21,079				

2. Payments-in-Lieu of Taxation

1010	PIL Asmt. (CVA)		PIL Asmt. (Wild & Disc CVA)		Total PILS Levied		Municipal PILS			Education PILS						
	16	2	2	2	3	4	5	6	6	6						
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$						
Property Class Group																
1010 Residential	99,500	99,500	99,500	99,500	1,333	940	393	0	0	0	0					
1050 Multi-Residential	822,000	2,102,040	2,102,040	2,102,040	30,608	19,863	8,312	2,433	0	0	0					
1110 Farmland	0	0	0	0	0	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0	0	0	0	0	0					
9210 Subtotal	921,500	2,201,540	2,201,540	2,201,540	31,941	20,803	8,705	2,433	0	0	0					
1210 Commercial	17,288,300	36,358,689	36,358,689	36,358,689	541,576	337,298	143,015	61,263	0	0	0					
1310 Parking Lot	840,300	940,155	940,155	940,155	20,535	8,620	3,655	8,260	0	0	0					
1320 Office Building	0	0	0	0	0	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0					
9220 Subtotal	18,128,600	37,298,844	37,298,844	37,298,844	562,111	345,918	146,670	69,523	0	0	0					
1510 Industrial	0	0	0	0	0	0	0	0	0	0	0					
1610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0					
9230 Subtotal	0	0	0	0	0	0	0	0	0	0	0					
1718 Pipelines	0	0	0	0	0	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0					
Supplementary PILS	0	0	0	0	0	0	0	0	0	0	0					
9270 Subtotal	0	0	0	0	0	0	0	0	0	0	0					
9280 Total Levied by Rate	1,182,480,405	1,678,236,318	1,678,236,318	1,678,236,318	31,082,706	16,257,020	6,706,095	8,119,591	7,079,993	1,935	1,016,585	21,079				
9290 Amts Added to PILS	0	0	0	0	594,052	366,721	155,375	71,956	0	0	0	0				
9292 Other PIL Amounts	0	0	0	0	58,372	58,372	0	0	0	0	0	0				
9299 TOTAL before Adj.	1,182,480,405	1,678,236,318	1,678,236,318	1,678,236,318	31,634,730	16,682,113	6,861,470	8,191,547	7,079,993	1,935	1,016,585	21,079				

Part 3 contains Distribution of PILS by School Boards

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2005

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PILS 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
5010 Canada	24,902	10,557	23,551	59,010	-25,200	33,810	8	9	10	11	12	13	14	15
5020 Canada Enterprises				0		0	\$	\$	\$	\$	\$	\$	\$	\$
Ontario														
Municipal Tax Assst. Act														
5210 Prev. Exempt Properties	227,302	96,376		323,678	-28,170	295,508	207,520	87,988						
5220 Other Mun. Tax Assst. Act	36,372	15,418		51,790		51,790	36,372	15,418						
5230 Inst. Payments - Heads and Beds	56,100	0	0	56,100		56,100	56,100							
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	0	0		0								
Ontario Enterprises														
5410 Ontario Housing Corp.				0		0								
5430 Liquor Control Board of Ont.	10,306	4,370	0	14,676		14,676	10,306	4,370	0					
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	2,272	0	0	2,272		2,272	2,272							
5437 Ontario Lottery and Gaming Corp.				0		0								
5460 Other				0		0								
5610 Municipal Enterprises	47,976	20,342	45,972	114,290		114,290	93,948	20,342						
5910 Other Muns and Enterprises	19,863	8,312	2,433	30,608		30,608	19,863	8,312	2,433	2,372	61			
5950 Amounts Added to PIL	0	0	0	0		0								
9999 TOTAL	425,093	155,375	71,956	652,424	-53,370	599,054	454,119	142,502	2,433	2,372	61	0	0	0

FIR2005: Owen Sound C

**Upper-Tier ONLY Schedule 28
UPPER-TIER ENTITLEMENTS**
for the year ended December 31, 2005

Asmt Code: 4259
MAH Code: 47101

Upper-tier Entitlements from Lower-tiers

Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
1	2	3	4	5	6	7	13	8	9	10	11	12
			\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201		-										0
0202		-										0
0203		-										0
0204		-										0
0205		-										0
0206		-										0
0207		-										0
0208		-										0
0209		-										0
0210		-										0
0211		-										0
0212		-										0
0213		-										0
0214		-										0
0215		-										0
0216		-										0
0217		-										0
0218		-										0
0219		-										0
0220		-										0
0221		-										0
0299			0	0	0	0	0	0	0	0	0	0
TOTAL Upper-Tier Entitlement												

FIR2005: Owen Sound C

ASMT Code: 4259
MAH Code: 47101

Schedule 40
REVENUE FUND EXPENDITURES
for the year ended December 31, 2005

	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	TOTAL
	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	Expenditures LESS Unfunded Liabilities		
General government																
0240 Governance	527,437	121,415	58	543			649,853		16,000	-51,132			613,221		613,221	
0250 Corporate Management	272,375	16,800					231,175		-36,589	-280,374			192,586		192,586	
0260 Program Support	1,173,855	97,001	707,720	397,121	53,795		2,129,892	96,069	1,495,976	-2,102,117			280,309	1,653,386	1,653,386	
0299 Subtotal	1,973,667	97,001	841,935	397,179	54,338		3,110,520	96,069	1,479,976	-2,102,117			280,309	2,460,293	2,460,293	
Protection services																
0410 Fire	2,680,937	175,697	6,479	6,479			2,863,113	94,114	111,500	-10,231			3,795,889		3,795,889	
0420 Police	5,072,165	289,179	86,868	51,243			5,477,241		324,420				6,661,142		6,661,142	
0430 Conservation authority	160,792	5,114		784		154,894	160,792		10,444				171,236		171,236	
0440 Protective inspection and control	206,399	48,246	37,838			292,883			31,892	13,895			360,241		360,241	
0450 Emergency measures																
0460 Provincial Offences Act (POA)																
0498 Other																
0499 Subtotal	7,899,501	37,886	518,236	131,185	52,027	154,894	8,793,229	94,114	448,012	3,664	744,460	883,229	10,980,208		10,103,979	
Transportation services																
0610 Roadways	1,119,321	357,597	574,824	475,427	1,914		2,728,618	759,247	482,057	-664,190			3,843,943		3,843,943	
0620 Winter control	562,366	420,183	264,177	1,827			1,248,548		10,100	16,515			1,259,644		1,259,644	
0630 Transit	141,289	4,400	91,242	260			233,171						233,171		233,171	
0640 Parking	838	96,195	35,655	260			275,899			107,808			408,097		408,097	
0650 Street lighting	981	172,705	34,628	92,252	6,447		268,571		31,200				271,965		271,965	
0660 Air transportation		165,468					265,148						315,596		315,596	
0698 Other																
0699 Subtotal	2,024,795	357,597	1,438,375	993,571	10,448		4,824,786	759,247	523,657	-539,867	361,641	343,943	6,273,407		5,929,464	
Environmental services																
0810 Sanitary sewer system	145,904	40,347	251,242	746,081	703		1,184,277	116,370	771,631	530,714	169,070		2,772,062		2,772,062	
0820 Storm sewer system																
0830 Waterworks system	871,918	41,688	719,058	188,022	26,799		1,847,885	179,203	1,153,843	333,647	228,253	4,408	3,746,839		3,746,839	
0840 Waste collection	227,369	284,027	151	151			511,547		53,848	20,677			624,139		624,139	
0850 Waste disposal	134,938	88,477	477,500	918			651,833		242,991	158,674	68,427	38,985	1,160,910		1,160,910	
0860 Recycling	166,567	33,794	562,385	742,746			1,465,492				44,559		1,510,051		1,510,051	
0898 Other																
0899 Subtotal	1,546,696	82,025	1,376,598	1,924,149	28,410		4,957,898	295,573	2,222,333	966,987	548,576	43,393	8,045,530		8,045,530	
Health services																
1010 Public health services																
1020 Hospitals																
1030 Ambulance services																
1035 Ambulance dispatch																
1040 Cemeteries	219,783	44,312	14,296				278,391		28,687	-21,987			303,608		303,608	
1098 Other																
1099 Subtotal	219,783	44,312	14,296				278,391		28,687	-21,987			303,608		303,608	
Social and family services																
1210 General assistance																
1220 Assistance to aged persons																
1230 Child care																
1298 Other																
1299 Subtotal																
Social housing																
1499 Subtotal																
Recreation and cultural services																
1610 Parks	554,540	182,307	36,354	2,440			776,411	4,025	116,749	24,527	59,882	5,282	981,106		981,106	
1620 Recreation programs	407,641	187,715	320,830	13,460			729,646		-14,199	-46,471			761,936		761,936	
1631 Rec. Fac. - Golf C's, Marina, Ski Hill																
1634 Rec. Fac. - Other	688,488	571,065	140,796	3,811			1,404,160	31,000	15,100	-56,795	90,788		1,487,243		1,487,243	
1640 Libraries	797,150	391,936	1,232,605	45,519			2,467,210		1,095				2,468,305		2,468,305	
1650 Cultural services	471,631	256,537	187,144	21,963			937,275		138,617	-15,394	76,554		1,255,182		1,255,182	
1698 Other																
1699 Subtotal	2,919,450	1,592,560	485,124	41,674		161,449	5,200,257	35,025	271,761	-61,771	383,746	66,536	5,865,554		5,865,554	
Planning and development																
1810 Planning and zoning	200,969	27,444	55,354	283,867			567,634		27,883	-26,931	18,461		602,680		602,680	
1820 Commercial and industrial	415,565	404,913	15,576	26,775			862,829		13,488				923,193		923,193	
1830 Residential development																
1840 Agriculture and reforestation																
1850 Title drainage/lotline assistance																
1898 Other																
1899 Subtotal	616,534	432,357	70,930	26,775			1,146,596		40,831	-26,931	75,377	0	1,235,873		1,235,873	
Non-Functionalized Amounts																
5099 Non-Functionalized Amounts																
TOTAL	17,140,426	574,919	6,251,373	4,016,434	213,622	316,343	26,513,167	1,280,028	5,031,177	0	1,616,110	0	36,440,782		34,824,372	

* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0290)

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FIR2005: Owen Sound C

Schedule 42

Asmt Code: 4259

ADDITIONAL REVENUE FUND INFORMATION

MAH Code: 47101

for the year ended December 31, 2005

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	13,948,712
5020	Employee benefits	3,191,714
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	17,140,426
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of columns 2 and 8 includes:		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	28,930
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	
5897	Other CONSERVATION AUTHORITY	154,894
5898	Other	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or C (Exclude debt charges reported in columns 2 and 8)	
Line 0610 of column 11 includes:		
6105	Storm water	
Line 0630 of column 11 includes:		
6110	Conventional transit services	133,712
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	991,484
6220	Sanitary sewer treatment and disposal	1,780,578
6299	Subtotal	2,772,062
Line 0820 of column 11 includes:		
6410	Storm sewer collection	
6420	Storm sewer treatment and disposal	
6499	Subtotal	0
Line 0820 of column 11 includes:		
6510	Urban storm water management	
6520	Rural storm water management	
6599	Subtotal	0
Line 0830 of column 11 includes:		
6610	Waterworks treatment	850,677
6620	Waterworks distribution	2,896,162
6699	Subtotal	3,746,839

FIR2005: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2005

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
Total of column 14 includes:			
6810	Unfunded Post-Employment Benefits		1,560,413
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities		38,985
6830	Accrued Interest		
6840	Construction Financing Debentures		
6890	Other <input type="text" value="INVENTORY NOT FOR RESALE"/>		17,012
6899	Subtotal	0	1,616,410
Additional information contained in Schedule 12 (CMSM's only)			
Total of column 3 includes:		1	
		\$	
8210	Revenue received from other municipalities for services delivered by CMSM		

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FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2005

SOURCES of CAPITAL FUND FINANCING

Capital Fund Revenues

		1
		\$
Long term liabilities incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance 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	Ontario Strategic Infrastructure Financing Authority (OSIFA)	299,784
0298	Other <input type="text"/>	
0299	Subtotal	299,784
Grants and loan forgiveness:		
0410	Ontario (SLC 52 9910 03)	558,687
0420	Canada (SLC 52 9910 04)	197,958
0430	Canada Gas Tax Funding (SLC 52 9910 10)	0
0499	Subtotal	756,645
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	1,000
Other financing:		
0810	Prepaid special charges	
0820	Proceeds from sale of land	
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	189,721
Investment income		
0850	From own funds	
0860	From other	
0870	Donations	144,951
0897	Other <input type="text" value="DEVELOPERS DEPOSITS"/>	350,000
0898	Other <input type="text"/>	
0899	Subtotal	684,672
9910	TOTAL Capital Fund Revenues	1,742,101
Transfers from own funds to capital fund		
2010	Contributions from revenue fund (SLC 52 9910 01)	1,053,201
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	4,890,664
9920	TOTAL Transfers from own funds to capital fund	5,943,865
9930	TOTAL Sources of capital financing	7,685,966

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	8,481,533
Transfers of proceeds from long term liabilities to:		
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	Subtotal	0
Transfers from capital fund to own funds		
3410	Transfers to revenue fund	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03)	279,596
3499	Subtotal	279,596
9940	TOTAL Applications of capital financing	8,761,129

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FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2005

CONTINUITY of CAPITAL FUND OPERATIONS

		1
		\$
5010	Capital fund balance, beginning of year	-5,916,665
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	7,685,966
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	8,761,129
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-6,991,828

Capital fund balance, end of year, reported in line 5090 is analyzed as follows:

		\$
5200	Unexpended Capital Financing	
LESS: Unfinanced capital outlay to be recovered from:		
5410	Taxation or user charges within term of council	
5420	Proceeds from long term liabilities	6,991,828
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	6,991,828
9950	Capital fund balance, end of year	-6,991,828

Total of line 3098 includes:

6010	Short term interest costs	\$

Total of line 0410 includes:

6020	Provincial Gas Tax	\$

Total of line 0420 includes:

6030	Canada transit funding (Bill C-48)	\$

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 52

SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2005

		SOURCES of CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants						
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Canada Gas Tax Funding	Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	10	5	6	8	7	9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General government	348,002	94,803						499,214	499,214
Protection services										
0410	Fire	18,500	501,214	126,335			135,000		697,042	697,042
0420	Police	189,522					13,952		219,636	219,636
0430	Conservation authority									0
0440	Protective inspection and control		20,202						20,202	20,202
0450	Emergency measures									0
0460	Provincial Offences Act (POA)									0
0498	Other									0
0499	Subtotal	208,022	521,416	126,335	0	0	148,952	0	936,880	936,880
Transportation services										
0610	Roadways	271,683	349,379				350,000		1,865,372	1,865,372
0620	Winter control									0
0630	Transit		760,222	387,398					1,179,271	1,179,271
0640	Parking		27,216						14,927	14,927
0650	Street lighting								14,284	14,284
0660	Air transportation		50,304						64,323	64,323
0698	Other									0
0699	Subtotal	271,683	1,187,121	387,398	0	0	350,000	0	3,138,177	3,138,177
Environmental services										
0810	Sanitary sewer system		609,079	93,968	49,523				501,170	501,170
0820	Storm sewer system									0
0830	Waterworks system		1,516,752						1,504,713	1,504,713
0840	Waste collection		288,239				40,770		329,009	329,009
0850	Waste disposal		425,808						425,808	425,808
0860	Recycling									0
0898	Other									0
0899	Subtotal	0	2,839,878	93,968	49,523	0	40,770	0	2,760,700	2,760,700
Health services										
1010	Public health services									0
1020	Hospitals									0
1030	Ambulance services									0
1035	Ambulance dispatch									0
1040	Cemeteries	13,687	24,897						45,285	45,285
1098	Other									0
1099	Subtotal	13,687	24,897	0	0	0	0	0	45,285	45,285
Social and family services										
1210	General assistance									0
1220	Assistance to aged persons									0
1230	Child care									0
1298	Other									0
1299	Subtotal	0	0	0	0	0	0	0	0	0
1499	Social housing									0
Recreation and cultural services										
1610	Parks	42,813	90,185				1,000		156,076	156,076
1620	Recreation programs								703	703
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill									0
1634	Rec. Fac. - Other	5,000	90,483	-49,014			134,430		549,758	549,758
1640	Libraries	-2,205			4,468	1,000	4,684		7,947	7,947
1650	Cultural services	138,816	37,719		135,000		2,145		313,680	313,680
1698	Other									0
1699	Subtotal	184,424	218,387	-49,014	139,468	0	142,259	0	1,028,164	1,028,164
Planning and development										
1810	Planning and zoning	27,383	4,162				200		42,490	42,490
1820	Commercial and industrial				8,967		2,491		30,623	30,623
1830	Residential development									0
1840	Agriculture and reforestation									0
1850	Tile drainage/shoreline assistance									0
1898	Other									0
1899	Subtotal	27,383	4,162	0	8,967	0	2,691	0	73,113	73,113
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	TOTAL	1,053,201	4,890,664	558,687	197,958	0	1,000	684,672	8,481,533	8,481,533

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2005

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	905,557	26,873,828	1,039,150
Revenues				
0410	Contributions from revenue fund		1,899,353	2,078,623
0420	Contributions from capital fund		200,000	79,596
0499	Subtotal	0	2,099,353	2,158,219
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions	191,157		
0830	Recreational land (the Planning Act)			
Investment income				
0840	From own funds	29,045	870,477	
0850	From other	33,339		-33,339
0860	Gasoline Tax - Province	100,018		
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal	208,945		
9910	TOTAL Revenues	562,504	2,969,830	2,124,880
Expenditures				
1010	Transferred to capital fund	171,436	3,949,377	769,851
1020	Transferred to revenue fund	34,639	1,309,479	233,461
1030	Charges for long term liabilities - principal and interest			
1040	Development Charges Act - Credits utilized (Capital Fund)			
1050	Development Charges Act - Credits utilized (Revenue Fund)			
9920	TOTAL Expenditures	206,075	5,258,856	1,003,312
2099	Balance, end of year	1,261,986	24,584,802	2,160,718

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2005

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds		16,272,870	255,000
5020	Contingencies			493,316
Ontario Clean Water Agency (OCWA) fund for renewals, etc.				
5030	Sewer			
5040	Water			
5050	Replacement of equipment		4,409,733	4,447
5060	Sick leave		234,881	
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			250,000
5090	Post-employment benefits			
5630	Lot levies		116,667	
5660	Parking revenues		29,825	
5670	Debenture repayment			
5680	Exchange rate stabilization			
Current purposes				
5205	General government			430,138
5210	Protection services			115,628
Transportation services:				
5215	Roadways			
5220	Transit			
Environmental services:				
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system		370,233	
5240	Waste collection			
5245	Waste disposal			
5250	Health services			
5255	Social and family services			
5260	Social housing			
Recreation and cultural services:				
5265	Parks			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - Other			503
5275	Libraries			3,300
5280	Planning and development			51,589
5290	Other []			
Capital purposes				
5405	General government			
5410	Protection services			41,500
Transportation services:				
5415	Roadways	208,946	58,700	13,750
5420	Transit	133,357		
Environmental services:				
5425	Sanitary sewer system			
5430	Storm sewer system			
5435	Waterworks system			
5440	Waste collection			
5445	Waste disposal		3,091,893	
5450	Health services			
5455	Social and family services			
5460	Social housing			
Recreation and cultural services:				
5465	Parks			
5471	Recreation facilities - Golf Course, Marina, Ski Hill			
5474	Recreation facilities - Other			
5475	Libraries			
5480	Planning and development			
5490	Other [LAND PURCHASES]			501,547
Obligatory reserve funds / Deferred revenue:				
5610	Development Charges Act - Non-discounted services	774,654		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions	48,684		
5650	Recreational land (the Planning Act)	96,345		
5661	Building Code Act, 1992 (Section 2.23)			
9930	TOTAL	1,261,986	24,584,802	2,160,718

2005-V01

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2005

Financial Assets		1
		\$
0299	Cash and temporary investments	8,110,384
Accounts receivable		
0410	Canada	596,954
0420	Ontario	458,183
0430	Upper-tier	38,361
0440	Other municipalities	17,752
0450	School boards	73,778
0490	Other receivables	2,475,578
0499	Subtotal	3,660,606
Taxes receivable		
0610	Current year's levies	1,092,507
0620	Previous year's levies	465,137
0630	Prior year's levies	281,152
0640	Penalties and interest	189,659
0690	LESS: Allowance for uncollectables	41,819
0699	Subtotal	1,986,636
Investments *		
0805	Canada	2,040,100
0810	Ontario	1,038,450
0815	Municipal	7,484,898
0820	Government business enterprises	
0828	Other <input type="text" value="BANKERS ACCEPTANCES"/>	495,362
0829	Subtotal	11,058,810
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	28,631
0835	Notes receivable	
0840	Mortgages receivable	64,853
0850	Deferred taxes receivable	
0890	Other <input type="text"/>	
0898	Subtotal	93,484
9910	TOTAL Financial Assets	24,909,920
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	1,500
9920	TOTAL Other Assets	1,500
9930	TOTAL Assets	24,911,420
8010	* Market value of Investments included in Line 0829	11,058,810

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FIR2005: Owen Sound C

Asmt Code: 4259

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Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2005

Liabilities		1
Temporary loans		\$
2010	Current purposes	
	Capital purposes:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts payable and accrued liabilities		
2210	Canada	
2220	Ontario	
2230	Upper-tier	2,726
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	2,837,603
2270	Trade accounts payable	1,026,660
2290	Other	3,866,989
2299	Subtotal	3,866,989
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,261,986
2490	Other	297,426
2499	Subtotal	1,559,412
Long term liabilities		
2610	Debt issued	9,931,661
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	9,931,661
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	3,747,335
Post employment benefits		
2810	Accumulated sick leave	244,265
2820	Accrued vacation pay	536,776
2830	Accrued pensions payable	2,305,474
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	
2898	Other	
2899	Subtotal	3,086,515
9940	TOTAL Liabilities	22,191,912
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	2,718,008
Municipal Position		
Fund balances		1
Revenue fund		\$
5010	General revenue	159,556
	Special charges and special areas	
5026	Other	
5027	Other	
5028	Other	
5029	Other	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Sewer operations	
5045	Libraries	11,696
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	-13,982
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5099	Revenue fund balance	157,270
5299	Capital fund balance (SLC 50 5090 01)	-6,991,828
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	26,745,520
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	19,910,962
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	9,931,661
5615	Solid waste landfill closure and post-closure liabilities	3,747,335
5620	Post employment benefits	3,086,515
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other	425,943
5699	Subtotal	17,191,454
6099	Municipal Position	2,719,508
9960	TOTAL Liabilities and Municipal Position	24,911,420

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Asmt Code: 4259

MAH Code: 47101

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2005

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	1,829,780
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	31,082,706
0225	PLUS: Current Year Penalties and Interest	293,508
0240	LESS: Total cash collections (SLC 72 0699 09)	30,713,624
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	505,734
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,986,636
Cash Collections		9
		\$
0610	Current year's tax	29,697,059
0620	Previous year's tax	748,519
0630	Penalties and interest	268,046
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	30,713,624

FIR2005: Owen Sound C

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MAH Code: 47101

Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2005

	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 \$	Other 5 \$				
Tax Adjustments Applied to Taxation										
1099 Municipal Act (353, 354, 357, 358, RIR)	158,287		24,361	291			182,939	68,939	396,367	
1299 Discounts for Advance Payments (Mun. Act 345(10))									0	
1499 Tax Credit (Mun. Act 474.3)									0	
1699 Tax Cancellation - Low income seniors and Disabled persons (Mun. Act)							0		0	
1810 Rebates to Commercial properties (Mun. Act 362)							0		0	
1820 Rebates to Industrial properties (Mun. Act 362)							0		0	
1899 Subtotal	0	0	0	0	0	0	0	0	0	0
2099 Rebates for Charities (Mun. Act 361)							0		0	
2299 Vacant Unit Rebates (Mun. Act 364)	35,238		5,895	140			41,273	47,839	109,367	
2399 Reduction for Heritage Property (Mun. Act 365.2)							0		0	
2890 Other							0		0	
2891 Other							0		0	
2899 Tax adjustments before allowances	193,525	0	30,256	431	0	0	224,212	192,328	89,194	505,734

	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 \$	Other 5 \$				
Tax Adjustments Not Applied to Taxation										
4010 Tax sale, Tax registration accounts									0	
4210 Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319)							0		0	
4420 Net Impact of 5% Capping Limit Program							0		0	
4890 Other							0		0	
4891 Other							0		0	
4999 Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0	0

Additional Information										
6010 Recovery of Tax Deferrals							0			0
7010 Entitlement of School Boards	6,888,840	1,935	986,390	20,648	0		7,897,812			0

FIR2005: Owen Sound C

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2005

1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1 \$
0210	To Ontario and agencies	2,030,516
0220	To Canada and agencies	
0230	To Others	7,901,145
0299	Subtotal	9,931,661
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	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	TOTAL Debt burden of the municipality	9,931,661

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	9,931,661
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text"/>	
9920	TOTAL Debt burden of the municipality	9,931,661

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	447,111
	Transportation services:	
1415	Roadways	5,196,280
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	838,738
1430	Storm sewer system	104,607
1435	Waterworks system	1,901,114
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - Other	1,443,811
1475	Libraries	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	9,931,661

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FIR2005: Owen Sound C

Asmt Code: 4259

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2005

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

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

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

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

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	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	<input type="text"/>
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	0

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2005

8. Contingent liabilities

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

9. Ontario Clean Water Agency Provincial Projects

	Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
	1	2	3
	\$	\$	\$
Water projects:			
2810 For this Municipality only			
2820 Share of integrated project(s)			
Sewer projects:			
2830 For this Municipality only			
2840 Share of integrated project(s)			

10. Debt Charges for the current year

	Principal	Interest	Total
	1	2	3
	\$	\$	\$
Recovered from the consolidated revenue fund			
3012 General Tax Rates	1,045,776	492,884	
3014 Other	234,252	82,035	
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	1,280,028	574,919	
Line 3099 includes:			
3110 Lump sum (balloon) repayments of long term debt			
Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)			
3140 Debt charges for Lease purchase agreements (Tangible capital leases)			0
3150 Financing leases (not Tangible capital leases) beyond term of Council			
3199 TOTAL			0

11. Long term debt refinanced

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

FIR2005: Owen Sound C

Asmt Code: 4259

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2005

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2006	1,395,282	523,722						
3220	Year 2007	1,472,938	446,067						
3230	Year 2008	1,555,173	363,832						
3240	Year 2009	1,549,519	276,742						
3250	Year 2010	1,474,019	190,243						
3260	Years 2011 to 2015	2,484,730	154,327						
3270	Years 2016 onwards								
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	9,931,661	1,954,933	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.gov.on.ca

3601

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

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FIR2005: Owen Sound C

Asmt Code: 4259

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2005

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration	26.00	6.00		47,578
0210 Fire	34.00			76,540
0215 Police	58.00	63.00		143,514
0220 Transit	1.00			1,820
0225 Public Works	49.00	15.00		100,826
0230 Health Services	3.00		3.00	9,255
0235 Homes for the Aged				
0240 Other Social Services				
0245 Parks and Recreation	23.00	69.00	12.00	85,873
0250 Libraries				
0255 Planning	13.00	1.00		25,304
0290 Other	4.00	3.00		9,109
0298 Subtotal	211.00	157.00	15.00	499,819

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	75%	50%	100%
--	-----	-----	------

Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration				
0310 Fire				
0315 Police				
0320 Transit				
0325 Public Works				
0330 Health Services				
0335 Homes for the Aged				
0340 Other Social Services				
0345 Parks and Recreation				
0350 Libraries	21.00	25.00		48,852
0355 Planning				
0390 Other	1.00	2.00		2,625
0398 Subtotal	22.00	27.00	0.00	51,477

0399 TOTAL	233.00	184.00	15.00	551,296
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2. Selected investments of own sinking funds as at Dec. 31

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds				

3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded	15	3,995,552
1020 Construction contracts awarded at \$100,000 or greater	9	3,746,322

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210 Residential properties	287	10,543,558	5,685
1220 Multi-Residential properties	56	3,724,630	4,316
1230 All other property classes	139	10,121,495	
1299 Subtotal	482	24,389,683	10,001

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	
1420 Machinery and equipment	
1498 Other <input type="text" value="ALL INCLUSIVE"/>	93,000,000
1499 Subtotal	93,000,000

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2003 - 2005)	320,908

2005-V01

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2005

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2005-V01

FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2005

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
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FIR2005: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2005

(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	OWEN SOUND BUSINESS IMPROVEMENT AREA BOA	Business Improvement Area	1805	100%		
0852	OWEN SOUND NORTH GREY UNION LIBRARY	Library Board	1604	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%		
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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%		