2024 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: 2024.01001

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

Schedule	Title
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
12	GRANTS, USER FEES AND SERVICE CHARGES
20	TAXATION INFORMATION
22	MUNICIPAL AND SCHOOL BOARD TAXATION
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28	UPPER-TIER ENTITLEMENTS (**UPPER TIERS ONLY**)
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
42	ADDITIONAL INFORMATION
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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
71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
72	CONTINUITY OF TAXES RECEIVABLE (**SINGLE / LOWER-TIERS ONLY**)
74	LONG TERM LIABILITIES, COMMITMENTS AND ASSET RETIREMENT OBLIGATIONS LIABILITIES
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)
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 ext. 1238
0028	**Email **(Required)**	kallan@owensound.ca
0030	Website address of Municipality	owensound.ca
0091	Municipal Auditor	MNP
0092	Municipal Audit Firm	MNP
0095	**Municipal Auditor's Email **(Required)**	R.STRANGWAY-CALDER@MNP.CA
0090	Municipal Treasurer	Kate Allan
0093	**Municipal Treasurer's Email **(Required)**	Kallan@owensound.ca
0094	Date	2026-07-27

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	**Modified Percentage of Total Expenditures**
0078	If "Other Method" is selected in line 0077, please describe method of Program Support.	

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	10,673	MPAC
0041	Population	21,612	Stats Can
0042	Youth Population	1,300	Stats Can

FIR2024 USER CONTROL PANEL

Municipality: Owen Sound C (4259)

SMART FIR SCHEDULES BACKUP & RESTORE

BACKUP		RESTORE	
		Select a Version: ◉ Working ○ Submitted ○ MFPB Clean ○ Last Returned	
	Back-up Schedule data on the Ministry server.		Restore Schedule data from the Ministry server.
Last Backup:		Last Restore:	

SUBMIT SMART FIR

VALIDATION CHECK		SUBMIT FIR	
CRITICAL Flagged:	0		Submit FIR Schedules.
VERIFY Flagged:	0		
Attach file(s):		Last Submit:	

MUNICIPALITY STATUS DASHBOARD

Refresh Table	Current Status	Prior Status 1	Prior Status 2	Prior Status 3	Prior Status 4	Prior Status 5	Prior Status 6	Prior Status 7	Prior Status 8	Prior Status 9
Workflow Status Flag	Smart FIR Initialized	Not Started								
Workflow Status Date	2025-05-23									
Backup Date										
Restore Date										

H E L P   P A G E

IMPORTANT

DO NOT change settings which are built into this FIR2024, or the FIR2024 file will NOT function properly.

The FIR2024 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

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

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2024. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the FIR2024. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

Do Not set up the FIR2024 file as a "Shared Workbook"

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

Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

Text data and quotations

When entering text fields, please avoid using single(') or double(") quotes. Text with quotations will cause serious system loading problems at our end.
For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

Backup and Restore

From time to time please "Backup" your working version from the USER_CONTROL tab.
Should you need to recover your work, click on the "Restore" button.

Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance: **Email the FIR Team** FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

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

FIR2024 DATA VERIFICATION : Owen Sound C

Asmt Code: 4259
MAH Code: 47101

27-Jul-2026 5:07 PM
CRITICAL Flagged: 0 of 419
VERIFY Flagged: 0 of 982

Please review the following CHECKLIST for possible errors that may exist in the FIR2024 to ensure an accurate FIR2024 is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

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

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Variables	Explanation

FIR2024: Owen Sound C

Schedule 10

Asmt Code: 4259

MAH Code: 47101

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2024

STATEMENT OF OPERATIONS: REVENUE

Code	Description			Own Purposes Revenue 1 $
	Property Taxation			
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)			34,816,215
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)			580,318
9940			**Subtotal**	35,396,533
0510	Estimated Tax Revenue			
	Government Transfers - Unconditional Grants			
0620	Ontario Municipal Partnership Fund (OMPF)			2,070,900
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)			
0626	Safe Restart Agreement: Municipal Operating Funding			
0627	Safe Restart Agreement: Public Transit Funding			
0628	Social Services Relief Fund (SSRF)			
0629	Provincial COVID-19 Recovery Funding			
0695	Other			
0696	Other			
0697	Other			
0698	Other			
0699			**Subtotal**	2,070,900
	Government Transfers - Conditional Grants			
0810	Ontario Conditional Grants (SLC 12 9910 01)			2,989,322
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)			10,115,321
0820	Canada Conditional Grants (SLC 12 9910 02)			0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)			1,515,800
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)			245,919
0899			**Subtotal**	14,866,362
1098	**Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)**			5,600
1099	**Revenue From Other Municipalities (SLC 12 9910 03)**			1,132,668
1299	**Total User Fees and Service Charges (SLC 12 9910 04)**			19,603,919
	Licences, Permits, Rents, etc.			
1410	Trailer Revenue and Permits			
1420	Licences and Permits			530,741
1421	**Building Permits**			
1430	Rents, Concessions and Franchises			1,569,120
1431	Royalties			
1432	Green Energy			14,023
1498	Other			
1499			**Subtotal**	2,113,884
	Fines and penalties			
1605	Provincial Offences Act (POA) Municipality which administers POA only			
1610	Other Fines			81,687
1620	Penalties and Interest on Taxes			520,114
1698	Other			
1699			**Subtotal**	601,801
	Other revenue			
1805	Investment Income			1,838,160
1806	Interest Earned on Reserves and Reserve Funds			
1811	Gain (Loss) on Sale of Land & Capital Assets			-395,728
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)			69,500
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)			16,840
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)			0
1830	Donations			485,802
1831	Donated Tangible Capital Assets (SLC 53 0610 01)			0
1840	Sale of Publications, Equipment, etc.			3,428
1850	Contributions From Non-consolidated Entities			80,073
1865	Other Revenues from Government Business Enterprise (i.e.., Dividends, etc.)			
1870	Gaming and Casino Revenues			
1890	Other			
1891	Other	INSURANCE RECOVERY		14,464
1892	Other			
1893	Other			
1894	Other			
1895	Other			
1896	Other			
1897	Other			
1898	Other			
1899			**Subtotal**	2,112,539
1880	**Municipal Land Transfer Tax (City of Toronto Act, 2006)**			
1886	**Transient Accommodation Tax (Municipal Accommodation Tax)**			152,069
1888	**Vacant Home Tax**			
1905	**Increase (Decrease) in Government Business Enterprise Equity**			
9910			**TOTAL Revenues**	78,056,275

FIR2024: Owen Sound C

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2024

Continuity of Accumulated Surplus (Deficit)

		1 $
2010	**PLUS**: Total Revenues (SLC 10 9910 01)	78,056,275
2020	**LESS**: Total Expenses (SLC 40 9910 11)	62,265,280
2030	**PLUS**:	
2040	**PLUS**:	
2045	**PLUS**: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	15,790,995
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	244,791,875
2061	Prior Period Adjustments	
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	244,791,875
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	260,582,870

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, Beginning of the 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:

Provincial Gas Tax Funding

		1 $
4018	Provincial Gas Tax for Transit Operating Expenses	245,919
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	245,919

Total of Line 0899 Includes:

Canada Community - Building Fund - (Federal Gas Tax)

		1 $
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	315,800
4299	Canada Community - Building Fund Recognized in the Year	315,800

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Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2024

		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**	33,000			303,774			
	Protection Services							
0410	Fire			50,000	20,687	47,964		
0420	Police	1,607,545			2,931,103	1,771,936		
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation Authority							
0440	Protective Inspection and Control				2,700			
0445	Building Permit and Inspection Services			42,909	5,415	6,890,982	315,800	5,600
0450	Emergency Measures							
0460	Provincial Offences Act (POA)							
0498	Other ANIMAL CONTROL				5,325			
0499	**Subtotal**	1,607,545	0	92,909	2,965,230	8,710,882	315,800	5,600
	Transportation Services							
0611	Roads - Paved			138,734	32,872			
0612	Roads - Unpaved							
0613	Roads - Bridges and Culverts							
0614	Roads - Traffic Operations & Roadside				60,667			
0621	Winter Control - Except Sidewalks, Parking Lots							
0622	Winter Control - Sidewalks, Parking Lots Only							
0631	Transit - Conventional	249,321			558,694			
0632	Transit - Accessible				5,216			
0640	Parking				27,769			
0650	Street Lighting							
0660	Air Transportation							
0698	Other							
0699	**Subtotal**	249,321	0	138,734	685,218	0	0	0
	Environmental Services							
0811	Wastewater Collection / Conveyance				7,311,942	98,461		
0812	Wastewater Treatment & Disposal							
0821	Urban Storm Sewer System					186,605		
0822	Rural Storm Sewer System							
0831	Water Treatment					1,000,000	1,200,000	
0832	Water Distribution / Transmission				6,538,901			
0840	Solid Waste Collection				519,363			
0850	Solid Waste Disposal							
0860	Waste Diversion	38,581		52,000	61,975			
0898	Other							
0899	**Subtotal**	38,581	0	52,000	14,432,181	1,285,066	1,200,000	0
	Health Services							
1010	Public Health Services							
1020	Hospitals							
1030	Ambulance Services							
1035	Ambulance Dispatch							
1040	Cemeteries				190,138			
1098	Other							
1099	**Subtotal**	0	0	0	190,138	0	0	0
	Social and Family Services							
1210	General Assistance							
1220	Assistance to Seniors							
1230	Child Care and Early Years Learning							
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				353,005	35,888		
1620	Recreation Programs				190,441			
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							
1634	Recreation Facilities - All Other				174,104	83,485		
1640	Libraries							
1645	Museums							
1650	Cultural Services	65,139		58,163	60,942			
1698	Other LIBRARY CONSOLIDATION	995,736		790,862	64,243			
1699	**Subtotal**	1,060,875	0	849,025	842,735	119,373	0	0
	Planning and Development							
1810	Planning and Zoning				157,491			
1820	Commercial and Industrial				27,152			
1830	Residential Development							
1840	Agriculture and Reforestation							
1850	Tile Drainage / Shoreline Assistance							
1898	Other							
1899	**Subtotal**	0	0	0	184,643	0	0	0
1910	Other							
9910	**TOTAL**	2,989,322	0	1,132,668	19,603,919	10,115,321	1,515,800	5,600

FIR2024: Owen Sound C

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2024

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	N

2. Capping Parameters and Results

		Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increasers 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)

		Graduated Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band: CVA Boundary 4 $	Low Band: % of Highest Band Rate 5 %	Middle Band: CVA Boundary 6 $	Middle Band: % 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 Years
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)	30.0%

6. Property Tax Due Dates for Current Year

To be completed by Single / Lower-tier Municipalities Only

		INTERIM Billing Installments: Installments 2 #	INTERIM: First Due Date 3 YYYYMMDD	INTERIM: Last Due Date 4 YYYYMMDD	FINAL Billing Installments: Installments 5 #	FINAL: First Due Date 6 YYYYMMDD	FINAL: Last Due Date 7 YYYYMMDD
1210	R Residential	2	20240229	20240430	2	20240628	20240927
1220	M Multi-Residential	2	20240229	20240430	2	20240628	20240927
1230	F Farmland	2	20240229	20240430	2	20240628	20240927
1240	T Managed Forest	2	20240229	20240430	2	20240628	20240927
1250	C Commercial	2	20240229	20240430	2	20240628	20240927
1260	I Industrial	2	20240229	20240430	2	20240628	20240927
1270	P Pipeline	2	20240229	20240430	2	20240628	20240927
1298	Other						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2024

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	2,156,929,527	34,402,116	9,336,351	6,057,095	49,795,562

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Owen Sound C														
0010	RT	0	Residential	Full Occupied	1.000000	100%	1,593,499,340	1,593,499,340	1.382094%	0.375085%	0.153000%	1.910179%	22,023,659	5,976,977	2,438,054	30,438,690
0050	MT	0	Multi-Residential	Full Occupied	1.338950	100%	154,267,267	154,267,267	1.850555%	0.502220%	0.153000%	2.505775%	2,854,801	774,761	236,029	3,865,591
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	26,396,700	26,396,700	1.382094%	0.375085%	0.153000%	1.910179%	364,827	99,010	40,387	504,224
0110	FT	0	Farmland	Full Occupied	0.250000	100%	3,424,600	3,424,600	0.345524%	0.093771%	0.038250%	0.477545%	11,833	3,211	1,310	16,354
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	71,100	71,100	0.345524%	0.093771%	0.038250%	0.477545%	246	67	27	340
0210	CT	0	Commercial	Full Occupied	1.715420	100%	266,611,889	266,611,889	2.370872%	0.643428%	0.880000%	3.894300%	6,321,027	1,715,456	2,346,185	10,382,668
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.715420	100%	619,000	619,000	2.370872%	0.643428%	1.250000%	4.264300%	14,676	3,983	7,738	26,397
0240	CU	0	Commercial	Excess Land	1.715420	100%	2,104,081	2,104,081	2.370872%	0.643428%	0.880000%	3.894300%	49,885	13,538	18,516	81,939
0270	CX	0	Commercial	Vacant Land	1.715420	100%	3,993,600	3,993,600	2.370872%	0.643428%	0.880000%	3.894300%	94,683	25,696	35,144	155,523
0310	GT	0	Parking Lot	Full Occupied	1.715420	100%	89,000	89,000	2.370872%	0.643428%	0.880000%	3.894300%	2,110	573	783	3,466
0320	DT	0	Office Building	Full Occupied	1.715420	100%	9,953,109	9,953,109	2.370872%	0.643428%	0.880000%	3.894300%	235,975	64,041	87,587	387,603
0340	ST	0	Shopping Centre	Full Occupied	1.715420	100%	56,566,787	56,566,787	2.370872%	0.643428%	0.880000%	3.894300%	1,341,126	363,967	497,788	2,202,881
0350	SU	0	Shopping Centre	Excess Land	1.715420	100%	1,060,100	1,060,100	2.370872%	0.643428%	0.880000%	3.894300%	25,134	6,821	9,329	41,284
0510	IT	0	Industrial	Full Occupied	1.831000	100%	12,879,554	12,879,554	2.530614%	0.686781%	0.880000%	4.097395%	325,932	88,454	113,340	527,726
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.831000	100%	576,500	576,500	2.530614%	0.686781%	1.250000%	4.467395%	14,589	3,959	7,206	25,754
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.831000	14%	85,000	85,000	0.345524%	0.093771%	0.038250%	0.477545%	294	80	33	407
0540	IU	0	Industrial	Excess Land	1.831000	100%	179,700	179,700	2.530614%	0.686781%	0.880000%	4.097395%	4,548	1,234	1,581	7,363
0570	IX	0	Industrial	Vacant Land	1.831000	100%	2,843,900	2,843,900	2.530614%	0.686781%	0.880000%	4.097395%	71,968	19,531	25,026	116,525
0610	LT	0	Large Industrial	Full Occupied	1.831000	100%	15,413,200	15,413,200	2.530614%	0.686781%	0.880000%	4.097395%	390,049	105,855	135,636	631,540
0620	LU	0	Large Industrial	Excess Land	1.831000	100%	177,100	177,100	2.530614%	0.686781%	0.880000%	4.097395%	4,482	1,216	1,558	7,256
0710	PT	0	Pipeline	Full Occupied	2.959825	100%	6,118,000	6,118,000	4.090756%	1.110186%	0.880000%	6.080942%	250,272	67,921	53,838	372,031
													0	0	0	0
9201				Subtotal			2,156,929,527	2,156,929,527					34,402,116	9,336,351	6,057,095	49,795,562

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2024

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

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
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
												0			0
												0			0
9401				Subtotal			0					0			0

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2024

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST 12 $	UT 13 $	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)	441,954	119,033	63,924	624,911
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	34,859,014	9,455,384	6,106,075	50,420,473
	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	204,995			204,995
8097	Other				0
9890	**Subtotal**	204,995	0	0	204,995
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	**Subtotal**	0	0	0	0
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	35,064,009	9,455,384	6,106,075	50,625,468

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	21,402,200	496,885	134,849	104,782	736,516

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	**0**	**Owen Sound C**														
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	6,600	6,600	1.382094%	0.375085%	0.000000%	1.757179%	91	25	0	116
1050	MF	0	Multi-Residential	PIL: Full Occupied	1.338950	100%	2,012,000	2,012,000	1.850555%	0.502220%	0.153000%	2.505775%	37,233	10,105	3,078	50,416
1210	CF	0	Commercial	PIL: Full Occupied	1.715420	100%	6,130,700	6,130,700	2.370872%	0.643428%	1.250000%	4.264300%	145,351	39,447	76,634	261,432
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.715420	100%	11,247,300	11,247,300	2.370872%	0.643428%	0.000000%	3.014300%	266,659	72,368	0	339,027
1280	CY	0	Commercial	PIL: Vacant Land	1.715420	100%	1,076,000	1,076,000	2.370872%	0.643428%	1.250000%	4.264300%	25,511	6,923	13,450	45,884
1310	GF	0	Parking Lot	PIL: Full Occupied	1.715420	100%	929,600	929,600	2.370872%	0.643428%	1.250000%	4.264300%	22,040	5,981	11,620	39,641
													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**			21,402,200	21,402,200					496,885	134,849	104,782	736,516

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

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

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
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
												0			0
												0			0
9401				Subtotal			0					0			0

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

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

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

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
6001															
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0						0		0

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2024

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU	12	13	14	15
		$	$	$	$
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**	496,885	134,849	104,782	736,516
	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				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 (MunAct 323, 324)	69,750			69,750
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	**Subtotal**	72,022	0	0	72,022
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	568,907	134,849	104,782	808,538

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2024

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%	77.458%	0.625%	20.716%	1.201%	0.000%

							Municipal Taxes			Distribution of Education Taxes in column 6 by School Board				
	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	LT / ST	UT	Education Taxes	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	1,593,499,340	1,593,499,340	1,593,499,340	1,593,499,340	30,438,690	22,023,659	5,976,977	2,438,054	1,888,468	15,238	505,067	29,281	
0050	Multi-residential	180,663,967	232,952,857	180,663,967	232,952,857	4,369,815	3,219,628	873,771	276,416	214,106	1,728	57,262	3,320	
0110	Farmland	3,424,600	856,150	3,424,600	856,150	16,354	11,833	3,211	1,310	1,015	8	271	16	
0140	Managed Forests	71,100	17,775	71,100	17,775	340	246	67	27	21	0	6	0	
9110	**Subtotal**	1,777,659,007	1,827,326,122	1,777,659,007	1,827,326,122	34,825,199	25,255,366	6,854,026	2,715,807	2,103,610	16,974	562,606	32,617	0
0210	Commercial	273,328,570	468,872,250	273,328,570	468,872,250	10,646,527	6,480,271	1,758,673	2,407,583	1,864,866	15,047	498,755	28,915	0
0215	Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310	Parking Lot	89,000	152,672	89,000	152,672	3,466	2,110	573	783	606	5	162	9	0
0320	Office Building	9,953,109	17,073,762	9,953,109	17,073,762	387,603	235,975	64,041	87,587	67,843	547	18,145	1,052	0
0325	Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	57,626,887	98,854,133	57,626,887	98,854,133	2,244,165	1,366,260	370,788	507,117	392,803	3,169	105,054	6,090	0
0345	Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	340,997,566	584,952,817	340,997,566	584,952,817	13,281,761	8,084,616	2,194,075	3,003,070	2,326,118	18,769	622,116	36,067	0
0510	Industrial	16,564,654	30,194,943	16,564,654	30,194,943	677,775	417,331	113,258	147,186	114,007	920	30,491	1,768	0
0515	Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	15,590,300	28,545,807	15,590,300	28,545,807	638,796	394,531	107,071	137,194	106,268	857	28,421	1,648	0
0615	Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	32,154,954	58,740,750	32,154,954	58,740,750	1,316,571	811,862	220,329	284,380	220,275	1,777	58,912	3,415	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	6,118,000	18,108,209	6,118,000	18,108,209	372,031	250,272	67,921	53,838	41,702	336	11,153	647	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for Shared PIL Properties					0	14,944	0	-14,944	-11,575	-93	-3,096	-180	
9170	Supplementary Taxes					624,911	441,954	119,033	63,924	49,514	400	13,242	768	
9180	**Total Levied by Rate**					50,420,473	34,859,014	9,455,384	6,106,075	4,729,644	38,164	1,264,933	73,334	0
9190	Amts Added to Tax Bill					204,995	204,995	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	**TOTAL before Adj.**	2,156,929,527	2,489,127,898	2,156,929,527	2,489,127,898	50,625,468	35,064,009	9,455,384	6,106,075	4,729,644	38,164	1,264,933	73,334	0

2. Payments-In-Lieu of Taxation

							Municipal PILS		
	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	LT / ST	UT	Education PILS
		16	2	18	17	3	4	5	6
		$	$	$	$	$	$	$	$
1010	Residential	6,600	6,600	6,600	6,600	116	91	25	0
1050	Multi-residential	2,012,000	2,693,967	2,012,000	2,693,967	50,416	37,233	10,105	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	2,700,567	2,018,600	2,700,567	50,532	37,324	10,130	3,078
1210	Commercial	18,454,000	31,656,176	18,454,000	31,656,176	646,343	437,521	118,738	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	39,641	22,040	5,981	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 Construction	0	0	0	0	0	0	0	0
9220	**Subtotal**	19,383,600	33,250,831	19,383,600	33,250,831	685,984	459,561	124,719	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 Construction	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
9280	**Total Levied by Rate**					736,516	496,885	134,849	104,782
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					72,022	72,022	0	0
9299	**TOTAL before Adj.**	21,402,200	35,951,398	21,402,200	35,951,398	808,538	568,907	134,849	104,782

Part 3 contains Distribution of PILS by School Boards

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2024

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

	Source of PILS	PILS Levied						Distribution of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST 3 $	UT 4 $	Education 5 $	Total PILS Levied 2 $	Adjustment to PILS Levied 6 $	Total PIL Entitlement 7 $	LT / ST 8 $	UT 9 $	Education 10 $	English - Public 11 $	French - Public 12 $	English - Separate 13 $	French - Separate 14 $	Other 15 $
5010	**Canada**	42,296	11,479	22,232	76,007		76,007	53,707	22,300						
5020	**Canada Enterprises**				0		0								
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act	241,814	65,624	0	307,438		307,438	241,814	65,624						
5230	Inst. Payments - Heads and Beds	69,750	0	0	69,750		69,750	69,750							
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 Ontario				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	24,325	6,602	0	30,927		30,927	24,325	6,602						
5610	**Municipal Enterprises**	151,217	41,039	79,472	271,728		271,728	151,217	120,511						
5910	**Other Muns and Enterprises**	37,233	10,105	3,078	50,416		50,416	37,233	10,105	3,078	3,078				
5950	**Amounts Added to PIL**	0	0	0	0		0								
9599	**TOTAL**	568,907	134,849	104,782	808,538	0	808,538	580,318	225,142	3,078	3,078	0	0	0	0

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2024

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	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
		$	$	$	$	$	$	$	$	$	$	$
	General government											
0240	Governance	928,476		178,863	197,320	9,115			1,313,774		91,466	1,405,240
0250	Corporate Management	999,179	114,066	213,652	348,965	10,802		405,806	2,092,470		117,242	2,209,712
0260	Program Support	674,728		801,186	356,799	18,372			1,851,085		-1,851,085	0
0299	**Subtotal**	2,602,383	114,066	1,193,701	903,084	38,289	0	405,806	5,257,329	0	-1,642,377	3,614,952
	Protection Services											
0410	Fire	4,932,061		304,745	132,946			232,223	5,601,975		373,259	5,975,234
0420	Police	11,276,245	117,800	670,023	863,726	29,940		410,635	13,368,369			13,368,369
0421	Court Security	942,136		611	2,005			0	944,752			944,752
0422	Prisoner Transportation			10,682				0	10,682			10,682
0430	Conservation Authority				4,900		308,445	0	313,345		21,781	335,126
0440	Protective Inspection and Control	293,617		20,573	53,445			17,072	384,707		25,555	410,262
0445	Building Permit and Inspection Services	590,978		70,764	2,271			0	664,013		46,157	710,170
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other ANIMAL CONTROL	25,873		35,675	89,208			0	150,756		10,479	161,235
0499	**Subtotal**	18,060,910	117,800	1,113,073	1,148,501	29,940	308,445	659,930	21,438,599	0	477,231	21,915,830
	Transportation Services											
0611	Roads - Paved	618,179	170,163	70,081	95,341	81,594		2,136,797	3,172,155		71,969	3,244,124
0612	Roads - Unpaved	16,296		49,678	13,616			0	79,590		5,532	85,122
0613	Roads - Bridges and Culverts	3,861		3,986	28,315	2,156		0	38,318		2,664	40,982
0614	Roads - Traffic Operations & Roadside	549,873		258,496	256,091	26,187		1,101	1,091,748		75,812	1,167,560
0621	Winter Control - Except Sidewalks, Parking Lots	428,273		481,186				0	909,459		63,218	972,677
0622	Winter Control - Sidewalks, Parking Lots Only	403,273		191,123	14,713			0	609,109		42,340	651,449
0631	Transit - Conventional	265,480		249,478	1,450,831			458	1,966,247		136,645	2,102,892
0632	Transit - Accessible	49,210		29,922	265,249			0	344,381		23,938	368,319
0640	Parking	40,925	3,420	129,734	50,225	2,180		55,048	281,532		15,743	297,275
0650	Street Lighting	11,459	8,485	197,513	198,496			152,673	568,626		28,914	597,540
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	**Subtotal**	2,386,829	182,068	1,661,197	2,372,877	112,117	0	2,346,077	9,061,165	0	466,775	9,527,940
	Environmental Services											
0811	Wastewater Collection / Conveyance	301,002		116,932	223,610	36,392		402,056	1,079,992			1,079,992
0812	Wastewater Treatment & Disposal	1,025,326	575,491	1,377,182	745,900	2,174		1,033,890	4,759,963			4,759,963
0821	Urban Storm Sewer System	112,562		25,000	284,824			453,379	875,765		29,361	905,126
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment	682,354		758,046	311,296			296,642	2,048,338			2,048,338
0832	Water Distribution / Transmission	1,771,769	83,599	417,058	210,721	84,716		609,889	3,177,752			3,177,752
0840	Solid Waste Collection	36,600		287,994	409,439			0	734,033		51,024	785,057
0850	Solid Waste Disposal	14,910		2,834	23,381	889		53,666	95,680		2,920	98,600
0860	Waste Diversion	127,415		6,229	236,583			0	370,227		25,735	395,962
0898	Other Green Energy	4,077	2,062	5,015	211			8,219	19,584		790	20,374
0899	**Subtotal**	4,076,015	661,152	2,996,290	2,445,965	124,171	0	2,857,741	13,161,334	0	109,830	13,271,164
	Health Services											
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries	382,711	1,425	83,203	44,203			60,672	572,214		35,558	607,772
1098	Other							0	0			0
1099	**Subtotal**	382,711	1,425	83,203	44,203	0	0	60,672	572,214	0	35,558	607,772
	Social and Family Services											
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Social Housing											

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2024

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents, Financial Expenses & Accretion Expense	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
		$	$	$	$	$	$	$	$	$	$	$
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	1,485,185	11,959	446,143	505,315	34,161		487,772	2,970,535		172,581	3,143,116
1620	Recreation Programs	52,989		47,414	105,648	22,367		0	228,418		15,878	244,296
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	1,242,455	20,138	839,950	353,117	31,344		1,200,503	3,687,507		172,875	3,860,382
1640	Libraries			31,161				25,679	56,840		2,166	59,006
1645	Museums	787		2,775	84,067		64,850	2,827	155,306		10,599	165,905
1650	Cultural Services	558,877		226,662	121,361	9,968		90,496	1,007,364		63,733	1,071,097
1698	Other library consolidation	2,375,311		405,903				226,717	3,007,931			3,007,931
1699	**Subtotal**	5,715,604	32,097	2,000,008	1,169,508	97,840	64,850	2,033,994	11,113,901	0	437,832	11,551,733
	Planning and Development											
1810	Planning and Zoning	518,748		30,166	128,968	17,521	17,267	0	712,670		49,539	762,209
1820	Commercial and Industrial	391,554		280,598	22,421	360		4,163	699,096		48,306	747,402
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance								0			0
1898	Other Tourism	174,398		74,574				0	248,972		17,306	266,278
1899	**Subtotal**	1,084,700	0	385,338	151,389	17,881	17,267	4,163	1,660,738	0	115,151	1,775,889
1910	Other							0	0			0
9910	**TOTAL**	34,309,152	1,108,608	9,432,810	8,235,527	420,238	390,562	8,368,383	62,265,280	0	0	62,265,280

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2024

Additional Information Contained in Schedule 40

			1 $
	Total of Column 1 Includes:		
5010	Salaries and Wages		26,172,923
5020	Employee Benefits		8,136,229
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .		34,309,152
5050	Salaries, Wages and Employee Benefits Ccapitalized on Schedule 51		
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .		34,309,152
	Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03		
	Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .		
	Total of Column 5 Includes:		
5610	Short Term Interest Costs		
5611	Asset Retirement Obligation Expense / Accretion Expense		
	Total of Column 6 Includes:		
5810	Grants to Charitable and Non-Profit Organizations		64,850
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	.	
5896	Other	.	
5897	Other	.	
5898	Other	.	
	Tourism		
5991	Specify	**OTB** .	8,987
5992	Specify	.	
5993	Specify	.	
	Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations		

FIR2024: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2024 Opening Net Book Value	2024 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2024 Closing Cost Balance	2024 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2024 Closing Amortization Balance	2024 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$
0299	**General Government.**	13,560,743	17,410,711	531,572				17,942,283	3,849,968	405,806		4,255,774	13,686,509
	Protection Services												
0410	Fire	3,056,442	5,616,961	252,323		605,089		5,264,195	2,560,519	232,223	491,505	2,301,237	2,962,958
0420	Police	5,688,760	10,855,815	3,121,511		47,086		13,930,240	5,167,055	410,635	47,086	5,530,604	8,399,636
0421	Court Security	0	0					0	0			0	0
0422	Prisoner Transportation	0	0					0	0			0	0
0430	Conservation Authority	0	0					0	0			0	0
0440	Protective Inspection and Control	154,891	501,446					501,446	346,555	17,072		363,627	137,819
0445	Building Permit and Inspection Services	62,776	102,595					102,595	39,819			39,819	62,776
0450	Emergency Measures	0	0					0	0			0	0
0460	Provincial Offences Act (POA)	0	0					0	0			0	0
0498	Other	0	0					0	0			0	0
0499	**Subtotal**	8,962,869	17,076,817	3,373,834	0	652,175	0	19,798,476	8,113,948	659,930	538,591	8,235,287	11,563,189
	Transportation Services												
0611	Roads - Paved	41,178,846	69,442,783	349,355		370,454		69,421,684	28,263,937	2,136,797	204,069	30,196,665	39,225,019
0612	Roads - Unpaved	0	0					0	0			0	0
0613	Roads - Bridges and Culverts	12,907,591	15,362,683					15,362,683	2,455,092			2,455,092	12,907,591
0614	Roads - Traffic Operations & Roadside	6,269,094	22,009,506			132,335		21,877,171	15,740,412	1,101	132,335	15,609,178	6,267,993
0621	Winter Control - Except Sidewalks, Parking Lots	694,200	828,123					828,123	133,923			133,923	694,200
0622	Winter Control - Sidewalks, Parking Lots Only	0	0					0	0			0	0
0631	Transit - Conventional	319,582	1,007,511					1,007,511	687,929	458		688,387	319,124
0632	Transit - Accessible	0	0					0	0			0	0
0640	Parking	1,910,352	3,170,825					3,170,825	1,260,473	55,048		1,315,521	1,855,304
0650	Street Lighting	1,520,165	4,941,376	160,902				5,102,278	3,421,211	152,673		3,573,884	1,528,394
0660	Air Transportation	0	0					0	0			0	0
0698	Other	0	0					0	0			0	0
0699	**Subtotal**	64,799,830	116,762,807	510,257	0	502,789	0	116,770,275	51,962,977	2,346,077	336,404	53,972,650	62,797,625
	Environmental Services												
0811	Wastewater Collection / Conveyance	20,725,929	39,002,506	742,276		629		39,744,153	18,276,577	402,056	534	18,678,099	21,066,054
0812	Wastewater Treatment & Disposal	41,630,025	48,546,517	87,730				48,634,247	6,916,492	1,033,890		7,950,382	40,683,865
0821	Urban Storm Sewer System	24,349,674	36,869,711			43,956	38,564	36,787,191	12,520,037	453,379	22,434	12,950,982	23,836,209
0822	Rural Storm Sewer System	0	0					0	0			0	0
0831	Water Treatment	5,251,587	11,445,247			2		11,445,245	6,193,661	296,642	2	6,490,301	4,954,944
0832	Water Distribution / Transmission	25,987,645	49,916,804	98,776		46,772	106,824	49,861,984	23,929,159	609,889	37,609	24,501,439	25,360,545
0840	Solid Waste Collection	0	55,590					55,590	55,590			55,590	0
0850	Solid Waste Disposal	2,150,168	3,345,864					3,345,864	1,195,696	53,666		1,249,362	2,096,502
0860	Waste Diversion	0	0					0	0			0	0
0898	Other SOLAR	122,544	240,364					240,364	117,820	8,219		126,039	114,325
0899	**Subtotal**	120,217,572	189,422,603	928,782	0	91,359	145,388	190,114,638	69,205,032	2,857,741	60,579	72,002,194	118,112,444
	Health Services												
1010	Public Health Services	0	0					0	0			0	0
1020	Hospitals	0	0					0	0			0	0
1030	Ambulance Services	0	0					0	0			0	0
1035	Ambulance Dispatch	0	0					0	0			0	0
1040	Cemeteries	791,115	1,476,724	46,859				1,523,583	685,610	60,672		746,282	777,301
1098	Other	0	0					0	0			0	0
1099	**Subtotal**	791,115	1,476,724	46,859	0	0	0	1,523,583	685,610	60,672	0	746,282	777,301
	Social and Family Services												
1210	General Assistance	0	0					0	0			0	0
1220	Assistance to Seniors	0	0					0	0			0	0
1230	Child Care and Early Years Learning	0	0					0	0			0	0
1298	Other	0	0					0	0			0	0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Social Housing												
1410	Public Housing	0	0					0	0			0	0
1420	Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430	Rent Supplement Programs	0	0					0	0			0	0
1497	Other	0	0					0	0			0	0
1498	Other	0	0					0	0			0	0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0	0
	Recreation and Cultural Services												
1610	Parks	11,357,139	19,588,248	173,556				19,761,804	8,231,109	487,772		8,718,881	11,042,923
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	36,499,662	55,850,810	217,861				56,068,671	19,351,147	1,200,503		20,551,650	35,517,021

FIR2024: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2024

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST						AMORTIZATION				
		2024 Opening Net Book Value 1 $	2024 Opening Cost Balance 2 $	Additions and Betterments 3 $	ARO Increase in TCA Cost 14 $	Disposals 4 $	Write Downs 5 $	2024 Closing Cost Balance 6 $	2024 Opening Amortization Balance 7 $	Annual Amortization 8 $	Amortization Disposal 9 $	2024 Closing Amortization Balance 10 $	2024 Closing Net Book Value 11 $
1640	Libraries	754,127	2,003,634					2,003,634	1,249,507	25,679		1,275,186	728,448
1645	Museums	232,206	586,186	9,673				595,859	353,980	2,827		356,807	239,052
1650	Cultural Services	534,348	2,217,167			118,734		2,098,433	1,682,819	90,496	81,435	1,691,880	406,553
1698	Other Library Consolidation	978,041	2,946,892	231,011			171,984	3,005,919	1,969,901	226,717	171,984	2,024,634	981,285
1699	**Subtotal**	50,355,523	83,192,937	632,101	0	118,734	171,984	83,534,320	32,838,463	2,033,994	253,419	34,619,038	48,915,282
	Planning and Development												
1810	Planning and Zoning	1,950	25,424					25,424	23,474			23,474	1,950
1820	Commercial and Industrial	397,238	457,783					457,783	60,545	4,163		64,708	393,075
1830	Residential Development	0	0					0	0			0	0
1840	Agriculture and Reforestation	0	0					0	0			0	0
1850	Tile Drainage / Shoreline Assistance	0	0					0	0			0	0
1898	Other	0	0					0	0			0	0
1899	**Subtotal**	399,188	483,207	0	0	0	0	483,207	84,019	4,163	0	88,182	395,025
1910	Other							0				0	0
9910	**Total Tangible Capital Assets**	259,086,840	425,825,806	6,023,405	0	1,365,057	317,372	430,166,782	166,740,017	8,368,383	1,188,993	173,919,407	256,247,375

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2024

SEGMENTED BY ASSET CLASS

	General Capital Assets		2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
			1	11
			$	$
2005	Land		6,161,535	6,407,934
2010	Land Improvements		17,357,763	17,022,722
2020	Buildings		44,695,220	45,333,789
2030	Machinery & Equipment		6,542,084	7,555,223
2040	Vehicles		3,637,761	3,236,280
2097	Other	Reconciling WIP	1,489,194	1,489,194
2098	Other	ARO	270,179	1
2099	**Total General Capital Assets**		80,153,736	81,045,143

	Infrastructure Assets		2024 Opening Net Book Value (NBV)	2024 Closing Net Book Value (NBV)
			1	11
			$	$
2205	Land		400,131	400,131
2210	Land Improvements		0	
2220	Buildings		47,993,250	48,005,799
2230	Machinery & Equipment		6,606,574	6,606,574
2240	Vehicles		1,161,143	1,161,143
2250	Linear Assets		122,772,006	119,028,585
2297	Other			
2298	Other			
2299	**Total Infrastructure Assets**		178,933,104	175,202,232
9920	**Total Tangible Capital Assets**		259,086,840	256,247,375

	Construction-in-progress	2024 Opening Net Book Value (NBV)	Expenditures in 2024	Less Assets Capitalized	2024 Closing Net Book Value (NBV)
		1	2	3	11
		$	$	$	$
2405	**Construction-in-progress**	2,925,572	23,154,326	10,529,962	15,549,936
9921	**Total Tangible Capital Assets and Construction-in-progress**	262,012,412	23,154,326	10,529,962	271,797,311

FIR2024: Owen Sound C

Schedule 53

Asmt Code: 4259

MAH Code: 47101

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

for the year ended December 31, 2024

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

				1
				$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)			15,790,995
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)			-6,023,405
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)			8,368,383
1031	Contributed (Donated) Tangible Capital Assets			
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)			-12,624,364
1040	Gain / (Loss) on Sale of Tangible Capital Assets			352,517
1050	Proceeds on Sale of Tangible Capital Assets			140,919
1060	Write-downs of Tangible Capital Assets			
1070	Other	reconciling		1,050
1071	Other			
1099			**Subtotal**	-9,784,900
1210	Change in Supplies Inventories			29,907
1220	Change in Prepaid Expenses			1,258,459
1230	Other			
1299			**Subtotal**	1,288,366
1301	**Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)**			0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)			7,294,461
1420	Net Financial Assets (Net Debt), Beginning of Year			-19,725,979
1422	Prior Period Adjustment			
1423	Restated Net Financial Assets (Net Debt), Beginning of Year			-19,725,979
9910	Net Financial Assets (Net Debt), End of Year			-12,431,518

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			
0298	Other			
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)			5,775,868
0410	Municipal User Fees & Service Charges			
0415	Development Charges (SLC 61 0299 08)			69,500
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)			16,840
0417	Community Benefits Charges (SLC 60 1036 01)			0
0419	Donations			
0420	Other			
0446	Proceeds From the Sale of Tangible Capital Assets, etc.			
0447	Investment Income			
0448	Prepaid Special Charges			
0495	Other			
0496	Other			
0497	Other			
0498	Other			
0501			**Subtotal**	5,862,208
	Government Transfers			
0425	Capital Grants: Federal (SLC 12 9910 06 - SLC 10 4099 01)			1,200,000
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)			10,115,321
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)			5,600
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)			315,800
0445	Provincial Gas Tax (SLC 10 4019 01)			0
0502			**Subtotal**	11,636,721
0499			**Subtotal**	17,498,929
0610	Contributed (Donated) Tangible Capital Assets			0
9920			**Total Capital Financing**	17,498,929
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)			-1,148,840

FIR2024: Owen Sound C

Schedule 54

Asmt Code: 4259

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 47101

for the year ended December 31, 2024

**** 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

		2024 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	
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	
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	
0699	**Cash Applied to Capital Transactions**	0
	Investing Transactions	
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other	
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	
1097	Other	
1098	Other	
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 Qquivalents, End of Year	0

		2024 Actual 1 $
	Cash and Cash Equivalents Represented By:	
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
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

FIR2024: Owen Sound C

Schedule 54

Asmt Code: 4259

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 47101

for the year ended December 31, 2024

**** 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

			2024 Actual 1 $
	Operating Transactions		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)		15,790,995
2020	Non-Cash Items Including Amortization		6,701,523
2021	Contributed (Donated) Tangible Capital Assets		
2022	Change In Non-Cash Assets and Liabilities		
2023	Accretion Expense		99,141
2030	Prepaid Expenses		1,258,459
2040	Change In Deferred Revenue		-655,033
2096	Other		
2097	Other		
2098	Other		
2099		**Cash Provided By Operating Transactions**	23,195,085
	Capital Transactions		
0610	Proceeds On Sale of Tangible Capital Assets		140,919
0620	Cash Used to Acquire Tangible Capital Assets		-18,646,719
0630	Change In Construction-In-Progress		
0698	Other	aro outlays	-186,568
0699		**Cash Applied to Capital Transactions**	-18,692,368
	Investing Transactions		
0810	Proceeds From Portfolio Investments		
0820	Portfolio Investments		
0898	Other		
0899		**Cash Provided By / (Applied To) Investing Transactions**	0
	Financing Transactions		
1010	Proceeds From Long Term Debt Issues		
1020	Principal Long Term Debt Repayment		-2,029,228
1030	Temporary Loans		
1031	Repayment of Temporary Loans		
1096	Other		
1097	Other		
1098	Other		
1099		**Cash Provided By Operating Transactions**	-2,029,228
1210	Increase In Cash and Cash Equivalents		2,473,489
1220	Cash and Cash Equivalents, Beginning of Year		26,543,408
9920	Cash and Cash Equivalents, End of Year		29,016,897

			2024 Actual 1 $
	Cash and Cash Equivalents Represented By:		
1401	Cash		
1402	Temporary Borrowings		
1403	Short Term Investments		
1404	Other	.	
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

FIR2024: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

		Obligatory Reserve Funds, Deferred Revenue 1 $	Discretionary Reserve Funds 2 $	Reserves 3 $
0299	**Balance, Beginning of Year**	9,159,534	33,978,057	5,438,577
0312	Contribution From Operations:		7,312,465	1,075,742
	Development Charges Act			
0615	Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).	538,191		
0616	Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).	-49,810		
0699	**Subtotal Development Charges Act**	488,381		
0810	Lot Levies			
0820	Subdivider Contributions	38,746		
0830	Recreational Land (The Planning Act)			
0834	Community Benefits Charges			
0841	Investment Income	468,718	1,295,425	
0842	Interest Earned On Development Charges Receivable (SLC 61A 0299 18)	0		
0860	Gasoline Tax - Province	245,919		
0861	Building Code Act, 1992			
0862	Canada Community - Building Fund (Federal Gas Tax)	690,028		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other OCIF	2,883,672		
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	4,815,464	8,607,890	1,075,742
	Less: Utilization of Reserve Funds and Reserves (Transfers)			
1012	For Acquisition of Tangible Capital Asset	7,376,871	4,568,864	1,207,004
1015	For Current Operations		20,000	480,811
1025	Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).	69,500		
1026	Development Charges Earned to Operations (SLC 61B 0299 07).	0		
1027	Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).	0		
1032	Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition	16,840		
1035	Recreational Land (the Planning Act) Earned to Operations			
1036	Community Benefits Charges			
1042	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)	245,919		
1045	Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)			
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (Deferred Revenue Recognized)	7,709,130	4,588,864	1,687,815
2099	**Balance, End of Year**	6,265,868	37,997,083	4,826,504

	Totals in Line 2099 are Analysed as Follows:	Obligatory Reserve Funds, Deferred Revenue 1 $	Discretionary Reserve Funds 2 $	Reserves 3 $
5010	Working Funds		4,618,745	1,138,337
5020	Contingencies		9,057	335,754
	Asset Replacement Funds For: Sewer & Water			
5030	Sewer		129,723	
5040	Water		440,354	
5050	Replacement of Equipment		2,532,481	
5060	Sick Leave			
5070	Insurance			100,000
5080	Workplace Safety and Insurance Board (WSIB)			589,739
5090	Post-Employment Benefits			
5091	Tax Rate Stabilization		839,056	1,554,244
5630	Lot Levies			
5660	Parking Revenues			
5670	Debenture Repayment		17,850,000	
5680	Exchange Rate Stabilization			

Per Service Purpose:

FIR2024: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2024

5205	**General Government**		318,344	
5210	**Protection Services**		498,378	72,867
	Transportation Services:			
5215	Roadways		578,446	
5216	Winter Control			50,000
5220	Transit		342,287	
5221	Parking		76,841	
5222	Street Lighting		307,440	
5223	Air Transportation		97,966	
	Environmental Services:			
5225	Wastewater System		2,835,096	
5230	Storm Water System		730,745	
5235	Waterworks System		3,353,910	
5240	Solid Waste Collection			
5245	Solid Waste Disposal		1,006,565	
5246	Waste Diversion			
5250	**Health Services**			320,000
5255	**Social and Family Services**			
5260	**Social Housing**			
	Recreation and Cultural Services:			
5265	Parks		621,521	29,050
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other		628,676	5,215
5275	Libraries		82,976	355,909
5276	Museums			
5277	Cultural Services			107,310
5280	**Planning and Development**			168,079
5290	**Other** MAT		98,476	
	Obligatory Deferred Revenue:			
5635	Development Charges Cash Collected (SLC 61B 0299 28)	1,580,124		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	149,429		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	299,629		
5655	Community Benefits Charges			
5661	Building Code Act, 1992	15,605		
5690	Gasoline Tax - Province	198,943		
5691	Canada Community-Building Fund (Federal Gas Tax)	1,513,154		
5693	Building Canada Fund (BCF)			
5695	Other ocif	2,496,332		
5696	Other parking	12,652		
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	6,265,868	37,997,083	4,826,504

Municipal Development-Related Charges

B: Parkland Special Account
Parkland provided in the year

Special Account		Amount of Land 1 #	Value of Land 2 $
5801	Non-Residential (Standard Rate)		
5802	Residential (Standard Rate)		
5803	Residential (Alternative Rate)		
5804	Other		

C: Community Benefit Charges

Special Account		Value of In Kind Contributions 1 $
5901	In Kind Contributions (Reported In Year Building Permit Issued)	

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Spend / Allocate Opening Balance 1	Spend / Allocate Opening Balance 2

FIR2024: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2024

		%	$
	Development Charges		
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services	100	
6003	Water Supply Services, Including Distribution and Treatment		

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
	Parkland		
6004	Parkland Special Account		

		Spend / Allocate Opening Balance 1 %	Spend / Allocate Opening Balance 2 $
	Community Benefits Charges		
6005	Community Benefits Charges Special Account		

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 61
DEVELOPMENT CHARGES RECEIVABLE
for the year ended December 31, 2024

			Development Charges Receivable					
			Total Opening Development Charges Receivables 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	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
			24	17	18	19	20	25
	Services		$	$	$	$	$	$
0205	General Government		0				0	0
0206	Emergency Preparedness Services		0				0	0
0207	Electrical Power Services		0				0	0
0210	Fire Protection Services		0				0	0
0215	Policing Services		0				0	0
0216	Provincial Offences Act Services		0				0	0
0220	Highways (Roads and Structures)		82,880			20,720	-20,720	62,160
0225	Transit		0				0	0
0226	Toronto-York Subway Extension		0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)		61,000			15,250	-15,250	45,750
0235	Stormwater Drainage and Control Services		-745			-186	186	-559
0240	Water Supply Services, (Including Distribution and Treatment Services)		56,104			14,026	-14,026	42,078
0245	Emergency Medical Services		0				0	0
0246	Public Health Services		0				0	0
0250	Long-term Care		0				0	0
0255	Child Care and Early Years Programs and Services		0				0	0
0260	Housing		0				0	0
0270	GO Transit		0				0	0
0275	Library		0				0	0
0280	Parks and Recreation Services		0				0	0
0285	Development Studies		0				0	0
0286	Parking		0				0	0
0287	Animal Control		0				0	0
0288	Municipal Cemeteries		0				0	0
0289	Waste Diversion Services		0				0	0
0290	Other		0				0	0
0295	Other		0				0	0
0296	Other		0				0	0
0297	Other		0				0	0
0299		**TOTAL**	199,239	0	0	49,810	-49,810	149,429

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 61

DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2024

				Inflows / Revenue					Outflows / Expenditures					
				Development Charges Cash Collected					Development Charges Earned / Utilized					
			Total Opening Development Charges: Cash Collected, Balance, January 1	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 Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
			26	2	3	21	6	27	7	8	9	23	11	28
	Services		$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government		0				0	0					0	0
0206	Emergency Preparedness Services		0				0	0					0	0
0207	Electrical Power Services		0				0	0					0	0
0210	Fire Protection Services		51,033		2,853		2,853	53,886					0	53,886
0215	Policing Services		33,180		1,855		1,855	35,035					0	35,035
0216	Provincial Offences Act Services		0				0	0					0	0
0220	Highways (Roads and Structures)		391,736	261,980	26,541		288,521	680,257					0	680,257
0225	Transit		17,856		998		998	18,854					0	18,854
0226	Toronto-York Subway Extension		0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)		-47,791	52,776	730		53,506	5,715					0	5,715
0235	Stormwater Drainage and Control Services		-23,132	20,528	-1,308		19,220	-3,912					0	-3,912
0240	Water Supply Services, (Including Distribution and Treatment Services)		420,248	108,095	26,628		134,723	554,971					0	554,971
0245	Emergency Medical Services		0				0	0					0	0
0246	Public Health Services		0				0	0					0	0
0250	Long-term Care		0				0	0					0	0
0255	Child Care and Early Years Programs and Services		0				0	0					0	0
0260	Housing		0				0	0					0	0
0270	GO Transit		0				0	0					0	0
0275	Library		42,846		2,396		2,396	45,242					0	45,242
0280	Parks and Recreation Services		86,004	25,219	4,809		30,028	116,032					0	116,032
0285	Development Studies		0				0	0					0	0
0286	Parking		0				0	0					0	0
0287	Animal Control		0				0	0					0	0
0288	Municipal Cemeteries		0				0	0					0	0
0289	Waste Diversion Services		73,951				0	73,951					0	73,951
0290	Other	asdc	0	69,593			69,593	69,593		69,500			69,500	93
0295	Other		0				0	0					0	0
0296	Other		0				0	0					0	0
0297	Other		0				0	0					0	0
0299			1,045,931	538,191	65,502	0	603,693	1,649,624	0	69,500	0	0	69,500	1,580,124

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2024

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

RESIDENTIAL CHARGES ($) / NON - RESIDENTIAL CHARGES ($)

	Service	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments < = 1 Bedroom 4	Apartments > = 2 Bedroom 5	Secondary Units 17	Other 6	Other 7	Other 8	Other 9	NON Res. Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 10	Industrial Sq. Foot / Sq. Metre / Per Hectar/ Per Other (Please Specify) 11	Commercial Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 12	Institutional Sq. Foot / Sq. Metre/ Per Hectare/ Per Other (Please Specify) 13	Other 14	Other 15	Other 16
1	**Municipal Wide Charges**						*If Other, Please Specify >*								*If Other, Please Specify >*			
280	Parks and Recreation Services	3,429.00	3,429.00	3,017.00	2,057.00	2,057.00						0.00						
220	Highways (Roads and Structures)	7,680.00	7,680.00	6,759.00	4,608.00	4,608.00						32.36	32.36	32.36	32.36			
230	Wastewater Services (Including Sewers and Treatment	1,319.00	1,319.00	1,161.00	791.00	791.00						4.90	4.90	4.90	4.90			
240	Water Supply Services (Including Distribution and Trea	3,094.00	3,094.00	2,722.00	1,856.00	1,856.00						12.46	12.46	12.46	12.46			
235	Stormwater Drainage and Control Services	699.00	699.00	615.00	420.00	420.00						2.76	2.76	2.76	2.76			
9910	**TOTAL MUNICIPAL WIDE CHARGES**	16,221.00	16,221.00	14,274.00	9,732.00	9,732.00	0.00	0.00	0.00	0.00	0.00	52.48	52.48	52.48	52.48	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2024

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 70
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2024

Financial Assets

			1
			$
0299	**Cash and Cash Equivalents.**		29,016,897
	Accounts Receivable		
0410	Canada		
0420	Ontario		
0430	Upper-Tier		
0440	Other Municipalities		
0450	School Boards		
0490	Other Receivables		9,716,770
0499		**Subtotal**	9,716,770
	Taxes Receivable		
0610	Current Year's Levies		1,582,815
0620	Previous Year's Levies		877,756
0630	Prior Year's Levies		545,521
0640	Penalties and Interest		654,658
0690	Less: Allowance For Uncollectables		5,000
0699		**Subtotal**	3,655,750
	Investments *		
0817	Portfolio Investments		9,827,700
0818	Derivatives		
0819	Financial Assets, Designated to the Fair Value Category		
0820	Government Business Enterprises		
0828	Other		
0829		**Subtotal**	9,827,700
	Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01).		0
0862	School Boards (SLC 74 0620 01).		0
0863	Retirement Funds (SLC 74 0899 01).		0
0864	Sinking Funds (SLC 74 1099 01).		0
0865	Individuals		
0868	Other		
0845		**Subtotal**	0
	Other Financial Assets		
0830	Inventories Held For Resale		1,050
0831	Land Held For Resale		
0835	Notes Receivable		75,000
0840	Mortgages Receivable		
0850	Deferred Taxes Receivable		
0852	Development Charges Installments Receivable (SLC 60 5636 01)		149,429
0890	Other		
0891	Other		
0898		**Subtotal**	225,479
9930		**TOTAL Financial Assets**	52,442,596

Liabilities

			1
			$
	Temporary Loans		
2010	Operating Purposes		
	Tangible Capital Assets:		
2020	Canada		
2030	Ontario		
2040	Other		
2099		**Subtotal**	0
	Accounts Payable and Accrued Liabilities		
2210	Canada		
2220	Ontario		
2230	Upper-tier		
2240	Other Municipalities		
2250	School Boards		
2260	Interest On Debt		
2270	Trade Accounts Payable		10,241,661
2271	Derivatives		
2272	Financial Liabilities, Designated to the Fair Value Category		
2290	Other		
2299		**Subtotal**	10,241,661
2301	Estimated Tax Liabilities (PS3510)		
	Deferred Revenue		
2410	Obligatory Reserve Funds (SLC 60 2099 01)		6,265,868
2411	**Prepaid Property Taxes**		
2490	Other		5,969,819
2499		**Subtotal**	12,235,687
	Long Term Liabilities		
2610	Debt Issued		30,512,141
2620	Debt Payable to Others		
2630	Lease Purchase Agreements (Tangible Capital Leases)		
2640	Other		
2650	Other		

FIR2024: Owen Sound C — Schedule 70

Asmt Code: 4259
MAH Code: 47101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2024

2660	Less: Debt Issued On Behalf of Government Business Enterprise	
2699	**Subtotal**	30,512,141
	Post Employment Benefits	
2810	Accumulated Sick Leave	
2820	Accrued Vacation Pay	
2830	Accrued Pensions Payable	
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)	
2898	Other — benefits	7,735,228
2899	**Subtotal Post Employment Benefits**	7,735,228
	Liability For Contaminated Sites	
2910	Remediation Costs of Contaminated Sites	
	Liability For Asset Retirement Obligations	
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)	4,149,397
9940	**TOTAL Liabilities**	64,874,114
9945	**Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities**	-12,431,518

Non-Financial Assets

		1 $
6210	Tangible Capital Assets (SLC 51 9921 11).	271,797,311
6250	Inventories of Supplies	792,300
6260	Prepaid Expenses	424,777
6261	Intangible Assets	
6262	Other	
6299	**Total Non-Financial Assets**	273,014,388
9970	**Total Accumulated Surplus (Deficit)**	260,582,870

Analysis of the Accumulated Surplus (Deficit)

		1 $
6410	Equity in Tangible Capital Assets	228,494,873
6411	Investment in Intangible Assets	
6412	Other	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	42,823,587
6430	General Surplus (Deficit)	105,563
6431	Unexpended Capital Financing	
6432	**Remeasurement Gains (Losses)**	
	Local Boards	
5030	Transit Operations	
5035	Water Operations	
5040	Wastewater Operations	
5041	Solid Waste Operations	
5045	Libraries	94,128
5050	Cemeteries	
5055	Recreation, Community Centres and Arenas	
5060	Business Improvement Area	
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	**Total Local Boards**	94,128
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-6,785,884
6603	Unfunded Remediation Costs of Contaminated Sites	
6604	Unfunded Asset Retirement Obligation Costs	-4,149,397
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	**Total Other**	-10,935,281
9971	**Total Accumulated Surplus (Deficit)**	260,582,870

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)	260,582,870
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)	0
9982	**Total Accumulated Surplus (Deficit)**	260,582,870

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Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2024

		1
		$
0299	**Accumulated Remeasurement Gains (Losses), Beginning of The Year**	0
	Unrealized Gains (Losses) Attributable to:	
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	**Subtotal**	0
	Realized (Gains) Losses, Reclassified to the Statement of Operations	
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	**Subtotal**	0
1099	**Other Comprehensive Income (Loss)**	
1299	**Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)**	0
9910	**Accumulated Remeasurement Gains (Losses), End of Year (SLC 71 0299 01 + SLC 1299 01)**	0

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Single / Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2024

Continuity of Taxes Receivable

		9
		$
0210	Taxes Receivable, Beginning of Year	2,798,185
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	17,362,259
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	50,625,468
0225	PLUS: Current Year Penalties and Interest	520,114
0240	LESS: Total Cash Collections (SLC 72 0699 09)	68,016,002
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	349,345
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: PIL	715,071
0290	Taxes Receivable, End of Year	3,655,750

Cash Collections

		9
		$
0610	Current Year'S Tax	66,031,960
0620	Previous Year'S Tax	1,398,822
0630	Penalties and Interest	585,220
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other	
0699	**TOTAL Cash Collections**	68,016,002

FIR2024: Owen Sound C

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

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2024

Tax Adjustments Applied to Taxation

		SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)						0			0
1010	Write-off of Taxes (Mun. Act 354)						0			0
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)	11,594	3,351	100	194	0	15,239	35,035	9,487	59,761
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)						0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))	2,033	9	310	140		2,492	13,033	3,536	19,061
1050	RFR (Assessment Act 39.1)	4,934	29	1,050	57	0	6,070	26,080	6,931	39,081
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	250	0	0	0	0	250	2,262	614	3,126
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)						0			0
1099	**Subtotal**	18,811	3,389	1,460	391	0	24,051	76,410	20,568	121,029
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 319)	45	0	9	0		54	487	132	673
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
2099	Rebates for Charities (Mun. Act 361)	16,478	119	4,498	265	0	21,360	58,302	14,652	94,314
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2301	Contaminated Property (Mun. Act 365.1)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)	4,262	25	954	56	0	5,297	19,125	5,049	29,471
2400	Change In Assessment (Mun. Act 365.3)						0			0
2890	Other CIP						0	52,038		52,038
2891	Other BIA						0	2,204		2,204
2892	Other Non-Profit Housing						0	39,228	10,388	49,616
2893	Other						0			0
2899	**Tax Adjustments Before Allowances**	39,596	3,533	6,921	712	0	50,762	247,794	50,789	349,345

Tax Adjustments Not Applied to Taxation

		SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
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

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	4,693,126	34,631	1,258,012	72,622	0	6,058,391			

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

1. Debt Burden of the Municipality

		1
	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	$
0210	to Ontario and Agencies	30,512,141
0220	to Canada and Agencies	
0230	to Others	
0297	Other	
0298	Other	
0299	**Subtotal**	30,512,141
0499	**PLUS**: All Debt Assumed By the Municipality From Others	
	LESS: All Debt Assumed By Others	
0610	Ontario	
0620	School Boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	**Subtotal**	0
	LESS: Debt Retirement Funds	
0810	Wastewater	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	**Subtotal**	0
	LESS: Own Sinking Funds (Actual Balances)	
1010	General Municipal	
1020	Enterprises and Others	
1096	Other	
1097	Other	
1098	Other	
1099	**Subtotal**	0
9910	**TOTAL Net Long Term Liabilities of the Municipality**	30,512,141

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	30,512,141
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other	
1298	Other	
9920	**TOTAL Net Long Term Liabilities of the Municipality**	30,512,141

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	5,541,469
1410	Protection Services	2,915,055
	Transportation Services:	
1415	Roadways	3,796,007
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

	Environmental Services:	
1425	Wastewater System	15,534,544
1430	Storm Water System	
1435	Waterworks System	2,143,911
1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
	Recreation and Cultural Services:	
1465	Parks	581,155
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	**TOTAL Net Long Term Liabilities of the Municipality**	30,512,141

FIR2024: Owen Sound C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

		1
	US Dollars:	$
1610	Canadian Dollar Equivalent included in SLC 74 9910 01	
1620	Par Value in 'U.S. Dollars'	
	Other Currency:	
1630	Canadian Dollar Equivalent included in SLC 74 9910 01	
1640	Par Value in	
1650	Canadian Dollar Equivalent included in SLC 74 9910 01	
1660	Par Value in	

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End	
	Balance of Own Sinking Funds At Year End	
2110	Total Contributions to Own Sinking Funds	
2120	Total Income Earned From investments of Sinking Funds' Monies	
2199	**Subtotal**	0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above	
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above	

7. Long term commitments at year end

2410	Hospital Support	
2420	University Support	
2430	Leases and Other Agreements	
2440	Capital Equipment, Land Acquisition	
2496	Other .	
2497	Other .	
2498	Other .	
2499	**TOTAL**	0

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

8. Contingent Liabilities

		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 $	Number of Years Payable Over 3 Years
2610	Pending or Threatened Litigation	N			
2620	Retroactive Wage Settlements	N			
2630	Guarantees of Long Term Indebtedness in the Name of the Municipality But Assumed by Others	N			
2640	Outstanding Loans Guaranteed	N			
2698	Other .				
2699	**TOTAL**			0	

10. Debt Charges for the Current Year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	2,029,228	1,108,608	
3014	Other			
3015	Tile Drainage / Shoreline Assistance			
3020	**Recovered From Reserve Funds**			
3021	**Recovered From Development Charges**			
	Recovered From Unconsolidated Entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other .			
3098	Other .			
3099	**TOTAL**	2,029,228	1,108,608	
	Line 3099 Includes:			
3110	Lump Sum (Balloon) Repayments of Long Term Debt			
3120	Provincial Grant Funding for Repayment of Long Term Debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)			
3140	Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)			0

11. Long Term Debt Refinanced

		Principal 1 $	Interest 2 $
3410	Repayment of Provincial Special Assistance		
3420	Other Long Term Debt Refinanced		

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	Year 2025	2,029,228	1,046,112						
3220	Year 2026	2,172,833	902,508						
3230	Year 2027	2,248,609	826,732						
3240	Year 2028	2,327,164	748,177						
3250	Year 2029	2,408,610	666,731						
3260	Years 2030 to 2034	9,729,337	2,136,470						
3270	Years 2035 onwards	9,596,360	1,113,946						
3280	Interest to be Earned on Sinking Funds								
3299	**TOTAL**	30,512,141	7,440,676	0	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to: FIR.mah@ontario.ca

3601

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

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2024

14. ASSET RETIREMENT OBLIGATION LIABILITY

	ANALYSIS BY FUNCTIONAL CLASSIFICATION	Liabilities for ARO at Beginning of Year 1 $	Liability Incurred During the Year 3 $	Liability Settled During the Year 4 $	Increase in Liabilities Due to Accretion Expense 5 $	Increase (Decrease) Reflecting Change in the Estimate of Liability 6 $	Liabilities for ARO at End of Year 7 $
0299	General Government	82,646			1,913		84,559
0499	Protection Services	62,981			1,458		64,439
0699	Transportation Services	270,340			6,259		276,599
0899	Environmental Services	2,186,754		186,567	49,973	-73,693	1,976,467
1099	Health Services	85,681			1,984		87,665
1299	Social and Family Services	0					0
1499	Social Housing	0					0
1699	Recreation and Cultural Services	1,622,114			37,554		1,659,668
1899	Planning and Development	0					0
1910	Other	0					0
9910	**Total Asset Retirement Obligations**	4,310,516	0	186,567	99,141	-73,693	4,149,397

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Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2024

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		1	2	3	4	5	20
		$	$	$	$	$	$
	Assets						
0210	Current						0
0220	Capital						0
0297	Other						0
0298	Other						0
0299	**Total Assets**	0	0	0	0	0	0
	Liabilities						
0410	Current						0
0420	Long-term						0
0497	Other						0
0498	Other						0
0499	**Total Liabilities**	0	0	0	0	0	0
9910	**Net Equity**	0	0	0	0	0	0
0610	Municipality's Share ($)						0

STATEMENT OF OPERATIONS

		1	2	3	4	5	20
0810	Revenues						0
0820	Expenses						0
9920	**Net Income (Loss)**	0	0	0	0	0	0
1010	Municipality's Share ($)						0
1020	Dividends paid						0

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

1. Municipal Workforce Profile

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
	Employees of the Municipality			
0205	Administration	35.00	2.00	
0210	**Fire**	31.00	0.00	0.00
0211	Uniform	29.00		
0212	Civilian	2.00		
0215	**Police**	0.00	0.00	0.00
0216	Uniform			
0217	Civilian			
0260	**Court Security**	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	**Prisoner Transportation**	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit	1.00	1.00	
0225	Public Works	51.00		9.00
0227	**Ambulance**	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services	2.00		2.00
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	17.00	9.00	14.00
0250	Libraries			
0255	Planning	4.00		
0290	Other	10.00		
0298	**Subtotal**	151.00	12.00	25.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)			
	Employees of Joint Local Boards			
0305	Administration			
0310	**Fire**	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	**Police**	65.00	34.00	0.00
0316	Uniform	42.00	4.00	
0317	Civilian	23.00	30.00	
0360	**Court Security**	3.00	14.00	0.00
0361	Uniform			
0362	Civilian	3.00	14.00	
0363	**Prisoner Transportation**	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	**Transit**			
0325	Public Works			
0327	**Ambulance**	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries	14.00	8.00	
0355	Planning			
0390	Other			
0398	**Subtotal**	82.00	56.00	0.00
0399	**TOTAL**	233.00	68.00	25.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

		Own Municipality 1 $	Other Municipalities, 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	7	8,450,711
1020	Construction Contracts Awarded at $100,000 or Greater	7	8,450,711

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

4. Building Permit Information

			Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential Properties		37	5,567,000
1220	Multi-Residential Properties		1	220,000
1230	All Other Property Classes		5	7,860,000
1299		**Subtotal**	43	13,647,000

5. Insured Value of Physical Assets

			1 $
1410	Buildings		398,298,182
1420	Machinery and Equipment		5,529,655
1430	Vehicles		12,860,700
1497	Other		
1498	Other		
1499		**Subtotal**	416,688,537

7. Vacant Home Tax

		1 #
1710	Number of Properties for Which the Vacant Home Tax was Levied in 2024	

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

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 Municipal 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						
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0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(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 Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0851	Owen Sound North Grey Union Public Library	Library Board	1604	100%		
0852	River District DIA	Business Improvement Area	1805	100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

9. Building Permit Information (Performance Measures)

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				Applicant's Declared Value
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.				

Total Value of Construction Activity

		1 $
1304	Total Value of Construction Activity for 2024 based on permits issued.	13,647,000

Review of Complete Building Permit Applications:
Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

		Median Number of Working Days 1#
1306	**Category 1: Houses** *(houses not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 10 working days*	10
1308	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)* *Reference : provincial standard is 15 working days*	10
1310	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)* *Reference : provincial standard is 20 working days*	15
1312	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)*	20

***Note** : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.*

Number Of Building Permit Applications

		Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	**Category 1 : Houses** *(houses not exceeding 3 storeys / 600 square metres)*	192	16	208
1316	**Category 2 : Small Buildings** *(small commercial/industrial not exceeding 3 storeys / 600 square metres)*	33	8	41
1318	**Category 3 : Large Buildings** *(large residential / commercial / industrial / institutional)*	56	4	60
1320	**Category 4 : Complex Buildings** *(post disaster buildings, including hospitals, power / water, fire / police / EMS), communications*	2	0	2
1322	**Subtotal**	283	28	311

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

10. Planning and Development

Land Use Planning *(using building permit information)*

		Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1350	Number of residential units in new detached houses	0	0	7
1352	Number of residential units in new semi-detached houses	4	4	
1354	Number of residential units in new row houses	30	30	
1356	Number of residential units in new apartments / condo apartments	10	10	
1358	**Subtotal**	44	44	7

Land Designated for Agricultural Purposes

		Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2024	161

11. Transportation Services

		1 #
1710	**Roads:** Total Paved Lane Km	278
1720	**Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.	156

Column	Column	Column	Description

FIR2024: Owen Sound C
Asmt Code: 4259
MAH Code: 47101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2024

		1	2	3	4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				PCI 2021
1730	**Roads:** Total Unpaved Lane Km	3			
1740	**Winter Control:** Total Lane Km maintained in winter	255			
1750	**Transit:** Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	206,137			
1755	**Transit:** Population of Service Area	21,612			
1760	**Bridges and Culverts:** Total Square Metres of Surface Area on Bridges and Culverts	3,594			

	Rating Of Bridges And Culverts	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
1765	Bridges	11	11
1766	Culverts	8	16
1767	**Subtotal**	19	27

		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				OSIM 2022

12. Environmental Services

		1
		#
1810	**Wastewater Main Backups:** Total number of backed up wastewater mains	0
1815	**Wastewater Collection / Conveyance:** Total KM of Wastewater Mains.	120
1820	**Wastewater Treatment and Disposal :** Total Megalitres of Wastewater Treated	4,151.000
1825	**Wastewater Bypasses Treatment:** Estimated megalitres of untreated wastewater.	2.100
1835	**Urban Storm Water Management :** Total KM of Urban Drainage System plus *(0.005 KM times No. of Catch basins)*	133
1840	**Rural Storm Water Management:** Total KM of Rural Drainage System plus *(0.005 KM times No. of Catch basins)* .	0
1845	**Water Treatment:** Total Megalitres of Drinking Water Treated.	2,671.000
1850	**Water Main Breaks:** Number of water main breaks in a year	17
1855	**Water Distribution/Transmission:** Total kilometres of Water Distribution / Transmission Pipe.	161
1860	**Solid Waste Collection:** Total tonnes collected from all property classes.	2,204
1865	**Solid Waste Disposal:** Total tonnes disposed of from all property classes.	2,204
1870	**Waste Diversion:** Total tonnes diverted from all property classes.	143

13. Recreation Services

		1
		#
1910	**Trails:** Total kilometres of trails (*owned by municipality and third parties*).	36
1920	**Indoor recreation facility space:** Square metres of indoor recreation facilities *(municipally owned)* .	17,224
1930	**Outdoor recreation facility space:** Square metres of outdoor recreation facility space *(municipally owned)* .	1,437,330

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

		1
		$
2310	**Fire Services:** Other revenue.	53,100
2320	**Paved Roads:** Other revenue.	1,762
2330	**Solid Waste Disposal:** Other revenue.	9,015
2340	**Waste Diversion:** Other Revenue	
2370	Assessment on Exempt Properties *(Enter data from returned roll)*	272,605,000

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 81
ANNUAL DEBT REPAYMENT LIMIT
based on the information reported for the year ended December 31, 2024

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2026
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

		1
	Debt Charges for the Current Year	$
0210	Principal (SLC 74 3099 01).	2,029,228
0220	Interest (SLC 74 3099 02).	1,108,608
0299	**Subtotal**	**3,137,836**
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	3,137,836

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	**Subtotal**	**0**
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	**Total Debt Charges to be Excluded**	**0**
9920	**Net Debt Charges**	**3,137,836**

		1
		$
1610	**Total Revenues** (SLC 10 9910 01)	78,056,275
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	15,175,543
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	1,515,800
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	245,919
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	1,138,268
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	-395,728
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	69,500
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	16,840
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	14,464
2299	**Subtotal**	**17,780,606**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	**Net Revenues**	**60,275,669**
2620	**25% of Net Revenues**	**15,068,917**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**11,931,081**

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

FIR2024: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 83
NOTES
for the year ended December 31, 2024

NOTES

0010	**Schedule 10:**	
0020	**Schedule 12:**	
0030	**Schedule 40:**	
0040	**Schedule 51:**	
0050	**Schedule 53:**	
0060	**Schedule 54:**	
0070	**Schedule 60:**	
0080	**Schedule 70:**	
0090	**Schedule 74:**	
0110	**Schedule - Other:**	