

2014 FINANCIAL INFORMATION RETURN

Municipality: **Chapleau Tp**
Tier: **Single-Tier**
Area: **Sudbury D**

MSO Office: **Northeast Ontario**
Asmt Code: **5292**
MAH Code: **88606**

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

DECLARATION OF THE MUNICIPAL TREASURER

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

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

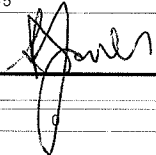
For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.


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

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

0020	Name	Les Jones
0022	Telephone	705-864-1330
0024	Fax	705-864-1824
0028	Email (Required)	jonesl@chapleau.ca
0030	Website address of Municipality	www.chapleau.ca
0091	Municipal Auditor	Donald M Garrioch
0092	Municipal Audit Firm	KPMG LLP
0095	Municipal Auditor's Email (Required)	dgarrioch@kpmg.ca
0090	Municipal Treasurer	Les Jones
0093	Municipal Treasurer's Email (Required)	jonesl@chapleau.ca
0094	Date	10-Sep-2015

Signature of Municipal Treasurer


Signature


Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

INDIRECT

0077 Method used to allocate Program Support to other functions in Schedule 40

Other Method (Please describe below)

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

INDIRECT

	Municipal Data 1 (#)	Data Source 2 (List)
0040 Households	1,046	Stats Can
0041 Population	2,116	Stats Can
0042 Youth Population	350	Stats Can

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

STATEMENT OF OPERATIONS: REVENUE

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	2,148,960
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	96,658
9940		Subtotal 2,245,618
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,451,400
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 1,451,400
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	19,190
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	446,577
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	130,256
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899		Subtotal 596,023
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	23,621
1299	Total User Fees and Service Charges (SLC 12 9910 04)	1,635,615
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	17,878
1430	Rents, concessions and franchises	29,372
1431	Royalties	
1432	Green Energy	
1498	Other	
1499		Subtotal 47,250
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	15
1620	Penalties and interest on taxes	106,527
1698	Other	
1699		Subtotal 106,542
	Other revenue	
1805	Investment income	122,416
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	0
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	136,162
1870	Gaming and Casino Revenues	
1890	Other Miscellaneous income	55,639
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 314,217
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910		TOTAL Revenues 6,420,286

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Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2014

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	6,420,286
2020	LESS: Total Expenses (SLC 40 9910 11)	5,817,209
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	603,077
2060	Accumulated surplus/(deficit) at the beginning of year	25,472,653
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	25,472,653
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01).	26,075,730

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	2,452,168
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS: Investments in PUC and ESC	136,162
6090	Government Business Enterprise Equity, end of year	2,588,330

<u>Total of line 0899 includes:</u>		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses.	
4019	Provincial Gas Tax for Transit capital expenses.	17,515
4020	Provincial Gas Tax	17,515

<u>Total of line 0899 includes:</u>		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	130,256
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	130,256

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

	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	7,327						
Protection services							
0410 Fire				34,280			
0420 Police							
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)			23,621				
0498 Other							
0499 Subtotal	0	0	23,621	34,280	0	0	0
Transportation services							
0611 Roads - Paved							
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs				8,411	17,515		
0640 Parking							
0650 Street lighting							
0660 Air transportation				244,429		130,256	
0698 Other							
0699 Subtotal	0	0	0	252,840	17,515	130,256	0
Environmental services							
0811 Wastewater collection/conveyance							
0812 Wastewater treatment & disposal				304,392	429,062		
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				680,059			
0832 Water distribution/transmission							
0840 Solid waste collection				177,626			
0850 Solid waste disposal				60,209			
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	1,222,286	429,062	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries				10,425			
1098 Other							
1099 Subtotal	0	0	0	10,425	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
	0	0	0	0	0	0	0
1610 Parks							
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	2,989			113,576			
1640 Libraries	8,874			2,208			
1645 Museums							
1650 Cultural services							
1698 Other							
1699 Subtotal	11,863	0	0	115,784	0	0	0
Planning and development							
1810 Planning and zoning							
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	0	0	0	0
1910 Other							
9910 TOTAL	19,190	0	23,621	1,635,615	446,577	130,256	0

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

General Information

1. Optional Property Classes in Effect

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

2. Capping Parameters and Results

	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	2	3	4	5	6	7	8	9	10	11
	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential	50.0%		5.0%	0.0%					
0330	C Commercial	50.0%		5.0%	0.0%					
0340	I Industrial	100.0%		5.0%	0.0%					

3. Graduated Taxation (Tax Bands)

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

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

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2	3	4	5	6	7	
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD	
1210	R Residential	2	20140228	20140331	2	20140831	20141130
1220	M Multi-Residential	2	20140228	20140331	2	20140831	20141130
1230	F Farmland	2	20140228	20140331	2	20140831	20141130
1240	T Managed Forest	2	20140228	20140331	2	20140831	20141130
1250	C Commercial	2	20140228	20140331	2	20140831	20141130
1260	I Industrial	2	20140228	20140331	2	20140831	20141130
1270	P Pipeline	2	20140228	20140331	2	20140831	20141130
1298	Other <input type="text"/>						

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

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

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**Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2014

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)				5,826
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	2,179,123	0	248,184	2,427,307
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				
8010	Sewer and water service charges				
8015	Sewer and water connection charges				
8020	Fire service charges				
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)	6,606		3,709	10,315
8050	Utility transmission and utility corridors (RTC = U)				
8098	Other <input type="text"/>				0
9892	Subtotal	6,606	0	3,709	10,315
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	2,185,729	0	251,893	2,437,622

0
0
0
0

0

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

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

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

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS			
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$			
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%											
9401				Subtotal			0	0					0				0

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

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

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

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS	TOTAL
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$
6001															
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%							0		0
													0		0
													0		0
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9601				Subtotal			0	0					0		0

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

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910		TOTAL PILS Levied by Tax Rate			
		88,005	0	1,960	89,965
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				
8010	Sewer and water service charges				
8015	Sewer and water connection charges				
8020	Fire service charges				
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	269		18	287
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				2,250
8060	Hydro-electric Power Dams - from Province				
8098	Other <input type="text"/> Chapleau Hydro	6,134		1,989	8,123
9892	Subtotal	8,653	0	2,007	10,660
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990		TOTAL PILS Levied			
		96,658	0	3,967	100,625

2,250

0

0

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Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

1. Municipal and School Board Taxation					TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	61.425%	1.026%	32.074%	5.475%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	62,088,665	62,088,665	53,764,474	53,764,474	1,787,900	1,678,758	0	109,142	67,041	1,120	35,006	5,975	
0050 Multi-residential	2,296,900	2,791,193	2,151,690	2,614,734	86,011	81,643	0	4,368	2,683	45	1,401	239	
0110 Farmland	0	0	0	0	0	0	0	0	0	0	0	0	
0140 Managed Forests	0	0	0	0	0	0	0	0	0	0	0	0	
9110 Subtotal	64,385,565	64,879,858	55,916,164	56,379,208	1,873,911	1,760,401	0	113,510	69,724	1,165	36,407	6,214	0
0210 Commercial	10,956,814	12,925,904	10,609,015	12,494,303	517,540	390,126	0	127,414	78,264	1,307	40,867	6,976	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	10,956,814	12,925,904	10,609,015	12,494,303	517,540	390,126	0	127,414	78,264	1,307	40,867	6,976	0
0510 Industrial	765,600	815,003	668,100	729,236	30,030	22,770	0	7,260	4,459	74	2,329	397	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	765,600	815,003	668,100	729,236	30,030	22,770	0	7,260	4,459	74	2,329	397	0
0710 Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0
9170 Supplementary Taxes	0	0	0	0	5,826	5,826	0	0	0	0	0	0	0
9180 Total Levied by Rate					2,427,307	2,179,123	0	248,184	152,448	2,547	79,602	13,587	0
9190 Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0
9192 Other Taxation Amounts	0	0	0	0	10,315	6,606	0	3,709	2,278	38	1,189	204	0
9199 TOTAL before Adj.	76,107,979	78,620,765	67,193,279	69,602,746	2,437,622	2,185,729	0	251,893	154,726	2,585	80,791	13,791	0

2. Payments-In-Lieu of Taxation					Total PILS Levied	Municipal PILS		Education PILS
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
	1010 Residential	155,850	155,850	155,850	155,850	5,026	4,867	0
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	155,850	155,850	155,850	155,850	5,026	4,867	0	159
1210 Commercial	2,225,600	2,662,597	2,225,600	2,662,597	84,939	83,138	0	1,801
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	2,225,600	2,662,597	2,225,600	2,662,597	84,939	83,138	0	1,801
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					89,965	88,005	0	1,960
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	10,660	8,653	0	2,007
9299 TOTAL before Adj.	2,381,450	2,818,447	2,381,450	2,818,447	100,625	96,658	0	3,967

Part 3 contains Distribution of PILS by School Boards

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2014

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
5010 Canada	2,721		904	3,625		3,625	2,721		904	559	8	278	59			
5020 Canada Enterprises				0		0										
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	78,336		1,056	79,392		79,392	78,336		1,056	653	9	325	69			
5230 Inst. Payments - Heads and Beds	2,250	0	0	2,250		2,250	2,250									
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
Ontario Enterprises																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.	6,948			6,948		6,948	6,948									
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	269	0	18	287		287	269		18	11	0	6	1			
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 Municipal Enterprises	6,134		1,989	8,123		8,123	6,134		1,989	1,232	18	613	126			
5910 Other Muns and Enterprises				0		0										
5950 Amounts Added to PIL	0	0	0	0		0										
9599 TOTAL	96,658	0	3,967	100,625	0	100,625	96,658	0	3,967	2,455	35	1,222	255	0		

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Asmt Code: 5292

MAH Code: 88606

Upper-Tier ONLY Schedule 28

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2014

Upper-tier Entitlements from Lower-tiers

Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
1	2	3	4 \$	5 \$	6 \$	7 \$	13 \$	8 \$	9 \$	10 \$	11 \$	12 \$
0201		-										0
0202		-										0
0203		-										0
0204		-										0
0205		-										0
0206		-										0
0207		-										0
0208		-										0
0209		-										0
0210		-										0
0211		-										0
0212		-										0
0213		-										0
0214		-										0
0215		-										0
0216		-										0
0217		-										0
0218		-										0
0219		-										0
0220		-										0
0221		-										0
0222												0
												0
0299			0	0	0	0	0	0	0	0	0	0

Hydro - Electric Power Dams

TOTAL Upper-Tier Entitlement

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

**Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**

for the year ended December 31, 2014

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments			
	1	2	3	4	5	6	16	7			
	\$	\$	\$	\$	\$	\$	\$	\$			
0240 Governance	27,736		11,838								
0250 Corporate Management	421,928		288,410				42,257				
0260 Program Support											
0299 Subtotal											
0410 Fire	75,469		51,143				24,751	151,363			151,363
0420 Police				717,980				717,980			717,980
0421 Court Security								0			0
0422 Prisoner Transportation								0			0
0430 Conservation authority								0			0
0440 Protective inspection and control	17,730		6,045					23,775			23,775
0445 Building permit and inspection services								0			0
0450 Emergency measures								0			0
0460 Provincial Offences Act (POA)								0			0
0498 Other By-law	77,917		7,665					85,582			85,582
0499	171,116	0	64,853	717,980	0	0	24,751	978,700	0	0	978,700
Transportation services											
0611 Roads - Paved	131,456	2,455	157,684				166,677	458,272			458,272
0612 Roads - Unpaved	5,575		7,176				86,425	99,176			99,176
0613 Roads - Bridges and Culverts							34,526	34,526			34,526
0614 Roads - Traffic Operations & Roadside								0			0
0621 Winter Control - Except sidewalks, Parking Lots	109,087		96,159					205,246			205,246
0622 Winter Control - Sidewalks, Parking Lots Only	17,239							17,239			17,239
0631 Transit - Conventional								0			0
0632 Transit - Disabled & special needs	607		7,217	40,160			7,022	55,006			55,006
0640 Parking								0			0
0650 Street lighting			76,968					76,968			76,968
0660 Air transportation	105,699		312,493				45,283	463,475			463,475
0698 Other Equipment	45,973		104,594					150,567			150,567
0699	415,636	2,455	762,291	40,160	0	0	339,933	1,560,475	0	0	1,560,475
Environmental services											
0811 Wastewater collection/conveyance								0			0
0812 Wastewater treatment & disposal	33,233	808	14,209	99,892			91,591	239,733			239,733
0821 Urban storm sewer system	5,311		192					5,503			5,503
0822 Rural storm sewer system								0			0
0831 Water treatment	58,501	808	208,636	270,151			64,735	602,831			602,831
0832 Water distribution/transmission								0			0
0840 Solid waste collection	99,078		54,766				25,453	179,297			179,297
0850 Solid waste disposal	93,795	100	54,200				22,284	170,379			170,379
0860 Waste diversion								0			0
0898 Other								0			0
0899	289,918	1,716	332,003	370,043	0	0	204,063	1,197,743	0	0	1,197,743
Health services											
1010						80,868		80,868			80,868
1020								0			0
1030						111,725		111,725			111,725
1035								0			0
1040	8,030		20,765				532	29,327			29,327
1098 Other								0			0
1099	8,030	0	20,765	0	0	192,593	532	221,920	0	0	221,920
Social and family services											
1210						25,165		25,165			25,165
1220			1,050					1,050			1,050
1230						12,132		12,132			12,132
1298 Other								0			0
1299	0	0	1,050	0	0	37,297	0	38,347	0	0	38,347
Social Housing											
1410						38,930		38,930			38,930
1420								0			0
1430								0			0
1497 Other								0			0
1498 Other								0			0
1499	0	0	0	0	0	38,930	0	38,930	0	0	38,930
Recreation and cultural services											
1610 Parks								0			0
1620 Recreation programs	5,581		32,099					37,680			37,680
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634 Rec. Fac. - All Other	250,321		292,194				45,316	587,821			587,821
1640 Libraries	108,802		34,835					143,637			143,637
1645 Museums	271		3,372					3,643			3,643
1650 Cultural services								0			0
1698 Other								0			0
1699	364,975	0	362,490	0	0	0	45,316	772,781	0	0	772,781
Planning and development											
1810			42,013					42,013			42,013
1820								0			0
1830								0			0
1840								0			0
1850								0			0
1898 Other Economic Development			174,131					174,131			174,131
1899	0	0	216,144	0	0	0	0	216,144	0	0	216,144
1910 Other								0			0
9910	1,699,339	4,171	2,059,844	1,128,183	0	268,820	656,852	5,817,209	0	0	5,817,209

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 42 ADDITIONAL INFORMATION

for the year ended December 31, 2014

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	1,381,214
5020	Employee benefits	318,125
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	1,699,339
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	1,699,339
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	0
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2014: Chapleau Tp

Asmt Code: 5292
MAH Code: 88606

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

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2014 Closing Net Book Value	
	2014 Opening Net Book Value	2014 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2014 Closing Cost Balance	2014 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2014 Closing Amortization Balance		
	1	2	3	4	5	6	7	8	9	10		11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing	0	0			0	0			0	0	0
1420	Non-Profit/Cooperative Housing	0	0			0	0			0	0	0
1430	Rent Supplement Programs	0	0			0	0			0	0	0
1497	Other	0	0			0	0			0	0	0
1498	Other	0	0			0	0			0	0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services												
1610	Parks	21,210	107,459	21,442	17,879	111,022	86,249		17,879	68,370	42,652	
1620	Recreation programs	0	0			0	0			0	0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0			0	0			0	0	
1634	Rec. Fac. - All Other	932,569	2,099,180	13,662	1,895	2,110,947	1,166,611	45,314	1,642	1,210,283	900,664	
1640	Libraries	0	8,528			8,528	8,528			8,528	0	
1645	Museums	26,399	54,020			54,020	27,621			27,621	26,399	
1650	Cultural services	0	0			0	0			0	0	
1698	Other	55,603	73,305			73,305	17,702			17,702	55,603	
1699	Subtotal	1,035,781	2,342,492	35,104	19,774	2,357,822	1,306,711	45,314	19,521	1,332,504	1,025,318	
Planning and development												
1810	Planning and zoning	15,506	15,506			15,506	0			0	15,506	
1820	Commercial and Industrial	0	0			0	0			0	0	
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	15,506	15,506	0	0	15,506	0	0	0	0	15,506	
1910	Other	0	0			0	0			0	0	
9910	Total Tangible Capital Assets	18,678,268	33,908,118	403,515	72,809	34,238,824	15,229,850	656,852	70,232	15,816,470	18,422,354	

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FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2014

SEGMENTED BY ASSET CLASS

		2014 Opening Net Book Value (NBV)	2014 Closing Net Book Value (NBV)
General Capital Assets		1	11
		\$	\$
2005	Land	113,279	113,278
2010	Land Improvements	0	
2020	Buildings	2,428,549	2,365,634
2030	Machinery & Equipment	863,540	1,123,809
2040	Vehicles	537,734	483,956
2097	Other <input type="text"/>	0	
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	3,943,102	4,086,677
Infrastructure Assets		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	14,735,166	14,335,677
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	14,735,166	14,335,677
9920	Total Tangible Capital Assets	18,678,268	18,422,354
2405	Construction-in-progress	586,104	1,345,544
9921	Total Tangible Capital Assets and Construction-in-progress	19,264,372	19,767,898

FIR2014: Chapleau Tp

Schedule 53

Asmt Code: 5292

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 88606

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

for the year ended December 31, 2014

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

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	603,077
1020	Acquisition of tangible capital assets	-1,162,955
1030	Amortization of tangible capital assets (SLC 51 9910 08)	656,852
1031	Contributed (Donated) tangible capital assets	
1040	(Gain)/Loss on sale of tangible capital assets	2,577
1050	Proceeds on sale of tangible capital assets	
1060	Write-downs of tangible capital assets	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
1099	Subtotal	-503,526
1210	Change in supplies inventories	-1,959
1220	Change in prepaid expenses	
1230	Other <input type="text"/>	
1299	Subtotal	-1,959
1410	(Increase)/decrease in net financial assets/net debt	97,592
1420	Net financial assets (net debt), beginning of year	6,166,170
9910	Net financial assets (net debt), end of year	6,263,762

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	
0225	Ontario Clean Water Agency (OCWA)	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	848,253
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	848,253
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	429,062
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	130,256
0445	Provincial Gas Tax (SLC 10 4019 01)	17,515
0502	Subtotal	576,833
0499	Subtotal	1,425,086
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	1,425,086
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	262,131

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FIR2014: Chapleau Tp

Schedule 54

Asmt Code: 5292

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 88606

for the year ended December 31, 2014

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2014 Actual
Operating Transactions		1
Cash received from		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	712,358
9920	Cash and cash equivalents, end of year	712,358

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

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Schedule 54

Asmt Code: 5292

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 88606

for the year ended December 31, 2014

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2014 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	603,077
2020	Non-cash items including amortization	649,429
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	126,881
2030	Prepaid expenses	-1,959
2040	Change in deferred revenue	
		1,377,428
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	-1,162,955
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-1,162,955
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	240,860
0898	Other <input type="text" value="GBE's"/>	-136,162
0899	Cash provided by / (applied to) investing transactions	104,698
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-215,616
1030	Temporary loans	
1031	Repayment of temporary loans	
		-215,616
1210	Increase in cash and cash equivalents	103,555
1220	Cash and cash equivalents, beginning of year	712,358
9920	Cash and cash equivalents, end of year	815,913
Cash and cash equivalents represented by:		
1401	Cash	815,913
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	815,913

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FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2014

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	0	3,970,771	436,883
0310	Allocation of Surplus		703,960	0
0315	Allocation of Surplus : for operating			
0320	Allocation of Surplus : for capital		703,960	
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	0		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income		81,478	
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 2.23)			
0862	Gasoline Tax - Federal			
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	0	785,438	0
Less: Utilization of reserve funds and reserves (transfers)				
1012	For acquisition of tangible capital asset		848,253	
1015	For current operations			
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	0		
1026	Development Charges earned to operations (SLC 61 0299 07)	0		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035	Recreational land (the Planning Act) earned to operations			
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Gas Tax)			
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	0	848,253	0
2099	Balance, end of year	0	3,907,956	436,883

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

Sudbury & District

Consolidated Statement of Financial Position

Financial Assets

0410	Cash and cash equivalents	
0420	Accounts Receivable	
0430	Investments	
0496	Other	Receivable from the Province of Ontario
0497	Other	
0498	Other	
0499		Total Financial Assets

Health Unit 1 \$	Municipality's Share 2 \$	% of Municipality's Share of Health Unit 3 %
11,043,841	135,508	1.2%
277,008	3,399	1.2%
	0	
113,586	1,394	1.2%
	0	
	0	
11,434,435	140,301	1.2%

Liabilities

0610	Accounts Payable and accrued liabilities	
0620	Debt	
0630	Pensions and other employee benefits	
0640	Other accrued liabilities	
0650	Deferred Revenue	
0696	Other	Payable to the Province of Ontario
0697	Other	
0698	Other	
0699		Total Liabilities

1,625,434	19,944	1.2%
	0	
2,726,917	33,459	1.2%
	0	
382,779	4,697	1.2%
369,684	4,536	1.2%
	0	
	0	
5,104,814	62,636	1.2%

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

6,329,621	77,664	1.2%
-----------	--------	------

Non-Financial Assets

0810	Tangible capital assets	
0820	Inventories of supplies	
0830	Prepaid expenses	
0896	Other	
0897	Other	
0898	Other	
0899		Total Non-Financial Assets

6,028,787	73,973	1.2%
	0	
345,120	4,235	1.2%
	0	
	0	
	0	
6,373,907	78,208	1.2%

9920 **Accumulated Surplus/(Deficit)**

12,703,528	155,872	1.2%
------------	---------	------

Accumulated Surplus Analysis

1010	Equity in Tangible Capital Assets	
1020	Reserves and Reserve funds	
1030	General Surplus/(Deficit)	
1097	Other	Unfunded EFB
1098	Other	
1099		Accumulated Surplus/(Deficit)

6,028,787	73,973	1.2%
9,401,658	115,358	1.2%
	0	
-2,726,917	-33,459	1.2%
	0	
12,703,528	155,872	1.2%

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FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 77

HEALTH UNIT

for the year ended December 31, 2014

Consolidated Statement of Operations

REVENUES

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

Federal	
1611	Government of Canada
1698	Other
1699	Total Federal Funding

Municipal Contributions	
1810	Municipal Billings
1898	Other
1899	Total Municipal Contributions

Other Revenues	
2010	Investment Income
2020	Deferred revenue earned
2097	Other
2098	Other
2099	Total Other Revenues

9930 **Total Revenues**

EXPENSES

Health Services

2410	Land Ambulance
2420	Public Health
2430	Other
2440	DSSAB Administration
2496	Other
2497	Other
2498	Other
2499	Total Health Services

9950 **Annual Surplus / (Deficit)**

Health Unit	Municipality's Share	% of Municipality's Share of Health Unit
1	2	3
	\$	%
20,122,562	246,904	1.2%
	0	
	0	
	0	
20,122,562	246,904	1.2%
	0	
0	0	
6,590,279	80,863	1.2%
	0	
6,590,279	80,863	1.2%
	0	
	0	
262,909	3,226	1.2%
850,991	10,442	1.2%
1,113,900	13,668	1.2%
27,826,741	341,434	1.2%
	0	
27,112,057	332,665	1.2%
	0	
	0	
	0	
	0	
	0	
27,112,057	332,665	1.2%
714,684	8,769	1.2%

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FIR2014: Chapleau Tp

Asmt Code: 5292

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Schedule 77 OTHER CATEGORY

for the year ended December 31, 2014

0210 Entity

Consolidated Statement of Financial Position

Financial Assets

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

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

Liabilities

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

	0	
	0	
	0	
	0	
	0	
	0	
	0	
	0	
0	0	

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

0	0	
---	---	--

Non-Financial Assets

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

	0	
	0	
	0	
	0	
	0	
	0	
0	0	

9920 **Accumulated Surplus/(Deficit)**

0	0	
---	---	--

Accumulated Surplus Analysis

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

	0	
	0	
	0	
	0	
	0	
0	0	

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FIR2014: Chapleau Tp**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 5292

MAH Code: 88606

for the year ended December 31, 2014

Consolidated Statement of Financial Position

		Total All	Municipality's Share	% of Municipality's Share of Total All
		1	2	3
		\$	\$	%
Financial Assets				
0410	Cash and cash equivalents	19,132,103	285,869	1.5%
0420	Accounts Receivable	727,657	11,776	1.6%
0430	Investments	0	0	
0496	Other	113,586	1,394	1.2%
0497	Other	0	0	
0498	Other	0	0	
0499	Total Financial Assets	19,973,346	299,039	1.5%
Liabilities				
0610	Accounts Payable and accrued liabilities	4,888,071	80,596	1.6%
0620	Debt	0	0	
0630	Pensions and other employee benefits	2,726,917	33,459	1.2%
0640	Other accrued liabilities	0	0	
0650	Deferred Revenue	2,432,652	42,804	1.8%
0696	Other	569,369	8,248	1.4%
0697	Other	0	0	
0698	Other	0	0	
0699	Total Liabilities	10,617,009	165,108	1.6%
9910	Net Financial Assets (Net Debt)	9,356,337	133,931	1.4%
Non-Financial Assets				
0810	Tangible capital assets	25,072,308	427,992	1.7%
0820	Inventories of supplies	0	0	
0830	Prepaid expenses	732,096	11,429	1.6%
0896	Other	0	0	
0897	Other	0	0	
0898	Other	0	0	
0899	Total Non-Financial Assets	25,804,404	439,421	1.7%
9920	Accumulated Surplus/(Deficit)	35,160,741	573,352	1.6%
Accumulated Surplus Analysis				
1010	Equity in Tangible Capital Assets	25,072,308	427,992	1.7%
1020	Reserves and Reserve funds	12,806,558	178,655	1.4%
1030	General Surplus/(Deficit)	8,792	163	1.9%
1097	Other	-2,726,917	-33,459	1.2%
1098	Other	0	0	
1099	Accumulated Surplus/(Deficit)	35,160,741	573,352	1.6%

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FIR2014: Chapleau Tp**Schedule 77****CONSOLIDATED STATEMENT OF FINANCIAL POSITION &
STATEMENT OF OPERATIONS FOR OTHER ENTITIES**

Asmt Code: 5292

MAH Code: 88606

for the year ended December 31, 2014

Consolidated Statement of Operations		Total All	Municipality's Share	% of Municipality's Share of Total All
REVENUES		1	2	3
Provincial			\$	%
1410	Ontario Works	5,430,461	100,952	1.9%
1411	Province of Ontario	20,122,562	246,904	1.2%
1420	Ontario Disability Support Program (ODSP)	0	0	
1430	Ontario Drug Benefit Program (ODB)	0	0	
1440	Child Care	4,572,171	84,997	1.9%
1450	Land Ambulance	7,161,125	133,125	1.9%
1460	Social Housing	376,631	7,002	1.9%
1497	Other	0	0	
1498	Other	228,569	4,249	1.9%
1499	Total Provincial Funding	37,891,519	577,229	1.5%
Federal				
1610	Social Housing	1,296,009	24,093	1.9%
1611	Government of Canada	0	0	
1698	Other	0	0	
1699	Total Federal Funding	1,296,009	24,093	1.9%
Municipal Contributions				
1810	Municipal Billings	17,600,699	285,546	1.6%
1898	Other	0	0	
1899	Total Municipal Contributions	17,600,699	285,546	1.6%
Other Revenues				
2010	Investment Income	95,499	1,775	1.9%
2020	Deferred revenue earned	0	0	
2097	Other	1,319,303	22,864	1.7%
2098	Other	1,392,702	20,512	1.5%
2099	Total Other Revenues	2,807,504	45,152	1.6%
9930	Total Revenues	59,595,731	932,020	1.6%
EXPENSES				
Social Services				
2210	Ontario Works	6,820,832	126,799	1.9%
2220	Ontario Disability Support Program (ODSP)	0	0	
2230	Ontario Drug Benefit Program (ODB)	0	0	
2240	Child Care	5,213,824	96,925	1.9%
2250	Social Housing	5,246,532	97,533	1.9%
2260	Other	407,047	7,567	1.9%
2299	Total Social Services	17,688,235	328,824	1.9%
Health Services				
2410	Land Ambulance	14,450,658	268,638	1.9%
2420	Public Health	27,112,057	332,665	1.2%
2430	Other	0	0	
2440	DSSAB Administration	0	0	
2496	Other	0	0	
2497	Other	0	0	
2498	Other	0	0	
2499	Total Health Services	41,562,715	601,303	1.4%
2693	Other	0	0	
2694	Other	0	0	
2695	Other	0	0	
2696	Other	0	0	
2697	Other	0	0	
2698	Other	0	0	
2699	Total Other Expenses	0	0	
9940	Total All Expenses	59,250,950	930,127	1.6%
9950	Annual Surplus / (Deficit)	344,781	1,893	0.5%

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2014

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
1. Municipal workforce profile				
Employees of the Municipality				
0205	Administration	4.00	2.00	
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
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			
0225	Public Works	8.00		
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation	2.00	2.00	
0250	Libraries			
0255	Planning			
0290	Other	2.00		
0298	Subtotal	16.00	4.00	0.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	0.00	0.00	0.00
0311	Uniform			
0312	Civilian			
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other	0.00	0.00	0.00
		16.00	4.00	0.00

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

0610 Own sinking funds

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

3. Municipal procurement this year

Number of Contracts	Value of Contracts
1	2
#	\$
3	832,102
2	759,439

4. Building permit information

1210 Residential properties
 1220 Multi-Residential properties
 1230 All other property classes
 1299 Subtotal

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
58	416,500
3	1,223,000
61	1,639,500

5. Insured value of physical assets

1410 Buildings
 1420 Machinery and equipment
 1430 Vehicles
 1497 Other
 1498 Other
 1499 Subtotal

1
\$
0

6. Total Dollar Losses due to Structural Fires

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

1
\$

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FIR2014: Chapleau Tp

Asmt Code: 5292

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

7. Alternate service delivery arrangements

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

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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Asmt Code: 5292

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

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FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2014

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

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

FIR2014: Chapleau Tp

Asmt Code: 5292

MAH Code: 88606

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Column 4
		#	#	#	Description
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 2014 based on permits issued	1,639,500			
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					
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)				
Reference : provincial standard is 15 working days					
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional)				
Reference : provincial standard is 20 working days					
1312	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications				
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.					
		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2		
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	0	0	0	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	0	0	0	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)	0	0 ₃	0	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications	0	0	0	
1322	Subtotal	0	0	0	
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		Residential Units within Settlement Areas	Total Residential Units		
Land Use Planning (using building permit information)		1	2		
		#	#		
1350	Number of residential units in new detached houses				
1352	Number of residential units in new semi-detached houses				
1354	Number of residential units in new row houses				
1356	Number of residential units in new apartments/condo apartments				
1358	Subtotal	0	0		
Land Designated for Agricultural Purposes		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2014				

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MAH Code: 88606

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2014

11. Transportation Services		1	
		#	
1710	Roads : Total Paved Lane Km	27	
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	8	
		Column 1	Column 2
		Column 3	Column 4
		#	#
1722	Has the entire municipal road system been rated?		Y
1725	Indicate the rating system used and the year the rating was conducted.		MTO Rating Manual...2008
1730	Roads : Total UnPaved Lane Km	14	
1740	Winter Control : Total Lane Km maintained in winter	41	
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	2,553	
1755	Transit : Population of Service Area.	2,116	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	2,038	
		where the condition of primary components is rated as good to very good, requiring only repair	Total Number
		1	2
		#	#
		3	4
		1	1
		4	5
	Rating Of Bridges And Culverts		
		Column 1	Column 2
		Column 3	Column 4
		#	#
			Y
			Municipal Bridge Appraisal Manual
12. Environmental Services		1	
		#	
1810	Wastewater Main Backups : Total number of backed up wastewater mains	2	
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	13	
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	589 748	
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	0.000	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	7	
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).		
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	343.800	
1850	Water Main Breaks : Number of water main breaks in a year.	2	
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	15	
1860	Solid Waste Collection : Total tonnes collected from all property classes.	2,052	
1865	Solid Waste Disposal : Total tonnes disposed off from all property classes.	2,052	
1870	Waste Diversion : Total tonnes diverted from all property classes.		
13. Recreation Services		1	
		#	
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	0	
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	2,322	
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).		
14. Other Revenue (Used for the calculation of Operating Cost)		1	
		\$	
2310	Fire Services: Other revenue.	34,280	
2320	Paved Roads : Other revenue.		
2330	Solid Waste Disposal : Other revenue.	30,759	
2340	Waste Diversion : Other Revenue.	643	
2370	Assessment on Exempt Properties (Enter data from returned roll)	11,890,200	

FIR2014: Chapleau Tp **Schedule 81**
Asmt Code: 5292 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 88606 **based on the information reported for the year ended December 31, 2014**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2016
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT		1
Debt Charges for the Current Year		\$
0210	Principal (SLC 74 3099 01)	215,616
0220	Interest (SLC 74 3099 02)	4,171
0299	Subtotal	219,787
Ontario Clean Water Agency Provincial Projects		
0410	Water projects - For this Municipality only (SLC 74 2810 03)	0
0420	Water projects - Share of integrated project(s) (SLC 74 2820 03)	0
0430	Wastewater projects - For this Municipality only (SLC 74 2830 03)	0
0440	Wastewater projects - Share of integrated project(s) (SLC 74 2840 03)	0
0499	Subtotal	0
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	219,787

Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	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	

Total Revenues		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	6,420,286
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)	1,917,167
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	130,256
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	23,621
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	0
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	2,071,044
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	4,349,242
2620	25% of Net Revenues	1,087,311
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	867,524

For Illustration Purposes Only

Annual Interest Rate	Term	years =
7.00%	@ 5	3,557,018

2014-V01

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Schedule 83

Asmt Code: 5292

NOTES

MAH Code: 88606

for the year ended December 31, 2014

NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

Management and administrative support costs are not fully allocated to other departments.

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0100 Schedule 75 :